

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2020-21 (Actual), 2021-22 (Revised) & 2022-23 (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 11th version of **"An Analysis of State Government Budget Uttarakhand 2022-23."**

This publication highlights various state level aggregates, such as, Government Final Consumption Expenditure, Gross Fixed Capital Formation, Gross State Value Added, Gross Saving etc. This is made possible through mammoth task of economic & purpose classification of expenditure & receipts recorded in different budget heads. Through this publication DES has converted the budget documents of the state into a well analyzed and a structured statistical report. This praiseworthy ability of DES to continuously work on different statistics & present it as per need of changing time is highly commendable.

Overall this is an interesting and a meaningful statistical exercise that provides insight into economic 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) and Shri Pankaj Naithani (Additional Director) for being continuous motivator of DES officials.

Date: 10 Oct 2023

Place: Dehradun

(Dr R.Meenakshi Sundaram)
Secretary (Planning)
Government of Uttarakhand

PREFACE

The present publication of the Directorate of Economics & Statistics (DES), Uttarakhand, entitled as "An Analysis of State Government Budget of Uttarakhand 2022-23" is 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 2020-21 (AE), Revised Estimates for the 2021-22 (RE) & Budget Estimates for the year 2022-23 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out state level aggregates. The Government Budget is basically a monetary plan that fixes the accountability of spending to achieving the preset goals and objective of the Government. However, it does not bring out the economic significance of budgetary transactions of the Government.

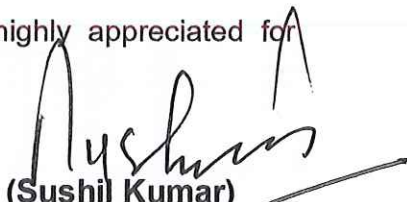
The Economic and Purpose classification of different budget entries & its presentation as per general understanding make this analysis much more improvised version than its earlier ones. As per this budget analysis around 40% of the receipts of the state are received from central government. Detail classification is given in Chapter 2, which is entitled as "Major Findings of State Government Budget Analysis".

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

I am sure that 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 for forthcoming publication of this series.

Date: 10/10/2023
Place: Dehradun


(Sushil Kumar)
Director, DES
Government of Uttarakhand

ACKNOWLEDGEMENT

"An Analysis of State Government Budget of Uttarakhand 2022-23" would have not emerged without the continuous motivation and support extended 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 four-member team constituted of Km. Chitra (Joint Director), Shri Maneesh Rana (Deputy Director), Shri Atul Anand (Economics & Statistics Officer) and Shri Dharendra Pratap Singh (Additional Statistics Officer) 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 in carrying out this kind of complex statistical analysis.

I wish to express my gratitude and thanks to Shri Sushil Kumar Director, DES for facilitating preparation of this document. I would like to place on record the appreciation for the supervisory role played by my colleague Dr. Manoj Kumar Pant, Additional Director before me.

Lastly, I am sincerely thankful to Dr. R. Meenakshi Sundaram, Secretary (Planning) for the encouragement and inspiration that we keep receiving from the government. 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: 05 Oct 2023

Place: Dehradun


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CONTENTS

<u>Chapter</u>	<u>Title</u>	<u>Page no.</u>
1.	An Overview of Analysis of State Government Budget	1-7
2.	Major Finding of State Government Budget Analysis	8-31
	Table-A– Budget at a Glance	
	Table-B– Economic Classification of Total Revenue Receipts of Uttarakhand	
	Table-C– Economic Classification of Total Expenditure of Uttarakhand	
	Table-D– Economic Classification of Budget Expenditure by Administrative Departments	
	Table-E– Economic Classification of Budget Expenditure by Departmental Enterprises	
	Table-F– Economic Classification of Expenditure by Education Department	
	Table-G– Economic Classification of Expenditure by Medical & Health Department	
	Table-H– Economic Classification of Expenditure by Agriculture & Horticulture Department	
	Table-I– Economic Classification of Expenditure by Social Welfare Department	
	Table-J– Economic Classification of Expenditure by Rural Development Department	
	Table-K– Economic Classification of Expenditure by Forest Administrative Unit	
	Table-L– Economic Classification of Expenditure by Forest Departmental Enterprise	
	Table-M– Budget Expenditure of different Departments of Uttarakhand	
3.	Concepts & Definition Use in Budget Analysis	32-47
4.	Methodology Adopted for Budget Analysis	48-54
5.	Significance of Generated Accounts	55-59
<u>Annexures</u>		
	A1-Code Use for Economic & Purpose Classification of Budget Document	60-64
	A2- Accounts Generated Through Use of Software Table 1 to Table 27 B	65-94
	A3- Statement A to Statement H	95-101
	A4- Methods Used for Formulation of Accounts (Accounts 1 to Accounts 7)	102-108
	A5- Methods Used for Formulation of Statement A to Statement H	109-114
	A6- Feedback Form	115

LIST OF TABLES

Table No.	Items	Page No.
Table 1	Borrowing account of Uttarakhand Government for year 2020-21 (AC)	65
Table 2	Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2020-21(AC)	66
Table 3	Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2020-21(AC)	67
Table 4	Estimates of Net Product from Public Administration of Uttarakhand Government for year 2020-21(AC)	68
Table 5	Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2020-21(AC)	69
Table 6	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2020-21(AC)	70
Table 7	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2020-21(AC)	71
Table 8	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2020-21(AC)	72
Table 9A & 9B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2020-21(AC)	73-74

Table 10	Borrowing Account of Uttarakhand Government for the year 2021-22 (RE)	75
Table 11	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2021-22 (RE)	76
Table 12	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2021-22 (RE)	77
Table 13	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2021-22 (RE)	78
Table 14	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2021-22 (RE)	79
Table 15	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2021-22 (RE)	80
Table 16	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2021-22 (RE)	81
Table 17	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2021-22 (RE)	82
Table 18 A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2021-22(RE)	83-84
Table 19	Borrowing Account of Uttarakhand Government for the year of 2022-23 (BE)	85

Table 20	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2022-23 (BE)	86
Table 21	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2022-23 (BE)	87
Table 22	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2022-23 (BE)	88
Table 23	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2022-23 (BE)	89
Table 24	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2022-23 (BE)	90
Table 25	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2022-23 (BE)	91
Table 26	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2022-23 (BE)	92
Table 27A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2022-23 (BE)	93-94

