

# ACCOUNTS AT A GLANCE



Government of Uttarakhand



2009-10

Accountant General (A & E)  
Uttarakhand

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## ***Preface***

*This is the fourth issue of our annual publication ‘Accounts at a Glance’.*

*The Annual Accounts of the State Government are prepared and examined under the directions of Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Uttar Pradesh Re-organisation Act, 2000 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.*

*‘Accounts at a Glance’ provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.*

*We look forward to suggestions that would help us in improving the publication.*



*Pravir Pandey*

**(PRAVIR PANDEY)**

Accountant General (A&E)  
Uttarakhand

DEHRADUN  
Date: 14.02.2011

# CHAPTER 1

## OVERVIEW

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government are kept in the following three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature, which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

Annual Accounts of the Government of Uttarakhand for the year 2009-10 have not yet been presented to the State Legislature.. Audit Reports of the Comptroller and Auditor General of India for the year 2009-10 will be presented to the State Legislature separately.

### *Finance Accounts*

- ▶ Finance Accounts 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 as worked out from the balances recorded in the accounts.
- ▶ During 2009-10, the total receipts amounted to ₹ 1,23,34.26 crore comprising ₹ 94,86.13 crore Revenue Receipts ( ₹ 51,09.05 crore Tax Revenue, ₹ 6,31.86 crore Non-Tax Revenue and ₹ 37,45.22 crore Grants-in-aid and Contributions), and ₹ 28,48.13 crore Capital Receipts (₹ 64.83 crore from recovery of Loans and Advances and ₹ 27,83.30 crore on account of Net Receipts of Borrowings and Other Liabilities).
- ▶ Disbursements during the year 2009-10 were ₹ 1,23,34.26 crore comprising ₹ 1,06,57.47 crore (86.41%) on revenue account and ₹ 16,76.79 crore (13.59 %) on capital account. The expenditure on capital account includes ₹ 30.06 crore towards disbursement of Loans and Advances by the State Government.

### *Appropriation Accounts*

- ▶ Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and Supplement the Finance Accounts. These comprise accounts of 02 Grants (charged), 06 Grants (both charged and voted) and 23 Grants (voted).
- ▶ Appropriation Acts, 2009-10 had projected for a gross expenditure of ₹ 1,65,53.05 crore including the Supplementary Grants totaling ₹ 18,15.68 crore voted by State Legislature during the year. An amount of ₹ 11,96.00 crore was projected as recoveries in reduction of expenditure.
- ▶ Appropriation Accounts for the year 2009-10 show disbursements aggregating ₹ 1,52,69.45 crore against the aggregate budget provision of ₹ 1,65,53.05 crore, resulting in saving of ₹ 12,83.60 crore against Grants and Appropriation. Of this, ₹ 82.91 crore (6.46%) was under Revenue & General Administration, ₹ 5,54.16 crore (43.17%) was under Finance, Tax, Planning, Secretariat & Miscellaneous Services, ₹ 2,02.63 crore (15.79%) was under Education, Sports, Youth Welfare & Culture, ₹ 1,10.78 crore (8.63%) was under Medical, Health & Family Welfare, ₹ 85.52 crore (6.66%) was under Welfare, ₹ 79.55 crore (6.20%) was under Rural Development, ₹ 1,72.48 crore (13.44%) was under Irrigation & Flood, ₹ 3,73.91 crore (29.13%) was under Energy, ₹ 2,04.25 crore (15.91%) was under Welfare of Scheduled Castes, ₹ 40.86 crore (3.18%) was under Judicial Administration, ₹ 43.61 crore (3.40%) was under Police & Jail, ₹ 48.75 crore (3.80%) was under Water Supply, Housing & Urban Development, ₹ 38.31 crore (2.98%) was under Tourism, ₹ 42.73 crore (3.33%) was under Forest and ₹ 38.58 crore (3.00%) was under Welfare of Scheduled Tribes. This was partly offset by excess of ₹ 9,11.69 crore (71.03%) was under Food.
- ▶ Recoveries in reduction of expenditure amounted to ₹ 15,62.50 crore.

# CHAPTER 2

## HIGHLIGHTS OF ACCOUNTS

(₹ in crore)

Sl. No		B.E 2009-10	Actuals 2009-10	Percentage of Actuals to B.E	Percentage of Actuals to GSDP
1	Tax Revenue	50,74.77	51,09.05	1,00.68	11.26
2	Non-Tax Revenue	14,28.69	6,31.86	44.23	1.39
3	Grants-in-aid & Contributions	44,44.21	37,45.22	84.27	8.25
4	Revenue Receipts (1+2+3)	1,09,47.67	94,86.13	86.65	20.90
5	Recovery of Loans & Advances	4,07.14	64.83	15.92	0.14
6	Other Receipts	--	-		
7	Borrowings and Other Liabilities #	20,70.99	27,83.30	1,34.39	6.13
8	Capital Receipts (5+6+7)	24,78.13	28,48.13	1,14.93	6.28
9	Total Receipts (4+8)	1,34,25.80	1,23,34.26	91.87	27.18
10	Non-Plan Expenditure (NPE)	89,03.11	90,11.33	1,01.22	19.86
11	NPE on Revenue Account	88,73.57	83,58.43	94.19	18.42
12	NPE on Interest Payments out of 11	15,70.91	13,37.97	85.17	2.95
13	NPE on Capital Account	29.54	6,52.90	22,10.22	1.44
14	Plan Expenditure (PE)	45,22.68	33,22.93	73.47	7.32
15	PE on Revenue Account	22,87.53	22,99.04	1,00.50	5.07
16	PE on Capital Account	22,35.16	10,23.89	45.81	2.26
17	Total Expenditure (10+14)	1,34,25.79	1,23,34.26	91.87	27.18
18	Revenue Expenditure (11+15)	1,11,61.11	1,06,57.47	95.49	23.48
19	Capital Expenditure (13+16) \$	22,64.70	16,76.79	74.04	3.69
20	Revenue Surplus (+)/ Deficit (-) (4-18)	(-) 2,13.44	(-) 11,71.34	5,48.79	2.58
21	Fiscal Surplus (+)/ Deficit (-) (4+5+6-17)	(-) 20,70.99	(-) 27,83.30	1,34.39	6.13

**GSDP Rs. 4,53,80 crore (Q.E)**

\$ Expenditure on Capital Account includes capital expenditure (₹ 16,46.73 crore) and Loans and Advances disbursed (₹ 30.06 crore).

