

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2017-18 (Actual), 2018-19 (Revised) & 2019-20 (Estimated)]



Government of Uttarakhand

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FOREWORD

It is indeed a matter of great pleasure that the Directorate of Economics & Statistics (DES), Department of Planning has come out with its 9th publication titled as "An Analysis of State Government Budget of Uttarakhand 2017-18 (Actual), 2018-19 (Revised) & 2019-20(Estimated)".

In the Budget document various entries are grouped broadly for affairs of each of the Department. However, this publication particularly contains detailed analysis of the Budget categorizing various budgeted entries according to their Economic and Purposive usages (Classifications). The Economic Classification refers to various items of the Income-Expenditure Account e.g. income, taxes, revenue receipts, compensation of employees, interest and subsidies etc. and Purposive Classification means incurring expenditure on various services, such as health, education, social security and welfare, environmental protection etc. Thus, an attempt in the publication has been made to prepare various economic accounts of the Administrative departments and Departmental Commercial Undertakings (DCUs) in this publication. The generated accounts are used in various state level aggregates.

Overall this is an interesting and a meaningful statistical exercise that provides insight into economics aspects of the Budget. I hope that policy administrators and decision makers would find the Budget Analysis contained in the publication quite useful.

I would like to place on record my appreciation for the sincere efforts of the Officers and the staff of the DES involved directly or indirectly in this exercise. I am thankful to Shri Sushil Kumar, Director & Dr Manoj Kumar Pant, Joint Director of the DES for making this publication possible.

Date: 18 AUG 2020

Place: Dehradun



(Manisha Panwar)

*Additional Chief Secretary(Planning)
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PREFACE

The present publication of the Directorate of Economics & Statistics (DES), Uttarakhand is entitled as “An Analysis of State Government Budget of Uttarakhand” It has been prepared as per the guidelines and revised methodology adopted/circulated by the National Accounts Division(NAD), Central Statistics Office(CSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

The Actual Expenditure for the year 2017-18 (AE), Revised Estimates for the 2018-19 (RE) & Budget Estimates for the year 2019-20 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings 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 which facilitates the financial administration in terms of proper utilization and generation of revenue resources. It generally gives detailed information of Receipts, Expenditure and other financial transactions during a financial year. It is basically a monetary plan that fixes the accountability of spending while achieving the preset goals and objective of the Government. However, it does not bring out the economic significance of budgetary transactions of the Government.

The Economic and Purpose classification has been done to bring out the economic significance of the State Government Budget. These classifications are combined together to assess the flow of budgetary transactions of particular economy in various purpose categories. Budget analysis need to be simultaneously corroborated with the analysis of local bodies & autonomous institution as in budget document funds allocated to these institutions are mainly registered as transferred entries in budget document.

The strenuous efforts put in by the officials of the Directorate of Economics & Statistics, Uttarakhand in analyzing the budget, data processing, preparation & publication of the report are highly appreciated. I would like to extend special thanks to my colleague Dr Manoj Kumar Pant, Joint Director.

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: 31 JULY 2020

Place: Dehradun


(Sushil Kumar)
Director, DES
Government of Uttarakhand

EXECUTIVE SUMMARY WITH ACKNOWLEDGEMENT

It is indeed a matter of great privilege introducing another publication of the series entitled as ‘An Analysis of State Government Budget of Uttarakhand’. This time Budget figures for the year 2017-18(Actual), 2018-19(Revised) & 2019-20 (Estimated) have been used. An attempt has been made in the document to perform statistical analysis of the budgetary transaction, and prepare various accounts for the Administrative Departments and Departmental Commercial undertakings (DCUs).

EXECUTIVE SUMMARY

This report is presented in three chapters and various Statistical Tables are included at the end of the document. Chapter-1 introduces to the concepts and objectives of the budget analysis along with steps involved in the process. Chapter-2 is devoted to the analysis of the State Government Budget for reference years. Chapter-3 focuses on major highlights of the analyzed budget. Further year wise detail accounts are provided & in end the methodology adopted to analyze the budget is provided in detail.

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2017-18 (Actual), 2018-19 (Revised) & 2019-20 (Estimated):

A. BUDGETARY RECEIPTS & OUTLAY

- The Gross Receipts have decreased from ₹ 9378272 lakh in 2017-18(AC) to ₹ 5082925 lakh in the year 2018-19(RE), thereby reporting a decrease to the tune of nearly 45.80% between these two successive years. This has happened more-or-less due to drastic changes in the figures of Receipts of Suspense & Miscellaneous. However, it has further increased to ₹ 7331679 lakh in the year 2019-20(BE), recording an increase of nearly 44.24% 2018-19(RE).

- Taxes and Revenue Grants from Government of India taken together accounted for more than 93% of revenue receipts during all the reference years.
- The Gross Expenditure/ Outlay have decreased from ₹ 9378270 lakh in 2017-18(AC) to ₹ 5082922 lakh in the year 2018-19(RE). Thus, reporting a decrease of about 45.80%. It is mainly due to decrease of 99.44% in Suspense & Miscellaneous account. In the year 2019-20(BE) the Gross Expenditure/Outlay increase to ₹ 7331676 lakh.
- Expenditure booked towards Suspense & Miscellaneous (48.24%), compensation of employees (17.47%), current transfers (5.62%), Deposits & Advances (4.27%), and new construction (4.39%) taken together has accounted for almost 80% of the Total Outlay during the year 2017-18(AC). This trend has changed in subsequent years as this figure has gone down to nearly 62% and 71% respectively for the years 2018-19(RE) and 2019-20(BE). The major shift is reported from Suspense & Miscellaneous account to Interest, Borrowing and Purchase of Goods and Services.

B. GROSS SAVINGS

Gross Savings of Administrative Departments depicts in negative forms of ₹ 167041 lakh in the year of 2017-18(AC), positive ₹ 80975 lakh in the year of 2018-19(RE) and ₹ 80008 in 2019-20(BE).

C. PROFIT /LOSS FROM DCUs

The account reveals that Imputed Subsidy balances the Current Receipts in comparison to Expenses. The Imputed Subsidy has decreased from ₹ 96298 lakh in 2017-18(AE) to ₹ 77164 lakh in 2018-19(RE); thereby reporting a decrease of 20%. However, it has increased to ₹ 92198 lakh in the 2019-20(BE). Thus, indicating increase of 20%. But, this has happened mainly due to a inward trend of the Commercial Receipts of the DCUs from ₹ 20970 lakh in year 2017-18(AE) to ₹ 38288 lakh in year 2018-

19(RE), and than ₹ 37585 lakh in year 2019-20(BE). The respective percentages of increase 82.58% in 2018-19(BE) and decrease 1.82% in 2019-20(BE).

D. PRODUCTION OF GOODS & SERVICES BY UTTARAKHAND GOVERNMENT

This account gives details pertaining to Government Final Consumption Expenditure. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the final Consumption Expenditure. The Salary & Wages are reported as ₹ 1529923 lakh which is 86.24% of the Total Consumption Expenditure of ₹ 1774019 lakh in 2017-18(AC). It is ₹ 1561418 lakh in 2018-19(RE) and is about 81.31% of Total Consumption Expenditure of ₹ 1920289 lakh . However, its figure for 2019-20(BE) is ₹ 1749457 lakh, which is 82.07% of Total Consumption Expenditure of ₹ 2131609 lakh.

E. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage-wise distribution of expenditure during 2017-18(AC) revealed that maximum expenditure out of total of ₹ 2951244 lakh has been incurred on Education Services 32.94% followed by General Public Services 23.64% and Economic Services 19.39% Similarly, the major percentage distribution of Expenditure of ₹ 3154052 lakh in 2018-19(RE) is in Education Services 33.03%, followed by General Public Services 24.13% and Economic Services 16.53%, This trend has continued in the year 2019-20(BE) where out of the total Expenditure of ₹ 3572105 lakh, Education, General public Services and Economic fetched 33.62% , 23.51% and 16.18% respectively .

F. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget estimates for 2019-20(BE), Gross Capital Formation has been estimated as ₹ 522358 lakh as compared to the amount of actual Gross Capital Formation of ₹ 490522 lakh & ₹ 446634 lakh in the years 2017-18(AE) & 2018-19(RE) respectively. The main source of Capital Formation has emerged from construction activity. The Gross Capital Formation from Construction is reported as ₹ 468231 lakh in 2017-18, ₹ 424578 lakh in 2018-19 & ₹ 467950 lakh in 2019-20.

NOTE: This Budget Analysis presents various state-level aggregates of the economy and it is limited to the contribution of government sector (Administrative Departments & Departmental Commercial Undertakings). However, funds transferred to the Local Bodies and Autonomous Institutions along with NDCU's also need to be analyzed so as to bring into account the total contribution of the government sector in the GSDP of the state. Though partially above units are covered yet detailed analysis still to be undertaken by the DES.

ACKNOWLEDGEMENT

This publication would have not emerged without the continuous motivation and support by the officials of the NAD-CSO. Various inputs received by the officials working in the State Income Estimation Unit of the DES during the Regional Workshops organized by the CSO have helped us in preparing this analysis/publication. We are, therefore, grateful to the officials of the NAD-CSO, MOSPI, Government of India.

A two-member team having Shri Maneesh Rana, Deputy Director as lead and Shri Atul Anand (Additional Statistics Officer) as member have worked hard in clarifying their concepts during

Regional Workshops. This publication is mainly an outcome of their hard-work, dedication and zeal to work on newer topics/ subjects.


I wish to express my gratitude and thanks to Shri Sushil Kumar, Director, DES for facilitating preparation of this document.

Lastly, I am personally thankful to Mr. Anand Bardhan, Principal Secretary & Major Yogendra Yadav, Additional Secretary (Planning) for the encouragement and inspiration that we keep receiving from their end. It is due to this driving force that DES could continue venturing the statistical analysis of this nature.

Though every care has been taken to ensure accuracy and correctness of the contents of this publication, yet in case readers come across any error or omissions, they may kindly bring the same to the notice of DES. Comments and suggestions from the users and valuable readers of the publication are always welcome.

Date: 29 JULY 2020

Place: Dehradun


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CONTENTS

Chapter	Title	Page No.
1.	An Overview of Analysis of State Government Budget	1-5
2.	Conceptual Framework	6-10
3.	An Analysis of State Government Budget	11-28
4.	Statistical Tables	29-58
	<u>Annexures</u>	
	A1-Abbreviations for Economics Classification of Budget Documents (Base Year 2005-06)	59-62
	A2- Major & Sub categorized for purpose classification	63-65
	A3- Things to be followed while assigning Economics & Purpose Codes	66-69
	A4- Methods of generation of Accounts	70-76
	A5- Methods of formulation of statements	77-83
	A6- Definitions of the items in economic classification	84-90
	A7- Illustration of Purpose Classification of some important items	91-93
	A8- Brief coverage under various purpose categories	94-105

LIST OF STATEMENTS

Statement No.	Title	Page No.
Statement A	Distribution of Total Budgetary Receipts	12
Statement B	Distribution of Total Expenditure/ Outlay	15
Statement C	Gross Saving of Administrative Departments	19
Statement D	Net Extra Budgetary Receipts (Borrowing/ Lending) of Administrative Department	20
Statement E	Distribution of Gross Input- Gross Output of DCUs	21
Statement F	Distribution of Gross/Output of Administrative Departments	23
Statement G	Purpose Classification of Budget Expenditure of Administrative Departments	24
Statement H	Gross Capital Formation (Administrative Departments & DCUs)	27

LIST OF FIGURES

Figure No.	Title	Page No.
Figure 1	Breakup of Revenue Receipts (AC) 2017-18	13
Figure 2	Breakup of Revenue Receipts (RE) 2018-19	13
Figure 3	Breakup of Revenue Receipts (BE) 2019-20	13
Figure 4	Breakup of Loan, Advances & Other Receipts 2017-18 (AC)	14
Figure 5	Breakup of Loan, Advances & Other Receipts 2018-19 (RE)	14
Figure 6	Breakup of Loan, Advances & Other Receipts 2019-20 (BE)	14
Figure 7	Break up of Budget Outlay 2017-18 (AC)	16
Figure 8	Break up of Budget Outlay 2018-19 (RE)	17
Figure 9	Break up of Budget Outlay 2019-20 (BE)	17
Figure 10	Budgetary Receipts & Outlay	18
Figure 11	Comparative Graph Showing Receipts, Expenditure & Gross Saving of Administrative Departments	19
Figure 12	Gross Output & Subsidy	22
Figure 13	Break up of Purpose Classification of Budget Expenditure 2017-18 (AC)	25
Figure 14	Break up of Purpose Classification of Budget Expenditure 2018-19 (RE)	25
Figure 15	Break up of Purpose Classification of Budget Expenditure 2019-20 (BE)	26
Figure 16	Gross Capital Formation of Uttarakhand Government	28

LIST OF TABLES

Table No.	Items	Page No.
Table 1	Borrowing account of Uttarakhand Government for year 2017-18 (AC)	29
Table 2	Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2017-18 (AC)	30
Table 3	Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2017-18 (AC)	31
Table 4	Estimates of Net Product from Public Administration of Uttarakhand Government for year 2017-18 (AC)	32
Table 5	Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2017-18 (AC)	33
Table 6	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2017-18 (AC)	34
Table 7	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2017-18 (AC)	35
Table 8	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2017-18 (AC)	36
Table 9A & 9B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2017-18 (AC)	37-38

Table 10	Borrowing Account of Uttarakhand Government for the year 2018-19 (RE)	39
Table 11	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2018-19 (RE)	40
Table 12	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2018-19 (RE)	41
Table 13	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2018-19 (RE)	42
Table 14	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2018-19 (RE)	43
Table 15	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2018-19 (RE)	44
Table 16	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2018-19 (RE)	45
Table 17	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2018-19 (RE)	46
Table 18 A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2018-19 (RE)	47-48
Table 19	Borrowing Account of Uttarakhand Government for the year of 2019-20 (BE)	49

Table 20	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2019-20 (BE)	50
Table 21	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2019-20 (BE)	51
Table 22	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2019-20 (BE)	52
Table 23	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2019-20 (BE)	53
Table 24	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2019-20 (BE)	54
Table 25	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2019-20 (BE)	55
Table 26	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2019-20 (BE)	56
Table 27A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2019-20 (BE)	57-58

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 plain 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 sector in various economic activity vis-à-vis GSDP of the state. However, the need for extensive analysis of the Budget is felt as this is one of the major components of Fiscal Variables, mentioned in '*20 Core Statistical activities*'. 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 through which the contribution of the public sector in various economic activities of the state is estimated. The estimate shares are thereby used for the Gross value added (GVA) estimation of that particular economic activity. The different sets of accounts thus formulated through this analysis reflect the different dimensions of government contribution. 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 various departments and for different programs. The Budget document as we know provide us the total receipt, revenue & capital expenses of the state under the different defined major function of the state. Through Budget analysis not only the contribution of public sector in the gross value added of the various industry is known, but also the total savings of the economy, total receipts & expenditure, compensation of employees, Gross capital formation, Gross fixed capital formation, Govt. intermediate consumption, property income, subsidies are known. The various departments are classified into two-Administrative department & Departmental enterprises.

Administrative Department:- Comprises of government department/ organization of the state whose functions is to produce & provide for the community public goods & services which cannot be conveniently or economically provided by the market. Ex: - Education; Health; Planning; Finance; Tourism etc. Administrative Departments are classified under General Government sector of the economy. Departmental enterprises (DE) also referred as Departmental commercial

undertakings (DCUs) are unincorporated enterprises owned, controlled and run directly by the public authority. These enterprises normally do not hold or manage financial assets and liabilities apart from their working balances & business accounts payables & receivables. There are included in public financial & non-financial institutions on the basis of their activity. Ex.: - irrigation; forest; manufacturing etc.

DOCUMENTS REQUIRED FOR BUDGET ANALYSIS

The government budget mainly comprises of the following documents:-

1. Annual Financial Statement (AFS)
2. Details of Revenue Receipt, Receipt from Public Debt/ Borrowings and Recovery of Loan and Advances
3. Details of Revenue and Capital Expenditure
4. Demands for grants.
5. Finance Account

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 sources of the government receipts. *Details of Revenue and Capital Expenditure* contains the current and capital expenditure, loans, subsidies and other types of 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.

STEPS INVOLVED IN BUDGET ANALYSIS

DES receives the Annual Financial Statement Details of Revenue and Capital Receipts and Details of Revenue and Capital Expenditure of the Budget estimated for reference year from the Finance Department every year.

1. Each entry under Actual, RE & BE against a major account head is marked with an appropriate abbreviation according to Economic & Purpose Classification code provided in Annexure-1 and Annexure-2
2. Economic codes (EC) are given based on the object head under which that particular expenditure is made.
3. Purpose codes (PC) are given based on the major head under which that particular expenditure is made. In certain cases, while assigning the purpose code sub-major head & minor head are also taken into consideration. Precautions to be taken while assigning economic & purpose code are listed in Annexure-3.
4. For an item, there may be more than one purpose code. In such a case, sub-totals of each item against a major head may be made by purpose and total of sub-totals should be equal to the total of all items against the major head.
5. This process is repeated for all receipts & expenditure.
6. The ratios may be applied on the items wherever necessary.

