

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2013-14 (Actual), 2014-15 (Revised) & 2015-16 (Estimated)]



Government of Uttarakhand

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FOREWORD

I am pleased to note that the Directorate of Economics & Statistics (DES) has come out with its one of the most valuable Publication "An Analysis of State Government Budget of Uttarakhand 2013-14 (Actual), 2014-15 (Revised) & 2015-16(Estimated)".

An Analysis of State Government budget represents its volume of receipts and expenditure incurred by the various Administrative Departments and Department of Commercial Undertaking (DCU) on major economic and purpose wise activities taking place in the state. The economic character indicates the expenditure like expenditure on salaries and allowances, goods & services, maintenance, capital formation, loans and advances of the government budget transaction. Purpose wise classification indicates the purpose of service, such as Health, Education, General Public Service, Social Security and Welfare, Housing & Community Amenity, Cultural and Economic Services etc.


The present publication presents total receipts and expenditure of the State Government on various activities. The analysis also reflects the Gross Capital Formation created by the Administrative Departments and Department of Commercial Undertaking (DCU), functioning under the State Government. This report throws light on the Net Extra Budgetary Receipts (Lending/Borrowing) of Administrative Department, Distribution of Gross input/output of Administration Department and DCUs. Similarly the purpose wise expenditure on the various purpose items like Health, Education etc of the Administrative Department of the State government have been reflected in this publication. These all, analyzed and classified data are meaningful and helps to prepare the Gross State Domestic Product of the State.

I hope that budget analysis report containing in this publication would help policy makers and decision making bodies in the respective spheres.

I am happy to record my appreciation of the officers & staff members of the Directorate of Economics & Statistics for their immense contribution.

Date: 14-07-2016

Place: Dehradun


(Dr R. K. Sinha)

IAS
Additional Secretary
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PREFACE

The present publication “Budget Analysis of Uttarakhand State Budget” has been prepared by the Directorate of Economics and Statistics, Uttarakhand as per the guide lines and revised methodology adopted by the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation Division, Government of India.

In this publication, the actual expenditure for the year 2013-14 (AE), revised estimates for 2014-15 (RE) & 2015-16 (BE) of State Government Budget have been reclassified according to economic as well as purpose wise categories so as to cull out the extent of capital formation, saving of the state government thereof and its overall contribution to the Gross State Domestic Product.

The Government Budget is presented to and duly passed by the State Legislative Assembly every year which facilitate the financial administration for its proper utilization and generation of revenue resources. It generally gives detailed information of receipts and expenditure and other financial transaction for a financial year. It is a monetary plan that fixes the accountability of spending for achieving the preset goal of the government. However it does not bring out the economic significance of budgetary transaction of the government.

According to the guidelines of National Accounts Division, (C.S.O.), the Economic and Purpose classification has been prepared to bring out the economic significance of the State Government Budget. These two types of classification are combined together to assess the flow of budgetary transaction of particular economy in various purpose categories.

The strenuous efforts put in by the officials of the Directorate of Economics & Statistics, Uttarakhand in analyzing the budget documents; data processing & report publication are highly appreciated.

I hope, this report will be of immense help to the policy makers, planners and Research scholars interested in the study of Budgetary Transactions of the Uttarakhand Government.

Constructive comments and suggestions are highly appreciated for improving the future publication.

Date: 14-07-2016

Place: Dehradun

(Dr Manoj Kumar Pant)

Joint Director, DES
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EXECUTIVE SUMMARY

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2013-14 (Actual), 2014-15 (Revised) & 2015-16 (Estimated)

A. BUDGETARY RECEIPTS & OUTLAY

- The gross receipts have decreased from ₹ 6982890 lakh in 2013-14 to ₹ 4777666 lakh in the year 2014-15, thereby reporting a decrease to the tune of nearly 31.5% between these two successive years. It further increased by ₹ 4910540 lakh in the year 2015-16, recording an increase of nearly 2.7%. This happened due to more and less Changes in receipts of Suspense & miscellaneous accounts figure which varied in respective years.
- Taxes (Direct and Indirect) and Revenue Grants from Government of India taken together accounted for more than 91 % of revenue receipts during all the reference years.

The Gross Expenditure/ Outlay have decreased from ₹ 6921299 lakh in 2013-14 to ₹ 4674013 lakh in the year 2014-15. Thus, reporting a decrease of about 32.46% which is mainly due to decrease of 76.8% in Suspense & Miscellaneous account. In the year 2015-16 it however shows a 3.7% marginal increase to the tune of ₹ 4845992 lakh.

1. Expenditure booked towards Suspense & Miscellaneous (56.56%), compensation of employees (12.95%), current transfers (3.49%), Deposits & Advances (4.04%), and new construction (4.51%) taken together has accounted for almost 80% of the total outlay during the year 2013-14. This trend has continued during the subsequent year with major deviation in the Suspense & Miscellaneous head, whose share decreased from 56.56% in 2013-14 to 18.88 % in 2014-15. During 2015-16, Suspense & Miscellaneous head

remained almost similar to the previous year showing minor increase of 0.10%.

B. GROSS SAVINGS

Gross Savings of Administrative Departments depicts a surplus in positive forms of ₹ 215576 lakh in the year of 2013-14 (AC), ₹ 475236 lakh in the year of 2014-15 (RE) and ₹ 255212 lakh in 2015-16 (BE).

C. NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/ LENDINGS)

There has been increasing trend in the Net Extra Budgetary Receipts (Borrowing /Lending) of the State Government for the financial years 2013-14, 2014-15 & 2015-16. It is to be noted that NEBR is positive in the year 2013-14 to 2015-16 consistently which means the Government has resorted borrowings.

D. PROFIT /LOSS FROM DCUs

The account reveals that the short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy which is moving upwards and downwards year after year. This is supported by the fact that imputed subsidy has increased from ₹ 43873 lakh in 2013-14 to ₹ 74701 lakh in 2014-15. There by reporting a increase of 70.3 %. In the year 2015-16 it decreased to ₹ 67916 lakh indicating an decrease of 9.0 %.

E. PRODUCTION OF GOODS & SERVICES BY UTTARAKHAND GOVERNMENT

The account gives details pertaining to government services. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the gross input. The Salary & Wages are reported as ₹ 793651 lakh in 2013-14, ₹ 989174 lakh in 2014-15 and ₹ 1089544 lakh in 2015-16 respectively. It appear that production ratio for the employees

(Ratio for service produced for its own use to compensation of employees) has remain positive to the rate of 1.19%, 1.33% and 1.28 in consecutive years.

F. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage wise distribution of expenditure during 2013-14 revealed that maximum expenditure has been incurred on Education Services (32.53%), followed by General Public Services (23.58%) and Economic Services (19.98%). Similarly in 2014-15 too expenditure more incurred on Education services (26.58%) followed by General Public Services (20.27%) and Economic Services (19.22%) respectively. In the year 2015-16 maximum expenditure is on Education Services (29.39%) followed by General Public Services (21.60%) and Economic Services (16.07%).

G. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget estimates for 2015-16, Gross Capital Formation has been estimated as ₹ 531296 lakh as compared to the amount of actual gross capital formation of ₹ 369147 lakh & ₹ 703416 lakh in 2013-14 & 2014-15 respectively. The main source of capital formation has emerged mainly from dwelling, other buildings and structures, activities. The Gross Capital Formation in this head is reported as ₹ 305258 lakh in 2013-14, ₹ 685735 lakh in 2014-15 & ₹ 522039 lakh in 2015-16.

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1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

Uttarakhand has been incepted, carving out of the hills and hinterland of -then Uttar Pradesh on 9th Nov, 2000 as 27th State of India. It is located in west Himalayan zone with about 86 percent hills; rest of the terrain lies as the terrain region. The state is bestowed with rich wealth of natural resources like in the form of: snowy mountains, rivers and dense forests. The renowned pilgrim shrines of various communities also lie in the state. Therefore, it is imperative for the state to devise a sound budgetary plan in order to overcome the imbalances in regional development and give thrust to the socio-economy ensuring balanced growth across various micro regions of the state.

The State government has been preparing the budget every year since 2001-02 (except for the year 2000-01 which being the formation year; amidst in the mid financial year). In successive year the size of Budget has expanded considerably. Thus its closer examination appears necessary. It is also required for measuring financial strength of the State in the era of economic vibrancy whereby growth has to be inclusive.

The Directorate of Economics and Statistics (DES), which has been declared as Nodal Agency for all Statistical Activities in the State, prepares the State Income Estimates every year. During this exercise budget analysis is being done regularly to cull out the share of the Public Administration sector in state's GSDP. However, the need for extensive analysis of the Budget is felt as this is one of the major

components of Fiscal Variables covered, identified among '20 Core Statistical subjects'. There is emphasis on collection, compilation, analysis and publication of reports on these subjects/activities. Thus growing importance of the budget analysis has motivated the State Income compiler to analyze and reclassify the budgetary data.

Budget analysis is a process in which aggregates of income and expenditure are culled out by reclassifying the budgetary transactions as per their association with the major sector of the state's economy. This kind of analysis consequently helps in the studying the flow of money and identification of major and minor sector of economy. It can be instrumental for policy maker for ensuring qualitative development in the state.

OBJECTIVES OF BUDGET ANALYSIS

Budget is not merely a financial tool for the government but also a monitoring & control mechanism. Playing a primary role in the development planning, budget analysis helps in allocating current resources while estimating future financial requirements concurrently. It sheds light on the efficiency & performance of the government and thereby leads to rational distribution of funds and other resources among a variety of departments and programs. Through the process of examination, research, and exploration, budget analysis leads to evaluation of government's priorities and financial resources.

DOCUMENTS REQUIRED FOR BUDGET ANALYSIS

The government budget mainly comprises of the following documents:-

1. Speech of Hon'ble Finance Minister on Budget Estimates
2. Annual Financial Statement (AFS)
3. Brief Comments on the proposed expenditure for the New Schemes/Plans/ Construction Works

4. Details of Revenue Receipt, Receipt from Public Debt/ Borrowings and Recovery of Loan and Advances
5. Details of Revenue and Capital Expenditure
6. Details of Departmental Posts/ Pay Scales of various departments

Amongst above, mainly three documents of Budget are required to analyze the budget transactions of the State government. *The Annual Financial Statement (AFS)* is the major document which contains the summary of government receipts, expenditure of current and capital nature, loans and advances and transfer. *The Details of Revenue Receipt, Receipt from Public Debt/ Borrowings and Recovery of Loan and Advances* contains the various source of the government receipts. *Details of Revenue and Capital Expenditure* contains the current and capital expenditure, loans, subsidies and other expenditure. These documents are drawn up in accordance with the provisions of the Constitution. The expenditure in the government budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending.

APPROACH OF THE DES

DES receives the Annual Financial Statement (Block-2), Details of Revenue and Capital Receipts (Block-4) and Details of Revenue and Capital Expenditure i.e. (Block-5) of the Budget estimated for reference year from the Finance Department every year. Thereafter, the Budget cell of DES performs economic and purpose classification categorizing all the transactions for Actual (AC), Revised (RE) and Budget Estimates (BE) accordingly. The re-classified data are calculated, summed up and entered in the software provided by the Central Statistics Office, Government of India. Different sheets are generated using this software and various accounts are prepared. The data used for Budget Analysis is culled out from the software-generated sheets, AFS and Budget Documents as per the guidelines of National Account Division, CSO,

Government of India. This endeavor initiated by the DES to publish the report on all the three facets of Budget i.e AE, RE & BE. In order to bring out this publication a team of DES official has put in their strenuous efforts.

COVERAGE

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2013-14 (Actual Expenditure), 2014-15 (Revised Estimates) & 2015-16 (Budget Estimated).

SCHEME OF THE REPORT

The report is presented in four sections. Whereas Chapter one has given an introduction and an overview of Analysis of State Government Budget, conceptual issues have been explained in chapter two. The Chapter three deals with detailed analysis of budgetary transactions of State Government Budget and its inferences. Statistical Tables and Annexure are given at the end of the publication to acquaint the reader with the technical terms with their definitions outlined by the National Account Division of the Central Statistics Office, Government of India.

2 CONCEPTUAL FRAME WORK

Budget analysis is carried out as per the latest methodology recommended by the Committee on National Accounts System, GOI. The concepts/ definitions adopted like nature of accounts viz, Income and Outlay Account of Administrative Departments, Capital Finance Accounts of General Government, Production Account of Departmental Commercial Undertakings and Production Accounts of Govt. Services and coverage of economic and purpose classification are discussed in detail in this chapter.

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

This account gives income and expenditure of administrative departments. All the departments, other than those, which are commercial in nature, are considered as administrative departments for this kind of economic classification. On the receipts (income) side, income from property & entrepreneur hip, direct taxes, indirect taxes, fees and miscellaneous receipts and income from transfer from public authority is taken into account. The expenditure of administrative departments includes expenditure on salaries & wages, benefits, purchases of goods and services, interest paid, subsidies paid and transfer to various institutional units/individuals. The final outlay of government represents government's current consumption. Besides final outlay, government makes transfer payments, i.e. interest, grants, subsidies, scholar hips, etc to the rest of economy which are added indirectly to the disposable income of the community. To meet these current expenditures, government appropriates a part of the income of community, receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. The excess of current

receipts over current expenditure denotes the saving of the government administration, available for domestic capital formation. (Reference:

Manual on Budget analysis by National Accounts Division of CSO, Government of India).

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

This account gives source of funding of capital formation and expenditure on capital formation for administration and departmental enterprises. This includes capital outlay, net purchase of physical assets, and change in stock in inventories and capital transfer that affects the state economy. In the case of departmental commercial enterprises similar transactions take place to generate the capital finance account of the government. In respect of receipts it cover the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and income receipts from other sources from other liabilities. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

The Departmental Commercial Undertakings may briefly be defined as governmental agencies, producing goods and services, which are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments are that they charge for goods and services they provide and are thus able to meet most of their costs from their sale proceeds. Independent statutory corporations and boards set up by the state government are excluded from the preview of those commercial undertakings included in this account. The following activities are generally classified as departmental commercial undertaking:

1. Agriculture/Irrigation
2. Forests
3. Manufacturing/Milk Supply Schemes/ Printing Presses
4. Electricity
5. Transport - (a) Road & Water (b) Civil Aviation (c) Ports, Pilot ages & Light
6. Communications
7. Trade & Hotels
8. Other Services

In Uttarakhand there are DCUs of irrigation, forest, printing presses and civil aviation.

The input component of the departmental commercial undertakings is the current expenditure in terms of wages & salaries, benefits, purchase of goods and services, interest, consumption on fixed capital where as the output being the revenue side of the account includes commercial receipts from sale of goods and services, imputed subsidies which otherwise is loss on account of irrigation, forest, manufacturing/printing press & other transports, and, by definition it is treated as subsidy. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF GOVERNMENT SERVICES

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (which has already been defined under the final consumption expenditure of Income & Outlay Account) and (ii) sale of goods & services. While gross input is inclusive of (i) intermediate consumption / purchase of commodities & services including maintenance (ii) compensation of employees and (iii) consumption of fixed capital. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

The financial statement and the demands for grants in the government budget are drawn up in accordance with provision of the Constitution and the Government Budget is generally classified department – wise in order to have legislative control, administrative accountability, booking and auditing of any act of spending. Though the budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice versa. The capital expenditure under capital heads are classified as capital expenditure. However, all items of magnitudes shown in the Budget are too detailed and scattered and not necessarily based on distinctions and grouping required for understanding the economic significance of various items of revenue and expenditure. For instance, from the study of Budget documents as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, saving of the Government and government's contribution to the GDP. So, the Government's transaction have to be sorted out, reclassified and regrouped into meaningful economic categories.

The classification is done for the revenue receipts, miscellaneous capital receipts, current revenue expenditure, subsidies, current transfer to local bodies, other current transfer, capital formation, transfer, loans and advances to local bodies & other sector. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

For economic classification of each item of receipts and expenditure of Administrative and DCU of Government are marked in to one of the codes which are mentioned cohesively at the end in Annexure A-I of this report.

PURPOSE CLASSIFICATIONS OF ADMINISTRATIVE DEPARTMENTS

The purpose classification shows how expenditure for a particular purpose, say health is divided between different economic categories and it also shows how expenditure in a particular economic category, say capital formation, is allocated to different purposes. Economic-cum-purpose classification serves as a very good indicator to the policy maker for planning expenditure to attain social and economic objectives of development.

Entire government expenditure is recorded annually in the budget documents issued by the Central and State Government. As mentioned earlier, the arrangements with regard to the presentation of the expenditure in the budgets is generally in accordance with the requirements of the legislative control, administrative accountability and auditing.

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industry, defence etc. The expenditure shown under these account heads are not strictly in accordance with the principles of Purpose Classification. For instance, expenditures on medical colleges and other educational institutions are generally shown under account head medical; expenditure on water supply is shown under public health and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co -operation etc. The expenditure under these heads are not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations and also in conformity with classification done by the Government Finance Statistics. List given below presents the purpose classifications used by

the CSO and the rows indicated in bold are the major categories. Following table gives details of the categories/ sub-categories adopted by Uttarakhand State for Purpose Classification:-

Table A: Major & Sub-Categorized For Purpose Classification

Code	Major Category	Sub code	Sub Category
(1)	(2)	(3)	(4)
1	General Public Services	1.1	General Admin, External Affair , Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admin, External Affair , Public Order & Safety n.e.c.
2	Defense		
3	Education Affair and services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affair and services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.