# Represents net of Public Debt, net of Contingency Fund, net of Public Account and net of Opening and Closing Cash Balance.

## Receipts and Disbursements

Total Receipts during the year were ₹ 1,23,34.26 crore (includes ₹ 27,83.30 crore as net receipts of Borrowings and Other Liabilities, ₹ 94,86.13 crore as Revenue Receipts and ₹ 64.83 crore as recovery of Loans and Advances). Total receipts excluding Borrowings and Other Liabilities were ₹ 95,50.96 crore against which total disbursements were ₹ 1,23,34.26 crore. The fiscal deficit was ₹ 27,83.30 crore, which equals Borrowings and Other Liabilities.

The table below summarizes the Accounts for 2009-10

(₹ in crore)

<b>Total Receipts</b>	<b>1,23,34.26</b>	<b>Total Disbursements</b>	<b>1,23,34.26 (A)</b>
Revenue Receipts	94,86.13 (76.91%)	Revenue Disbursements	1,06,57.47 (86.41%)
Capital Receipts	28,48.13 (#) (23.09%)	Capital Disbursements	16,76.79 (A) (13.59%)

(#) Includes recovery of Loans and Advances of the State Government and net receipts of Borrowings and Other Liabilities.

(A) Includes disbursements of Rs 30.06 crore towards Loans and Advances by the State Government.

## RECEIPTS

### Revenue Receipts

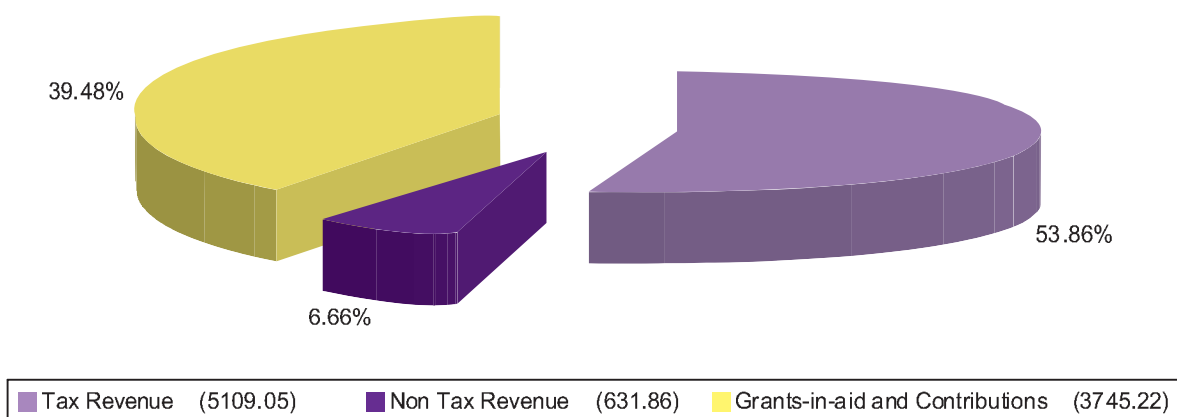
- Gross Tax Revenue of ₹ 51,09.05 crore and Non-Tax Revenue of ₹ 6,31.86 crore formed 11.26 % and 1.39 % respectively of GSDP. Major contributors to Revenue were Tax on Sales Trade etc. (₹ 22,46.84 crore), State Excise (₹ 7,04.64 crore), Corporation Tax (₹ 6,37.85 crore), Stamps & Registration Fees (₹ 3,98.70 crore), Taxes on Income Other than Corporation Tax (₹ 3,55.31 crore), Forestry and Wild Life (₹ 2,35.70 crore), Service Tax (₹ 163.76 crore) and Power (₹ 56.13 crore).
- Share of Tax, Non-Tax Revenue and Grants-in-aid and Contributions to total Revenue Receipts is given below:

### Revenue Receipts and Grants in Aid and Contributions

(₹ in crore)

Components	Actuals	Percentage to total Revenue Receipts
<b>A. Tax Revenue</b>	<b>51,09.05</b>	<b>53.86</b>
Taxes on Income and Expenditure	10,00.29	10.54
Taxes on Property and Capital Transactions	4,08.94	4.32
Taxes on Commodities and Services	36,99.82	39.00
<b>B. Non-tax Revenue</b>	<b>6,31.86</b>	<b>6.66</b>
Fiscal Services	0.01	0.00
Interest Receipts, Dividends and Profits	53.78	0.57
General Services	1,06.39	1.12
Social Services	72.70	0.77
Economic Services	3,98.97	4.20
<b>C. Grants-in-aid and Contributions</b>	<b>37,45.22</b>	<b>39.48</b>
<b>TOTAL-REVENUE RECEIPTS</b>	<b>94,86.13</b>	<b>100.00</b>

## REVENUE RECEIPTS (94,86.13)



### Capital Receipts

Compared to the Revised Estimates of ₹ 2,73.39 crore (Budget Estimates of ₹ 24,78.13 crore), the actual receipts were ₹ 28,48.13 crore resulting in an increase of ₹ 25,74.74 crore. The increase was mainly under Borrowings and Other Liabilities.

### Disbursements

#### Revenue Disbursements

- Revenue Disbursements were 23.48 % of GSDP. It was less than Budget Estimates by ₹ 5,03.64 crore (Non- Plan Expenditure was less than Budget Estimates by ₹ 5,15.14 crore while as Plan Expenditure was excess by ₹ 11.51 crore).

