



# 2015-16



# Government of Uttarakhand





Government of Uttarakhand

# **ACCOUNTS AT A GLANCE**

2015-16

**GOVERNMENT OF UTTARAKHAND**



## ***Preface***

*The Annual Accounts of the State Government are prepared in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the State Legislature. The Annual accounts consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts show the Grant-wise expenditure against provisions approved by the State Legislature and offer explanations for variations between the actual expenditure and the funds provided.*

*The publication, 'Accounts at a Glance' is prepared annually and is intended to make more accessible, the voluminous information contained in the Finance and Appropriation Accounts. The information is presented through brief explanations, statements and graphs and provides a broad overview of Government activities. While it has been our endeavour to rely on the figures in the certified Finance Accounts and Appropriation Accounts, the certified Annual Accounts should be referred to for authentic figures.*

*We look forward to suggestions that will help us in improving this publication.*



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Place: Dehradun  
Date: 07-12-2016



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# I

## CHAPTER

### OVERVIEW

#### 1.1 Introduction

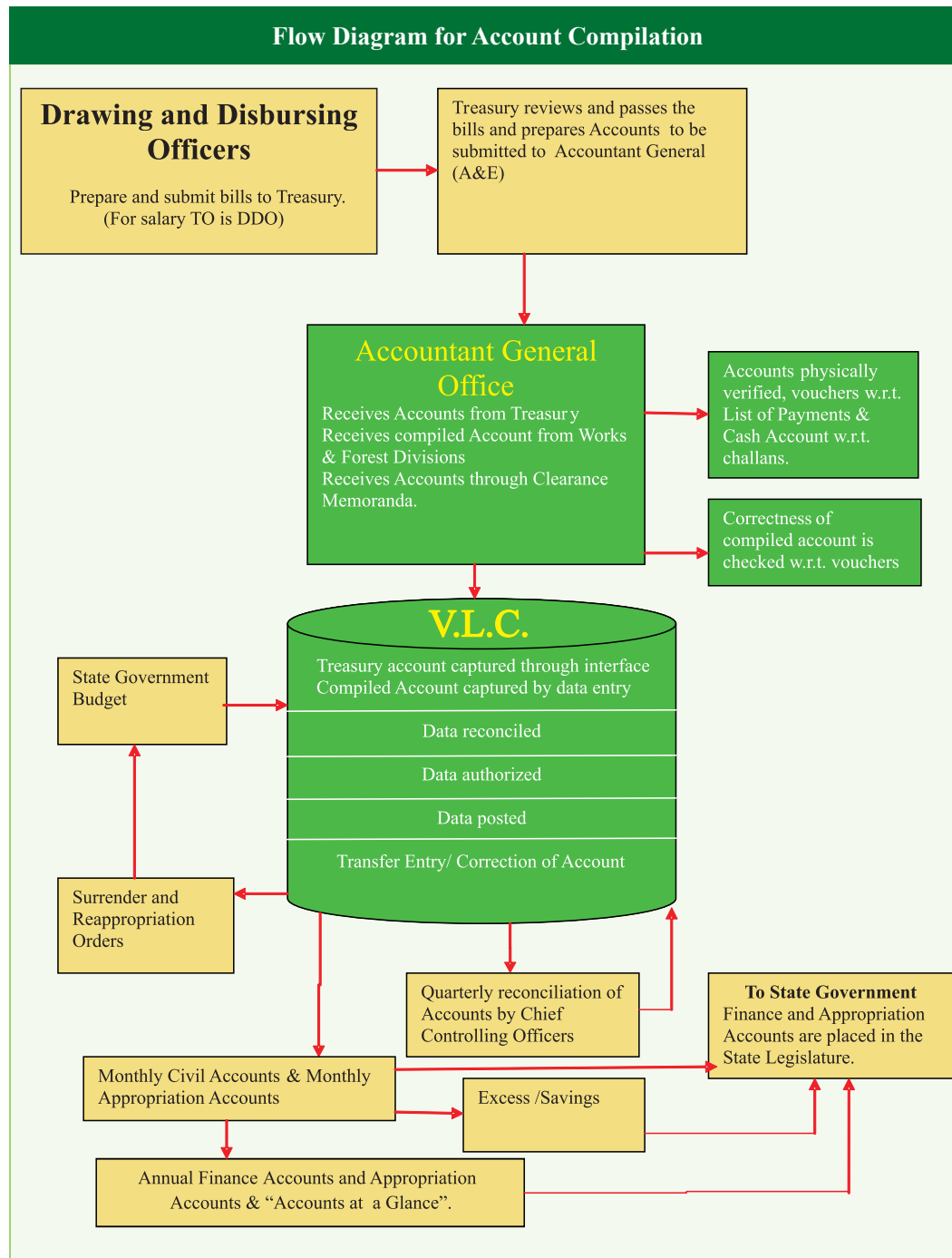
The Accountant General (Accounts and Entitlements), Uttarakhand compiles the accounts of receipts and expenditure of the Government of Uttarakhand. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accountant General (A&E) prepares, annually, the Finance Accounts and Appropriation Accounts, which are placed before the State Legislature after audit by the Accountant General (Audit) Uttarakhand and certification by the Comptroller and Auditor General of India.

#### 1.2 Structure of Accounts

*1.2.1 Government Accounts are kept in three parts:*

<b>Part I Consolidated Fund</b>	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances.
<b>Part II Contingency Fund</b>	Intended to meet unforeseen expenditure not provided for, in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
<b>Part III Public Account</b>	Comprises of Debts, Deposits, Advances Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entities that are to be cleared eventually by booking to the final heads of account.

### 1.2.2 Compilation of Accounts



### 1.3 Finance Accounts and Appropriation Accounts

#### 1.3.1 Finance Accounts

Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. To make the Finance Accounts more comprehensive and informative, it is prepared in two Volumes. Volume-I contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to accounts' containing summary of significant accounting policies, quality of accounts and other items. Volume-II contains detailed statements (Part I) and appendices (Part II).

Receipts and disbursements of the Government of Uttarakhand as depicted in the Finance Accounts 2015-16 are given below:

(₹ in crore)

Receipts (Total: 2,73,86.96)	<b>Revenue</b> (Total 2,12,34.43)	Tax Revenue	1,47,10.98
		Non Tax Revenue	12,19.66
		Grant-in-Aid	53,03.79
	<b>Capital</b> (Total: 61,52.53)	Recovery of Loans and Advances	27.20
		Capital Receipts	0.00
		Borrowings and other Liabilities	<b>61,25.33</b>
		(i) Public Debt (Net)	48,01.67
		(ii) Contingency Fund (Net)	(-)1,94.70
		(iii) Public Account (Net)	14,18.01
		(iv) Cash balance (Net)	1,00.35
Disbursements (Total: 2,73,86.96)	Revenue		2,30,86.44
	Capital		42,17.38
	Loans and Advances		83.14

Till 31 March 2016, Government of India transferred some funds directly to the State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the CGA, Government of India released ₹ 72.84 crore to the implementing agencies in 2015-16. Details are given in Appendix-VI. Government of India's decision to release all assistance of CSS/CPS directly to the State Government and not to the implementing agencies has reduced the direct transfers to implementing agencies by 3.12 per cent, as compared to 2014-15.

### 1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts ‘charged’ on the Consolidated Fund or ‘voted’ by the State Legislature. There are 01 Charged Appropriation, 07 both Charged Appropriation and Voted Grants and 23 Voted Grants.

The Appropriation Act, 2015-16, had provided for gross expenditure of ₹ 3,74,80.70 crore and reduction of expenditure (recoveries) of ₹ 23,35.00 crore. Against this, the actual gross expenditure was ₹ 3,19,83.99 crore and reduction of expenditure was ₹ 24,00.21 crore, resulting in net savings of ₹ 54,96.71 crore (14.67 *per cent*) and excess ₹ 65.21 crore (2.79 *per cent*) respectively. The Actual Gross expenditure includes ₹ 1.03 crore drawn on Abstract Contingent (AC) Bills. Expenditure on account of AC Bills drawn amounting to ₹ 3.60 crore is still outstanding at the end of the year for want of supporting Detailed Contingent Bills (DC Bills).

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 0.16 crore) maintained with the RBI. During 2015-16, the Government of Uttarakhand maintained the minimum balance for 357 days without taking any advance, for 9 days Special Ways and Means Advance. No overdrafts were taken during the year 2015-16.

### 1.4.2 Fund flow statement

The State had a Revenue Deficit of ₹ 18,52.01 crore and a Fiscal Deficit of ₹ 61,25.33 crore representing 1.00 *per cent* and 3.30 *per cent* of the Gross State Domestic Product (GSDP). The Fiscal Deficit constituted 22.37 *per cent* of total expenditure (₹ 2,73,86.96 crore). This deficit constituted of net of Public Debt (₹ (+) 48,01.67 crore), net of Public Account (₹ (+) 14,18.01 crore), net of Contingency Fund

(₹ (-)1,94.70 crore),and closing cash balance (₹(+ )1,00.35 crore). Around 64.32 *per cent* of the revenue receipts (₹ 2,12,34.43 crore) of the State Government was spent on committed expenditure like salaries (₹ 78,47.77 crore), interest payments (₹ 29,71.11 crore), pension (₹ 26,27.82 crore) and subsidies ( ₹ 2,11.38 crore).

