



सत्यमेव जयते

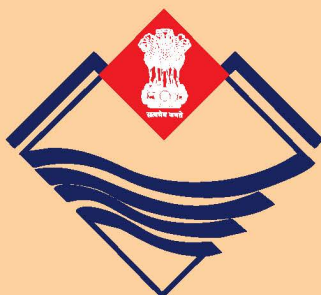
FINANCE ACCOUNTS (VOL - I) (2021-22)



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Uttarakhand

Government of Uttarakhand

FINANCE ACCOUNTS (VOL-I)

for the year 2021-22

Government of Uttarakhand

Table of Contents		
	Subject	Page (s)
	Volume I	
▪	Certificate of the Comptroller and Auditor General of India	iv-v
▪	Guide to the Finance Accounts	vii-xiii
1.	Statement of Financial Position	2-3
2.	Statement of Receipts and Disbursements	4-6
	▪ Annexure to Statement 2 (Cash Flow Statement)	7-8
3.	Statement of Receipts (Consolidated Fund)	9-11
4.	Statement of Expenditure (Consolidated Fund)	
	▪ A. Expenditure by Function	12-15
	▪ B. Expenditure by Nature	16-19
5.	Statement of Progressive Capital Expenditure	20-22
6.	Statement on Borrowings and Other Liabilities	23-27
7.	Statement of Loans and Advances given by the Government	28-30
8.	Statement of Investments of the Government	31
9.	Statement of Guarantees given by the Government	32
10.	Statement of Grants-in-Aid given by the Government	33-34
11.	Statement of Voted and Charged Expenditure	35-36
12.	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account	37-39
13.	Summary of Balances (Consolidated Fund, Contingency Fund and Public Account)	40-42
▪	Notes to Finance Accounts	43-58

Table of Contents		
	Subject	Page (s)
	Volume II	
	Part-I: Detailed Statement	
14.	Detailed Statement of Revenue and Capital Receipts by Minor Heads	60-92
15.	Detailed Statement of Revenue Expenditure by Minor Heads	93-138
16.	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads	139-231
17.	Detailed Statement on Borrowings and Other Liabilities	232-249
18.	Detailed Statement of Loans and Advances given by the Government	250-258
19.	Detailed Statement of Investments of the Government	259-260
20.	Detailed Statement of Guarantees given by the Government	261-264
21.	Detailed Statement on Contingency Fund and Other Public Account transactions	265-287
22.	Detailed Statement on Investment of Earmarked Funds	288-290
	Part-II: Appendices	
I	Comparative Expenditure on Salary	292-298
II	Comparative Expenditure on Subsidy	299-303
III	Grants-in-Aid /Assistance given by the State Government (Institution wise and Scheme wise)	304-324
IV	Details of Externally Aided Projects	325-327
V	Expenditure on Schemes (A. Central Schemes, B. State Schemes)	328-340
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Unaudited Figures)	341-358
VII	Acceptance and Reconciliation of Balances (As depicted in Statement 18 and 21)	359-362
VIII	Financial Results of Irrigation Works	363
IX	Statement of Commitments on Incomplete Public Works Contracts (As on 31 March 2022)	364-370
X	Statement on Maintenance Expenditure of the State during 2021-22 (As on 31 March 2022)	371-372
XI	Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget	373-378
XII	Committed Liabilities of the Government	379-380
XIII	Statement of items for which allocation of balances as a result of Re-organisation of States has not been finalised	381

Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Uttarakhand

Opinion

The Finance Accounts of the Government of Uttarakhand for the year ended 31 March 2022 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Uttarakhand for the year 2021-22.

Observations arising from audit of these accounts as well as 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 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Uttarakhand are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Uttarakhand for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of Uttarakhand functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Uttarakhand and the statements received from the Reserve Bank of India.

Statements (9 and 20, explanatory note No. 2 to Statement No. 14) and Appendices (IV, V, VI, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Uttarakhand and the Union Government who are responsible for such information.

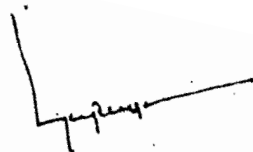
Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 06 DEC 2022

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 categorized 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 'Goods and Services Tax', '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 authorization 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 2021-22 is ₹ 5,00.00 crore.

GUIDE TO THE FINANCE ACCOUNTS - contd.

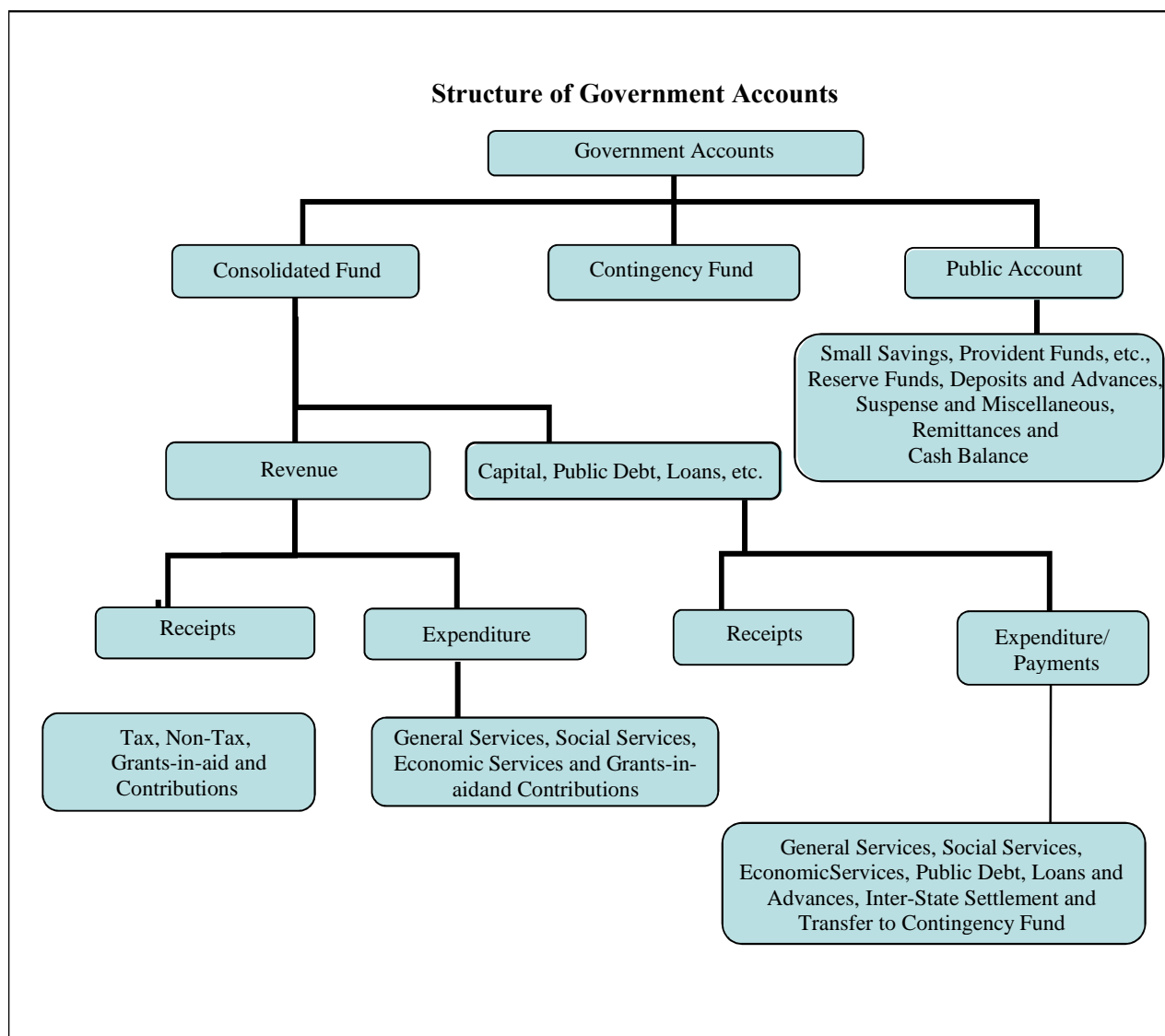
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programme/ 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 31 March 2022).

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

GUIDE TO THE FINANCE ACCOUNTS - contd.

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



GUIDE TO THE FINANCE ACCOUNTS - contd.

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarized information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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, Borrowings and Repayments of the 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 Statements 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, Co-operative institutions and Local Bodies. This statement corresponds to 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 Detailed Statement 20 in Volume II.

GUIDE TO THE FINANCE ACCOUNTS - contd.

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 of 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 establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

GUIDE TO THE FINANCE ACCOUNTS - contd.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
- 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. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** 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. 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 level 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; (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 of 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 Investments during the year, where there is a difference between Statement 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 of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped 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 of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

GUIDE TO THE FINANCE ACCOUNTS - contd.