#### Capital Disbursements

- Capital Disbursements were 3.69 % of GSDP. It was less than Budget Estimates by ₹ 10,71.52 crore. The Non-Plan expenditure increased by ₹ 6,23.36 crore while as Plan expenditure decreased by ₹ 12,11.27 crore.

#### Plan Disbursements

- During the year 2009-10 Plan Disbursements were ₹ 33,22.93 crore, consisting of ₹ 22,99.04 crore under Revenue and ₹ 10,23.89 crore under Capital.

#### Non-Plan Disbursements

- Non-plan Disbursements during 2009-10 were ₹ 90,11.33 crore, consisting of ₹ 83,58.43 crore under Revenue and ₹ 6,52.90 crore under Capital.



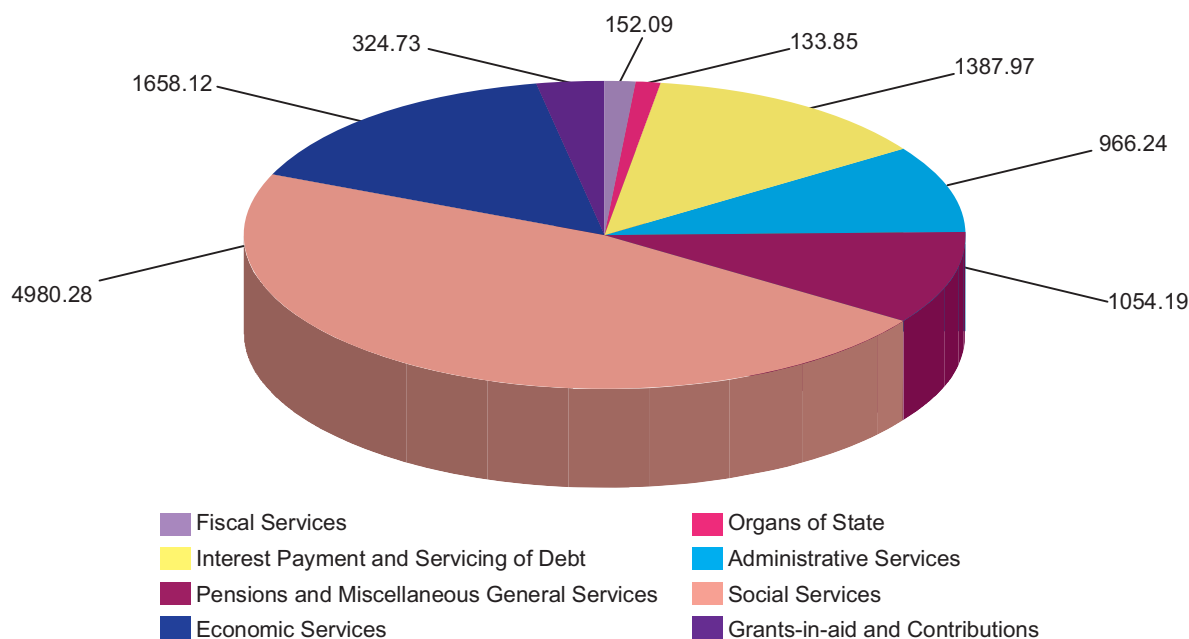
The table below indicates the sectoral distribution of expenditure and its percentage to total Revenue Expenditure.

### Sectoral distribution of expenditure and its percentage to total revenue expenditure

(₹ in crore)

Components	Amount	Percentage to Total Revenue Expenditure
<b>A. Fiscal Services</b>	<b>1,52.09</b>	<b>1.43</b>
(i) Collection of Taxes on Income and Expenditure	NIL	NIL
(ii) Collection of Taxes on Property and Capital transactions	1,07.31	1.01
(iii) Collection of Taxes on Commodities and Services	41.79	0.39
(iv) Other Fiscal Services	2.99	0.03
<b>B. Organs of State</b>	<b>1,33.85</b>	<b>1.25</b>
<b>C. Interest Payments and Servicing of debt</b>	<b>13,87.97</b>	<b>13.02</b>
<b>D Administrative Services</b>	<b>9,66.24</b>	<b>9.07</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>10,54.19</b>	<b>9.89</b>
<b>F. Social Services</b>	<b>49,80.28</b>	<b>46.73</b>
<b>G. Economic Services</b>	<b>16,58.12</b>	<b>15.56</b>
<b>H. Grants-in-aid and Contributions</b>	<b>3,24.73</b>	<b>3.05</b>
<b>Total expenditure (Revenue Account)</b>	<b>1,06,57.47</b>	<b>100.00</b>

### SECTORAL DISTRIBUTION OF MAJOR REVENUE EXPENDITURE



## Trend of Expenditure

The table below indicates the Revenue Expenditure for some important sectors during the period 2006-07 to 2009-10.

### Statement of Expenditure in selected Sectors

(₹ in crore)

Sector	2006-2007	% age to B.E / R.E	2007-08	%age to BE/RE	2008-2009	% age to B.E / RE	2009-2010	% age to B.E / R.E
<b>B. Social Services</b>	<b>24,54.93</b>	<b>77/102</b>	<b>28,28.66</b>	<b>85/88</b>	<b>33,91.84</b>	<b>95/121</b>	<b>49,80.27</b>	<b>102/90</b>
i) Education	14,14.10	93/101	15,82.61	96/94	18,31.25	102/154	29,51.20	102/94
ii) Health & Family Welfare	2,65.25	67/98	3,05.15	81/75	4,13.92	94/99	4,80.02	90/84
<b>C. Economic Services</b>	<b>13,73.21</b>	<b>84/100</b>	<b>14,61.11</b>	<b>90/84</b>	<b>16,23.13</b>	<b>94/94</b>	<b>16,58.12</b>	<b>95/88</b>
i) Agriculture	6,05.69	88/98	6,52.90	97/85	7,80.83	94/91	7,69.85	97/89
ii) Rural Development	2,85.64	91/123	3,14.26	84/81	3,47.73	93/100	3,78.53	90/85
iii) Irrigation & Flood Control	1,59.83	84/100	1,78.86	96/93	2,07.62	88/92	2,55.15	104/95
iv) Energy	40.38	82/100	19.89	100/85	27.68	164/173	16.36	134/129
v) Transport	1,63.38	84/99	1,85.37	85/84	1,71.72	96/94	1,71.84	85/84
vi) General Economic Services	75.72	67/67	73.48	77/75	53.10	93/90	30.53	80/76