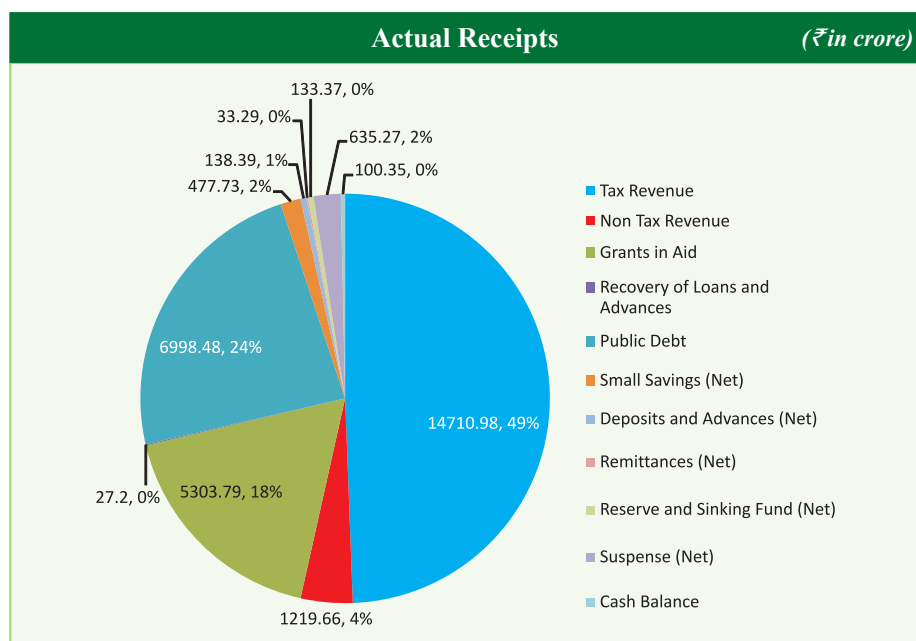
\*Advance value of GSDP = ₹ 18,57,53.24 crore ( as per Central Statistical Organization & Department of Economics and Statistics website- Govt. of Uttarakhand).

### Sources and Application of Funds

(₹ in crore)

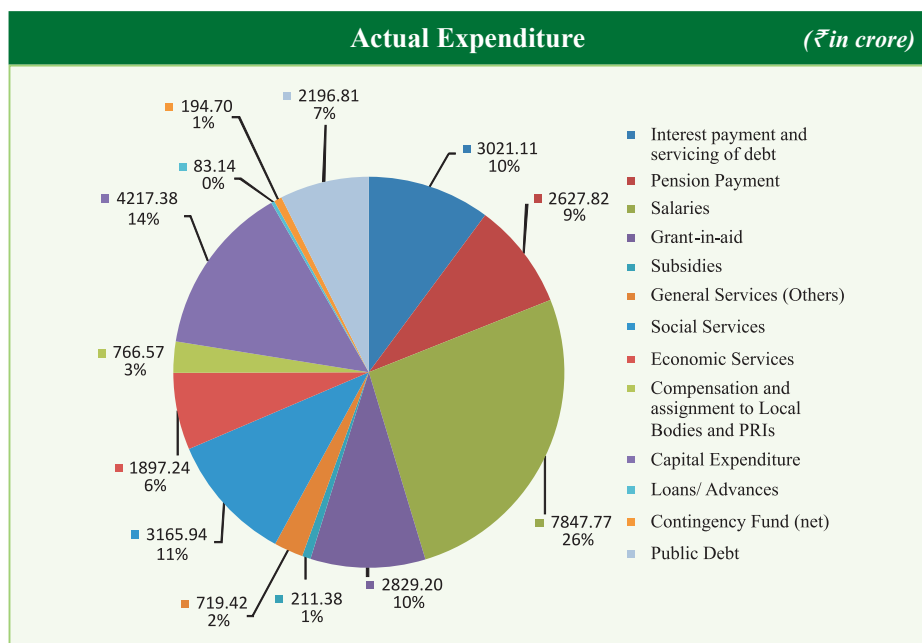
	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01.04.2015	1,04.19
	Revenue Receipts	2,12,34.43
	Recovery of Loans & Advances	27.20
	Public Debt	69,98.48
	Small Savings Provident Fund and Others	15,13.12
	Reserves & Sinking Funds	3,32.46
	Deposits received	36,72.22
	Civil Advances repaid	1,26.69
	Suspense Account	5,16,58.63
	Remittances	44,78.59
	Contingency Fund	1,90.76
	<b>TOTAL</b>	<b>9,03,36.77</b>
	Revenue Expenditure	2,30,86.44
	Capital Expenditure	42,17.38
	Loans Given	83.14
	Repayment of Public Debt	21,96.81
	Small Savings Provident Fund and Others	10,35.39
APPLICATION	Reserves & Sinking Funds	1,99.09
	Deposits spent	35,33.38
	Civil Advances given	1,27.18
	Suspense Account	5,10,23.36
	Remittances	44,45.30
	Contingency Fund	3,85.46
	Closing Cash Balance as on 31.03.2016	3.84
	<b>TOTAL</b>	<b>9,03,36.77</b>

### 1.4.3 Where the Rupee came from



Note: Contingency Fund, Public Account and Cash Balance component above are taken as 'net' and not 'gross' as shown in the Source and Application Table.

### 1.4.4 Where the Rupee went



Note: Contingency Fund, Public Account and Cash Balance component above are taken as 'net' and not 'gross' as shown in the Source and Application Table.

## 1.5 Highlights of Accounts

	Budget Estimates 2015-16	Actuals 2015-16	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP (a)
	<i>(₹ in crore)</i>			
1. Tax Revenue (b)	1,49,89.57	1,47,10.98	98.14	7.92
2. Non-Tax Revenue	20,68.06	12,19.66	58.98	0.66
3. Grant-in-Aid & Contributions	87,20.04	53,03.79	60.82	2.86
4. Revenue Receipts (1+2+3)	2,57,77.67	2,12,34.43	82.38	11.43
5. Capital Receipts Booked under Major Head- 4000	--	--	--	--
6. Recovery of Loans & Advances	37.39	27.20	72.75	0.01
7. Borrowings & Other Liabilities (c)	41,01.79	61,25.33	1,49.33	3.30
8. Capital Receipts (5+6+7)	41,39.18	61,52.53	1,48.64	3.31
9. Total Receipts (4+8)	2,99,16.85	2,73,86.96	91.54	14.74
10. Non-Plan Expenditure	1,82,82.36	1,67,19.74	91.45	9.00
11. Non Plan Expenditure on Revenue Account	1,82,79.16	1,66,98.16	91.35	8.99
12. Non Plan Expenditure on Interest Payments and servicing of debt out of 11	33,80.13	30,21.11	89.38	1.63
13. Non Plan Expenditure on Capital Account	3.20	21.58	6,74.38	0.01
14. Plan Expenditure	1,16,34.49	1,06,67.22	91.69	5.74
15. Plan Expenditure on Revenue Account	74,60.17	63,88.28	85.63	3.44
16. Plan Expenditure on Capital Account	41,74.32	42,78.94	1,02.51	2.30
17. Total Expenditure (10+14)	2,99,16.85	2,73,86.96	91.54	14.74
18. Revenue Expenditure (11+15)	2,57,39.33	2,30,86.44	89.69	12.43
19. Capital Expenditure (13+16) (d)	41,77.52	43,00.52	1,02.94	2.32
20. Revenue Deficit(-) Surplus (+) (4-18)	(+) 38.34	(-) 18,52.01	(-) 48,30.49	(-) 1.00
21. Fiscal Deficit (4+5+6-17)	(-) 41,01.79	(-) 61,25.33	1,49.33	3.30

(a) GSDP figure of ₹ 18,57,53.24 crore (Advance Estimate at current Prices-base year 2011-12) for the year 2015-16 announced by the Central Statistical Organization as on 31-07-2016 and the Economics & Statistics Department of the Government of Uttarakhand.

(b) Includes State's Share of Union Taxes of ₹ 53,33.19 crore.

(c) Net (receipts- disbursements) of Public Debt, Contingency Fund, Public Account, Opening and Closing Cash Balance and transfer to Contingency Fund.

(d) Expenditure on Capital Account includes Capital Expenditure (₹ 42,17.38 crore) and Loans and Advances disbursed (₹ 83.14 crore).