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *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 and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

B. 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	Volume I	Volume II	
	Summary Statements	Detailed Statements	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)

1. STATEMENT OF FINANCIAL POSITION			
Assets ¹	Reference Statement number	As on 31 March 2022	As on 31 March 2021
	Notes to Finance Statement Accounts		
		(₹ 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	2,037.62	1,931.56
(v) Deposits with Reserve Bank of India (If credit balances include here with minus sign)	5(viii)	112.46	167.30
(vi) Investments from Earmarked Funds	21&22	1,698.62	1,488.62
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc. ²	8 & 19	3,818.94	3,683.54
(ii) Other Capital Expenditure	16	68,040.03	60,641.94
Contingency Fund (un-recouped)	21	268.66	492.55
Loans and Advances	18	2,378.28	2,047.90
Advances with departmental officers	21	0.42	0.42
Suspense and Miscellaneous Balances ³	5(iii)	21	(-) 481.01
Remittance Balances	21	(-) 71.01	(-) 58.72
Cumulative excess of Expenditure over Receipts ⁴	St 13&16	1,430.83	5,558.87
Total		79,222.32	75,739.27

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 2022	March 2021	
	Notes to Finance Accounts	Statement		
			(₹ in crore)	
Borrowings (Public Debt)				
(i) Internal Debt	17	53,759.16	53,301.55	
(ii) Loans and Advances from Central Government	17	7,443.32	3,813.10	
(a)Non-Plan Loans	17	2.23	2.67	
(b)Loans for State Plan Schemes	17	428.72	475.59	
(c)Loans for Central Plan Schemes	17	...	...
(d)Loans for Centrally Sponsored Plan	17	...	...
(e)Other Loans	17	7,012.37	3,334.84	
Contingency Fund (corpus)	4	21	500.00	500.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	17 & 21	9,330.63	8,996.75	
(ii) Deposits	17 & 21	3,536.19	4,217.28	
(iii) Reserve Funds	17 & 21	4,653.02	4,910.59	
(iv) Remittances Balances	17 & 21	...	...
(v) Suspense and Miscellaneous Balances	5(iii)	17 & 21	...	...
Cumulative excess of Receipts over Expenditure			...	...
Total			79,222.32	75,739.27

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2021-22	2020-21		2021-22	2020-21
				(₹ in crore)	
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts Refer to Statement 3 & 14	43,056.99	38,204.36	Revenue Expenditure Refer Statement 4A, 4B & 15	38,928.95	37,091.03
Tax Revenue (raised by the State) Refer to Statement 3 & 14	14,176.12	11,937.59	Salaries ¹ Refer statement 4-B & Appendix-I	12,417.34	11,755.15
Non-tax Revenue Refer statement 3&14	2,755.96	4,170.57	Subsidies Refer Appendix II	145.08	138.63
	...	...	Grants-in-aid ^{2&3} Refer Statement 4-B, 10 & Appendix III	5,858.45	4,508.57
Interest receipts Refer Statement 3 & 14	403.55	98.52	General Services Refer Statement 4 & 15	...	...
Others Refer Statement 3	2,352.41	4,072.05	Interest Payment and Service of Debt Refer Statement 4 & 15	5,148.83	4,923.07
Total-Non-tax Revenue Refer Statement 3 & 14	2,755.96	4,170.57	Pension Refer Statement 4A, 4B & 15	6,364.46	6,167.71
Share of Union Taxes/Duties Refer Statement 3 & 14	9,906.25	6,568.72	Others Refer Statement 4A, 4B & 15	1,008.13	782.06
	...	...	Total Refer Statement 4A,4B & 15	12,521.42	11,872.84
	...	...	Social Services Refer Statement 4A & 15	5,169.99	4,689.86
	...	...	Economic Services Refer Statement 4A & 15	1,276.34	2,193.78
Grants from Central Government Refer Statement 3 & 14	16,218.66	15,527.48	Compensation and assignment to Local Bodies and PRIs Refer Statement 4A ,10&15	1540.33 ⁴	1,932.20
Revenue Deficit	...	...	Revenue Surplus	4,128.04	1,113.33

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.

⁴ this includes ₹ 1,390.23 crore of devolution and ₹ 150.10 crore others Departmental Expenditure.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2021-22	2020-21		2021-22	2020-21
				(₹ in crore)	
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts Refer Statement 3 & 14	...	0.20	Capital Expenditure Refer Statement 4A, 4B & 16	7,533.50	6,538.21
	...	...	General Services Refer Statement 4A & 16	1,084.90	754.90
	...	...	Social Services Refer Statement 4A & 16	2,261.70	1,938.10
	...	...	Economic Services Refer Statement 4A & 16	4,186.90	3,845.21
Recoveries of Loans And Advances Refer Statement 3, 7 & 18	17.08	23.05	Loans and Advances disbursed Refer Statement 4A,7 & 18	347.46	37.55
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	16.20	21.93	Economic Services Refer Statement 4A,7 & 18	347.21	37.26
Others (Govt. Servants & Misc.) Refer Statement 7	0.88	1.12	Others (Govt. Servants & Misc.) Refer Statement 7	0.25	0.29
Public Debt Receipts Refer Statement 3, 6 & 17	7,917.99	15,134.69	Repayment of Public Debt Refer Statement 4A,6 & 17	3,830.15	8,269.59
Internal Debt ⁵ (market loans NSSF, etc.) Refer Statement 3, 6 & 17	4,232.22	12,075.96	Internal Debt (market loans NSSF, etc.) Refer Statement 4A,6 & 17	3,774.61	8,211.09
Loans from GOI Refer Statement 3, 6 & 17	3,685.77	3,058.73	Loans from GOI Refer Statement 4A,6 & 17	55.54	58.50
	...	...	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	50,992.06	53,362.30	Total Expenditure Consolidated Fund Refer Statement 4	50,640.06	51,936.38
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	352.00	1,425.92

⁵ An Amount of ₹ 7,864.97 crore was the balance in the NSSF as on 1 April 2021 which decreased to ₹ 6,753.88 crore as on 31 March 2022 .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2021-22	2020-21		2021-22	2020-21
				(₹ in crore)	
Part - II Contingency Fund					
Contingency Fund Refer to Statement 21	435.85	1.52	Contingency Fund Refer to Statement 21	211.96	226.23
Part - III Public Account ⁶					
Small savings Refer to Statement 21	1,904.74	1,910.51	Small savings Refer to Statement 21	1,570.86	1,479.05
Reserves & Sinking Funds Refer to Statement 21	1,241.32	1,191.00	Reserves & Sinking Funds Refer to Statement 21	1,708.89	1,101.10
Deposits Refer to Statement 21	5,261.51	5,090.50	Deposits Refer to Statement 21	5,942.59	4,708.49
Advances Refer to Statement 21	...	...	Advances Refer to Statement 21	...	...
Suspense and Misc. Refer to Statement 21	90,306.37	65,179.28	Suspense and Misc. ⁷ Refer to Statement 21	90,134.61	67,705.40
Remittances Refer to Statement 21	1.05	0.75	Remittances Refer to Statement 21	(-)11.24	7.16
Total Receipts Public Account Refer to Statement 21	98,714.99	73,372.04	Total Disbursements Public Account Refer to Statement 21	99,345.71	75,001.20
Deficit in Public Account Refer to Statement 21	630.72	1,629.16	Surplus in Public Account Refer to Statement 21	...	...
Opening Cash Balance Refer to Statement 21	167.30	595.25	Closing Cash Balance Refer to Statement 21	112.47	167.30
Increase in Cash Balance	...	...	Decrease in Cash Balance	54.83	427.95

⁶For details please refer to Statement No.21 in Volume. 2.

⁷'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 2022	on 31 March 2021
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Deposits with the Reserve Bank ¹	112.47	167.30
3. Remittances in Transit- Local	...	...
Total (1 to 3)	112.47	167.30
4. Investment held in Cash Balance Investment Account	2,037.62	1,931.57
Total (a)	2,150.09	2,098.87
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers	(-)10.71 ²	(-)10.71 ²
2. Permanent Advances for Contingent Expenditure with Departmental Officers.	(-) 0.81 ²	(-) 0.81 ²
Investments out of Earmarked Funds	1,698.62	1,488.62
Total (b)	1,687.10	1,477.10
Total (a) and (b)	3,837.19	3,575.97

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 accounts the Inter-Governmental monetary settlements pertaining to transactions of financial year 2021-22 advised to the RBI till 16 April 2022.

There was also a difference of ₹ 106.44 crore between the figures of 'Deposits with RBI' reflected in the Accounts ₹ 112.47 crore and that communicated by the RBI ₹ 6.03 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 ₹ 808.00 crore with effect from 1 April 2021. 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 2021-22, the limit of Special Ways and Means Advances varied from ₹ 296.97 crore to ₹ 554.85 crore. State Government availed Ways and Means Advance of ₹ 444.84 crore and repaid ₹ 444.84 crore during the year. No Ways and Means Advances remained unpaid as on 31 March 2022.

The extent to which Government maintained the minimum cash balance with Reserve bank during 2021-22 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	359
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advances	2
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	4
(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	Nil

(d) The Bank rate of interest was 4.25 *per cent* per annum from 1 April 2021 to 31 March 2022.