		4.2	Health services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
5	Social Security/Welfare affair and Services	5.1	Social Security Affair and Services
		5.2	Welfare affair and services
		5.3	Social Security and Welfare Affair /Services n.e.c.
6	Housing/Community Amenities Affair / Services	6.1	Housing and community Services
		6.2	Sanitary Affair and services
		6.3	Housing, community Amenity affair / services n.e.c.
7	Cultural, Recreational / Religious affair / services	7.1	Art and Cultural Affair / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism affair & Services
		7.4	Cultural/Recreational/Religious Affair & Services n.e.c.
8	Economic Affair and Services	8.1	General Administration, Regulation, Research & Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport

		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

Note: Defence Being Central Matter has no budget allocation in the state.

(Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

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3 An Analysis of State Government Budget

INTRODUCTION

A critical analysis of budget of government of Uttarakhand for the year 2013-14, 2014-15 & 2015-16 has been done and being presented in this Chapter. It is essential to reflect that whenever reference is made to the year 2013-14 it means actual/final (AC) whereas it denotes revised estimates (RE) for the year 2014-15 while for the year 2015-16 the figures are simply budget estimates (BE). In other words data of 2014-15 and 2015-16 are purely provisional and they will get concretized in the coming year.

TOTAL BUDGETARY RECEIPTS

Total Budgetary Receipt displayed in Statement- A (Ref Figure-1 also) includes current income accrued/ estimated to accrue to the government on different accounts like taxes (both direct & indirect), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government account either in the form of borrowings from Central government or mobilized from public debts and recoveries made by government or loans/ advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of government for that year.

From Statement-A it is clear that taxes and revenue grants from GOI taken together accounted for approximately 91% of the total revenue receipts during the year 2013-14. Loans & Advances and other receipts are usually helping in balancing the current revenue and current outlay. However, the major component of the balance is the Suspense & Miscellaneous receipts. One can note that revenue receipts of Government of Uttarakhand have increased from ₹ 1750093 lakh in 2013-14 to ₹ 2655500 lakh in 2014-15, reporting a growth of 51.73% and

₹ 2577767 lakh in the year of 2015-16 reporting a slash of 2.9% respectively.

Statement- A: Distribution of Total Budgetary Receipts

(In Lakh ₹)

S. No	ITEMS	2013-14 (A/C)	% age	2014-15 (RE)	% age	2015-16 (BE)	% age
1	2	3	4	5	6	7	8
(A)	REVENUE RECEIPTS						
1	Taxes (Direct & Indirect)	1092873	62.45	1233025	46.43	1498957	58.15
2	Misc. Receipts & Fees	5730	0.33	22413	0.84	30965	1.20
3	Interest	5113	0.29	3310	0.12	5100	0.20
4	Property Receipts	31791	1.82	34321	1.29	65227	2.53
5	Revenue Grants From GOI	507527	29.00	1236608	46.57	872004	33.83
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	0	0.00	0	0.00	0	0.00
8	Other Asset	18040	1.03	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	64441	3.68	39670	1.67	44904	1.74
10	Pension Receipts	24578	1.40	81510	3.07	60610	2.35
	Sub Total (A)	1750093	100	2650857	100	2577767	100
(B)	LOAN AND ADVANCES, OTHER RECEIPTS						
1	Borrowing at home	531669	10.16	593594	27.91	739207	31.69
2	Loan from Govt. of India/ Public Debt	3496	0.07	5000	0.24	9000	0.39
3	Recovery of loan & advances	5523	0.11	4570	0.21	3739	0.16
4	Deposits and advances	308685	5.90	237359	11.16	302894	12.98
5	Reserve fund	46831	0.89	19339	0.91	23434	1.00
6	Suspense & Misc	3814245	72.89	906005	42.60	924533	39.63
7	Remittances	481669	9.20	280111	13.17	309954	13.29
8	Contingency fund	41200	0.79	25000	1.18	20000	0.86
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	-521	-0.01	55831	2.63	12	0.00
	Sub Total (B)	5232797	100	2126809	100	2332773	100
	Total Budgetary Receipts (A+B)	6982890		4777666		4910540	

Figure – 1: Breakup of Revenue Receipts 2013-14 (AC)

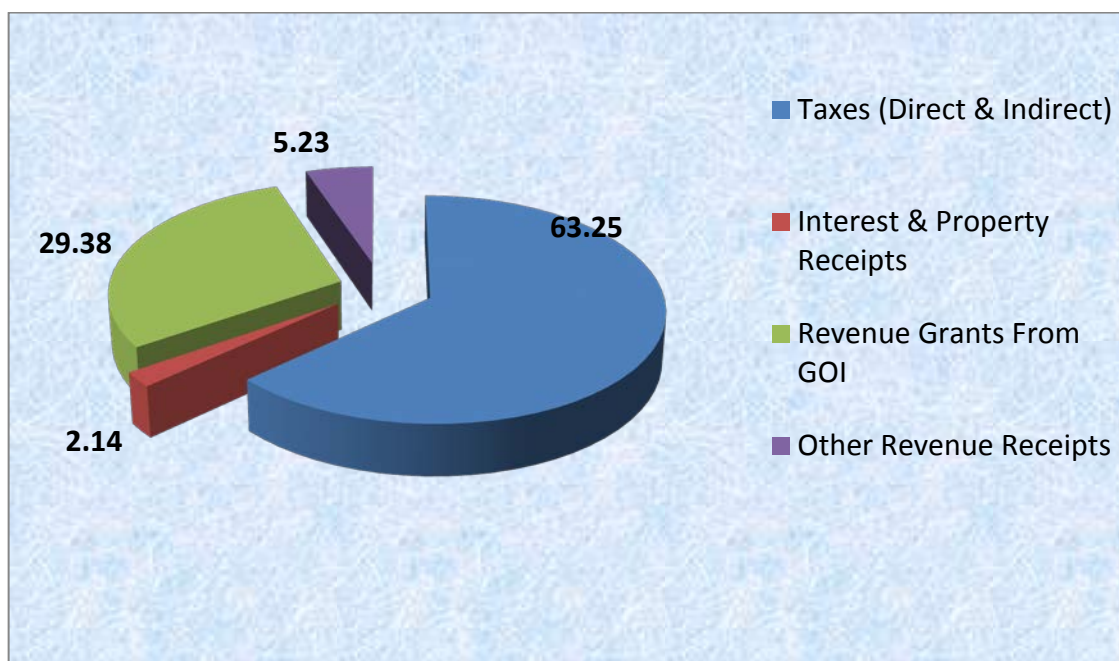


Figure – 2: Breakup of Revenue Receipts 2014-15 (RE)

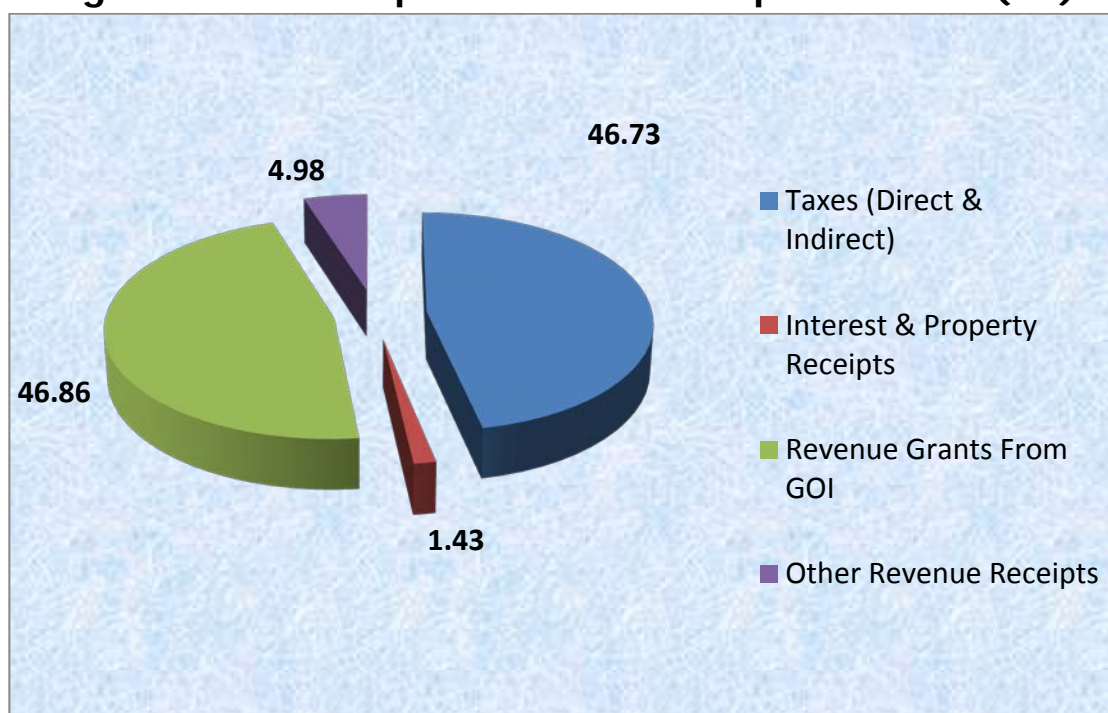


Figure – 3: Breakup of Revenue Receipts 2015-16 (BE)

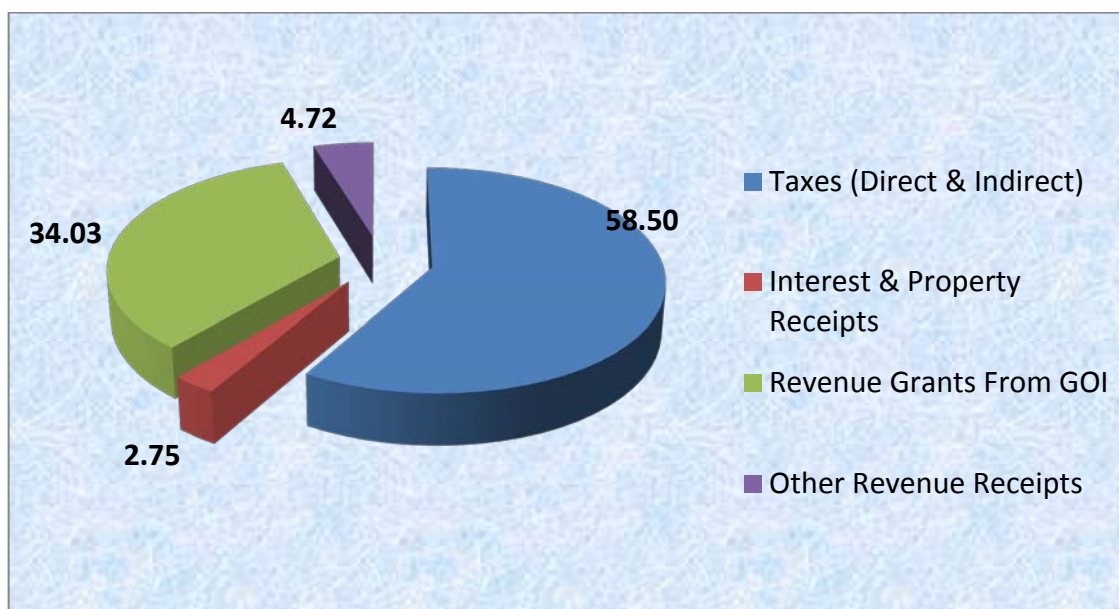
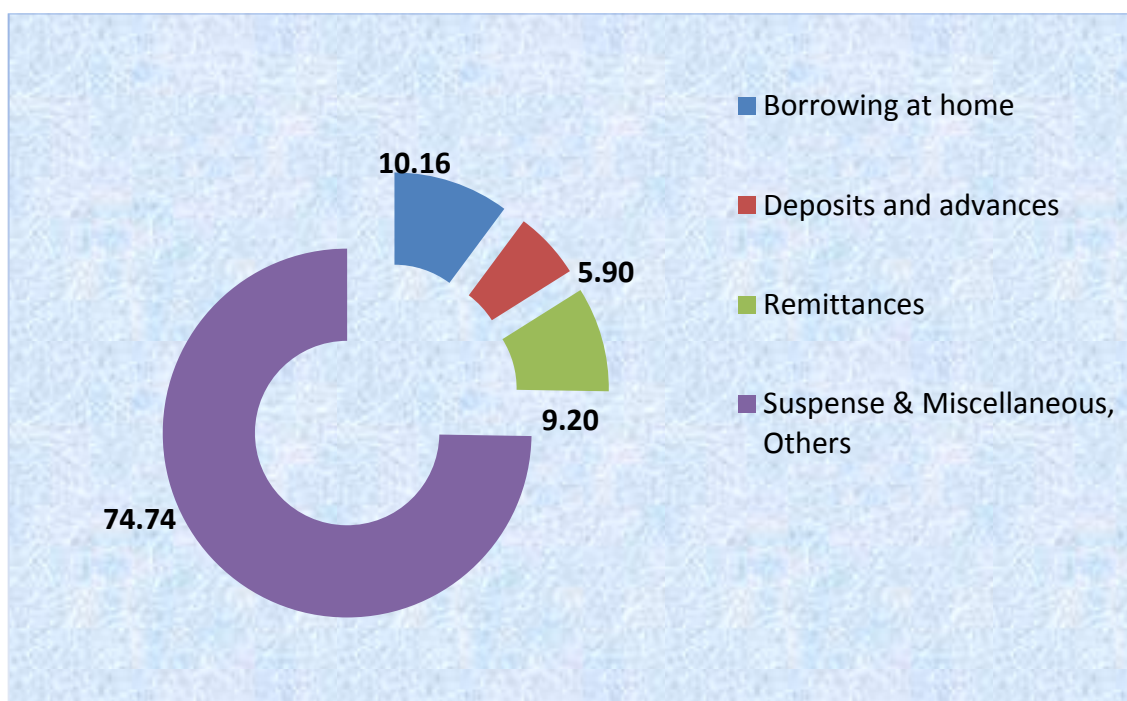
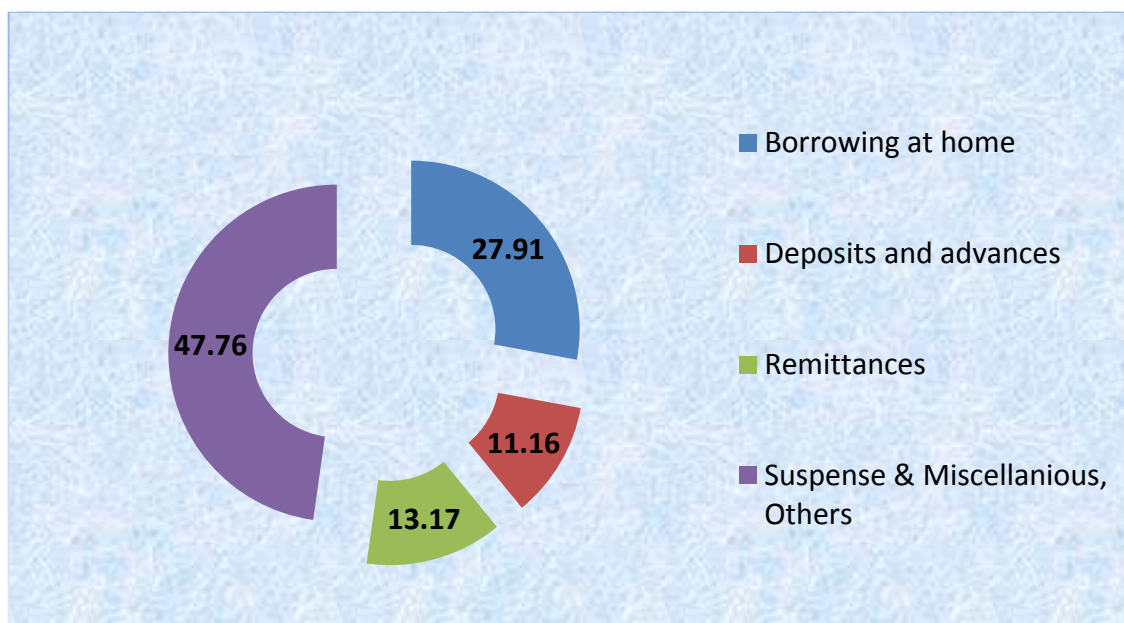