LIST OF STATEMENTS

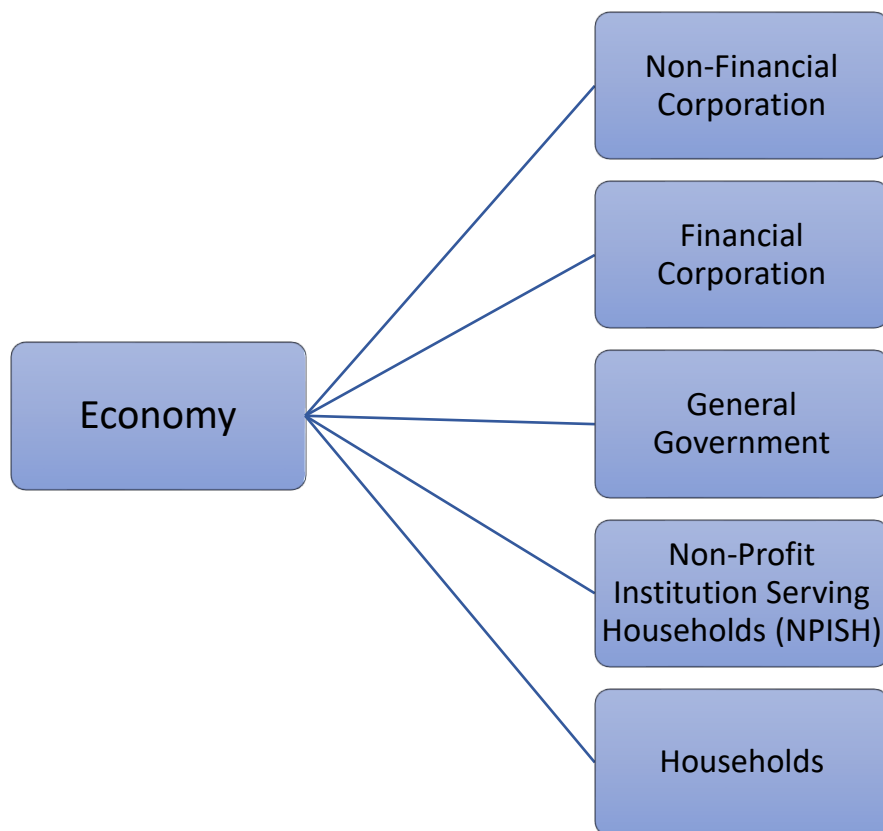
Statement No.	Title	Page No.
Statement A	Distribution of Total Budgetary Receipts	95
Statement B	Distribution of Total Expenditure/ Outlay	96
Statement C	Gross Saving of Administrative Departments	97
Statement D	Net Extra Budgetary Receipts (Borrowing/ Lending) of Administrative Department	97
Statement E	Distribution of Gross Input- Gross Output of DCUs	98
Statement F	Distribution of Gross/Output of Administrative Departments	99
Statement G	Purpose Classification of Budget Expenditure of Administrative Departments	100
Statement H	Gross Capital Formation (Administrative Departments & DCUs)	101

1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

Uttarakhand, a hill state located in the northern part of India, was created on 9th November 2000. The state is known for its scenic beauty, with the Mid Himalayan mountain range running through the state and several famous pilgrimage sites located within its borders. Uttarakhand shares its borders with several Indian states and touches international borders as well. To the north and northwest, it shares a border with Tibet Autonomous Region of China. To the east, it borders Nepal, while to the south, it shares a border with Uttar Pradesh. Finally, to the west, it shares a border with the state of Himachal Pradesh. Uttarakhand has diverse economy, with agriculture, tourism, and the service sector being major contributors. The state is home to several prestigious educational institutions and is also known for its rich cultural heritage. Due to its diversity, it is imperative for the state government to devise a sound budgetary plan in order to overcome the imbalances of regional development and give thrust to the economy, thereby ensuring balanced growth across various micro regions of the state. A vital document of Uttarakhand Government i.e. State Budget is yearly passed by the legislative assembly in order to achieve the holistic growth of the economy. The budget document provides receipts & expenditure details of the government for the last three years. The budget passed by the legislative assembly for the year 2022-23 provides the Actual Estimates for the year 2020-21, Revised Estimates for the year 2021-22 & Budgetary Estimates for the year 2022-23.

The whole economy of any nation or state is divided into five institutional units. The five institutional units may be presented in graphical form as below:

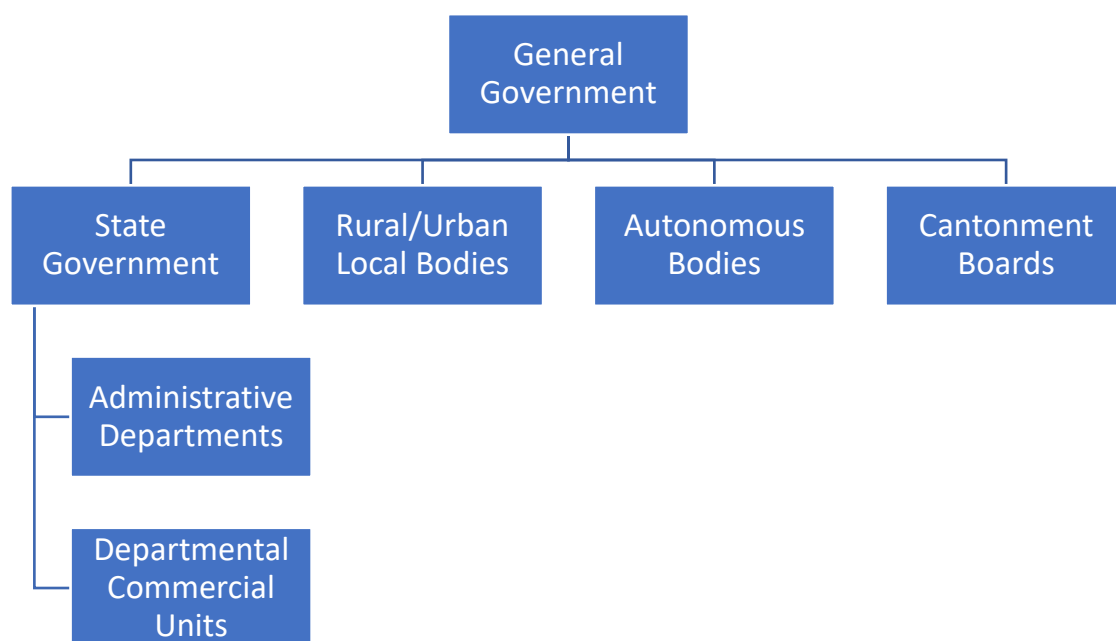


The general government sector consists of institutional units and bodies that produce and provide non-market public & community services, which are primarily funded by compulsory payments imposed on institutional unit's belongings to other sectors. General Government covers the following:

1. All bodies, Departments & Establishment of the Central Government.
2. All bodies, Departments and Establishment of the State Government.
3. District Boards, Sub-Divisional Offices, Municipalities, Village Panchayats and other Local Authorities.
4. The Legislative, Executive Departments, Establishments and other bodies of the Governments.