The repo rate under Liquidity Adjustment Facility was 4.40 *per cent* per annum from 1 April 2021 to 31 March 2022.

During 2021-22 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	Overdrafts	
		(First 90 days)	(beyond 90 days)		Up to 100 <i>per cent</i> limit of Ways and Means Advances	beyond 100 <i>per cent</i> limit ordinary Ways and Means and Advances
1 April 2021 to 31 March 2022	4.00	4.00	5.00	Nil	6.00	9.00

(e) Treasury Bills:

Treasury Bills amounting to ₹ 46,041.58 crore were purchased and amounting to ₹ 45,935.52 crore were sold during the period 01 April 2021 to 31 March 2022 leaving balance ₹ 2,037.62 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 2022 is given below:

(₹ in crore)

Sl. no		Cash Balance Investment Account	Earmarked Funds	Total
1	Securities of GOI	...	1,698.62	1,698.62
2	GOI Treasury Bills	2,037.62	...	2,037.62

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
I- TAX AND NON TAX REVENUE		
Description	Actuals	
	2021-22	2020-21
	(₹ in crore)	
A. Tax Revenue		
A.1 Own Tax Revenue	14,176.12	11,937.59
State Goods and Services Tax (SGST)	5,973.36	5,053.50
Land Revenue	39.88	16.91
Stamps and Registration Fees	1,488.04	1,107.24
State Excise	3,258.09	2,966.12
Taxes on Sales, Trade etc.	2,301.64	1,857.98
Taxes on Vehicles	889.02	741.00
Others	226.09	194.84
A.2 Share of net proceeds of Taxes	9,906.25	6,568.72
Central Goods and Services Tax (CGST)	2,829.84	1,953.04
Corporation Tax.	2,985.75	1,981.20
Taxes on Income other than Corporation Tax	2,938.64	2,031.05
Other Taxes on Income and Expenditure	0.02	...
Taxes on Wealth	0.62	...
Customs	676.32	349.64
Union Excise Duties	337.81	220.89
Service Tax	127.78	28.21
	9.47	4.69
Other Taxes and Duties on Commodities and Services		
Total A	24,082.37	18,506.31
B. Non Tax Revenue		
Non-Ferrous Mining and Metallurgical Industries	575.01	506.41
Forestry and Wild Life	511.55	512.27
Interest Receipts	403.55	98.52
Education, Sports, Art and Culture	268.57	259.59
Urban Development	190.98	15.08
Medical and Public Health	177.85	168.62
Power	111.23	70.35
Other Administrative Services	85.93	62.93
Other Agricultural Programmes	74.05	21.22
Contributions and Recoveries towards Pension and Other Retirement benefits	61.57	2,109.78
Public Works	46.27	62.19
Police	43.55	35.41
Dividends and Profits	35.05	40.02
Social Security and Welfare	31.57	7.83
Public Service Commission	23.83	12.71
Co-operation	18.27	2.14
Miscellaneous General Services	15.94	30.61

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I- TAX AND NON TAX REVENUE		
Description	Actuals	
	2021-22	2020-21
(₹ in crore)		
B. Non Tax Revenue		
Other Social Services	12.83	24.65
Other Rural Development Programmes	12.05	9.94
Other General Economic Services	7.75	6.70
Housing	7.72	7.42
Labour and Employment	7.44	15.28
Medium Irrigation	7.29	6.24
Crop Husbandry	6.81	8.89
Stationery and Printing	3.30	5.24
Minor Irrigation	2.91	2.11
Animal Husbandry	2.47	2.57
Road Transport	2.25	3.88
Dairy Development	1.81	0.66
Tourism	1.60	2.12
Information and Publicity	1.19	3.78
Jails	1.14	1.10
Village and Small Industries	0.75	0.87
Civil Supplies	0.75	0.90
Major Irrigation	0.73	1.07
Water Supply and Sanitation	0.16	47.85
Family Welfare	0.09	0.14
Food Storage and Warehousing	0.06	0.07
Other Special Areas Programmes	0.04	...
Fisheries	0.03	0.01
Industries	0.01	0.01
Civil Aviation	0.01	2.46
Non-Conventional Sources of Energy-	...	0.91
Other Fiscal Services	...	0.02
Total B	2,755.96	4,170.57
II- GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-Aid		
Grants-in-Aid from Central Government		
Centrally Sponsored Schemes	5,218.49	6,166.32
Finance Commission Grants	9,424.09	6,864.93
Other Transfer/ Grants to States/Union Territories with Legislatures	1,576.08	2,496.23
Total C	16,218.66	15,527.48
Total Revenue Receipts (A+B+C)	43,056.99	38,204.36

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
Description	Actuals	
	2021-22	2020-21
(₹ in crore)		
D. Capital Receipts		
Others	...	0.20
Total D	...	0.20
E. Public Debt receipts		
Internal Debt of the State Government	4,232.22	12,075.96
Market Loans	3,200.00	6,200.00
Ways and Means Advances from the RBI	444.84	5,348.15
Loans from Financial Institutions	587.38	527.81
Loans and Advances from the Central Government	3,685.77	3,058.73
	...	-289.85
Loans for State / Union Territory Plan Schemes		
Other Loans	3,685.77	3,348.58
Total E-	7,917.99	15,134.69
F. Loans and Advances by State Government (Recoveries)¹	17.08	23.05
Total F-	17.08	23.05
Total - Receipts in Consolidated Fund (A+B+C+D+E+F)	50,992.06	53,362.30

1. Details 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	61.62	...	...	61.62
President, Vice-President/ Governor/ Administrator of Union Territories	11.09	...	...	11.09
Council of Ministers	75.09	...	...	75.09
Administration of Justice	255.56	...	...	255.56
Elections	114.74	...	...	114.74
A.2 Fiscal Services				
Land Revenue	189.71	...	...	189.71
Stamps and Registration	14.93	...	...	14.93
State Excise	29.83	...	...	29.83
Taxes on Sales, Trade, etc.	37.76	...	...	37.76
Taxes on Vehicles	0.48	...	...	0.48
Collection Charges under State Goods and Services Tax	97.34	...	...	97.34
Other Taxes and Duties on Commodities and Services	1.86	...	...	1.86
Other Fiscal Services	4.23	...	...	4.23
Appropriation for reduction or avoidance of Debt	210.00	...	...	210.00
Interest Payments	4,938.83	...	...	4,938.83
A.3 Administrative Services				
Public Service Commission	37.55	...	...	37.55
Secretariat - General Services	232.02	...	...	232.02
District Administration	190.17	...	...	190.17
Treasury and Accounts Administration	124.47	...	...	124.47
Police	1,966.58	34.60	...	2,001.18
Jails	61.47	...	...	61.47
Stationery and Printing	8.72	...	...	8.72
Public Works	466.85	1,050.30	...	1,517.15
Vigilance	15.91	...	...	15.91
Other Administrative Services	156.84	...	...	156.84
A.4 Pension and Miscellaneous General Services				
Pensions and Other Retirement Benefits	6,364.46	...	...	6,364.46
Total A -General Services	15,668.11	1,084.90	...	16,753.01

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	8,038.48	249.94	...	8,288.42
Technical Education	178.32	1.00	...	179.32
Sports and Youth Services	95.23	108.77	...	204.00
Art and Culture	20.10	1.74	...	21.84
B.2 Health and Family Welfare				
Medical and Public Health	2,590.16	313.19	...	2,903.35
Family Welfare	116.24	...	...	116.24
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	469.77	1,059.87	...	1,529.64
Housing	7.60	73.80	...	81.40
Urban Development	100.87	385.89	...	486.76
B.4 Information and Broadcasting				
Information and Publicity	383.84	...	...	383.84
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	179.93	60.02	...	239.95
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	209.62	...	...	209.62
B.7 Social Welfare and Nutrition				
Social Security and Welfare	1,884.90	5.73	...	1,890.63
Relief on account of Natural Calamities	1,297.58	...	...	1,297.58
B.8 Others				
Other Social Services	...	1.75	...	1.75
Secretariat - Social Services	0.21	...	...	0.21
Total B -Social Services	15,572.85	2,261.70	...	17,834.55
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,166.57	2.59	0.10	1,169.26
Animal Husbandry	240.51	6.84	...	247.35
Dairy Development	73.46	...	...	73.46
Fisheries	30.51	1.30	...	31.81