## 1.6 What do the Deficits and Surpluses indicate?

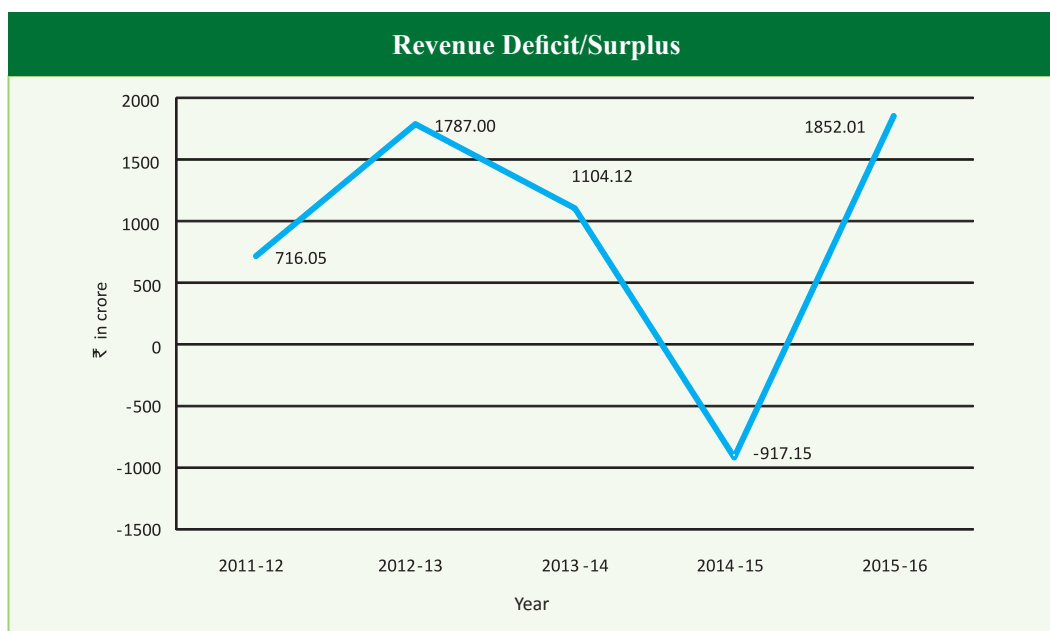
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management.
Revenue Deficit/ Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit/Surplus	Refers to the gap between total Receipts (excluding borrowings) and total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in Capital Projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. For proper financial management and prudence, the Government of Uttarakhand had enacted the Fiscal Responsibility and Budget Management (FRBM) Act in 2005 and amended it in 2011 committing Government to reduce the Revenue deficit beginning from 1 April, 2011 so as to eliminate it by 31 March, 2015 and generate revenue surplus thereafter. The Government of Uttarakhand has not modified the said Act beyond 2015-16.

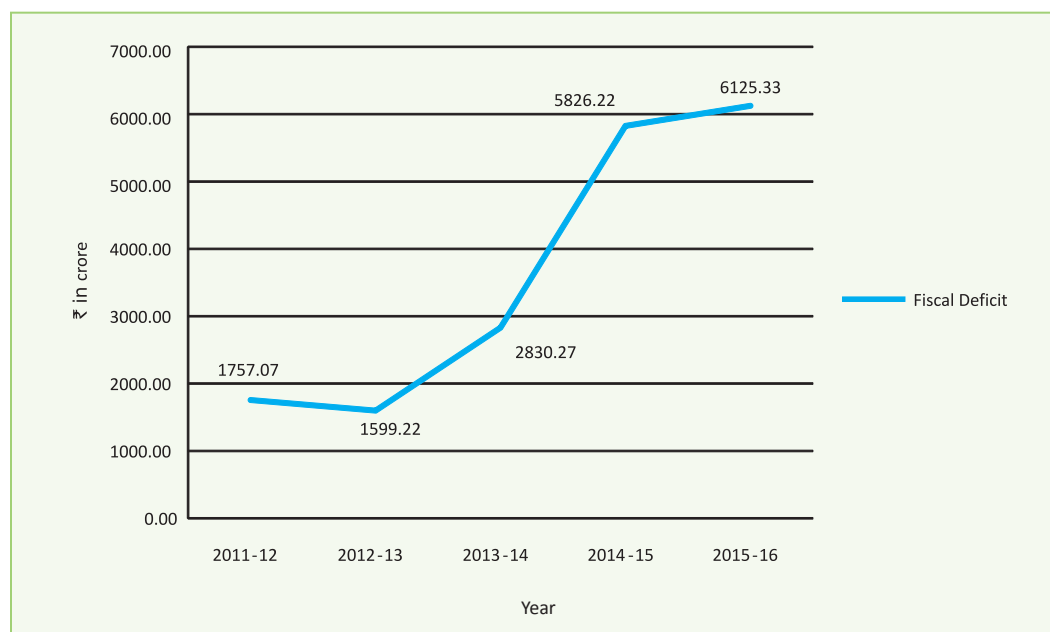
However, the Revenue Deficit for the year 2015-16 at ₹ 18,52.01 crore and fiscal deficit at ₹ 61,25.33 crore were 0.99 *per cent* and 3.30 *per cent* of the GSDP of ₹ 18,57,53.24 crore.



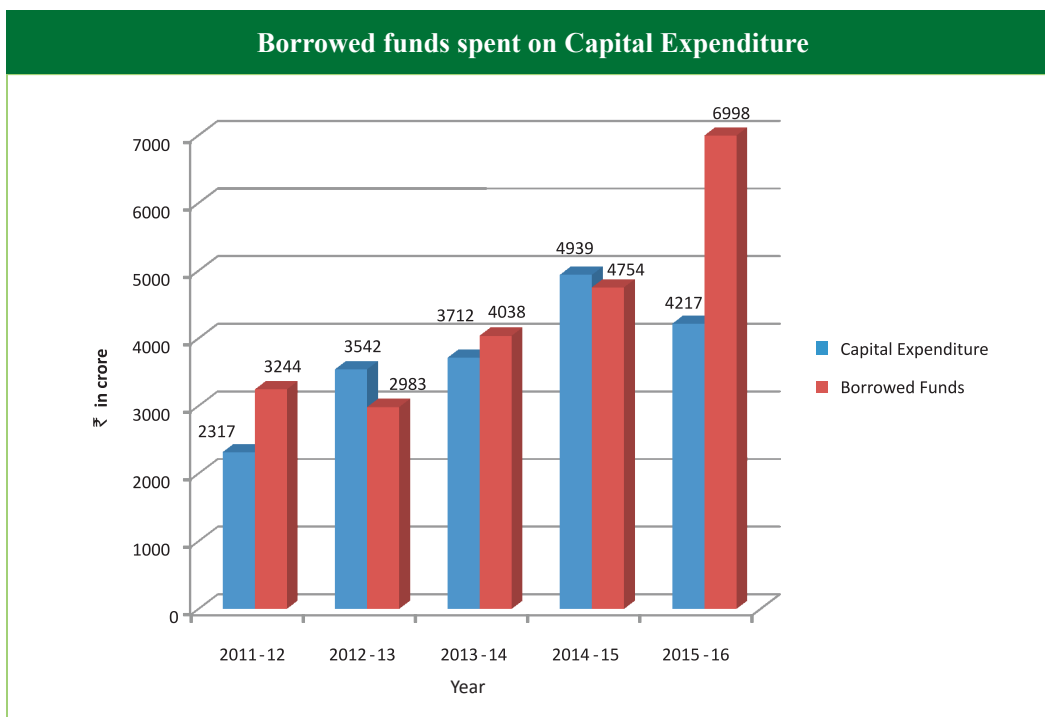
### 1.6.1 Trend of Revenue Deficit/Surplus



### 1.6.2 Trend of Fiscal Deficit



### 1.6.3 Proportion of borrowed funds spent as Capital Expenditure



Financial prudence envisages that the borrowed funds be fully utilized for creation of Capital Assets. The utilization of these funds during the last five years has not been consistent. During the years 2011-12, 2013-14 and 2015-16, all borrowed funds have not been utilized for creation of Capital Assets. However, in the years 2012-13 and 2014-15, the borrowed funds have been utilized for this purpose.

# II

## CHAPTER

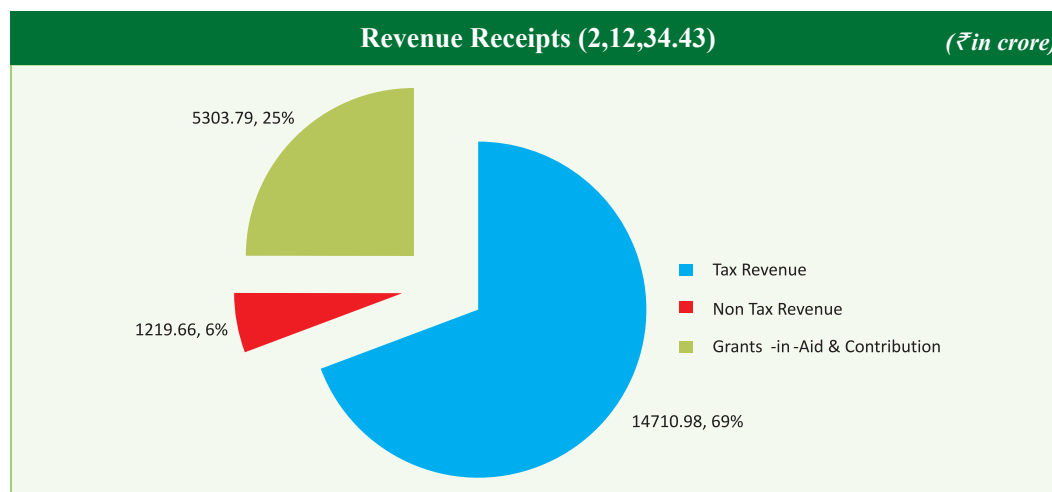
### RECEIPTS

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2015-16 were ₹ 2,12,34.43 crore.