Note: - While doing budget analysis all items whether plan or non-plan; whether voted or charged are taken into account.

By having above classification, the classified data is entered in the software provided by the central statistical organization, GOI for budget analysis purpose & thereby generate following accounts for actual estimates, Revised estimates and Budgetary estimates to be used in state level estimates such as Gross State Domestic Product (GSDP); Gross Fixed Capital Formation (GFCF), Gross Savings etc. The detail method of generation of accounts after assigning EC & PC to each entry is provided in Annexure 4.

1. Borrowing account
2. Income & outlay Account
3. Capital Finance Account
4. Estimates of Net product from public Administration
5. Current Expenditure of Departmental Undertakings
6. Domestic Product by Industry of Origin and Factor Income(DCUs)
7. Capital Formation by type of asset and Industry of use(DCU)
8. Capital Formation by type of asset and Industry of use(Administration)
9. Economic Cum Purpose Classification of Administrative Units.

COVERAGE

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2017-18 (Actual Expenditure), 2018-19 (Revised Estimates) & 2019-20 (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. Chapter three provides the gist of the various accounts generated through use of software & implication on the economy. Statements cull out from the generated account provide the overall view of the economy in brief. Methods to formulate statements are provided in Annexure-5. Statistical Tables and further Annexures are given at the end of the publication to acquaint the reader with the technical terms used along with their definitions outlined by the National Account Division of the Central Statistics Office, Government of India. These Annexure also aim to provide the details of all the procedure adopted to formulate the accounts of the state & thus invite the intellectuals to provide their valuable feedback so as to further enhance this publication.

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2 CONCEPTUAL FRAME WORK

Budget analysis is carried out as per the latest methodology recommended by the Committee on National Accounts System, GOI. The various accounts generated through software after assigning economic & purpose code to each entry i.e. of receipt & expenditure are discussed in detail. This chapter focuses on all the generated accounts, which are as follows: -

BORROWING ACCOUNT OF THE GOVERNMENT

The borrowing account provides the complete picture of the government revenue & expenditure in that particular year. The borrowing account shows the total revenue and capital receipt on one side & revenue & capital expenditure on other side, similarly with the borrowing at Home & abroad, plus the extra budgetary receipts and adjustments. The total receipt of the government is equal to total expenditure of the government.

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

This account deals with the current revenue and expenditure of administrative departments. All the departments, other than those, which are commercial in nature, are considered as administrative departments. On the receipts (income) side, income from property, net interest received, tax revenue, product taxes, production taxes, fees and miscellaneous receipts and income received through transfer from other public authority i.e. Centre, state & local Bodies are taken into account. The expenditure of administrative departments includes expenditure on salaries & wages, pension, purchases of commodities and services, interest paid to public authorities & other, subsidies paid and current transfer to inter government & other units. Compensation of employees,

Net purchases of commodities & services along with transfer in kind & Consumptions of Fixed Capital Formation (CFC) constitutes the Government Final Consumption Expenditure (GFCF). This is the vital derivation, as it is needed to assess the contribution of government in the economy if we estimate the GSDP of the state through consumption approach. The time series data of income and outlay account of the government will reflect the change in share of the various components of government income & expenditure over the years. 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 DE or DCUs same items are taken into account to generate the capital finance account of the departmental enterprises. In respect of receipts it cover the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and other liabilities. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF GOVERNMENT SERVICES

The production Account of the administrative department is highly useful in estimating the gross value added of the administrative department. The account provided the output estimates which comprises of salary, pension, other expenses & intermediate consumption of the various administrative department. Through this

account the Gross Value Added of the administrative department is estimated. The economic activity wise contribution of water supply, Education, Medical & Public health, sanitation and public Administration is used for the GDP estimate of the state.

CURRENT EXPENDITURE ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS (DCUs) or DEPARTMENTAL ENTERPRISES (DEs)

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 is that they charge for goods and services they provide and are thus able to meet part of costs from their sale proceeds. Independent statutory corporations, authority 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
4. Electricity
5. Services Incidental to transport
6. Civil Aviation
7. Road transport
8. Water transport
9. Trade & Hotels
10. Other Services

In Uttarakhand we have DCUs related to irrigation, forest and manufacturing.

The current expenditure account provides the detail head wise expenditure made by the DEs over compensation of employees, intermediate consumption & operating surplus. The account also

provides the receipt made by the DEs in the year. When the total expenditure is subtracted from the total receipts we have the surplus amount. Since most of the DEs have more expenditure than receipt, the surplus is in negative most of the time. But the DEs continue to function due to aid provided by the government, hence the negative surplus is taken as positive & is called imputed subsidy. This imputed subsidy is used in the income outlay account of the administrative units.

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS (DCUs) or DEPARTMENTAL ENTERPRISES (DEs)

The production account provides the contribution of departmental enterprises in the Net Value Added (NVA) of the economy. NVA is estimated based on cost of production of the different economic activity. Hence the compensation of employees, other benefits, rent, interest and profit are included to estimate the NVA of the particular activity. It also provides the estimate of intermediate consumption (IC) & commercial receipt made by the DEs. The imputed subsidy is taken from the current expenditure account of the DEs.

CAPITAL FORMATION ACCOUNT OF DEs & ADMINISTRATIVE DEPARTMENT:-

The Gross Fixed Capital Formation (GFCF) account is a very significant indicator in terms of estimating the share of investment in capital good with respect to the total expenditure of the state. This account provides the contributions of the administrative & departmental enterprises in the Gross Fixed Capital Formation of the state. The account not only provides industry wise contribution but also the assets wise contribution in gross fixed capital formation. The assets wise classification is divided into four categories namely

1. Construction.
2. Machinery and Equipment.
3. Cultivated Biological resources.
4. Intellectual Property Products.

Each of above category is further classified and is self-explanatory in the respective table.

ECONOMIC & PURPOSE CLASSIFICATION ACCOUNT OF ADMINISTRATIVE UNITS: -

This final account present the expenditure made by the government as per its purpose & economic nature. The vertical classification is based on its purpose & the horizontal classification is based on its economic nature. The broad purpose classification are General Public Services, Defense, Education, Health, Social Security & welfare services, housing & community amenities, cultural recreation & religious services, Economic Services, Environmental & Relief on calamities. The table provides further provides the disaggregate data in the few categories of purpose classification. Similarly, the broad Economic Classification includes the compensation of employees, Net purchase of goods & services, repair & maintenance, current & capital transfer, subsidy, capital formation nature of expenditure, Net purchase of assets etc. Thus two classifications simultaneously provide the economic expenditure with respect to its purpose expenditure made by the various government administrative units.

3 An Analysis of State Government Budget

INTRODUCTION

A vital analysis of budget of government of Uttarakhand for the year 2017-18(AC), 2018-19(RE) & 2019-20(BE) has been done and its highlights are presented through this Chapter. It is essential to reflect that whenever reference is made to the year 2017-18 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2018-19 while for the year 2019-20 the figures are simply budget estimates (BE). In other words data of 2018-19 and 2019-20 are purely provisional and they will get finalized 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 92% of the total revenue receipts during the year 2017-18. 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 ₹ 2710458 lakh in 2017-18(AC) to ₹ 3475389 lakh in 2018-19(RE), reporting a growth of 28.22% and ₹ 3895549 lakh in the year of 2019-20(BE) reporting a growth of 12.09% respectively.

Statement- A: Distribution of Total Budgetary Receipts

S. No	ITEMS	2017-18	%	2018-19	%	2019-20	%
		A/C)	age	(RE)	age	(BE)	age
-1	-2	-3	-4	-5	-6	-7	-8
(A)	REVENUE RECEIPTS						
1	Taxes (Direct & Indirect)	1692094	62.43	1902870	54.75	2137732	54.88
2	Misc. Receipts & Fees	53292	1.97	386484	11.12	243793	6.26
3	Interest	8597	0.32	8670	0.25	7500	0.19
4	Property Receipts	66244	2.44	87826	2.53	95925	2.46
5	Revenue Grants From GOI	808955	29.85	823716	23.70	1108359	28.45
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	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	76479	2.82	109482	3.15	145878	3.74
10	Pension Receipts	4797	0.18	156341	4.50	156362	4.01
	Sub Total (A)	2710458	100	3475389	100	3895549	100
(B)	LOAN AND ADVANCES, OTHER RECEIPTS						
1	Borrowing at home	1518340	22.77	905413	56.32	1043220	30.36
2	Loan from Govt. of India/Public Debt	11436	0.17	20000	1.24	18000	0.52
3	Recovery of loan and advances	3351	0.05	3294	0.20	3394	0.10
4	Deposits and advances	472747	7.09	237779	14.79	317404	9.24
5	Reserve fund	23234	0.35	1210	0.08	1464	0.04
6	Suspense & miscellaneous	4604100	69.05	23400	1.46	1633147	47.53
7	Remittances	-116625	-1.75	284340	17.69	361432	10.52
8	Contingency fund	35466	0.53	15000	0.93	15000	0.44
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	115765	1.74	117100	7.28	43069	1.25
	Sub Total (B)	6667814	100	1607536	100	3436130	100
	Total Budgetary Receipts (A+B)	9378272		5082925		7331679	

Figure – 1: Breakup of Revenue Receipts 2017-18 (AC)

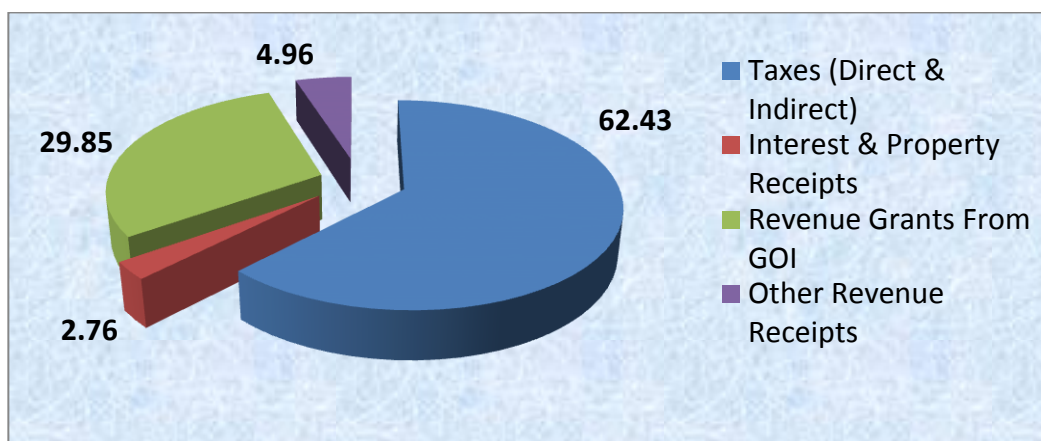


Figure – 2: Breakup of Revenue Receipts 2018-19 (RE)

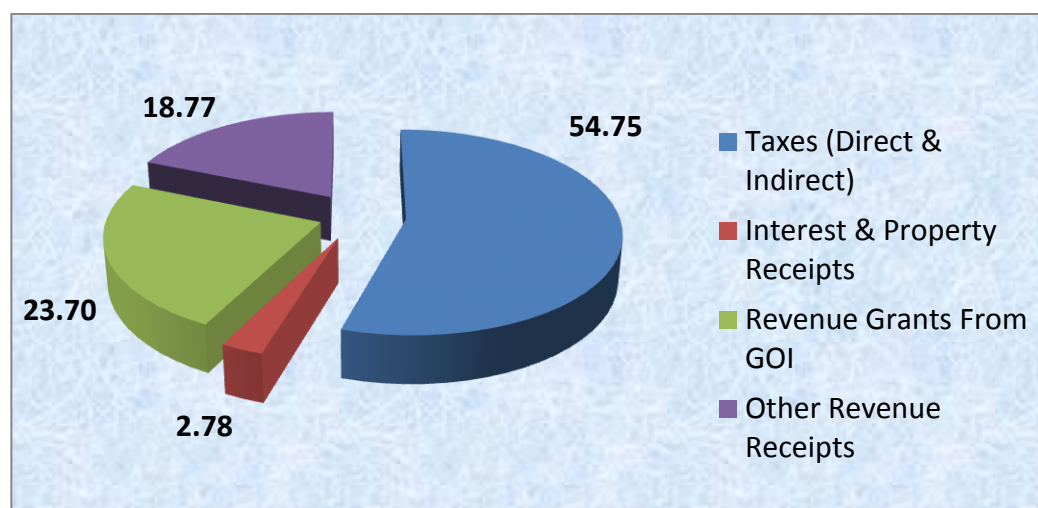


Figure – 3: Breakup of Revenue Receipts 2019-20 (BE)

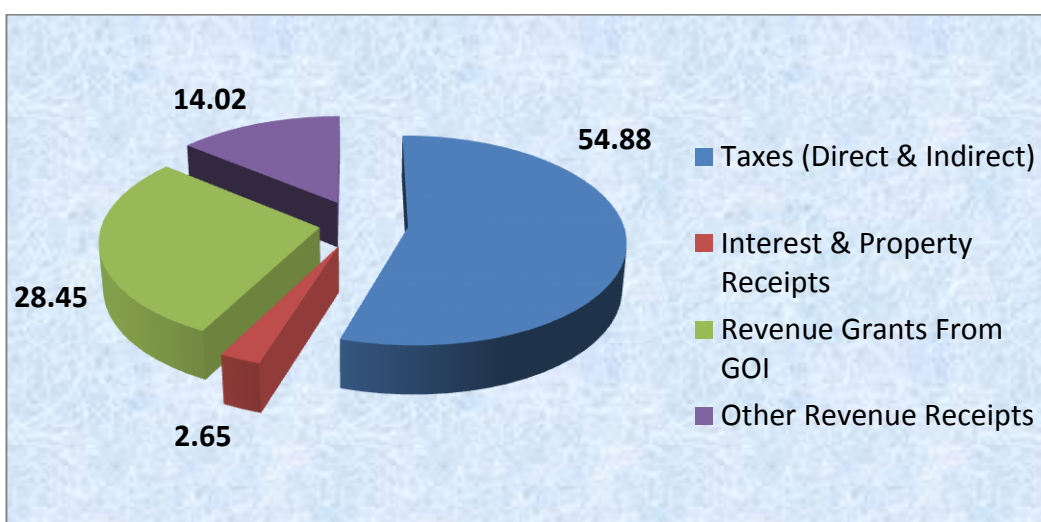


Figure – 4: Breakup of Loan, Advances & Other Receipts, 2017-18 (AC)

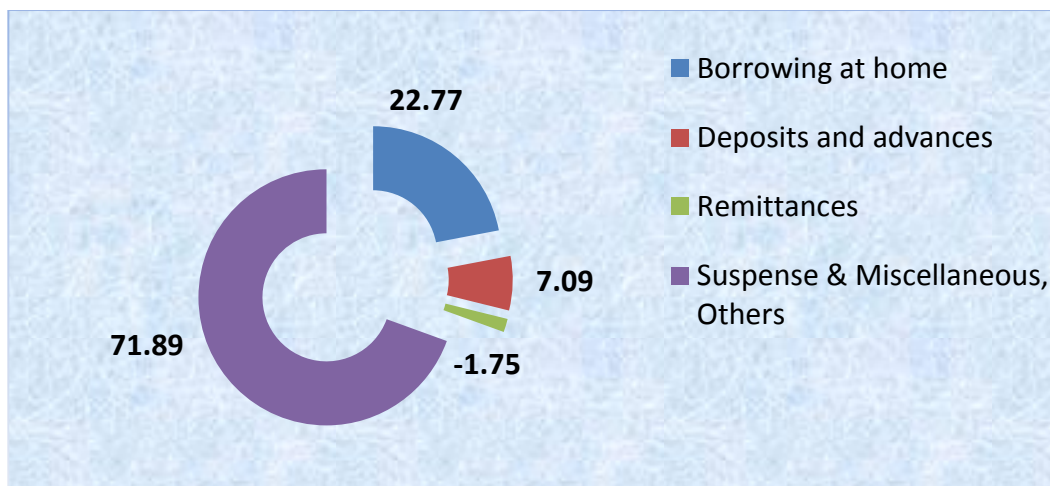


Figure – 5: Breakup of Loan, Advances & Other Receipts 2018-19 (RE)