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	1,131.60	49.28	...	1,180.88
Food Storage and Warehousing	88.51	493.97	...	582.48
Agricultural Research and Education	229.45	...	...	229.45
Co-operation	97.73	(-)0.05 ¹	...	97.68
C.2 Rural Development				
Special Programmes for Rural Development	65.55	...	...	65.55
Rural Employment	130.31	...	...	130.31
Land Reforms	12.57	...	...	12.57
Other Rural Development Programmes	1,463.35	1,706.32	...	3,169.67
C.3 Irrigation and Flood Control				
Major Irrigation	272.45	118.58	...	391.03
Medium Irrigation-	125.61	10.87	...	136.48
Minor Irrigation	39.93	41.92	...	81.85
Flood Control and Drainage	13.72	97.51	...	111.23
C.4 Energy				
Power	0.15	100.90	289.73	390.78
New and Renewable Energy	13.81	...	...	13.81
C.5 Industry and Minerals				
Village and Small Industries	210.95	3.28	...	214.23
Non-ferrous Mining and Metallurgical Industries	12.40	...	...	12.40
Telecommunication and Electronic Industries	...	10.68	...	10.68
C.6 Transport				
Civil Aviation	24.53	12.98	...	37.51
Roads and Bridges	402.88	1,379.36	...	1,782.24
Road Transport	129.40	39.34	57.38	226.12
C.7 Science, Technology and Environment				
Other Scientific Research	45.64	...	...	45.64
Ecology and Environment	0.52	...	...	0.52
C.8 General Economic Services				
Secretariat -Economic Services	9.15	...	...	9.15
Tourism	80.82	111.23	...	192.05

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	21.02	...	...	21.03
Civil Supplies	9.16	...	...	9.16
Other General Economic Services	5.40	...	...	5.40
Total C -Economic Services	6,147.66	4,186.90	347.21	10,681.77
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,540.33	...	...	1,540.33
E Loans To Government Servants, etc.				
Loans to Government Servants, etc.	...	...	0.25	0.25
F Public Debt				
Internal Debt of the State Government	...	3,774.61	...	3,774.61
Loans and Advances from the Central Government	...	55.54	...	55.54
Total CF Expenditure	38,928.95	11,363.65²	347.46	50,640.06

²Includes

(i) Capital Expenditure ₹ 7,533.50 crore.

(ii) Internal Debt of the State Government ₹ 3,774.61 crore.

(ii) Loans and Advances from the Central Government ₹ 55.54 crore.

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

Object Head		Object of Expenditure	2021-22		
			Revenue	Capital	Total
(₹ in crore)					
01	Pay	9,235.96	...	9,235.96	
12	Pension / Gratification / Other Retirement Benefits	6,069.76	...	6,069.76	
53	Major Works	19.64	5,764.73	5,784.37	
62	Interest / Dividend	4,938.83	...	4,938.83	
42	Other Departmental Expenditure	4,697.93	64.20	4,762.13	
56	Grants in Aid other than Salary	3,286.56	25.57	3,312.13	
03	Dearness Allowance	2,431.79	...	2,431.79	
69	Devolution	1,390.23	...	1,390.23	
05	Grants in Aid for Pay, Allowances and Other Expenses	1,181.65	...	1,181.65	
57	Social Security (Pension)	1,050.80	...	1,050.80	
08	Remuneration	912.45	...	912.45	
44	Material & Supply	263.26	539.02	802.28	
06	Other Allowances	749.59	...	749.59	
55	Grants in aid for Capital Assets	...	706.10	706.10	
51	Maintenance	643.66	...	643.66	
24	Advertisement and Publicity	356.24	...	356.24	
25	Utility Bill Payment	344.87	...	344.87	
54	Land Purchase	0.55	306.67	307.22	
13	Earned Leave Encashment	286.08	...	286.08	
02	Wages	205.80	...	205.80	
43	Medicines & Chemicals	177.77	...	177.77	
50	Subsidy	145.08	...	145.08	
60	Investment	...	103.15	103.15	
07	Honorarium	102.69	...	102.69	
27	Payment for professional & specialized services	102.33	...	102.33	
40	Equipment, Machine and Accessories	90.85	4.38	95.23	
22	General Office Expense	90.08	...	90.08	
04	Travel Expenses	86.98	...	86.98	
29	Operation, Maintenance of vehicles and purchase of fuel, etc.	84.61	...	84.61	

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

2020-21			2019-20		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)					
9,397.56	...	9,397.56	9,468.04	...	9,468.04
5,864.66	...	5,864.66	5,580.01	...	5,580.01
14.22	5,434.36	5,448.58	229.65	4,023.35	4,253.00
4,773.07	...	4,773.07	4,504.02	...	4,504.02
3,732.10	57.06	3,789.16	2,156.49	(-) 352.03 ¹	1,804.46
3,329.04	80.30	3,409.34	4,800.18 ²	46.38	4,846.56
1,595.29	...	1,595.29	1,748.28 ³	...	1,748.28
1,932.20	...	1,932.20	...	...	...
1,179.53	...	1,179.53	1,071.71	...	1,071.71
1,036.87	...	1,036.87	...	...	...
769.42	...	769.42	...	...	...
206.35	121.89	328.24	227.78	991.49	1,219.27
762.30	...	762.30	766.46	...	766.46 ⁴
(-)951.10 ⁵	519.47	(-)431.63	(-) 170.97 ⁵	553.98	383.01
525.56	4.37	529.93	171.94	5.32	177.26
88.79	...	88.79	44.35	...	44.36
290.58	...	290.58	271.84	...	271.84 ⁶
1.47	196.00	197.47	...	...	...
279.85	...	279.85	...	...	...
189.07	...	189.07	129.23	...	129.23
155.70	...	155.70	157.77	...	157.77
138.63	...	138.63	34.62	...	34.62
0.08	146.39	146.47	0.08	136.18	136.26 ⁷
58.81	...	58.81	239.44	...	239.44
89.82	...	89.82	395.68	...	395.68
79.04	4.75	83.79	61.37	4.47	65.84
43.29	...	43.29	71.99	...	71.99
78.38	...	78.38	85.68	...	85.68
66.53	...	66.53	57.23	...	57.23

¹Minus figure represents excess of receipts over expenditure.

²Includes Grants-in-Aid of ₹ 1,716.67 crore.

³Includes leave encashment of ₹ 269.04 crore.

⁴Includes expenditure on account of 'Dearness Pay'.

⁵Minus Balances represents expenditure on account of SDRF transferred to Public Account.

⁶Includes expenditure on account of 'Electricity Dues', 'Expenditure on Telephone' and 'Water Charges/Surcharge'.

⁷Includes expenditure on account of both 'investment' and 'loan'.

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

Object Head	Object of Expenditure	2021-22		
		Revenue	Capital	Total
(₹ in crore)				
52	Minor Works	57.03	...	57.03
45	Scholarship & Stipend	53.35	...	53.35
46	Plantation	13.98	34.84	48.82
26	Computer hardware software and Peripherals Purchase / Maintenance	45.47	...	45.47
21	Furniture, Fixtures and Equipment	38.61	...	38.61
67	Refund	38.18	...	38.18
20	Printing and Stationery	36.35	...	36.35
09	Medical Reimbursement	35.76	...	35.76
61	Loan	...	34.00	34.00
10	Training expenses	26.86	0.07	26.93
23	Rent, Fee and Ownership Tax	24.91	...	24.91
41	Dietary Expenses	24.30	...	24.30
28	Purchase of official vehicle	14.51	...	14.51
11	Entitlement Expenses	6.98	...	6.98
30	Hospitality Expenses	6.65	(-)0.06 ¹⁰	6.59
68	Insurance Policy and Premium	2.63	...	2.63
31	Secret service expense	13.43	(-)49.17 ¹⁰	(-)35.74
66	Inter Account Suspense	(-)456.09 ¹²	...	(-)456.09
Total		38,928.95	7,533.50	46,462.45

¹⁰Minus figure represents recoveries of expenditure.

¹²Minus Balances represents expenditure on account of SDRF transferred to Public Account.

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

2020-21			2019-20		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)					
54.97	...	54.97	57.13	4.99	62.12
114.51	...	114.51	85.18	...	85.18
13.98	33.02	47.00	...	...	...
33.39	...	33.39	24.56	...	24.56 ⁸
34.35	0.05	34.40	41.88	0.05	41.93
54.30	...	54.30	(-)1.05 ⁹	...	(-)1.05
32.27	...	32.27	22.71	...	22.71
76.30	...	76.30	38.27	...	38.27
...
26.76	0.21	26.97	9.09	...	9.09
18.48	...	18.48	19.44	...	19.44
15.69	...	15.69	26.54	...	26.54
11.31	...	11.31	13.78	...	13.78
6.25	...	6.25	...	...	...
4.15	(-)2.65 ¹¹	1.50	5.26	...	5.26
2.47	...	2.47	...	...	...
14.74	(-)57.00 ¹¹	(-)42.26	13.14	...	13.14
850.00	...	850.00	400.00	...	400.00
37,091.03	6,538.21	43,629.24	32,858.80	5,414.18	38,272.98

⁸Includes expenditure on account of 'Maintenance of Computer/Purchase of Stationary' and 'Computer Hardware/Software purchase'.

⁹This amount represents the transfer of unspent balances of PD Accounts.