State Budget document is the vital document of the government & provides the vital information to cull out the government contribution in different state level estimates. The size of Budget has expanded considerably over the years & thus its closer economic analysis provides insight view of the expenditure done through its different units. It is also

required for measuring financial strength of the State in the era of economic vibrancy whereby growth has to be inclusive. India follows United Nation’s System of National Accounts (SNA) for concepts, definitions and methods of preparing national accounts. The Directorate of Economics and Statistics (DES) follows the methodology & system of accounting as guided by National Account Division (NAD) of Central Statistical Office (CSO) & the same is followed all across the states. The components of general government in state parlance are shown in following figure:



State Government Budget provides details of the funds allocated to its different wings. Funds allocated to administrative & DCUs are classified head wise as per the nature of expenditure, whereas funds allocated to Rural/Urban Local Bodies, Autonomous Bodies & Cantonment Boards are recorded as transfer funds the Budget Analysis as they need to be analyzed separately as per its nature of expenditure. Departmental Enterprises are un-incorporated enterprises owned, controlled and run directly by the Government. The criterion to distinguish Enterprises and administrative activity is the use of commercial accounting methods to determine profit and loss and control of productive capital in the form of equipment like plant, machinery and stock. The following are some of the activities being classified as Departmental Enterprises in state government budget:

- ❖ Irrigation
- ❖ Forest (Forest Corporation part only)
- ❖ Manufacturing (Stationary & Printing- Leetho Press only)

OBJECTIVES OF BUDGET ANALYSIS

Why Budget needs to be analysed separately by DES, when already Finance Department lays it under different defined heads? The Financial Statement and the Demands for Grants in a Government Budget are drawn up in accordance with the provision of the Constitution and the needs of Legislative control. 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. Though the Budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice versa. Moreover, these 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 made by the Government on various resources of the economy and Government's contribution to the generation of State Income. The Government's transactions are significant only in terms of such items and so, they have to be sorted out, reclassified and regrouped into meaningful economic categories.

It is designed to obtain the kind of information on Government transactions, which are required for determining aggregates of national/state income and expenditure and for tracing their inter-relationships with other major sectors of the economy. The Government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact. This is particularly true for a country like India where the Government plays a predominant role in all spheres of economy. The importance of economic classification, therefore, need not be over emphasized.

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 analyse 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.

ANNUAL FINANCIAL STATEMENT :-

The Annual Financial Statement (AFS) in respect of State Governments is prepared and laid before the House of Legislature of the states as given in Article 202 of the Constitution of India.

The AFS gives the summary of the following items:

(i) Part I : Consolidated Fund

- a. Revenue Account of Receipts and Expenditure.
- b. Capital Account of Receipts and Expenditure, Miscellaneous capital receipt and capital expenditure, public debt, loans & advances, Inter State settlement.

(ii) Part II : Contingency Fund

(iii) Part III : Public Account

- a. Small Savings, Provident Fund
- b. Reserve Fund etc.
- c. Deposits and Advances
- d. Suspense and Miscellaneous
- e. Remittances

- (iv) Cash Balance
- (v) Total Receipts and Expenditure

AFS gives major head wise distribution of government receipts, expenditures and liabilities. It is designed to obtain the kind of information on Government transactions, which are required for determining aggregates of national/state income and expenditure and for tracing their inter-relationships with other major sectors of the economy.

BUDGET ANALYSIS STEPS IN BRIEF

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.
4. This process is repeated for all receipts & expenditure.
5. 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 used to generate following account:

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 2020-21; 2021-22 & 2022-23. Thus whenever reference is made to the year 2020-21 it means actual/final whereas(RE) denotes revised estimates as for the year 2021-22 while for the year 2022-23 the figures are simply budget estimates (BE). In other words data of 2021-22 and 2022-23 are provisional and are likely to be changed & finalized in the coming years.

SCHEME OF THE REPORT

The report is presented in five chapters. Whereas Chapter one has given an introduction and an overview of Analysis of State Government Budget. Chapter two provides the Major Findings of the Budget Analysis. Chapter three deals with Concepts & Definitions used in Budget Analysis. Chapter four provides the detail of the methodology adopted in Budget Analysis. Chapter five provides the significance of the Generated Accounts. Rest of the outputs regarding Budget Analysis are presented in form of Annexures. Annexure 1 provides the code used for Economic & Purpose Classification of the Budget Document. Annexure 2 provides the various accounts generated through use of software. Annexure 3 provides the list of Statements culled out from the generated accounts. Annexure 4 provides the Method used to formulate the Account with the help of software. Annexure 5 provides the methods to formulate statements culled out from the generated Accounts. These Annexure aim to provide the details of all the procedure adopted to do the Budget Analysis from economic point of view & formulate the accounts of the state. We thus invite the intellectuals to provide their valuable feedback in Annexure 6 so as to further enhance this publication.

2 Major Findings of State Government Budget Analysis

INTRODUCTION

Government Budget Document is reflective of the expenditure & receipts under various defined heads. Budget Analysis is vital from economic point of view whose significance & importance has already been discussed in Chapter one. This Chapter aims to draw parallel among the two reports by showing various receipts & expenditure details of the Budget by having its proper economic & purpose classification. Before moving to economic classification of receipts & expenditure, the following Table-A shows the Budget detail of Uttarakhand Government for the year 2022-23:

Table-A
BUDGET AT A GLANCE (In Crores ₹)

S.N o.	Head	2020-21	2021-22	2022-23
	Receipts	Actual Data	Revised Estimates	Budget Estimates
1	Revenue Receipts	38204.36	43701.23	51474.27
	2. Tax Revenue*	18506.31	24109.04	24500.72
	3. Non Tax Revenue**	19698.05	19682.19	26973.55
4	Capital Receipts	15157.94	8639.01	12300.28
	5. Recovery of Loans	23.05	22.98	25.28
	6. Other Receipts	0	0	0
	7. Borrowing & other liabilities.	15134.89	8616.03	12275.00
8	Total Receipts (1 + 4)	53362.30	52340.24	63774.55
	Expenditure			
9	On Revenue Account	37091.03	41466.43	49013.31
	of which			
	10. Interest Payment	4773.07	5953.47	6017.85
11	On Capital Account	14845.36	11664.19	16558.18
	of which			
	12. Capital Outlay	6538.21	7111.93	10840.27
	13. Loan Payment	8269.59	4502.43	5568.24
	14. Loans & Advances	37.55	49.82	149.67
15	Total Expenditure (9+11)	51936.39	53130.62	65571.49
16	Revenue Deficit(-)/Surplus(+)(1-9)	1113.33	2234.80	2460.96
17	Fiscal Deficit (1+5)-(9+12+14)	5439.38	4903.97	8503.70
18	Primary Deficit (17-10)	666.31	-1049.50	2485.85

In the above table, content in row number 8 & 15 provides the total receipts & expenditure of the Uttarakhand Government. DES while performing its budget analysis on receipts side; consider only revenue receipts & not the capital receipts, realized through recovery of loans or through borrowing & other liabilities, as they are not generated through economic workings. Similarly on expenditure side, loan payments are not taken into consideration. However, loan amount forms part of the Borrowing Account in DES Budget Analysis (Annexure 2).