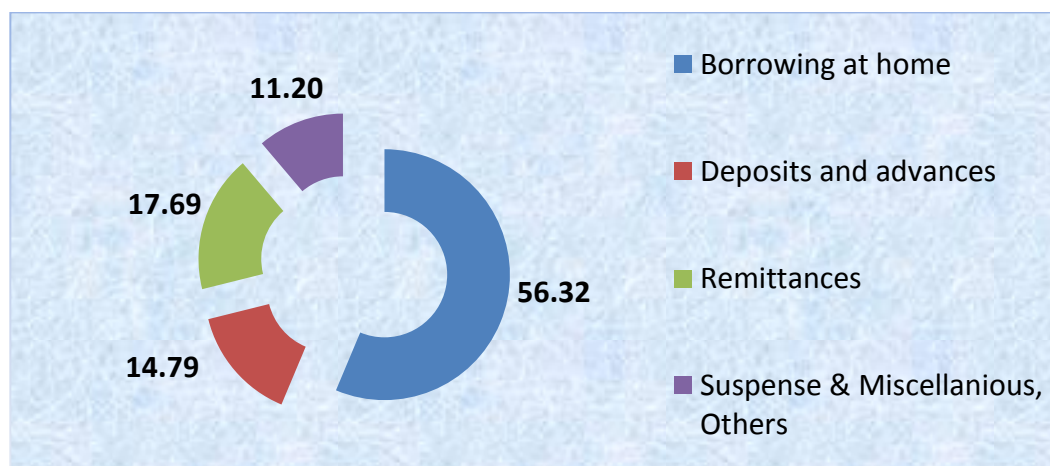
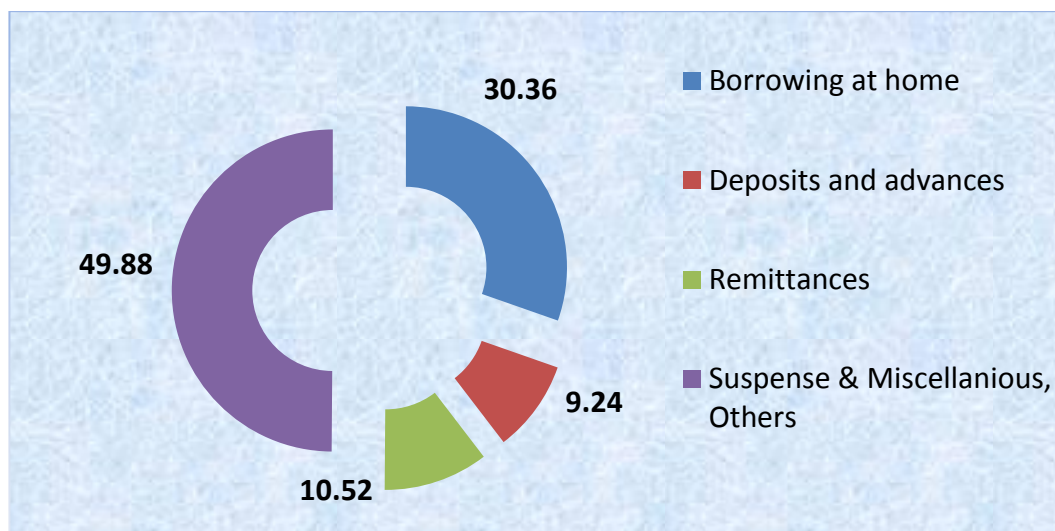


Figure – 6: Breakup of Loan, Advances & Other Receipts 2019-20 (BE)



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

S. No	ITEMS	2017-18 (AC)	%	2018-19 (RE)	%	2019-20 (BE)	%
			age		age		age
-1	-2	-3	-4	-5	-6	-7	-8
1	Compensation of Employees	1638488	17.47	1814763	35.70	2010401	27.42
2	Purchase of Goods & Services including Maintenance	309320	3.30	444379	8.74	510259	6.96
3	Current Transfer including Subsidy	527077	5.62	640655	12.60	752675	10.27
4	Transfer in kind	3885	0.04	4135	0.08	5387	0.07
5	Construction	411677	4.39	435184	8.56	505595	6.90
6	Machinery & Equipment including Transport, Software & Cultivated assets	7268	0.08	11450	0.23	15413	0.21
7	Purchase of Physical Assets	80	0.00	104	0.00	400	0.01
8	Purchase of Financial Assets	8747	0.09	16108	0.32	19861	0.27
9	Capital Transfer	108277	1.15	118007	2.32	158154	2.16
10	Change in Stock	71577	0.76	0	0.00	1350	0.02
11	Interest	398729	4.25	490482	9.65	533219	7.27
12	Borrowing at home	883262	9.42	377889	7.43	358603	4.89
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	48150	0.51	42619	0.84	40000	0.55
15	Reserve Funds	12727	0.14	1219	0.02	1475	0.02
16	Deposits & Advances	400879	4.27	261695	5.15	317862	4.34
17	Suspense & Miscellaneous	4524494	48.24	23439	0.46	1632872	22.27
18	Remittances	-119762	-1.28	299493	5.89	361377	4.93
19	Fund Revenue Account	14579	0.16	31010	0.61	37760	0.52
20	Loan & Advances by State Govt	7684	0.08	21611	0.43	28281	0.39
21	Repayment of Loan to GOI	4032	0.04	5611	0.11	6111	0.08
22	Cash Balance	117100	1.25	43069	0.85	34621	0.47
	Total Expenditure/Outlay	9378270	100	5082922	100	7331676	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 2017-18 (Actual), 2018-19 (Revised) and 2019-20 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2017-18(AC) expenditure of ₹ 9378270 lakh has been incurred which has declined in the succeeding year to ₹ 5082922 lakh and ₹ 7331676 lakh, showing a major decline of 45.80% and then increase of 44.24% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2017-18(AC) the major expenditure on aforesaid account is ₹ 4524494 lakh which has declined to ₹ 23439 lakh in the year 2018-19(RE) ₹ 1632872 lakh in 2019-20(BE). The breakup of budget outlay in the year 2017-18, 2018-19 & 2019-20 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2017-18 (AC)

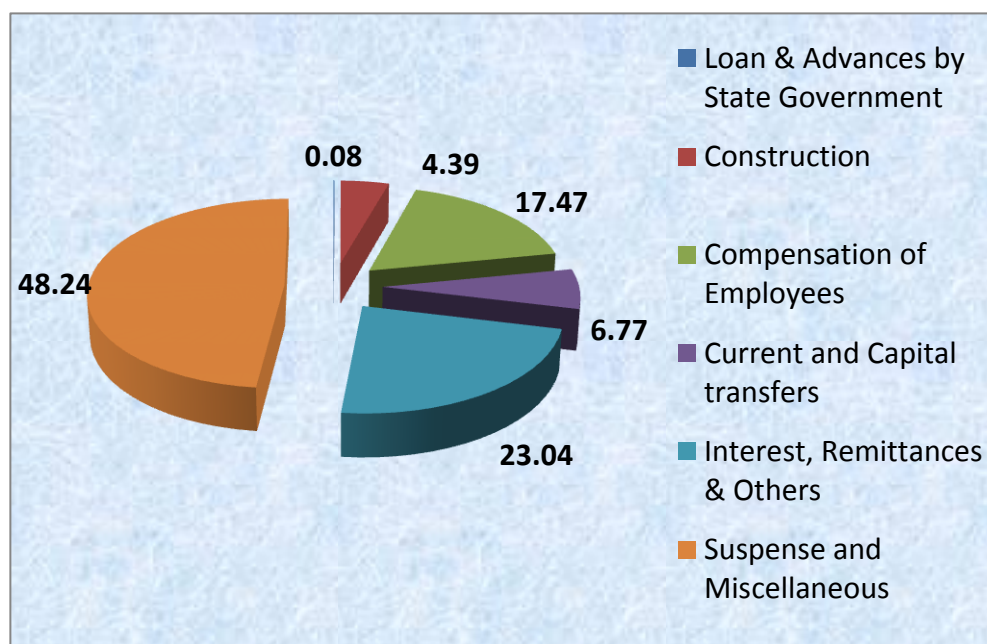


Figure – 8: Breakup of Budget Outlay 2018-19 (RE)

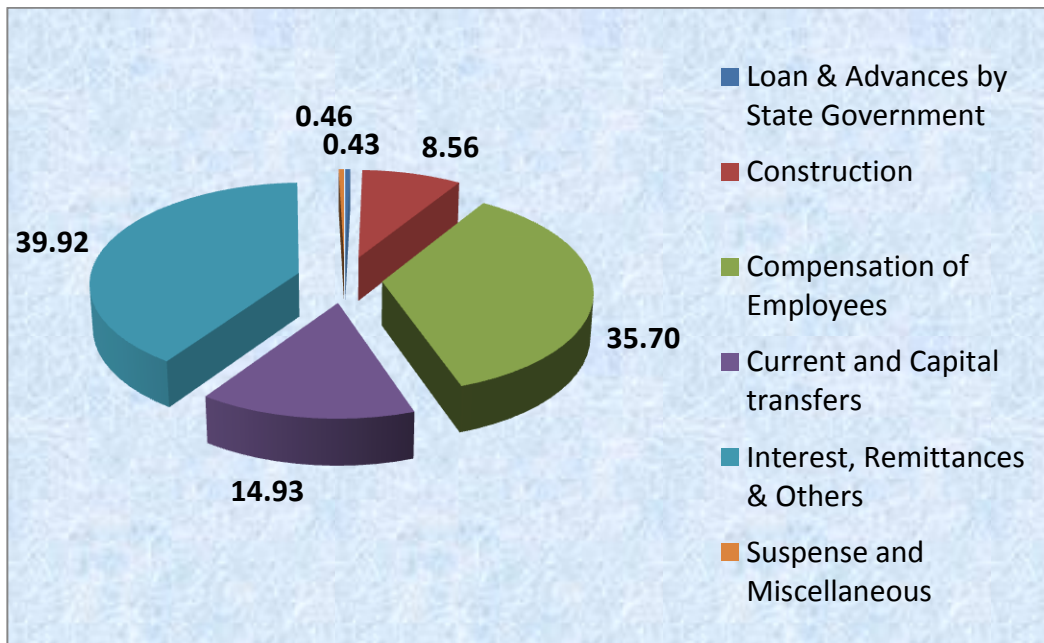


Figure – 9: Breakup of Budget Outlay 2019-20 (BE)

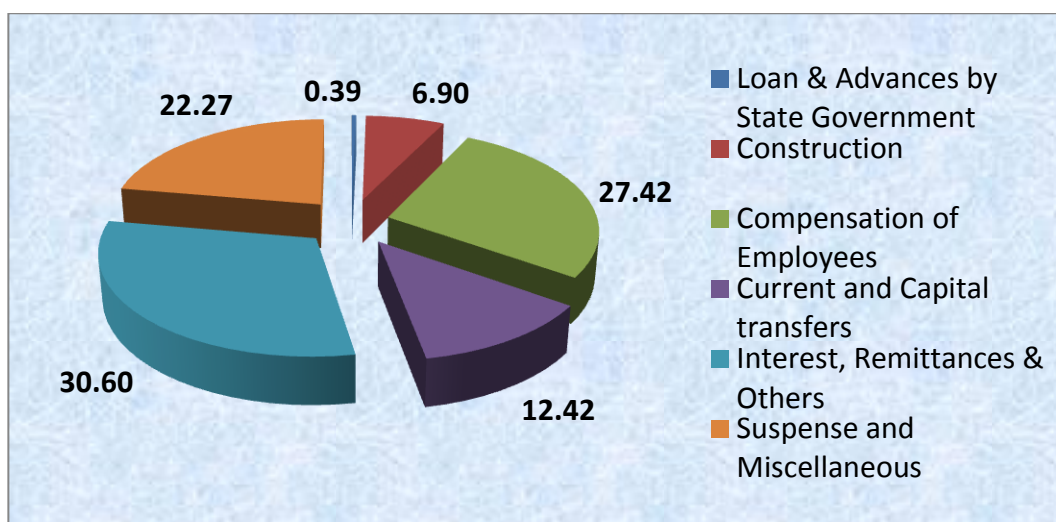


Figure – 10: Budgetary Receipts & Outlay

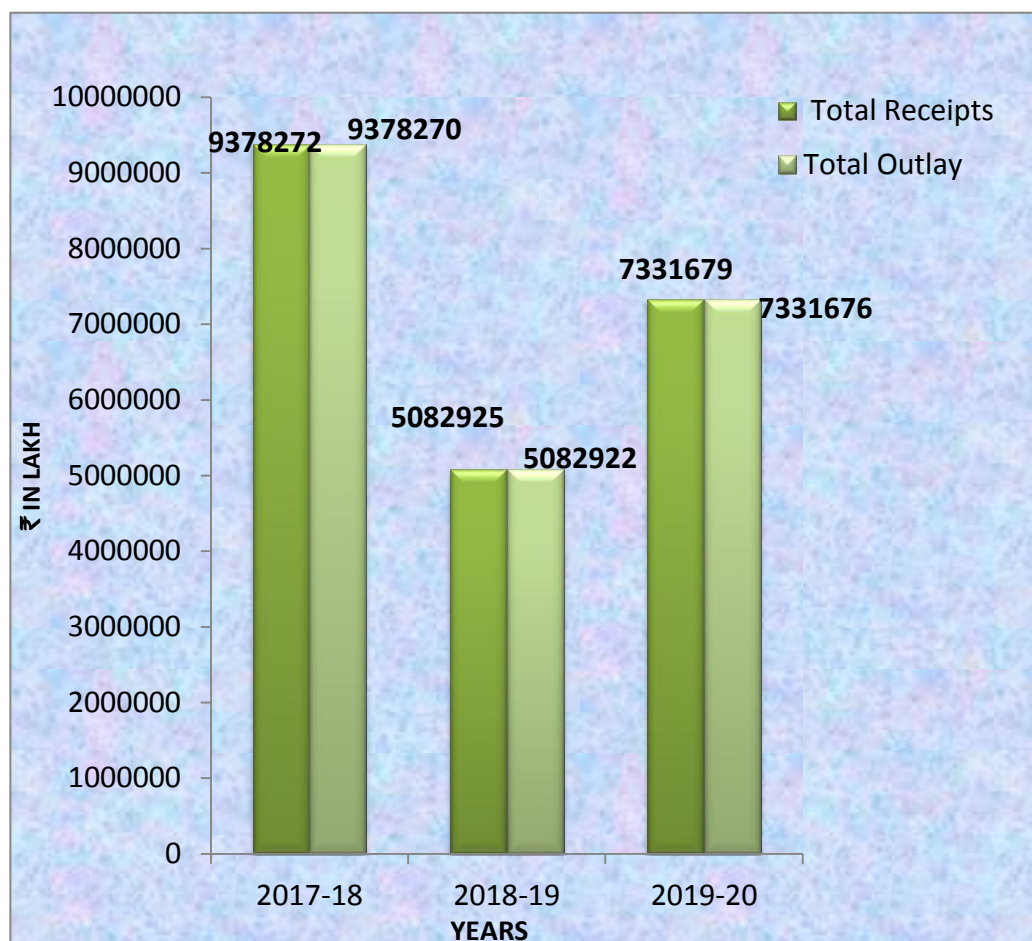


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 9378272 lakh as against gross budgetary receipts of ₹ 9378270 lakh for the year 2017-18(AC). The gross expenditure/outlay for 2018-19(RE) has been incurred to be ₹ 5082925 lakh against the gross receipts of ₹ 5082922 lakh. Outlay for 2019-20(BE) has been estimated to be ₹ 7331679 lakh against gross receipts of ₹ 7331676 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). Since the CFC need to be estimated separately through perpetual inventory method & is not provisioned in the budget, hence CFC is assumed to be zero as per budget. The Gross Saving is depicted in the Statement-C and Figure- 11. There has been a

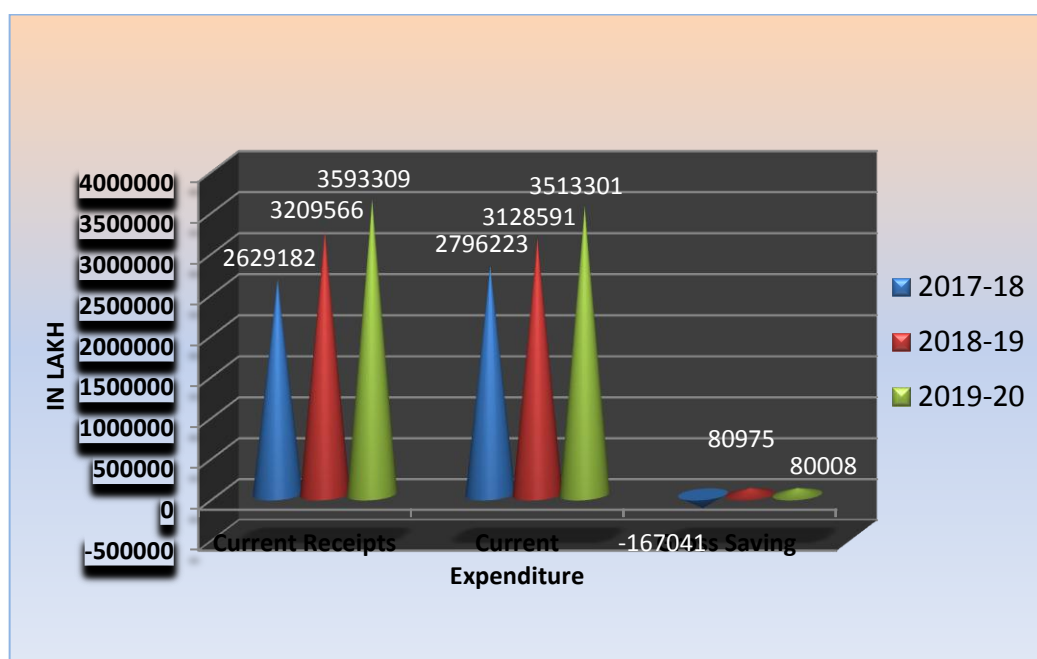
deficit in savings i.e. - ₹ 167041 lakh in the year of 2017-18 (AC), however it is estimated to be positive of ₹ 80975 lakh in year 2018-19 (RE) and ₹ 80008 lakh in year 2019-20 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)

S. No	ITEMS	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
1	2	3	4	5
1	Current Receipts	2629182	3209566	3593309
2	Current Expenditure	2796223	3128591	3513301
3	Surplus on Current A/C (1-2)	-167041	80975	80008
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	-167041	80975	80008

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 2017-18 to 2019-20. (Refer Figure 12). It is to be noted that NEBR is Positive from 2017-18 to 2019-20 consistently.