¹¹Minus figure represents excess of receipts over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
A-	General Services-					
4055-	Police	21.24	467.20	34.60	501.80	(+)62.90
4058-	Stationery and Printing	...	6.81	...	6.81	...
4059-	Public Works	733.66	3,880.49	1,050.30	4,930.79	(+)43.16
	Total-A General Services	754.90	4,354.50	1,084.90	5,439.40	(+)43.71
B-	Social Services-					
(a)-	Education, Sports, Art and Culture-					
4202-	Education, Sports, Art and Culture	398.37	3,690.43	361.46	4,051.89	(-)9.27
	Total-(a) Education, Sports, Art and Culture	398.37	3,690.43	361.46	4,051.89	(-)9.27
(b)-	Health and Family Welfare-					
4210-	Medical and Public Health	172.94	2,048.25	313.19	2,361.44	(+)81.10
4211-	Family Welfare	...	60.60	...	60.60	...
	Total-(b) Health and Family Welfare	172.94	2,108.85	313.19	2,422.04	(+)81.10
(c)-	Water Supply Sanitation, Housing and Urban Development-					
4215-	Water Supply and Sanitation	648.18	2,906.83	1,059.87	3,966.70	(+)63.51
4216-	Housing	42.09	524.58	73.79	598.37	(+)75.31
4217-	Urban Development	574.95	2,381.47	385.89	2,767.36	(-)32.88
	Total-(c) Water Supply Sanitation, Housing and Urban Development	1,265.22	5,812.88	1,519.55	7,332.43	(+)20.10
(e)-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-					
4225-	Welfare of Scheduled Castes, Scheduled Tribes,	94.80	672.89	60.02	732.91	(-)36.69
	Total-(e) Welfare of Scheduled Castes, Scheduled	94.80	672.89	60.02	732.91	(-)36.69
(g)-	Social Welfare and Nutrition-					
4235-	Social Security and Welfare	6.77	228.40	5.73	234.13	(-)15.36
	Total-(g) Social Welfare and Nutrition	6.77	228.40	5.73	234.13	(-)15.36

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/Decrease(-) in Percentage
(₹ in crore)						
B-	Social Services - conclud.					
(h)-	Other Social Services-					
4250-	Other Social Services	...	188.11	1.75	189.86	...
	Total-(h) Other Social Services	...	188.11	1.75	189.86	...
	Total-B Social Services	1,938.10	12,701.56	2,261.70	14,963.26	(+)16.70
C-	Economic Services-					
(a)-	Agriculture and Allied Activities-					
4401-	Crop Husbandry	2.33	130.54	2.60	133.14	(+)11.59
4403-	Animal Husbandry	4.19	94.59	6.84	101.43	(+)63.25
4404-	Dairy Development	...	21.18	...	21.18	...
4405-	Fisheries	4.30	32.45	1.30	33.76	(-)69.77
4406-	Forestry and Wild Life	50.25	686.70	49.28	735.98	(-)1.93
4408-	Food Storage and Warehousing	71.29	4,475.67	493.97	4,969.64	(+)592.90
4425-	Co-operation	(-)2.65 ¹	14.06	(-)0.06 ¹	14.00	(-)97.74
	Total-(a) Agriculture and Allied Activities	129.71	5,455.20	553.93	6,009.13	(+)327.05
(b)-	Rural Development-					
4515-	Other Rural Development Programmes	2,000.43	9,865.43	1,706.32	11,571.75	(-)14.70
	Total-(b) Rural Development	2,000.43	9,865.43	1,706.32	11,571.75	(-)14.70
(c)-	Special Area Programme-					
4551-	Hill Areas	...	2,443.05	...	2,443.05	...
	Total-(c) Special Area Programme	...	2,443.05	...	2,443.05	...
(d)-	Irrigation and Flood Control-					
4700-	Major Irrigation	132.28	3,207.91	118.59	3,326.50	(-)10.35
4701-	Medium Irrigation	9.88	196.05	10.87	206.93	(+)10.02
4702-	Minor Irrigation	43.96	1,870.61	41.92	1,912.53	(-)4.64
4711-	Flood Control Projects	82.10	1,522.26	97.51	1,619.77	(+)18.77
	Total-(d) Irrigation and Flood Control	268.21	6,796.84	268.89	7,065.73	(+)0.25

¹Minus figure represents excess of receipts over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<i>C-</i>	<i>Economic Services - conclud.</i>					
<i>(e)-</i>	<i>Energy-</i>					
4801-	Power Projects	147.59	3,419.63	100.90	3,520.53	(-)31.63
	<i>Total-(e) Energy</i>	147.59	3,419.63	100.90	3,520.53	(-)31.63
<i>(f)-</i>	<i>Industry and Minerals-</i>					
4851-	Village and Small Industries	7.25	144.44	3.28	147.72	(-)54.76
4859-	Telecommunication and Electronic Industries	2.86	281.06	10.68	291.74	(+)273.43
4885-	Other Capital Outlay on Industries and Minerals	...	311.31	...	311.31	...
	<i>Total-(f) Industry and Minerals</i>	10.11	736.81	13.96	750.77	(+)38.08
<i>(g)-</i>	<i>Transport-</i>					
5053-	Civil Aviation	3.61	370.38	12.98	383.36	(+)259.56
5054-	Roads and Bridges	1,120.46	16,644.91	1,379.36	18,024.27	(+)23.11
5055-	Road Transport	41.17	467.07	39.34	506.41	(-)4.44
	<i>Total-(g) Transport</i>	1,165.24	17,482.36	1,431.68	18,914.04	(+)22.87
<i>(j)-</i>	<i>General Economic Services-</i>					
5452-	Tourism	123.91	1,070.09	111.22	1,181.31	(-)10.24
	<i>Total-(j) General Economic Services</i>	123.91	1,070.09	111.22	1,181.31	(-)10.24
	<i>Total-C Economic Services</i>	3,845.21	47,269.41	4,186.90	51,456.31	(+)8.89
	Grand Total	6,538.21	64,325.47	7,533.50	71,858.97	(+) 15.22

The total investments of the Government in the share Capital & Debenture of different concerns at the end of 2019-2020, 2020-21 and 2021-22 was ₹ 3,534.95, ₹ 3,683.54 and ₹ 3,818.94 crore respectively and the Dividend received there from during 2019-2020, 2020-21 and 2021-22 was ₹ 14.08 crore, ₹ 40.02 and ₹ 35.05 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 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	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	53,301.55	4,232.22	3,774.61	53,759.16	457.61	(+)0.86	(+)69.80
Market Loans	41,660.05	3,200.00	1,400.01	43,460.04	1,799.99	(+)4.32	(+)56.43
Bonds	0.77	...	...	0.77	...	...	...
Ways and Means Advances from the Reserve Bank of India	...	444.84	444.84	...	...	...	...
Special Securities issued to National Small Saving Fund of the Central Government	7,864.97	...	1,111.10	6,753.87	(-)1,111.10	(-)14.13	(+)8.77
Loans from Financial Institutions	3,775.76	587.38	818.66	3,544.48	(-)231.28	(-)6.13	(+)4.60
6004 Loans and Advances from the Central Government	3,813.10	3,685.77	55.54	7,443.32	3,630.22	(+)95.20	(+)9.66
Non-Plan Loans	2.67	...	0.44	2.23	(-)0.44	(-)16.48	...
Loans for State / Union Territory Plan Schemes	475.59	...	46.87	428.72	(-)46.87	(-)9.86	(+)0.56
Pre-1984-85 Loans	0.53	...	...	0.53	...	...	...
Other Loans for States/Union Territory with Legislature Schemes	3,334.31	3,685.77	8.24	7,011.84	3,677.53	(+)110.29	(+)9.10
Total Public Debt	57,114.65	7,917.99	3,830.15	61,202.49	4,087.84	(+)7.16	(+)79.46

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 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	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.	8,996.74	1,904.74	1,570.86	9,330.62	333.88	(+)3.71	(+)12.12
Reserve Funds Bearing Interest	3,343.45	1,031.32	1,498.89	2,875.88	(-)467.57	(-)13.98	(+)3.73
Reserve Funds not Bearing Interest	78.51	210.00	210.00	78.51	...	...	(+)0.10
Deposits Bearing Interest	460.90	1,392.42	1,399.77	453.54	(-)7.36	(-)1.60	(+)0.59
	5,302.45			5,302.45			
Deposits not Bearing Interest	3,756.38	3,869.09	4,542.82	3,082.65	(-)673.73	(-)17.94	(+)4.00
	3,467.85			3,467.85			
Total Other Liabilities	16,635.99	8,407.57	9,222.35	15,821.21	(-)814.78	(-)4.90	(+)20.54
	8,770.30			8,770.30			
Total Public Debt and Other Liabilities	73,750.64	16,325.56	13,052.49	77,023.70	3,273.06	(+)4.44	(+)100.00
	8,770.30			8,770.30			

The Bold balances in this statement represent the unallocated balances between the states of Uttarakhand & Uttar Pradesh.

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 ₹ 77,023.70 crore as on 31 March 2022.

The total balance in the 'Consolidated Sinking Fund' as on 31 March 2022, was ₹ 3,888.55 crore which includes an amount of ₹ 2,210.55 crore of interest. Out of this, an amount of ₹ 3,814.17 crore was invested in the Government of India Securities, leaving a net balance of ₹ 74.38 crore in the Fund. During the year 2021-22, ₹ 200.00 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 2021-22, however ₹ 1,111.10 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 6,753.87 crore which was 8.77 *per cent* of the total liabilities of the State Government as on 31 March 2022.