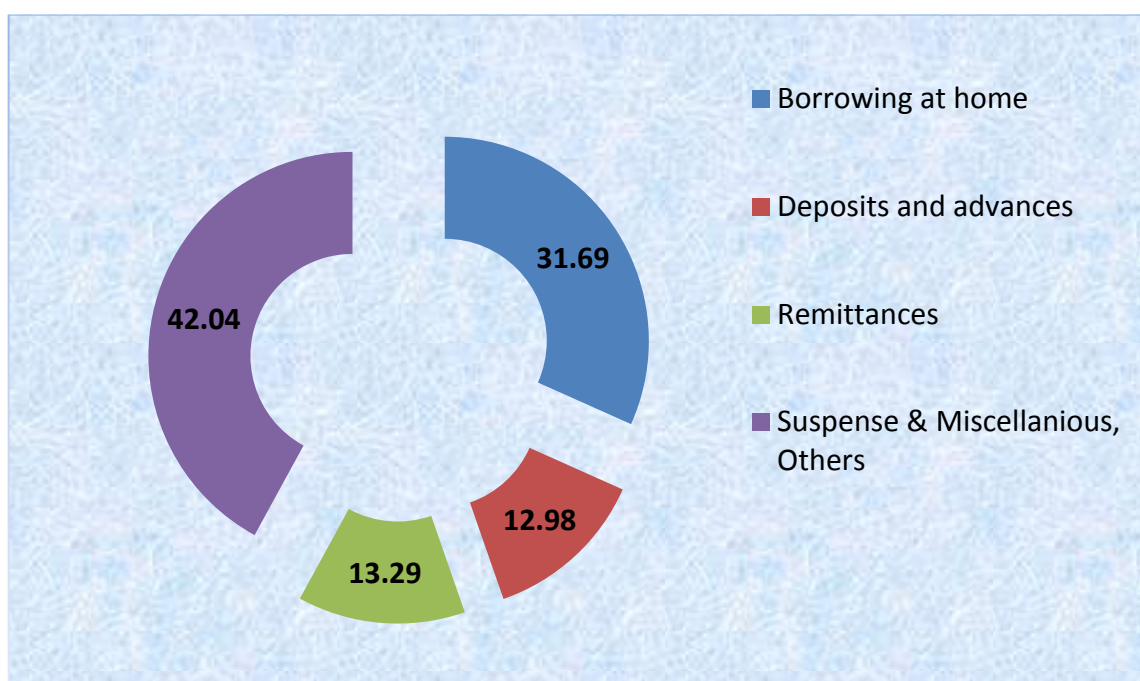
Figure – 4: Breakup of Loan, Advances & Other Receipts, 2013-14 (AC)



**Figure – 5: Breakup of Loan, Advances & Other Receipts
2014-15 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts
2015-16 (BE)**



Statement-B: Distribution of Total Expenditure /Outlay**(In Lakh ₹)**

S. No	ITEMS	2013-14 (AC)	% age	2014-15 (RE)	% age	2015-16 (BE)	% age
1	2	3	4	5	6	7	8
1	Compensation of Employees	876608	12.95	1089941	23.21	1193139	24.51
2	Purchase of Goods & Services including Maintenance	154736	2.29	319927	7.27	292563	6.45
3	Current Transfer including Subsidy	235978	3.49	405992	8.65	415918	8.55
4	Construction	305258	4.51	685735	14.60	517377	10.63
5	Machinery & Equipment including Transport, Software & Cultivated assets	10543	0.16	17681	0.38	14459	0.30
6	Purchase of Physical Assets	0	0.00	0	0.00	0	0.00
7	Purchase of Financial Assets	7004	0.10	28110	0.60	7098	0.15
8	Capital Transfer	81705	1.21	111651	2.38	112459	2.31
9	Change in Stock	53346	0.79	0	0.00	0	0.00
10	Interest	205604	0.80	256108	5.45	338014	6.94
11	Borrowing at home	242155	3.58	218166	4.65	351126	7.21
12	Inter-State Settlement	0	0.00	0	0.00	0	0.00
13	Contingency Fund	59448	0.88	33000	0.70	17500	0.36
14	Reserve Funds	47224	0.70	17742	0.38	18978	0.39
15	Deposits & Advances	273511	4.04	260495	5.55	276169	5.67
16	Suspense & Miscellaneous	3829000	56.56	886606	18.88	924030	18.98
17	Remittances	449949	6.65	284760	6.06	344974	7.09
18	Fund Revenue Account	470	0.01	470	0.01	470	0.01
19	Loan & Advances by State Govt.	27798	0.41	33033	0.70	17267	0.35
20	Repayment of Loan to GOI	5130	0.08	3439	0.07	4439	0.09
21	Cash Balance	55832	0.82	21157	0.45	12	0.00
	Total Expenditure/Outlay	6921299	100	4674013	100	4845992	100

TOTAL EXPENDITURE /OUTLAY

The thematic focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government as reflected in Statement-B. It provides the break-up of expenditure/ outlay for the year 2013-14 (Actual), 2014-15 (Revised) and 2015-16 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2013-14 expenditure of ₹ 6921299 lakh has been incurred which has declined in the succeeding year to ₹ 4674013 lakh and ₹ 4845992 lakh, showing a major decline of 32.5% and then increase of 3.6% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2013-14 the major expenditure on aforesaid account is ₹ 3829000 lakh which has declined to ₹ 886606 lakh in the year 2014-15 and swing upward ₹ 924030 lakh in 2015-16. The breakup of budget outlay in the year 2013-14, 2014-15, & 2015-16 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2013-14 (AC)

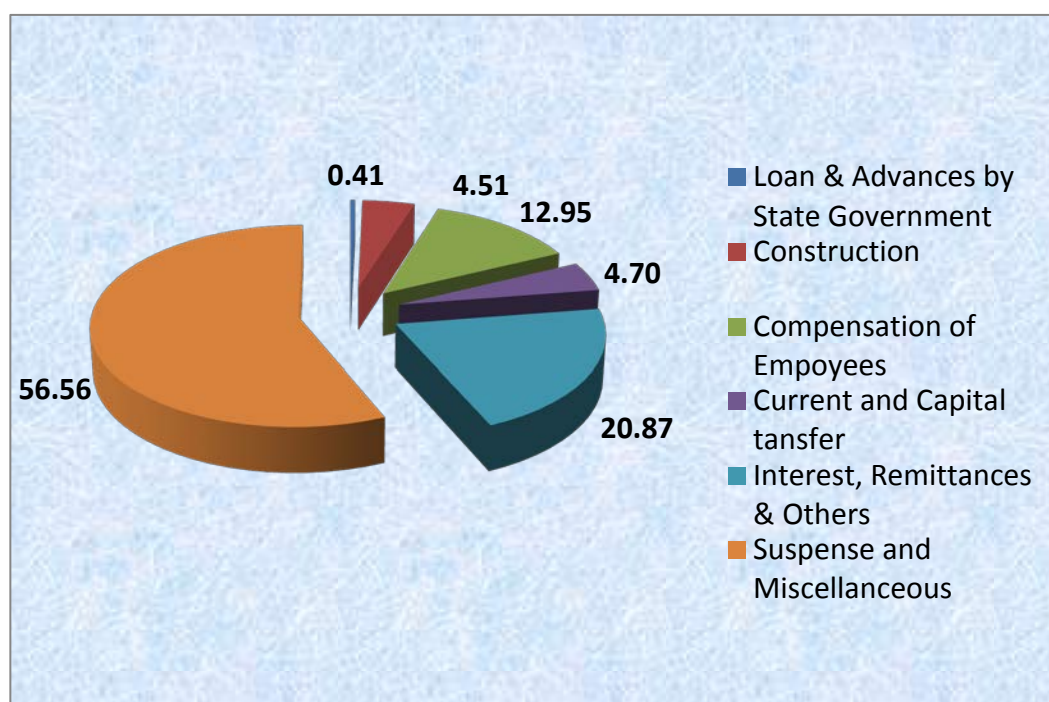


Figure – 8: Breakup of Budget Outlay 2014-15 (RE)

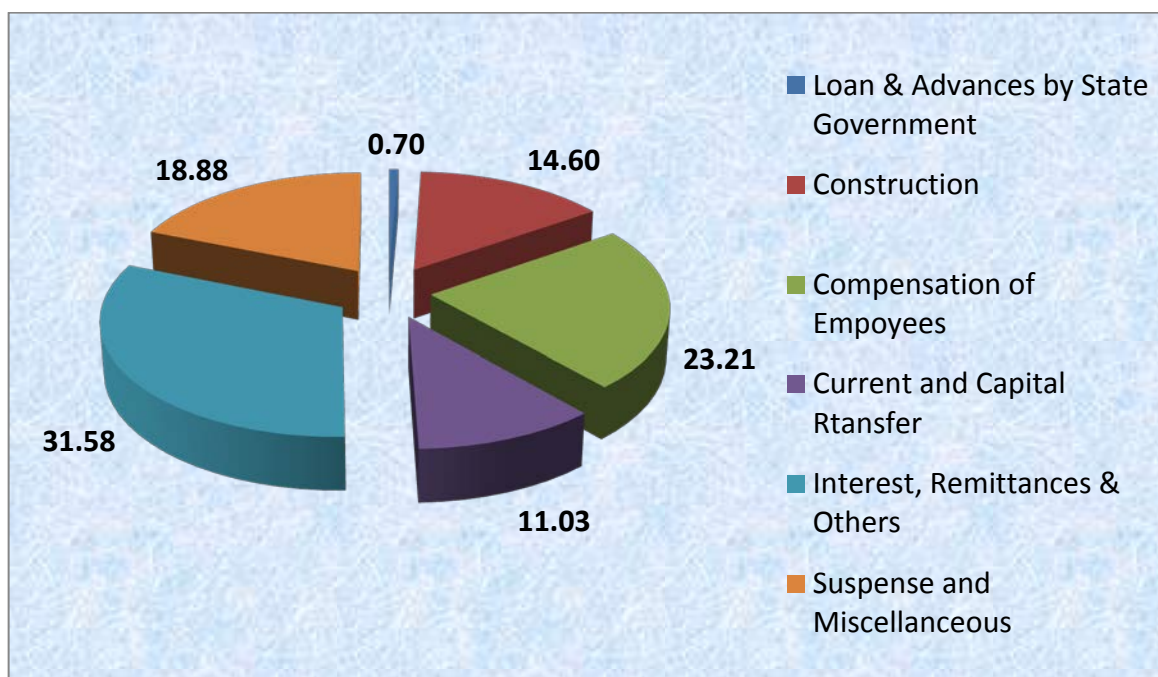


Figure – 9: Breakup of Budget Outlay 2015-16 (BE)

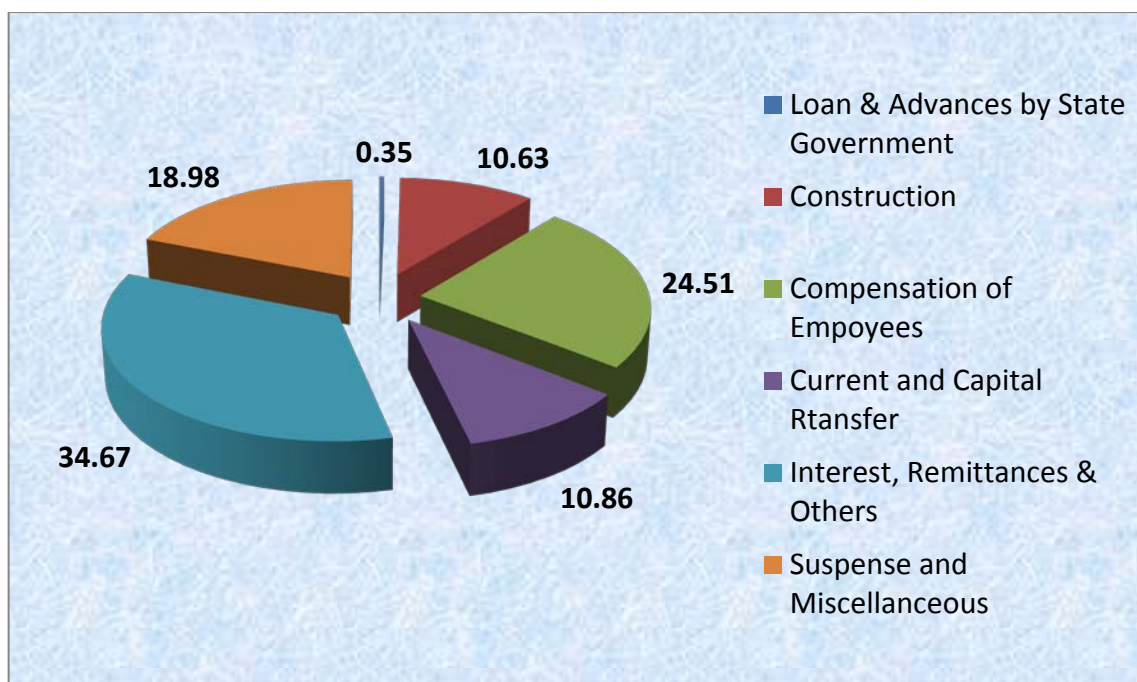
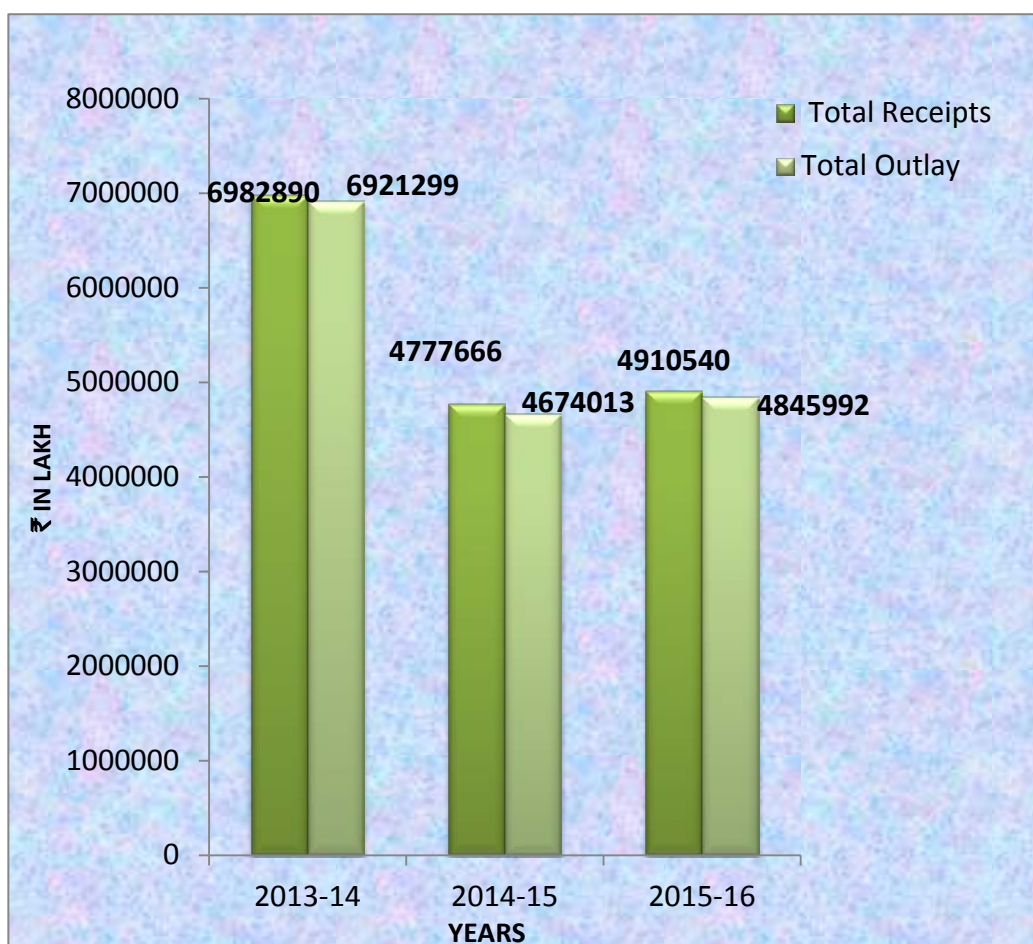


Figure – 10: Budgetary Receipts & Outlay



NOTE

Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 6921299 lakh as against gross budgetary receipts of ₹ 6982890 lakh for the year 2013-14. The gross expenditure/outlay for 2014-15 has been incurred to be ₹ 4674013 lakh against the gross receipts of ₹ 4782309 lakh. Outlay for 2015-16 has been estimated to be ₹ 4845992 lakh against gross receipts of ₹ 4910540 lakh.

GROSS SAVINGS

Gross Savings of Administrative Departments of state government comprises of the surplus on current account and provision for Consumption of Fixed Capital (CFC). It is depicted in the Statement-C and Figure- 11. There has been a surplus in positive forms of ₹ 215576 lakh in

the year of 2013-14 (AC), ₹ 475236 lakh in the year of 2014-15 (RE) and ₹ 255212 lakh reported in 2015-16 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)				
S. No	ITEMS	2013-14 (AC)	2014-15 (RE)	2015-16 (BE)
1	2	3	4	5
1	Current Receipts	1643034	2529677	2472253
2	Current Expenditure	1427458	2054441	2217041
3	Surplus on Current A/C (1-2)	215576	475236	255212
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	215576	475236	255212

Figure – 11: Comparative Graph showing Receipts Expenditure & Gross Saving



NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/ LENDINGS)

Statement-D indicates a status of Net Extra Budgetary Receipts (NEBR) of Administrative Departments of the state government between the financial year 2013-14 to 2015-16. (Refer Figure 12). It is to be noted that NEBR is Positive from 2013-14 to 2015-16 consistently.