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

(In Lakh ₹)

S. No	ITEMS	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
-1	-2	-3	-4	-5
1	Capital Expenditure on Fixed Assets	598881	564748	677315
2	(Add) Expenditure on Financial Assets	139591	16108	19861
3	(Less) Budgetary Borrowings	130844	499881	617168
4	(Less) Surplus on Current Account	-167041	80975	80008
5	Net Extra Budgetary Receipts (1+2-3-4)	774669	0	0

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

PROFIT/LOSS FROM DCUs

Departmental Enterprises (DE) also referred to as Departmental commercial undertaking are unincorporated enterprises, owned, controlled & run directly by public authorities. These enterprises normally do not hold or manage financial assets and liabilities apart from their working balances and business account payable and receivables. In Uttarakhand context, forest, irrigation and printing press are considered as DE. As the DE sales are considered as receipts & its expenditure are

generally higher than the receipts, the difference between the two are meted out through government grants & hence the difference between the two is considered as imputed subsidy. If we look at statement E, we find that the commercial receipts are the years have increased from year 2017-18 to 2019-20.

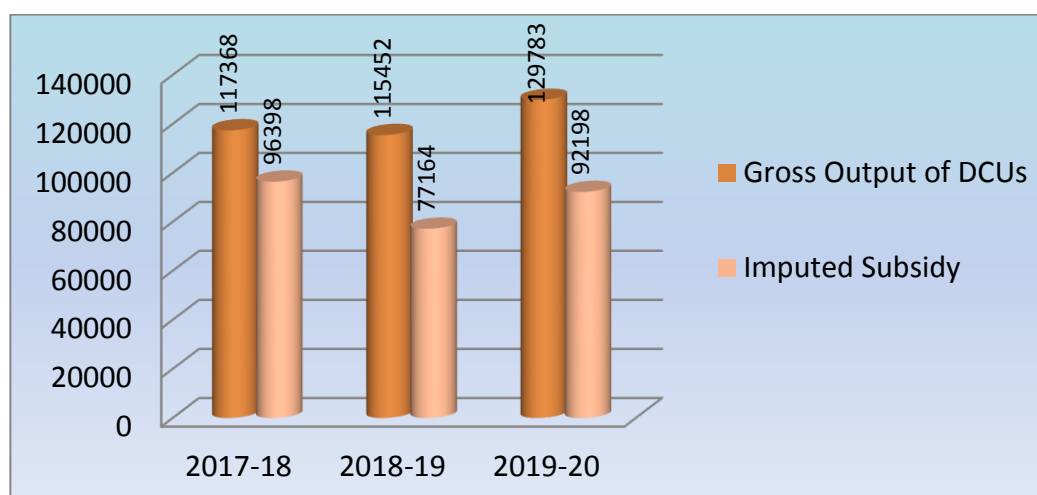
Statement-E: Distribution of Gross Input-Gross Output of DCUs

(In Lakh ₹)

S. No	ITEMS	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
-1	-2	-3	-4	-5
1	INPUT Purchase of Commodities & Services including Maintenance	13600	18449	25201
2	Compensation of Employees (Salary, Allowances, Pension etc)	103318	96323	104149
3	Benefits	450	680	433
4	Operating Surplus	0	0	0
	4.1 Interest	0	0	0
	4.2 Rent	0	0	0
	4.3 Profits/Loss	0	0	0
5	Consumption of Fixed Capital	0	0	0
	Gross Input	117368	115452	129783
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	20970	38288	37585
2	Imputed Subsidy	96398	77164	92198
	Gross Output	117368	115452	129783

Figure – 12: DCU's Receipts & Imputed Subsidy

(In Lakhs)



PRODUCTION OF GOODS & SERVICES BY ADMINISTRATIVE DEPARTMENTS OF THE STATE

Statement-F displays a detailed account of Government final consumption expenditure of administrative departments of the state government. Government final consumption expenditure comprises of (i) Net purchase of commodities and services including maintenance (ii) compensation of employees, salary, allowances, pension etc (iii) benefits (transfer in Kinds) (iv) Consumption of fixed capital.

It is evident from the Statement-F that GFCE in year 2017-18 ₹ 1774019 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc.) i.e. 1529923 in 2017-18, which has been subsequently increased to ₹ 1561418 lakh during 2018-19, showing an increase of 2.06%. The Compensation of Employees further increased to ₹ 1749457 lakh in the year 2019-20, showing an increase of 12.04%. The overall government final consumption expenditure has been ₹ 1774019 lakh during 2017-18 which has been increased to ₹ 1920289 lakh during 2018-19 and increased to ₹ 2131609 lakh in the year 2019-20. Thus the Government Final Consumption Expenditure has increased 8.24% from 2017-18 to 18-19 and increased to 11.00% for the year 2018-19 to 2019-20.

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

(In Lakh ₹)

S. No	ITEMS	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
-1	-2	-3	-4	-5
1	Purchase of Commodities & Services including Maintenance	295720	425930	485058
2	Sale of Goods and Services	55509	71194	108293
3	Net Purchase of Commodities & Services	240211	354736	376765
4	Compensation of Employees Salary, Allowances, Pension etc.	1529923	1561418	1749457
5	Benefits (Transfer in kind)	3885	4135	5387
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	1774019	1920289	2131609

PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

Purpose classification of expenditure is more useful and meaningful in order to identify 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 2017-18 (AC) and 2018-19 (RE) and 2019-20 (BE).

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

(In Lakh ₹)

S. No	ITEMS	2017-18 (AC)		2018-19 (RE)		2019-20 (BE)	
		Value	%	Value	%	Value	%
		(Lakh ₹)	age	(Lakh ₹)	age	(Lakh ₹)	age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	697587	23.64	761170	24.13	839901	23.51
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	972199	32.94	1041666	33.03	1201107	33.62
4	Medical & Public Health	175764	5.96	211101	6.69	253091	7.09
5	Social Security & Welfare Services	104963	3.56	135503	4.30	157744	4.42
6	Housing & Other Community Amenities	335867	11.38	369387	11.71	426203	11.93
7	Cultural, Recreational & Religious Services	37085	1.26	41356	1.31	52318	1.46
8	Economic Services	572305	19.39	521406	16.53	577825	16.18
8.1	General Administration/Regulation/Research & Labour	16831	0.57	23459	0.74	33135	0.93
8.2	Agriculture, Forestry, Fishing & Hunting	233162	7.90	253658	8.04	275294	7.71
8.3	Mining, Manufacturing & Construction	13816	0.47	20674	0.66	25697	0.72
8.4	Electricity, Gas, Steam	-10794	-0.37	-28485	-0.90	-30871	-0.86
8.5	Water Supply	63714	2.16	69517	2.20	86034	2.41
8.6	Transport & Communication	173014	5.86	171775	5.45	173153	4.85
8.7	Other Economic Services n.e.c	82562	2.80	10808	0.34	15383	0.43
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	55474	1.88	72463	2.30	63916	1.79
	Total	2951244	100.00	3154052	100.00	3572105	100.00

Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2017-18 (AC)

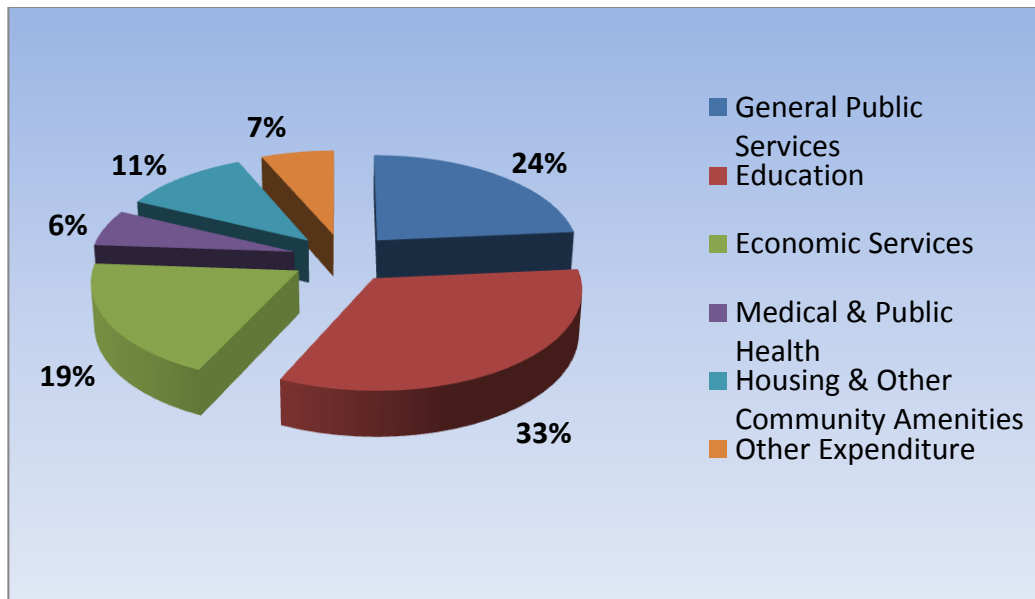


Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2018-19 (RE)

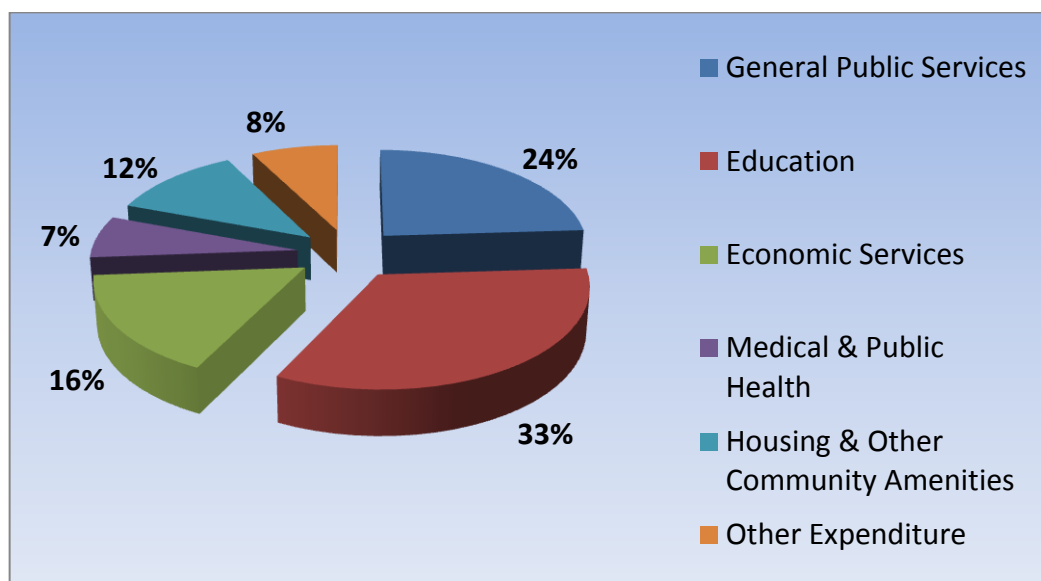
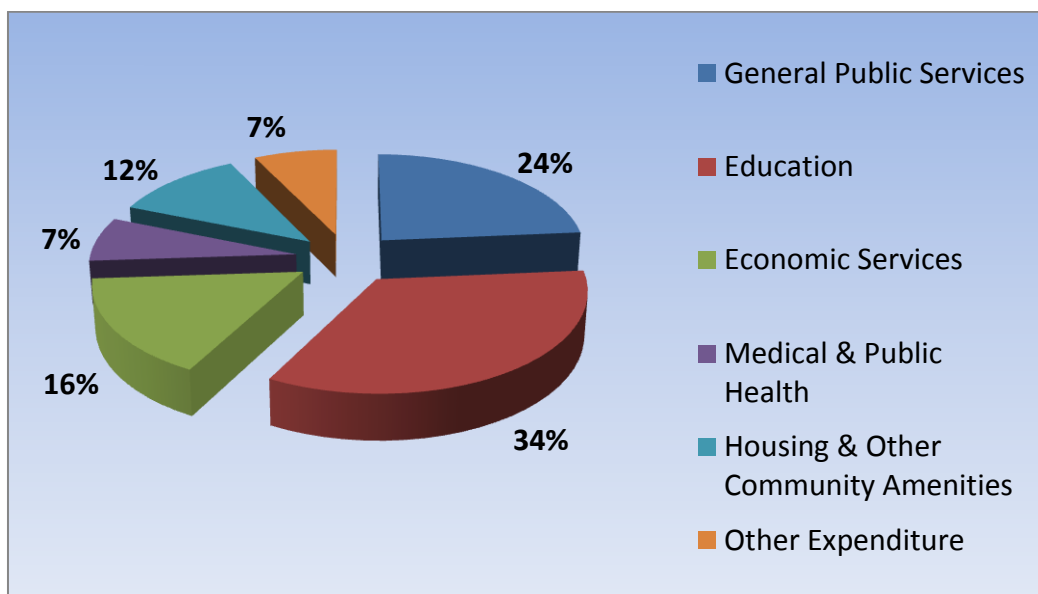


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2019-20 (BE)



It may be seen from the above Statement-G that during 2017-18(AC), total expenditure incurred by administrative departments is ₹ 2951244 Lakh which has increased to the tune of ₹ 3154052 lakh during 2018-19(RE), showing an increase of 6.87%. The expenditure incurred by administrative departments in the year of 2019-20(BE) is ₹ 3572105 lakh indicating an increase of 13.25% from previous year. It appears that major portion of the total expenditure is incurred on Education (32.94%) in the year of 2017-18(AC) followed by General Public Services (23.64%) and Economic Services (19.39%). During 2018-19(RE) and 2019-20(BE) 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 construction, machinery, ICT &

software, transport equipment, 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	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
-1	-2	-3	-4	-5
A	Administration Departments			
	New Capital Formation (Outlay)	396654	424578	466600
	1.1 Dwelling & Other Building and Structure	389566	413610	451546
	1.2 Machinery & Equipment	6552	10607	14719
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Product	536	361	335
2	Net Purchase of Second hand Assets including Land	0	0	0
3	Change in Stock	71577	0	1350
	Gross Capital Formation (Admin) A.	468231	424578	467950
B	Departmental Commercial Undertaking			0
4	New Capital Formation (Outlay)	22291	22056	54408
	4.1 Dwelling & Other Building & Structure	22111	21574	54049
	4.2 Machinery & Equipment	178	481	357
	4.3 Cultivated Biological Resources	0	0	0
	4.4 Intellectual Property Product	2	1	2
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	22291	22056	54408
	Gross Capital Formation (A+B)	490522	446634	522358

As per Budget estimates (BE) for 2019-20 Gross Capital Formation is expected to be ₹ 522358 lakh as compared to the amount of actual gross capital formation of ₹ 490522 lakh & ₹ 446634 lakh during 2017-18 & 2018-19 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 89.22%, 96.77% & 97.80% of the total Gross Capital formation in the year 2017-18, 2018-19 and 2019-20 respectively.

