

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2019-20 (Actual), 2020-21 (Revised) & 2021-22 (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 10th version of "An Analysis of State Government Budget of Uttarakhand 2019-20 (Actual), 2020-21 (Revised) & 2021-22(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.

Over all 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 , Additional Director of the DES for making this publication possible.

Date: 23-03-2022

Place: Dehradun


(Dr Ranjeet Kumar Sinha)
Secretary(Planning)
Government of Uttarakhand

PREFACE

The present public cation 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 2019-20 (AE), Revised Estimates for the 2020-21 (RE) & Budget Estimates for the year 2021-22 (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, Additional Director.

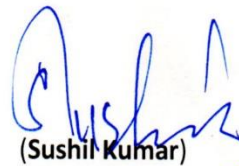
I hope, this report will be of immense help to the policy makers, planners and Research scholars interested in the study of Budgetary Transactions of the Uttarakhand Government.

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

Date:

16/3/2022

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 2019-20(Actual), 2020-21(Revised) & 2021-22 (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 along with necessary inferences at places.

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2019-20 (Actual), 2020-21 (Revised) & 2021-22 (Estimated):

A. BUDGETARY RECEIPTS & OUTLAY

- The Gross Receipts have decreased from ₹ 11171954 lakh in 2019-20(AC) to ₹ 6001244 lakh in the year 2020-21(RE), thereby reporting a decrease to the tune of nearly 46.28% 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 ₹ 6754707 lakh in the year 2021-22(BE), recording an increase of nearly 12.55% 2020-21(RE).
- Taxes and Revenue Grants from Government of India taken together accounted for more than 87% of revenue receipts during all the reference years.

- The Gross Expenditure/ Outlay have decreased from ₹ 11175206 lakh in 2019-20(AC) to ₹ 6001244 lakh in the year 2020-21(RE). Thus, reporting a decrease of about 46.30%. It is mainly due to decrease of 97.49% in Suspense & Miscellaneous account. In the year 2021-22(BE) the Gross Expenditure/Outlay increase to ₹ 6754707 lakh.
- Expenditure booked towards Suspense & Miscellaneous (52.29%), compensation of employees (16.30%), current transfers (5.20%), Deposits & Advances (3.15%), and new construction (4.45%) taken together has accounted for almost 81% of the Total Outlay during the year 2019-20(AC). This trend has changed in subsequent years as this figure has gone down to nearly 65% and 67% respectively for the years 2020-21(RE) and 2021-22(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 ₹ 197981 lakh in the year of 2019-20(AC), negative ₹ 389196 lakh in the year of 2020-21(RE) and positive ₹ 41661 in 2021-22(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 ₹ 61675 lakh in 2019-20(AC) to ₹ 73854 lakh in 2020-21(RE); thereby reporting a increase of 20% However, it has decreased to ₹ 73522 lakh in the 2021-22(BE). Thus, indicating decrease of 0.004%. But, this has happened mainly due to a inward trend of the Commercial Receipts of the DCUs from ₹ 41753 lakh in year 2019-20(AC) to ₹ 48331 lakh in year 2020-21(RE), and than ₹ 66965 lakh in year 2021-22(BE). The respective percentages of increase 45.01% in 2020-21(BE) and increase 22.56% in 2021-22(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 ₹ 1490662 lakh which is 81.34% of the Total Consumption Expenditure of ₹ 1832511 lakh in 2019-20(AC). It is ₹ 1814058 lakh in 2020-21(RE) and is about 74.51% of Total Consumption Expenditure of ₹ 2434552 lakh . However, its figure for 2021-22(BE) is ₹ 2057808 lakh, which is 78.62% of Total Consumption Expenditure of ₹ 2617183 lakh.

E. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage-wise distribution of expenditure during 2019-20(AC) revealed that maximum expenditure out of total of ₹ 2937502 lakh has been incurred on Education Services 31.77% followed by General Public Services 21.74% and Economic Services 20.04% Similarly, the major percentage distribution of Expenditure of ₹ 3746914 lakh in 2020-21(RE) is in Education Services 30.59%, followed by General Public Services 20.75% and Economic Services 18.99%, This trend has continued in the year 2021-22(BE) where out of the total Expenditure of ₹ 4182658 lakh, Education, General public Services and Economic fetched 30.21% , 20.69% and 20.64% respectively .

F. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget estimates for 2021-22(BE), Gross Capital Formation has been estimated as ₹ 753474 lakh as compared to the amount of actual Gross Capital Formation of ₹ 506402 lakh & ₹ 654198 lakh in the years 2019-20(AC) & 2020-21(RE) respectively. The main source of Capital Formation has emerged from construction activity. The Gross Capital Formation from

Construction is reported as ₹ 497804 lakh in 2019-20, ₹ 641157 lakh in 2020-21 & ₹ 735652 lakh in 2021-22.

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. Such a wide attempt is under process.

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.

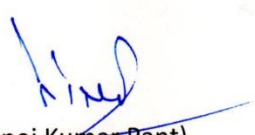
I wish to express my gratitude and thanks to Shri Sushil Kumar, Director, DES for facilitating preparation of this document.

Lastly, I am personally thankful to Manisha Panwar, Additional Chief Secretary (Planning) for the encouragement and inspiration that we keep receiving from his 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: 14-03-2022

Place: Dehradun


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1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

Uttarakhand has been incepted, carving out of the hills and hinterland of -then Uttar Pradesh on 9th Nov, 2000 as 27th State of India. It is located in west Himalayan zone with about 86 percent hills; rest of the terrain lies as the 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 2019-20 (Actual Expenditure), 2020-21 (Revised Estimates) & 2021-22 (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.

★ ★ ★ ★ ★ ★ ★

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 (GFCE). 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 2019-20(AC), 2020-21(RE) & 2021-22(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 2019-20 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2020-21 while for the year 2021-22 the figures are simply budget estimates (BE). In other words data of 2020-21 and 2021-22 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 88% of the total revenue receipts during the year 2019-20. 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 ₹ 3071429 lakh in 2019-20(AC) to ₹ 3698247 lakh in 2020-21(RE), reporting a growth of 20.41% and ₹ 4414148 lakh in the year of 2021-22(BE) reporting a growth of 19.36% respectively.

Statement- A: Distribution of Total Budgetary Receipts

S. No	ITEMS	2019-20	%	2020-21	%	2021-22	%
		A/C)	age	(RE)	age	(BE)	age
-1	-2	-3	-4	-5	-6	-7	-8
(A)	REVENUE RECEIPTS						
1	Taxes (Direct & Indirect)	1501791	48.90	1395816	37.74	1676333	37.98
2	Misc. Receipts & Fees	339159	11.04	295481	7.99	345692	7.83
3	Interest	9226	0.30	8000	0.22	5005	0.11
4	Property Receipts	46686	1.52	45269	1.22	86015	1.95
5	Revenue Grants From GOI	830876	27.05	1674788	45.29	2066225	46.81
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	2418	0.08	6851	0.19	701	0.02
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	91983	2.99	85680	2.32	147815	3.35
10	Pension Receipts	249290	8.12	186362	5.04	86362	1.96
	Sub Total (A)	3071429	100	3698247	100	4414148	100
(B)	LOAN AND ADVANCES, OTHER RECEIPTS						
1	Borrowing at home	1501922	18.54	1126413	48.91	1394444	59.58
2	Loan from Govt. of India/Public Debt	7003	0.09	290000	12.59	15000	0.64
3	Recovery of loan and advances	1892	0.02	3459	0.15	2299	0.10
4	Deposits and advances	402477	4.97	247289	10.74	417719	17.85
5	Reserve fund	308009	3.80	106210	4.61	164064	7.01
6	Suspense & miscellaneous	5751754	71.00	155893	6.77	233000	9.95
7	Remittances	2176	0.03	284341	12.35	57100	2.44
8	Contingency fund	9442	0.12	29869	1.30	20000	0.85
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	115850	1.43	59523	2.58	36933	1.58
	Sub Total (B)	8100525	100	2302997	100	2340559	100
	Total Budgetary Receipts (A+B)	11171954		6001244		6754707	

Figure – 1: Breakup of Revenue Receipts 2019-20 (AC)

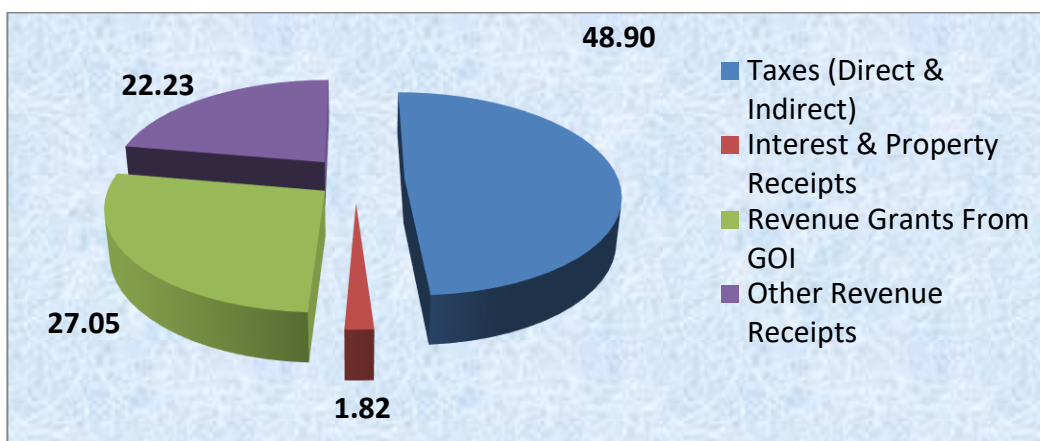


Figure – 2: Breakup of Revenue Receipts 2020-21 (RE)

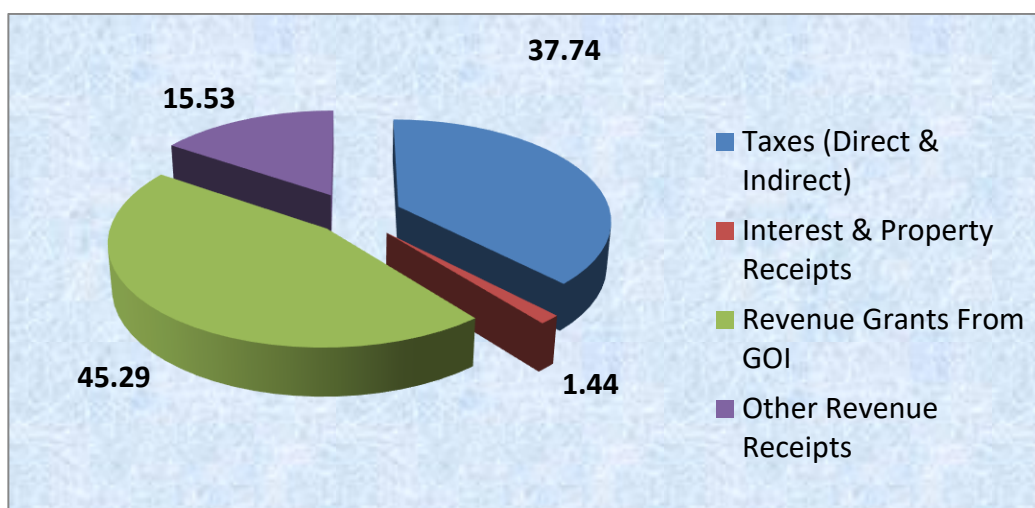


Figure – 3: Breakup of Revenue Receipts 2021-22 (BE)

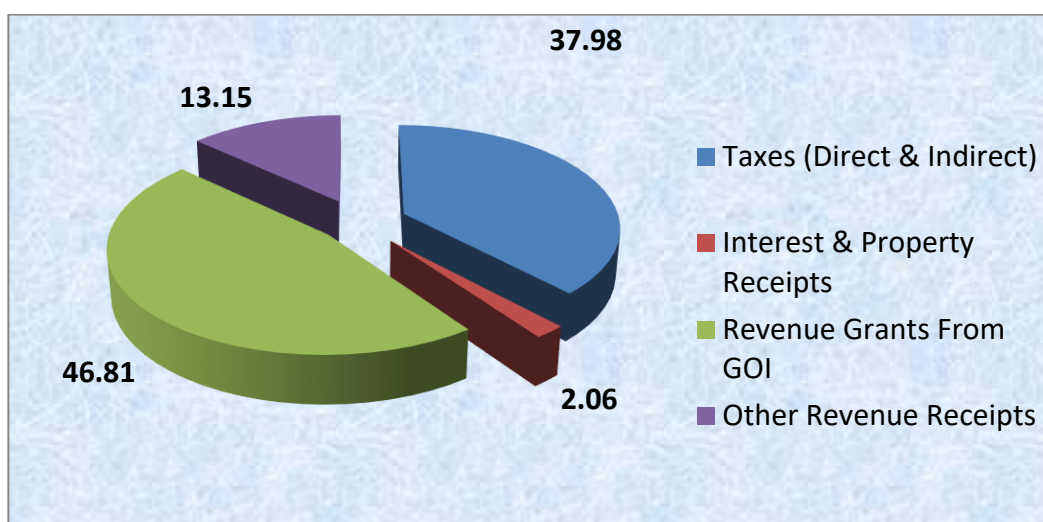


Figure – 4: Breakup of Loan, Advances & Other Receipts, 2019-20 (AC)