#### 2.2 Revenue Receipts

Tax Revenue	Comprises Taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.
Non-tax Revenue	Includes interest receipts, dividends, profits etc.
Grant-in-Aid	Essentially, a form of central assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, material and Equipment' received from foreign Governments and channelized through the Union Government. In turn, the State Government also gives Grants-in-Aid to Institutions like Panchayati Raj Institutions, Autonomous Bodies etc.



## Revenue Receipt Components (2015-16)

(*₹ in crore*)

Components	Actuals
<b>A. Tax Revenue</b>	<b>1,47,10.98</b>
Taxes on Income & Expenditure	28,64.35
Taxes on Property, Capital and Other Transactions	8,98.98
Taxes on Commodities & Services	1,09,47.65
<b>B. Non-Tax Revenue</b>	<b>12,19.66</b>
Interest Receipts, Dividends and Profits	94.32
General Services	1,18.63
Social Services	1,74.36
Economic Services	8,32.34
<b>C. Grants-in-aid &amp; Contributions</b>	<b>53,03.79</b>
<b>Total- Revenue Receipts</b>	<b>2,12,34.43</b>

## 2.3 Trend of Receipts

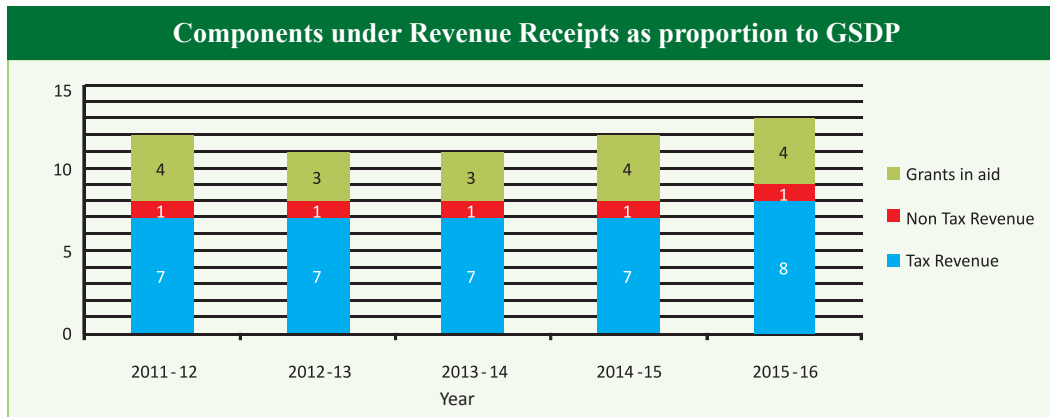
(*₹ in crore*)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Tax Revenues</b>	84,82 (7)	96,87 (7)	1,09,29(7)	1,21,31(7)	1,47,11(8)
<b>Non-Tax Revenues</b>	11,36 (1)	16,03 (1)	13,17 (1)	11,10 (1)	12,20 (1)
<b>Grants in Aid</b>	40,73 (4)	44,57 (3)	50,75 (3)	70,05 (4)	53,03(4)
<b>Total Revenue Receipts</b>	1,36,91 (12)	1,57,47 (12)	1,73,21 (12)	2,02,47 (12)	2,12,34 (11)
<b>GSDP at current Prices, (base year 2011-12)</b>	11,61,65	13,29,19	14,98,73*	16,49,31*	18,57,53#

Note: Figures in parentheses represent percentage to GSDP.

(#) Advanced Estimate

The GSDP of the State of Uttarakhand increased from ₹ 11,61,65 crore in 2011-12 to ₹ 18,57,53 crore (Advance Estimate at current Prices- (base year 2010-11) in 2015-16, an increase of about 59.90 *per cent*. Revenue receipts showed a substantial increase from ₹ 1,36,91 crore in 2011-12 to ₹ 2,12,34 crore in 2015-16, an increase of 55.09 *per cent*. The components of the Revenue receipts increased and maintained their share of GSDP (Tax Revenue 7-8 *per cent*), Non Tax Revenue (1 *per cent*) and Grants-in-Aid (3-4 *per cent*).

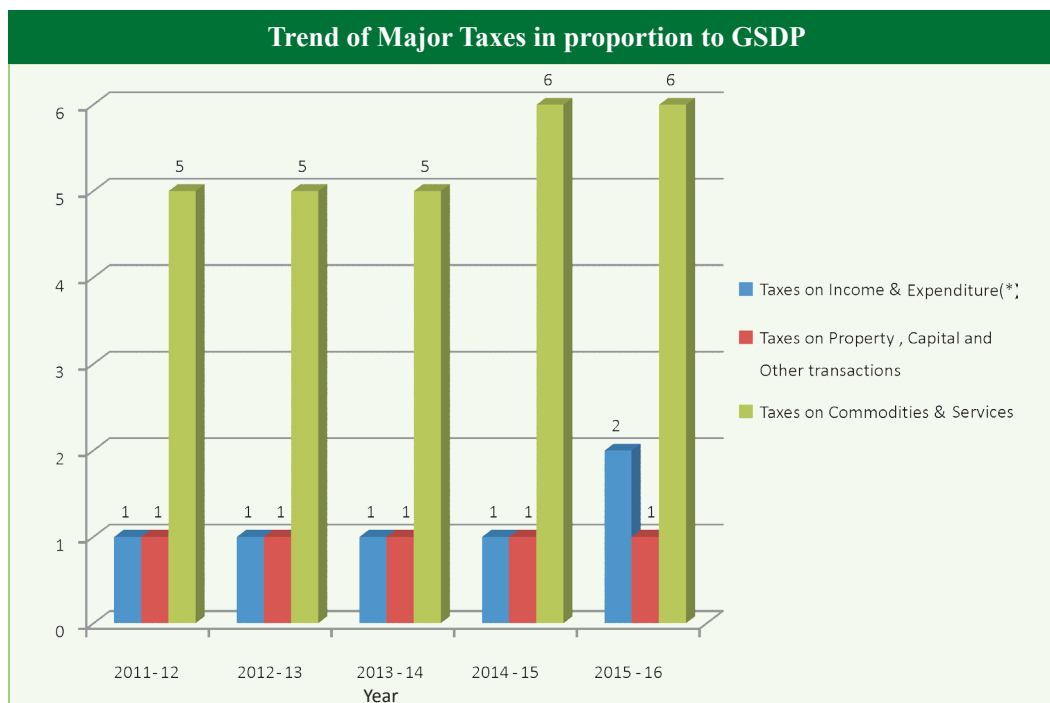


### Sector-wise Tax Revenue

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on Income and Expenditure	17,15	18,97	20,11	22,92	28,64
Taxes on Property, Capital and other Transactions	5,39	6,61	7,12	7,57	8,99
Taxes on Commodities and Services	62,28	71,29	82,06	90,82	1,09,48
Total Tax Revenues	84,82	96,87	1,09,29	1,21,31	1,47,11

All the sectors of the Tax Revenue have shown positive growth.



(\*) Primarily net proceeds of Central Share to the State.

## 2.4 Performance of State's own Tax Revenue collection

(₹ in crore)

Year	Tax Revenue	State's Share on Union Taxes	State's Own Tax Revenue	
			(₹ in crore)	percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2011-12	84,82	28,66	56,16	5
2012-13	96,87	32,73	64,14	5
2013-14	1,09,29	35,73	73,56	5
2014-15	1,21,31	37,92	83,39	5
2015-16	1,47,11	53,33	93,78	5

The proportions of the State's Own Tax Revenue to GSDP in the years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 was 5.00 per cent.

## 2.5 Efficiency of Tax collection

### A. Taxes on Property, Capital and other Transactions

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue collection	5,39	6,61	7,12	7,57	8,99
Expenditure on Collection	1,30	1,41	1,54	2,05	2,01
Efficiency of Tax Collection in per cent	24	21	22	27	22

### B. Taxes on Commodities and Services

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue collection	62,28	71,29	82,06	90,82	1,09,48
Expenditure on Collection	58	61	78	1,91	3,11
Efficiency of Tax Collection in per cent	1	1	1	2	3

## 2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

Major Head Description	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	11,28	11,76	12,02	13,24	16,77
Taxes on Income other than Corporation Tax	5,73	7,04	7,91	9,46	11,63
Customs	4,97	5,44	5,83	6,13	8,55
Union Excise Duties	3,22	3,70	4,12	3,46	7,14
Service Tax	3,42	4,78	5,82	5,59	9,20
Taxes on Wealth	4	2	3	4	0*
Other Taxes and Duties on Commodities and Services	..	..	..	..	4
<b>State Share of Union Taxes</b>	<b>28,66</b>	<b>32,73</b>	<b>35,73</b>	<b>37,92</b>	<b>53,33</b>
<b>Total Tax Revenue</b>	<b>84,82</b>	<b>96,87</b>	<b>1,09,29</b>	<b>1,21,31</b>	<b>1,47,11</b>
<b>Percentage of Union Taxes to total Tax Revenue</b>	<b>34</b>	<b>34</b>	<b>33</b>	<b>31</b>	<b>36</b>

As per the recommendations of the 14<sup>th</sup> Finance Commission the share of the State in net proceeds of shareable central taxes (except Service Tax ) shall be 1.052 *per cent* of the divisible pool of central taxes and in the Service Tax 1.068 *per cent* of the divisible pool of Service tax, from the year 2015-16 to 2019-20. During the year 2015-16, the State Government received an amount of ₹ 44,13.23 crore as share of net proceeds of taxes excluding service tax of ₹ 9,19.96 crore.