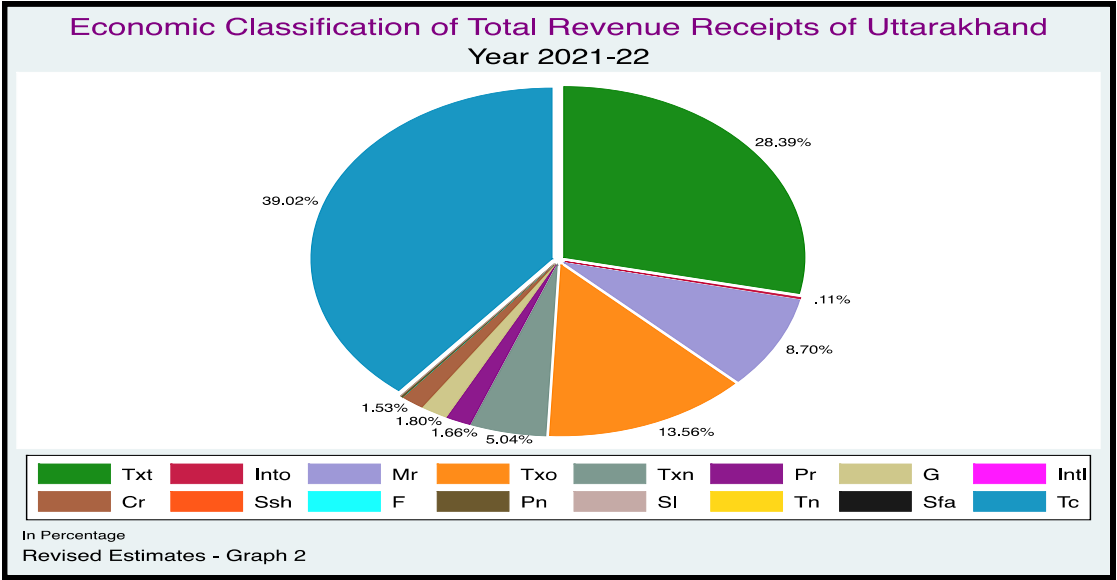
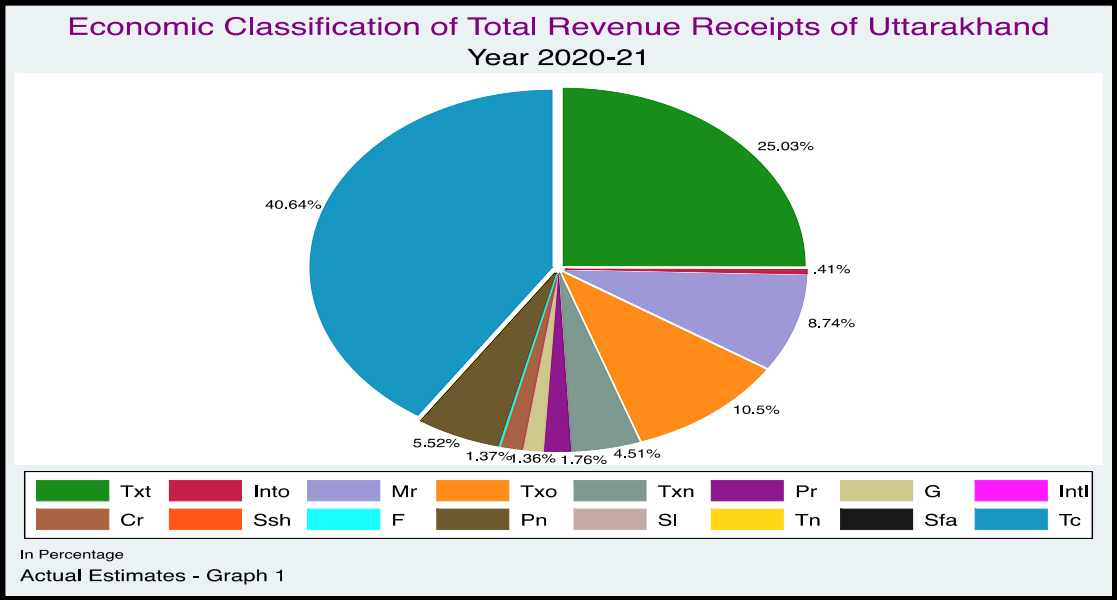
After following the nationally accepted practices, each budget entry is given its proper economic & purpose coding. On basis of coding receipts and expenditure of the state are classified in the head shown in the following Table-B.

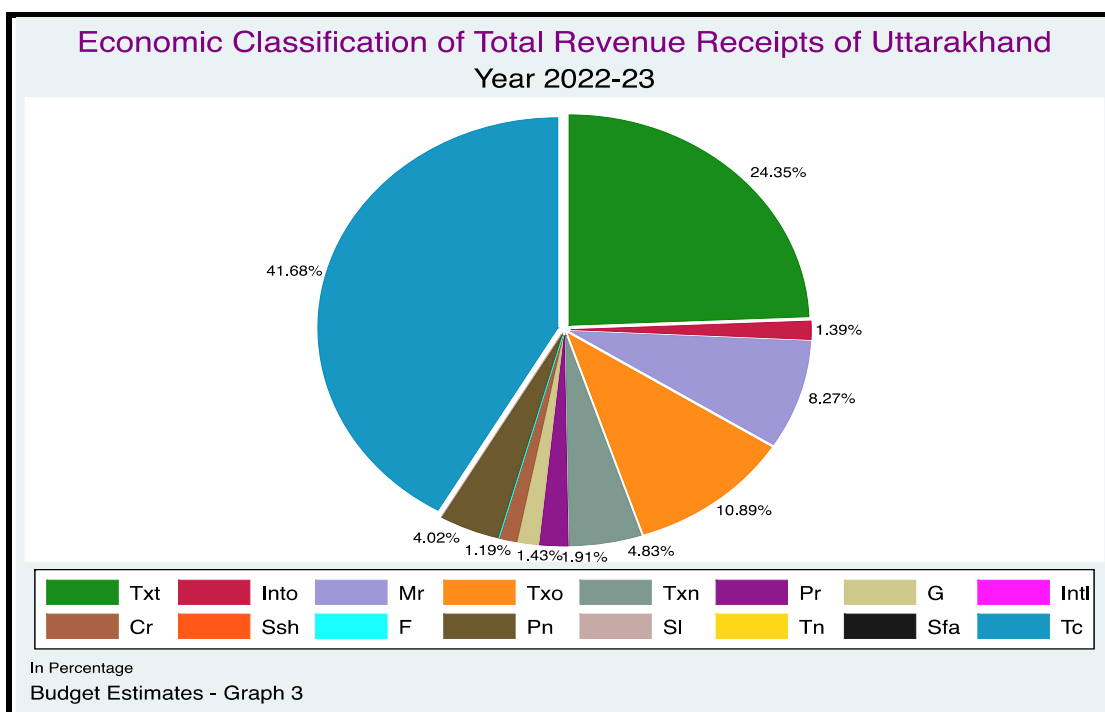
Table-B
Economic Classification of Total Revenue Receipts of Uttarakhand