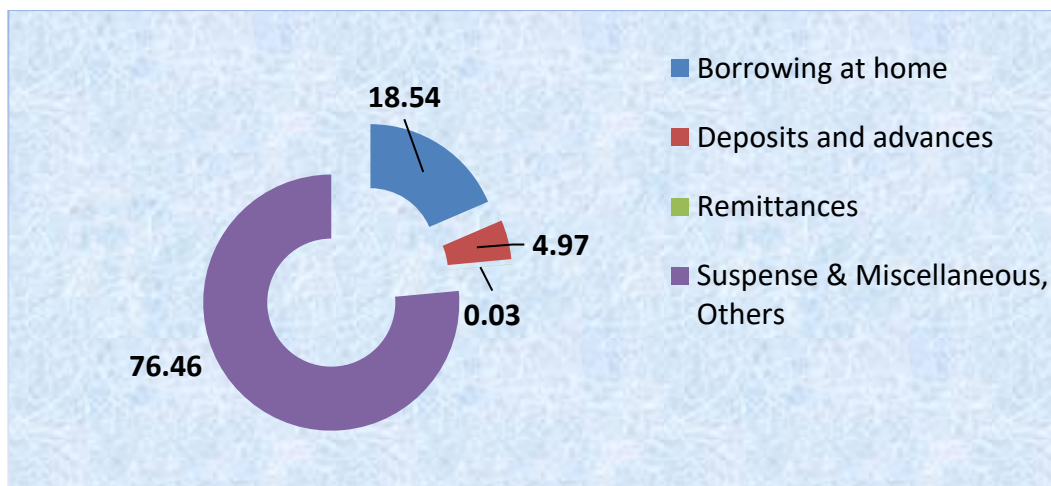


Figure – 5: Breakup of Loan, Advances & Other Receipts 2020-21 (RE)

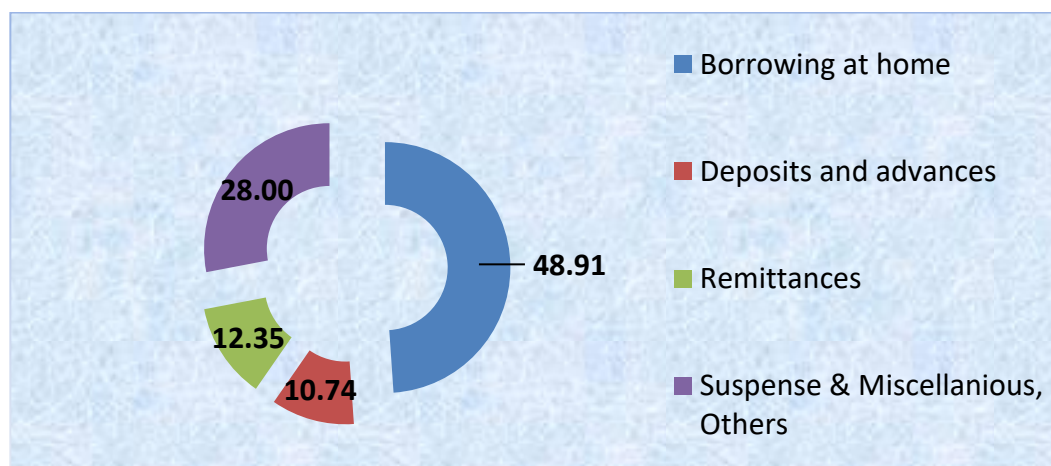
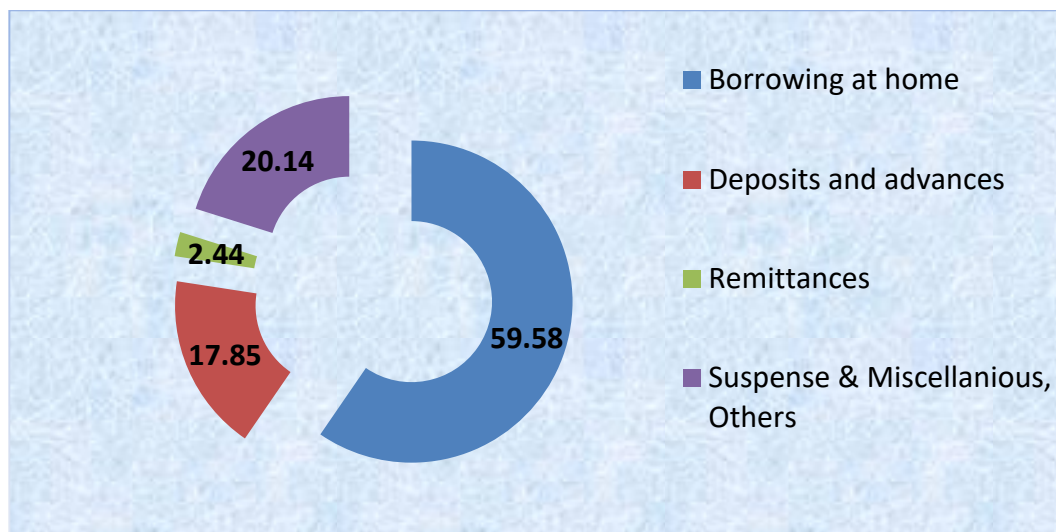


Figure – 6: Breakup of Loan, Advances & Other Receipts 2021-22 (BE)



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

S. No	ITEMS	2019-20 (AC)	%	2020-21 (RE)	%	2021-22 (BE)	%
			age		age		age
-1	-2	-3	-4	-5	-6	-7	-8
1	Compensation of Employees	1821776	16.30	2105661	35.09	2258989	33.44
2	Purchase of Goods & Services including Maintenance	413559	3.70	674094	11.23	664902	9.84
3	Current Transfer including Subsidy	581131	5.20	752620	12.54	841339	12.46
4	Transfer in kind	124	0.00	692	0.01	992	0.01
5	Construction	497804	4.45	641157	10.68	735652	10.89
6	Machinery & Equipment including Transport, Software & Cultivated assets	9339	0.08	14841	0.25	20722	0.31
7	Purchase of Physical Assets	-696	-0.01	49252	0.82	80147	1.19
8	Purchase of Financial Assets	13624	0.12	18971	0.32	25045	0.37
9	Capital Transfer	42659	0.38	-37649	-0.63	66888	0.99
10	Change in Stock	0	0.00	0	0.00	0	0.00
11	Interest	450402	4.03	547525	9.12	605264	8.96
12	Borrowing at home	1035945	9.27	356020	5.93	476343	7.05
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	2578	0.02	27700	0.46	45000	0.67
15	Reserve Funds	32148	0.29	106219	1.77	164075	2.43
16	Deposits & Advances	352319	3.15	263695	4.39	425169	6.29
17	Suspense & Miscellaneous	5843448	52.29	123439	2.06	231722	3.43
18	Remittances	2238	0.02	299493	4.99	51054	0.76
19	Fund Revenue Account	0	0.00	0	0.00	0	0.00
20	Loan & Advances by State Govt	12578	0.11	14760	0.25	14960	0.22
21	Repayment of Loan to GOI	4707	0.04	5821	0.10	7121	0.11
22	Cash Balance	59523	0.53	36933	0.62	39323	0.58
	Total Expenditure/Outlay	11175206	100	6001244	100	6754707	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 2019-20 (Actual), 2020-21 (Revised) and 2021-22 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2019-20(AC) expenditure of ₹ 11175206 lakh has been incurred which has declined in the succeeding year to ₹ 6001244 lakh and ₹ 6754707 lakh, showing a major decline of 46.30% and then increase of 12.55% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2019-20(AC) the major expenditure on aforesaid account is ₹ 5843448 lakh which has declined to ₹ 123439 lakh in the year 2020-21(RE) ₹ 231722 lakh in 2021-22(BE). The breakup of budget outlay in the year 2019-20, 2020-21 & 2021-22 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2019-20 (AC)

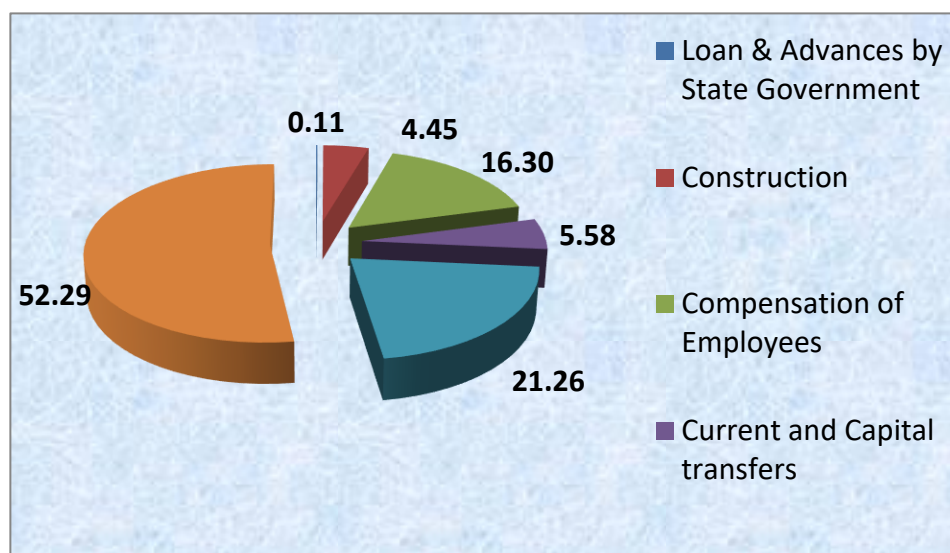


Figure – 8: Breakup of Budget Outlay 2020-21 (RE)

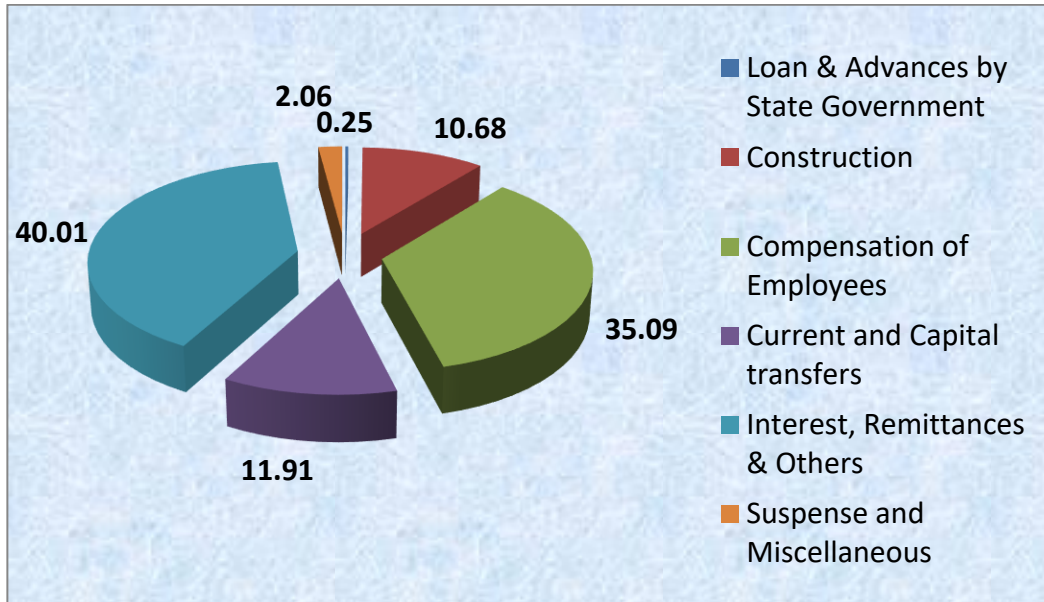


Figure – 9: Breakup of Budget Outlay 2021-22 (BE)