B.E = Budget Estimates

R.E = Revised Estimates

## Debts and Liabilities

- Outstanding Public Debt at the end of 2009-10 was ₹ 1,40,76.00 crore, comprising internal debt of ₹ 1,36,57.01 crore. Loans and advances from Central Government was ₹ 4,18.99 crore and Other Liabilities accounted under Public Account was ₹ 46,72.45 crore (excluding ₹ 1,76,28.30 crore yet to be allocated between States of Uttar Pradesh and Uttarakhand).
- The State also acts as a banker and trustee in respect of deposits like Small Savings Collections, Provident Funds and Deposits. There was an overall increase of ₹ 12,95.40 crore in respect of such liabilities of State Government during 2009-10. Interest payments on Debt and Other Liabilities totaling ₹ 13,37.97 crore constituted 12.55 % of Revenue Expenditure of ₹ 1,06,57.47 crore. Interest payments on public debts were ₹ 10,75.93 crore (Internal debt ₹ 10,41.06 crore and loans and advances from Central Government ₹ 34.87 crore) and ₹ 2,62.03 crore on Other Liabilities. Expenditure on Account of Interest Payments increased by ₹ 1,50.47 crore during 2009-10. Internal Debt of ₹ 25,51.04 crore raised during 2009-10 was mainly used for (i) discharge of debt obligations ₹ 13,36.29 crore, and (ii) payments of interest ₹ 13,37.97 crore.

## Investments and Returns

- Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 12,40.40 crore at the end of 2009-10. Dividends received during the year were ₹ 0.07 crore (i.e. 0.01 %) on investment.

### *Loans and Advances by the State Government*

- Total Loans and Advances made by the State Government at the end of 2009-10 was ₹ 7,43.09 crore. Information regarding recovery of principal amount and interest on loan in arrears at the end of 31<sup>st</sup> March 2010 is not available.
- Total Loans and Advances to Government Corporations/ Companies, Non-Government Institutes, Local Bodies, etc. at the end of 2009-10 is ₹ 5,92.16 crore.

### *Financial assistance to local bodies and others*

- Assistance to local bodies and others during 2009-10 was ₹ 8,66.78 crore. Compared to the assistance of ₹ 6,61.26 crore during 2008-09, there was an increase of ₹ 2,05.52 crore (31%) in the year 2009-10.

### *Commitments on account of incomplete capital works*

- During the year 2009-10, a total expenditure of ₹ 11,49.84 crore was incurred by the State on various projects taken up by Engineering Departments.

### *Appropriation accounts*

The Appropriation Accounts of the Government of Uttarakhand for the year 2009-10 present the accounts of sums expended in the year ended 31<sup>st</sup> March 2010 compared with the sums specified in the schedule appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2009-10, there was an actual expenditure of ₹ 1,52,69.44 crore, comprising ₹ 1,06,70.25 crore Revenue expenditure, ₹ 31,96.45 crore Capital Expenditure, ₹ 13,72.68 crore re-payment of Debt and ₹ 30.06 crore Loans & Advances by the State Government. There were savings under Revenue and Loans & Advances and excess under Capital and Public Debt with reference to total grants/appropriation allocated by the State Legislature.

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual Expenditure	Savings(-) Excesses(+)
1	<b>Revenue</b>						
	Voted	95,86.78	9,03.85	--	1,04,90.63	92,56.30	(-)12,34.33
	Charged	15,74.32	0.80	--	15,75.12	14,13.95	(-)1,61.17
2	<b>Capital</b>						
	Voted	19,57.57	9,09.60	--	28,67.17	31,96.10	(+)3,28.93
	Charged	0.35	--	--	0.35	0.35	--
3	<b>Public Debt</b>						
	Charged	13,11.58	--	--	13,11.58	13,72.68	(+) 61.10
4	<b>Loans &amp; Advances</b>						
	Voted	3,06.77	1.42	--	3,08.19	30.06	(-) 2,78.13
	Charged	--	--	--	--	--	--
	<b>Total</b>	<b>1,47,37.37</b>	<b>18,15.67</b>	<b>--</b>	<b>1,65,53.04*</b>	<b>1,52,69.44</b>	<b>(-)12,83.60</b>

\* Differs by ₹ 0.02 crore in Budget due to rounding.

Detail of persistent savings/excess on a few selected grants/appropriations are given below.

Trend of expenditure on selected grants showing persistent savings/excess.