In Lakh ₹

S.No.	Economic Activity	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Product Tax (Txt)	956154	25.03	1240590	28.39	1253631	24.35
2	Interests, Non Government Bodies (Into)	15715	0.41	5005	0.11	71732	1.39
3	Fees & Miscellaneous Receipts (Mr)	333867	8.74	380041	8.70	425913	8.27
4	Taxes on Income & Wealth (Txo)	401225	10.50	592506	13.56	560395	10.89
5	Production Tax (Txn)	172424	4.51	220389	5.04	248607	4.83
6	Property Receipts (Pr)	67192	1.76	72585	1.66	98082	1.91
7	Sale of Goods & Services (G)	52121	1.36	78868	1.80	73752	1.43
8	Interests, Local Bodies (Intl)	18	0.00	0	0.00	0	0.00
9	Commercial Receipts (Cr)	52201	1.37	67044	1.53	61246	1.19
10	Sale of Second Hand Goods (Ssh)	2487	0.07	800	0.02	880	0.02
11	Withdrawal from Funds (F)	3205	0.08	706	0.02	777	0.02
12	Pension Contribution (Pn)	210978	5.52	6482	0.15	207130	4.02
13	Sale of Land (Sl)	0	0.00	5	0.00	6	0.00
14	Transfers, Non-Profit Institutions (Tn)	98	0.00	0	0.00	0	0.00
15	Sale of Financial Assets (Sfa)	22	0.00	0	0.00	0	0.00
16	Transfers, Central Government (Tc)	1552748	40.64	1705099	39.02	2145276	41.68
17	Grand Total	3820455	100.00	4370120	100.00	5147427	100.00

Table A, shows that the maximum receipts of the Uttarakhand Government is from Transfer received from Central Government i.e. around 40%, then around 25% from product tax & around 11% from taxes on income & wealth. Detail year wise classification of receipts is given in the table, also the definition of the terms used are illustrated in Concepts & Definition Chapter. Economic Classification of the revenue receipts for year 2020-21, 2021-22 & 2022-23 is given in Graph 1, 2 & 3 respectively.





TOTAL EXPENDITURE /OUTLAY

As stated earlier, expenditure does not include loan payments amount. Loan Payment forms 15.92% of the total expenditure for year 2020-21, 8.47% of the total expenditure for the 2021-22 & 8.49% of the total expenditure for the 2022-23.

Apart from loan payment amount, the total expenditure for the year 2020-21, 2021-22 & 2022-23 is ₹ 43,666.66 crores, ₹ 48,628.10 Crores & ₹ 60,003.44 crores respectively. This budget expenditure is classified by assigning proper economic coding to each budget entry recorded in budget book and then classified in following nine categories:

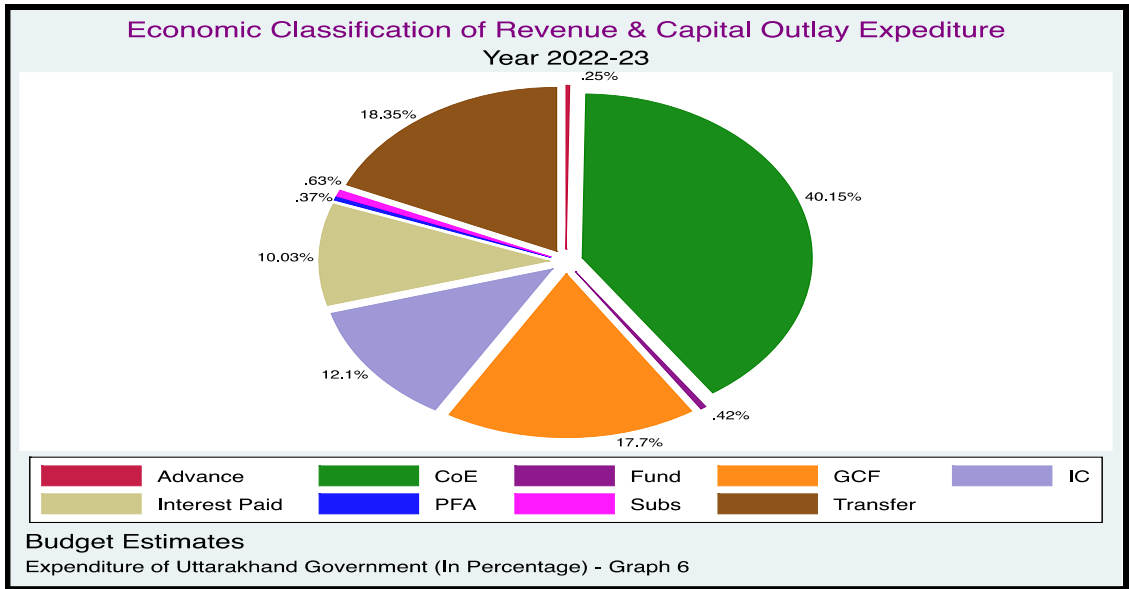
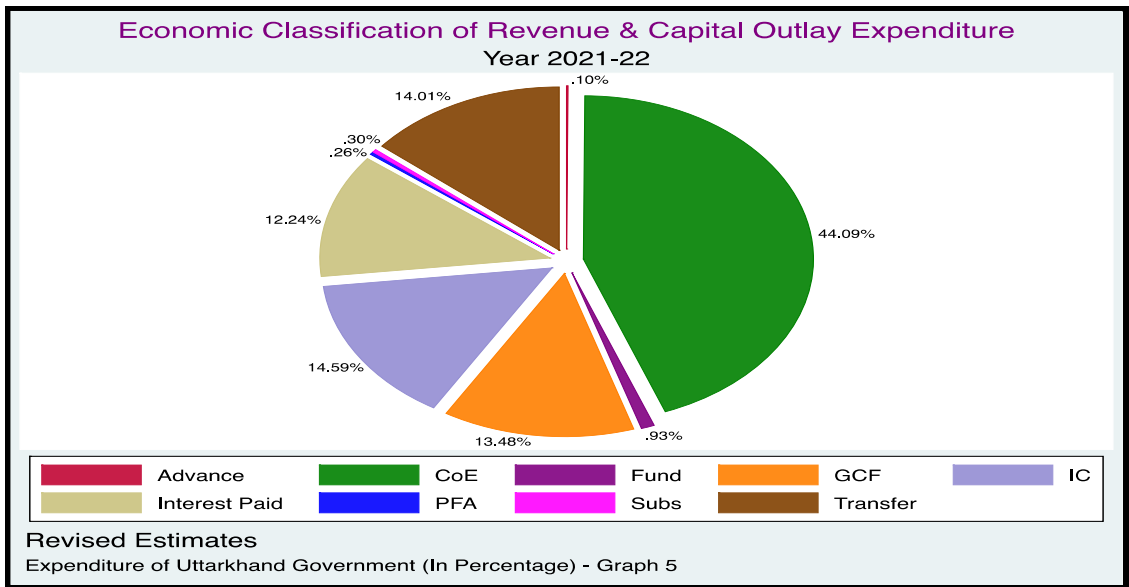
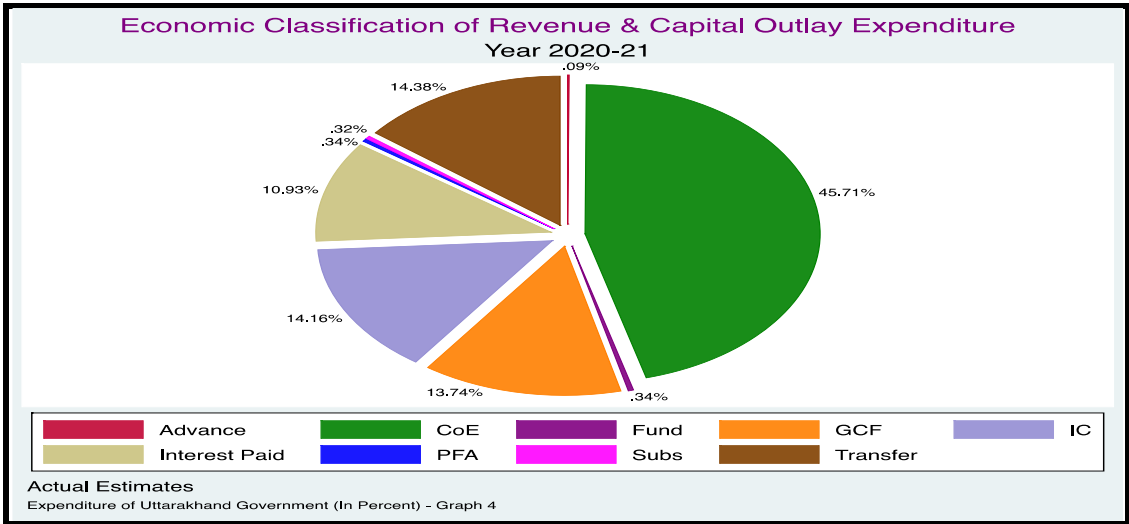
- ❖ Advance (ANG)
- ❖ Compensation of Employees (CoE)
- ❖ Fund (F)
- ❖ Gross capital formation (GCF)
- ❖ Intermediate Consumption (IC),
- ❖ Interest paid,
- ❖ Purchase of Financial Assets (PFA),
- ❖ Subsidies
- ❖ Transfer Amount.