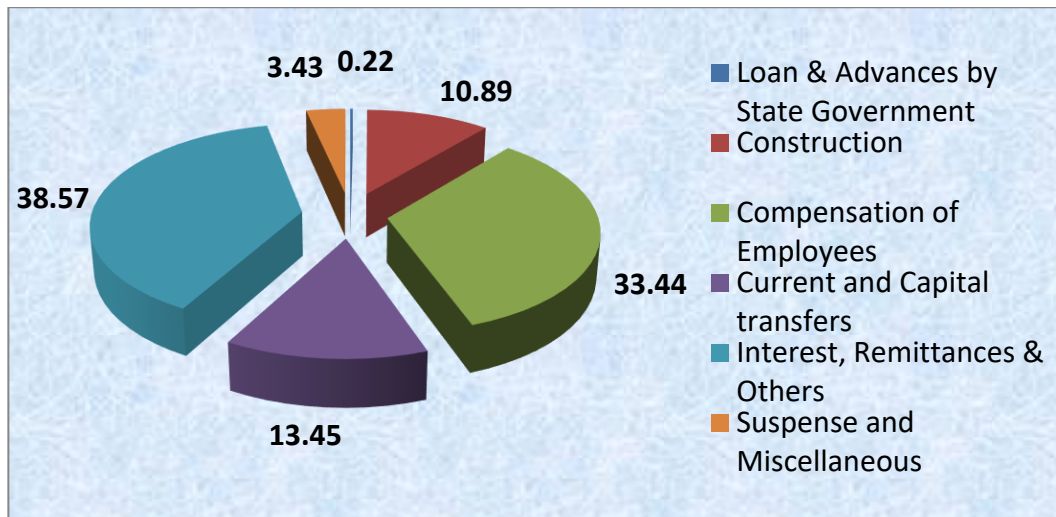


Figure – 10: Budgetary Receipts & Outlay

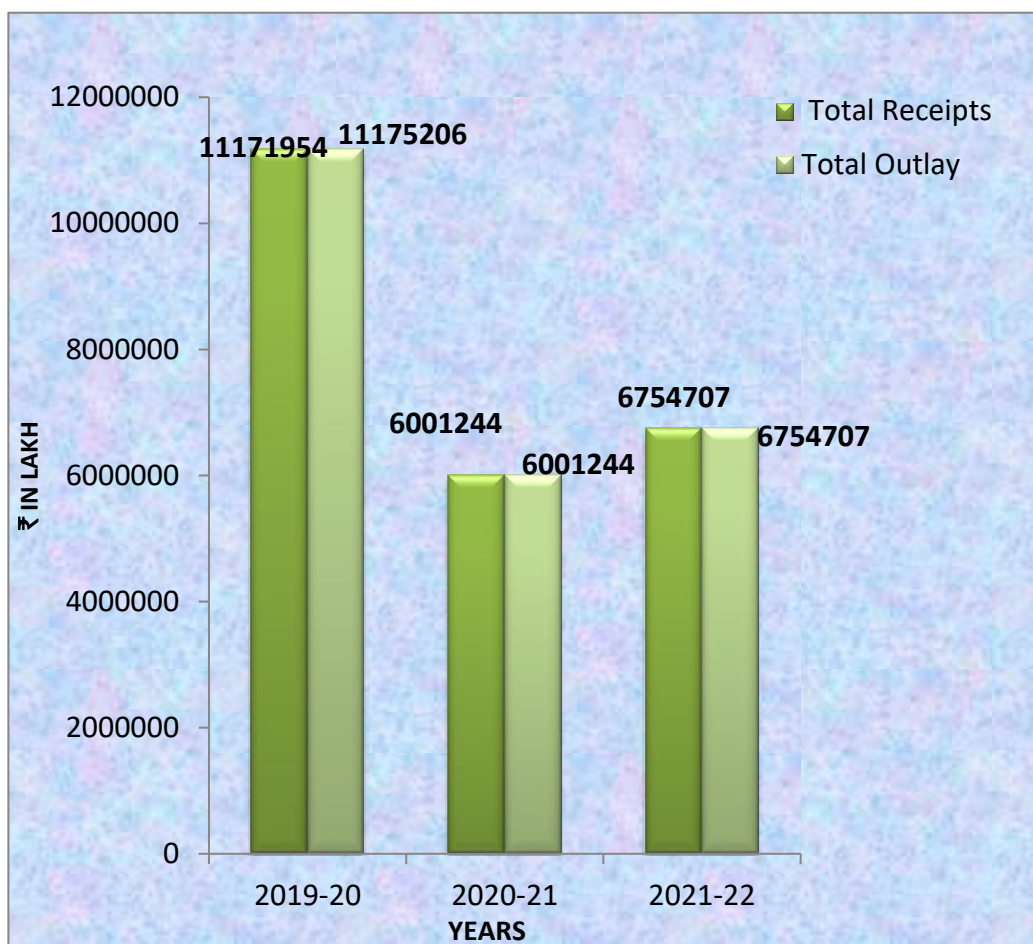


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 11175206 lakh as against gross budgetary receipts of ₹ 11171954 lakh for the year 2019-20(AC). The gross expenditure/outlay for 2020-21(RE) has been incurred to be ₹ 6001244 lakh against the gross receipts of ₹ 6001244 lakh. Outlay for 2021-22(BE) has been estimated to be ₹ 6754707 lakh against gross receipts of ₹ 6754707 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

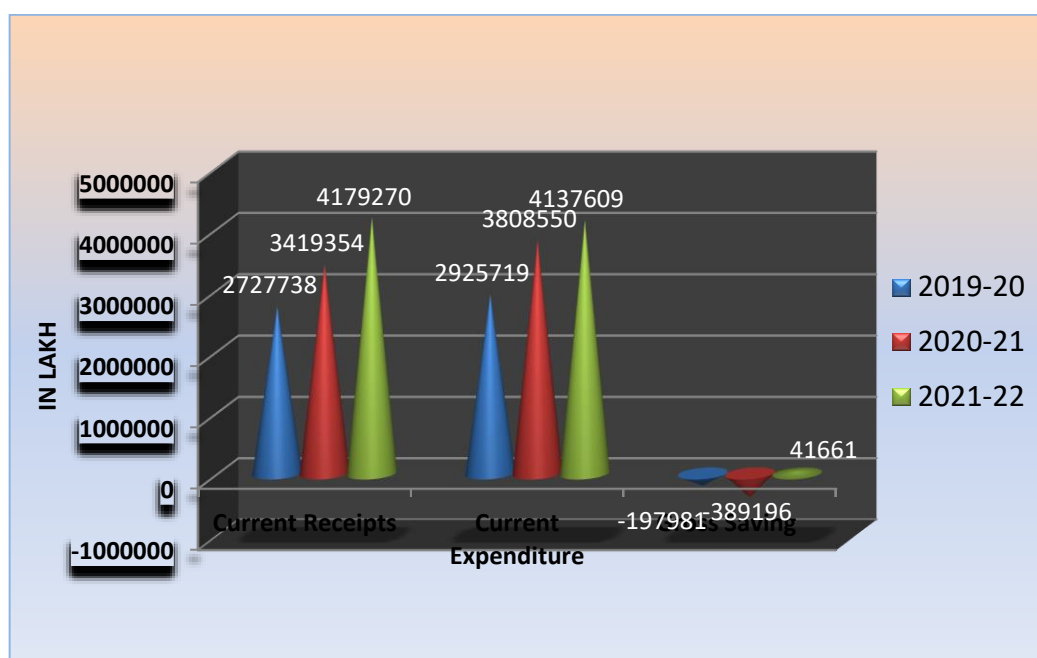
deficit in savings i.e. - ₹ 197981 lakh in the year of 2019-20 (AC), however it is estimated to be positive of ₹ 41661 lakh in year 2021-22 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)

S. No	ITEMS	2019-20 (AC)	2020-21 (RE)	2021-22 (BE)
1	2	3	4	5
1	Current Receipts	2727738	3419354	4179270
2	Current Expenditure	2925719	3808550	4137609
3	Surplus on Current A/C (1-2)	-197981	-389196	41661
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	-197981	-389196	41661

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 2019-20 to 2021-22. (Refer Figure 12). It is to be noted that NEBR is Positive from 2019-20 to 2021-22 consistently.

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

(In Lakh ₹)

S. No	ITEMS	2019-20 (AC)	2020-21 (RE)	2021-22 (BE)
-1	-2	-3	-4	-5
1	Capital Expenditure on Fixed Assets	545854	667601	903109
2	(Add) Expenditure on Financial Assets	291482	18971	25045
3	(Less) Budgetary Borrowings	277858	1075768	886493
4	(Less) Surplus on Current Account	-197981	-389196	41661
5	Net Extra Budgetary Receipts (1+2-3-4)	757459	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 2019-20 to 2021-22.

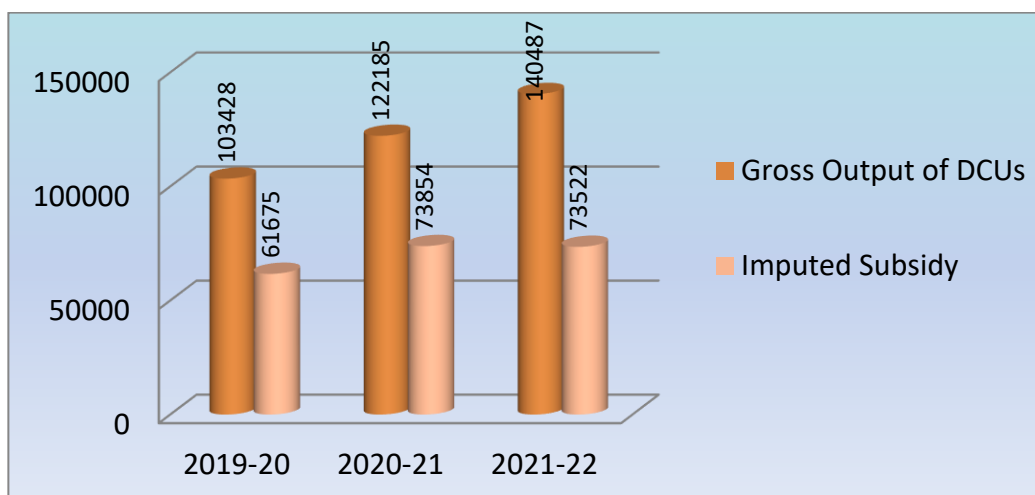
Statement-E: Distribution of Gross Input-Gross Output of DCUs

(In Lakh ₹)

S. No	ITEMS	2019-20 (AC)	2020-21 (RE)	2021-22 (BE)
-1	-2	-3	-4	-5
1	INPUT Purchase of Commodities & Services including Maintenance	21604	16943	25669
2	Compensation of Employees (Salary, Allowances, Pension etc)	81477	104690	114235
3	Benefits	347	552	583
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	103428	122185	140487
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	41753	48331	66965
2	Imputed Subsidy	61675	73854	73522
	Gross Output	103428	122185	140487

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 2019-20 ₹ 1832511 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc) i.e. 1490662 in 2019-20, which has been subsequently decreased to ₹ 1814058 lakh during 2020-21, showing an increase of 21.69%. The Compensation of Employees further increased to ₹ 2057808 lakh in the year 2021-22, showing an increase of 13.43%. The overall government final consumption expenditure has been ₹ 1832511 lakh during 2019-20 which has been increased to ₹ 2434552 lakh during 2020-21 and increased to ₹ 2617183 lakh in the year 2021-22. Thus the Government Final Consumption Expenditure has increased 32.85% from 2019-20 to 20-21 and increased to 7.50% for the year 2020-21 to 2021-22.

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

(In Lakh ₹)				
S. No	ITEMS	2019-20 (AC)	2020-21 (RE)	2021-22 (BE)
-1	-2	-3	-4	-5
1	Purchase of Commodities & Services including Maintenance	391955	657151	639233
2	Sale of Goods and Services	50230	37349	80850
3	Net Purchase of Commodities & Services	341725	619802	558383
4	Compensation of Employees Salary, Allowances, Pension etc.	1490662	1814058	2057808
5	Benefits (Transfer in kind)	124	692	992
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	1832511	2434552	2617183

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 2019-20 (AC) and 2020-21 (RE) and 2021-22 (BE).

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

(In Lakh ₹)

S. No	ITEMS	2019-20 (AC)		2020-21 (RE)		2021-22 (BE)	
		Value	%	Value	%	Value	%
		(Lakh ₹)	age	(Lakh ₹)	age	(Lakh ₹)	age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	638546	21.74	777929	20.76	865425	20.69
2	Defense	8496	0.29	13776	0.37	14107	0.34
3	Education	933391	31.77	1146040	30.59	1263420	30.21
4	Medical & Public Health	189342	6.45	213136	5.69	304491	7.28
5	Social Security & Welfare Services	179112	6.10	211017	5.63	240770	5.76
6	Housing & Other Community Amenities	319083	10.86	520039	13.88	433562	10.37
7	Cultural, Recreational & Religious Services	33823	1.15	49248	1.31	70530	1.69
8	Economic Services	588701	20.04	711600	18.99	863310	20.64
8.1	General Administration/Regulation/Research & Labour	31379	1.07	50032	1.34	57471	1.37
8.2	Agriculture, Forestry, Fishing & Hunting	247123	8.41	331203	8.84	387295	9.26
8.3	Mining, Manufacturing & Construction	19258	0.66	18384	0.49	21706	0.52
8.4	Electricity, Gas, Steam	1222	0.04	247	0.01	-38475	-0.92
8.5	Water Supply	97721	3.33	107990	2.88	176144	4.21
8.6	Transport & Communication	127525	4.34	192286	5.13	243844	5.83
8.7	Other Economic Services n.e.c	64473	2.19	11458	0.31	15325	0.37
9	Environmental Protection	0	0.00	245	0.01	295	0.01
10	Other Services	47008	1.60	103884	2.77	126748	3.03
	Total	2937502	100.00	3746914	100.00	4182658	100.00

Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2019-20 (AC)

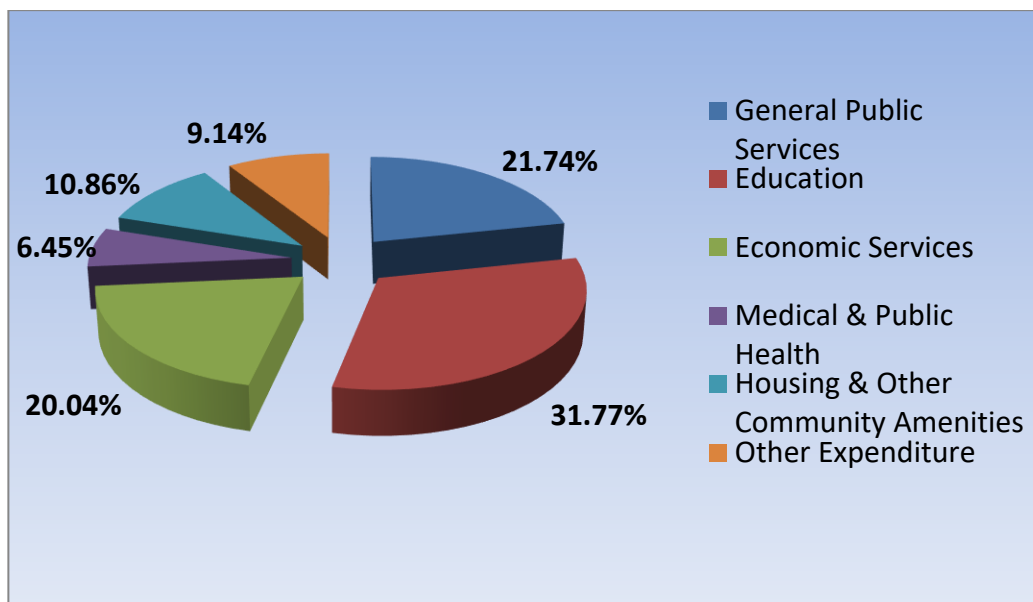


Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2020-21 (RE)