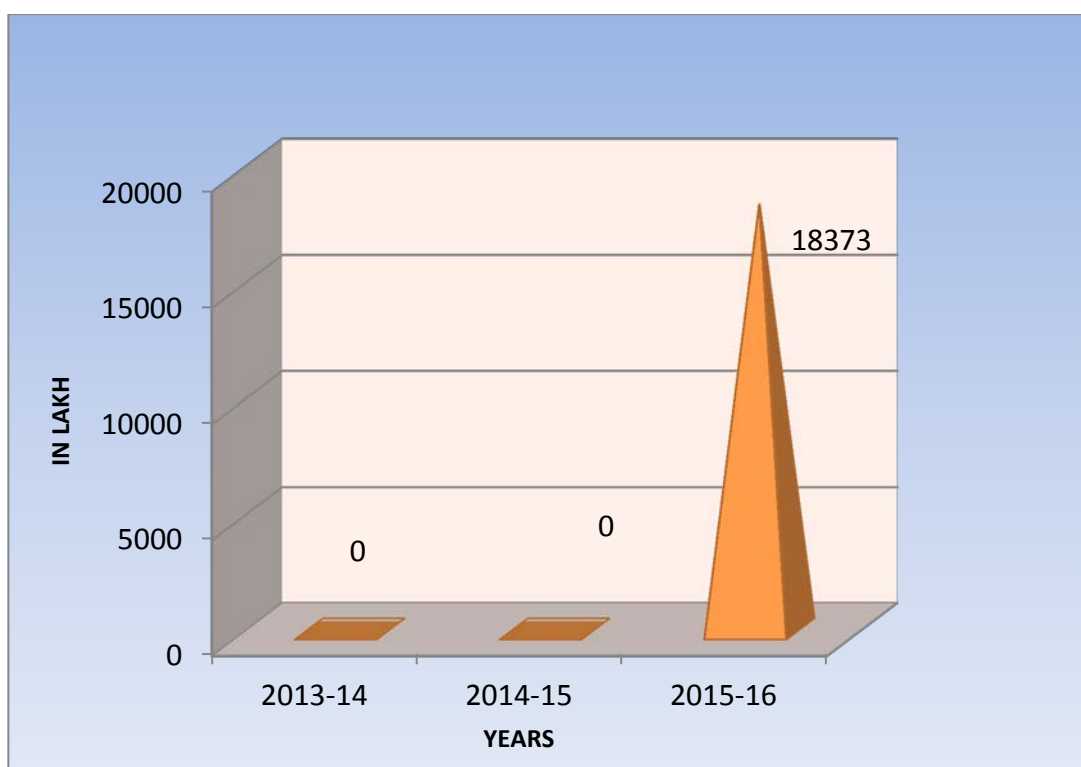
Statement-D: Distribution of Net Extra Budgetary Borrowings / Lending of Administrative Departments

(In Lakh ₹)

S. No	ITEMS	2013-14 (AC)	2014-15(RE)	2015-16 (BE)
1	2	3	4	5
1	Capital Expenditure on Fixed Assets	450852	815067	644295
2	(Add) Expenditure on Financial Assets	7004	28110	7098
3	(Less) Budgetary Borrowings	242280	367941	377808
4	(Less) Surplus on Current Account	215576	475236	255212
5	Net Extra Budgetary Receipts (1+2-3-4)	0	0	18373

N.B: - Positive N.E.B.R. is called Borrowing while Negative is Lending.

Figure – 12: Net Extra Budgetary Receipts



PROFIT/LOSS FROM DCUs

There are number of DCUs in the state. These are mainly in Agriculture (Irrigation), Forest etc. Statement- E reflects the Input Output of DCUs. Customarily 'Imputed Subsidy' is balancing factor between the Inputs (Operating Expenses) and the Output (which is mainly due to sales of goods and services). The value of 'Imputed Subsidy' reflects the profit or loss borne by the DCUs. As it is positive and showing decrease/increase in the reference periods, (Ref. Figure 13). It is clear that DCUs are running in loss. There has been a increase of 70.2% in 'Imputed Subsidy' from 2013-14 to 2014-15. However there has been decrease again to the tune of 9.0% in the year 2015-16 from the year 2014-15 respectively.

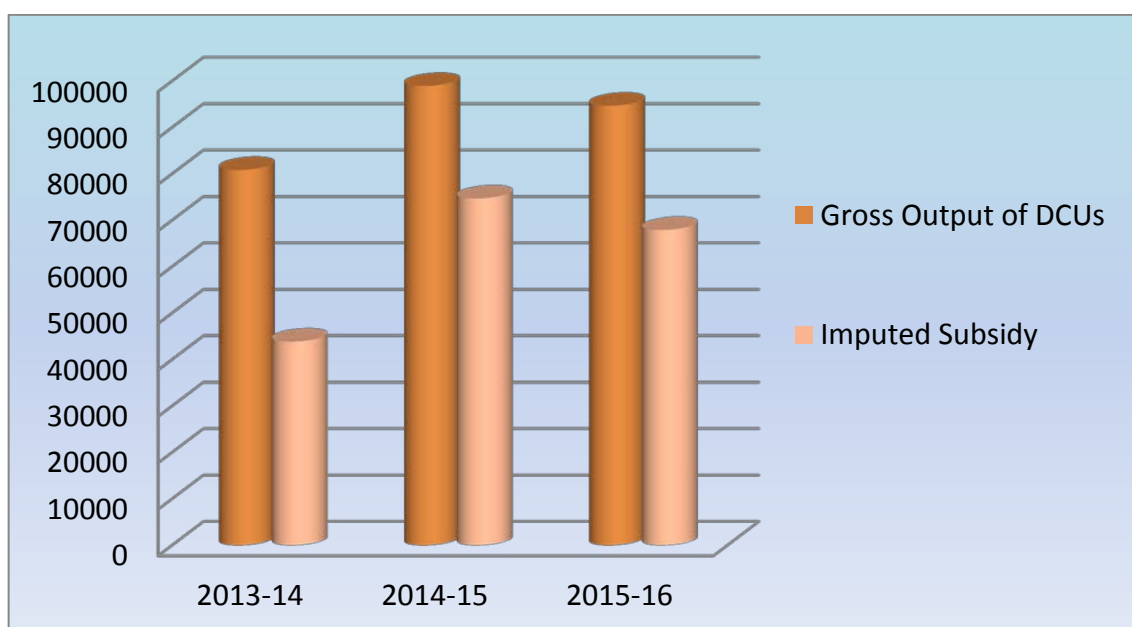
A closer analysis shows that most of the 'Imputed Subsidy' is going for Agriculture (Irrigation).

Statement-E: Distribution of Gross Input-Gross Output of DCUs

(In Lakh ₹)

S. No	ITEMS	2013-14 (AC)	2014-15 (RE)	2015-16 (BE)
1	2	3	4	5
1	INPUT Purchase of Commodities & Services including Maintenance	15367	19364	12384
2	Compensation of Employees (Salary, Allowances, Pension etc)	65129	79200	81948
3	Benefits	330	359	323
4	Operating Surplus			
	4.1 Interest	0	0	0
	4.2 Rent	20	21	22
	4.3 Profits/Loss	0	0	0
5	Consumption of Fixed Capital	0	0	0
	Gross Input	80846	98944	94677
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	36973	24243	26761
2	Imputed Subsidy	43873	74701	67916
	Gross Output	80846	98944	94677

Figure – 13: Gross Output & Imputed Subsidy



PRODUCTION OF GOODS & SERVICES BY ADMINISTRATIVE DEPARTMENTS OF THE STATE

Statement-F displays a detailed account of gross input/ output of administrative departments of state government. In the gross input side it comprises (i) purchase of commodities and services including maintenance (ii) compensation of employees, salary, allowances, pension etc (iii) benefits (iv) consumption of fixed capital where as in gross output side, it includes (i) services produced for own use by administrative departments and (ii) sale of goods and services .

It is evident from the Statement-F that maximum input during 2013-14 ₹ 793651 lakh has been contributed through Compensation of Employees (Salary, Allowances, Pension etc) which has been subsequently increased to ₹ 989174 lakh during 2014-15, showing an increase of 24.6 %. The Compensation of Employees further increased to ₹ 1089544 lakh in the year 2015-16 is showing an increase of 10.1%. In the output side, services produced for its own use by the administrative departments has been to the tune of ₹ 882615 lakh during 2013-14 which has been increased to ₹ 1242403 lakh during 2014-15 and to ₹ 1318942 lakh in the year 2015-16. It appear that the production ratio for the employees (Ratio of Services Produced for its own use to Compensation of Employees) has been positive to the rate of 1.19% in the year 2013-14, which gradually increased to 1.33% in the year 2014-15. It eventually shows the decline again to the tune of 1.28% in the year 2015-16.

Statement-F: Distribution of Gross Input /Output of Administrative Departments

(In Lakh ₹)

S. No	ITEMS	2013-14 (AC)	2014-15 (RE)	2015-16(BE)
1	2	3	4	5
1	Purchase of Commodities & Services including Maintenance	139369	300563	280179
2	Compensation of Employees Salary, Allowances, Pension etc	793651	989174	1089544
3	Benefits	17498	21208	21324
4	Consumption of Fixed Capital	0	0	0
	Gross Input (1 to 3)	950518	1310945	1391047
5	Production of Goods and Services 4.1 Services Produced for own use	940548	1316726	1394228
	4.2 Sale of Goods and Services	27468	15427	18143
6	Gross Output (5)	968016	1332153	1412371

PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

Purpose classification of expenditure is more useful and meaningful in order to indentify the immediate or short term social needs of the state. However, it relates to general government expenditure, excluding DCUs. Statement G provides details of this classification for the year 2013-14 (Actual) and 2014-15 (Revised) and 2015-16 (Estimated).

**Statement–G: Purpose Classification of Budget Expenditure
of Administrative Departments**

S. No	ITEMS	2013-14 (AC)		2014-15 (RE)		2015-16 (BE)	
		Value (Lakh `)	% age	Value (Lakh `)	% age	Value (Lakh `)	% age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	383898	23.58	507548	20.27	522437	21.60
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	529630	32.53	665674	26.58	710928	29.39
4	Medical & Public Health	108626	6.67	180858	7.22	170825	7.06
5	Social Security & Welfare Services	71751	4.41	136753	5.46	124648	5.15
6	Housing & Other Community Amenities	108515	6.67	316008	12.62	262164	10.84
7	Cultural, Recreational & Religious Services	27056	1.66	58867	2.35	45457	1.88
8	Economic Services	325251	19.98	481262	19.22	388856	16.07
8.1	General Administration/Regulation/Research & Labour	12172	0.75	24244	0.97	20070	0.83
8.2	Agriculture, Forestry, Fishing & Hunting	95880	5.89	126077	5.03	132720	5.49
8.3	Mining, Manufacturing & Construction	9588	0.59	10214	0.41	8021	0.33
8.4	Electricity, Gas, Steam	24172	1.48	46915	1.87	23674	0.98
8.5	Water Supply	52666	3.24	55300	2.21	44673	1.85
8.6	Transport & Communication	123685	7.60	182616	7.29	121712	5.03
8.7	Other Economic Services n.e.c	7088	0.44	35896	1.43	37986	1.57
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	73259	4.50	157567	6.29	193811	8.01
	Total	1627986	100.00	2504537	100.00	2419126	100.00

Note:- Environmental Protection has been included in Economic Services.

Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2013-14 (AC)

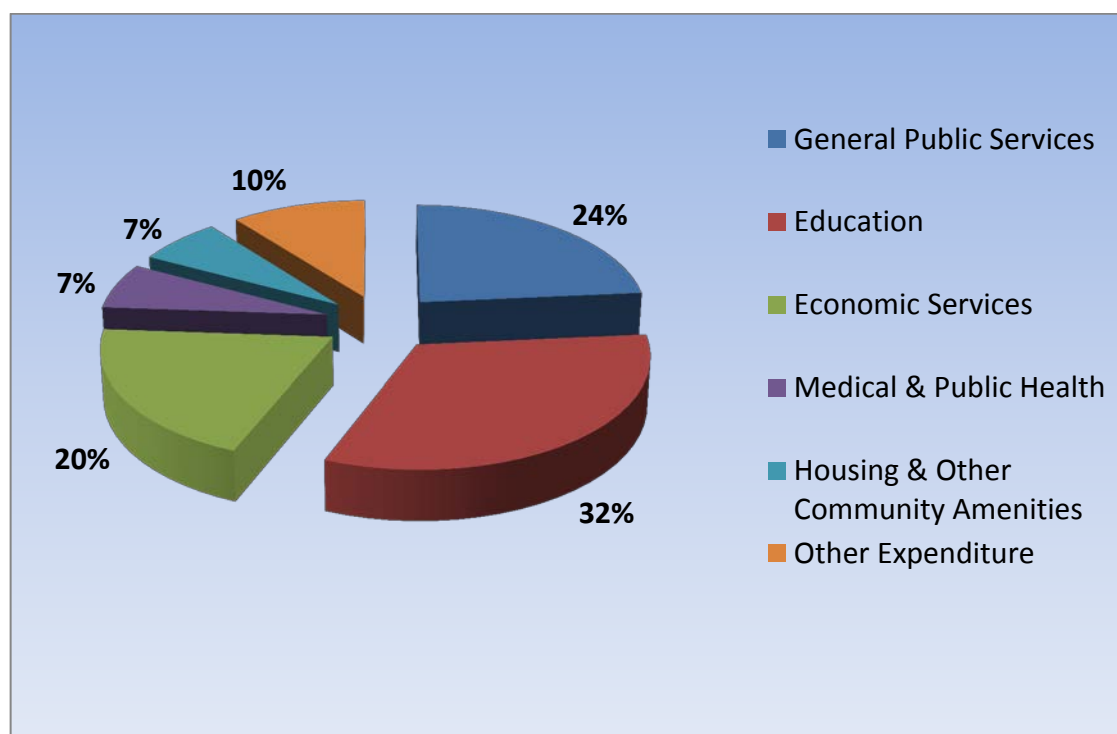


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2014-15 (RE)

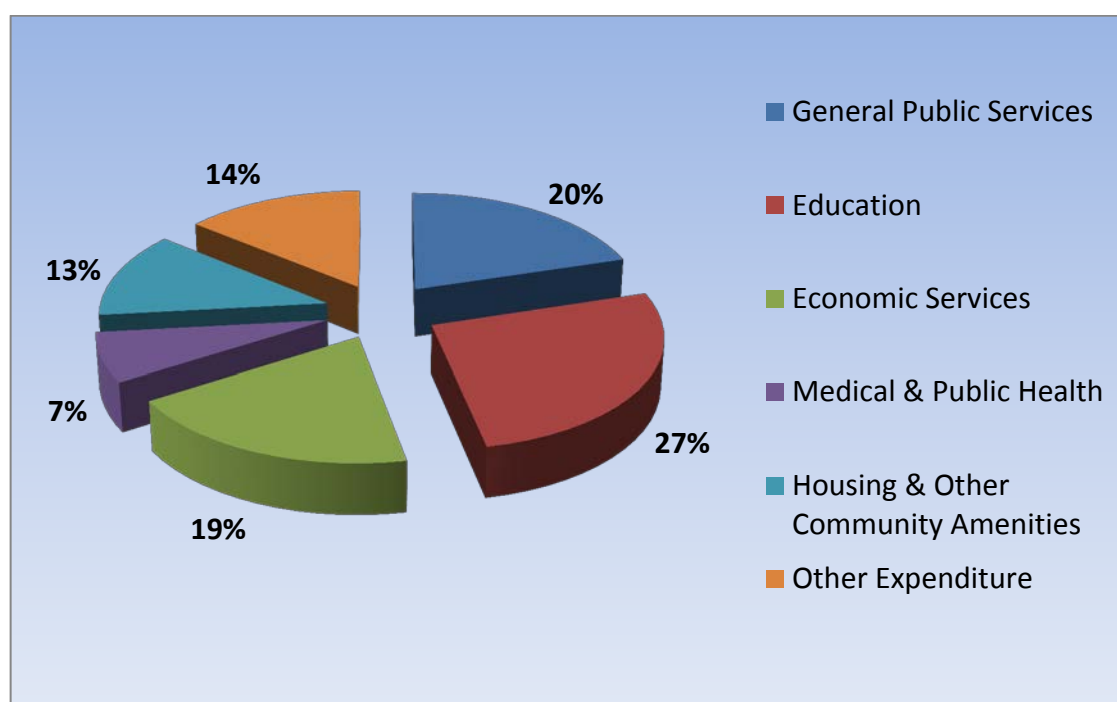
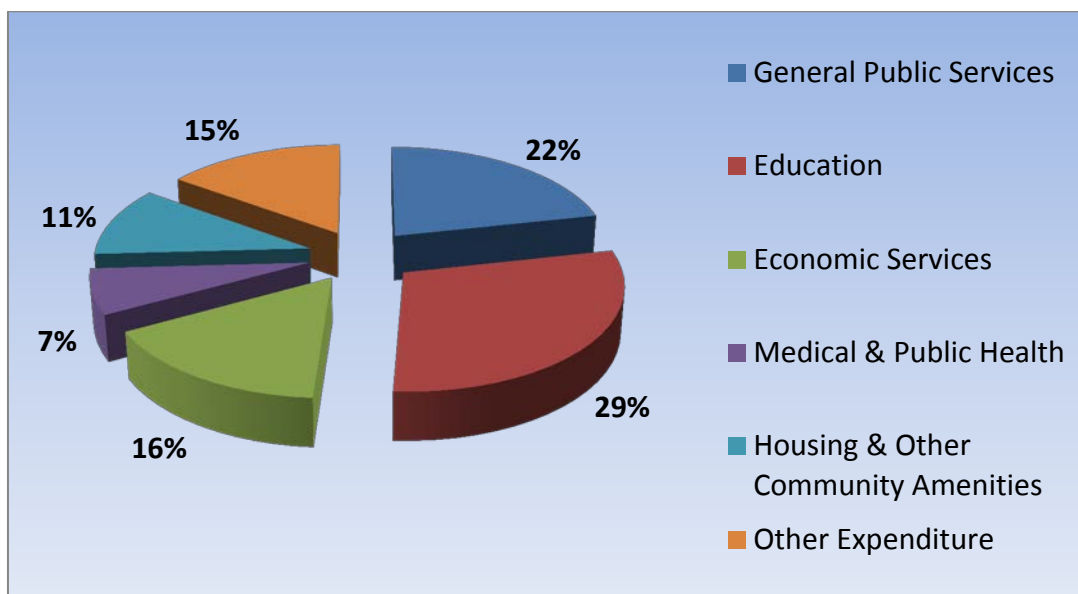


Figure – 16: Breakup of Purpose Classification of Budget Expenditure 2015-16 (BE)



It may be seen from the above Statement-G that during 2013-14, total expenditure incurred by administrative departments is ₹ 1627986 Lakh which has increased to the tune of ₹ 2504537 lakh during 2014-15, showing an increase of 53.8%. The expenditure incurred by administrative departments in the year of 2015-16 is ₹ 2419126 lakh indicating a down fall of 3.4 % from previous year. It appears that major portion of the total expenditure is incurred on Education (32.53%) in the year of 2013-14 followed by General Public Services (23.58%) and Economic Services (19.98%). During 2014-15 and 2015-16 maximum expenditure incurred on Education services consistently.