Figure – 16: Construction of Administrative & DCU's in the Gross Capital formation of the State

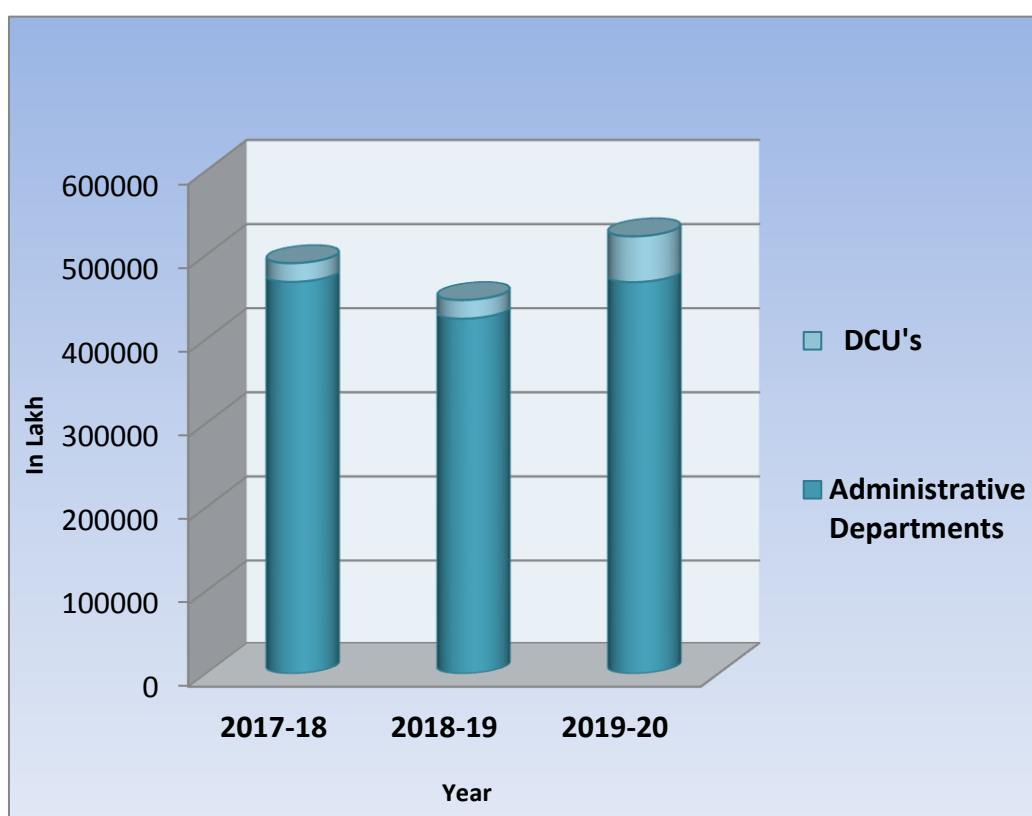


TABLE-1

Borrowing Account of Uttarakhand Government for the year 2017-18 (AC)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		2710458	3499706
I. Borrowing at Home			
1. Internal Debt		1334262	761130
2. Small Savings, Provident Fund etc.		184078	122132
Total		1518340	883262
Net Receipts (I)		635078	
II. Borrowing Abroad			
1. External Debt		0	0
2. Other Debt		0	0
Total		0	0
Net Receipts (II)		0	
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India		11436	4032
2. Loans and Advances from States Government		3351	7684
3. InterState Settlement		0	0
4. Contingency Fund		35466	48150
5. Reserve Funds		23234	12727
6. Deposits & Advances		472747	400879
7. Suspense and Miscellaneous		4604100	4524494
8. Remittances		-116625	-119762
9. Cash Balance		115765	117100
10. Funds Revenue Account		0	14579
11. Funds Commercial Account			0
Total		5149474	5009883
Net Receipts (III)		139591	
Check	Total excluding Funds	9378272	9378272
Difference (Receipt - Expenditure)			

TABLE-2

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2017-18 (AC)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	74841	1. Government Final Consumption Expenditure (GFCE)	1774019
1.1 Profits	0	1.1 Compensation of Employees	1529923
1.2 Income from Property	74841	a) Wages & Salaries	1019676
1.2.1 Net Interest Received	8597	b) Pension	510247
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	240211
i) Centre	0	a) Purchases	272819
ii) States	0	b) Maintenance	22901
iii) Local Authorities	0	c) Less Sales	55509
b) Foreign	0	1.3 Transfers in kind	3885
c) From other Sectors	8597	1.4 CFC	0
1.2.2 Other Property Receipts	66244	2. Net Interest Paid to	398729
2. Total Tax Revenue	1692094	2.1 Public Authorities	0
2.1 Import Duty	0	a) Centre	0
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	172488	c) Local Authorities	0
2.4 Product Taxes	1119388	2.2 Foreign Agencies	0
2.5 Other Transfers	400218	2.3 Others	398729
3. Fees & Miscellaneous Receipts	53292	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	808955	3. Total Subsidies	114792
4.1 Centre	808955	3.1 Production Subsidies	96577
4.2 States	0	3.2 Product Subsidies	18215
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	329609
Total Receipts (1+2+3+4)	2629182	4.1 Other Sectors	329609
		4.2 Foreign	0
		5. Total Inter-Government Transfers	179074
		5.1 Current to	160017
		a) Centre	0
		b) States	0
		c) Local Authorities	160017
		5.2 Capital to	19057
		a) Centre	0
		b) States	0
		c) Local Authorities	19057
		6. Total Current Expenditure (1+2+3+4+5)	2796223
		8. Surplus on Current Account	-167041

TABLE-3**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2017-18 (AC)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	396656
2. Net Purchase of Physical Assets	80
2.1 Second Hand Assets	0
2.2 Land	80
3. Change in Stock	71577
3.1 Inventory	0
3.2 Others	71577
4. Capital Transfers	108277
4.1 for Capital Formation	108277
4.2 for Others	
5. Total (1 to 4)	576590
Enterprises	
6. Capital Outlay	22291
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)	22291
Total Expenditure (5 + 9)	598881
II. Receipts	
11. Surplus on Current Account	-167041
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	635078
14.1 At Home	635078
14.2 From Abroad	0
15 Other Liabilities	130844
15.1 Net Extra Budgetary Borrowing	139591
15.2 less Net Purchase of Financial Assets	8747
16. Total Receipts (11 to 15)	598881

TABLE-4

**Estimates of Net Product from Public Administration of Uttarakhand
Government for year 2017-18 (AC)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	935129	510247	84547	1529923	0	1529923	295720	1825643
2.Construction (Repair & Maintenance)	41776	22795	2433	67004	0	67004	20142	87146
3.Water Supply	0	0	0	0	0	0	18097	18097
4. Other Services	518726	283039	26834	828599	0	828599	29435	858034
I. (a) Education	451077	246127	23490	720694	0	720694	24328	745022
(b) Medical & Public Health	67649	36912	3344	107905	0	107905	5107	113012
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	560502	305834	29267	895603	0	895603	67674	963277
6. Public Administration & Defense (1- 5)	374627	204413	55280	634320	0	634320	228046	862366

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2017-18 (AC)

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	32998	16457	54647	230	4302	1119	0	0	0	0	0	60298	19608	-40690	40690
	2406	32998	16457	54647	230	4302	1119	0	0	0	0	0	60298	19608	-40690	0
	2551	0	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	0
	3056	0	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	0
	3075	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	734	366	1133	8	343	6	0	0	0	0	0	1490	399	-1091	1091
	2039	0	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	0
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2058	734	366	1133	8	343	6	0	0	0	0	0	1490	399	-1091	0
	2079	0	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	30765	15343	47538	212	4714	3116	0	0	0	0	0	55580	963	-54617	54617
	2700	28198	14063	43532	157	533	15	0	0	0	0	0	44237	24	-44213	0
	2701	0	0	0	0	-2	1422	0	0	0	0	0	1420	743	-677	0
	2702	2567	1280	4006	55	4183	1679	0	0	0	0	0	9923	196	-9727	0
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		64497	32166	103318	450	9359	4241	0	0	0	0	0	117368	20970	-96398	96398

TABLE-6**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2017-18 (AC)****Figures in INR****Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	47538	212	4714	3116	0	0	0	0	0	0	963	54617	55580	47750	47750
2. Forests	54647	230	4302	1119	0	0	0	0	0	0	19608	40690	60298	54877	54877
3. Manufacturing	1133	8	343	6	0	0	0	0	0	0	399	1091	1490	1141	1141
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
9. Total	103318	450	9359	4241	0	0	0	0	0	0	20970	96398	117368	103768	103768

TABLE-7

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2017-18 (AC)

Figures in INR Lakh

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	378488	9737	1341	389566
P1	Dwelling	0	0	0	2847	0	0	2847
P2	Other Building and Structure (P2.1+P2.2+P2.3)	0	0	0	375641	9737	1341	386719
P2.1	Non-Residential Building	0	0	0	50778	9483	1287	61548
P2.2	Other Structures	0	0	0	57314	254	54	57622
P2.3	Land Improvement	0	0	0	28	0	0	28
P2.4	Roads & Bridges	0	0	0	267521	0	0	267521
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	201	4548	757	1046	6552
P3.1	Transport Equipment	0	0	0	1263	0	0	1263
P3.2	ICT Equipment	0	0	4	1235	111	5	1355
P3.3	Other Machinery and Equipment	0	0	197	2050	646	1041	3934
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	482	53	1	536
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	0	482	53	1	536
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	201	383518	10547	2388	396654
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	71577	0	0	71577
	Gross Capital Formation	0	0	201	455095	10547	2388	468231

TABLE-8

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2017-18 (AC)

Figures in INR Lakh

	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)	17461	4637	13	0	0	0	0	0	0	0	0	0	22111
P1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0	0
P2	Other Building and Structure (P2.1+P2.2+P2.3)	17461	4637	13	0	0	0	0	0	0	0	0	0	22111
P2.1	Non-Residential Building	0	90	0	0	0	0	0	0	0	0	0	0	90
P2.2	Other Structures	17461	4547	13	0	0	0	0	0	0	0	0	0	22021
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	34	143	1	0	0	0	0	0	0	0	0	0	178
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	14	12	1	0	0	0	0	0	0	0	0	0	27
P3.3	Other Machinery and Equipment	20	131	0	0	0	0	0	0	0	0	0	0	151
P4	Weapons Systems	0	0	0	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	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	2	0	0	0	0	0	0	0	0	0	0	0	2
P7.1	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	2	0	0	0	0	0	0	0	0	0	0	0	2
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total New Outlay	17497	4780	14	0	0	0	0	0	0	0	0	0	22291
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0	0	0	0	0	0	0
	Gross Capital Formation	17497	4780	14	0	0	0	0	0	0	0	0	0	22291

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2017-18 (AC)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	417870	52159	1768	0	0	146854	2465	0	621116
1.1	Gen. Admn., Public Order & Safety	417870	52159	1768	0	0	146854	2465	0	621116
1.1.1	Public Order & Safety	243282	18711	405	0	0	0	303	0	262701
1.1.2	Planning & Statistical Activities	2656	464	0	0	0	0	203	0	3323
1.1.3	Gen Admn. E.A.PO&S n.e.c	171932	32984	1363	0	0	146854	1959	0	355092
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	783912	16196	711	0	0	0	146166	0	946985
3.1	Admn/Regulation/Research	63217	3394	10	0	0	0	20421	0	87042
3.2	Educational Services	720695	12802	701	0	0	0	125745	0	859943
4	HEALTH	138465	10154	123	0	0	0	24582	0	173324
4.1	Admn/Regulation/Research	30561	10636	47	0	0	0	2242	0	43486
4.2	Health Services	107904	-482	76	0	0	0	22340	0	129838
5	SOCIAL SEC/WEL SERVICES	31606	21657	11	0	0	0	47001	0	100275
6	HOUSING/COMMUNITY AMENITIES	50352	80050	3	0	0	13163	21729	0	165297
7	CULTRL, RECEN, RELIG SERVICES	5613	5037	49	0	0	0	7414	0	18113
8	ECONOMICS SERVICES	101903	15407	1692	0	18042	0	80252	96398	313694
8.1	Gen. Admn., Public Order & Safety	15108	-487	26	0	0	0	1914	0	16561
8.2	Agriculture, Forestry and Fishing	70103	12795	1641	0	0	0	50160	95307	230006
8.3	Mining, Mfg. & Construction	4543	167	21	0	0	0	6051	1091	11873
8.4	Electricity, Gas, Steam	12	-12009	0	0	0	0	203	0	-11794
8.5	Water Supply	0	18097	0	0	0	0	20249	0	38346
8.6	Transport & Communication	4106	-3549	4	0	18042	0	1302	0	19905
8.7	Other Economic Services	8031	393	0	0	0	0	373	0	8797
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	202	17486	490	0	0	0	0	0	18178
	Total	1529923	218146	4847	0	18042	160017	329609	96398	2356982

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2017-18 (AC)

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital)
	Buildings	Roads	Other Constructi on	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
										Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	17538	40333	4168	0	1183	1391	323	0	0	0	0	0	0	11535	76471	697587
1.1	17538	40333	4168	0	1183	1391	323	0	0	0	0	0	0	11535	76471	697587
1.1.1	3270	0	296	0	818	1117	20	0	0	0	0	0	0	0	5521	268222
1.1.2	0	0	0	0	0	4	0	0	0	0	0	0	0	0	4	3327
1.1.3	14268	40333	3872	0	365	270	303	0	0	0	0	0	0	11535	70946	426038
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	9629	0	260	0	6	695	55	0	0	0	0	0	0	14569	25214	972199
3.1	146	0	6	0	6	49	2	0	0	0	0	0	0	898	1107	88149
3.2	9483	0	254	0	0	646	53	0	0	0	0	0	0	13671	24107	884050
4	1287	0	84	0	0	1067	2	0	0	0	0	0	0	0	2440	175764
4.1	0	0	30	0	0	26	1	0	0	0	0	0	0	0	57	43543
4.2	1287	0	54	0	0	1041	1	0	0	0	0	0	0	0	2383	132221
5	2852	0	339	0	0	23	149	0	0	0	0	0	0	1325	4688	104963
6	8787	89249	0	0	0	7	0	0	0	0	0	0	19057	53470	170570	335867
7	7050	0	10738	0	6	39	1	0	0	0	0	0	0	1138	18972	37085
8	17161	137939	5074	0	68	662	6	0	0	0	80	71577	0	26044	258611	572305
8.1	20	0	101	0	0	144	5	0	0	0	0	0	0	0	270	16831
8.2	82	0	2405	0	61	307	1	0	0	0	0	0	0	300	3156	233162
8.3	1676	0	2	0	0	9	0	0	0	0	0	0	0	256	1943	13816
8.4	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	1000	-10794
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	25368	25368	63714
8.6	14833	137939	3	0	7	197	0	0	0	0	80	0	0	50	153109	173014
8.7	550	0	1563	0	0	5	0	0	0	0	0	71577	0	70	73765	82562
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	91	0	36959	0	0	50	0	0	0	0	0	0	0	196	37296	55474
	64395	267521	57622	0	1263	3934	536	0	0	0	80	71577	19057	108277	594262	2951244

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2018-19 (BE)****Figures in Lakh INR**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3475389	4006280
I. Borrowing at Home			
	1. Internal Debt	821000	312589
	2. Small Savings, Provident Fund etc.	84413	65300
	Total	905413	377889
	Net Receipts (I)	527524	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	20000	5611
	2. Loans and Advances from States Government	3294	21611
	3. InterState Settlement	0	0
	4. Contingency Fund	15000	42619
	5. Reserve Funds	1210	1219
	6. Deposits & Advances	237779	261695
	7. Suspense and Miscellaneous	23400	23439
	8. Remittances	284340	299493
	9. Cash Balance	117100	43069
	10. Funds Revenue Account	0	31010
	11. Funds Commercial Account	0	0
	Total	702123	729766
	Net Receipts (III)	-27643	
	Total excluding Funds	5082925	5082925

TABLE-11

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2018-19 (BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	96496	1. Government Final Consumption Expenditure (GFCE)	1920289
1.1 Profits	0	1.1 Compensation of Employees	1561418
1.2 Income from Property	96496	a) Wages & Salaries	1123672
1.2.1 Net Interest Received	8670	b) Pension	437746
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	354736
i) Centre		a) Purchases	389515
ii) States	0	b) Maintenance	36415
iii) Local Authorities	0	c) Less Sales	71194
b) Foreign	0	1.3 Transfers in kind	4135
c) From other Sectors	8670	1.4 CFC	
1.2.2 Other Property Receipts	87826	2. Net Interest Paid to	490482
2. Total Tax Revenue	1902870	2.1 Public Authorities	0
2.1 Import Duty	0	a) Centre	
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	234354	c) Local Authorities	0
2.4 Product Taxes	1208673	2.2 Foreign Agencies	0
2.5 Other Transfers	459843	2.3 Others	490482
3. Fees & Miscellaneous Receipts	386484	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	823716	3. Total Subsidies	98662
4.1 Centre	823715	3.1 Production Subsidies	77264
4.2 States	0	3.2 Product Subsidies	21398
4.3 Local Authorities	1	4. Total Current Transfers to (Other than Inter-Government)	419736
Total Receipts (1+2+3+4)	3209566	4.1 Other Sectors	419736
		4.2 Foreign	0
		5. Total Inter-Government Transfers	199422
		5.1 Current to	196422
		a) Centre	0
		b) States	0
		c) Local Authorities	196422
		5.2 Capital to	3000
		a) Centre	0
		b) States	0
		c) Local Authorities	3000
		6. Total Current Expenditure (1+2+3+4+5)	3128591
		8. Surplus on Current Account	80975

TABLE-12

**Capital Finance Account of Public Authorities Administration of
Enterprises of Uttarakhand Government for year 2018-19 (BE)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	424581
2. Net Purchase of Physical Assets	104
2.1 Second Hand Assets	0
2.2 Land	104
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	118007
4.1 for Capital Formation	118007
4.2 for Others	
5. Total (1 to 4)	542692
Enterprises	
6. Capital Outlay	22056
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)	22056
Total Expenditure (5 + 9)	564748
II. Receipts	
11. Surplus on Current Account	80975
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	527524
14.1 At Home	527524
14.2 From Abroad	0
15 Other Liabilities	-43751
15.1 Net Extra Budgetary Borrowing	-27643
15.2 less Net Purchase of Financial Assets	16108
16. Total Receipts (11 to 15)	564748

TABLE-13

**Estimates of Net Product from Public Administration of Uttarakhand Government
for year 2018-19 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1016405	437746	107267	1561418	0	1561418	425930	1987348
2. Construction (repair & Maintenance)	43618	18785	3467	65870	0	65870	31364	97234
3. Water Supply	0	0	0	0	0	0	15100	15100
4. Other Services	566658	244049	36480	847187	0	847187	41600	888787
I. (a) Education	495130	213243	31873	740246	0	740246	27039	767285
(b) Medical & Public Health	71528	30806	4607	106941	0	106941	14561	121502
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	610276	262834	39947	913057	0	913057	88064	1001121
6. Public Administration & Defense (1-5)	406129	174912	67320	648361	0	648361	337866	986227