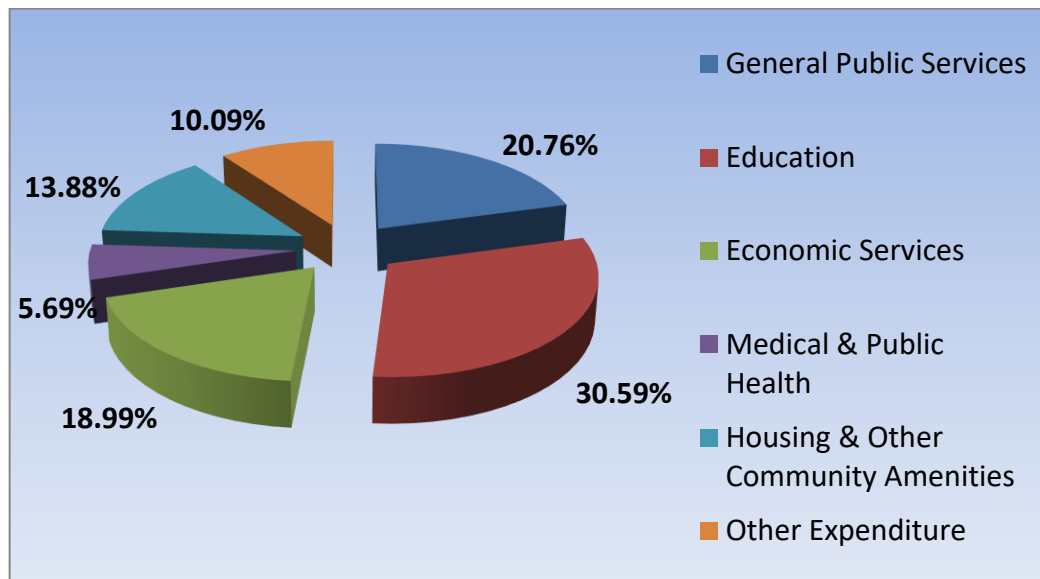
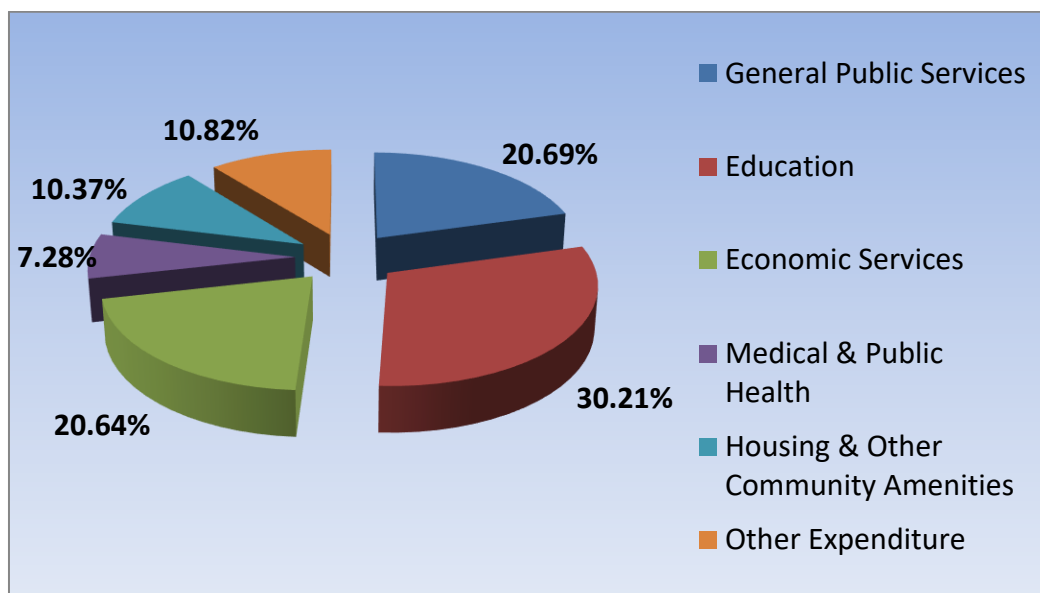


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2021-22 (BE)



It may be seen from the above Statement-G that during 2019-20(AC), total expenditure incurred by administrative departments is ₹ 2937502 Lakh which has increased to the tune of ₹ 3746914 lakh during 2020-21(RE), showing an increase of 27.55%. The expenditure incurred by administrative departments in the year of 2021-22(BE) is ₹ 4182658 lakh indicating an increase of 11.63% from previous year. It appears that major portion of the total expenditure is incurred on Education (31.77%) in the year of 2019-20(AC) followed by General Public Services (21.74%) and Economic Services (20.04%). During 2020-21(RE) and 2021-22(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	2019-20 (AC)	2020-21 (RE)	2021-22 (BE)
-1	-2	-3	-4	-5
A	Administration Departments			
	New Capital Formation (Outlay)	474291	625639	705157
	1.1 Dwelling & Other Building and Structure	465351	611595	685523
	1.2 Machinery & Equipment	8649	13116	18415
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Product	291	928	1219
2	Net Purchase of Second hand Assets including Land	-741	-1800	-2900
3	Change in Stock	0	0	0
	Gross Capital Formation (Admin) A.	473550	623839	702257
B	Departmental Commercial Undertaking			0
4	New Capital Formation (Outlay)	32852	30359	51217
	4.1 Dwelling & Other Building & Structure	32453	29562	50129
	4.2 Machinery & Equipment	387	308	439
	4.3 Cultivated Biological Resources	0	470	630
	4.4 Intellectual Property Product	12	19	19
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	32852	30359	51217
	Gross Capital Formation (A+B)	506402	654198	753474

As per Budget estimates (BE) for 2021-22 Gross Capital Formation is expected to be ₹ 753474 lakh as compared to the amount of actual gross capital formation of ₹ 506402 lakh & ₹ 654198 lakh during 2019-20

& 2020-21 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 98.30%, 98.00% & 97.63% of the total Gross Capital formation in the year 2019-20, 2020-21 and 2021-22 respectively.

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

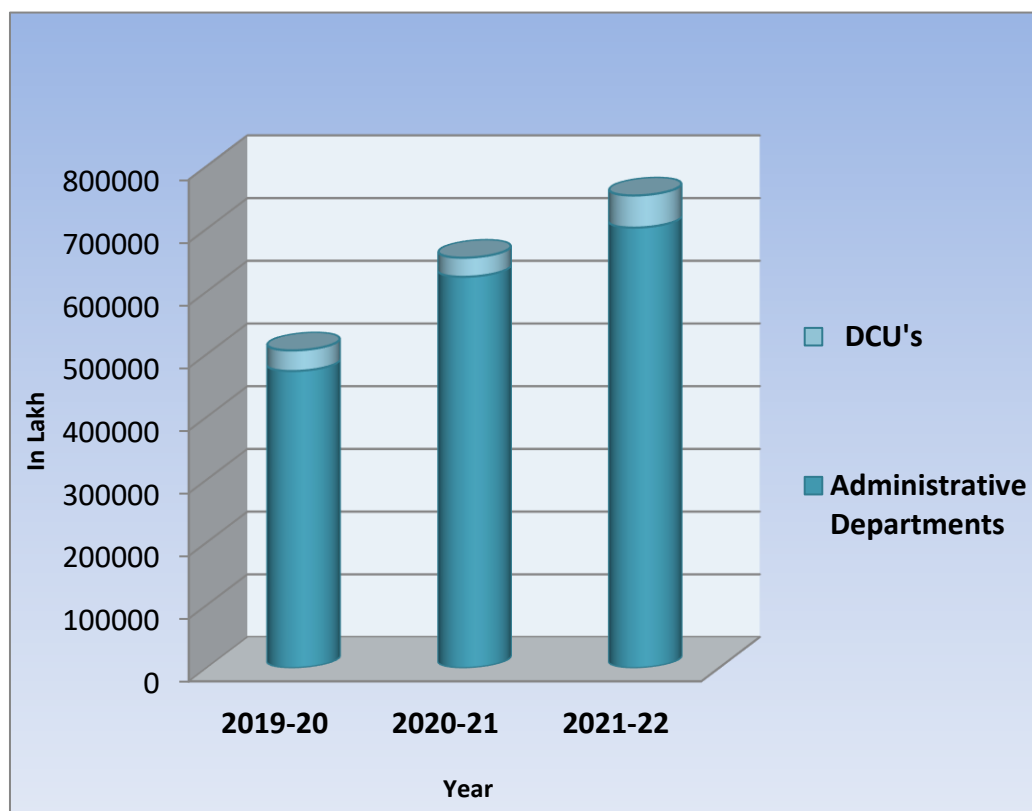


TABLE-1
Borrowing Account of Uttarakhand Government for the year
2019-20 (AC)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3072257	3827298
I. Borrowing at Home			
	1. Internal Debt	1304293	904896
	2. Small Savings, Provident Fund etc.	197629	131049
	3. Other Debt		
	Total	1501922	1035945
	Net Receipts (I)	465977	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	7003	4707
	2. Loans and Advances from States Government	1892	12578
	3. Inter State Settlement	0	0
	4. Contingency Fund	9442	2578
	5. Reserve Funds	308009	32148
	6. Deposits & Advances	402477	352319
	7. Suspense and Miscellaneous	5751754	5843448
	8. Remittances	2176	2238
	9. Cash Balance	115850	59523
	10. Funds Revenue Account	2418	0
	11. Funds Commercial Account		0
	Total	6601021	6309539
	Net Receipts (III)	291482	
Check	Total excluding Funds	11172782	11172782
	Difference (Receipt - Expenditure)		

TABLE-2

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	55912	1. Government Final Consumption Expenditure (GFCE)	1832511
1.1 Profits	0	1.1 Compensation of Employees	1490662
1.2 Income from Property	559 12	a) Wages & Salaries	1205735
1.2.1 Net Interest Received	9226	b) Pension	284927
a) Public Authorities	1	1.2 Net Purchases of Goods & Services	341725
i) Centre	0	a) Purchases	381494
ii) States	0	b) Maintenance	10461
iii) Local Authorities	1	c) Less Sales	50230
b) Foreign	0	1.3 Transfers in kind	124
c) From other Sectors	9225	1.4 CFC	
1.2.2 Other Property Receipts	46686	2. Net Interest Paid to	450402
2. Total Tax Revenue	1501791	2.1 Public Authorities	6687
2.1 Import Duty	0	a) Centre	6687
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	164684	c) Local Authorities	0
2.4 Product Taxes	917398	2.2 Foreign Agencies	0
2.5 Other Transfers	419709	2.3 Others	443715
3. Fees & Miscellaneous Receipts	339159	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	830876	3. Total Subsidies	65138
4.1 Centre	830876	3.1 Production Subsidies	61675
4.2 States	0	3.2 Product Subsidies	3463
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	404036
Total Receipts (1+2+3+4)	2727738	4.1 Other Sectors	404036
		4.2 Foreign	0
		5. Total Inter-Government Transfers	173632
		5.1 Current to	173403
		a) Centre	
		b) States	0
		c) Local Authorities	173403
		5.2 Capital to	229
		a) Centre	
		b) States	0
		c) Local Authorities	229
		6. Total Current Expenditure (1+2+3+4+5)	2925719
		8. Surplus on Current Account	-197981

TABLE-3**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2019-20 (AC)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	474291
2. Net Purchase of Physical Assets	-696
2.1 Second Hand Assets	-741
2.2 Land	45
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	42659
4.1 for Capital Formation	42659
4.2 for Others	
5. Total (1 to 4)	516254
Enterprises	
6. Capital Outlay	29600
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)	29600
Total Expenditure (5 + 9)	545854
II. Receipts	
11. Surplus on Current Account	-197981
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	465977
14.1 At Home	465977
14.2 From Abroad	0
15 Other Liabilities	277858
15.1 Net Extra Budgetary Borrowing	291482
15.2 less Net Purchase of Financial Assets	13624
16. Total Receipts (11 to 15)	545854

TABLE-4

**Estimates of Net Product from Public Administration of Uttarakhand
Government for year 2019-20 (AC)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1034896	284927	170839	1490662	0	1490662	391955	1882617
2.Construction (Repair & Maintenance)	42014	11567	3239	56820	0	56820	3863	60683
3.Water Supply	0	0	0	0	0	0	16581	16581
4. Other Services	627482	172759	96206	896447	0	896447	55867	952314
I. (a) Education	548321	150964	91546	790831	0	790831	43430	834261
(b) Medical & Public Health	79161	21795	4660	105616	0	105616	12437	118053
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	669496	184326	99445	953267	0	953267	76311	1029578
6. Public Administration & Defense (1- 5)	365400	100601	71394	537395	0	537395	315644	853039

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2019-20 (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	30796	8479	42607	223	6890	265	0	2525	0	0	0	52510	41016	-11494	11494
	2406	30796	8479	42607	223	6890	265	0	2525	0	0	0	52510	41016	-11494	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	643	177	865	3	424	8	0	0	0	0	0	1300	44	-1256	1256
	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	643	177	865	3	424	8	0	0	0	0	0	1300	44	-1256	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	28400	7820	38005	121	6291	5201	0	0	0	0	0	49618	693	-48925	48925
	2700	25663	7066	34280	36	887	14	0	0	0	0	0	35217	12	-35205	0
	2701	0	0	0	0	14	2410	0	0	0	0	0	2424	520	-1904	0
	2702	2737	754	3725	85	5390	2777	0	0	0	0	0	11977	161	-11816	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		59839	16476	81477	347	13605	5474	0	2525	0	0	0	103428	41753	-61675	61675