GROSS CAPITAL FORMATION OF ADMINISTRATIVE DEPARTMENT AND DCUs

Gross Capital Formation (GCF) refers to the gross addition to the fixed assets and change in stock / inventories during an accounting year/ period. Fixed assets comprise of dwelling, other buildings and structures, machinery, ICT & software, transport equipments, change in stock etc. GCF is given in Statement –H and depicted in Figure -17.

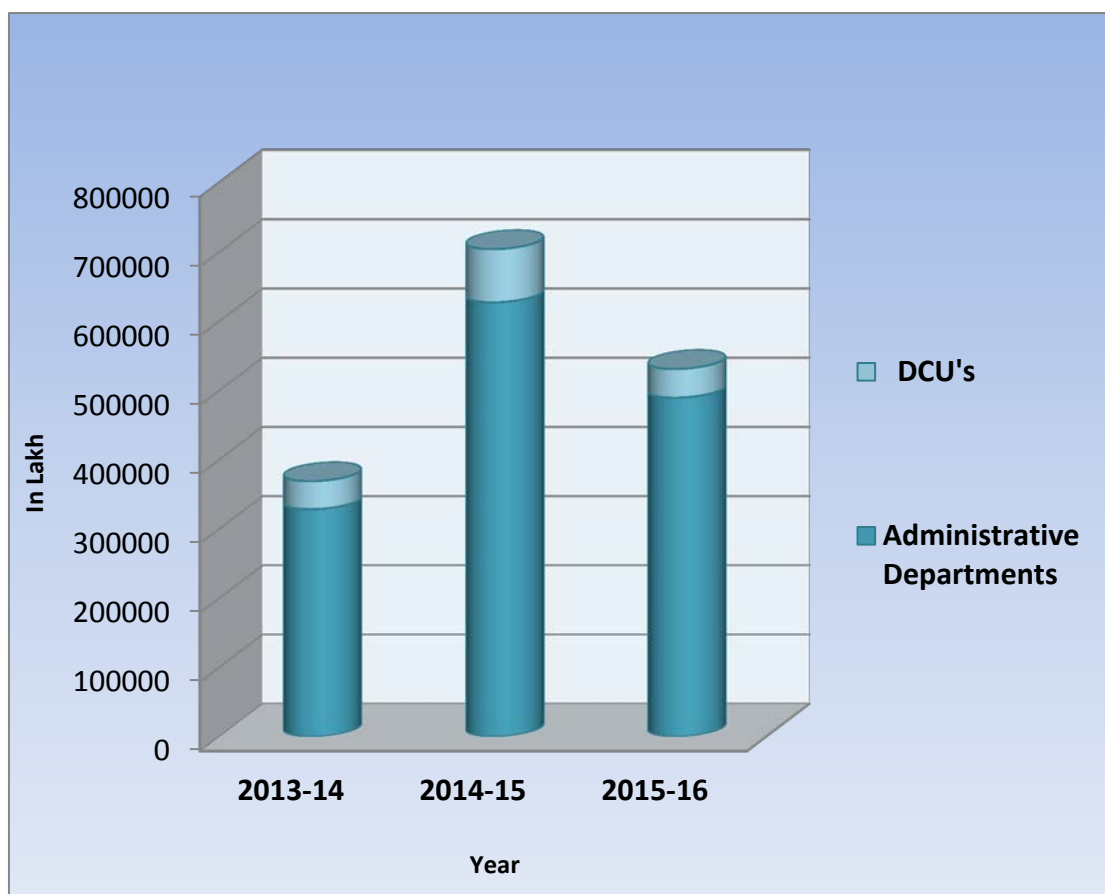
Statement–H: Gross Capital Formation (Administrative Departments & DCUs)

(In Lakh ₹)

S. No	ITEMS	2013-14 (AC)	2014-15 (RE)	2015-16 (BE)
1	2	3	4	5
A	Administration Departments			
	New Capital Formation (Outlay)	275480	626649	490474
	1.1 Dwelling, Other Building and structure	265099	614169	480677
	1.2 machinery and Equipment	10240	12278	9737
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Products	141	202	60
2	Net Purchase of Second hand Assets including Land	0	0	0
3	Change in Stock	53346	0	0
	Gross Capital Formation (Admin) A.	328826	626649	490474
B	Departmental Commercial Undertaking			
4	New Capital Formation (Outlay)	40321	76767	41362
	4.1 Dwelling, Other Building and structure	40159	71566	36700
	4.2 machinery and Equipment	162	5201	4662
	4.3 Cultivated Biological Resources	0		0
	4.4 Intellectual Property Products	0	0	0
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	40321	76767	41362
	Gross Capital Formation (A+B)	369147	703416	531836

As per Budget estimates (BE) for 2015-16 Gross Capital Formation is expected to be ₹ 531836 lakh as compared to the amount of actual gross capital formation of ₹ 369147 lakh & ₹ 703416 lakh during 2013-14 & 2014-15 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of dwelling, other buildings and structures activities which alone contributes to 82.69%, 97.48% & 97.28% of the total Gross Capital formation in the year 2013-14, 2014-15 and 2015-16 respectively.

Figure – 17: Gross Capital Formation of Uttarakhand Government



STATISTICAL TABLES

TABLE-1 Borrowing Account of Uttarakhand Government for the year 2013-14 (AC) Figures in Lakh INR			
Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		1750093	1992843
I. Borrowing at Home			
	1. Internal Debt	400352	143082
	2. Small Savings, Provident Fund etc.	131317	99073
	Total	531669	242155
	Net Receipts (I)	289514	
II. Borrowing Abroad			
	1. External Debt		
	2. Other Debt		
		0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	3496	5130
	2. Loans and Advances from States Government	5523	27798
	3. InterState Settlement	0	0
	4. Contingency Fund	41200	59448
	5. Reserve Funds	46831	47224
	6. Deposits & Advances	308685	273511
	7. Suspense and Miscellaneous	3814245	3829000
	8. Remittances	481669	449949
	9. Cash Balance	-521	55832
	10. Funds Revenue Account	0	470
	11. Funds Commercial Account		0
	Total	4701128	4748362
	Net Receipts (III)	-47234	
Check	Total excluding Funds	6982890	6982890
	Difference (Receipt - Expenditure)	0	

TABLE-2

**Income Outlay Account of Uttarakhand Government (Administrative Department)
for year 2013-14 (AC)**

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	36904	1. Government Final Consumption Expenditure (GFCE)	940548
1.1 Profits	0	1.1 Compensation of Employees	811149
1.2 Income from Property	36904	a) Wages & Salaries	624814
1.2.1 Net Interest Received	5113	b) Pension	186335
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	111901
i) Centre		a) Purchases	132806
ii) States	0	b) Maintenance	6563
iii) Local Authorities	0	c) Less Sales	27468
b) Foreign	0	1.3 Transfers in kind	17498
c) From other Sectors	5113	1.4 CFC	
1.2.2 Other Property Receipts	31791	2. Net Interest Paid to	205604
2. Total Tax Revenue	1092873	2.1 Public Authorities	66082
2.1 Import Duty	0	a) Centre	66082
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	104273	c) Local Authorities	0
2.4 Product Taxes	788970	2.2 Foreign Agencies	0
2.5 Other Transfers	199630	2.3 Others	139522
3. Fees & Miscellaneous Receipts	5730	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	507527	3. Total Subsidies	53983
4.1 Centre	507527	3.1 Production Subsidies	52493
4.2 States	0	3.2 Product Subsidies	1490
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	153522
Total Receipts (1+2+3+4)	1643034	4.1 Other Sectors	153522
		4.2 Foreign	0
		5. Total Inter-Government Transfers	73801
		5.1 Current to	72346
		a) Centre	
		b) States	0
		c) Local Authorities	72346
		5.2 Capital to	1455
		a) Centre	
		b) States	0
		c) Local Authorities	1455
		6. Total Current Expenditure (1+2+3+4+5)	1427458
		8. Surplus on Current Account	215576

TABLE-3

**Capital Finance Account of Public Authorities Administration of Enterprises of
Uttarakhand Government for year 2013-14 (AC)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	275480
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	53346
3.1 Inventory	0
3.2 Others	53346
4. Capital Transfers	81705
4.1 for Capital Formation	81705
4.2 for Others	
5. Total (1 to 4)	410531
Enterprises	
6. Capital Outlay	40321
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	40321
Total Expenditure (5 + 9)	450852
II. Receipts	
11. Surplus on Current Account	215576
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	289514
14.1 At Home	289514
14.2 From Abroad	0
15 Other Liabilities	-54238
15.1 Net Extra Budgetary Borrowing	-47234
15.2 less Net Purchase of Financial Assets	7004
16. Total Receipts (11 to 15)	450852

TABLE-4**Estimates of Net Product from Public Administration of Uttarakhand Government for year 2013-14 (AC)****Figures in INR Lakh**

Item	Salary	Pension	Others	IC	CFC	Total
1. Total	566881	186335	57933	139369		950518
2. Construction (Repaire & Maintenance)	26144	8594	3593	4328		42659
3. Water Supply	0	0	0	1		1
4. Other Services	336880	110733	19625	13990	0	481228
I. (a) Education (3.2)	290762	95574	17097	10772		414205
(b) Medical & Public Health (4.2)	46118	15159	2528	3218		67023
(c) Sanitaion	0	0	0	0		0
5. Sub Total (2 to 4)	363024	119327	23218	18319	0	523888
6. Public Administration & Defence (1-5)	203857	67008	34715	121050	0	426630

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2013-14 (AC)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplu s	Imputed Subsidy
Forests	Total	19651	1812	25017	69	4663	0	0	2647	6	0	0	32402	0	-32402	32402
	2406	22444	6918	33450	173	4549	0	0	2390	8	0	0	40570	36080	-4490	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	59	18	96	1	982	22	0	3	0	0	0	1104	6	-1098	1098
Manufacturing	Total	617	190	844	5	285	0	0	2	0	0	0	1136	0	-1136	1136
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	617	190	844	5	285	0	0	2	0	0	0	1136	0	-1136	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	21553	6643	30739	151	4633	0	0	2501	12	0	0	38036	887	-37149	37149
	2700	19985	6160	28543	143	439	0	0	5	2	0	0	29132	24	-29108	
	2701	0	0	2	0	-27	0	0	1025	0	0	0	1000	651	-349	
	2702	1568	483	2194	8	4221	0	0	1471	10	0	0	7904	212	-7692	
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		44673	13769	65129	330	10449	22	0	4896	20	0	0	80846	36973	-43873	43873

TABLE-6**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2013-14 (AC)****Figures in INR
Lakh****State: Uttaranchal
(Actual)**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	3073 9	151	4633	0	0	250 1	12	0	0	0	887	37149	38036	30902	30902
2. Forests	3345 0	173	4549	0	0	239 0	8	0	0	0	36080	4490	40570	33631	33631
3. Manufacturing	844	5	285	0	0	2	0	0	0	0	0	1136	1136	849	849
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	96	1	982	22	0	3	0	0	0	0	6	1098	1104	97	97
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	6512 9	330	10449	22	0	489 6	20	0	0	0	36973	43873	80846	65479	65479

TABLE-7**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2013-14 (AC)****Figures in INR Lakh**

Sl.No.	items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	238121	11404	15574	265099
P1	Dwelling	0	0		23318	0	37	23355
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	214803	11404	15537	241744
P2.1	Non-Residential Building	0	0		74781	11382	15521	101684
P2.2	Other Structures	0	0		15223	22	16	15261
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		124799	0	0	124799
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	216	4816	3569	1639	10240
P3.1	Transport Equipment	0	0		947	0	0	947
P3.2	ICT Equipment	0	0	5	1050	141	23	1219
P3.3	Other Machinery and Equipment	0	0	211	2819	3428	1616	8074
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	108	29	4	141
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation				0			
P7.3	Computer Software and Databases	0	0	0	108	29	4	141
P7.4	Entertainment, Literary of Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	216	243045	15002	17217	275480
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	53346	0	0	53346
	Gross Capital Formation	0	0	216	296391	15002	17217	328826

TABLE-8
Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2013-14 (AC)

Figures in INR Lakh

Sl.No.	items	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	37318	1290	1	0	0	0	0	0	0	1550	0	0	40159
P1	Dwelling	0	0	0		0	0		0	0	0	0		0
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	37318	1290	1	0	0	0	0	0	0	1550	0	0	40159
P2.1	Non-Residential Building	1398	0	0		0	0		0	0	101	0		1499
P2.2	Other Structures	35920	1290	1		0	0		0	0	1449	0		38660
P2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
P2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	17	139	6	0	0	0	0	0	0	0	0	0	162
P3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
P3.2	ICT Equipment	5	12	1		0	0		0	0	0	0		18
P3.3	Other Machinery and Equipment	12	127	5		0	0		0	0	0	0		144
P4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0		0	0		0	0	0	0		0
P7.2	Mineral Exploration and Evaluation													0
P7.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
P7.4	Entertainment, Literary of Artistic Originals													0
P7.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	37335	1429	7	0	0	0	0	0	0	1550	0	0	40321
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	37335	1429	7	0	0	0	0	0	0	1550	0	0	40321

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2013-14 (AC)

Figures in INR Lakh

Purpose Code	Purpose Claification	Economic Classification									Capital Expenditure		
		Current Expenditure									Outlay (New)		
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure			
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Construction
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	216966	28790	1700	24	0	66836	1772	0	316088	11807	0	129
1.1	Gen. Admn., Public Order & Safety	216966	28762	1700	24	0	66836	947	0	315235	11807	0	129
1.1.1	Public Order & Safety	119593	7784	550	13	0	0	153	0	128093	6896	0	88
1.1.2	Planning & Statistical Activities	1626	863	0	0	0	0	22	0	2511	4911	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	95747	20115	1150	11	0	66836	772	0	184631	0	0	41
1.2	General Research	0	28	0	0	0	0	825	0	853	0	0	0
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	412731	13494	791	47	0	0	79519	0	506582	11382	0	27
3.1	Admn/Regulation/Research	9297	1647	7	9	0	0	995	0	11955	0	0	5
3.2	Educational Services	403434	11847	784	38	0	0	78524	0	494627	11382	0	22
4	HEALTH	79055	1238	217	16	0	0	10748	0	91274	15574	0	19
4.1	Admn/Regulation/Research	15250	2590	63	5	0	0	1	0	17909	16	0	3
4.2	Health Services	63805	-1352	154	11	0	0	10747	0	73365	15558	0	16
5	SOCIAL SEC/WEL SERVICES	20848	13914	0	12	0	0	27238	513	62525	8532	0	20
6	HOUSING/COMMUNITY AMENITIES	20844	9402	0	8	0	4074	2510	448	37286	41370	8981	0
7	CULTRL, RECREN, RELIG SERVICES	3477	-1943	23	26	0	1436	6904	2359	12282	14582	20	158
8	ECONOMICS SERVICES	57161	-6677	26	602	2675	0	24821	6790	85398	4933	115798	6102
8.1	Gen. Admn., Public Order & Safety	8641	1910	26	7	0	0	0	0	10584	557	0	7
8.2	Agriculture, Forestry and Fishing	38887	3016	0	594	0	0	17683	5902	66082	949	203	5504
8.3	Mining, Mfg. & Construction	2946	199	0	0	0	0	1163	399	4707	3028	0	440
8.4	Electricity, Gas, Steam	8	-12109	0	0	0	0	450	167	-11484	159	0	0
8.5	Water Supply	0	-385	0	0	0	0	2530	0	2145	0	0	0
8.6	Transport & Communication	2029	578	0	1	2675	0	1194	0	6477	240	115595	151
8.7	Other Economic Services	4650	114	0	0	0	0	1801	322	6887	0	0	0
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Releif on Calamities	68	47120	0	396	0	0	10	0	47594	16859	0	8806
	Total	811150	105338	2757	1131	2675	72346	153522	10110	1159029	1E+05	124799	15261
N.B: Figure under the column (10) of subsidy against purpose code 8.2 includes imputed subsidy													