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2018-19 (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	33371	12395	50579	292	5087	3492	0	0	0	0	0	59450	36802	-22648	22648
	2406	33371	12395	50579	292	5087	3492	0	0	0	0	0	59450	36802	-22648	
	2551	0	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	0
	3056	0	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	0
	3075	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	710	264	1024	10	446	6	0	0	0	0	0	1486	410	-1076	1076
	2039	0	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	0
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2058	710	264	1024	10	446	6	0	0	0	0	0	1486	410	-1076	0
	2079	0	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	0
	2404	0	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	31096	11551	44721	378	5984	3434	0	0	0	0	0	54517	1076	-53441	53441
	2700	28200	10475	40559	202	1152	17	0	0	0	0	0	41930	25	-41905	0
	2701	0	0	0	0	6	1516	0	0	0	0	0	1522	751	-771	0
	2702	2896	1076	4162	176	4826	1901	0	0	0	0	0	11065	300	-10765	0
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		65177	24210	96324	680	11517	6932	0	0	0	0	0	115453	38288	-77165	77165

TABLE-15**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2018-19 (RE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	44720	378	5984	3434	0	0	0	0	0	0	1076	53440	54516	45098	45098
2. Forests	50579	292	5087	3492	0	0	0	0	0	0	36802	22648	59450	50871	50871
3. Manufacturing	1024	10	446	6	0	0	0	0	0	0	410	1076	1486	1034	1034
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
9. Total	96323	680	11517	6932	0	0	0	0	0	0	38288	77164	115452	97003	97003

TABLE-16**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2018-19 (RE)****Figures in INR Lakh**

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	390253	21073	2284	413610
P1	Dwelling	0	0	0	4231	0	0	4231
P2	Other Building and Structure (P2.1+P2.2+P2.3)	0	0	0	386022	21073	2284	409379
P2.1	Non-Residential Building	0	0	0	63111	20542	2210	85863
P2.2	Other Structures	0	0	0	84911	531	74	85516
P2.3	Land Improvement	0	0	0	100	0	0	100
P2.4	Roads & Bridges	0	0	0	237900	0	0	237900
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	200	0	305	5924	2940	1238	10607
P3.1	Transport Equipment	0	0	0	1671	0	0	1671
P3.2	ICT Equipment	0	0	5	757	216	19	997
P3.3	Other Machinery and Equipment	200	0	300	3496	2724	1219	7939
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	251	104	6	361
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	0	251	104	6	361
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	200	0	305	396428	24117	3528	424578
	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	200	0	305	396428	24117	3528	424578

TABLE-17

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2018-19 (RE)

Figures in INR Lakh

	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)	13613	7956	5	0	0	0	0	0	0	0	0	0	21574
P1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0	0
P2	Other Building and Structure (P2.1+P2.2+P2.3)	13613	7956	5	0	0	0	0	0	0	0	0	0	21574
P2.1	Non-Residential Building	0	290	0	0	0	0	0	0	0	0	0	0	290
P2.2	Other Structures	13613	7666	5	0	0	0	0	0	0	0	0	0	21284
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	24	304	153	0	0	0	0	0	0	0	0	0	481
P3.1	Transport Equipment	10	0	0	0	0	0	0	0	0	0	0	0	10
P3.2	ICT Equipment	8	27	2	0	0	0	0	0	0	0	0	0	37
P3.3	Other Machinery and Equipment	6	277	151	0	0	0	0	0	0	0	0	0	434
P4	Weapons Systems	0	0	0	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	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	1	0	0	0	0	0	0	0	0	0	0	0	1
P7.1	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	1	0	0	0	0	0	0	0	0	0	0	0	1
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total New Outlay	13638	8260	158	0	0	0	0	0	0	0	0	0	22056
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0	0	0	0	0	0	0
	Gross Capital Formation	13638	8260	158	0	0	0	0	0	0	0	0	0	22056

TABLE-18(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2018-19 (RE)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	423315	64813	2648	0	0	183702	3797	0	678275
1.1	Gen. Admn., Public Order & Safety	423315	64813	2648	0	0	183702	3797	0	678275
1.1.1	Public Order & Safety	243336	28219	495	0	0	0	305	0	272355
1.1.2	Planning & Statistical Activities	2593	905	0	0	0	0	383	0	3881
1.1.3	Gen Admn. E.A.PO&S n.e.c	177386	35689	2153	0	0	183702	3109	0	402039
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	805737	22122	869	0	0	0	176142	0	1004870
3.1	Admn/Regulation/Research	65491	2883	26	0	0	0	24468	0	92868
3.2	Educational Services	740246	19239	843	0	0	0	151674	0	912002
4	HEALTH	138299	21550	143	0	0	0	47525	0	207517
4.1	Admn/Regulation/Research	31359	11594	18	0	0	0	2000	0	44971
4.2	Health Services	106940	9956	125	0	0	0	45525	0	162546
5	SOCIAL SEC/WEL SERVICES	38440	36818	44	0	0	0	51647	0	126949
6	HOUSING/COMMUNITY AMENITIES	50125	100043	15	0	0	12720	28669	0	191572
7	CULTRL, RECREN, RELIG SERVICES	5837	13826	200	0	0	0	7957	0	27820
8	ECONOMICS SERVICES	99244	22572	3522	0	28445	0	103999	77164	334946
8.1	Gen. Admn., Public Order & Safety	14703	2595	26	0	0	0	4784	0	22108
8.2	Agriculture, Forestry and Fishing	66828	29595	3467	0	0	0	69888	76088	245866
8.3	Mining, Mfg. & Construction	4196	1256	21	0	0	0	9131	1076	15680
8.4	Electricity, Gas, Steam	15	-29979	0	0	0	0	429	0	-29535
8.5	Water Supply	0	15100	0	0	0	0	16510	0	31610
8.6	Transport & Communication	4479	3523	8	0	28445	0	2908	0	39363
8.7	Other Economic Services	9023	482	0	0	0	0	349	0	9854
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	421	36590	500	0	0	0	0	0	37511
	Total	1561418	318334	7941	0	28445	196422	419736	77164	2609460

TABLE-18(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2018-19 (RE)

Purpose Code				Economic Classification												
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital)
	Buildings	Roads	Other Construction	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
										Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	24774	17000	37722	0	1343	1846	210	0	0	0	0	0	0	0	82895	761170
1.1	24774	17000	37722	0	1343	1846	210	0	0	0	0	0	0	0	82895	761170
1.1.1	6232	0	568	0	701	1463	58	0	0	0	0	0	0	0	9022	281377
1.1.2	0	0	0	0	15	5	0	0	0	0	0	0	0	0	20	3901
1.1.3	18542	17000	37154	0	627	378	152	0	0	0	0	0	0	0	73853	475892
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	21012	0	544	0	0	2782	108	0	0	0	0	0	0	12350	36796	1041666
3.1	470	0	13	0	0	58	4	0	0	0	0	0	0	400	945	93813
3.2	20542	0	531	0	0	2724	104	0	0	0	0	0	0	11950	35851	947853
4	2210	0	86	0	13	1267	8	0	0	0	0	0	0	0	3584	211101
4.1	0	0	12	0	13	48	2	0	0	0	0	0	0	0	75	45046
4.2	2210	0	74	0	0	1219	6	0	0	0	0	0	0	0	3509	166055
5	5366	0	1063	0	64	47	14	0	0	0	0	0	0	2000	8554	135503
6	9527	101700	50	0	25	19	4	0	0	0	0	0	3000	63490	177815	369387
7	10499	0	1977	0	7	50	3	0	0	0	0	0	0	1000	13536	41356
8	16606	119200	9474	0	219	1678	12	0	0	0	104	0	0	39167	186460	521406
8.1	386	0	157	0	22	776	10	0	0	0	0	0	0	0	1351	23459
8.2	963	0	5839	0	52	186	2	0	0	0	0	0	0	750	7792	253658
8.3	2450	0	1938	0	44	162	0	0	0	0	0	0	0	400	4994	20674
8.4	0	0	1050	0	0	0	0	0	0	0	0	0	0	0	1050	-28485
8.5	0	0	0	0	0	200	0	0	0	0	0	0	0	37707	37907	69517
8.6	12407	119200	190	0	50	351	0	0	0	0	104	0	0	110	132412	171775
8.7	400	0	300	0	51	3	0	0	0	0	0	0	0	200	954	10808
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	100	0	34600	0	0	250	2	0	0	0	0	0	0	0	34952	72463
	90094	237900	85516	0	1671	7939	361	0	0	0	104	0	3000	118007	544592	3154052

TABLE-19
Borrowing Account of Uttarakhand Government for the year 2019-20
(BE)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3895549	4550477
I. Borrowing at Home			
	1. Internal Debt	951000	281520
	2. Small Savings, Provident Fund etc.	92220	77083
	Total	1043220	358603
	Net Receipts (I)	684617	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	18000	6111
	2. Loans and Advances from States Government	3394	28281
	3. InterState Settlement	0	0
	4. Contingency Fund	15000	40000
	5. Reserve Funds	1464	1475
	6. Deposits & Advances	317404	317862
	7. Suspense and Miscellaneous	1633147	1632872
	8. Remittances	361432	361377
	9. Cash Balance	43069	34621
	10. Funds Revenue Account	0	37760
	11. Funds Commercial Account		0
	Total	2392910	2460359
	Net Receipts (III)	-67449	
	Total excluding Funds	7331679	7331679

TABLE-20

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2019-20(BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	103425	1. Government Final Consumption Expenditure (GFCE)	2131609
1.1 Profits	0	1.1 Compensation of Employees	1749457
1.2 Income from Property	103425	a) Wages & Salaries	1275250
1.2.1 Net Interest Received	7500	b) Pension	474207
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	376765
i) Centre		a) Purchases	445559
ii) States	0	b) Maintenance	39499
iii) Local Authorities	0	c) Less Sales	108293
b) Foreign	0	1.3 Transfer in Kind	5387
c) From other Sectors	7500	1.4 CFC	
1.2.2 Other Property Receipts	95925	2. Net Interest Paid to	533219
2. Total Tax Revenue	2137732	2.1 Public Authorities	0
2.1 Import Duty	0	a) Centre	
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	258544	c) Local Authorities	0
2.4 Product Taxes	1080769	2.2 Foreign Agencies	0
2.5 Other Transfers	798419	2.3 Others	533219
3. Fees & Miscellaneous Receipts	243793	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1108359	3. Total Subsidies	116717
4.1 Centre	1108358	3.1 Production Subsidies	92197
4.2 States	0	3.2 Product Subsidies	24520
4.3 Local Authorities	1	5. Total Current Transfers to (Other than Inter-Government)	492227
Total Receipts (1+2+3+4)	3593309	5.1 Other Sectors	492227
		5.2 Foreign	0
		6. Total Inter-Government Transfers	239529
		6.1 Current to	235929
		a) Centre	
		b) States	0
		c) Local Authorities	235929
		6.2 Capital to	3600
		a) Centre	
		b) States	0
		c) Local Authorities	3600
		7. Total Current Expenditure (1+3+4+5+6)	3513301
		8. Surplus on Current Account	80008

TABLE-21**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2019-20 (BE)****Figures in INR Lakh**

I. Expenditure	Amount
Administration	
1. Capital Outlay	466603
2. Net Purchase of Physical Assets	400
2.1 Second Hand Assets	0
2.2 Land	400
3. Change in Stock	1350
3.1 Inventory	0
3.2 Others	1350
4. Capital Transfers	154554
4.1 for Capital Formation	154554
4.2 for Others	
5. Total (1 to 4)	622907
Enterprises	
6. Capital Outlay	54408
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)	54408
Total Expenditure (5 + 9)	677315
II. Receipts	
11. Surplus on Current Account	80008
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	684617
14.1 At Home	684617
14.2 From Abroad	0
15 Other Liabilities	-87310
15.1 Net Extra Budgetary Borrowing	-67449
15.2 less Net Purchase of Financial Assets	19861
16. Total Receipts (11 to 15)	677315

TABLE-22**Estimates of Net Product from Public Administration of Uttarakhand Government
for year 2019-20 (BE)****Figures in INR Lakh**

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1132068	474207	143182	1749457	0	1749457	485058	2234515
2. Construction (repair & Maintenance)	46880	19637	4117	70634	0	70634	33396	104030
3. Water Supply	0	0	0	0	0	0	15200	15200
4. Other Services	679113	284470	61302	1024885	0	1024885	57298	1082183
I. (a) Education	593955	248799	54848	897602	0	897602	37136	934738
(b) Medical & Public Health	85158	35671	6454	127283	0	127283	20162	147445
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	725993	304107	65419	1095519	0	1095519	105894	1201413
6. Public Administration & Defense (1-5)	406075	170100	77763	653938	0	653938	379164	1033102

TABLE-23

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2019-20 (BE)

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	35837	13041	52805	69	7419	3661	0	0	0	0	0	63954	36157	-27797	27797
	2406	35837	13041	52805	69	7419	3661	0	0	0	0	0	63954	36157	-27797	
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	805	293	1178	2	450	8	0	0	0	0	0	1638	456	-1182	1182
	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	805	293	1178	2	450	8	0	0	0	0	0	1638	456	-1182	
	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	34691	12624	50166	362	8919	4744	0	0	0	0	0	64191	972	-63219	63219
	2700	31426	11436	45462	47	2976	20	0	0	0	0	0	48505	7	-48498	
	2701	0	0	0	0	20	2119	0	0	0	0	0	2139	665	-1474	
	2702	3265	1188	4704	315	5923	2605	0	0	0	0	0	13547	300	-13247	
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		71333	25958	1E+05	433	16788	8413	0	0	0	0	0	129783	37585	-92198	92198

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2019-20 (BE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	50166	362	8919	4744	0	0	0	0	0	0	972	63219	64191	50528	50528
2. Forests	52805	69	7419	3661	0	0	0	0	0	0	36157	27797	63954	52874	52874
3. Manufacturing	1178	2	450	8	0	0	0	0	0	0	456	1182	1638	1180	1180
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
9. Total	104149	433	16788	8413	0	0	0	0	0	0	37585	92198	129783	104582	104582

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2019-20 (BE)

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defiance	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	420178	25636	5732	451546
P1	Dwelling	0	0		4010	0	0	4010
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	416168	25636	5732	447536
P2.1	Non-Residential Building	0	0		95681	23636	5600	124917
P2.2	Other Structures	0	0		96867	2000	132	98999
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		223620	0	0	223620
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	300	0	354	7312	5454	1299	14719
P3.1	Transport Equipment	0	0		1679	8	0	1687
P3.2	ICT Equipment	0	0	4	692	229	24	949
P3.3	Other Machinery and Equipment	300	0	350	4941	5217	1275	12083
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	227	102	6	335
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	227	102	6	335
P7.4	Entertainment, Literary of Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	300	0	354	427717	31192	7037	466600
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	1350	0	0	1350
	Gross Capital Formation	300	0	354	429067	31192	7037	467950

TABLE-26

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2019-20 (BE)

Figures in INR Lakh

	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)	45270	8620	159	0	0	0	0	0	0	0	0	0	54049
P1	Dwelling	0	0	0		0	0		0	0	0	0		0
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	45270	8620	159	0	0	0	0	0	0	0	0	0	54049
P2.1	Non-Residential Building	0	0	154		0	0		0	0	0	0		154
P2.2	Other Structures	45270	8620	5		0	0		0	0	0	0		53895
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)	16	290	51	0	0	0	0	0	0	0	0	0	357
P3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
P3.2	ICT Equipment	10	22	1		0	0		0	0	0	0		33
P3.3	Other Machinery and Equipment	6	268	50		0	0		0	0	0	0		324
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)	2	0	0	0	0	0	0	0	0	0	0	0	2
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	2	0	0		0	0		0	0	0	0		2
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	45288	8910	210	0	0	0	0	0	0	0	0	0	54408
	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	45288	8910	210	0	0	0	0	0	0	0	0	0	54408

TABLE-27(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2019-20 (RE)