Year	Grant No.	Total allocations (₹ in crore)	Savings (-) / Excess (+) (₹ in crore)	Percentage of saving (-) excess (+) to total Grant
2005-06	06-Revenue & General	2,17.58	(-) 69.05	-31.74%
2006-07	Administration	2,88.43	(-) 90.37	-31.33%
2007-08	(Revenue, Voted)	2,83.76	(-) 30.52	-10.76%
2008-09		2,98.37	(-) 67.57	-22.65%
2009-10		3,86.30	(-) 56.74	-14.68%
2005-06	07- Finance, Tax, Planning	10,16.41	(-) 3,07.46	-30.25%
2006-07	Secretariat &	10,85.06	(-) 1,14.41	-10.54%
2007-08	Miscellaneous Services	12,13.65	(-) 1,06.16	-8.75%
2008-09	(Revenue, Voted)	16,75.68	(-) 3,94.33	-23.53%
2009-10		19,67.14	(-) 4,18.97	-21.29%
2005-06	07- Finance, Tax, Planning	4,29.60	(+) 37.74	+8.78%
2006-07	Secretariat &	4,69.20	(+) 4,45.83	+95.02%
2007-08	Miscellaneous Services	4,95.16	(+) 2,89.48	+58.46%
2008-09	(Capital, Charged)	5,69.22	(+) 4,62.02	+81.17%
2009-10		13,11.58	(+) 61.10	+4.66%
2005-06	11-Education, Sports, Youth	13,85.08	(-) 1,33.52	-9.64%
2006-07	Welfare & Culture	15,59.40	(-) 1,71.13	-10.97%
2007-08	(Revenue, Voted)	17,18.92	(-) 1,68.01	-9.77%
2008-09		19,54.25	(-) 1,59.67	-8.17%
2009-10		30,98.82	(-) 1,94.83	-6.28%
2005-06	12-Medical, Health & Family	3,58.15	(-) 81.31	-22.70%
2006-07	Welfare	4,30.25	(-) 1,72.06	-39.99%
2007-08	(Revenue, Voted)	3,86.63	(-) 86.33	-22.33%
2008-09		5,26.87	(-) 1,22.06	-23.17%
2009-10		5,61.42	(-) 91.88	-16.36%
2005-06	13-Water Supply, Housing &	5,68.74	(-) 2,05.55	-36.14%
2006-07	Urban Development	7,23.66	(-) 4,23.34	-58.50%
2007-08	(Revenue, Voted)	4,72.86	(-) 68.45	-14.48%
2008-09		7,04.82	(-) 88.69	-12.58%
2009-10		8,81.86	(-) 47.75	-5.41%
2005-06	27-Forest	2,53.87	(-) 16.72	-6.59%
2006-07	(Revenue, Voted)	3,37.89	(-) 83.90	-24.83%
2007-08		2,88.13	(-) 46.62	-16.18%
2008-09		3,58.06	(-) 68.78	-19.21%
2009-10		3,14.83	(-) 42.52	-13.50%
2005-06	29-Horticulture Development	47.51	(-) 1.74	-3.66%
2006-07	(Revenue, Voted)	63.45	(-) 11.95	-18.83%
2007-08		76.43	(-) 5.42	-7.09%
2008-09		98.83	(-) 13.63	-13.79%
2009-10		88.11	(-)2.73	-3.10%



### *Rush of expenditure*

Regular flow of expenditure in the year is a primary requirement of budgetary control. The rush of expenditure particularly in the closing month of the financial year is regarded as a breach of financial regularity and should be avoided. It was, however, noticed that the expenditure incurred during March 2010 exceeded 40 percent of the total expenditure during the period 2009-10 indicating the tendency to utilize the budget provision at the end of the financial year in the following cases.:

(₹ in crore)

Sl. No.	Grant No.	Major Heads	Total allocation	Total Expenditure during 2009-10	Expenditure during March 2010	Percentage of Expenditure in March to Total Expenditure
01	01	4059-Capital Outlay on Public Works	0.50	0.47	0.36	77
02	06	2245-Relief on Account of Natural Calamities	1,82.32	1,48.77	77.40	52
03	07	2030-Stamps and Registration	33.02	14.85	8.73	59
04	07	7615-Miscellaneous Loans	0.20	0.10	0.075	75
05	09	4059-Capital Outlay on Public Works	0.35	0.35	0.16	46
06	11	4202-Capital Outlay on Education, Sports, Art & Culture	60.57	49.69	31.86	64
07	12	4210-Capital Outlay on Medical and Public Health	56.16	36.31	18.60	51
08	12	4211-Capital Outlay on Family Welfare	3.86	2.73	1.64	60
09	13	2215-Water Supply and Sanitation	3,22.35	3,13.74	1,41.02	45
10	13	2217-Urban Development	5,59.94	5,20.37	2,37.18	46
11	14	4059-Capital Outlay on Public Works	0.50	0.10	0.10	100
12	15	2251-Secretariat-Social Services	0.43	0.014	0.009	64
13	15	4235-Capital Outlay on Social Security and Welfare	4.18	2.51	1.42	57
14	15	4250-Capital Outlay on Other Social Services	2.75	0.003	0.003	100
15	16	4216-Capital Outlay on Housing	2.65	2.19	1.17	53
16	17	2402-Soil and Water Conservation	1.00	1.00	1.00	100
17	18	2425-Co-operation	29.61	25.89	10.55	41
18	18	6425-Loans for Co-operation	3.45	4.30	3.14	73
19	19	2501-Special Programs for Rural Development	48.68	32.73	15.14	46
20	20	2701-Medium Irrigation	12.66	12.02	4.94	41
21	20	2705-Command Area Development	15.94	4.19	3.69	88
22	20	4700-Capital Outlay on Major Irrigation	2,95.76	1,90.41	79.42	42