N.B: Figure under the column (10) of subsidy against purpose code 8.2 includes imputed subsidy

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2013-14 (AC)

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non-Govt	Total Capital Expenditure	Total Expenditure (Current + Capital)
							Physical Assets				To Local Bodies	To others				
	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Stock						
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
1	0	947	1473	108	0	0	0	0	53346	0	0	0	0	67810	383898	
1.1	0	947	1473	108	0	0	0	0	53346	0	0	0	0	67810	383045	
1.1.1	0	775	1311	27	0	0	0	0	0	0	0	0	0	9097	137190	
1.1.2	0	0	1	4	0	0	0	0	0	0	0	0	0	4916	7427	
1.1.3	0	172	161	77	0	0	0	0	0	0	0	0	0	451	185082	
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	853	
2	0	0	0	0	0	0	0	0	0	0	0		0	0	0	
3	0	0	3452	29	0	0	0	0	0	0	8158	0	0	23048	529630	
3.1	0	0	24	0	0	0	0	0	0	0	0	0	0	29	11984	
3.2	0	0	3428	29	0	0	0	0	0	0	8158	0	0	23019	517646	
4	0	0	1655	4	0	0	0	0	0	0	100	0	0	17352	108626	
4.1	0	0	39	0	0	0	0	0	0	0	0	0	0	58	17967	
4.2	0	0	1616	4	0	0	0	0	0	0	100	0	0	17294	90659	
5	0	0	89	0	0	0	0	0	91	0	494	0	0	9226	71751	
6	0	0	13	0	0	0	0	0	0	1455	19061	0	349	71229	108515	
7	0	0	14	0	0	0	0	0	0	0	0	0	0	14774	27056	
8	0	0	1378	0	0	0	0	0	0	24953	0	53892	0	32797	239853	325251
8.1	0	0	1024	0	0	0	0	0	0	0	0	0	0	1588	12172	
8.2	0	0	130	0	0	0	0	0	0	0	1822	0	21190	29798	95880	
8.3	0	0	11	0	0	0	0	0	0	0	1400	0	2	4881	9588	
8.4	0	0	0	0	0	0	0	0	0	25406	0	112	0	9979	35656	24172
8.5	0	0	0	0	0	0	0	0	0	0	50521	0	0	50521	52666	
8.6	0	0	211	0	0	0	0	0	0	0	0	0	1011	117208	123685	
8.7	0	0	2	0	0	0	0	0	0	-453	0	37	0	201	7088	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0		0	0	0	0	0	25665	73259	
	0	947	8074	141	0	0	0	0	53346	25044	1455	81705	0	33146	468957	1627986

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2014-15 (RE)**

Figures in INR Lakh

Items		Receipt	Expenditure
A. Revenue and Capital Account		.	3019268
I. Borrowing at Home			
	1. Internal Debt	525500	169840
	2. Small Savings, Provident Fund etc.	68094	48326
	3. Other Debt		
	Total	593594	218166
	Net Receipts (I)	375428	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	5000	3439
	2. Loans and Advances from States Government	4570	33033
	3. InterState Settlement	0	0
	4. Contingency Fund	25000	33000
	5. Reserve Funds	19339	17742
	6. Deposits & Advances	237359	260495
	7. Suspense and Miscellaneous	906005	886606
	8. Remittances	280111	284760
	9. Cash Balance	55831	21157
	10. Funds Revenue Account	0	470
	11. Funds Commercial Account		0
	Total	1533215	1540702
	Net Receipts (III)	-7487	
Check	Total excluding Funds	4777666	4777666
	Difference (Receipt - Expenditure)	0	

TABLE-11

Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2014-15 (RE)

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	37631	1. Government Final Consumption Expenditure (GFCE)	1316726
1.1 Profits	0	1.1 Compensation of Employees	1010382
1.2 Income from Property	37631	a) Wages & Salaries	807890
1.2.1 Net Interest Received	3310	b) Pension	202492
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	285136
i) Centre		a) Purchases	280493
ii) States	0	b) Maintenance	20070
iii) Local Authorities	0	c) Less Sales	15427
b) Foreign	0	1.3 Transfers in kind	21208
c) From other Sectors	3310	1.4 CFC	
1.2.2 Other Property Receipts	34321	2. Net Interest Paid to	256108
2. Total Tax Revenue	1233025	2.1 Public Authorities	87243
2.1 Import Duty	0	a) Centre	87243
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	79784	c) Local Authorities	0
2.4 Product Taxes	922841	2.2 Foreign Agencies	0
2.5 Other Transfers	230400	2.3 Others	168865
		2.4 Less Commercial Interest	0
3. Fees & Miscellaneous Receipts	22413	3. Total Subsidies	113444
4. Total Transfers from Public Authorities	1236608	3.1 Production Subsidies	85364
4.1 Centre	1236608	3.2 Product Subsidies	28080
4.2 States	0	4. Total Current Transfers to (Other than Inter-Government)	277576
4.3 Local Authorities	0	4.1 Other Sectors	277576
Total Receipts (1+2+3+4)	2529677	4.2 Foreign	0
		5. Total Inter-Government Transfers	90587
		5.1 Current to	89673
		a) Centre	
		b) States	0
		c) Local Authorities	89673
		5.2 Capital to	914
		a) Centre	
		b) States	0
		c) Local Authorities	914
		6. Total Current Expenditure (1+2+3+4+5)	2054441
		8. Surplus on Current Account	475236

TABLE-12

Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2014-15 (RE)

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	626649
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	111651
4.1 for Capital Formation	111651
4.2 for Others	
5. Total (1 to 4)	738300
Enterprises	
6. Capital Outlay	76767
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	76767
Total Expenditure (5 + 9)	815067
II. Receipts	
11. Surplus on Current Account	475236
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	375428
14.1 At Home	375428
14.2 From Abroad	0
15 Other Liabilities	-35597
15.1 Net Extra Budgetary Borrowing	-7487
15.2 less Net Purchase of Financial Assets	28110
16. Total Receipts (11 to 15)	815067

TABLE-13

**Estimates of Net Product from Public Administration of Uttarakhand Government for
the year of 2014-15 (RE)**

States: Uttaranchal (RE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	IC	CFC	Output
1. Total	733567	202492	74323	300563		1310945
2. Construction (Repaire & Maintenance)	37275	10289	4279	16858		68701
3. Water Supply	0	0	0	3226		3226
4. Other Services	434060	119817	21774	24414	0	600065
I. (a) Education (3.2)	372653	102866	18012	16619		510150
(b) Medical & Public Health (4.2)	61407	16951	3762	7795		89915
(c) Sanitaion	0	0	0	0		0
5. Sub Total (2 to 4)	471335	130106	26053	44498	0	671992
6. Public Administration & Defence (1-5)	262232	72386	48270	256065	0	638953

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2014-15 (RE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	28350	6776	42882	141	5276	0	0	3612	9	0	0	51920	23320	-28600	28600
	2406	28350	6776	42882	141	5276	0	0	3612	9	0	0	51920	23320	-28600	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	80	19	103	11	1	0	0	0	0	0	0	115	0	-115	115
Manufacturing	Total	680	163	897	8	589	0	0	6	0	0	0	1500	3	-1497	1497
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	680	163	897	8	589	0	0	6	0	0	0	1500	0	-1500	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	3	3	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	26187	6259	35318	199	6262	0	0	3618	12	0	0	45409	920	-44489	44489
	2700	24096	5759	32592	144	2342	0	0	6	2	0	0	35086	0	-35086	
	2701	0	0	0	0	5	0	0	1442	0	0	0	1447	589	-858	
	2702	2091	500	2726	55	3915	0	0	2170	10	0	0	8876	331	-8545	
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		55297	13217	79200	359	12128	0	0	7236	21	0	0	98944	24243	-74701	74701

TABLE-15

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2014-15 (RE)

State: Uttaranchal (RE)

**Figures in
INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depriciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	35318	199	6262	0	0	3618	12	0	0	0	920	44489	45409	35529	35529
2. Forests	42882	141	5276	0	0	3612	9	0	0	0	23320	28600	51920	43032	43032
3. Manufacturing	897	8	589	0	0	6	0	0	0	0	3	1497	1500	905	905
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	103	11	1	0	0	0	0	0	0	0	0	115	115	114	114
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	79200	359	12128	0	0	7236	21	0	0	0	24243	74701	98944	79580	79580

TABLE-16

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2014-15 (RE)

Figures in Lakh

item	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I) Construction (P1+P2)	0	0	0	564513	23126	26530	614169
P1 Dwelling	0	0		55003	0	230	55233
P2 Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	509510	23126	26300	558936
P2.1 Non-Residential Building	0	0		195087	23089	26276	244452
P2.2 Other Structures	0	0		54685	37	24	54746
P2.3 Land Improvement	0	0		0	0	0	0
P2.4 Roads & Bridges	0	0		259738	0	0	259738
(II) Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	757	6694	2770	2057	12278
P3.1 Transport Equipment	0	0		900	0	205	1105
P3.2 ICT Equipment	0	0	7	1417	147	57	1628
P3.3 Other Machinery and Equipment	0	0	750	4377	2623	1795	9545
P4 Weapons Systems	0	0	0	0	0	0	0
(III) Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV) Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	167	31	4	202
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation				0			
P7.3 Computer Software and Databases	0	0	0	167	31	4	202
P7.4 Entertainment, Literary of Artistic Originals				0			
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	0	0	757	571374	25927	28591	626649
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	0	0	0	0	0
Gross Capital Formation	0	0	757	571374	25927	28591	626649

TABLE-17
Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2014-15 (RE)

Figures in INR Lakh

Sl.No.	Item	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	61088	8132	10	0	0	0	0	0	0	2336	0	0	71566
P1	Dwelling	0	0	0		0	0		0	0	0	0		0
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	61088	8132	10	0	0	0	0	0	0	2336	0	0	71566
P2.1	Non-Residential Building	414	0	0		0	0		0	0	1000	0		1414
P2.2	Other Structures	60674	8132	10		0	0		0	0	1336	0		70152
P2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
P2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	26	164	11	0	0	0	0	0	0	5000	0	0	5201
P3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
P3.2	ICT Equipment	9	31	1		0	0		0	0	0	0		41
P3.3	Other Machinery and Equipment	17	133	10		0	0		0	0	5000	0		5160
P4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0		0	0		0	0	0	0		0
P7.2	Mineral Exploration and Evaluation													0
P7.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
P7.4	Entertainment, Literary of Artistic Originals													0
P7.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	61114	8296	21	0	0	0	0	0	0	7336	0	0	76767
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	61114	8296	21	0	0	0	0	0	0	7336	0	0	76767

TABLE-18(A)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2014-15 (RE)

Figures in INR Lakh

Purpose Code	Purpose Claffification	Economic Classification												
		Current Expenditure									Capital Exp			
		Consumption Expenditure						Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Purchase of Goods &	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.	Buildings			Roads	Other construction	
				Buildings	Other construction	Roads								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	GENERAL PUBLIC SERVICES	270951	120680	1650	52	0	80779	5468	0	479580	24421	0	252	
1.1	Gen. Admn., Public Order & Safety	270951	120650	1650	52	0	80779	4606	0	478688	24421	0	252	
1.1.1	Public Order & Safety	142959	11284	520	18	0	0	286	0	155067	6960	0	168	
1.1.2	Planning & Statistical Activities	2634	60678	0	0	0	0	992	0	64304	0	0	0	
1.1.3	Gen Admn. E.A.PO&S n.e.c	125358	48688	1130	34	0	80779	3328	0	259317	17461	0	84	
1.2	General Research	0	30	0	0	0	0	862	0	892	0	0	0	
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0	
3	EDUCATION	504781	13890	839	49	0	0	96434	0	615993	23089	0	44	
3.1	Admn/Regulation/Research	11250	1975	7	18	0	0	1728	0	14978	0	0	7	
3.2	Educational Services	493531	11915	832	31	0	0	94706	0	601015	23089	0	37	
4	HEALTH	103020	8643	238	20	0	0	39776	0	151697	26520	0	27	
4.1	Admn/Regulation/Research	20901	3480	65	7	0	0	1	0	24454	14	0	3	
4.2	Health Services	82119	5163	173	13	0	0	39775	0	127243	26506	0	24	
5	SOCIAL SEC/WEL SERVICES	29874	43173	0	8	0	0	44934	728	118717	17481	0	30	
6	HOUSING/COMMUNITY AMENITIES	28650	34254	0	9	0	5536	27933	863	97245	112861	69498	100	
7	CULTRL, RECREN, RELIG SERVICES	4488	3522	292	29	0	3358	16628	1460	29777	29002	0	61	
8	ECONOMICS SERVICES	68538	16169	100	1378	14906	0	46403	35693	183187	9677	158240	10611	
8.1	Gen. Admn., Public Order & Safety	12064	3351	100	14	0	0	4	0	15533	7570	0	15	
8.2	Agriculture, Forestry and Fishing	44731	12298	0	1254	0	0	36437	8742	103462	563	200	6615	
8.3	Mining, Mfg. & Construction	3381	361	0	3	0	0	1146	299	5190	0	0	3801	
8.4	Electricity, Gas, Steam	11	-3997	0	0	0	0	2423	252	-1311	996	0	0	
8.5	Water Supply	0	2926	0	0	0	0	1802	0	4728	0	0	0	
8.6	Transport & Communication	2552	982	0	106	14906	0	2050	0	20596	538	158040	180	
8.7	Other Economic Services	5799	248	0	1	0	0	2541	26400	34989	10	0	0	
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	
10	Relief on Calamities	77	24735	0	500	0	0	0	0	25312	56634	32000	43621	
	Total	1010379	265066	3119	2045	14906	89673	277576	38744	1701508	299685	259738	54746	

TABLE-18(B)
Economic cum purpose classification of Uttarakhand government Budget Expenditure for the year 2014-15 (RE)

Figures in INR Lakh

Purpose Code	Economic Classification															Total Capital Expenditure (Current +Capital)
	Capital Expenditure															
	Capital Formation										Capital Trasfer		Advanceto Local Bodes	Advance to Non Government	Total Capital Expenditure	
	Outlay (New)						Net Purchase of Assest									
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets				To Local Bodies	To Others				
Second Hand Assests							Land	Change in Stock	Financia l Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	873	2255	167	0	0	0	0	0	0	0	0	0	0	27968	507548
1.1	0	873	2255	167	0	0	0	0	0	0	0	0	0	0	27968	506656
1.1.1	0	554	1991	11	0	0	0	0	0	0	0	0		0	9684	164751
1.1.2	0	0	4	17	0	0	0	0	0	0	0	0		0	21	64325
1.1.3	0	319	260	139	0	0	0	0	0	0	0	0		0	18263	277580
1.2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	892
2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
3	0	0	2647	31	0	0	0	0	0	0	0	23870	0	0	49681	665674
3.1	0	0	24	0	0	0	0	0	0	0	0	0		0	31	15009
3.2	0	0	2623	31	0	0	0	0	0	0	0	23870		0	49650	650665
4	0	205	1855	4	0	0	0	0	0	0	0	550	0	0	29161	180858
4.1	0	0	60	0	0	0	0	0	0	0	0	0		0	77	24531
4.2	0	205	1795	4	0	0	0	0	0	0	0	550		0	29084	156327
5	0	0	132	0	0	0	0	0	0	91	0	300		2	18036	136753
6	0	0	175	0	0	0	0	0	0	0	914	34805		410	218763	316008
7	0	0	27	0	0	0	0	0	0	0	0	0		0	29090	58867
8	0	27	2454	0	0	0	0	0	0	28019	0	52126	0	36921	298075	481262
8.1	0	0	1126	0	0	0	0	0	0	0	0	0		0	8711	24244
8.2	0	0	347	0	0	0	0	0	0	0	0	400		14490	22615	126077
8.3	0	0	223	0	0	0	0	0	0	0	0	1000		0	5024	10214
8.4	0	0	1	0	0	0	0	0	0	27619	0	112		19498	48226	46915
8.5	0	0	0	0	0	0	0	0	0	0	0	50572		0	50572	55300
8.6	0	0	751	0	0	0	0	0	0	0	0	0		2511	162020	182616
8.7	0	27	6	0	0	0	0	0	0	400	0	42		422	907	35896
9	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
10	0	0	0	0	0	0	0		0	0	0	0		0	132255	157567
	0	1105	9545	202	0	0	0	0	0	28110	914	111651	0	37333	803029	2504537

