

Government of UTTARAKHAND
Accounts at a Glance (at the end of December 2023)
(UNAUDITED PROVISIONAL FIGURES)
Monthly Key Indicators for the month of December 2023

(₹ in crore)

| Description | Budget estimates 2023-24 (Org+Sy.) | Actuals up to December 2023 | % Actuals to Budget Estimates | |
|---|---------------------------------------|-----------------------------------|-------------------------------|---|
| | | | Current Year 2023-24 | Corresponding period of the previous year 2022-23 (December-22) |
| 1. Revenue Receipts | 57057.26 | 34351.28 | 60.20 | 65.52 |
| (a) Tax Revenue | 31402.48 | 21904.20 | 69.75 | 79.94 |
| (i) GST | 8787.66 | 6119.40 | 69.64 | 90.23 |
| (ii) Stamps and Registration Fees | 2062.93 | 1805.35 | 87.51 | 93.35 |
| (iii) Land Revenue | 54.01 | 8.45 | 15.65 | 160.72 |
| (iv) Sales Tax | 2603.43 | 1902.60 | 73.08 | 88.17 |
| (v) State Excise Duties | 3949.51 | 3117.48 | 78.93 | 75.94 |
| (vi) State share of union taxes | 11419.80 | 7539.01 | 66.02 | 74.63 |
| (vi) Other Taxes and Duties | 2525.14 | 1411.91 | 55.91 | 55.78 |
| (b) Non-Tax Revenue | 4761.63 | 2997.58 | 62.95 | 55.14 |
| (c) Grants-in-aid and Contribution | 20893.15 | 9449.50 | 45.23 | 51.72 |
| 2. Capital Receipts | 15943.32 | 3674.55 | 23.05 | 11.14 |
| (a) Recovery of Loans and Advances (Non debt Capital Receipts) | 25.28 | 4.73 | 18.71 | 47.31 |
| (b) Other Receipts | 50.00 | 0.00 | -- | - |
| (c) Borrowings and Other Liabilities (Net) | 15868.04 | 3669.82 | 23.13 | 11.07 |
| 3. Total Receipts (1+2) | 73000.58 | 38025.83 | 52.09 | 55.27 |
| 4. Revenue Expenditure | 56278.63 | 31849.54 | 56.59 | 60.46 |
| (a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)} | 24857.95 | 12134.27 | 48.81 | 47.96 |
| (b) Expenditure on Interest Payment | 6234.36 | 3063.56 | 49.14 | 62.22 |
| (c) Expenditure on Salaries/Wages | 16774.61 | 10661.88 | 63.56 | 69.87 |
| (d) Expenditure on Pension | 7601.98 | 5757.22 | 75.73 | 81.87 |
| (e) Expenditure on Subsidy | 809.73 | 232.61 | 28.73 | 28.23 |
| 5. Capital Expenditure (a+b) | 16421.00 | 6111.48 | 37.22 | 33.01 |
| (a) Expenditure on Capital Account excluding (b)} | 16421.00 | 6111.48 | 37.22 | 33.01 |
| (b) Expenditure on Salaries/Wages | 0.00 | 0.00 | -- | - |
| 6. Sector wise Expenditure | | | | |
| (i) General Sector | | | | |
| (a) Revenue | 19763.02 | 12078.75 | 61.12 | 67.96 |
| (b) Capital | 2920.35 | 938.64 | 32.14 | 18.77 |
| (ii) Social Sector | | | | |
| (a) Revenue | 22505.77 | 12682.60 | 56.35 | 59.47 |
| (b) Capital | 6002.77 | 2400.85 | 40.00 | 32.95 |
| (iii) Economic Sector | | | | |
| (a) Revenue | 10509.38 | 4944.94 | 47.05 | 51.71 |
| (b) Capital | 7497.88 | 2771.99 | 36.97 | 37.26 |
| (iv) Grant-in-aid-Contributions | 3500.46 | 2143.25 | 61.23 | 44.46 |
| 7. Total Expenditure (4+5) | 72699.63 | 37961.02 | 52.22 | 55.26 |
| 8. Loans and Advances disbursed | 300.95 | 64.81 | 21.54 | 56.53 |

| | | | | |
|--|------------------|-----------------|---------------|----------------|
| 9. Revenue Surplus(+)/Deficit(-) (1-4) | 778.63 | 2501.74 | 321.30 | 1470.38 |
| 10. Fiscal Surplus(+)/Deficit (-) [{{1+2(a)+2(b)}}-{{7+8}}] | -15868.04 | -3669.82 | 23.13 | 11.07 |
| 11. Primary Deficit (-)/Surplus(+) [{{1+2(a)+2(b)}}-{{4(a)+(c)+(d)+(e)}}+5+8] | -9633.68 | -606.26 | 6.29 | - |