Purpose Code	Purpose Claification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	460576	63121	3201	0	0	218279	7997	0	753174
1.1	Gen. Admn., Public Order & Safety	460576	63121	3201	0	0	218279	7997	0	753174
1.1.1	Public Order & Safety	261776	24761	605	0	0	0	305	0	287447
1.1.2	Planning & Statistical Activities	3199	823	0	0	0	0	360	0	4382
1.1.3	Gen Admn. E.A.PO&S n.e.c	195601	37537	2596	0	0	218279	7332	0	461345
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	910117	28645	1088	0	0	0	212282	0	1152132
3.1	Admn/Regulation/Research	12515	1632	30	0	0	0	14516	0	28693
3.2	Educational Services	897602	27013	1058	0	0	0	197766	0	1123439
4	HEALTH	163494	27034	240	0	0	0	55158	0	245926
4.1	Admn/Regulation/Research	36211	12617	52	0	0	0	3005	0	51885
4.2	Health Services	127283	14417	188	0	0	0	52153	0	194041
5	SOCIAL SEC/WEL SERVICES	42321	47270	76	0	0	0	54743	0	144410
6	HOUSING/COMMUNITY AMENITIES	54960	103244	75	0	0	17650	33600	0	209529
7	CULTRL, RECREN, RELIG SERVICES	7726	8369	222	0	0	0	10339	0	26656
8	ECONOMICS SERVICES	109730	20073	4020	0	29940	0	118108	92198	374069
8.1	Gen. Admn., Public Order & Safety	16267	7512	26	0	0	0	8014	0	31819
8.2	Agriculture, Forestry and Fishing	73258	23230	3956	0	0	0	76072	91016	267532
8.3	Mining, Mfg. & Construction	4699	1370	21	0	0	0	12397	1182	19669
8.4	Electricity, Gas, Steam	14	-32478	0	0	0	0	443	0	-32021
8.5	Water Supply	0	15200	0	0	0	0	17494	0	32694
8.6	Transport & Communication	4935	4665	15	0	29940	0	3458	0	43013
8.7	Other Economic Services	10557	574	2	0	0	0	230	0	11363
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Releif on Calamities	533	39521	600	0	0	0	0	0	40654
	Total	1749457	337277	9522	0	29940	235929	492227	92198	2946550

TABLE 27(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2019-20 (RE)

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital)
	Buildings	Roads	Other Construction	Other N.E.C	Transport	Machinery	Computer Software	Cultivate d Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
										Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	25	26	29	30
1	25921	5000	51565	0	1389	2658	194	0	0	0	0	0	0	0	86727	839901
1.1	25921	5000	51565	0	1389	2658	194	0	0	0	0	0	0	0	86727	839901
1.1.1	8760	0	596	0	817	1876	36	0	0	0	0	0	0	0	12085	299532
1.1.2	0	0	0	0	10	8	2	0	0	0	0	0	0	0	20	4402
1.1.3	17161	5000	50969	0	562	774	156	0	0	0	0	0	0	0	74622	535967
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	24106	0	2014	0	42	5257	106	0	0	0	0	0	0	17450	48975	1201107
3.1	470	0	14	0	34	40	4	0	0	0	0	0	0	600	1162	29855
3.2	23636	0	2000	0	8	5217	102	0	0	0	0	0	0	16850	47813	1171252
4	5600	0	200	0	35	1321	9	0	0	0	0	0	0	0	7165	253091
4.1	0	0	68	0	35	46	3	0	0	0	0	0	0	0	152	52037
4.2	5600	0	132	0	0	1275	6	0	0	0	0	0	0	0	7013	201054
5	8515	0	1990	0	20	97	12	0	0	0	0	0	0	2700	13334	157744
6	27260	108500	142	0	25	19	3	0	0	0	0	0	3600	77125	216674	426203
7	14644	0	8964	0	21	29	4	0	0	0	0	0	0	2000	25662	52318
8	22681	110120	11324	0	155	2442	5	0	0	0	400	1350	0	55279	203756	577825
8.1	334	0	157	0	54	768	3	0	0	0	0	0	0	0	1316	33135
8.2	667	0	6010	0	71	312	2	0	0	0	0	0	0	700	7762	275294
8.3	2750	0	1952	0	15	142	0	0	0	0	0	0	0	1169	6028	25697
8.4	0	0	1150	0	0	0	0	0	0	0	0	0	0	0	1150	-30871
8.5	0	0	0	0	0	300	0	0	0	0	0	0	0	53040	53340	86034
8.6	18630	110120	355	0	0	415	0	0	0	0	400	0	0	220	130140	173153
8.7	300	0	1700	0	15	505	0	0	0	0	0	1350	0	150	4020	15383
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	200	0	22800	0	0	260	2	0	0	0	0	0	0	0	23262	63916
	128927	223620	98999	0	1687	12083	335	0	0	0	400	1350	3600	154554	625555	3572105

ANNEXURE- A1

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 is 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 into one of the codes, which are mentioned as follows: -

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

S. No.	SNA Description	Economic Code	Definition
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		TI	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

S. No.	SNA Description	Economic Code	Definition
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		Ll	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	Gross Fixed Capital Formation	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	Capitalised Compensation	Caps	Capitalised Compensation of Employees
82		Dcaps	Capitalised Compensation of Employees of DCU
83	Fund	F	Fund

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, defense 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 is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure as per nature of expenditure.

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. The following list provides the purpose classifications used by the CSO and the rows indicated in bold are the major categories.

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.

Code	Major Category	Sub code	Sub Category
(1)	(2)	(3)	(4)
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).

THINGS TO BE FOLLOWED WHILE ASSIGNING ECONOMIC & PURPOSE CODES

- Items in budget are tabulated for three years:
 - Actual
 - Budget Estimates and
 - Revised Estimates
- In a nutshell, If budget is presented for year 2018-19, then it will have Actual data of entire year of 2016-17, the revised estimates of 2017-18, and the budget estimates of year 2018-19.
- MAJOR HEAD CODE (FOUR DIGIT)
The first digit signifies:
 1. Revenue Receipts if it is '0' or '1' (0020 to 1606)
 2. Revenue Expenditure if it is '2' or '3' (2011 to 3606)
 3. Capital Receipt Major Head: 4000
 4. Capital Expenditure if it is '4' or '5' (4046 to 5475)
 5. Loans and Advances if it is '6' or '7':
 - Public debt : codes from 6001 to 6004
 - Loans and advances (6075 TO 7615),
 - inter state settlement (7810) and transfer to contingency Fund (7999) : codes from 6075 to 7999
 6. Contingency Fund if the code is 8000
 7. Public Account if the codes are from 8001 to 8797
 8. Cash Balance if the code is 8999

Data Entry Method

1. Each entry under Actual, RE and BE against a major Head A/c is marked with an appropriate abbreviation according to economic classification and purpose classification.
2. For an item, there may be more than one purpose code. In such a case, sub-totals of each item against a major head may be made by purpose and total of sub-totals should be equal to the total of all items against the major head.
3. This process is repeated for receipts and expenditure.
4. All the data is entered in budget software and then a error list is generated for all the items entered .
5. After rectifying error list the final accounts are generated.

Points to Remember

- Rents, Rates and Taxes
 - For Administrative Departments - G (100%)
 - For DCUs - DR (60%), G (40%)
- Purchase of Computer should be marked as ICT and SO depending on market conditions. (Mainly if above 5 lakhs then 80% in ICT and 20 % SO.
- If no details regarding the nature of recovery is given then it should be adjusted in the proportion to economic codes of those minor heads for which recovery is given
- There should be no current expenditure in Capital heads but there may be some capital expenditure in current heads
- Loans & Advances economic codes (AL/ANG) should not be given to Current or Capital heads. It should be given to loans & advances Heads only i.e. 6075 to 7615
- Net pension is distributed in administrative departments and departmental enterprises in the ratio of salary and wages.
- In budget Water supply and Sanitation is under one head 2215 & 4215. This should be entered in budget software as follows :
 - Water Supply (2215.01, 4215.01) with purpose code 8.5
 - Sanitation (2215.02, 4215.02) with purpose code 6.2
- With the introduction of Goods and Services Tax (GST), entries corresponding to Major Heads 0005-Central Goods and Services Tax (CGST), 0006-State Goods and Services Tax (SGST), 0007-Union Territory Goods and Services Tax (UTGST), 0008-Integrated Goods and Services Tax (IGST), 0009- Goods and Services Tax Compensation Cess, 2042-Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax, 2043-Collection Charges under State Goods and Services Tax, 2044-Collection Charges under Union Territory Goods and Services Tax would be available in the receipt/expenditure budget of the States.

category	head	description
Tax Revenue	0085	Central Goods and Services Tax (CGST)
Tax Revenue	0086	State Goods and Services Tax (SGST)
Tax Revenue	0087	Union Territory Goods and Services Tax (UTGST)
Tax Revenue	0088	Integrated Goods and Services Tax (IGST)
Tax Revenue	0089	Goods and Services Tax Compensation Cess
General Services	2042	Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax
General Services	2043	Collection Charges under State Goods and Services Tax
General Services	2044	Collection Charges under Union Territory Goods and Services Tax

Need for Purpose Classification

- The budgets are presented under a few standard account heads of the functional character of the expenditure
- The expenditure shown under these account heads are not strictly in accordance with the principles of purpose classification. In other words, there may be more than one purpose classification under one head.

Therefore, it is essential to classify socio-economic objectives of current transactions and capital outlays by general government and its sub-sectors under each head according to purpose.

Purpose Classification

- Purpose classification is done for Administrative Department only.
- The following expenditure should be excluded from purpose classification
 - Expenditure of departmental enterprises
 - Expenditure on interest
 - Inter accounting transfer
 - Funds
 - Pension

Purpose Classification Categories

- 1) GENERAL PUBLIC SERVICES
- 2) DEFENCE
- 3) EDUCATION AFFAIRS AND SERVICES
- 4) HEALTH AFFAIRS AND SERVICES
- 5) SOCIAL SECURITY AND WELFARE AFFAIRS AND SERVICES
- 6) HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES
- 7) CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES
- 8) ECONOMIC AFFAIRS AND SERVICES
- 9) ENVIRONMENTAL PROTECTION
- 10.1) Relief and Calamities
- 10.2) Other miscellaneous Services

Points to Remember

- Receipt heads except G, SI, ssh should be entered with purpose code 0.0.
- Fund, Pension (Major Head 2071), Interest (Major Head 2049) also should be entered with purpose code 0.0.
- Medical schools and colleges, engineering schools and colleges, mining schools, nursing schools etc. are grouped under the category education even though they are reported under other account heads viz. Health or industry etc.

- Expenditures on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under “Recreational Services”.
- The expenditures on PWD are also split up and classified under different categories according to the nature of offices for which construction has been done.
- Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded from education and classified as cultural services.
- Expenditure on Central Government Health Scheme (CGHS), Employees State Insurance (ESI) are included in health.
- Expenditure on unemployment benefits, old age pensions, accident injury are included in social security.

Points for checking

Item-1		Item-2
AFS -> Receipts	=	AFS-> Expenditure
Borrowing account -> Receipt	=	Borrowing Account-> Expenditure
Capital Finance Account ->Receipt	=	Capital Finance Account ->Expenditure
Income Outlay Account->Profit	=	DCU Expenditure ->Profit
Income Outlay Account->CE	=	Net Product(Admn)->CE
Capital formation(DCU)->Total New Outlay	=	Capital Finance Account->Capital Formation(DCU)
Capital formation(Administration)->Total New Outlay	=	Capital Finance Account->Capital Formation (Admn)
Income Outlay Account of Administrative Departments -> Surplus on Current Account	=	Capital Finance Account -> Surplus on current account
Income Outlay Account of Administrative Departments -> Commercial Interest	=	Net Value Added (DCU) -> Interest

METHODS OF GENERATION OF ACCOUNTS

1-Borrowing Account

State : Uttarakhand		Year :	
Items		Receipt(Method)	Expenditure(Method)
A. Revenue and Capital Account		A/C 0020 - 1606 and 4000	A/C 2011 to 5475
I. Borrowing at Home			
	1. Internal Debt	Receipts of A/C 6003	Exp. of A/c 6003
	2. Small Savings, Provident Fund etc.	Receipts of A/C 8009-11	Exp. of A/c 8009-11
	3. Other Debt		
T(I)	Total	1+2+3	1+2+3
	Net Receipts (I)	Receipt-Expenditure	
II. Borrowing Abroad			
	1. External Debt	Receipts of A/C 6002	Exp. of A/c 6002
	2. Other Debt		
T(II)	Total	1+2	1+2
	Net Receipts (II)	Receipt-Expenditure	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	Receipts of A/C 6004	Exp. of A/c 6004
	2. Loans and Advances from States Government	Receipts of A/C 6075-7615	Exp. of A/C 6075-7615
	3. Inter State Settlement	Receipts of A/C 7810	Exp. of A/C 7810
	4. Contingency Fund	Receipts of A/C 8000 + A/c 7999	Exp. of A/C 8000 + A/C 7999
	5. Reserve Funds	Receipts of A/C 8115-8235	Exp. of A/C 8115-8235
	6. Deposits & Advances	Receipts of A/C 8336-8554	Exp. Of A/C 8336-8554
	7. Suspense and Miscellaneous	Receipts of A/C 8656-8680	Exp. of A/C 8656-8680
	8. Remittances	Receipts of A/C 8781-8797	Exp. of A/C 8781-8797
	9. Cash Balance	Receipts of A/C 8999	Exp. of A/C 8999
	10. Funds Revenue Account	Economic Code F	Economic Code F
	11. Funds Commercial Account		
T(III)	Total	1 to 11	1 to 11
	Net Receipts (III)	Receipt-Expenditure	
Check	Total excluding Funds	=A+T(I)+T(II)+T(III)-III(10)-III(11)	=A+T(I)+T(II)+T(III)-III(10)-III(11)
	Difference (Receipt - Expenditure)	0	

2-Income Outlay Account of Administrative Departments

Receipt	Method	Expenditure	Method
1. Income from Entrepreneurship and Property	1.1+1.2	1. Government Final Consumption Expenditure (GFCE)	1.1+1.2+1.3+1.4
1.1 Profits		1.1 Compensation of Employees	a+b
1.2 Income from Property	1.2.1+1.2.2	a) Wages & Salaries	s+w+a+Bcs+Bco+Bk - (Bcs +Bco+ Bk for 2071)
1.2.1 Net Interest Received	a+b+c	b) Pension	P1+P2+(Bcs+Bco+Bk)for 2071 - (Pn of 0071) - DCUP
a) Public Authorities	i+ii+iii	1.2 Net Purchases of Goods & Services	a+b - c
i) Centre		a) Purchases	G (Expenditure Side)
ii) States	Ints	b) Maintenance	Bm + Rm + Cm
iii) Local Authorities	Intl	c) Less Sales	G (Income Side)
b) Foreign		1.3 Transfers in kind	Tk
c) From other Sectors	Into(Income Side) - Dint	1.4 CFC	
1.2.2 Other Property Receipts	Pr	2. Net Interest Paid to	2.1+2.2+2.3+2.4
2. Total Tax Revenue	2.1+2.2+2.3+2.4+2.5	2.1 Public Authorities	a + b + c
2.1 Import Duty		a) Centre	Intc
2.2 Export Duty		b) States	Ints
2.3 Production Taxes	Txn	c) Local Authorities	Intl
2.4 Product Taxes	Txt	2.2 Foreign Agencies	Intf
2.5 Other Transfers	Txo	2.3 Others	Into (Expenditure Side)
3. Fees & Miscellaneous Receipts	Mr	2.4 Less Commercial Interest	
4. Total Transfers from Public Authorities	4.1+4.2+4.3	3. Total Subsidies	3.1+3.2
4.1 Centre	Tc	3.1 Production Subsidies	Subn + Imputed Subsidy
4.2 States	Ts	3.2 Product Subsidies	Subt
4.3 Local Authorities	TI	4. Total Current Transfers to (Other than Inter-Gov)	4.1+4.2
Total Receipts	1+2+3+4	4.1 Other Sectors	Ti+Tp+Ta - Tn
		4.2 Foreign	Tf
		5. Total Inter-Government Transfers	5.1+5.2
		5.1 Current to	a + b + c
		a) Centre	
		b) States	TS
		c) Local Authorities	TL
		5.2 Capital to	a + b + c
		a) Centre	
		b) States	CaptS
		c) Local Authorities	Captl
		6. Total Current Expenditure	1+2+3+4+5
		8. Surplus on Current Account	Total Rec - Total exp

3-Capital Finance Account of Public Authorities

State: Uttarakhand	Year:
I. Expenditure	Method
Administration	
1. Capital Outlay	BoNR+BoR+RO+CO+Tro+Mo+ICT+SO+Cao+Aso= GFCF
2. Net Purchase of Physical Assets	2.1+2.2
2.1 Second Hand Assets	Psh - Ssh
2.2 Land	PI - SI
3. Change in Stock	3.1+3.2
3.1 Inventory	Stoi
3.2 Others	Stof
4. Capital Transfers	4.1+4.2
4.1 for Capital Formation	Capti+Capta+Captp - Captng
4.2 for Others	
5. Total (1 to 4)	=1+2+3+4
Enterprises	
6. Capital Outlay	DBoNR+DBoR+DRO+DCO+DTro+Dmo+DICT+DSO+DCao+DAso= GFCF
7. Net Purchase of Physical Assets	DPsh - DSsh
7.1 Second Hand Assets	DPsh
7.2 Land	DPI
8. Change in Stock	Dci
9. Total (6 to 8)	6+7+8
Total Expenditure (5 + 9)	5+9
II. Receipts	
11. Surplus on Current Account	Fig.of Item 8 on Exp. Side in Income
12. Consumption of Fixed Capital	Dp
13. Foreign Grants	Captf
14. Net Budgetary Borrowing	14.1+14.2
14.1 At Home	Fig.from Borrowing Account
14.2 From Abroad	Fig.from Borrowing Account
15 Other Liabilities	15.1+15.2
15.1 Net Extra Budgetary Borrowing	Fig.from Borrowing Account
15.2 less Net Purchase of Financial Assets	Pfa - Sfa
16. Total Receipts (11 to 15)	11+12+13+14+15