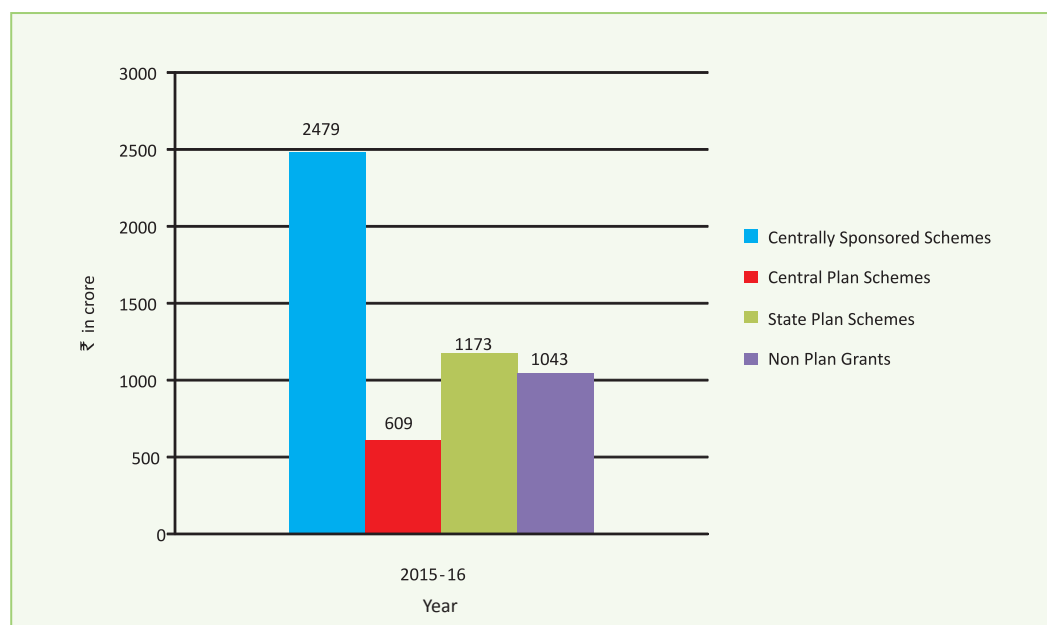
- Total figure against Taxes on wealth is ₹ 43 lakh which does not form a full one crore.

## 2.7 Grants-in-Aid

Grants-in-Aid represents assistance from the Government of India, and comprises Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2015-16 under Grants-in-Aid were ₹ 53,04 crore as shown below:

(₹ in crore)

Year	Non-Plan Grants	State Plan Grants	Central Plan Schemes	Centrally Sponsored Schemes
2015-16	10,43	11,73	6,09	24,79



The Share of Centrally Sponsored Schemes, Non-Plan Scheme and Central Plan Scheme increased in the year 2015-16 as compared to the year 2014-15 by about 41.35 per cent from ₹ 29,22.19 crore to ₹ 41,30.50 crore, whereas State Plan Grants is decreased by about 71.27 per cent from ₹ 40,83.14 crore to ₹ 11,73.29 crore.



## 2.8 Public Debt

### Trend of Public Debt over the past five years

(₹ in crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	13,00	14,89	25,73	36,47	47,36
Central Loans	20	6	(-) 16	33	66
Total Public Debt	13,20	14,95	25,57	36,80	48,02

In 2015-16, nine loans totaling ₹ 39,00 crore at interest rates varying from 7.98 *per cent* to 8.65 *per cent* and redeemable in the year 2025 were raised at par.

Against the total internal debt of ₹ 48,02 crore received during this period, Capital Expenditure was ₹ 42,17 crore indicating that the whole of the public debt was not used for developmental purposes.

# III

## CHAPTER

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day to day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	Includes services like Police, Land Revenue Justice, Jail, PWD, Pension etc.
<b>Social Services</b>	Includes services like Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc.
<b>Economic Services</b>	Includes services like Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

#### 3.2 Revenue Expenditure

The shortfall of expenditure against budget estimates under Revenue Section during the past 5 years is given below:

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Budget Estimates</b>	1,43,26	1,57,17	1,80,54	2,37,92	2,57,39
<b>Actuals</b>	1,29,75	1,39,60	1,62,16	2,11,64	2,30,86
<b>Gaps</b>	13,51	17,57	18,38	26,28	26,53
<b>Percentage of gap over BE</b>	9	11	10	11	10

During the year 2015-16, there was a Revenue Deficit of ₹ 18,52 crore. However, a major portion about 59 *per cent* of the revenue expenditure was “committed”,

on Salaries (₹ 78,48 crore), Interest Payments (₹ 29,71 crore), Pension Payments (₹ 26,28 crore) and Subsidies (₹ 2,11 crore).

The position of committed/uncommitted Revenue Expenditure over the last five years is given below.

(₹ in crore)

Components	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Expenditure	1,29,75	1,39,60	1,62,16	2,11,64	2,30,86
Committed revenue expenditure (*)	83,68	93,42	1,06,42	1,23,76	1,36,58
Uncommitted revenue expenditure	46,07	46,18	55,74	87,88	94,28

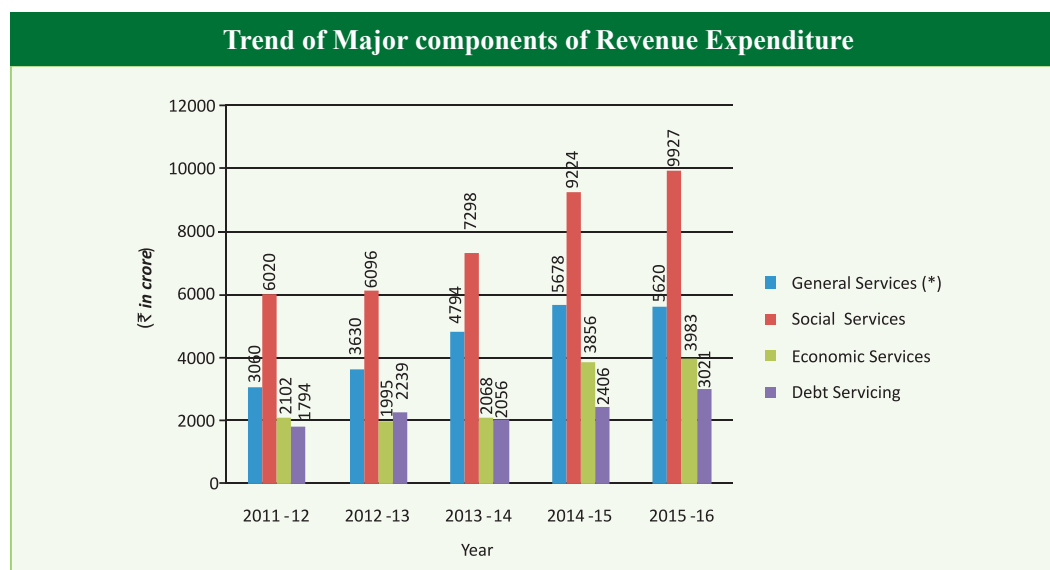
(\*) Includes Salaries, Interest Payments, Pension Payments and Subsidies.

### 3.2.1 Sectoral distribution of Revenue Expenditure (2015-16)

(₹ in crore)

	Components	Amount	Percentage
A.	General Services	84,09.98	36.43
a.	Organs of State	3,07.88	1.33
b.	Fiscal Services	5,17.45	2.24
(i)	Collection of Taxes on Property and Capital transactions	2,01.23	0.87
(ii)	Collection of Taxes on Commodities and Services	3,11.28	1.35
(iii)	Other Fiscal Services	4.94	0.02
c.	Interest Payments and Servicing of debt	30,21.11	13.09
d.	Administrative Services	19,35.34	8.38
e.	Pension and Miscellaneous General Services	26,28.20	11.38
B.	Social Services	99,26.69	43.00
C.	Economic Services	39,83.21	17.25
D.	Grants-in-aid and Contributions	7,66.57	3.32
	<b>Total Expenditure (Revenue Account)</b>	<b>2,30,86.44</b>	<b>1,00.00</b>

### 3.2.2 Major Components of Revenue Expenditure



\* General Services excludes Major Head 2048- Appropriation for Reduction or Avoidance of Debt, 2049- Interest Payments and includes Major Head 3604 (Compensation and Assignment to Local Bodies and Panchayati Raj Institutions).

## 3.3 Capital Expenditure

Capital Expenditure for 2015-16 at 2.32 *per cent* of GSDP were more than Budget Estimates by ₹ 1,23.00 crore (excess disbursement of ₹ 1,04.62 crore under Plan Expenditure and ₹ 18.38 crore under Non Plan Expenditure).