Sd/-
Sr. Accounts Officer/Book-(c)

REVENUE RECEIPTS**Tax Revenue****(₹ in Crores)**

| Month | 2023-24 | | 2022-23 | |
|-----------------------|----------------|--------------------|----------------|--------------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 2416.88 | 2416.88 | 2041.85 | 2041.85 |
| May | 2421.61 | 4838.49 | 1836.21 | 3878.06 |
| June | 2750.55 | 7589.04 | 2001.65 | 5879.71 |
| July | 2353.93 | 9942.97 | 2086.37 | 7966.08 |
| August | 2041.36 | 11984.33 | 2583.83 | 10549.91 |
| September | 2542.76 | 14527.09 | 1228.57 | 11778.48 |
| October | 2496.57 | 17023.66 | 2888.33 | 14666.81 |
| November | 2417.41 | 19441.07 | 2778.18 | 17444.99 |
| December | 2463.13 | 21904.20 | 2139.83 | 19584.82 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

REVENUE RECEIPTS**Non-Tax Revenue**

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 186.95 | 186.95 | 246.20 | 246.20 |
| May | 203.99 | 390.94 | 122.27 | 368.47 |
| June | 639.26 | 1030.20 | 856.30 | 1224.77 |
| July | 277.44 | 1307.64 | 85.77 | 1310.54 |
| August | 234.86 | 1542.50 | 80.52 | 1391.06 |
| September | 490.90 | 2033.40 | 179.94 | 1571.00 |
| October | 239.65 | 2273.05 | 106.52 | 1677.52 |
| November | 332.44 | 2605.49 | 994.04 | 2671.56 |
| December | 392.09 | 2997.58 | 372.79 | 3044.35 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

REVENUE RECEIPTS
Grants-in-aid and Contributions

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 627.91 | 627.91 | 689.97 | 689.97 |
| May | 757.61 | 1385.52 | 753.23 | 1443.20 |
| June | 1252.62 | 2638.14 | 2361.52 | 3804.72 |
| July | 1362.92 | 4001.06 | 941.07 | 4745.79 |
| August | 720.70 | 4721.76 | 1259.95 | 6005.74 |
| September | 1248.92 | 5970.68 | 1342.01 | 7347.75 |
| October | 1120.78 | 7091.46 | 1238.37 | 8586.12 |
| November | 1105.10 | 8196.56 | 1380.52 | 9966.63 |
| December | 1252.94 | 9449.50 | 1129.41 | 11096.04 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

CAPITAL RECEIPTS
Recovery of Loans and Advances

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1.26 | 1.26 | 0.29 | 0.29 |
| May | 0.07 | 1.33 | 0.11 | 0.40 |
| June | 0.13 | 1.46 | 0.68 | 1.08 |
| July | 0.95 | 2.41 | 0.80 | 1.88 |
| August | 0.21 | 2.62 | 0.69 | 2.57 |
| September | 0.15 | 2.77 | 0.68 | 3.25 |
| October | 0.11 | 2.88 | 6.76 | 10.01 |
| November | 1.69 | 4.57 | 0.94 | 10.95 |
| December | 0.16 | 4.73 | 1.01 | 11.96 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

CAPITAL RECEIPTS**Other Receipts****(₹ in Crores)**

| Month | 2023-24 | | 2022-23 | |
|-----------------------|----------------|--------------------|----------------|--------------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.00 | 0.00 | 0.00 | 0.00 |
| May | 0.00 | 0.00 | 0.00 | 0.00 |
| June | 0.00 | 0.00 | 0.00 | 0.00 |
| July | 0.00 | 0.00 | 0.00 | 0.00 |
| August | 0.00 | 0.00 | 0.00 | 0.00 |
| September | 0.00 | 0.00 | 0.00 | 0.00 |
| October | 0.00 | 0.00 | 0.00 | 0.00 |
| November | 0.00 | 0.00 | 0.00 | 0.00 |
| December | 0.00 | 0.00 | 0.00 | 0.00 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

CAPITAL RECEIPTS
Borrowings and other Liabilities

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|----------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | -274.22 | -274.22 | -458.17 | -458.17 |
| May | 694.43 | 420.21 | 702.81 | 244.64 |
| June | -725.00 | -304.79 | -2043.84 | -1799.20 |
| July | 990.99 | 686.20 | 1546.80 | -252.40 |
| August | 922.57 | 1608.77 | -737.86 | -990.26 |
| September | 2238.70 | 3847.47 | 2493.11 | 1502.85 |
| October | -308.51 | 3538.96 | -366.33 | 1136.52 |
| November | -69.73 | 3469.23 | -1302.39 | -165.86 |
| December | 200.59 | 3669.82 | 1486.63 | 1320.77 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