Table C provides the detail economic classification of the total budget expenditure done by the different wings of the government.

Table-C
Economic Classification of Total Expenditure of Uttarakhand
In Lakh ₹

	Economic Classification	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Advance (ANG)	3,756	0.09	4,983	0.10	14,967	0.25
2	Compensation of Employees (CoE)	19,96,133	45.71	21,44,143	44.09	24,08,881	40.15
3	Fund (F)	15,000	0.34	45,000	0.93	25,000	0.42
4	Gross Capital Formation (GCF)	5,99,814	13.74	6,55,480	13.48	10,62,357	17.70
5	Intermediate Consumption (IC)	6,18,169	14.16	7,09,412	14.59	7,26,283	12.10
6	Interest Paid	4,77,307	10.93	5,95,347	12.24	6,01,786	10.03
7	Purchase of Financial Assets (PFA)	14,647	0.34	12,825	0.26	22,271	0.37
8	Subsidies	13,862	0.32	14,508	0.30	37,753	0.63
9	Transfer	6,27,978	14.38	6,81,112	14.01	11,01,046	18.35
10	Grand Total	43,66,666	100.00	48,62,810	100.00	60,00,344	100.00

Table-C shows that maximum percentage of total expenditure of the budget is used for Compensation of Employees i.e. around 45 percent; second largest amount is used to transfer the amount to different institution, bodies or individual i.e. around 15 percent. This transfer amount is allocated to individual in cash or kind, to local bodies or autonomous institutions. In order to find out overall contribution of Government in different state level aggregates, these transfer amount need to analyse separately. Table-C illustrates the year wise expenditure ratio under different heads. The following graph 4, 5 & 6 shows the above table in pictorial form for the year 2020-21, 2021-22 & 2022-23 respectively.



Total Budget Expenditure is classified into two classes – Expenditure done by the Administrative Units & Expenditure done by the Departmental Enterprises. Table-D shows Economic Classification of Budget Expenditure by administrative department and Table-E shows Economic Classification of Budget Expenditure by departmental enterprise. Graph 7, 8 & 9 shows the expenditure classification for both classes for year 2020-21, 2021-22 & 2022-23 respectively.

Table-D

Economic Classification of Expenditure by Administrative Departments

In Lakh ₹

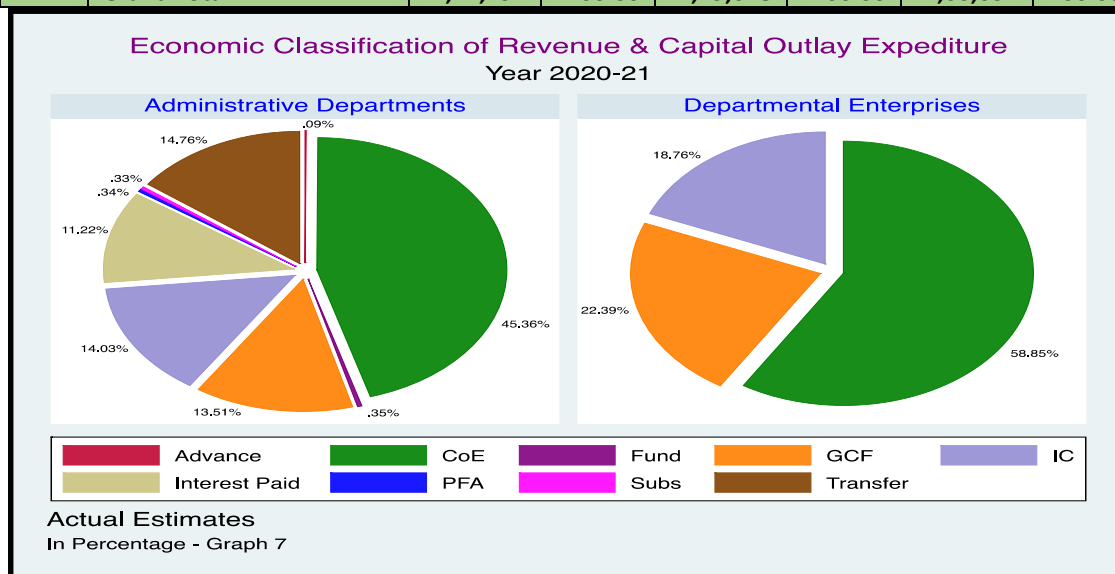
	Economic Classification	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Advance (ANG)						
1(a)	Advance to NGO	3,756	0.09	4,983	0.11	14,967	0.26
2	Compensation of Employees (CoE)	19,29,758	45.36	20,74,469	43.74	23,25,428	39.86
2(a)	Allowances	72,953	1.71	85,898	1.81	1,07,965	1.85
2(b)	Other Cash Benefits	5,795	0.14	10,083	0.21	7,171	0.12
2(c)	Social Cash Benefits	4,908	0.12	2,639	0.06	2,300	0.04
2(d)	Benefits in Kind	445	0.01	551	0.01	1,255	0.02
2(e)	Pension Payments	5,48,538	12.90	5,63,742	11.89	6,00,310	10.29
2(f)	Employers Contribution to Pension Fund	68,233	1.60	70,753	1.49	70,000	1.20
2(g)	Salary	11,37,941	26.75	12,34,489	26.03	14,17,118	24.29
2(h)	Wages	90,945	2.14	1,06,314	2.24	1,19,309	2.04
3	Fund (F)	15,000	0.35	45,000	0.95	25,000	0.43
3(a)	Fund	15,000	0.35	45,000	0.95	25,000	0.43
4	Gross Capital Formation	5,74,561	13.51	6,27,599	13.23	10,08,637	17.29
4(a)	Construction of Non-Residential Building	1,01,816	2.39	1,39,166	2.93	2,83,130	4.85
4(b)	Construction of Residential Building	4,042	0.10	5,318	0.11	10,383	0.18
4(c)	Acquiring Cultivated	95	0.00	37	0.00	9,960	0.17
4(d)	Construction of other Capital	1,68,019	3.95	2,20,656	4.65	2,77,717	4.76
4(e)	Purchase of ICT	2,504	0.06	3,216	0.07	6,155	0.11
4(f)	Purchase of Machinery	7,898	0.19	9,232	0.19	17,123	0.29
4(g)	Purchase of Land	19,746	0.46	30,722	0.65	72,840	1.25
4(h)	Construction of Roads	2,68,549	6.31	2,16,869	4.57	3,23,469	5.54
4(i)	Purchase of Software	773	0.02	930	0.02	1,803	0.03
4(j)	Purchase of Transport	1,119	0.03	1,453	0.03	6,057	0.10