TABLE-19**Borrowing Account of Uttarakhand Government for the year of 2015-16 (BE)****Figures in INR Lakh**

Items		Receipt		Expenditure
A. Revenue and Capital Account		2577767		2974418
I. Borrowing at Home				
	1. Internal Debt	640500		273240
	2. Small Savings, Provident Fund etc.	98707		77886
	3. Other Debt			
	Total	739207		351126
	Net Receipts (I)	388081		
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	9000		4439
	2. Loans and Advances from States Government	3739		17267
	3. InterState Settlement	0		0
	4. Contingency Fund	20000		17500
	5. Reserve Funds	23434		18978
	6. Deposits & Advances	302894		276169
	7. Suspense and Miscellaneous	924533		924030
	8. Remittances	309954		344974
	9. Cash Balance	12		12
	10. Funds Revenue Account	0		470
	11. Funds Commercial Account			0
	Total	1593566		1603839
	Net Receipts (III)	-10273		
Check	Total excluding Funds	4910540		4928913
	Difference (Receipt - Expenditure)		- 18373	

TABLE-20

Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2015-16 (BE)

State: Uttaranchal (BE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	70327	1. Government Final Consumption Expenditure (GFCE)	1394228
1.1 Profits	0	1.1 Compensation of Employees	1110868
1.2 Income from Property	70327	a) Wages & Salaries	899327
1.2.1 Net Interest Received	5100	b) Pension	211541
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	262036
i) Centre		a) Purchases	270606
ii) States	0	b) Maintenance	9573
iii) Local Authorities	0	c) Less Sales	18143
b) Foreign	0	1.3 Transfers in kind	21324
c) From other Sectors	5100	1.4 CFC	
1.2.2 Other Property Receipts	65227	2. Net Interest Paid to	338014
2. Total Tax Revenue	1498957	2.1 Public Authorities	104028
2.1 Import Duty	0	a) Centre	104028
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	89434	c) Local Authorities	0
2.4 Product Taxes	1090978	2.2 Foreign Agencies	0
2.5 Other Transfers	318545	2.3 Others	233986
3. Fees & Miscellaneous Receipts	30965	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	872004	3. Total Subsidies	107199
4.1 Centre	872004	3.1 Production Subsidies	78165
4.2 States	0	3.2 Product Subsidies	29034
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	259331
Total Receipts (1+2+3+4)	2472253	4.1 Other Sectors	259331
		4.2 Foreign	0
		5. Total Inter-Government Transfers	118269
		5.1 Current to	117304
		a) Centre	
		b) States	0
		c) Local Authorities	117304
		5.2 Capital to	965
		a) Centre	
		b) States	0
		c) Local Authorities	965
		6. Total Current Expenditure (1+2+3+4+5)	2217041
		8. Surplus on Current Account	255212

TABLE-21

**Capital Finance Account of Public Authorities Administration and Enterprises of
Uttarakhand Government for the year of 2015-16 (BE)**

Figures in INR Lakh

I. Expenditure	
Administration	
1. Capital Outlay	490474
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	112459
4.1 for Capital Formation	112459
4.2 for Others	
5. Total (1 to 4)	602933
Enterprises	
6. Capital Outlay	41362
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	41362
Total Expenditure (5 + 9)	644295
II. Receipts	
11. Surplus on Current Account	255212
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	388081
14.1 At Home	388081
14.2 From Abroad	0
15 Other Liabilities	-17371
15.1 Net Extra Budgetary Borrowing	-10273
15.2 less Net Purchase of Financial Assets	7098
16. Total Receipts (11 to 15)	625922

TABLE-22**Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2015-16 (BE)****States: Uttaranchal (BE)****Year: 2015-2016**

Item	Salary	Pension	Others	IC	CFC	Output
1. Total	824041	211541	75286	280179		1391047
2. Construction (Repaire & Maintenance)	38804	9961	3697	6933		59395
3. Water Supply	0	0	0	0		0
4. Other Services	487027	125025	24196	20165	0	656413
l. (a) Education (3.2)	417922	107285	19725	14670		559602
(b) Medical & Public Health (4.2)	69105	17740	4471	5495		96811
(c) Sanitaion	0	0	0	0		0
5. Sub Total (2 to 4)	525831	134986	27893	27098	0	715808
6. Public Administration & Defence (1-5)	298210	76555	47393	253081	0	675239

TABLE-23

Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2015-16 (BE)

Figures in INR Lakh

State: Uttaranchal(BE)													Year: 2015-2016			
Figures in Rs. Lacs																
Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	30520	6961	42154	141	4455	0	0	820	10	0	0	47580	25662	-21918	21918
	2406	30520	6961	42154	141	4455	0	0	820	10	0	0	47580	25662	-21918	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	88	20	112	12	2	0	0	0	0	0	0	126	20	-106	106
Manufacturing	Total	719	164	929	8	441	0	0	6	0	0	0	1384	4	-1380	1380
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	719	164	929	8	441	0	0	6	0	0	0	1384	0	-1384	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	4	4	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	29351	6694	38753	162	4140	0	0	2520	12	0	0	45587	1075	-44512	44512
	2700	27141	6190	35902	152	535	0	0	7	2	0	0	36598	26	-36572	
	2701	0	0	0	0	5	0	0	1043	0	0	0	1048	549	-499	
	2702	2210	504	2851	10	3600	0	0	1470	10	0	0	7941	500	-7441	
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		60678	13839	81948	323	9038	0	0	3346	22	0	0	94677	26761	-67916	67916

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2015-16 (BE)****Figures in INR
Lakh**

State: Uttaranchal (BE)	Year: 2015-2016
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Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	38753	162	4140	0	0	2520	12	0	0	0	1075	44512	45587	38927	38927
2. Forests	42154	141	4455	0	0	820	10	0	0	0	25662	21918	47580	42305	42305
3. Manufacturing	929	8	441	0	0	6	0	0	0	0	4	1380	1384	937	937
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	112	12	2	0	0	0	0	0	0	0	20	106	126	124	124
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	81948	323	9038	0	0	3346	22	0	0	0	26761	67916	94677	82293	82293

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2015-16 (BE)

Figures in INR Lakh

Sl.No.	Item	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	457532	19777	3368	480677
P1	Dwelling	0	0		30854	0	30	30884
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	426678	19777	3338	449793
P2.1	Non-Residential Building	0	0		161785	19736	3310	184831
P2.2	Other Structures	0	0		45877	41	28	45946
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		219016	0	0	219016
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	557	4929	2552	1699	9737
P3.1	Transport Equipment	0	0		323	10	10	343
P3.2	ICT Equipment	0	0	7	1283	187	51	1528
P3.3	Other Machinery and Equipment	0	0	550	3323	2355	1638	7866
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	28	28	4	60
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation				0			
P7.3	Computer Software and Databases	0	0	0	28	28	4	60
P7.4	Entertainment, Literary of Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	557	462489	22357	5071	490474
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	557	462489	22357	5071	490474

TABLE-26
Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2015-16 (BE)

		Figures in INR Lakh												Total
		Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	
(I)	Construction (P1+P2)	35472	1126	2	0	0	0	0	0	0	100	0	0	36700
P1	Dwelling	0	0	0		0	0		0	0	0	0		0
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	35472	1126	2	0	0	0	0	0	0	100	0	0	36700
P2.1	Non-Residential Building	0	15	0		0	0		0	0	0	0		15
P2.2	Other Structures	35472	1111	2		0	0		0	0	100	0		36685
P2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
P2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	25	111	26	0	0	0	0	0	0	4500	0	0	4662
P3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
P3.2	ICT Equipment	8	18	1		0	0		0	0	0	0		27
P3.3	Other Machinery and Equipment	17	93	25		0	0		0	0	4500	0		4635
P4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.1	Research and Development	0	0	0		0	0		0	0	0	0		0
P7.2	Mineral Exploration and Evaluation													0
P7.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
P7.4	Entertainment, Literary of Artistic Originals													0
P7.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
Total New Outlay		35497	1237	28	0	0	0	0	0	0	4600	0	0	41362
Net Purchase of Second Hand Assets		0	0	0		0	0		0	0	0	0		0
Change in Stocks		0	0	0		0	0		0	0	0	0		0
Gross Capital Formation		35497	1237	28	0	0	0	0	0	0	4600	0	0	41362

TABLE-27(A)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2015-16 (BE)

Figures in INR Lakh

Purpose Code	Purpose Claffification	Economic Classification												
		Current Expenditure									Capital Exp			
		Consumption Expenditure						Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.	Buildings			Roads	Other Construction	
Buildings	Other Construction			Roads										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	GENERAL PUBLIC SERVICES	286890	108749	1365	46	0	104663	6201	0	507914	13051	0	235	
1.1	Gen. Admn., Public Order & Safety	286890	108631	1365	46	0	104663	4618	0	506213	13051	0	235	
1.1.1	Public Order & Safety	153722	9319	316	21	0	0	285	0	163663	4319	0	151	
1.1.2	Planning & Statistical Activities	2581	56027	0	0	0	0	960	0	59568	0	0	0	
1.1.3	Gen Admn. E.A.PO&S n.e.c	130587	43285	1049	25	0	104663	3373	0	282982	8732	0	84	
1.2	General Research	0	118	0	0	0	0	1583	0	1701	0	0	0	
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0	
3	EDUCATION	557370	11475	718	116	0	0	95364	0	665043	19736	0	46	
3.1	Admn/Regulation/Research	12438	1865	8	19	0	0	1833	0	16163	0	0	5	
3.2	Educational Services	544932	9610	710	97	0	0	93531	0	648880	19736	0	41	
4	HEALTH	120241	5611	251	20	0	0	39537	0	165660	3358	0	31	
4.1	Admn/Regulation/Research	28925	4104	65	6	0	0	0	0	33100	18	0	3	
4.2	Health Services	91316	1507	186	14	0	0	39537	0	132560	3340	0	28	
5	SOCIAL SEC/WEL SERVICES	34155	40104	0	8	0	0	42660	502	117429	6677	0	20	
6	HOUSING/COMMUNITY AMENITIES	32532	25362	0	11	0	9978	9950	92	77925	90378	48179	100	
7	CULTRL, RECREN, RELIG SERVICES	5020	1978	142	32	0	2663	10215	2635	22685	22385	0	60	
8	ECONOMICS SERVICES	74559	16078	100	858	5506	0	55404	36054	188559	3496	109167	13554	
8.1	Gen. Admn., Public Order & Safety	12789	4868	100	11	0	0	3	0	17771	1241	0	6	
8.2	Agriculture, Forestry and Fishing	47699	14018	0	842	0	0	47621	7104	117284	364	257	13086	
8.3	Mining, Mfg. & Construction	3993	890	0	3	0	0	761	300	5947	0	0	302	
8.4	Electricity, Gas, Steam	14	-3999	0	0	0	0	374	250	-3361	531	0	0	
8.5	Water Supply	0	-400	0	0	0	0	3628	0	3228	0	0	0	
8.6	Transport & Communication	3027	487	0	1	5506	0	1600	0	10621	1360	108910	160	
8.7	Other Economic Services	7037	214	0	1	0	0	1417	28400	37069	0	0	0	
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	
10	Releif on Calamities	101	43106	0	400	0	0	0	0	43607	56634	61670	31900	
	Total	1110868	252463	2576	1491	5506	117304	259331	39283	1788822	215715	219016	45946	

N.B: Figure under the column (10) of subsidy against purpose code 8.2 includes imputed subsidy

TABLE-27(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2015-16 (BE)

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															Total Capital Expenditure (Current +Capital)
	Capital Formation										Capital Trasfer		Advanceto Local Bodes	Advance to Non Government	Total Capital Expenditure	
	Outlay (New)						Net Purchase of Assest									
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets				To Local Bodies	To Others				
Second Hand Assests							Land	Change in Stock	Financial Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	316	893	28	0	0	0	0	0	0	0	0	0	0	14523	522437
1.1	0	316	893	28	0	0	0	0	0	0	0	0	0	0	14523	520736
1.1.1	0	58	586	10	0	0	0	0	0	0	0	0		0	5124	168787
1.1.2	0	0	4	0	0	0	0	0	0	0	0	0		0	4	59572
1.1.3	0	258	303	18	0	0	0	0	0	0	0	0		0	9395	292377
1.2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	1701
2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
3	0	10	2378	28	0	0	0	0	0	0	0	23687	0	0	45885	710928
3.1	0	0	23	0	0	0	0	0	0	0	0	0		0	28	16191
3.2	0	10	2355	28	0	0	0	0	0	0	0	23687		0	45857	694737
4	0	10	1712	4	0	0	0	0	0	0	0	50	0	0	5165	170825
4.1	0	0	74	0	0	0	0	0	0	0	0	0		0	95	33195
4.2	0	10	1638	4	0	0	0	0	0	0	0	50		0	5070	137630
5	0	0	130	0	0	0	0	0	0	91	0	300		1	7219	124648
6	0	0	24	0	0	0	0	0	0	0	965	44237		356	184239	262164
7	0	0	27	0	0	0	0	0	0	0	0	300		0	22772	45457
8	0	7	2702	0	0	0	0	0	0	7007	0	43885	0	20479	200297	388856
8.1	0	0	1052	0	0	0	0	0	0	0	0	0		0	2299	20070
8.2	0	7	322	0	0	0	0	0	0	0	0	1300		100	15436	132720
8.3	0	0	770	0	0	0	0	0	0	0	0	1000		2	2074	8021
8.4	0	0	0	0	0	0	0	0	0	6607	0	100		19797	27035	23674
8.5	0	0	0	0	0	0	0	0	0	0	0	41445		0	41445	44673
8.6	0	0	551	0	0	0	0	0	0	0	0	0		110	111091	121712
8.7	0	0	7	0	0	0	0	0	0	400	0	40		470	917	37986
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0		0	0	0	0		0	150204	193811
	0	343	7866	60	0	0	0	0	0	7098	965	112459	0	20836	630304	2419126

ANNEXURES

Abbreviations code for Economic Classification of Budget Documents (Base Year 2011-12)

S. No.	SNA Description	Economic Code	Definition
	Receipts		
1	Capital Transfers	Captng	Capital transfers, Non-government/ Individuals
2	Commercial Receipts	Cr	Commercial Receipt
3	Current Transfers	Tc	Transfers, Central Governments
4		Ts	Transfers, State Governments
5		Tl	Transfers, Local Authorities
6		Tn	Transfers, Non Profit Institutions
7		Tf	Transfers, Foreign Governments
8	Other Receipts	F	Withdrawal from Funds
9		Txo	Taxes on Income and Wealth
10		Txn	Production Tax
11		Txt	Product Tax
12		Id	Import Duty
13		Ed	Export Duty
14		Mr	Fees and Miscellaneous Receipts
15		Ssh	Sale, Second Hand Assets
16		Sl	Sale, Land
17		Sfa	Sale, Financial Assets
19	Pension Receipts	Pn	Pension Contribution
20	Property Income	Into	Interests, Non-Government Bodies
21		Intf	Interest, Foreign Government/ Organisations
22		Intc	Interest, Central Government
23		Ints	Interests, State Government
24		Intl	Interest, Local Bodies
25		Pr	Property Receipts
26	Receipts of Goods and Services	G	Sale of Goods and Services
	Expenditure		
27	Advances	Ang	Advances, Non-government Organisations
28		Af	Advances, Foreign Countries/

			Organisations
29		Al	Advances, Local Authorities
30	Capital Transfers	Capti	Capital Transfers to Individuals
31		Captp	Capital Transfers to Private Institutions
32		Capta	Capital Transfers to Autonomous Bodies
33		Captst	Capital Transfers to State Government
34		Captl	Capital Transfers to Local Authorities
35		Captf	Capital Transfers to Foreign Countries/ Organisations
36	Compensation of Employees	S	Salaries
37		W	Wages
38		A	Allowances
39		Bcs	Social (Cash) Benefits
40		Bco	Others (Cash) Benefits
41		Bk	Benefits in kind
42		P1	Pension Payments
43		P2	Employers' Contribution to Pension fund
44	Current Transfers	Ti	Transfers to Individuals
45		Tp	Transfers to Private Institutions
46		Ta	Transfers to Autonomous Bodies
47		Tk	Transfers in kind
48		Tc	Transfer to Centre
49		Ts	Transfer to State
50		Tl	Transfer to Local Bodies
51		Tf	Transfer to Foreign
52	Financial Assets	Pfa	Purchase of Financial Assets
53	Gross Capital Formation	Psh	Purchase of Second Hand Assets
54		Pl	Purchase of Land
55		Stof	Change in stock of Food
56		Stoi	Change in stock of Inventory
57	Gross Fixed Capital Formation	BoR	Expenditure on Construction of Dwellings
58		BonR	Expenditure on Construction of non- residential Buildings
59		Ro	Expenditure on Construction of Road
60		Co	Expenditure on Construction of Other Capital
61		LI	Land Improvement
62		Tro	Expenditure on Purchase of Transport
63		Mo	Expenditure on Purchase of Machinery
64		ICT	Expenditure on Purchase of ICT

			equipments
65		So	Expenditure on Purchase of Software
66		Cao	Expenditure on acquiring Cultivated Assets
67		Aso	Expenditure on acquiring Animal Stock
68		OIPP	Other Intellectual Property Products
69		RnD	Research and Development
70	Intermediate Consumption	G	Purchase of Goods & Services
71		Bm	Maintenance of Buildings
72		Rm	Maintenance of Roads
73		Cm	Maintenance of Other Construction
74	Property Income	Intl	Interest to Local Authorities
75		Into	Interests to Non-Government Bodies
76		Intf	Interest to Foreign Government/ Organisations
77		Intc	Interest to Central Government
78		Ints	Interest to State Governments
79	Subsidies	Subt	Product Subsidy
80		Subn	Production Subsidy
81		Caps	Capitalised Compensation of Employees
82		Dcaps	Capitalised Compensation of Employees of DCU
83	Fund	F	Fund

DEFINITIONS OF THE ITEMS IN ECONOMIC CLASSIFICATION

1. Income from Property and Entrepreneurship: This flow records the income receivable by the State Government from departmental commercial undertaking as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

2. Direct Taxes: Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.

- Corporate tax
- Taxes on income other than Corporation tax (e.g. Income Tax)
- Hotels receipts tax
- Other taxes on income and expenditure (e.g. Profession Tax)
- Land Revenue
- Estate Duty
- Taxes on wealth
- Gift tax

3. Indirect taxes: Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative device for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.