TABLE-6**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2019-20 (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)	38005	121	6291	5201	0	0	0	0	0	0	693	48925	49618	38126	38126
2. Forests	42607	223	6890	265	0	2525	0	0	0	0	41016	11494	52510	42830	42830
3. Manufacturing	865	3	424	8	0	0	0	0	0	0	44	1256	1300	868	868
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	81477	347	13605	5474	0	2525	0	0	0	0	41753	61675	103428	81824	81824

TABLE-7**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2019-20 (AC)**

Figures in INR Lakh

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	51373	3605	0	388556	18216	3601	465351
P1	Dwelling	0	0	0	1931	0	0	1931
P2	Other Building and Structure (P2.1+P2.2+P2.3)	51373	3605	0	386625	18216	3601	463420
P2.1	Non-Residential Building	0	0	0	29046	15980	3497	48523
P2.2	Other Structures	51373	3605	0	169250	2236	104	226568
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	188329	0	0	188329
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	90	0	348	5066	2568	577	8649
P3.1	Transport Equipment	0	0	0	1204	0	174	1378
P3.2	ICT Equipment	0	0	2	706	154	7	869
P3.3	Other Machinery and Equipment	90	0	346	3156	2414	396	6402
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	234	55	2	291
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	234	55	2	291
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	51463	3605	348	393856	20839	4180	474291
	Net Purchase of Second Hand Assets	0	0	0	-741	0	0	-741
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	51463	3605	348	393115	20839	4180	473550

TABLE-8

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2019-20 (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)	27598	4850	5	0	0	0	0	0	0	0	0	0	32453
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)	27598	4850	5	0	0	0	0	0	0	0	0	0	32453
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	27598	4765	5	0	0	0	0	0	0	0	0	0	32368
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	85	0	0	0	0	0	0	0	0	0	0	85
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	150	208	29	0	0	0	0	0	0	0	0	0	387
P3.1	Transport Equipment	22	0	0	0	0	0	0	0	0	0	0	0	22
P3.2	ICT Equipment	7	13	2	0	0	0	0	0	0	0	0	0	22
P3.3	Other Machinery and Equipment	121	195	27	0	0	0	0	0	0	0	0	0	343
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)	3	9	0	0	0	0	0	0	0	0	0	0	12
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	3	9	0	0	0	0	0	0	0	0	0	0	12
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	27751	5067	34	0	0	0	0	0	0	0	0	0	32852
	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	27751	5067	34	0	0	0	0	0	0	0	0	0	32852

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2019-20 (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	375113	62866	3059	0	0	171667	1391	0	614096
1.1	Gen. Admn., Public Order & Safety	375113	62866	3059	0	0	171667	1391	0	614096
1.1.1	Public Order & Safety	222332	18611	584	0	0	0	405	0	241932
1.1.2	Planning & Statistical Activities	2150	480	0	0	0	0	134	0	2764
1.1.3	Gen Admn. E.A.PO&S n.e.c	150631	43775	2475	0	0	171667	852	0	369400
2	CIVIL DEFENCE	7851	521	7	0	0	0	71	0	8450
3	EDUCATION	801066	19597	1025	0	0	0	95310	0	916998
3.1	Admn/Regulation/Research	10235	1332	26	0	0	0	711	0	12304
3.2	Educational Services	790831	18265	999	0	0	0	94599	0	904694
4	HEALTH	136677	17182	121	0	0	0	34581	0	188561
4.1	Admn/Regulation/Research	31061	15209	41	0	0	0	351	0	46662
4.2	Health Services	105616	1973	80	0	0	0	34230	0	141899
5	SOCIAL SEC/WEL SERVICES	32825	31718	25	0	0	0	113753	0	178321
6	HOUSING/COMMUNITY AMENITIES	42718	71422	277	0	0	1736	25765	0	141918
7	CULTRL, RECEN, RELIG SERVICES	6163	6591	64	0	0	0	7588	0	20406
8	ECONOMICS SERVICES	88163	72888	374	3396	1544	0	125662	61675	353702
8.1	Gen. Admn., Public Order & Safety	13030	17472	26	0	0	0	839	0	31367
8.2	Agriculture, Forestry and Fishing	59461	35580	299	3396	0	0	85169	60419	244324
8.3	Mining, Mfg. & Construction	4228	-424	11	0	0	0	12708	1256	17779
8.4	Electricity, Gas, Steam	8	-116	0	0	0	0	1330	0	1222
8.5	Water Supply	0	16581	0	0	0	0	22209	0	38790
8.6	Transport & Communication	4042	3792	38	0	1544	0	3252	0	12668
8.7	Other Economic Services	7394	3	0	0	0	0	155	0	7552
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	85	48479	585	0	0	0	0	0	49149
	Total	1490661	331264	5537	3396	1544	173403	404121	61675	2471601

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2019-20 (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	15561	3900	16715	0	1094	2527	214	0	0	0	0	0	0	0	40011	654107
1.1	15561	3900	16715	0	1094	2527	214	0	0	0	0	0	0	0	40011	654107
1.1.1	6247	0	417	0	658	1806	29	0	0	0	0	0	0	0	9157	251089
1.1.2	0	0	0	0	8	4	0	0	0	0	0	0	0	0	12	2776
1.1.3	9314	3900	16298	0	428	717	185	0	0	0	0	0	0	0	30842	400242
2	0	0	30	0	0	15	1	0	0	0	0	0	0	0	46	8496
3	15980	0	2242	0	0	2445	58	0	0	0	0	0	0	11648	32373	949371
3.1	0	0	6	0	0	31	3	0	0	0	0	0	0	0	40	12344
3.2	15980	0	2236	0	0	2414	55	0	0	0	0	0	0	11648	32333	937027
4	3497	0	135	0	189	454	3	0	0	0	0	0	0	0	4278	192839
4.1	0	0	31	0	15	58	1	0	0	0	0	0	0	0	105	46767
4.2	3497	0	104	0	174	396	2	0	0	0	0	0	0	0	4173	146072
5	6187	0	752	0	14	22	3	0	0	0	0	0	0	0	6978	185299
6	3494	92612	48727	0	0	8	0	0	0	0	0	0	0	35818	180659	322577
7	4502	0	9212	0	18	11	2	0	0	0	0	0	0	4174	17919	38325
8	1233	91817	133849	0	63	870	10	0	0	0	45	0	229	8116	236232	589934
8.1	211	0	6	0	0	4	2	0	0	0	0	0	0	0	223	31590
8.2	1022	0	2104	0	49	324	8	0	0	0	0	0	229	85	3821	248145
8.3	0	0	1450	0	14	15	0	0	0	0	0	0	0	0	1479	19258
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1222
8.5	0	0	51373	0	0	90	0	0	0	0	0	0	0	7468	58931	97721
8.6	0	91817	22235	0	0	346	0	0	0	0	45	0	0	414	114857	127525
8.7	0	0	56681	0	0	91	0	0	0	0	0	0	0	149	56921	64473
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	14906	0	0	50	0	0	0	0	0	0	0	-17097	-2141	47008
	50454	188329	226568	0	1378	6402	291	0	0	0	45	0	229	42659	516355	2987956

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2020-21 (BE)****Figures in Lakh INR**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3701097	4770014
I. Borrowing at Home			
	1. Internal Debt	1080000	343720
	2. Small Savings, Provident Fund etc.	46413	12300
	Total	1126413	356020
	Net Receipts (I)	770393	
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	290000	5821
	2. Loans and Advances from States Government	3459	14760
	3. Inter State Settlement	0	0
	4. Contingency Fund	29869	27700
	5. Reserve Funds	106210	106219
	6. Deposits & Advances	247289	263695
	7. Suspense and Miscellaneous	155893	123439
	8. Remittances	284341	299493
	9. Cash Balance	59523	36933
	10. Funds Revenue Account	6851	0
	11. Funds Commercial Account		0
	Total	1183435	878060
	Net Receipts (III)	305375	
	Total excluding Funds	6004094	6004094

TABLE-11

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2020-21 (BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	53269	1. Government Final Consumption Expenditure (GFCE)	2434552
1.1 Profits	0	1.1 Compensation of Employees	1814058
1.2 Income from Property	53269	a) Wages & Salaries	1396498
1.2.1 Net Interest Received	8000	b) Pension	417560
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	619802
i) Centre		a) Purchases	609105
ii) States	0	b) Maintenance	48046
iii) Local Authorities	0	c) Less Sales	37349
b) Foreign	0	1.3 Transfers in kind	692
c) From other Sectors	8000	1.4 CFC	
1.2.2 Other Property Receipts	45269	2. Net Interest Paid to	547525
2. Total Tax Revenue	1395816	2.1 Public Authorities	6100
2.1 Import Duty	0	a) Centre	6100
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	180770	c) Local Authorities	0
2.4 Product Taxes	863261	2.2 Foreign Agencies	0
2.5 Other Transfers	351785	2.3 Others	541425
3. Fees & Miscellaneous Receipts	295481	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1674788	3. Total Subsidies	88748
4.1 Centre	1674788	3.1 Production Subsidies	73853
4.2 States	0	3.2 Product Subsidies	14895
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	504462
Total Receipts (1+2+3+4)	3419354	4.1 Other Sectors	504462
		4.2 Foreign	0
		5. Total Inter-Government Transfers	233263
		5.1 Current to	232963
		a) Centre	
		b) States	0
		c) Local Authorities	232963
		5.2 Capital to	300
		a) Centre	
		b) States	0
		c) Local Authorities	300
		6. Total Current Expenditure (1+2+3+4+5)	3808550
		8. Surplus on Current Account	-389196

TABLE-12

**Capital Finance Account of Public Authorities Administration of
Enterprises of Uttarakhand Government for year 2020-21 (BE)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	625639
2. Net Purchase of Physical Assets	49252
2.1 Second Hand Assets	-1800
2.2 Land	51052
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	-37649
4.1 for Capital Formation	-37649
4.2 for Others	
5. Total (1 to 4)	637242
Enterprises	
6. Capital Outlay	30359
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)	30359
Total Expenditure (5 + 9)	667601
II. Receipts	
11. Surplus on Current Account	-389196
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	770393
14.1 At Home	770393
14.2 From Abroad	0
15 Other Liabilities	286404
15.1 Net Extra Budgetary Borrowing	305375
15.2 less Net Purchase of Financial Assets	18971
16. Total Receipts (11 to 15)	667601

TABLE-13

**Estimates of Net Product from Public Administration of Uttarakhand Government
for year 2020-21 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1117846	417560	278652	1814058	0	1814058	657151	2471209
2. Construction (repair & Maintenance)	47480	17736	4735	69951	0	69951	38442	108393
3. Water Supply	0	0	0	0	0	0	17200	17200
4. Other Services	668401	249675	156217	1074293	0	1074293	48719	1123012
I. (a) Education	606890	226698	145916	979504	0	979504	35457	1014961
(b) Medical & Public Health	61511	22977	10301	94789	0	94789	13262	108051
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	715881	267411	160952	1144244	0	1144244	104361	1248605
6. Public Administration & Defense (1-5)	401965	150149	117700	669814	0	669814	552790	1222604

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2020-21 (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	37350	13952	58249	288	3656	177	0	1663	0	0	0	64033	47012	-17021	17021
	2406	37350	13952	58249	288	3656	177	0	1663	0	0	0	64033	47012	-17021	
	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	642	240	942	4	431	8	0	0	0	0	0	1385	41	-1344	1344
	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	642	240	942	4	431	8	0	0	0	0	0	1385	41	-1344	
	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	30914	11547	45498	260	6520	4488	0	0	0	0	0	56766	1278	-55488	55488
	2700	27910	10425	41038	102	624	11	0	0	0	0	0	41775	113	-41662	
	2701	0	0	0	0	32	2027	0	0	0	0	0	2059	965	-1094	
	2702	3004	1122	4460	158	5864	2450	0	0	0	0	0	12932	200	-12732	
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		68906	25739	104689	552	10607	4673	0	1663	0	0	0	122184	48331	-73853	73853

TABLE-15**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2020-21 (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)	45499	260	6520	4488	0	0	0	0	0	0	1278	55489	56767	45759	45759
2. Forests	58249	288	3656	177	0	1663	0	0	0	0	47012	17021	64033	58537	58537
3. Manufacturing	942	4	431	8	0	0	0	0	0	0	41	1344	1385	946	946
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	104690	552	10607	4673	0	1663	0	0	0	0	48331	73854	122185	105242	105242

TABLE-16**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2020-21 (RE)****Figures in INR Lakh**

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	57795	5500	0	505676	37559	5065	611595
P1	Dwelling	0	0		6856	0	300	7156
P2	Other Building and Structure (P2.1+P2.2+P2.3)	57795	5500	0	498820	37559	4765	604439
P2.1	Non-Residential Building	0	0		98600	25771	4683	129054
P2.2	Other Structures	57795	5500		135954	11788	82	211119
P2.3	Land Improvement	0	0		0	0	0	0
P2.4	Roads & Bridges	0	0		264266	0	0	264266
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	400	0	411	5667	6156	482	13116
P3.1	Transport Equipment	0	0		883	0	0	883
P3.2	ICT Equipment	0	0	11	906	1463	22	2402
P3.3	Other Machinery and Equipment	400	0	400	3878	4693	460	9831
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	5	301	614	8	928
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	5	301	614	8	928
P7.4	Entertainment, Literary of Artistic Originals				0			
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	58195	5500	416	511644	44329	5555	625639
	Net Purchase of Second Hand Assets	0	0	0	-1800	0	0	-1800
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	58195	5500	416	509844	44329	5555	623839