### 3.3.1 Sectoral distribution of Capital Expenditure

During 2015-16, the Government spent ₹ 3,76.00 crore on various Projects (₹ 3,15 crore on Major Irrigation, ₹ 4 crore on Medium Irrigation, and ₹ 57 crore on Minor Irrigation). Apart from above, the Government spent ₹ 3,23 crore on Flood Control Projects, ₹ 57 crore on Power Projects and ₹ 13,89 crore on Roads & Bridges. During 2015-16 the Government of Uttarakhand invested a sum of ₹ 1,06 crore on investments in various Companies, Corporations etc.

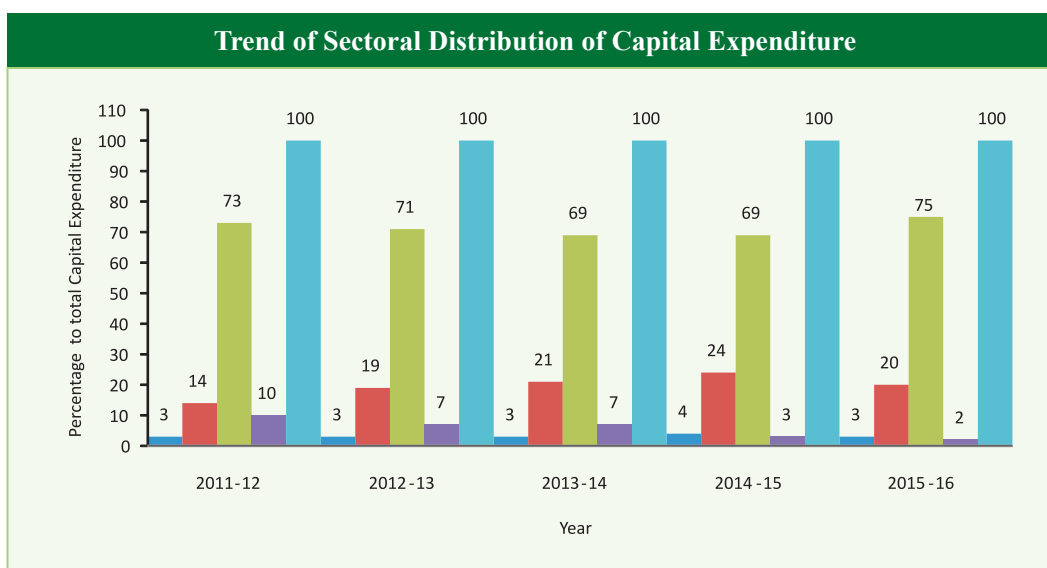
(₹ in crore)

Sl. No.	Sector	Amount	Percentage
1.	<b>General Services-</b> Police, Land Revenue etc.	1,11	2.58
2.	<b>Social Services-</b> Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	8,64	20.09
3.	<b>Economic Services-</b> Agriculture, Rural Development, Irrigation Cooperation, Energy, Industries, Transport etc.	32,42	75.40
4.	Loans and Advances Disbursed	83	1.93
<b>Total</b>		43,00	1,00.00

### 3.3.2 Sectoral distribution of capital expenditure over the past 5 years

(₹ in crore)

Sl. No.	Sector	2011-12	2012-13	2013-14	2014-15	2015-16
1.	General Services	77	1,29	1,38	2,14	1,11
2.	Social Services	3,69	7,15	8,41	12,31	8,64
3.	Economic Services	18,71	26,98	27,33	34,94	32,42
4.	Loans & Advances	2,47	2,73	2,78	1,49	83
<b>Total</b>		<b>25,64</b>	<b>38,15</b>	<b>39,90</b>	<b>50,88</b>	<b>43,00</b>

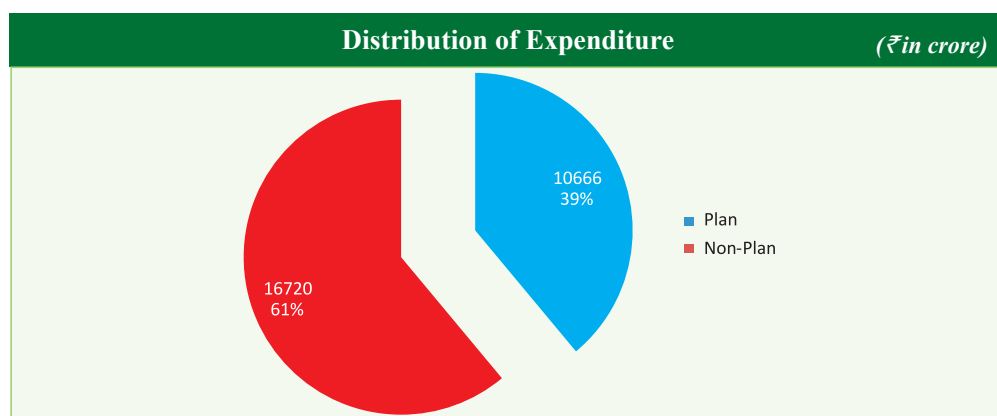


# IV

## CHAPTER

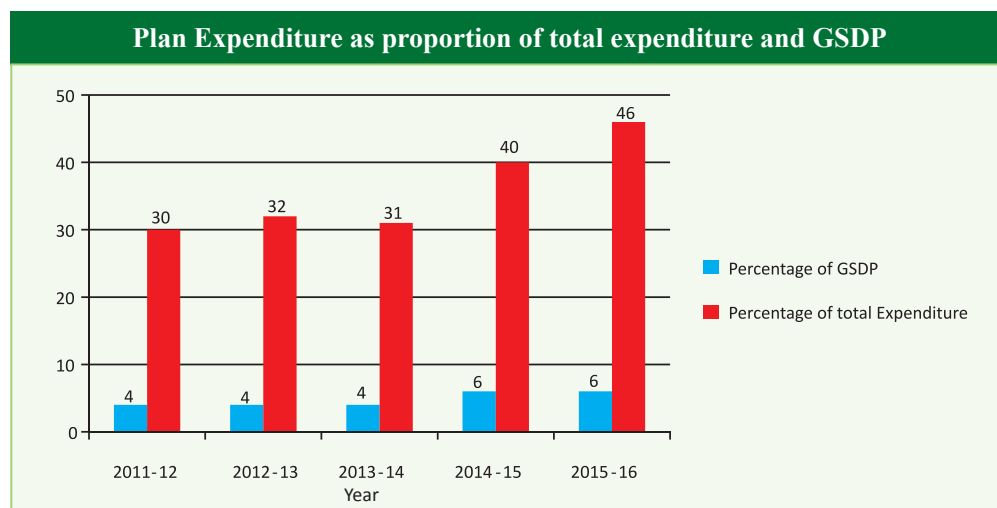
### PLAN & NON PLAN EXPENDITURE

#### 4.1 Distribution of Expenditure (2015-16)



#### 4.2 Plan Expenditure

During 2015-16, Plan Expenditure, representing 39 per cent of total expenditure of ₹ 2,73,86 was ₹ 1,06,66 crore (₹ 68,27 crore under State Plan ₹ 37,57 crore under Centrally Sponsored Plan Schemes and ₹ 82 crore under Loans and Advances).



#### 4.2.1 Plan expenditure under Capital Account

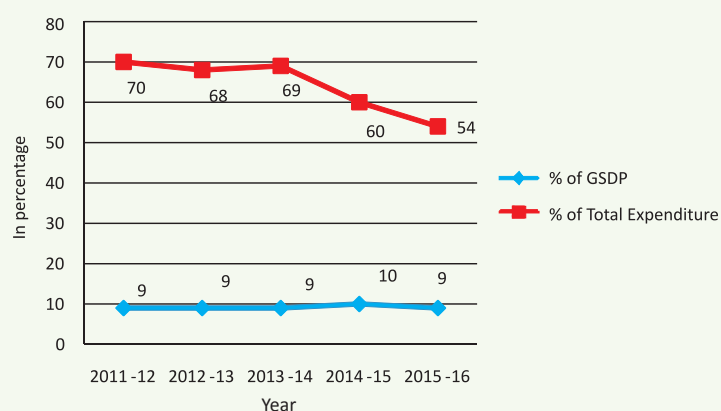
(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Capital Expenditure	23,17	35,42	37,12	49,39	42,17
Capital Expenditure (Plan)	20,71	29,72	31,38	47,79	41,97
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	89	84	85	97	1,00

### 4.3 Non-Plan Expenditure

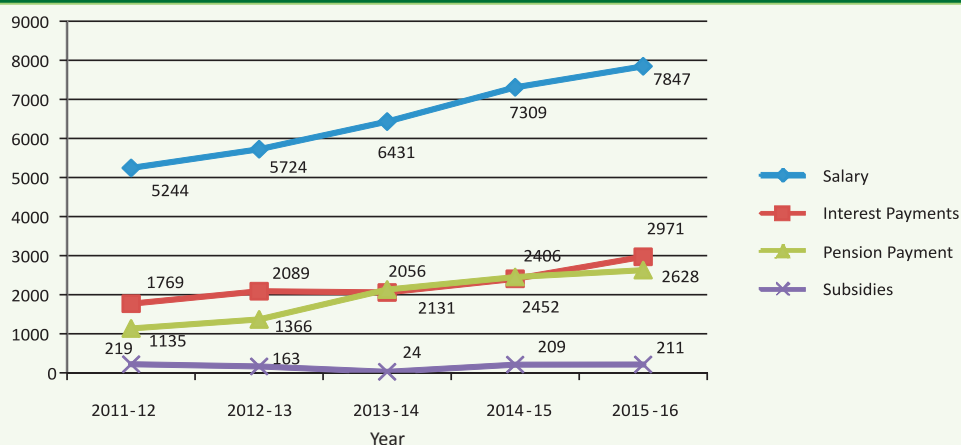
Non-Plan Expenditure during 2015-2016, representing 61 per cent of total expenditure of ₹ 2,73,86 crore was ₹ 1,67,20 crore (₹ 1,66,99 crore under Revenue and ₹ 20 crore under Capital Account and ₹ 1 crore under Loans and Advances).