- Stamps & Registration fees
- Customs
- Union & State Excise
- Sale Tax/Value Added Tax
- Service Tax
- Taxes on Vehicles
- Taxes on goods & passengers
- Taxes and duties on electricity
- Entertainment tax
- Foreign Travel Tax
- Fees under factories & Mines acts
- Import & Export license application
- Patent fees
- Registration of trademarks fees
- Registration of Joint Stock companies
- Fees for stamping weights & measures.

As per the SNA 2008 taxes and subsidies are to be classified under production tax and product tax. Similarly subsidies are to be classified under production subsidies and product subsidies.

4. Miscellaneous receipts: These receipts are in the nature of fees, fines and forfeitures.

5. Revenue Transfer: Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.

6. Compensation of Employees: This item comprises the remunerations of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.

6.1 Salary, Wages & Allowance: This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

6.2 Pension: This includes pension payments to governments employees as well as employer's contribution to the Pension Fund.

6.3 Benefits: Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel etc. Leave encashment, gratuity payments, contributions to provident fund, leave travel

concession, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

7. Goods and Services: This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

8. Maintenance: are the expenses towards maintenance of buildings, roads, machinery etc.

9. Benefits: expenditure on social benefits viz. medical and education e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law paid govt. employees: Other benefits (Leave Travel Concessions) in cash; The items like Compassionate allowances, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g. cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.

10. Interest: Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

11. Subsidies: Subsidies include all grants on current account, which entrepreneurs receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants, are additions to the income of the producers from current production. The grants, may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in

production, or the manner in which production is organized and carried on. **Subsidies are to be classified under product subsidy and production subsidy as per SNA-2008.**

Transfers by the public authorities to private industries for investment purpose or to cover destruction, damage and other losses in capital and working assets are classed as capital transfers rather than as subsidies. Current grants made to private non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general government, depending on the circumstances and conditions of a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstance subsidies include the grants made by government to public corporation in the compensation subsidies include the grants made by government to public corporation in the compensation for losses i.e. Negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigations, electricity & village & small industries etc, are to be treated as imputed subsidies.

12. Current Transfers: Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, State Government and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.

13. Capital Transfers: Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.

14. Saving on Current Account: is derived as the balancing item on the current account of government administration i.e. Surplus of current receipts over current expenditure.

15. Gross Fixed Capital Formation: represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also includes renewals and replacements as well. The gross fixed capital formation has been classified into.

15.1 Buildings: Buildings include all expenditure on new construction of dwelling and non dwelling and major alternations to residential and non-residential buildings during the year. It includes constructions costs of the buildings together with cost of external and internal fixtures during the year.

15.2 Other construction: include expenditure works on power and irrigations projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.

15.3 Roads & Bridges: Expenditure on construction of roads and bridges is considered.

15.4 Other Capital Outlay: This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.

15.5 Transport Equipment: includes expenditure incurred on the purchases of various equipments such as buses, jeeps, trucks, tractors for road haulage.

15.6 Machinery: includes expenditure incurred on the purchase of various machinery such as power generating machinery, agriculture machinery and implements, machinery and equipments and instruments used by professional

men. Intellectual property products like research and development, mineral exploration also comes under this head. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

15.7 Information & Communication Technology and Software: This includes all the ICT equipments & software purchased or generated within the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

15.8 Cultivated Assets: included plantations, orchards and other cash crops having life for more than a year.

15.9 Animal Stock: This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.

16. Change in Stock: represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizer etc and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales/withdrawals during the year, as given in the detailed demands for grants, are taken as change in stock.

17. Loans & Advances: being given to provincial local governments, foreign countries/ organizations, governments.

18. Receipts on Capital account: This part deals with the financing of the capital formation and the sources for the same are described here under:-

- a. **Savings:** The savings on current account is directly taken from Income and Outlay Account.

- b. *Net Borrowings:*** Items like internal debt, small savings, provident fund etc. are included here.
- c. *Other Liabilities:*** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, interstate debt settlements, contingency fund, deposits and advances, suspense remittance and cash balance etc. Besides like famine relief fund, road fund etc. maintained by state Govt. are also covered here.

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz.

- (i)** Expenditure on administrative work related to various purpose categories like education, health, defense, agriculture, industries etc.
- (ii)** Expenditure on general administration of the government as a whole like department of personnel, administration reforms, external affairs, police, jails, etc.

Both types of administrative or secretariat are given in the budget. For our purpose, the expenditures related to type (II) are shown under the general administration and those related to type (i) are shown under the related purpose categories. It might be pointed out that expenditure on administration for some states is not available for each department separately. In such cases, it was found difficult to allocate them to appropriate purpose categories. Under the circumstances, an attempt was made to split the expenditure by purpose categories on the basis of proportion obtained from the adjoining states.

Expenditure on education can be split into three groups:

- a) General education provided in schools, colleges, universities, centers of higher research & learning and other institutions providing specialized trainings.
- b) In-service training or on the job training for the employees deputed by any organization or office.
- c) Apprenticeship or similar other training in specialized fields organized for persons with the object of fixing them in employment on the basis of the performance in the training.

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into purpose categories in accordance with the character of the body organizing.

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads “Health” etc. The educational activities which are integral part of other services are, however, grouped along with respective services. Thus, expenditure relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc, grouped

under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the “recreational services”. Expenditure in regard to physical training in the educational institutions are however, grouped under education.

Hospital and dispensaries are grouped under category “health” but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under “education” rather than “health”. Expenditure incurred on registration of births, deaths diseases etc, are considered as expenditure on health research and, therefore, classified under “health”. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditure relating to account heads “Rural Development”, “Community Development”, “National Extension Services”, etc, have been broken, to the extent possible, on the basis of information provided in the budget. The over headed expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category “education” hospital building under “health” and general government office building under “general government services”. If an office building is constructed for a definite purpose, say for defense headquarters, University Grants Commission, National Museum, etc, then they are classified under relevant purpose category and not under general government services. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category “housing and community amenities” irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

Cooperation in general is classified under the category “Other Economic Services”. But expenditure for cooperative societies serving particular economic activity is classified under that category. All India Radio is classified as recreational and culture services. However, the expenditure relating to the news division of All India Radio has been separated out and grouped under “General government services”.

Expenditures incurred on publicly relates to various purposes like family planning, improved agricultural products, tourism, etc. Thus, the expenditures are put under various purpose categories according to the nature of the services. But expenditures incurred in regard to Press Information Bureau and Directorate of Information and Publicity, which

serve all the departments of the government, are classified under “general government services”.

Refugees relief is a typical item and has been grouped under the category relief operation along with famine relief, flood relief, drought relief etc. Expenditures under this head are also meant for some specific types of services such as medical, housing, education etc. Such expenditures are attributed to specific purposes for which they are spent. Those, which cannot be attributed to specific purposes, are classified under relief operation.

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order & Safety: Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, judicial system viz. : expenditure on Ministry of Law, Law courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, border and coast guards.

1.1.2 Planning & Statistical Activities: Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.: Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Offices serving the government as a whole viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e, Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office

serving all the departments (i.e. DGS7D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. Of Information and Publicity) Central Motor Vehicles pool etc.

Permanent and ad-hoc commission, on behalf of General Administration viz; expenditure on Pay commission, Inter-State water disputes, etc.

Foreign policy viz; expenditure of External affairs and its offices abroad including libraries and attached cells/ units located in foreign countries. Aid to Foreign countries and U.N. bodies viz; all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organization. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

1.2 General Research: Institutions and organizations engaged in basic and general research and promotions such research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens) archaeological departments, National Archives (but excluding archaeological garden), Standing Commission for Scientific and Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller foundations, etc.

2. Civil Defence/ Defence: Central administration and research in connection with activities carried on for defense purposes namely, expenditure on Ministry of Defense, Defense Science Organization, Defense production units.

Military viz; all types of expenditures for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc.

Civil Defense viz training of civil defense personnel and expenditure on Home Guards.

Military aid to other countries i.e., expenditure for providing military aid to other countries, military alliances, contribution to international military organizations or groups.

3. Education Affairs and Services: Each of the categories (3.1 or 3.2) are sub-divided into the following four minor groups and they are self explanatory.

3.1 Administration, regulation and research: Administration of Ministries or central departments of education i.e., expenditure of the Department of education, directorate of education etc.

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e, expenditure on Board of Higher Secondary Education, University Grants Commission.

Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c

3.2 Schools, Universities & Institutions including subsidiary services: Educational services i.e. all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/schools, engineering colleges, art schools/ colleges, art schools / colleges, music colleges and school etc. This includes all expenditure on education for backward classes, adult education, education for displaced persons, non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities, development of Sanskrit education, Central Institute of Fisheries Education Marine Engineering training school etc. are also included. Expenditure on custodian type school for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded and classified as cultural services (class-7).

Scholarships for education and research i.e. all types of scholarships for study in schools, colleges, universities or for research in any subject in India or abroad including payment of maintenance allowances for students doing research or study. (This does not include maintenance allowance for in service trainees).

Loans or grants for education i.e grants to Universities, colleges, schools, educational institutions or to individuals.

Subsidiary educational services i.e expenditure for mid-day meals for students, free transport to attend schools, colleges etc. or free supply of test books or any other facilities to attract attendance in schools.

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c

4. Health Affairs and Services: Each of the categories (4.1 or 4.2) are sub-divided into the following five minor groups and they are self explanatory.

4.1 Administration, Regulation and Research: Administration of Ministries and central departments for health i.e. expenditure of Departments of Health.

Administration of national health schemes i.e., expenditure for medical insurance schemes.

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central Drug Laboratory, etc.

Medical, dental and health research i.e expenditure on and grants to research institutes like All India Institute of Medical Sciences, National Institute of Communicable diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

Registration of information on vital events, disease i.e. expenditure for registration of births and deaths, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, clinic and other health services: Hospital and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provision of appliances, cost of construction and maintenance of hospital, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

Medical and health schemes i.e. expenditure on drugs and appliances of National Health Scheme or programme for immunization, vaccination- and other expenditure for eradication of epidemic disease like Malaria Central Programming Filaria Control Programme etc.

Loans and grants for medical or health purpose to private hospitals, clinics, health centers, other bodies and individual doctors.

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs and Services

5.1 Social welfare services include: Administration i.e. expenditure of Department of Social Welfare, Department of Family Planning etc.

Public relief i.e. expenditure on civil supply or rationing systems, subsidies food scheme etc.

Child welfare services i.e. Expenditure for child and mother care, maternity benefits, child welfare clinics Institutions/homes for child and mother like maternity homes, orphanages etc.

Care of aged, disabled persons i.e. expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc. Family Welfare Services i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc, to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

5.2 Social Security Affairs and Services: Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation insurance schemes, state insurance schemes, grants to Life Insurance Corporation etc.

6. Housing and Community Amenities Affairs and Services

6.1 Housing and community services: Administration, regulation of standards and Promotion of activities and facilities in respect of housing and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Department of Community Development.

Housing and related slum clearance activities expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the government.

Town and country Planning i.e. all types of expenditure for planning and development of towns, colonies etc. This includes loans/grants to town and country planning, Organization, Delhi Development Authority, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

Community facilities i.e. expenditure on community development schemes (general and unspecific items), national extension schemes, local development works etc.

6.2 Sanitary affairs services: Urban and rural renewal and municipal amenities i.e. all types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning smoke regulation etc.

6.3 Housing and Community Amenities affairs and services n.e.c: Administration operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans programmes and budgets relating to Housing and Community Amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

7. Cultural, Recreational and Religious Affairs and Services

7.1 Art & Cultural Affairs Services: Administration and Central departments concerning with culture, recreation and religion i.e, expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children banks in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books opening of Hindi departments in colleges and

Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

7.2 Recreational and Sporting Services: Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V Programme, Songs and Drama Division, organization in film festival, grants/loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centers, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC. Physical education and sports.

7.3 Tourism affairs and services: Administration, supervision, inspection, operation or support of activities relating to Tourism, Development of Tourism, Grants, Loans or Subsidies to support activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museums etc.

7.4 Cultural, Recreational and Religious affairs and services n.e.c: Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not elsewhere classified (other than 7.1, 7.2 & 7.3)

8. Economic Affairs and Services

8.1 General administration, regulation and research includes: Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department

of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working condition of labour (unspecified or general).

General regulation and registration of business, i.e. expenditure on wage board, price control board, regulation of markets, shop's establishments, regulation and standardization of weights and measures etc.

Labour affairs of general character i.e. expenditure on employment exchanges including training centers for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection (unspecified or general) and regulation of working condition of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc. expenditure on labour arbitration boards, labour tribunals, etc.

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centers including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

8.2 Agriculture, Forestry, fishing and hunting: Administration regulation and research i.e. expenditure on Ministry of Food and Agriculture I.C.A.R.

Development of Agriculture, i.e. expenditure on Agricultural farms, implementation of improved method of agriculture practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agriculture price support schemes, expenditure on grow more food scheme. This also includes

expenditure on improvement of condition of agricultural laborer, development of jute, cotton, tea plantation, sericulture and other cash crops.

Development and use of soil, i.e. expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also includes consolidation on holding, flood control measures, settlement of land disputes.

Forests, i.e. expenditure on preservation of wild life, etc. forest fire protection services and hunting.

Livestock and animal husbandry, i.e. research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production, etc. (expenditure on manufacturing, grading and processing of wool, etc are excluded.

Fishing i.e. expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

8.3 Mining, Manufacturing and Construction: Administration, regulation and research, i.e. expenditure on Ministry of Industry, Ministry of Steel and Mines, ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil & Natural gas, Indian Standards Institute.

Mining i.e. expenditure for promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines including labour welfare activities.

Manufacturing i.e. expenditure for promotion, investment, grants, subsidies and other assistance for industrial development including village and small scale industries. This also includes Khadi Industries and marketing of Khadi and Village Industrial product.

Building and construction industries i.e. expenditure for promotion, development of building materials, etc.

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam: Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advances to bodies like State Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry.)

8.4.2 Atomic Energy: Administration and research, i.e expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes like Thumba Equatorial Rocket Launching Stations. Grants and donation to scientific societies and institutes.

8.4.3 Non- conventional Sources of Energy: Administration, supervision, inspection, operation or support of Non- conventional Sources of Energy viz., solar energy, wind energy etc.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

8.5 Drinking Water Supply: Expenditure on promotion, regulation, research investment grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of well in the rural areas for drinking purpose. (Tube well and other water resources for irrigation purposes are excluded).

8.6 Transportation and Communication

8.6.1 Road Transport Highways, roads, bridges and tunnels, i.e: expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car part and other type of parking places, terminal facilities for bus, trucks, etc. (Bridges, tunnel, car parks, highways etc, for which tolls are charged excluded).

8.6.2 Water Transport Waterways and other navigation, i.e: expenditure including assistance loans etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigation aids, construction, maintenance and operation of docks, harbors and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

8.6.3 Air transport and other communication, i.e: expenditure as investment, grant, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.

8.6.4 Transport & Communication n.e.c

8.7 Other Economic Services: Storage and warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that time).

Trade activity, i.e. expenditure for promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, trade Commissioner etc.

Cooperative activity, i.e. expenditure for promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure of office for registration and control of cooperative societies, development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

9. Environmental Protection

9.1 Waste Management: Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

9.2 Waste Water Management: Administration, supervision, inspection, operation or support of sewage systems and waste water management.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

9.3 Prevention and Control of Pollution: Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control.

Grants, loans or subsidies to support activities relating to pollution abatement and control.

9.4 Environmental Research & Education: Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection.

Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

9.5 Environmental Protection n.e.c: Administration, supervision, inspection, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation and statistics on environmental protection.

10. Other Services

10.1 Relief on calamities: Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health etc. incurred under these heads are excluded and classified under concerned categories).

Refugee relief and rehabilitation, i.e expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/loans to refugees for business etc.

10.2 Other Miscellaneous Services: Other outlays, not elsewhere classified i.e. expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc. Also include are the imputed banking charges at All – India level.

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