TABLE-17

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2020-21 (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)	23667	5892	3	0	0	0	0	0	0	0	0	0	29562
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)	23667	5892	3	0	0	0	0	0	0	0	0	0	29562
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	23667	5892	3	0	0	0	0	0	0	0	0	0	29562
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)	44	262	2	0	0	0	0	0	0	0	0	0	308
P3.1	Transport Equipment	0	20	0	0	0	0	0	0	0	0	0	0	20
P3.2	ICT Equipment	12	16	2	0	0	0	0	0	0	0	0	0	30
P3.3	Other Machinery and Equipment	32	226	0	0	0	0	0	0	0	0	0	0	258
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	470	0	0	0	0	0	0	0	0	0	0	470
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	470	0	0	0	0	0	0	0	0	0	0	470
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	5	14	0	0	0	0	0	0	0	0	0	0	19
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	5	14	0	0	0	0	0	0	0	0	0	0	19
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	23716	6638	5	0	0	0	0	0	0	0	0	0	30359
	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	23716	6638	5	0	0	0	0	0	0	0	0	0	30359

TABLE-18(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (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	460995	44007	2738	0	0	230318	5273	0	743331
1.1	Gen. Admn., Public Order & Safety	460995	44007	2738	0	0	230318	5273	0	743331
1.1.1	Public Order & Safety	272951	16345	509	0	0	0	100	0	289905
1.1.2	Planning & Statistical Activities	3066	513	0	0	0	0	453	0	4032
1.1.3	Gen Admn. E.A.PO&S n.e.c	184978	27149	2229	0	0	230318	4720	0	449394
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	13354	322	6	0	0	0	40	0	13722
3	EDUCATION	991723	27781	1963	0	0	0	104910	0	1126377
3.1	Admn/Regulation/Research	12220	1390	42	0	0	0	619	0	14271
3.2	Educational Services	979503	26391	1921	0	0	0	104291	0	1112106
4	HEALTH	133919	34126	119	0	0	0	43964	0	212128
4.1	Admn/Regulation/Research	39131	23189	30	0	0	0	2138	0	64488
4.2	Health Services	94788	10937	89	0	0	0	41826	0	147640
5	SOCIAL SEC/WEL SERVICES	44339	31685	43	0	0	0	130427	0	206494
6	HOUSING/COMMUNITY AMENITIES	52027	159258	4449	0	0	2645	33667	0	252046
7	CULTRL, RECREN, RELIG SERVICES	9442	11743	159	0	0	0	13567	0	34911
8	ECONOMICS SERVICES	107196	76975	4677	1382	31932	0	172864	73853	468879
8.1	Gen. Admn., Public Order & Safety	16821	22340	26	0	0	0	10566	0	49753
8.2	Agriculture, Forestry and Fishing	70560	38265	372	1382	0	0	112126	72509	295214
8.3	Mining, Mfg. & Construction	4773	-1180	12	0	0	0	11247	1344	16196
8.4	Electricity, Gas, Steam	10	-1010	0	0	0	0	1247	0	247
8.5	Water Supply	0	17190	0	0	0	0	22212	0	39402
8.6	Transport & Communication	5246	1029	4014	0	31932	0	14879	0	57100
8.7	Other Economic Services	9786	341	253	0	0	0	587	0	10967
9	Environmental Protection	193	51	0	0	0	0	0	0	244
10	Relief on Calamities	870	185808	574	0	0	0	0	0	187252
	Total	1814058	571756	14728	1382	31932	232963	504712	73853	3245384

TABLE-18(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (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	73507	0	31132	0	863	2350	251	0	0	0	2	0	0	0	108105	851436
1.1	73507	0	31132	0	863	2350	251	0	0	0	2	0	0	0	108105	851436
1.1.1	10000	0	289	0	345	1720	46	0	0	0	2	0	0	0	12402	302307
1.1.2	0	0	0	0	0	4	2	0	0	0	0	0	0	0	6	4038
1.1.3	63507	0	30843	0	518	626	203	0	0	0	0	0	0	0	95697	545091
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	30	0	14	9	1	0	0	0	0	0	0	0	54	13776
3	25771	0	11806	0	6	4722	625	0	0	0	350	0	0	2154	45434	1171811
3.1	0	0	18	0	6	29	11	0	0	0	0	0	0	0	64	14335
3.2	25771	0	11788	0	0	4693	614	0	0	0	350	0	0	2154	45370	1157476
4	4983	0	84	0	0	909	15	0	0	0	0	0	0	0	5991	218119
4.1	0	0	2	0	0	449	7	0	0	0	0	0	0	0	458	64946
4.2	4983	0	82	0	0	460	8	0	0	0	0	0	0	0	5533	153173
5	9290	0	1067	0	0	27	9	0	0	0	0	0	0	3420	13813	220307
6	7030	146250	73377	0	0	17	5	0	0	0	13000	0	0	35344	275023	527069
7	11600	0	13615	0	0	19	3	0	0	0	200	0	0	500	25937	60848
8	4029	118016	73442	0	0	1715	15	0	0	0	38300	0	300	10933	246750	715629
8.1	3500	0	26	0	0	250	3	0	0	0	0	0	0	0	3779	53532
8.2	529	0	3176	0	0	284	9	0	0	0	32000	0	300	220	36518	331732
8.3	0	0	2167	0	0	19	2	0	0	0	0	0	0	0	2188	18384
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	247
8.5	0	0	57795	0	0	400	0	0	0	0	0	0	0	10393	68588	107990
8.6	0	118016	10135	0	0	415	0	0	0	0	6300	0	0	320	135186	192286
8.7	0	0	143	0	0	347	1	0	0	0	0	0	0	0	491	11458
9	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	245
10	0	0	6566	0	0	62	4	0	0	0	0	0	0	-90000	-83368	103884
	136210	264266	211119	0	883	9831	928	0	0	0	51852	0	300	-37649	637740	3883124

TABLE-19**Borrowing Account of Uttarakhand Government for the year 2021-22 (BE)****Figures in Lakh INR**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		4415123	5300915
I. Borrowing at Home			
	1. Internal Debt	1270000	417036
	2. Small Savings, Provident Fund etc.	124444	59307
	Total	1394444	476343
	Net Receipts (I)	918101	
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	15000	7121
	2. Loans and Advances from States Government	2299	14960
	3. Inter State Settlement	0	0
	4. Contingency Fund	20000	45000
	5. Reserve Funds	164064	164075
	6. Deposits & Advances	417719	425169
	7. Suspense and Miscellaneous	233000	231722
	8. Remittances	57100	51054
	9. Cash Balance	36933	39323
	10. Funds Revenue Account	701	0
	11. Funds Commercial Account		0
	Total	946816	978424
	Net Receipts (III)	-31608	
	Total excluding Funds	6755682	6755682

TABLE-20

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2021-22(BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	91020	1. Government Final Consumption Expenditure (GFCE)	2617183
1.1 Profits	0	1.1 Compensation of Employees	2057808
1.2 Income from Property	91020	a) Wages & Salaries	1534834
1.2.1 Net Interest Received	5005	b) Pension	522974
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	558383
i) Centre	0	a) Purchases	583568
ii) States	0	b) Maintenance	55665
iii) Local Authorities	0	c) Less Sales	80850
b) Foreign	0	1.3 Transfer in Kind	992
c) From other Sectors	5005	1.4 CFC	0
1.2.2 Other Property Receipts	86015	2. Net Interest Paid to	605264
2. Total Tax Revenue	1676333	2.1 Public Authorities	6500
2.1 Import Duty	0	a) Centre	6500
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	209665	c) Local Authorities	0
2.4 Product Taxes	1030185	2.2 Foreign Agencies	0
2.5 Other Transfers	436483	2.3 Others	598764
3. Fees & Miscellaneous Receipts	345692	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	2066225	3. Total Subsidies	96478
4.1 Centre	2066225	3.1 Production Subsidies	73523
4.2 States	0	3.2 Product Subsidies	22955
4.3 Local Authorities	0	5. Total Current Transfers to (Other than Inter-Government)	610775
Total Receipts (1+2+3+4)	4179270	5.1 Other Sectors	610775
		5.2 Foreign	0
		6. Total Inter-Government Transfers	207909
		6.1 Current to	207609
		a) Centre	
		b) States	0
		c) Local Authorities	207609
		6.2 Capital to	300
		a) Centre	
		b) States	0
		c) Local Authorities	300
		7. Total Current Expenditure (1+3+4+5+6)	4137609
		8. Surplus on Current Account	41661

TABLE-21**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2021-22 (BE)****Figures in INR Lakh**

I. Expenditure	Amount
Administration	
1. Capital Outlay	705157
2. Net Purchase of Physical Assets	80147
2.1 Second Hand Assets	-800
2.2 Land	80947
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	66588
4.1 for Capital Formation	66588
4.2 for Others	
5. Total (1 to 4)	851892
Enterprises	
6. Capital Outlay	51217
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)	51217
Total Expenditure (5 + 9)	903109
II. Receipts	
11. Surplus on Current Account	41661
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	918101
14.1 At Home	918101
14.2 From Abroad	0
15 Other Liabilities	-56653
15.1 Net Extra Budgetary Borrowing	-31608
15.2 less Net Purchase of Financial Assets	25045
16. Total Receipts (11 to 15)	903109

TABLE-22**Estimates of Net Product from Public Administration of Uttarakhand Government
for year 2021-22 (BE)****Figures in INR Lakh**

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1232327	522974	302507	2057808	0	2057808	639233	2697041
2. Construction (repair & Maintenance)	48481	20574	5862	74917	0	74917	42209	117126
3. Water Supply	0	0	0	0	0	0	17600	17600
4. Other Services	746981	317003	168493	1232477	0	1232477	59758	1292235
I. (a) Education	643995	273298	151470	1068763	0	1068763	39612	1108375
(b) Medical & Public Health	102986	43705	17023	163714	0	163714	20146	183860
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	795462	337577	174355	1307394	0	1307394	119567	1426961
6. Public Administration & Defense (1-5)	436865	185397	128152	750414	0	750414	519666	1270080

TABLE-23**Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2021-22 (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	39309	16682	64391	299	7471	292	0	2491	0	0	0	74944	66012	-8932	8932
	2406	39309	16682	64391	299	7471	292	0	2491	0	0	0	74944	66012	-8932	
	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	668	283	1029	4	434	8	0	0	0	0	0	1475	10	-1465	1465
	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	668	283	1029	4	434	8	0	0	0	0	0	1475	10	-1465	
	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	32040	13598	48816	280	8068	6905	0	0	0	0	0	64069	943	-63126	63126
	2700	28867	12251	43947	114	1600	0	0	0	0	0	0	45661	28	-45633	
	2701	0	0	0	0	6300	6200	0	0	0	0	0	12500	745	-11755	
	2702	3173	1347	4869	166	168	705	0	0	0	0	0	5908	170	-5738	
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		72017	30563	114236	583	15973	7205	0	2491	0	0	0	140488	66965	-73523	73523

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2021-22 (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)	48815	280	8068	6905	0	0	0	0	0	0	943	63125	64068	49095	49095
2. Forests	64391	299	7471	292	0	2491	0	0	0	0	66012	8932	74944	64690	64690
3. Manufacturing	1029	4	434	8	0	0	0	0	0	0	10	1465	1475	1033	1033
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	114235	583	15973	7205	0	2491	0	0	0	0	66965	73522	140487	114818	114818

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2021-22 (BE)

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	113421	7035	0	492727	60186	12154	685523
P1	Dwelling	0	0	0	8490	0	500	8990
P2	Other Building and Structure (P2.1+P2.2+P2.3)	113421	7035	0	484237	60186	11654	676533
P2.1	Non-Residential Building	0	0	0	105798	46437	11548	163783
P2.2	Other Structures	113421	7035	0	147830	13749	106	282141
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	230609	0	0	230609
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	1000	0	412	8179	7192	1632	18415
P3.1	Transport Equipment	0	0		2631	0	0	2631
P3.2	ICT Equipment	0	0	12	1225	1834	28	3099
P3.3	Other Machinery and Equipment	1000	0	400	4323	5358	1604	12685
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	5	428	776	10	1219
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	5	428	776	10	1219
P7.4	Entertainment, Literary or 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	114421	7035	417	501334	68154	13796	705157
	Net Purchase of Second Hand Assets	0	0	0	-2900	0	0	-2900
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	114421	7035	417	498434	68154	13796	702257

TABLE-26

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2021-22 (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)	42050	8076	3	0	0	0	0	0	0	0	0	0	50129
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)	42050	8076	3	0	0	0	0	0	0	0	0	0	50129
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	42050	8076	3	0	0	0	0	0	0	0	0	0	50129
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)	35	352	52	0	0	0	0	0	0	0	0	0	439
P3.1	Transport Equipment	0	70	0	0	0	0	0	0	0	0	0	0	70
P3.2	ICT Equipment	13	16	2	0	0	0	0	0	0	0	0	0	31
P3.3	Other Machinery and Equipment	22	266	50	0	0	0	0	0	0	0	0	0	338
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	630	0	0	0	0	0	0	0	0	0	0	630
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	630	0	0	0	0	0	0	0	0	0	0	630
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	5	14	0	0	0	0	0	0	0	0	0	0	19
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	5	14	0	0	0	0	0	0	0	0	0	0	19
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	42090	9072	55	0	0	0	0	0	0	0	0	0	51217
	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	42090	9072	55	0	0	0	0	0	0	0	0	0	51217