Non-Plan Expenditure as proportion of Total Expenditure & GSDP



### 4.4 Committed Expenditure

Trend of committed expenditure



## ACCOUNTS AT A GLANCE

(₹ in crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Committed Expenditure	83,67	93,42	1,06,42	1,23,75	1,36,58
Revenue Expenditure	1,29,75	1,39,60	1,62,16	2,11,64	2,30,86
Revenue Receipts	1,36,91	1,57,47	1,73,21	2,02,47	2,12,34
<i>Per cent</i> of Committed expenditure to Revenue Receipts	61	59	61	61	64
<i>Per cent</i> of Committed Expenditure to Revenue expenditure	64	67	66	58	59

From the year 2011-12, there has been an upward trend in the committed expenditure. It has increased by about 63 *per cent* from 2011-12 to 2015-16 and ranged between 58 and 67 *per cent* of the Revenue Expenditure. This leaves the Government with lesser flexibility for developmental spending.



# V

## CHAPTER

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation Accounts for 2015-16

The Appropriation Accounts of the Government of Uttarakhand for the year 2015-16 presents the accounts of sums expended in the year ended 31 March 2016 compared with the sums specified in the Schedules appended to the Appropriation Acts passed by the State Legislatures under Articles 204 and 205 of the Constitution of India.

As per the Appropriation Accounts of the State for the year 2015-16, there was actual expenditure of ₹ 3,19,83.99 crore comprising ₹ 2,30,87.43 crore Revenue Expenditure, ₹ 66,10.03 crore Capital Expenditure, ₹ 21,96.81 crore repayment of Public Debt and ₹ 89.72 crore Loans and Advances. There were Savings/Excess under these sections with reference to total Grants/Appropriation allocated by the State Legislature and surrender passed by the Finance Department as indicated below:

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Suppl. Grant	Surrender	Total	Actual Expenditure	Saving (-) Excess (+)
1	Revenue Voted Charged	2,22,38.82 34,99.51	29,57.95 1.24	9,44.57 1.48	2,42,52.20 34,99.27	2,00,19.08 30,68.35	(-) 42,33.12 (-) 4,30.92
2	Capital Voted Charged	40,03.84 1.01	18,22.87 0.00	2,05.84 0.00	56,20.87 1.01	66,09.03 1.00	(+) 9,88.16 (-) 0.01
3	Public Debt Charged	27,76.79	0.00	0.00	27,76.79	21,96.81	(-) 5,79.98
4	Loans and Advances Voted	1,72.67	6.00	0.00	1,78.67	89.72	(-) 88.95
	<b>Grand Total</b>	<b>3,26,92.64</b>	<b>47,88.06</b>	<b>11,51.89</b>	<b>3,63,28.81</b>	<b>3,19,83.99</b>	<b>(-) 43,44.82</b>

Actual Expenditure under Revenue Section includes O.B. Suspense adjustment of previous years for ₹ 7.31 crore.

## 5.2 Trend of Savings / Excess during the past 5 years

(₹ in crore)

Year	Saving (-) /Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2011-12	(-)17,18.23	(+)6,73.52	(+)2,85.32	(-)3,01.55	(-)10,60.94
2012-13	(-)18,89.84	(+)6,39.56	(-)8,09.76	(-)1,46.69	(-)22,06.73
2013-14	(-)40,46.36	(+)4,46.44	(-)6,70.67	(-)1,27.93	(-)43,98.52
2014-15	(-)59,02.83	(-)1,71.44	(-)6,83.74	(-)1,96.52	(-)69,54.53
2015-16	(-)46,64.04	(+) 9,88.15	(-)5,79.98	(-)88.95	(-)43,44.82

## 5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some grants with persistent and significant savings (in *per cent*) are given below:

Grant No.	Nomenclature	2011-12	2012-13	2013-14	2014-15	2015-16
04	Judicial Administration (Revenue, Voted)	26.86	37.61	26.67	24.19	21.66
04	Judicial Administration (Capital, Voted)	75.39	17.90	31.77	56.63	40.36
04	Judicial Administration (Revenue, Charged)	45.34	20.62	21.02	23.51	26.86
06	Revenue & General Administration (Capital, Voted)	47.31	17.87	51.04	54.55	33.27
11	Education, Sports, Youth Welfare and Culture (Capital, Voted)	57.89	33.95	38.97	31.81	60.89
15	Welfare (Revenue, Voted)	30.51	27.08	22.47	24.30	26.65
15	Welfare (Capital, Voted)	68.42	13.43	20.74	47.31	69.17
16	Labour and Employment (Revenue, Voted)	17.35	32.26	19.66	27.77	40.60
21	Energy (Capital, Voted)	78.68	38.73	52.55	73.40	47.88
22	Public Work (Revenue, Charged)	40.62	26.31	40.40	94.47	99.95
23	Industries (Capital, Voted)	94.62	58.42	74.99	66.53	21.19

## ACCOUNTS AT A GLANCE

Grant No.	Nomenclature	2011-12	2012-13	2013-14	2014-15	2015-16
25	Food (Revenue, Voted)	37.69	60.24	89.43	52.45	38.88
26	Tourism (Capital, Voted)	40.60	74.41	61.06	67.08	40.18
30	Welfare of Scheduled Castes (Revenue, Voted)	33.86	22.55	32.41	23.95	38.59
30	Welfare of Scheduled Castes (Capital, Voted)	51.68	56.34	55.60	52.83	43.10
31	Welfare of Scheduled Tribes (Revenue, Voted)	31.54	23.89	30.80	32.49	37.66
31	Welfare of Scheduled Tribes (Capital, Voted)	54.50	57.27	58.12	25.98	52.49

During 2015-16, supplementary grants totaling ₹ 47,88.06 crore (14.65 per cent of total original grant) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Suppl.	Actual Expenditure
01	Legislature	Revenue Voted	30.05	1.40	28.65
02	Governor	Revenue Charged	7.84	0.42	6.95
04	Judicial Administration	Revenue Voted	1,33.16	3.84	1,07.32
06	Revenue & General Administration	Revenue Voted	20,80.08	2,84.81	16,95.03
07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	Revenue Voted	47,39.92	5,30.46	44,84.24
07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	Capital Voted	63.95	3.70	52.34
09	Public Service Commission	Revenue Voted	10.32	0.99	8.98
09	Public Service Commission	Revenue Charged	12.64	0.47	11.47
10	Police and Jail	Revenue Voted	12,00.07	41.64	11,80.98
11	Education, Sports, Youth Welfare and Culture	Revenue Voted	52,36.20	3,49.40	47,73.62
11	Education, Sports, Youth Welfare and Culture	Capital Voted	4,39.32	1,69.60	2,38.12

## ACCOUNTS AT A GLANCE

Grant No.	Nomenclature	Section	Original	Suppl.	Actual Expenditure
12	Medical, Health & Family Welfare	Revenue Voted	16,39.31	1,38.20	12,63.50
13	Water Supply, Housing & Urban Development	Capital Voted	3,90.38	1,45.80	3,79.11
15	Welfare	Revenue Voted	12,28.17	2,60.96	10,92.24
16	Labour and Employment	Revenue Voted	1,91.38	20.50	1,25.85
19	Rural Development	Revenue Voted	8,33.11	73.99	7,80.14
20	Irrigation and Flood	Revenue Voted	3,93.09	15.92	3,59.45
21	Energy	Capital Voted	1,96.90	17.00	1,11.48
22	Public Work	Revenue Voted	6,36.72	20.40	5,37.57
24	Transport	Revenue Voted	45.71	1.33	41.45
24	Transport	Capital Voted	60.00	10.96	11.75
25	Food	Revenue Voted	3,31.70	0.32	2,02.95
26	Tourism	Revenue Voted	51.59	1.33	48.76
26	Tourism	Capital Voted	1,49.00	8.03	93.93
27	Forest	Revenue Voted	5,00.31	16.06	4,35.65
27	Forest	Capital Voted	1,26.27	45.10	1,00.02
28	Animal Husbandry	Revenue Voted	1,96.07	10.99	1,82.85
29	Horticulture Development	Revenue Voted	1,95.34	23.64	1,57.53
30	Welfare of Scheduled Castes	Revenue Voted	9,93.53	2,77.33	7,80.48
30	Welfare of Scheduled Castes	Capital Voted	2,89.21	23.48	1,77.92
31	Welfare of Scheduled Tribes	Revenue Voted	2,58.10	54.81	1,95.07
31	Welfare of Scheduled Tribes	Capital Voted	96.27	20.93	55.69

# VI

## CHAPTER

### ASSETS AND LIABILITIES

#### 6.1 Assets

The existing form of accounts does not easily depict valuation of Government assets like land, building etc., except the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investments as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹ 29,14 crore at the end of 2015-16. During the year 2015-16, investments increased by ₹ 1,05 crore. The dividend was ₹ 5.10 crore. Deposits with RBI decreased by ₹ 1,00.35 crore and stood at ₹ 3.84 crore (Cr) at the end of March 2016.