23	24	5053-Capital Outlay on Civil Aviation	16.25	2.63	1.59	60
24	26	3452-Tourism	22.66	16.85	9.95	59
25	26	5452-Capital Outlay on Tourism	98.65	27.74	19.12	69
26	27	4406-Capital Outlay on Forestry and Wildlife	13.60	13.39	7.75	58
27	30	2205-Art & Culture	0.35	0.10	0.09	90
28	30	2210-Medical and Public Health	2.14	1.90	1.00	53
29	30	2215-Water Supply and Sanitation	20.44	17.98	16.47	92
30	30	2217-Urban Development	81.95	34.09	17.60	52
31	30	2402-Soil and Water Conservation	1.08	0.58	0.58	100
32	30	2403-Animal Husbandry	1.31	1.31	0.56	43
33	30	2501-Special Programs for Rural Development	24.61	14.70	5.86	40
34	30	2515-Other Rural Development Programs	41.88	56.34	28.00	50
35	30	4059-Capital Outlay on Public Works	0.49	0.33	0.33	100
36	30	4202-Capital Outlay on Education, Sports, Art & Culture	6.87	2.50	2.50	100
37	30	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.51	4.94	2.52	51
38	30	4403-Capital Outlay on Animal Husbandry	0.68	0.68	0.38	56
39	30	4702-Capital Outlay on Minor Irrigation	84.99	1.01	1.01	100
40	30	5452-Capital Outlay on Tourism	3.92	1.25	1.25	100
41	31	2203-Technical Education	0.30	0.61	0.46	75
42	31	2204-Sports and Youth Services	0.54	0.52	0.28	54
43	31	2205-Art & Culture	0.20	0.19	0.19	100
44	31	2217-Urban Development	2.05	0.30	0.13	43
45	31	2402-Soil and Water Conservation	0.60	0.10	0.10	100
46	31	2501-Special Programs for Rural Development	2.92	1.84	0.81	44
47	31	4059-Capital Outlay on public Works	0.30	0.29	0.29	100
48	31	4202-Capital outlay on Education, Sports, Art and Culture	1.91	0.86	0.50	58
49	31	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.81	1.22	0.97	80
50	31	5452-Capital Outlay on Tourism	0.11	0.11	0.05	45

### *Reconciliation of accounts*

- ▶ Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the departmental figures with the accounts figures.
- ▶ Before Annual Accounts are finalised, the Heads of the Departments reconcile the departmental accounts figures with those booked in accounts compiled by the Accountant General. The reconciliation of accounts is to be done quarterly. During the year 2009-10, out of 62 controlling officers, 30 controlling officers reconciled their accounts (expenditure figures) fully, 9 controlling officers reconciled partially while 23 controlling officers did not reconcile the accounts (expenditure figures) at all. In case of receipts, out of 48 controlling officers, 11 controlling officers reconciled their accounts fully, 4 controlling officers reconciled partially while 33 controlling officers did not reconcile the accounts (receipt figures) at all.

### *Submission of accounts by treasuries*

#### Rendition of Accounts to Accountant General

During the year 2009-10, the following authorities rendered monthly accounts:

1. Treasuries	29
2. Pay & Accounts Offices	22
3. PWD/Irrigation/RES etc.	153
4. Forest	72

- ▶ Out of 29 Treasuries, two treasuries namely Purolla and Rudrprayag submitted one account each belatedly. The delay was nine and one day respectively.
- ▶ In case of 72 Forest Divisions, there were 358 instances where accounts were delayed by 01 to 14 days. All Accounts were included in their respective months.
- ▶ The delay in case of PWD/Irrigation Divisions ranged from 1 to 15 days in 223 instances, out of which 32 Accounts could not be included in their respective months.
- ▶ All the 22 PAO's submitted their accounts in time.

# CHAPTER 3

## TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

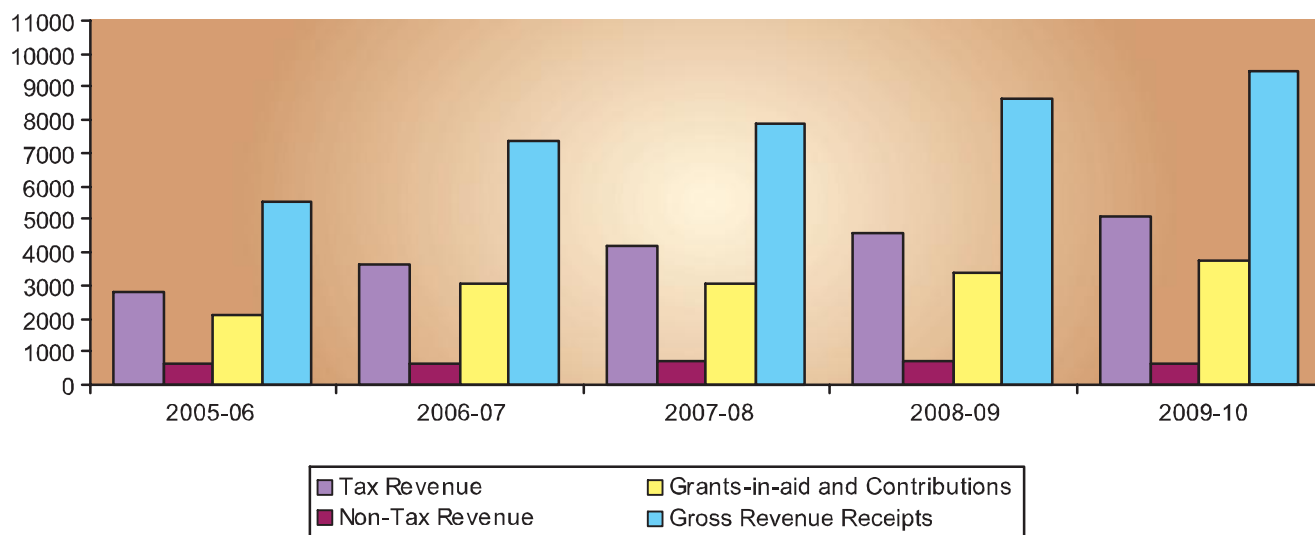
Trends in Government Revenue Receipts and Revenue Expenditure from 2005-06 to 2009-10 are given below.