TABLE-27(A)**Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2021-22 (RE)**

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.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	518481	88560	3215	0	0	202438	5396	0	818090
1.1	Gen. Admn., Public Order & Safety	518481	88560	3215	0	0	202438	5396	0	818090
1.1.1	Public Order & Safety	308684	22383	676	0	0	0	200	0	331943
1.1.2	Planning & Statistical Activities	3438	596	0	0	0	0	476	0	4510
1.1.3	Gen Admn. E.A.PO&S n.e.c	206359	65581	2539	0	0	202438	4720	0	481637
2	CIVIL DEFENCE	13615	391	6	0	0	0	40	0	14052
3	EDUCATION	1082364	32015	2065	0	0	0	121300	0	1237744
3.1	Admn/Regulation/Research	13601	1618	65	0	0	0	1316	0	16600
3.2	Educational Services	1068763	30397	2000	0	0	0	119984	0	1221144
4	HEALTH	206871	43668	450	0	0	0	51702	0	302691
4.1	Admn/Regulation/Research	43157	32249	31	0	0	0	2407	0	77844
4.2	Health Services	163714	11419	419	0	0	0	49295	0	224847
5	SOCIAL SEC/WEL SERVICES	46628	40796	46	0	0	0	147440	0	234910
6	HOUSING/COMMUNITY AMENITIES	57294	99647	4895	0	0	5171	55793	0	222800
7	CULTRL, RECREN, RELIG SERVICES	10348	26184	156	0	0	0	21329	0	58017
8	ECONOMICS SERVICES	121073	57802	6466	3090	34467	0	207425	73522	503845
8.1	Gen. Admn., Public Order & Safety	18663	23653	26	0	0	0	14747	0	57089
8.2	Agriculture, Forestry and Fishing	80289	56758	1110	3090	0	0	134505	72057	347809
8.3	Mining, Mfg. & Construction	5193	-2522	12	0	0	0	14101	1465	18249
8.4	Electricity, Gas, Steam	10	-40000	0	0	0	0	1515	0	-38475
8.5	Water Supply	0	17595	0	0	0	0	27399	0	44994
8.6	Transport & Communication	5917	2040	5015	0	34467	0	12003	0	59442
8.7	Other Economic Services	11001	278	303	0	0	0	3155	0	14737
9	Environmental Protection	232	62	0	0	0	0	0	0	294
10	Relief on Calamities	904	111061	725	0	0	0	400	0	113090
	Total	2057810	500186	18024	3090	34467	207609	610825	73522	3505533

TABLE 27(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2021-22 (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	25	26	29	30
1	59503	0	41595	0	2494	2919	325	0	0	0	2	0	0	0	106838	924928
1.1	59503	0	41595	0	2494	2919	325	0	0	0	2	0	0	0	106838	924928
1.1.1	10780	0	518	0	823	2035	57	0	0	0	2	0	0	0	14215	346158
1.1.2	0	0	0	0	0	4	2	0	0	0	0	0	0	0	6	4516
1.1.3	48723	0	41077	0	1671	880	266	0	0	0	0	0	0	0	92617	574254
2	0	0	30	0	15	9	1	0	0	0	0	0	0	0	55	14107
3	46437	0	13822	0	6	5388	796	0	0	0	250	0	0	5414	72113	1309857
3.1	0	0	73	0	6	30	20	0	0	0	0	0	0	0	129	16729
3.2	46437	0	13749	0	0	5358	776	0	0	0	250	0	0	5414	71984	1293128
4	12048	0	108	0	0	1674	18	0	0	0	0	0	0	0	13848	316539
4.1	0	0	2	0	0	70	8	0	0	0	0	0	0	0	80	77924
4.2	12048	0	106	0	0	1604	10	0	0	0	0	0	0	0	13768	238615
5	10489	0	1796	0	0	31	13	0	0	0	0	0	0	4020	16349	251259
6	20330	92000	67147	0	100	18	7	0	0	0	15200	0	0	36290	231092	453892
7	13960	0	11287	0	0	23	3	0	0	0	200	0	0	1000	26473	84490
8	10006	136109	135267	0	16	2557	52	0	0	0	65300	0	300	19864	369471	873316
8.1	8001	0	110	0	0	262	10	0	0	0	0	0	0	0	8383	65472
8.2	1850	0	5429	0	0	428	9	0	0	0	33000	0	300	320	41336	389145
8.3	105	0	3410	0	0	45	2	0	0	0	0	0	0	0	3562	21811
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-38475
8.5	0	0	113421	0	0	1000	0	0	0	0	0	0	0	16729	131150	176144
8.6	0	136109	12747	0	16	415	0	0	0	0	32300	0	0	2815	184402	243844
8.7	50	0	150	0	0	407	31	0	0	0	0	0	0	0	638	15375
9	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	295
10	0	2500	11089	0	0	65	4	0	0	0	0	0	0	0	13658	126748
	172773	230609	282141	0	2631	12685	1219	0	0	0	80952	0	300	66588	849898	4355431

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	Current Transfers	P2	Employers' Contribution to Pension fund
44		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 2021-22, then it will have Actual data of entire year of 2019-20, the revised estimates of 2020-21, and the budget estimates of year 2021-22.
- 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

उत्तराखण्ड राज्य में बजट अभिलेखों में वर्ष 2020-21 से मानक मदों में परिवर्तन किया गया है जो निम्नानुसार है :-

1. कार्मिकों के वेतन आदि पर व्यय की मदें-

क्र.सं.	नई मानक मद	विवरण	पुरानी मानक मद
1.	01- वेतन Pay	इस मानक मद के अंतर्गत नियमित कर्मचारियों एवं अधिकारियों का वेतन, (जैसा कि मूल नियम-9(21) में परिभाषित किया गया है.), विशेष वेतन सहित/वैयक्तिक वेतन एवं सरकारी सेवकों को अनुमन्य बोनस सम्मिलित होंगे।	01-वेतन 38-अन्तरिम सहायता 51- मंहगाई वेतन
2.	02- मजदूरी Wages	इस मानक मद के अंतर्गत ऐसे श्रमिकों और कर्मचारियों की मजदूरी/पारिश्रमिक सम्मिलित हैं जिन्हें इस समय आकस्मिक व्यवस्था से भुगतान किया जाता है।	02-मजदूरी
3	03- मंहगाई भत्ता Dearness Allowance	इस मानक मद के अंतर्गत अनुमन्य/देय मंहगाई भत्ता से सम्बंधित व्यय सम्मिलित होंगे।	03- मंहगाई भत्ता
4	04- यात्रा व्यय Travelling Allowance	इस मानक मद के अंतर्गत ड्यूटी पर यात्रा के फलस्वरूप, सभी प्रकार के व्यय, जिनमें वाहन और सड़क भत्ता, अवकाश यात्रा सुविधा, स्थानान्तरण यात्रा, सेवानिवृत्ति के उपरान्त देय यात्रा व्यय एवं प्रशिक्षण/सम्मेलन/भ्रमण में गए कार्मिकों का यात्रा भत्ता सम्मिलित होंगे।	04-यात्रा व्यय 05-स्थानान्तरण यात्रा व्यय 45-अवकाश यात्रा व्यय
5.	05- वेतन भत्ते आदि के लिए सहायक अनुदान Grant in Aid for Pay, Allowances and other expenses	इस मानक मद के अंतर्गत अन्तर्गत केवल मूल वेतन तथा इस पर देय मंहगाई भत्ते, मकान का किराया भत्ता, नगर प्रतिकर भत्ता तथा समय समय पर जारी शासन द्वारा अनुमन्य वे अन्य भत्ते सम्मिलित किये जायेंगे जो मासिक वेतन के साथ भुगतान किये जाने हैं।	43- वेतन भत्ते आदि के लिये सहायक अनुदान
6	06- अन्य भत्ते	इसमें सरकारी कर्मचारियों को व्यय, वाहन व्यय, प्रतिपूर्ति भत्ता, नियत यात्रा भत्ता, विकलांग भत्ता तथा अन्य भत्तों से सम्बन्धित व्यय सम्मिलित हैं।	06- अन्य भत्ते
7.	07- मानदेय Honorarium	इस मानक मद के अंतर्गत नियमित कर्मचारियों को मानदेय के रूप में दी जाने वाली धनराशि की व्यवस्था को सम्मिलित किया गया है। इसके अतिरिक्त शासन द्वारा मनोनीत विभिन्न दर्जाधारी महानुभावों पर होने वाले व्यय की व्यवस्था सम्मिलित होगी।	07-मानदेय
8	08- पारिश्रमिक Remuneration	इस मानक मद के अंतर्गत सविदा/अनुबंध अथवा बाह्य सेवा प्रदाता एजेंसी(जैसे- उपनल/ पी0आर0डी0) के माध्यम से नियोजित कार्मिक जिन्हें नियमित/स्वीकृत पदों के सापेक्ष नियोजित किया गया है। इस पर होने वाले व्यय सम्मिलित होंगे, बशर्ते पूर्व में इन्हें किसी अन्य मानक मद से भुगतान किया जाता रहा हो।	नई मानक मद
9.	09- चिकित्सा प्रतिपूर्ति Medical Reimbursement	इस मानक मद के अंतर्गत नियमित कर्मचारियों के चिकित्सा प्रतिपूर्ति से सम्बन्धित व्यय सम्मिलित होंगे।	27-चिकित्सा प्रतिपूर्ति
10.	10- प्रशिक्षण व्यय Training Expenses	इस मानक मद के अंतर्गत अन्तर्गत मानव संसाधन विकास से जुड़े प्रशिक्षण की आवश्यकता के लिये इन्डक्शन ट्रेनिंग (सेवा में प्रवेश/प्रोन्नति के समय प्रशिक्षण) रिफ्रेशर ट्रेनिंग (पुनर्चर्च प्रशिक्षण) आदि से सम्बन्धित व्यय सम्मिलित होंगे।	44- प्रशिक्षण व्यय

11.	11-	अनुमन्यता संबंधी व्यय	इस मानक मद के अंतर्गत कार्मिकों की वर्दी (ग्रीष्म एवं शीतकालीन) के क्रय पर होने वाला व्यय एवं न्यायिक सेवा के अधिकारियों को अनुमन्य विभिन्न प्रकार के वैयक्तिक भत्तों से सम्बन्धित व्यय सम्मिलित होंगे।	नई मानक मद
12.	12-	पेंशन	इस मानक मद के अंतर्गत पेंशन/पेंशन निधियों के लिए अंशदान सम्मिलित हैं। इसमें समाज सुरक्षा योजनाओं के अधीन दी जाने वाली पेंशन सम्मिलित नहीं है।	33- पेंशन 49- मंहगाई पेंशन
13.	13-	उपार्जित अवकाश नगदीकरण	इस मानक मद के अंतर्गत सेवानिवृत्ति के समय अनुमन्य अवकाश के नगदीकरण से सम्बन्धित व्यय सम्मिलित हैं।	नई मानक मद

2. कार्यालय व्यय की मदें-

क्र.सं.	नई मानक मद	विवरण	पुरानी मानक मद
14.	20- लेखन सामग्री एवं छपाई Printing and Stationery	इस मानक मद के अंतर्गत कार्यालय में उपयोगार्थ फार्मों की छपाई और अन्य लेखन सामग्री क्रय (कम्प्यूटर स्टेशनरी सहित) की व्यवस्था सम्मिलित होगी। इसके साथ ही साथ प्रिन्टर रिबन, कार्टेज आदि पर होने वाला व्यय भी इसमें सम्मिलित होगा।	11- लेखन सामग्री और फार्मों की छपाई 47- कम्प्यूटर अनुरक्षण/ तत्सम्बन्धी स्टेशनरी का क्रय
15.	21- कार्यालय फर्नीचर एवं उपकरण Furniture, Fixtures and Equipment	इस मानक मद के अंतर्गत कार्यालय फर्नीचर एवं कार्यालय मशीनें जैसे फोटो कॉपीयर, फैंक्स, टेलीविजन, ई.पी.बी.एक्स. (इंटरकॉम), आई.पी. फोन का क्रय आदि से सम्बन्धित व्यय सम्मिलित हैं। इसके साथ ही साथ इस मानक मद के अंतर्गत कंप्यूटर नेटवर्किंग से सम्बन्धित होने वाले व्यय भी इसमें सम्मिलित होंगे।	12- कार्यालय फर्नीचर एवं उपकरण
16.	22- कार्यालय व्यय General Office Expense	इस मानक मद के अंतर्गत अन्तर्गत किसी कार्यालय को चलाने के लिये अपेक्षित आकस्मिक व्यय अर्थात् डाक व्यय, सज्जा की खरीद, जनरेटर के डीजल आदि पर व्यय, कार्यालय में स्थापित मशीनों/उपकरणों का अनुरक्षण/वार्षिक अनुरक्षण, से सम्बन्धित व्यय सम्मिलित हैं। इसके साथ-ही-साथ अन्तर्विभागीय बैठकों, कान्फ्रेंसों आदि में दिये जाने वाले जलपान से सम्बन्धित व्यय भी सम्मिलित होंगे।	08- कार्यालय व्यय
17.	23- किराया, उपशुल्क और कर स्वामित्व Rent, Fee and Ownership Tax	इस मानक मद के अंतर्गत किराये पर लिये गये भवनों का किराया, नगरपालिका उपशुल्क और कर आदि का भुगतान सम्मिलित है। इसमें भूमि के पट्टे पर व्यय का भुगतान भी सम्मिलित है।	17-किराया, उपशुल्क और कर स्वामित्व
18.	24- विज्ञापन, बिक्री, विख्यापन एवं प्रकाशन पर व्यय Advertisement and Publicity	इस मानक मद के अंतर्गत कार्यालय संहिता और नियम संग्रह, अन्य मूल्य सहित और बिना मूल्य लेख्यों के मुद्रण पर होने वाला व्यय एवं अभिकर्ताओं का कमीशन और विज्ञापन सामग्री की छपाई से संबंधित व्यय भी सम्मिलित होगा। इसके अतिरिक्त विभागीय प्रकाशन पर होने वाले व्यय भी सम्मिलित होंगे।	18-प्रकाशन 19-विज्ञापन, बिक्री और विख्यापन व्यय
19.	25- उपयोगिता बिलों का भुगतान Utility Bill Payment	इस मानक मद के अंतर्गत सरकारी कार्यालय/कार्यालय भवनों/अतिथि गृहों आदि के विद्युत प्रभार (यू0पी0सी0एल0 को देय) जलकर/जल प्रभार तथा सरकारी कार्यालयों एवं सरकार की तरफ से आवासों में लगे टेलीफोन आदि पर होने वाला व्यय, तथा सेल्यूलर फोन, ब्रॉड बैंड, लीज्ड लाईन (इन्टरनेट कनेक्शन) पर अनुमोदित व्यय भी सम्मिलित होगा।	09-विद्युत देय 10-जलकर/जलप्रभार 13-टेलीफोन पर व्यय
20.	26- कम्प्यूटर हार्डवेयर, साफ्टवेयर व अनुरक्षण Computer Hardware, Software and Peripherals purchase/ Maintenance	इस मानक मद के अंतर्गत अन्तर्गत कम्प्यूटर सम्बन्धी हार्डवेयर एवं साफ्टवेयर, प्रोजेक्टर, डिस्प्ले पैनल आदि का क्रय व अनुरक्षण/वार्षिक अनुरक्षण से सम्बन्धित व्यय सम्मिलित होंगे।	46-कम्प्यूटर हार्डवेयर/साफ्टवेयर का क्रय