4-Estimates of Output Of General Government

States: Uttarakhand					
			Year		
Item	Salary (Method)	Pension (Method)	Others(Method)	IC(Method)	Output
1. Total	S	P1+P2+(Bco+Bcs+Bk) for 2071 - Pn for 0071	Bcs+Bco+Bk+A+W - (Bcs+Bco+Bk for 2071)	G+Bm+Rm+CM	Total
2. Construction (Repaire & Maintenance)	S2059+S2216+S3054	Pension/S*S2059+2216+3054	Bcs+Bco+Bk+A+W for 2059,2216,3054	G+Bm+Rm+CM for 2059, 2216, 3054	Total
3. Water Supply	S2215.01	Pension/S*S2215.01	Bcs+Bco+Bk+A+W for 2215.01	G+Bm+Rm+CM for 2215.01	Total
4. Other Services	a+b+c	a+b+c			Total
1. (a) Education (3.2)	S for purpose 3.2	Pension/S*S for Purpose 3.2	Bcs+Bco+Bk+A+W for purpose 3.2	G+Bm+Rm+CM for purpose 3.2	Total
(b) Medical & Public Health (4.2)	S for purpose 4.2	Pension/S*S for Purpose 4.2	Bcs+Bco+Bk+A+W for purpose 4.2	G+Bm+Rm+CM for purpose 4.2	Total
(c) Sanitaion	S 2215.02	Pension/S*S2215.02	Bcs+Bco+Bk+A+W for 2215.02	G+Bm+Rm+CM for 2215.02	Total
5. Sub Total (2 to 4)	2+3+4	2+3+4	2+3+4	2+3+4	Total
6. Public Administration & Defence (1-5)	1-5	1-5	1-5	1-5	Total

5-Domestic Product by Industry of Origin and Factor Income (DCUs)

State: Uttarakhand															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Industry	Method(TSW)	Method (Benefits)	Method (Purchase)	Method (Bm)	Method (Rm)	Method (Cm)	Method (Rent)	Method (Interest)	Method (Depreciation)	Method (Profit)	Method (Sales)	Method (Subsidy)	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	DS+Pension+DA+D W for Agr. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
2. Forests	DS+Pension+DA+D W for Forest Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
3. Manufacturing	DS+Pension+DA+D W for Manuf. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
4. Electricity	DS+Pension+DA+D W for Electricity Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
5. Services Incidental to Transport	DS+Pension+DA+D W for Conc. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
6. Civil Aviation	DS+Pension+DA+D W for CivilA. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
7. Road Transport	DS+Pension+DA+D W for RT. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
8. Water Transport	DS+Pension+DA+D W for WT. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
9. Trade & Hotels	DS+Pension+DA+D W for T&H. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
10. Other Services	DS+Pension+DA+D W for OS. Head	DBcs+Dbco +Dbk	DG	DBm	DRm	DCm	DR	Dint	Dp	25 -(2 to 18)	CR for Rel.Head	From Exp Acc. Of DCU	11+ 12	1+2+7+8+ 10	9+14
11. Total													SUM	SUM	SUM

6-Current Expenditure of Departmental Undertakings

State: Uttaranchal																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Industry	Account Head	Method (DS)	Method (Pension)	Method (TSW)	Method (Benefits)	Method (DG)	Method (DBm)	Method (DRm)	Method (DCm)	Method (DR)	Method (Dint)	Method (Dp)	Total Expenditure	Method (Receipts)	Surplus	Imputed Subsidy
Forests	Related Heads	Ds for Con. Head	Total Pension/ Total DS*Resp. Ds	DS+ PENSION +DA+DW	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	Total	From DP Acc of DCU(CR)	Receipt -Total Expenditure	IF(SURPLUS<0,ABS (SURPLUS),)
Roads & Water Transport	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Ports & Pilotages	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Civil Aviation	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Manufacturing	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Electricity	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Irrigation	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Trade & Hotels	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Communication	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Other Services	do	do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Grand Total																

7-Industry and Asset wise Capital Formation of General Government

		4.3 Water Supply	4.4 Remediation & other utility services (Sanitation)	5 Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
(I)	Construction (P1+P2)							
P1	Dwelling	BOR related head	BOR related head	BOR related head	BOR related head	BOR related head	BOR related head	
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)							
P2.1	Non-Residential Building	BONR related head	BONR related head	BONR related head	BONR related head	BONR related head	BONR related head	
P2.2	Other Structures	CO related head	CO related head	CO related head	CO related head	CO related head	CO related head	
P2.3	Land Improvement	Li related head	Li related head	Li related head	Li related head	Li related head	Li related head	
P2.4	Roads & Bridges	RO related head	RO related head	RO related head	RO related head	RO related head	RO related head	
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)							
P3.1	Transport Equipment	Tro related head	Tro related head	Tro related head	Tro related head	Tro related head	Tro related head	
P3.2	ICT Equipment	ICT relates head	ICT relates head	ICT relates head	ICT relates head	ICT relates head	ICT relates head	
P3.3	Other Machinery and Equipment	MO related head	MO related head	MO related head	MO related head	MO related head	MO related head	
P4	Weapons Systems							
(III)	Cultivated Biological Resources (P5.1+P5.2)							
P5.1	Animal Resources Yielding Repeat Products	Aso related head	Aso related head	Aso related head	Aso related head	Aso related head	Aso related head	
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	Cao related head	Cao related head	Cao related head	Cao related head	Cao related head	Cao related head	
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)							
P7.1	Research and Development	RnD related head	RnD related head	RnD related head	RnD related head	RnD related head	RnD related head	
P7.2	Mineral Exploration and Evaluation							
P7.3	Computer Software and Databases	SO related head	SO related head	SO related head	SO related head	SO related head	SO related head	
P7.4	Entertainment, Literary of Artistic Originals							
P7.5	Other Intellectual Property Products	OIPP related head	OIPP related head	OIPP related head	OIPP related head	OIPP related head	OIPP related head	
	Total New Outlay							
	Net Purchase of Second Hand Assets							
	Change in Stocks	Stoi+Stof	Stoi+Stof	Stoi+Stof	Stoi+Stof	Stoi+Stof	Stoi+Stof	
	Gross Capital Formation							

METHODS OF FORMULATION OF STATEMENTS

Statement-A: Distribution of Total Budgetary Receipts

S. No	ITEMS	Method
1	2	3
(A)	REVENUE RECEIPTS	
1	Taxes (Direct & Indirect)	Total tax revenue from Income Outlay account(Receipt part)
2	Misc. Receipts & Fees	Fees & Miscellaneous Receipts from income outlay account
3	Interest	Net Interest Received from income outlay account
4	Property Receipts	Other Property Receipts from income outlay account
5	Revenue Grants From GOI	Total Transfers from Public Authorities from income outlay account
6	Transfer from Non-Govt.	--
7	Funds Revenue Account	--
8	Other Receipts	--
9	Sale of Goods & Services including DCUs	Less Sales (expenditure side from income outlay account)+total sale from Domestic Product by Industry of Origin and Factor Income account (DCUs)
10	Pension Receipts	0071 entry from AFS
	Sub Total (A)	Total
(B)	LOAN AND ADVANCES, OTHER RECEIPTS	
1	Borrowing at home	Total of borrowing at home (Receipt part) from Borrowing account
2	Loan from Govt. of India/Public Debt	Loans from Government of India (Receipt part) from borrowing account
3	Recovery of Loan and advances	Loans and Advances from States Government (Receipt part) from borrowing account
4	Deposits and advances	Deposits & Advances (Receipt part) from borrowing account
5	Reserve fund	Reserve fund (Receipt part) from borrowing account
6	Suspense & miscellaneous	Suspense & miscellaneous (Receipt part) from borrowing account
7	Remittances	Remittance (Receipt part) from borrowing account
8	Contingency fund	Contingency fund (Receipt part) from borrowin account
9	Inter State Settlement	InterState Settlement (Receipt part) from borrowing account
10	Cash Balance	cash balance (Receipt part) from borrowing account
	Sub Total (B)	

Statement-B: Distribution of Total Expenditure /Outlay

S. No	ITEMS	Method
1	2	3
1	Compensation of Employees	Total of Salary,Pension and Others from Estimates of Net Product from Public Administration account + Total of TSW & Benefits from Current Expenditure of Departmental Undertakings of Uttarakhand Government accounts +0071 entry from AFS
2	Purchase of Goods & Services including Maintenance	Purchases and maintance (expenditure part) from income outlay account +Total of Purchase , Bm,Rm and Cm from Domestic Product by Industry of Origin and Factor Income (DCUs) account
3	Current Transfer including Subsidy	Total subsidies, total current transfer to & inter government transfer from income outlay account - total imputed subsidy from Current Expenditure of Departmental Undertakings
4	Trnasfer in kind	Transfer in Kind from income outlay account
5	Construction	Total construction from Capital Formation by type of asset and Industry of use (Administration) account + Total construction from Capital Formation by type of asset and Industry of use (DCU)
6	Machinery & Equipment including Cultivable Biological Resources & IPP	total of Machinery and Equipment , Cultivated Biological Resources and Intellectual Property Products from Capital Formation by type of asset and Industry of use (Administration) account and from Capital Formation by type of asset and Industry of use (DCU)
7	Purchase of Physical Assets	sum of Net Purchase of Physical Assets for adminstration and Net Purchase of Physical Assets for enterprises from capital finance accounts
8	Purchase of Financial Assets	less Net Purchase of Financial Assets from capital finance account
9	Capital Transfer	Capital Transfers from capital finance account
10	Change in Stock	Change in Stock of administration and enterprises from capital finance account
11	Interest	Net Interest Paid to (Expenditure side) of income outlay account
12	Borrowing at home	Total of borrowing at home (expenditure part) from Borrowing account
13	Inter-State Settlement	InterState Settlement (expenditure part) from borrowing account
14	Contingency Fund	Contingency fund (expenditure part) from borrowin account
15	Reserve Funds	Reserve fund (expenditure part) from borrowing account
16	Deposits & Advances	Deposits & Advances (expenditure part) from borrowing account
17	Suspense & Miscellaneous	Suspense & miscellaneous (expenditure part) from borrowing account
18	Remittances	Remittance (expediture part) from borrowing account
19	Fund Revenue Account	Funds Revenue Account (expenditure part) from borrowing account
20	Loan & Advances by State Govt	Loans from Government of India (expenditure part) from borrowing account
21	Repayment of Loan to GOI	Loans from Government of India(expenditure part) from borrowing account
22	Cash Balance	cash balance (expenditure part) from borrowing account
	Total Expenditure/Outlay	Total

Statement- C: Distribution of Gross Savings of Administrative Departments

S. No	ITEMS	Method
1	2	3
1	Current Receipts	Total Receipts from income outlay account
2	Current Expenditure	Total Current Expenditure from income outlay account
3	Surplus on Current A/C (1-2)	Surplus on Current Account from income outlay account
4	Depreciation (CFC)	
5	Gross Saving (3+4)	

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

S. No	ITEMS	Method
1	Capital Expenditure on Fixed Assets	Total Expenditure from capital finance account
2	(Add) Expenditure on Financial Assets	less Net Purchase of Financial Assets from capital finance account
3	(Less) Budgetary Borrowings	Net Budgetary Borrowing and Net Extra Budgetary Borrowing from capital finance account
4	(Less) Surplus on Current Account	Surplus on Current Account from capital finance account
5	Net Extra Budgetary Receipts (1+2-3-4)	1+2-3-4

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

S. No	ITEMS	Method
1	INPUT Purchase of Commodities & Services including Maintenance	Sum of Purchases, Bm, Rm and Cm from Domestic Product by Industry of Origin and Factor Income (DCUs) account
2	Compensation of Employees (Salary, Allowances, Pension etc)	Total of TSW from Domestic Product by Industry of Origin and Factor Income (DCUs) account
3	Benefits	Total of Benefits from Domestic Product by Industry of Origin and Factor Income (DCUs) account
4	Operating Surplus	
	4.1 Interest	Interest from Domestic Product by Industry of Origin and Factor Income (DCUs) account
	4.2 Rent	Rent from Domestic Product by Industry of Origin and Factor Income (DCUs) account
	4.3 Profits/Loss	Profit from Domestic Product by Industry of Origin and Factor Income (DCUs) account
5	Consumption of Fixed Capital	
	Gross Input	1+2+3+4+5
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	sales from Domestic Product by Industry of Origin and Factor Income (DCUs) account
2	Imputed Subsidy	Imputed Subsidy from Domestic Product by Industry of Origin and Factor Income (DCUs) account
	Gross Output	1+2

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

S. No	ITEMS	Method
1	Purchase of Commodities & Services including Maintenance	Purchases and Maintenance from Income Outlay Account
2	Sale of Goods and Services	Less Sales from Income Outlay Account
3	Net Purchase of Commodities & Services	1--2
4	Compensation of Employees Salary, Allowances, Pension etc.	Compensation of Employees from Income Outlay Account
5	Benefits (Transfer in kind)	Transfer in Kind from Income Outlay Account
6	Consumption of Fixed Capital	CFC from Income Outlay Account
7	Government Final Consumption Expenditure	3+4+5+6

Statement-G: Purpose Classification of Budget Expenditure of Administrative Departments

S. No	ITEMS	Method
1	2	3
1	General Public Services	Total Expenditure (Current + Capital) of General Public Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
2	Defence	Total Expenditure (Current + Capital) of Defence from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
3	Education	Total Expenditure (Current + Capital) of Education from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
4	Medical & Public Health	Total Expenditure (Current + Capital) of Medical & Public Health from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
5	Social Security & Welfare Services	Total Expenditure (Current + Capital) from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
6	Housing & Other Community Amenities	Total Expenditure (Current + Capital) of Housing & Other Community Amenities from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
7	Cultural, Recreational & Religious Services	Total Expenditure (Current + Capital) of Cultural, Recreational & Religious Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8	Economic Services	Total Expenditure (Current + Capital) of Economic Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.1	General Administration/Regulation/Research & Labour	Total Expenditure (Current + Capital) of General Administration/Regulation/Research & Labour from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.2	Agriculture, Forestry, Fishing & Hunting	Total Expenditure (Current + Capital) of Agriculture, Forestry, Fishing & Hunting from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.3	Mining, Manufacturing & Construction	Total Expenditure (Current + Capital) of Mining, Manufacturing & Construction from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.4	Electricity, Gas, Steam	Total Expenditure (Current + Capital) of Electricity, Gas, Steam from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.5	Water Supply	Total Expenditure (Current + Capital) of Water Supply from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.6	Transport & Communication	Total Expenditure (Current + Capital) of Transport & Communication from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.7	Other Economic Services n.e.c	Total Expenditure (Current + Capital) of Other Economic Services n.e.c from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
9	Environmental Protection	Total Expenditure (Current + Capital) of Environmental Protection from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
10	Other Services	Total Expenditure (Current + Capital) of Other Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
	Total	total

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

S. No	ITEMS	Method
1	2	3
1	New Capital Formation (Outlay)	
	1.1 Dwelling & Other Building and Structure	Total construction from Capital Formation by type of asset and Industry of use (Administration)
	1.2 Machinery & Equipment	Total Machinery & Equipment from Capital Formation by type of asset and Industry of use (Administration)
	1.3 Cultivated Biological Resources	Total Cultivated Biological Resources from Capital Formation by type of asset and Industry of use (Administration)
	1.4 Intellectual Property Product	Total Intellectual Property Product from Capital Formation by type of asset and Industry of use (Administration)
2	Net Purchase of Second hand Assets including Land	Total Net Purchase of Second hand Assets including Land from Capital Formation by type of asset and Industry of use (Administration)
3	Change in Stock	Change in Stock from Capital Formation by type of asset and Industry of use (Administration)
	Gross Capital Formation (Admin) A.	1+2+3+4
B	Departmental Commercial Undertaking	
4	New Capital Formation (Outlay)	
	4.1 Dwelling & Other Building & Structure	Total construction fromCapital Formation by type of asset and Industry of use (DCU)
	4.2 Machinery & Equipment	Total Machinery & Equipment fromCapital Formation by type of asset and Industry of use (DCU)
	4.3 Cultivated Biological Resources	Total Cultivated Biological Resources fromCapital Formation by type of asset and Industry of use (DCU)
	4.4 Intellectual Property Product	Total Intellectual Property Product fromCapital Formation by type of asset and Industry of use (DCU)
5	Net Purchase of Second hand Assets including Land	TotalNet Purchase of Second hand Assets including Land fromCapital Formation by type of asset and Industry of use (DCU)
6	Change in Stock	Change in Stock fromCapital Formation by type of asset and Industry of use (DCU)
	Gross Capital Formation (DCU) B.	4+5+6
	Gross Capital Formation (A+B)	

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 equipment's 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 equipment's 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 equipment's & 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 defense 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 funds etc. maintained by state Govt. are also covered here.

19. Production taxes and Subsidies: Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, dredging subsidies to Kolkata Port Trust etc. have been treated as production subsidies.

20. Product tax/Product Subsidies: A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

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 and 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 Defense/Defense: 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 subdivided 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) is subdivided 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.