Table-D (Cont.)

	Economic Classification	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
5	Intermediate	5,97,005	14.03	6,87,319	14.49	6,97,419	11.95
5(a)	Maintenance of Buildings	43,321	1.02	55,561	1.17	62,895	1.08
5(b)	Maintenance of other construction	820	0.02	1,379	0.03	2,030	0.03
5(c)	Purchase of Goods & Services	5,52,864	13.00	6,30,379	13.29	6,32,494	10.84
6	Interest Paid	4,77,307	11.22	5,95,347	12.55	6,01,786	10.31
6(a)	Interest to Central Government	6,843	0.16	6,500	0.14	6,500	0.11
6(b)	Interest to Non-Government Bodies	4,70,464	11.06	5,88,847	12.41	5,95,286	10.20
7	Purchase of Financial	14,647	0.34	12,825	0.27	22,271	0.38
7(a)	Purchase of Financial	14,647	0.34	12,825	0.27	22,271	0.38
8	Subsidies	13,862	0.33	14,508	0.31	37,753	0.65
8(a)	Product Subsidy	13,862	0.33	14,508	0.31	37,753	0.65
9	Transfer	6,27,978	14.76	6,81,112	14.36	11,01,046	18.87
9(a)	Capital Transfer to Autonomous Bodies	1,882	0.04	414	0.01	5,570	0.10
9(b)	Capital Transfer to Private Institution	(37,072)	(0.87)	63,278	1.33	64,591	1.11
9(c)	Transfer to Autonomous Bodies	30,009	0.71	32,450	0.68	40,494	0.69
9(d)	Transfer to Individuals	1,15,137	2.71	1,09,746	2.31	1,65,163	2.83
9(e)	Transfer in Kind	-	-	-	-	980	0.02
9(f)	Transfer to Local Bodies	1,97,157	4.63	1,50,858	3.18	2,91,733	5.00
9(g)	Transfer to Private Institutions	3,20,865	7.54	3,24,366	6.84	5,32,515	9.13
10	Grand Total	42,53,874	100.00	47,43,162	100.00	58,34,307	100.00

Table-E
Economic Classification of Expenditure by Departmental Enterprises
In Lakhs ₹

S.No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	66,375	58.85	69,674	58.23	83,453	50.26
1(a)	Allowances	3,279	2.91	3,294	2.75	5,571	3.36
1(b)	Other Cash Benefits	78	0.07	156	0.13	60	0.04
1(c)	Social Cash Benefits	671	0.59	334	0.28	480	0.29
1(d)	Salary	57,431	50.92	60,575	50.63	70,881	42.69
1(e)	Wages	4,916	4.36	5,315	4.44	6,461	3.89
2	Gross Capital Formation (GCF)	25,253	22.39	27,881	23.30	53,720	32.35
2(a)	Acquiring Cultivated Assets	4,459	3.95	4,365	3.65	6,010	3.62
2(b)	Construction of other Capital	20,370	18.06	23,184	19.38	46,166	27.80
2(c)	Purchase of ICT	38	0.03	32	0.03	51	0.03
2(d)	Purchase of Machinery	347	0.31	285	0.24	1,141	0.69
2(e)	Purchase of Software	24	0.02	15	0.01	32	0.02
2(f)	Purchase of Transport	15	0.01	-	-	320	0.19
3	Intermediate	21,164	18.76	22,093	18.46	28,864	17.38
3(a)	Maintenance of Buildings	10	0.01	13	0.01	65	0.04
3(b)	Maintenance of other construction	8,409	7.46	9,180	7.67	12,493	7.52
3(c)	Purchase of Goods &	12,745	11.30	12,900	10.78	16,306	9.82
4	Grand Total	1,12,792	100.00	1,19,648	100.00	1,66,037	100.00