#### 6.2 Debt and Liabilities

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 under:

(₹ in crore)

Year	Public Debt	% to GSDP	Public Account(*)	% to GSDP	Total Liabilities	% to GSDP
2011-12	1,73,04	15	63,06	5	2,36,10	20
2012-13	1,87,99	14	67,41	5	2,55,40	19
2013-14	2,13,55	14	74,12	5	2,87,67	19
2014-15	2,50,35	15	84,46	5	3,34,81	20
2015-16	2,98,36	16	91,46	5	3,90,32	21

(\*) Excludes suspense and remittance balances.

Note: Figures are progressive balances to end of the year.



There was a net increase of ₹ 55,52 crore (17 per cent) in Public Debt and Other liabilities as compared to 2014-15.

(\*) Non-interest bearing obligations such as deposits of local Funds, other earmarked funds, etc. Government of India determines, from time to time, the limits up to which State Governments can borrow from the market.

### 6.3 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	Maximum amount guaranteed (principal) only	Amount outstanding as on 31 March 2016	
		Principal	Interest
2011-12	27,21(*)	17,40	Information not available
2012-13	27,22(*)	15,70	Information not available
2013-14	25,13(*)	14,75	Information not available
2014-15	29,51(*)	18,32	Information not available
2015-16	28,05(*)	17,43	Information not available

(\*) Calculated on the strength of the partial information made available by the State Government.

# VII

## CHAPTER

### OTHER ITEMS

#### 7.1 Loans & Advances by the State Government

Total loans & Advances made by the State Government at the end of 2015-16 was ₹ 11,02.30 crore. Of this, Loans and Advances to Government Corporations/ Companies, non-Government Institutes and Local Bodies amounted to ₹ 2,44.14 crore. Details regarding the principal amount and the interest is not available.

#### 7.2 Financial Assistance to Local Bodies and Others

During the past five years, Grants-in-Aid to Local Bodies etc. increased from ₹ 3,78.79 crore in 2011-12 to ₹ 7,66.57 crore in 2015-16. Grants to Municipal Corporations, Municipalities, Zila Panchayats, Nagar Panchayats (₹ 4,31.11 crore) represented 56.24 *per cent* of total grants given during the year.

Details of Grants-in-aid for the past five years are as under:

(₹ in crore)

Year	Municipal Corporations	Municipalities	Zila Panchayats	Nagar Panchayat	Others	Total
2011-12	50.05	1,02.23	61.67	23.47	1,41.37	3,78.79
2012-13	64.68	1,53.07	77.94	88.53	1,12.65	4,96.87
2013-14	1,08.39	1,29.85	1,27.28	82.95	2,19.93	6,68.40
2014-15	1,19.97	1,36.24	1,08.40	1,23.96	1,92.70	6,81.26
2015-16	1,17.63	1,37.11	97.00	79.37	3,35.46	7,66.57



### 7.3 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2015	As on 31 March 2016	Net increase (+)/ decrease (-)
Cash Balances	1,04.19	3.84	(-) 1,00.35
Investments from cash balance (GOI Treasury bills)	5,92.21	3,44.74	(-) 2,47.47
Investment from earmarked fund balances	10,78.62	11,28.62	(+) 50.00
(a) Sinking fund	10,53.62	11,03.62	(+) 50.00
(b) Guarantee Redemption Fund	25.00		0.00
(c) Other Funds	...	...	...
Interest realized	60.67	37.56	(-) 23.11

State Government had a positive closing cash balance at the end of 2015-16. The State Government had an investment of ₹ 11,28.62 crore from earmarked funds at the end of 2015-16.

### 7.4 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts & Entitlements). This exercise is to be conducted by respective Heads of Departments. During the year 2015-16, such reconciliation has been completed fully by 34 Chief Controlling Officer out of 62 CCOs (54.84 *per cent*) for an amount of ₹ 2,12,82.19 crore (77.95 *per cent* of total expenditure of ₹ 2,73,03.82 crore) and by 9 CCOs out of 48 CCOs (18.75 *per cent*) for an amount of ₹ 1,77,83.32 crore (83.75 *per cent* of total receipts of ₹ 2,12,34.43 crore). The status of reconciliation of accounts in respect of the Chief Controlling Officers (CCO's) of different departments is given below.

Particulars	Total number of CCOs	Fully reconciled	Partially reconciled	Not reconciled
Receipts	48	9	4	35
Expenditure	62	34	17	11



**Some chronic defaulters in reconciliation are listed below.**

Sl. No.	Name of the Department/ Chief Controlling Officer	Year/ Years pending
1.	Commissioner, Relief Revenue Department, Uttarakhand Government	2013-14 to 2015-16
2.	Principal Secretary, Finance, Uttarakhand Government	2013-14 to 2015-16
3.	Secretary, State Assets Department, Uttarakhand Government	2013-14 to 2015-16
4.	Secretary, Public Service Commission, Gurukul Kangri, Haridwar	2013-14 to 2015-16
5.	Principal Secretary, Social Welfare, Uttarakhand Government, Dehradun	2013-14 to 2015-16

## 7.5 Submission of Accounts by Treasuries

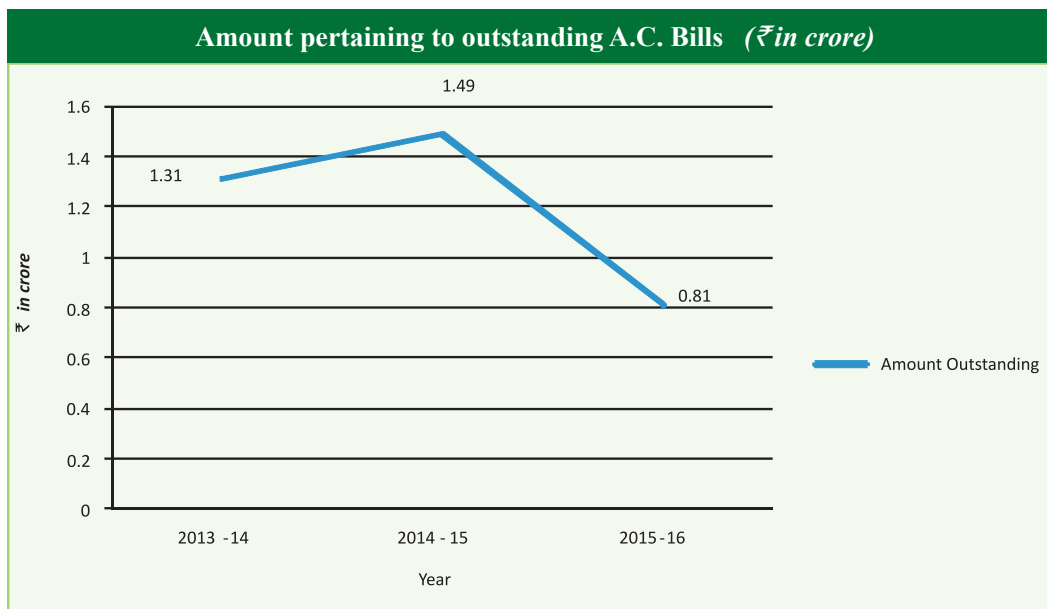
- (i) 20 Treasuries of the State Government submit their Account to the Accountant General (A&E), Uttarakhand. Out of 480 Accounts sent in 2015-16, 22 Accounts were sent belatedly. The delay ranged from 1 to 94 days. Abnormal delay in receipt of accounts was due to the strike of the State Treasury employees.
- (ii) The total number of divisions in the Works Department as on March 2016 was 196. Total Accounts received during the year 2015-16 were 2301. Out of these 196 Accounts were received late. The delay ranged from 2 to 15 days.
- (iii) All the 32 Pay & Accounts Offices sent their 308 Accounts in time. Out of the total number of 55 divisions in the Forest department, 660 Accounts were sent during the year 2015-16. 121 Accounts were received late. The delay ranged from 2 to 10 days.

## 7.6 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC bills. Such AC bills are required to be settled, within a maximum of 30 days, through submission of DC

bills. To the end of 31 March 2016, 44 DC Bills amounting to ₹ 3.61 crore were outstanding. This indicates that rules have not been properly followed. The position of the outstanding AC bills for the last three years is given below.

Year	Amount Outstanding (₹ in crore)	Number of outstanding AC Bills
Upto 2013-14	1.31	22
2014-15	1.49	12
2015-16	0.81	10
<b>Total</b>	<b>3.61</b>	<b>44</b>





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