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

During 2021-22 ₹ 200.00 crore was appropriated from Consolidated Fund for contribution towards Consolidated Sinking Fund and an amount of ₹ 10.00 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 ₹ (+)3,630.22 crore from ₹ 3,813.10 crore at the end of 2020-21 to ₹ 7,443.32 crore at the end of 2021-22.

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 2021-22 and 2020-21 are as shown below:-

	2020-21	2021-22	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.	66,111.39	70,533.11	(+)4,421.72
(b) Other Obligations	7,639.25	6,490.59	(-)1,148.66
Total (i)	73,750.64	77,023.70	(+)3,273.06
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	4,675.61	4,886.11	(+)210.50
(b) On Other Obligations	97.46	52.72	(-)44.74
Total (ii)	4,773.07	4,938.83	(+)165.76
(iii) Deduct			
(a) Interest received on loans and advances given by Government	58.78	359.22	(+)300.44
(b) Interest realised on investment of cash balances	32.01	34.23	(+)2.22
Total (iii)	90.79	393.45	(+)302.66
(iv) Net interest charges	4,682.28	4,545.38	(-)136.90
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	12.49	11.47	(-)1.02
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	12.26	10.56	(-)1.70

There are in addition certain other receipts and adjustments totalling ₹ 10.11 crore such as interest received from commercial departments, interest from local bodies, interest on 'Miscellaneous' accounts, etc. If these are also deducted, the net burden of interest on the revenue would be ₹ 4,535.27 crore which works out to 10.53 percent of the total revenue receipts.

During the year the Government also received ₹ 35.05 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 2021-22, five loans amounting to ₹ 3,200.00 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	6.94 per cent Uttarakhand SDL 2031 30/06/2021	700.00	June 2021
2	7.00 per cent Uttarakhand SDL 2031 14/07/2021	500.00	July 2021
3	7.05 per cent Uttarakhand SDL 2031 29/12/2021	500.00	December 2021
4	7.25 per cent Uttarakhand SDL 2032 25/01/2022	500.00	January 2022
5	7.34 per cent Uttarakhand SDL 2032 30/03/2022	1,000.00	March 2022
Total		3,200.00	

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 2021	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance on 31 March 2022	Net increase/decrease(-) during the year	Interest Payment in arrears ¹
(₹ in crore)							
Statutory Corporations	158.09	57.38	...	...	215.47	57.38	
Government Companies	237.66	289.73	15.09	...	512.30	274.64	
Municipalities/Municipal Councils/Municipal Corporations	3.08	...	...	...	3.08	...	
Urban Development Authorities	20.87	...	...	...	20.87	...	
Co-operative Societies/ Co-operatives Corporations/ Banks	1,070.41	0.10	1.11	...	1,069.40	(-)1.01	
Govt. Servants	(-)19.63	0.25	0.88	...	(-)20.26	(-)0.63	
Loans for Miscellaneous purposes	3.07	...	...	...	3.07	...	
Others	574.35	...	...	...	574.35	...	
Total-Loan and Advances	2,047.90	347.46	17.08	...	2,378.28	330.38	

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
--------	---------------	------------------	--------------------	--------	------------------

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 01-Apr-21	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance on 31 March 2022	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	1,117.47	0.10 ²	1.11	...	1,116.47	(-)1.00	...
Special Area Programmes	503.16	...	...	...	503.16	...	...
Energy	224.35	289.73 ³	15.09	...	498.98	(+)274.63	...
Industry and Minerals	(-)0.17	...	...	...	(-)0.17	...	...
Transport	158.09	57.38	...	...	215.47	(+)57.38	...
Government Servants-	(-)19.63	0.25	0.88	...	(-)20.25	(-)0.62	...
Miscellaneous Loans-	3.07	...	...	...	3.07	...	...
Total	2,047.90	347.46	17.08	...	2,378.28	(+)330.38	...

¹Information not made available by the State Government.

²This amount represents the recoupment of contingency fund during the year.

³This Includes an amount of ₹ 249.64 crore pertaining to OB suspense, that was cleared during the year 2021-22.

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 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
	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 2020-21 and 2021-22							
(₹ in crore)							
Sl. No.	Name of the concern	2021-22			2020-21		
		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		-
			134.42			100.42	
2	Government Companies	16	3,684.52	-	16	3,583.12	-
		17	3,818.94	35.05	17	3,683.54	40.02

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	-	217.63	-	95.42			122.21	2.17	1.87	
Cooperative	-	344.70 ⁴	418.10	514.12			248.68	3.45	-	
State Financial Corporation	-	1.65	-	0.40			1.25	0.02	-	
Urban development and Housing	-	149.95	-	149.95			0.00	1.50	- -	
Other Institutions	-	2.66	-	0.46			2.20	0.03	-	
TOTAL		716.59 ⁵	418.10	760.35			374.34	7.17	1.87	

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 ₹ 356.80 crore at the end of the year 2020-21 to ₹ 344.70 crore at the beginning of the year 2021-22.

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)			
	2020-21		2021-22		2020-21		2021-22	
	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	276.99	170.59	44.25	214.84	...	...	...	...
(ii) Block Level Panchayats	139.00	81.60	29.50	111.10	...	...	...	...
(iii) Gram Panchayats	539.30	108.80	221.23	330.03	...	...	...	...
2 Urban Local Bodies								
(i) Nagar Nigam	394.49	265.32	48.55	313.87	...	...	...	...
(ii) Nagar Palika / Nagar Nigam	380.46	262.17	39.64	301.81	...	...	...	...
(iii) Nagar Panchayats/Notified Area/Committee, etc	192.12	102.28	12.61	114.89	...	...	...	...
(iv) Cantonment Board	9.84		3.70	3.70				
3 Public Sector Undertakings								
(i) Government Companies	...	...	...	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...	...	...
4 Autonomous Bodies								
(i) Universities	320.36	315.23	...	315.23	13.06	2.14	...	2.14
(ii) Development Authorities	258.25	116.22	16.90	133.12	...	...	...	...
(iii) Cooperative Institutions	0.18	0.16	...	0.16	...	...	...	...
(iv) Others	345.88	314.25	104.35	418.60	...	...	...	...
5 Non-Government Organisations	126.97	113.85	...	113.85	...	...	...	...
6 Others	3,456.92	2,227.29	1,259.95	3,487.24	506.41	376.65	327.31	703.96
Total	6,440.76	4,077.77	1,780.68	5,858.45	519.47	378.79	327.31	706.10

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
------------------------------	--------------------------------------	--

Information not made available by the State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	5,244.62	33,684.33	38,928.95	5,004.51	32,086.52	37,091.03
Expenditure Heads (Capital Account)	...	7,533.50	7,533.50	...	6,538.21	6,538.21
Disbursements under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund	3,830.15	347.46	4,177.61	8,269.59	37.55	8,307.14
Total	9,074.77	41,565.29	50,640.06	13,274.10	38,662.28	51,936.38
(a) The figures have been arrived as follows -						
E--PUBLIC DEBT						
Internal Debt of the State Government	3,774.61	...	3,774.61	8,211.09	...	8,211.09
Loans and Advances from the Central Government	55.54	...	55.54	58.50	...	58.50
F--LOANS AND ADVANCES						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	347.21	347.21	...	37.26	37.26
Government Servants	...	0.25	0.25	...	0.29	0.29
Loans for Misc Services	...	...	...	...	...	...
G--INTER STATE SETTLEMENT						
Inter State Settlement	...	...	...	...	...	...
H--TRANSFER TO CONTINGENCY FUND						
TRANSFER TO CONTINGENCY FUND	...	...	...	...	...	...

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	25.56	74.44
2021-22	17.92	82.08

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

Heads	On 1 April 2021	During the year 2021-22			On 31 March 2022
		Gross	Recoveries	Net	
(₹ in crore)					
CAPITAL AND OTHER EXPENDITURE-					
Capital Expenditure -(Sub-sector wise)					
General Services	4,499.07	956.98	...	956.98 ¹	5,456.05 ²
Education, Sports, Art and Culture	3,723.20	328.69	...	328.69 ³	4,051.89
Health and Family Welfare	2,110.85	312.06	...	312.06 ⁴	2,422.91 ⁵
Water Supply Sanitation, Housing and Urban Development	5,812.88	1,519.56	...	1,519.55	7,332.43
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	672.88	60.02	...	60.02	732.91
Social Welfare and Nutrition	228.40	21.49	...	21.49 ⁶	249.89 ⁷
Other Social Services	188.11	1.75	...	1.75	189.86
Agriculture and Allied Activities	5,455.35	613.08	54.30	558.78 ⁸	6,014.13 ⁹
Rural Development	9,865.44	1,706.32	...	1,706.32	11,571.76
Special Area Programme	2,443.05	...	...	...	2,443.05
Irrigation and Flood Control	6,796.84	268.89	...	268.89	7,065.73
Energy	3,419.63	100.90	...	100.90	3,520.53
Industry and Minerals	736.81	13.95	...	13.95	750.76
Transport	17,561.05	1,352.98	...	1,352.98 ¹⁰	18,914.03
General Economic Services	1,070.09	111.23	...	111.23	1,181.31
Total - Capital Expenditure -(Sub-sector wise)	64,583.65	7,367.89	54.30	7,313.59	71,897.24

Increased due to expenditure met out of Advances from Contingency Fund up to 31st March 2022 by ¹₹ 16.64 crore, ²₹ 16.64 crore, ⁴₹ 0.87 crore, ⁵₹ 0.87 crore, ⁶₹ 15.76 crore, ⁷₹ 15.76 crore, ⁸₹ 5.00 crore, ⁹₹ 5.00 crore and remaining unrecouped till the close of the year.