EXPENDITURE ON REVENUE ACCOUNT

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 2958.76 | 2958.76 | 2519.46 | 2519.46 |
| May | 3520.23 | 6478.99 | 3256.09 | 5775.55 |
| June | 3103.16 | 9582.15 | 2820.79 | 8596.34 |
| July | 4158.06 | 13740.21 | 3971.18 | 12567.52 |
| August | 3347.08 | 17087.29 | 2833.81 | 15401.33 |
| September | 4374.34 | 21461.63 | 4578.38 | 19979.71 |
| October | 3221.37 | 24683.00 | 3271.00 | 23250.71 |
| November | 3189.77 | 27872.77 | 3251.88 | 26502.59 |
| December | 3976.77 | 31849.54 | 4509.33 | 31011.92 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

EXPENDITURE ON INTEREST PAYMENT

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 286.31 | 286.31 | 38.59 | 38.59 |
| May | 164.34 | 450.65 | 403.91 | 442.50 |
| June | 328.15 | 778.80 | 370.69 | 813.19 |
| July | 387.52 | 1166.32 | 246.93 | 1060.12 |
| August | 311.79 | 1478.11 | 331.20 | 1391.32 |
| September | 757.56 | 2235.67 | 848.83 | 2240.15 |
| October | 303.12 | 2538.79 | 292.20 | 2532.35 |
| November | 196.78 | 2735.57 | 201.79 | 2734.15 |
| December | 327.99 | 3063.56 | 1010.44 | 3744.59 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

REVENUE EXPENDITURE
EXPENDITURE ON SALARIES & WAGES A/c

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 1266.27 | 1266.27 | 1547.65 | 1547.65 |
| May | 1304.89 | 2571.16 | 1013.52 | 2561.17 |
| June | 1043.50 | 3614.66 | 928.08 | 3489.25 |
| July | 1329.55 | 4944.21 | 1193.93 | 4683.18 |
| August | 1300.84 | 6245.05 | 1135.01 | 5818.19 |
| September | 1321.37 | 7566.42 | 1107.34 | 6925.53 |
| October | 1044.56 | 8610.98 | 1120.99 | 8046.52 |
| November | 798.78 | 9409.76 | 1177.99 | 9224.50 |
| December | 1252.12 | 10661.88 | 1485.13 | 10709.63 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

REVENUE EXPENDITURE
Expenditure on Pension

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 574.94 | 574.94 | 584.54 | 584.54 |
| May | 690.05 | 1264.99 | 579.80 | 1164.34 |
| June | 583.30 | 1848.29 | 600.27 | 1764.61 |
| July | 713.43 | 2561.72 | 704.85 | 2469.46 |
| August | 684.45 | 3246.17 | 597.04 | 3066.50 |
| September | 714.22 | 3960.39 | 561.90 | 3628.40 |
| October | 578.43 | 4538.82 | 555.83 | 4184.23 |
| November | 550.23 | 5089.05 | 621.90 | 4806.13 |
| December | 668.17 | 5757.22 | 700.55 | 5506.68 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

REVENUE EXPENDITURE
Expenditure on Subsidy

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.00 | 0.00 | 0.00 | 0.00 |
| May | 3.19 | 3.19 | 0.00 | 0.00 |
| June | 30.00 | 33.19 | 13.33 | 13.33 |
| July | 38.84 | 72.03 | 16.88 | 30.21 |
| August | 0.20 | 72.23 | 0.00 | 30.21 |
| September | 46.35 | 118.58 | 46.65 | 76.86 |
| October | 60.86 | 179.44 | 81.47 | 158.33 |
| November | 29.61 | 209.05 | 0.63 | 82.10 |
| December | 23.56 | 232.61 | 39.43 | 121.53 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

EXPENDITURE ON CAPITAL ACCOUNT

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.02 | 0.02 | 0.68 | 0.68 |
| May | 507.48 | 507.50 | 158.54 | 159.22 |
| June | 814.40 | 1321.90 | 318.05 | 477.27 |
| July | 827.03 | 2148.93 | 689.63 | 1166.90 |
| August | 572.62 | 2721.55 | 353.32 | 1520.22 |
| September | 2146.89 | 4868.44 | 617.93 | 2138.15 |
| October | 326.83 | 5195.27 | 602.65 | 2740.80 |
| November | 596.18 | 5791.45 | 596.54 | 3337.34 |
| December | 320.03 | 6111.48 | 620.34 | 3957.68 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