21.	27-	व्यावसायिक तथा विशेष सेवाओं के लिए भुगतान Professional Service Expense	इस मानक मद के अंतर्गत विधिक/विशेषज्ञ सेवा से सम्बंधित व्यय परामर्शी सेवाओं यथा- सी0ए0 एवं कन्सलटेंसी से सम्बंधित व्यय, विभिन्न परीक्षाओं के संचालन के लिये परीक्षकों और कक्ष निरीक्षकों आदि को देय पारिश्रमिक, विभिन्न प्रशिक्षण संस्थानों के गेस्ट स्पीकरों को देय मानदेय से सम्बंधित व्यय सम्मिलित होंगे। इसके साथ-ही-साथ बाह्य सेवा प्रदाता एजेन्सी के माध्यम से आउटसोर्सिंग पर ली गयी सेवाओं पर होने वाले व्यय (जैसे- सफाई व्यवस्था, सुरक्षा व्यवस्था अथवा बागवानी सम्बंधी सेवाओं) सम्मिलित होंगे। नोट- आउटसोर्स पर नियोजित कार्मिकों के मानदेय/किराए पर लिए गए अनुबन्धित वाहनों से सम्बंधित व्यय इस मानक मद से किसी भी दशा में नहीं किए जाएंगे।	16-व्यावसायिक और विशेष सेवाओं के लिये भुगतान
22.	28-	कार्यालय के प्रयोग के लिये स्टाफ कारों और अन्य मोटर गाड़ियों का क्रय Purchase of Official Vehicle	इस मानक मद के अंतर्गत सरकारी कार्यालयों/विभिन्न शासकीय अधिष्ठानों /अतिथि गृहों आदि के प्रयोगार्थ मोटर वाहनों के क्रय की व्यवस्था सम्मिलित है।	14-कार्यालय के प्रयोग के लिये स्टाफ कारों और अन्य मोटर गाड़ियों का क्रय
23.	29-	गाड़ियों के संचालन, अनुरक्षण एवं ईंधन आदि की खरीद Operation of Vehicle Maintenance & Purchase of Fuel	इस मानक मद के अंतर्गत सरकारी कार्यालयों/अतिथि गृहों आदि के प्रयोगार्थ मोटर वाहनों के सम्बन्ध में पेट्रोल/डीजल आदि के क्रय, अनुरक्षण सम्बन्धी व्यय सम्मिलित होंगे। इसके अतिरिक्त- (क) शासकीय वाहन की अनुपलब्धता की स्थिति में अनुमन्यता के आधार पर किराये पर लिए गए मोटर वाहनों की व्यवस्था पर अनुमोदित व्यय भी इस मद के अन्तर्गत सम्मिलित होगा। (ख) विभाग द्वारा आकस्मिकता के आधार पर किराए पर लिए गए वाहनों की व्यवस्था पर अनुमोदित व्यय भी इसमें सम्मिलित होगा।	15-गाड़ियों का अनुरक्षण और पेट्रोल आदि की खरीद 16-व्यावसायिक और विशेष सेवाओं के लिये भुगतान
24.	30-	आतिथ्य व्यय Hospitality Expense	इस मानक मद के अंतर्गत अनुमन्य आतिथ्य व्यय/मनोरंजन भत्ते सम्मिलित हैं।	22-आतिथ्य व्यय विषयक भत्ता आदि
25.	31-	गुप्त सेवा व्यय Secret Service Expense	इस मानक मद के अंतर्गत गुप्त सेवा सम्बन्धी व्यय सम्मिलित होंगे।	23-गुप्त सेवा व्यय

3. विभागीय व्यय की मदें—

क्र.सं.	नई मानक मद	विवरण	पुरानी मानक मद
26.	40- मशीन उपकरण, सज्जा और संयंत्र Equipment ,Machine and Accessorie	इस मानक मद के अंतर्गत विभिन्न शासकीय अधिष्ठानों/चिकित्सकीय अधिष्ठानों के लिए विभिन्न उपकरणों एवं संयंत्र के क्रय एवं उनके अनुरक्षण आदि से सम्बन्धित व्यय सम्मिलित होंगे।	40- औषधालय सम्बन्धी आवश्यक सज्जा
27.	41- भोजन व्यय Dietary Expense	इस मानक मद के अंतर्गत चिकित्सालयों, कारागार / छात्रावासों में शासन की ओर से की जाने वाली भोजन व्यवस्था से सम्बन्धित व्यय सम्मिलित होंगे।	41- भोजन व्यय
28.	42- अन्य विभागीय व्यय Other Departmental Expense	यह अवशिष्ट मद है। इसमें पारितोषिक और पुरस्कार सम्बन्धी व्यय तथा विवेकाधीन कोष से सम्बन्धित व्यय भी सम्मिलित हैं। इसके अतिरिक्त विभिन्न विभागों द्वारा समय-समय पर आयोजित कॉन्फ्रेंसेस, प्रदर्शनी/मेला एवं महोत्सव आदि पर होने वाले व्यय सम्मिलित होंगे।	42- vU; O;;
29.	43- औषधि तथा रसायन Medicine and Chemical	इस मानक मद के अंतर्गत चिकित्सालयों/प्रयोगशालाओं आदि के लिये औषधि तथा रसायन से सम्बन्धित समस्त व्यय सम्मिलित होंगे। (जिसमें रुई, पट्टी आदि सम्मिलित है।)	39- औषधि तथा रसायन
30.	44- सामग्री एवं सम्पूर्ति Material and Supply	इस मानक मद के अन्तर्गत खाद्यान्न, बीज, खाद, राजकीय मुद्रणालयों के लिये कागज एवं अन्य मुद्रण सामग्री, खनिज अन्वेषण सम्बन्धी सामग्री, पुष्टाहार कार्यक्रम के अन्तर्गत वितरित की जाने वाली खाद्य सामग्री आदि से सम्बन्धित व्यय सम्मिलित है।	31- सामग्री एवं सम्पूर्ति
31.	45- छात्रवृत्तियां और छात्रवेतन Scholarship/Stipend	इस मानक मद के अंतर्गत विभिन्न शैक्षिक कार्यक्रमों के अन्तर्गत दी जाने वाली छात्रवृत्ति, शुल्क प्रतिपूर्ति एवं छात्र-वेतन की व्यवस्था।	21- छात्रवृत्तियां और छात्रवेतन
32.	46- वृक्षारोपण Plantation	इस मानक मद के अंतर्गत वन विभाग/उद्यान विभाग द्वारा वृक्षारोपण से जुड़े हुये समस्त कार्यकलापों से सम्बन्धित व्यय सम्मिलित होंगे।	नई मानक मद

4. निर्माण कार्य पर व्यय

क्र.सं.	नई मानक मद		विवरण	पुरानी मानक मद
33.	50-	सब्सिडी Subsidy	इस मानक मद के अंतर्गत आर्थिक सेवाओं से सम्बन्धित दी जाने वाली राज सहायता से सम्बन्धित व्यय सम्मिलित होंगे।	50-सब्सिडी
34.	51-	अनुरक्षण Repair & Maintenance	इस मानक मद के अंतर्गत निर्माण कार्य, मशीनों और उपकरणों आदि के अनुरक्षण व्यय को अभिलिखित किया जाता है। इसमें मरम्मत सम्बन्धी व्यय भी सम्मिलित होंगे।	29-अनुरक्षण
35.	52-	लघु निर्माण Minor Work	इस मानक मद के अंतर्गत विभिन्न शासकीय विभागों/कार्यालयों में कराए जा रहे पेटिवर्क्स /लघु निर्माण श्रेणी के अन्तर्गत (जिसका निर्धारण वित्त विभाग द्वारा किया जाएगा) से सम्बन्धित व्यय सम्मिलित होंगे।	25-लघु निर्माण कार्य
36.	53-	वृहद निर्माण Major Work	इस मानक मद के अंतर्गत विभिन्न शासकीय विभागों/कार्यालयों में कराए जा रहे वृहद निर्माण श्रेणी के अन्तर्गत (जिसका निर्धारण वित्त विभाग द्वारा किया जाएगा) से सम्बन्धित व्यय सम्मिलित होंगे।	24-वृहद निर्माण कार्य
37.	54-	भूमि क्रय Land	इस मानक मद के अंतर्गत भूमि का क्रय, भूमि का अधिग्रहण तथा इससे सम्बन्धित मुआवजा (कम्पन्सेसन) आदि से संबंधित व्यय भी सम्मिलित होगा।	नई मानक मद
38.	55-	पूँजीगत परिसम्पत्तियों के सृजन हेतु अनुदान Grant in Aid for Capital Asset	इस मानक मद के अंतर्गत पूँजीगत कार्यों एवं परिसम्पत्तियों के सृजन हेतु गैर सरकारी संस्थाओं को सहायता सहायक अनुदान के रूप में धनराशि की व्यवस्था को इसके अन्तर्गत वर्गीकृत किया जाता है।	35-पूँजीगत परिसम्पत्तियों के सृजन हेतु अनुदान
39.	56-	सहायता अनुदान – सामान्य (गैर वेतन) Grant in Aid Other Than Salary	इस मानक मद के अंतर्गत मानक मद 55 में परिभाषित सहायता अनुदान को छोड़कर अन्य सभी प्रकार की सहायता अनुदान तथा समाज सुरक्षा योजनाओं के अधीन दी जाने वाली पेंशन से सम्बन्धित व्यय सम्मिलित है।	20-सहायक अनुदान/अंशदान / राज सहायता

5. वित्तीय व्यय की मदें-

क्र.सं.	नई मानक मद	विवरण	पुरानी मानक मद
40.	60- निवेश Investment	इस मानक मद के अंतर्गत सार्वजनिक संस्थाओं/निगमों आदि में अंशपूजी विनियोजन की व्यवस्था से सम्बन्धित व्यय सम्मिलित होंगे।	30- निवेश/ऋण
41.	61- ऋण Loan	इस मानक मद के अंतर्गत सार्वजनिक संस्थाओं/निगमों आदि में ऋण दिये जाने की व्यवस्था से सम्बन्धित व्यय सम्मिलित होंगे।	30- निवेश/ऋण
42.	62- ब्याज/लाभांश Interest / Dividend	इस मानक मद के अंतर्गत राज्य सरकार द्वारा लिये गये ऋण पर ब्याज का भुगतान से सम्बन्धित व्यय सम्मिलित होंगे।	32-ब्याज/लाभांश
43.	63- उचन्त Suspense	इस मानक मद के अंतर्गत उचन्त से सम्बन्धित व्यय से सम्बन्धित व्यय सम्मिलित होंगे।	37-उचन्त
44.	64- बट्टा खाता/हानियां Loss/Write Off	इस मानक मद के अंतर्गत वसूल न होने वाले बट्टे खाते में डाले गये ऋण के लिये व्यवस्था। हानियों में व्यापार सम्बन्धित से सम्बन्धित व्यय सम्मिलित होंगे।	36-बट्टा खाता/हानियां
45.	65- अवमूल्यन Depreciation	इस मानक मद के अंतर्गत मूल्यहास से सम्बन्धित व्यय सम्मिलित होंगे।	34-voewY;u
46.	66- अंतर्लेखा संक्रमण Inter Account suspens	इस मानक मद के अंतर्गत समेकित निधि से लोक लेखे में व्यवस्थित निधियों तथा कतिपय विशिष्ट मामलों में लोक लेखे से समेकित निधि में संक्रमित/स्थानान्तरित की जाने वाली धनराशि से सम्बन्धित व्यय सम्मिलित होंगे।	48-varysZ[kk laØe.k
47.	67- वापसी Refund	इस मानक मद के अंतर्गत विभिन्न विभागों द्वारा उनके स्तर से की जा रही वापसी (रिफण्ड) से सम्बन्धित व्यय सम्मिलित होंगे।	ubZ ekud en
48.	68- इंशोरेंस पालिसी/प्रीमियम Insurance Policy & Premium	इस मानक मद के अंतर्गत इंशोरेंस सम्बन्धी व्यय की व्यवस्था से सम्बन्धित व्यय सम्मिलित होंगे।	ubZ ekud en
49.	69- समनुदेशन Devolution	इस मानक मद के अंतर्गत राज्य वित्त आयोग की संस्तुतियों पर राज्य के शुद्ध कर राजस्व स्थानीय निकायों एवं पंचायती राज संस्थाओं को दी जाने वाली धनराशि से सम्बन्धित व्यय सम्मिलित होंगे।	ubZ ekud en

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	Tl	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
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**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)	

ANNEXURE- A6

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 books 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.