Decreased due to recoupement of Contingency Fund by ¹₹ 144.56 crore, ³₹ 32.77 crore, ⁴₹ 2.00 crore, ⁸₹ 0.15 crore, ¹⁰₹ 78.69 crore pertaining to previous years.

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

Heads	On 1 April 2021	During the year 2021-22			On 31 March 2022
		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	1,117.57			(-)1.11 ¹¹	1,116.46
Special Area Programmes	503.16			...	503.16
Energy	224.34			274.64	498.98
Industry and Minerals	(-)0.17			...	(-)0.17
Transport	158.09			69.85 ¹²	227.94 ¹³
Loans to Government Servants, etc.	(-)19.62			(-)0.64	(-)20.26
Miscellaneous Loans	3.07			...	3.07
Total - Loans And Advances	2,048.01			342.74	2,390.75
Appropriation to the Contingency Fund	500.00			...	500.00
Total - Capital and Other Expenditure	67,131.66			7,656.33	74,787.99
Deduct-					
(i) Contribution from Contingency funds	258.29			(-)207.54	50.75
(ii) Contribution from Miscellaneous Capital Receipts	315.94			...	315.94
(iii) Contribution from development funds, reserve funds, etc.		...	...	...
Net - Capital and Other Expenditure	66,557.43			7,863.87	74,421.30

Increased due to expenditure met out of Advances from Contingency Fund up to 31st March 2022 by ¹²₹ 12.47 crore, ¹³₹ 12.47 crore and remaining unrecouped till the close of the year.

Decreased due to recoupement of Contingency Fund by ¹¹₹ 0.10 crore pertaining to previous years.

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

Heads	On 1 April 2021	During the year 2021-22			On 31 March 2022
		Gross	Recoveries	Net	
(₹ in crore)					
Principal Sources of Funds -					
Revenue Surplus(+)/Deficit(-)	(-)5,169.86			4,128.04	(-)1,041.82
Debt					
Internal Debt of the State Government	53,301.55			457.62	53,759.16
Loans and Advances from the Central Government	3,813.10			3,630.22	7,443.32
Small Savings, Provident Funds, etc.	8,996.74			333.88	9,330.63
Total - Debt	66,111.39			4,421.72	70,533.11
Other Receipt					
Contingency Fund	7.45			223.88	231.33
Reserve Funds	4,910.58			(-)257.57	4,653.01
Deposits and Advances	4,216.87			(-)681.09	3,535.78
Suspense and Miscellaneous (Other than amount closed to Government Accounts and Cash Balance Investment Account)	214.72			277.82	492.54
Remittances	58.72			12.29	71.01
Total - Other Receipt	9,408.34			(-)424.67	8,983.67
Total - Debt and Other Receipts	75,519.73			3,997.05	79,516.78
Deduct -					
(i) Cash Balance	167.30			(-)54.83	112.47
(ii) Investment ¹⁴	3,420.20			316.05	3,736.25
Add - Amount closed to Government Accounts	(-)204.94			...	(-)204.94
Net - Provision of Funds	66,557.43			7,863.87	74,421.30

¹⁴ This includes investments from Reserve Funds and Investment form 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 2022 :

Debit balance (₹ in crore)	Sector of the General Accounts	Name of Accounts	Credit balance (₹ in crore)
		Consolidated Fund	
73,289.80	A,B,C,D,G,H and Parts of L	Government Accounts	
	E	Public Debt	61,202.49
2,378.28	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	231.34
		Public Account	
	I	Small Savings Provident Funds etc.	9,330.63
		Reserve Fund	
	J	(i) Reserve Funds Bearing Interest	2,875.89
		(ii) Reserve Funds not Bearing Interest	1,777.13
1,698.62		Investment	
		Deposits and Advances	
	K	(i) Deposits Bearing Interest	453.54
		(ii) Deposits not bearing Interest	3,082.65
0.42		(iii) Advances	
		Suspense and Miscellaneous	
		(i) Suspense	137.37
1,680.30		(ii) Other accounts	
	L	(iii) Investments	
		(iv) Other Items (Net)	
2.16		(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 2022 :

Debit Balance (₹ in crore)	Sector of the General Accounts	Name of Accounts	Credit Balance (₹ in crore)
...	M	Remittances	71.01
112.47	N	Cash Balance	
79,162.05		Total	79,162.05

- (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 Finance Accounts' at page 57 in Volume I.

B. Government Accounts: 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 accounts 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 accounts 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 accounts 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 accounts 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 Accounts at the end of the year has been arrived at as under:-

Dr.	Details	Cr.
(₹ in crore)		(₹ in crore)
69,884.34	A-Amount at the Debit of Government Accounts on 1st April 2021	
	B-Receipt Heads (Revenue Account)	43,056.99
	C-Receipt Heads (Capital Account)	...
38,928.95	D-Expenditure Heads (Revenue Account)	
7,533.50	E-Expenditure Heads (Capital Account)	
...	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G-Amount at the debit of Government Account on 31st March 2022	73,289.80
...	H-Transfer to Contingency Fund	
1,16,346.79	TOTAL	1,16,346.79

- (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 Accounts 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 Finance Accounts for the year 2021-22

1.Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Uttarakhand. The accounts of receipts and expenditure of the Government of Uttarakhand have been compiled based on the initial accounts rendered by 20 Treasuries, 106 Public Works Divisions (85 Building and Roads, 21 Rural Works division), 57 Forest Divisions (46 Forest and 11 Jalagam), 85 Irrigation / Water Resources Divisions, and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

The accounts of the Government of Uttarakhand are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, 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, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to and approved by legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification

followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements).

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorized. Receipts and disbursements in the Finance Accounts are on net basis, net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the accounts rendering units e.g., treasuries, divisions etc., for adjustments of deductions and recoveries from salaries to Revenue Receipts / Loans / Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, etc.

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (e.g. State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.); crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, etc.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, etc.), as well as Liabilities, such as, debt, etc., are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 need to be reconciled with the Loanee Entities / State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, 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.

(vi) Rounding off:

The statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements.

Minor difference of ₹ 0.01 / 0.02 lakh / crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31st March of a year recorded in the Accounts of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Committed & Contingent liabilities:

Contingent liabilities are not recognized. In compliance with the IGAS 1: 'Guarantees given by the Governments', sector-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. It also does not disclose its future commitments under Appendix XII of the Finance Accounts.

2. Compliance with the Accounting Framework:

Operation of unauthorized heads:

During 2021-22, the State Government of Uttarakhand has provided budget provisions under 1 unauthorized sub major head and 1 minor head (both under revenue section) and incurred an expenditure of ₹ 27.74 crore under the Revenue section in these heads.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 5,973.36 crore compared to ₹ 5,053.49 crore in 2020-21, registering an increase of ₹ 919.87 crore (18.20 *per cent*). This includes Advance Apportionment of IGST amounted to ₹ 449.15 crore. In addition, the State received ₹ 2,829.84 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 8,803.20 crore. The State received compensation of ₹ 1,475.01 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the state also received ₹ 3,333.03 crore debt during 2021-22 (total debt of ₹ 61,202.49 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation, which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GOI.

The relevant figures are available in Statement No. 14 and Annexure to Statement No. 17 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Uttarakhand incorrectly booked expenditure of ₹ 25.57 crore (Grants-in-Aid) under Capital Section instead of Revenue Section and ₹ 19.64 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 Expenditure of the State is given under para 6.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(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 2021-22, receipts amounting to ₹ 48,540.27 crore (95.19 *per cent* of total receipts) and expenditure amounting to ₹ 45,079.86 crore (89.02 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, 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 during 2020-21 i.e., the previous year.

(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 2021-22, ₹ 1,343.44 crore under 32 Major Heads of accounts, constituting 2.89 *per cent* of the total Revenue and Capital expenditure (₹ 46,462.45 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous 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.

Similarly, ₹ 1,223.56 crore under 46 Major Heads of Accounts, constituting 2.84 *per cent* of the total Revenue Receipts (₹ 43,056.99 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹ 2,945.62 crore under 46 Major Heads of Accounts, constituting 7.71 *per cent* of the total Revenue Receipts (₹ 38,204.36 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(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.

During 2021-22, an amount of ₹ 360.02 crore was transferred to these PD Accounts. This includes ₹ 4.73 crore transferred in March 2022. However, no amount was transferred on the last working day of March 2022.

In terms of Appendix 20 of Uttarakhand Financial Handbook, Vol-5, Part-I, 2008, no Administrator of Personal Deposit Accounts (out of 45) 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. All 45 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with treasury figures.