CAPITAL EXPENDITURE ON SALARIES & WAGES A/c

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.00 | 0.00 | 0.00 | 0.00 |
| May | 0.00 | 0.00 | 0.00 | 0.00 |
| June | 0.00 | 0.00 | 0.00 | 0.00 |
| July | 0.00 | 0.00 | 0.00 | 0.00 |
| August | 0.00 | 0.00 | 0.00 | 0.00 |
| September | 0.00 | 0.00 | 0.00 | 0.00 |
| October | 0.00 | 0.00 | 0.00 | 0.00 |
| November | 0.00 | 0.00 | 0.00 | 0.00 |
| December | 0.00 | 0.00 | 0.00 | 0.00 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

LOANS AND ADVANCES DISBURSED

(₹ in Crores)

| Month | 2023-24 | | 2022-23 | |
|----------------|---------|-------------|---------|-------------|
| | Monthly | Progressive | Monthly | Progressive |
| April | 0.00 | 0.00 | 0.00 | 0.00 |
| May | 50.00 | 50.00 | 0.00 | 0.00 |
| June | 0.00 | 50.00 | 37.47 | 37.47 |
| July | 1.14 | 51.14 | 0.00 | 37.47 |
| August | 0.00 | 51.14 | 0.00 | 37.47 |
| September | 0.20 | 51.34 | 48.00 | 85.47 |
| October | 0.40 | 51.74 | 0.00 | 85.47 |
| November | 0.96 | 52.70 | 2.87 | 88.34 |
| December | 12.11 | 64.81 | 0.00 | 88.34 |
| January | | | | |
| February | | | | |
| March | | | | |
| March (Suppl.) | | | | |

Sd/-

Sr.Accounts Officer/Book-(c)

Monthly Accounts Exclusion Details for the month of December 2023

| <u>Source</u> | <u>Due</u> | | <u>Received</u> | | <u>Excluded due to</u> | | |
|---|--------------------------------|-------------------|--------------------------------|-------------------|-------------------------------|---------------|--------|
| | Current month December 2023 | Previous month | Current month December 2023 | Previous month | Non Receipt | Discrepancies | Others |
| Treasury (inclusive of Public works Division & Forest Divisions) | 268 | -- | 268 | -- | -- | -- | -- |
| Others | -- | -- | -- | -- | -- | -- | -- |

Consequent upon implementation of IFMS in Uttarakhand State M.C.A. is compiled from single source i.e. Treasury Accounts.

Sd/-
Sr. Accounts Officer
Book-(c)

Information on the Borrowing from Public Account as on December 2023

(Rs. In crore)

| Major Head/Heads | Opening Balance as on December 2023 | Additions during the month December 2023 | Disbursements during the month December 2023 | Closing Balance as on December 2023 | Amount borrowed from public Account as on December 2023 | |
|--|-------------------------------------|--|--|-------------------------------------|---|---|
| Term Loan/Education Loan (National Minority Development Finance Corporation) | * | * | * | * | * | * |
| Uttarakhand Power Corporation Limited | * | * | * | * | * | * |
| Uttarakhand Power Corporation Limited | * | * | * | * | * | * |
| Uttarakhand Power Corporation Limited | * | * | * | * | * | * |
| Uttarakhand Co-operative Bank Ltd. | * | * | * | * | * | * |

Information on the Guarantees as on December 2023

(Rs. In crore)

| Name of the Entity/ Entries | Outstanding Guarantee as on 31.03.2023 | Guarantee issued during the month | Guarantee deleted during the month | Funds raised by PSU/PSUs by escrowing future revenue | Guarantee invoked during the month | Outstanding guarantee as on 31.12.2023 |
|---|--|-----------------------------------|------------------------------------|--|------------------------------------|--|
| National Minority Development Finance Corporation | 1.92 | * | * | * | * | 1.92 |
| Uttarakhand Power Corporation Limited | 8.36 | * | * | * | * | 8.36 |
| Kichha Sugar Co. Ltd. Kichha | 16.40 | * | * | * | * | 16.4 |
| UJVN Ltd. (Loan from PFC for MB-II) | 32.57 | * | * | * | * | 32.57 |
| Uttarakhand Co-operative Bank Ltd. | 31.42 | * | * | * | * | 31.42 |

* Information awaited from State Government.

Sd/-

**Sr. Accounts Officer
Book-(c)**