### Revenue Receipts

(₹ in crore)

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	GSDP	Percentage of Gross Revenue Receipts to GSDP
2005-06	27,94.51	6,50.10	20,92.42	55,37.02	2,33,15	23.75
2006-07	36,45.61	6,46.82	30,80.79	73,73.22	2,98,81	24.68
2007-08	41,66.45	6,68.38	30,56.26	78,91.09	3,45,49	22.84
2008-09	45,51.50	6,99.44	33,84.03	86,34.97	4,00,32	21.57
2009-10	51,09.05	6,31.86	37,45.22	94,86.13	4,53,80	20.90

### REVENUE RECEIPTS





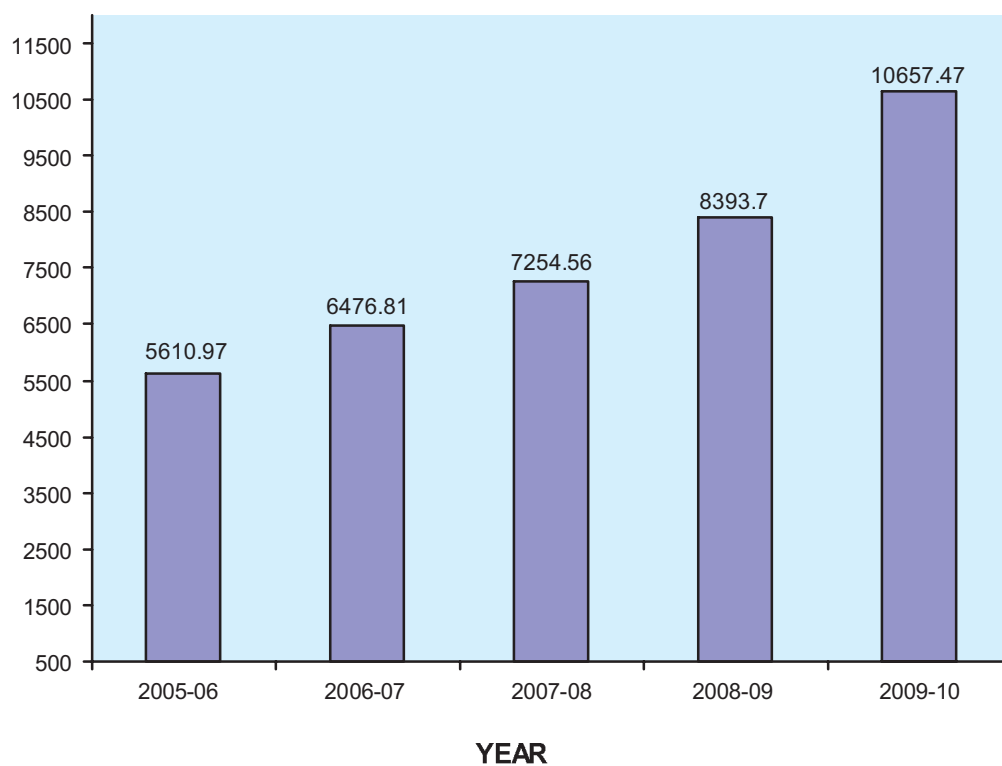
## Revenue Expenditure

(₹ in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure # (Revenue & Capital)	GSDP	Percentage increase (+)/decrease (-) compared to the previous year			Percentage of Government Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2005-06	56,10.97	73,16.40	2,33,15	(+) 11.42	(+) 2.84	(+) 15.39	31.38
2006-07	64,76.81	81,76.08	2,98,81	(+) 15.43	(+) 11.75	(+) 28.16	27.36
2007-08	72,54.56	94,89.36	3,45,49	(+) 12.00	(+) 16.06	(+) 15.62	27.46
2008-09	83,93.70	1,04,10.04	4,00,32	(+) 15.70	(+) 9.70	(+) 15.87	26.00
2009-10	1,06,57.47	1,23,04.20	4,53,80	(+) 26.97	(+) 18.20	(+) 13.36	27.11

# Total Expenditure excludes the disbursement of Loans and Advances.

### Trend of Revenue Expenditure



The overall increase in the Government's total expenditure during 2009-10 compared to 2008-09 has been ₹ 18,94.16 crore.

Growth in major areas of Revenue Expenditure is shown in the following table:

(₹ in crore)

Areas of expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	%Age increase (+)/decrease (-) in 2009-10 over the last year.
Education, Sports, Art and Culture	12,54.80	14,14.10	15,82.61	18,31.25	29,51.20	(+) 61.10
Pension and Miscellaneous General Services	4,53.95	5,28.25	6,68.55	8,28.25	10,47.30	(+) 26.45
Administrative Services	4,60.93	5,58.21	5,81.54	7,87.60	9,66.23	(+) 22.68
Interest Payments and Servicing of Debt	9,52.53	10,99.23	11,88.93	12,42.51	13,87.97	(+) 11.71

## Government Accounts

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus/deficit thereof is transferred to a separate ledger called "Government Account". In addition, net effect of Prior Period Adjustments, Miscellaneous Government Accounts, etc. is also transferred to the ledger "Government Account". Thus, the ledger "Government Account" represents the cumulative surplus/deficit of the operations of the Government. The details of the ledger "Government Account" for the period 2005-06 to 2009-10 are given below.

(₹ in crore)

Year	Revenue Heads			Capital Heads			Other Heads*	Deficit (-)/ surplus (+) for the year	Cumulative deficit / surplus at the end of the year
	Receipts	Disburse-ments	Deficit(-) Surplus (+)	Receipts	Disburse-ments	Deficit(-) Surplus(+)			
Up to 31-03-05									(-) 80,59.25
2005-06	55,37.02	56,10.97	(-) 73.95	-	17,05.43	(-) 17,05.43	0.01	(-) 17,79.37	(-) 98,38.62 (A) (B)
2006-07	73,73.22	64,76.81	(+) 8,96.41	-	16,99.26	(-) 16,99.26	-	(-) 8,02.85	(-) 1,06,41.47 (A) (B)
2007-08	78,91.09	72,54.56	(+) 6,36.53	-	22,34.82	(-) 22,34.82	-	(-) 15,98.29	(-) 1,22,39.76 (A) (B)
2008-09	86,34.97	83,93.70	(+) 2,41.27	-	20,16.34	(-) 20,16.34	-	(-) 17,75.07	(-) 1,40,14.83 (A) (B)
2009-10	94,86.13	1,06,57.47	(-) 11,71.34	-	16,46.73	(-) 16,46.73	-	(-) 28,18.07	(-) 1,68,32.90 (A) (B)

\* Includes amount of miscellaneous Government Account.