Details of PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 1 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
45	155.53	01	360.02	01	327.48	45	188.07

The relevant figures are available in Statement No. 21 of the Finance Accounts.

At the end of 31 March 2021 (previous year), there was a balance amount of ₹ 155.53 crore under PD accounts of 45 Administrators.

(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. 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.

Out of 321 AC bills amounting to ₹ 93.46 crore drawn during the year 2021-22, 26 AC bills amounting to ₹ 7.60 crore (8.13 *per cent*) were drawn in March 2022. DCC Bills in respect of a total of 243 AC bills amounting to ₹ 27.33 crore as on 31 March 2022 were not received.

Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2020-21	03	0.20
2021-22	240	27.13
Total	243	27.33

At the end of 31 March 2021 (previous year), DCC Bills in respect of a total of 77 AC bills amounting to ₹ 3.44 crore were not received.

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

In terms of Rules 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 a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹ 466.97 crore pertaining to outstanding UCs, which were due up to 2021-22 were cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year ¹	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2020-21	47	405.68
2021-22	274	984.40
Total	321	1,390.08

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

The number of outstanding UCs as on 31 March 2021 (previous year) was 119 amounting to ₹ 872.65 crore.

(viii) 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 Accounts.

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

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid
Reserve Funds bearing Interest (Including SDRF)	3,343.45	Interest calculated at the rate of 4.00 <i>per cent</i> (taking average Ways and Means interest rate as 4.00 <i>per cent</i> for the year 2021-22)	133.74	...
Deposits bearing Interest (Excluding CPS MH 8342-117)	321.69	Interest calculated at the rate of 4.00 <i>per cent</i> (taking average Ways and Means interest rate as 4.00 <i>per cent</i> for the year 2021-22)	12.87	....
Un-transferred amount under NPS (8342-117)	139.20	Interest calculated as per the rate of Interest 7.10 <i>per cent</i> notified by the Government / Payable to General Provident Fund	9.88	....
Total			156.49	

Non-payment/short payment of the interest amounting to ₹ 156.49 crore has resulted in overstatement of Revenue Surplus by ₹ 156.49 crore and understatement of Fiscal Deficit by ₹ 156.49 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) 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 01 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year. During the year 2021-22, an amount of ₹ 418.10 crore was guaranteed by the State Government. The outstanding guarantees of ₹ 716.59 crore as on 1 April 2021, work out to 0.28 *per cent* of the Gross State Domestic Product estimated for the year 2021-22 (₹ 2,53,831.97 crore) and are within the limits prescribed.

During 2021-22, the State Government received ₹ 1.87 crore towards guarantee commission, which constituted 0.45 *per cent* of the guaranteed amount during 2021-22 (₹ 418.10 crore). Under the 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 ₹ 7.17 crore.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Uttarakhand incurred ₹ 0.52 crore against the budget allocation of ₹ 12.55 crore under Major Head 3435. During the previous year 2020-21, the Government of Uttarakhand incurred ₹ 0.36 crore against the budget allocation of ₹ 12.93 crore under Major Heads 3435.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in 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.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government: In respect of old loans (detailed accounts of which are maintained by the Principal / Accountant General (A&E)) amounting to ₹ 42.09 crore involving 02 Departments, recoveries of principal and interest have not been effected during the past several years and all such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 347.21 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). 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 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, 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 change over to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so, and this non-availability has been reflected in Appendix-XII of the Finance Accounts.

(xiv) 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.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022 is ₹ 6,257.74 crore (Revenue Expenditure ₹ 3,059.05 crore and Capital Expenditure ₹ 3,198.69 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

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

As per the PFMS portal of the CGA, ₹ 4,825.65 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹ 4,825.65 crore, ₹ 69.29 crore being the Central Assistance/Share was transferred to the intermediaries (*i.e.*, NGOs. Societies, *etc.*) and ₹ 4,756.36 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 18.95 *per cent* as compared to 2020-21 (from ₹ 4,056.80 crore in 2020-21 to ₹ 4,825.65 crore in 2021-22). Details are in *Appendix-VI of the Finance Accounts*.

(xvi) Off Budget Liabilities of State Government: The State Government **did not disclose** the off-budget liabilities in their budget documents/annual financial statements.

(xvii) Un-spent amount lying in the bank accounts of Single Nodal Agency (SNA): In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's accounts within a period of 21 days of its receipt.

In compliance with GoI's directions, the State Government has transferred CSS funds to SNA accounts. As on 31st March 2022, an amount of ₹ 1507.66 crore, including both Central and State Share, remained unspent in SNA Accounts of 75 schemes.

4. 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 of, payment of monies into, and the 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 2021-22, ₹ 268.66 crore remained un-recouped under various heads. The details are as below:

(₹ in crore)

Sl.No.	Major Heads	Amount
1.	Public Service Commission	16.65
2.	Secretariat General Services	11.78
3.	Police	37.29
4.	Jail	7.17
5.	General Education	1.02
6.	Technical Education	4.21
7.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.32
8.	Social Security and Welfare	56.70
9.	Crop Husbandry	6.00
10.	Other Rural Development Programmes	76.78
11.	Capital Outlay on Other Fiscal Services	16.64
12.	Capital Outlay on Medical and Public Health	0.87
13.	Capital Outlay on Social Security and Welfare	15.76
14.	Capital Outlay on Crop Husbandry	5.00
15.	Loans for Road Transport	12.47
Total		268.66

As on 31st March 2022, Contingency Fund has balance of ₹ 231.34 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System:

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 1,185.73 crore (Employees' contribution ₹ 478.20 crore and Government contribution ₹ 707.53 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 1,185.73 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to NPS was excess by ₹ 38.05 crore, which resulted in understatement of Revenue surplus and overstatement of Fiscal deficit to that extent.

(ii)(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 2021-22, the State Government received ₹ 749.60 crore as Central Government's share. The State Government's share during the year is ₹ 83.20 crore. The State Government transferred ₹ 832.80 crore (Central share ₹ 749.60 crore, State share ₹ 83.20 crore) to the Fund under Major Head 8121-122 SDRF. No amount was received by the State from the Central Government towards NDRF.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government booked an amount of ₹ 198.52 crore in State Compensatory Afforestation Fund under Major Head '8121-General and Other Reserve Fund'. During the year, no amount was received by the Government from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31st March 2022 was ₹ 2,873.61 crore. The State Government has not followed the accounting guidelines issued by Government of India on 20 November 2018.

As per the Rule 2 (6) of GoI guidelines, the monies received by the State Governments from the user agencies need 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**. 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* is 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 State Government of Uttarakhand has not yet opened 'State Compensatory Afforestation Deposits' under Major Head **8336 Civil Deposits** and the monies from User Agencies are received directly in Major Head **8121 General and Other Reserve Funds**.

(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. In the year 2021-22, Government contributed only ₹ 200.00 crore as against ₹ 368.75 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 3,888.55 crore as on 31 March 2022 (₹ 3,409.66 crore as on 31 March 2021)

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be 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 an amount of ₹ 10.00 crore and there after 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 Fund shall be gradually increased to a desirable level deemed sufficient to meet the amount of anticipated guarantees devolving on the government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years. During the year Government contributed only ₹ 10.00 crore as against ₹ 143.32 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 153.92 crore as on 31 March 2022 (₹ 133.64 crore as on 31 March 2021).

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads worked out by aggregating the outstanding debit and credit balances separately under various heads was ₹ 208.38 crores under 04 Heads as on 31 March 2022 (₹ 89.19 crore as on 31 March 2021).

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) Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 357.19 crore (Credit). During 2021-22, cheques worth ₹ 44,271.28 crore were issued, against which cheques worth ₹ 44,278.74 crore were encashed, leaving a closing balance of ₹ 349.73 crore (Credit) as on 31 March 2022. 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 2022.

(v) Cess / fee / surcharge: During the year 2021-22, the Government collected ₹ 72.00 crore (2020-21: ₹ 70.00) being the collection of cess / fee / surcharge (other than Labour Cess). The total collection of ₹ 72.00 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 2022. This has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to the extent of ₹ 72.00 crore.

(vi) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these heads 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	(-)20.25

(vii) Cash Balance: The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹ 112.47 crore (Debit) and that reported by the RBI was ₹ 6.03 crore (Debit). There was a net difference of ₹ 118.50 crore (Debit), mainly due to non-reconciliation by the treasury. The difference is under reconciliation.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

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.

6. Impact of Revenue Expenditure:

The impact of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

Para Number	Item (Illustrative)	Overstatement of Revenue Expenditure (₹ in crore)	Understatement of Revenue Expenditure (₹ in crore)
3(ii)	Misclassification between revenue and capital	...	5.93
3(viii)	Non provision of Interest on Reserve and Deposits	...	156.49
5(i)	Over Contribution towards NPS	38.05	...
Total (Net) Impact		124.37 Understatement	

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in

<https://cag.gov.in/ae/uttarakhand/en>

Printed by: Censer Advertising Pvt Ltd. (M) 9810213218