(A) Excludes Expenditure of ₹ 30 crore apportioned from Consolidated Fund to Contingency Fund during 2001-02

(B) Excludes Expenditure of ₹ 55 crore apportioned from Consolidated Fund to Contingency Fund during 2003-04

## Liabilities

Liabilities of the State Government increased by ₹ 70,34.10 crore from ₹ 1,17,14.35 crore in 2005-06 to ₹ 1,87,48.45 crore during 2009-10. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 45,13.67 crore from ₹ 95,62.33 crore in 2005-06 to ₹ 1,40,76.00 crore at the end of the current year. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as follows.

(₹ in crore)

Year	Internal Debt	Loans & Advances from Central Government	Total Public Debt	Small Savings	Provi- dent Funds	Other Obligations	Total Liabilities #	GSDP	Percent- age of total li- ability to GSDP
2005-06	90,94.05	4,68.27	95,62.33	(-) 6.44	11,19.34	10,39.12	1,17,14.35	2,33,15	50.24
2006-07	1,00,93.70	4,59.46	1,05,53.16	(-) 10.52	12,11.84	12,79.22	1,30,33.70	2,98,81	43.61
2007-08	1,12,34.68	4,43.18	1,16,77.86	(-) 13.63	13,69.74	13,58.03	1,43,92.00	3,45,49	41.66
2008-09	1,24,42.26	4,24.04	1,28,66.30	(-) 16.78	19,04.21	15,22.48	1,62,76.21	4,00,32	40.66
2009-10	1,36,57.01	4,18.99	1,40,76.00	(-) 5.47	29,58.92	17,19.00	1,87,48.45	4,53,80	41.31

# Small Savings, Provident Fund, Non- Interest Bearing Obligations such as Deposits of Local Funds, other Earmarked Funds and Public Debt.

## State Provident Fund

The details of transactions from the State Provident Fund are shown in the following table.

(₹ in crore)

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest charged on balance of S.S. & P.F
2005-06	10,16.81	3,13.72	2,11.19	1,02.53	11,19.34	80.38
2006-07	11,19.34	3,23.71	2,31.21	92.50	12,11.84	91.09
2007-08	12,11.84	4,36.59	2,78.69	1,57.90	13,69.74	1,04.33
2008-09	13,69.74	8,59.54	3,25.07	5,34.47	19,04.21	1,26.30
2009-10	19,04.21	13,94.77	3,40.07	10,54.70	29,58.92	1,86.63

## Guarantees

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government companies, Corporations, Cooperative Societies, etc. is given below.

(₹ in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2005-06	5,85.42	13,44.94	-
2006-07	3,70.73	17,15.67	-
2007-08	(-) 39.07	16,76.60	-
2008-09	1,25.00	18,01.60	-
2009-10	(-) 2,90.61	15,10.99	-

## Ways and Means Advances

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum Cash Balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum Cash Balance of ₹ 16 lakh with Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawls made, the more it reflects over the adverse position of the cash balance of the State Government.

Particulars	2005-06	2006-07	2007-08	2008-09	2009-10
(i) Number of days on which minimum balance was maintained	365	365	366	364	356
(a) Without obtaining any advance	311	251	314	281	296
(b) By obtaining Ways and Means Advance	27	62	04	28	38
(c) By obtaining special ways & means advance	27	52	48	55	22
(ii) Number of days on which overdraft was taken	Nil	Nil	Nil	1	09

## Details of Contingency Fund

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Number of withdrawals from Contingency Fund	316	117	51	1818	603
Total withdrawals from Contingency Fund	62.80	30.66	78.48	110.87	73.72
Withdrawals from Contingency Fund as a percentage to total Budget Provisions	0.66	0.26	0.65	0.80	0.45
Budget Estimates	9564.48	11968.86	12007.17	13909.44	16553.06



### General Cash Balance

The closing cash balance according to the Reserve Bank of India was ₹ 5,47.58 crore (Cr) against the General Cash balance of ₹ 4,70.84 crore (Dr) reflected in State Government accounts. Out of the difference of ₹ 76.74 crore, an amount of ₹ 18.66 crore has been adjusted upto June 2010. The balance amount is under reconciliation.

The cash balance at the end of the year 2009-10 was ₹ (-) 2,36.76 crore. The details of sources and applications of funds being as follows:

(₹ in crore)

SOURCES			APPLICATIONS		
Sl. No.	Items	Amount	Sl. No.	Items	Amount
1	Opening cash balance	(-) 4,84.08	1	Revenue expenditure	1,06,57.47
				✦ Non-plan	83,58.43
				✦ Plan	22,99.04
2	State's share of Union Taxes	15,50.01	2	Capital expenditure	16,46.73
				✦ Non-plan	6,51.49
				✦ Plan	9,95.24
3	State's own revenue collection	41,90.90	3	Loans and advances repaid to -	13,72.68
				✦ Central Government	36.39
				✦ Internal Debt of the State Government	13,36.29
4	Central grants/assistance other than loans	37,45.22	4	Loans and advances given	30.06
5	Miscellaneous receipts	-			
6	Receipts from public debt (Other than Central loans) and net receipts from small savings, deposits and advances	38,46.49			
7	Receipts from Central loans	31.34			
8	Recoveries from borrowers	64.83			
9	Net contribution from Contingency Fund	(-) 34.38			
10	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds	5,59.85	5	Closing cash balance	(-) 2,36.76
<b>Total</b>		<b>1,34,70.18</b>			<b>1,34,70.18</b>