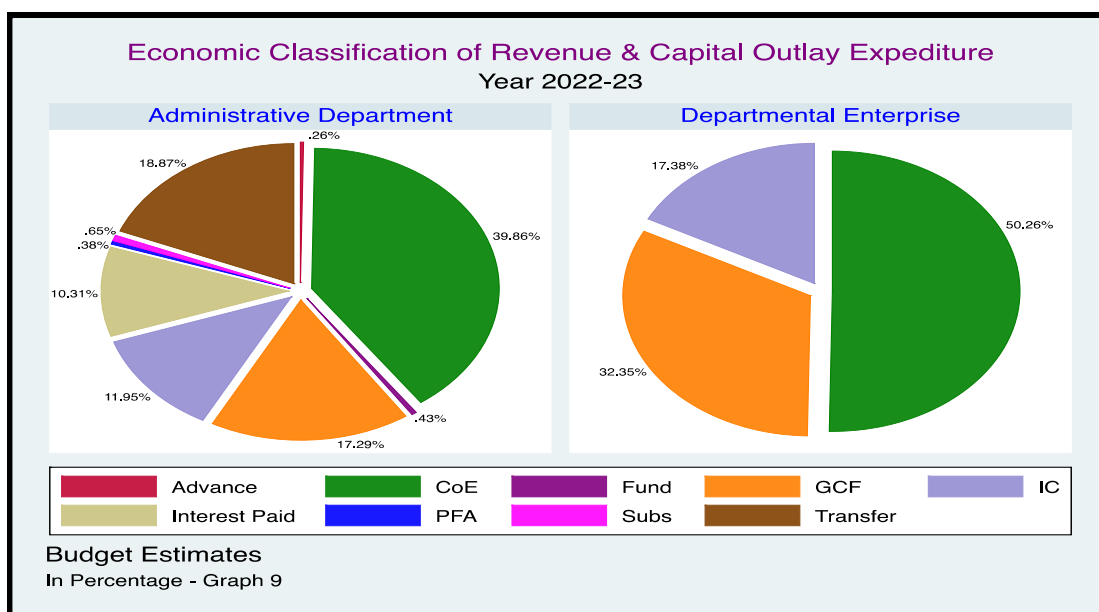
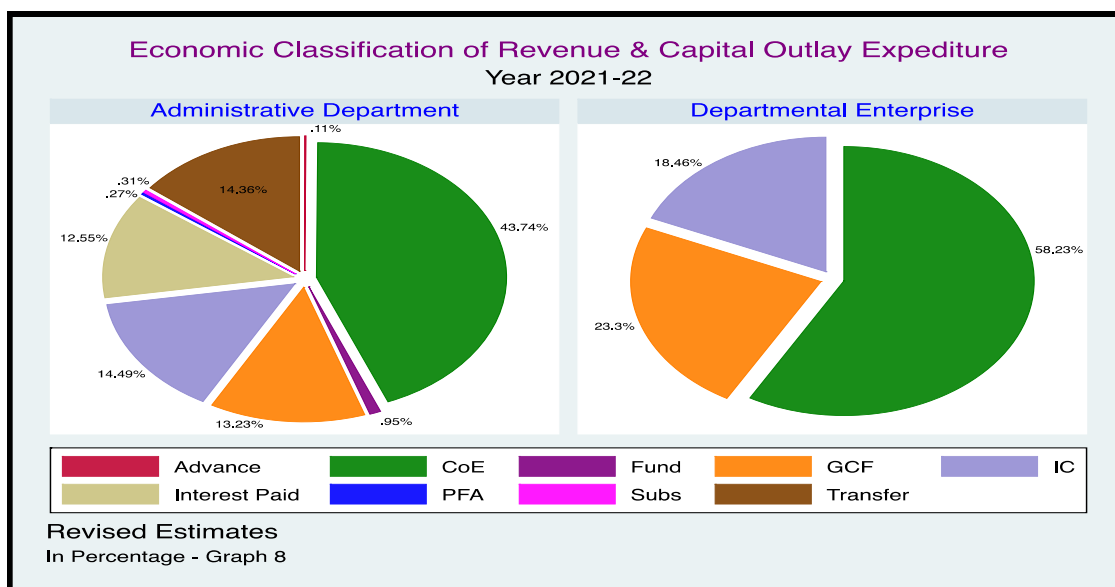


Table-F, G, H, I, J, K & L shows the total expenditure incurred in Education Department, Medical and Health Department, Agriculture and Horticulture, Social Welfare, Rural Development, Forest Administrative Unit & Forest Departmental Enterprises respectively. All the tables are followed by the Graph to pictorially present the share of different economic activity.

Table-F
Economic Classification of Expenditure by Education Department
In Lakhs ₹

S. No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	6,79,583	83.24	7,60,426	85.99	8,54,939	80.91
1(a)	Allowances	34,298	4.20	48,186	5.45	54,971	5.20
1(b)	Other Cash Benefits	95	0.01	2,590	0.29	77	0.01
1(c)	Social Cash Benefits	1,164	0.14	1,013	0.11	483	0.05
1(d)	Benefits in Kind	39	0.00	44	0.00	66	0.01
1(e)	Salary	6,28,367	76.96	6,89,823	78.01	7,71,744	73.03
1(f)	Wages	15,620	1.91	18,770	2.12	27,598	2.61
2	Gross Capital Formation (GCF)	24,920	3.05	22,899	2.59	36,191	3.42
2(a)	Construction of Non-Residential Building	8,653	1.06	9,072	1.03	16,456	1.56
2(b)	Construction of Residential Building	-	-	-	-	100	0.01
2(c)	Construction of other	13,996	1.71	11,008	1.24	14,098	1.33
2(d)	Purchase of ICT equipment	1,511	0.19	1,976	0.22	2,852	0.27
2(e)	Purchase of Machinery	365	0.04	349	0.04	1,272	0.12
2(f)	Purchase of Land	-	-	-	-	500	0.05
2(g)	Purchase of Software	382	0.05	494	0.06	724	0.07
2(h)	Purchase of Transport	13	0.00	-	-	189	0.02
3	Intermediate Consumption	29,766	3.65	24,032	2.72	79,618	7.53
3(a)	Maintenance of Buildings	1,427	0.17	1,379	0.16	2,181	0.21
3(b)	Purchase of Goods & Services	28,339	3.47	22,653	2.56	77,437	7.33
4	Transfer	82,188	10.07	76,968	8.70	85,935	8.13
4(a)	Capital Transfer to Autonomous Bodies	1,656	0.20	164	0.02	3,650	0.35
4(b)	Capital Transfer to Private Institution	200	0.02	17	0.00	3,515	0.33
4(c)	Transfer to Autonomous Bodies	24,257	2.97	24,504	2.77	32,235	3.05
4(d)	Transfer to Individuals	25	0.00	32	0.00	1,159	0.11
4(e)	Transfer in Kind	-	-	-	-	980	0.09
4(f)	Transfer to Private	56,050	6.87	52,251	5.91	44,396	4.20
5	Grand Total	8,16,457	100.00	8,84,325	100.00	10,56,683	100.00

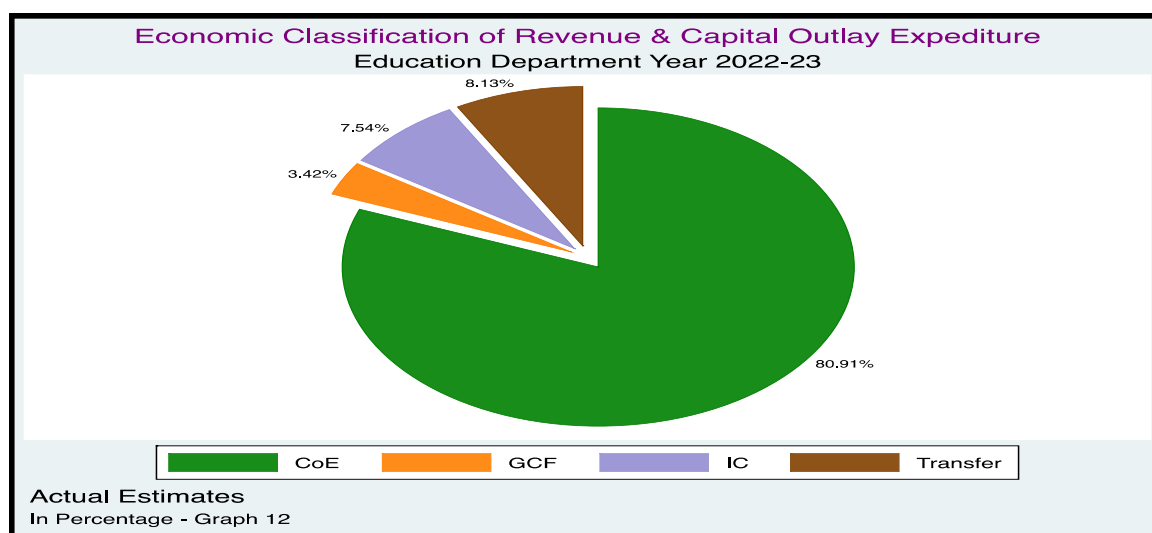
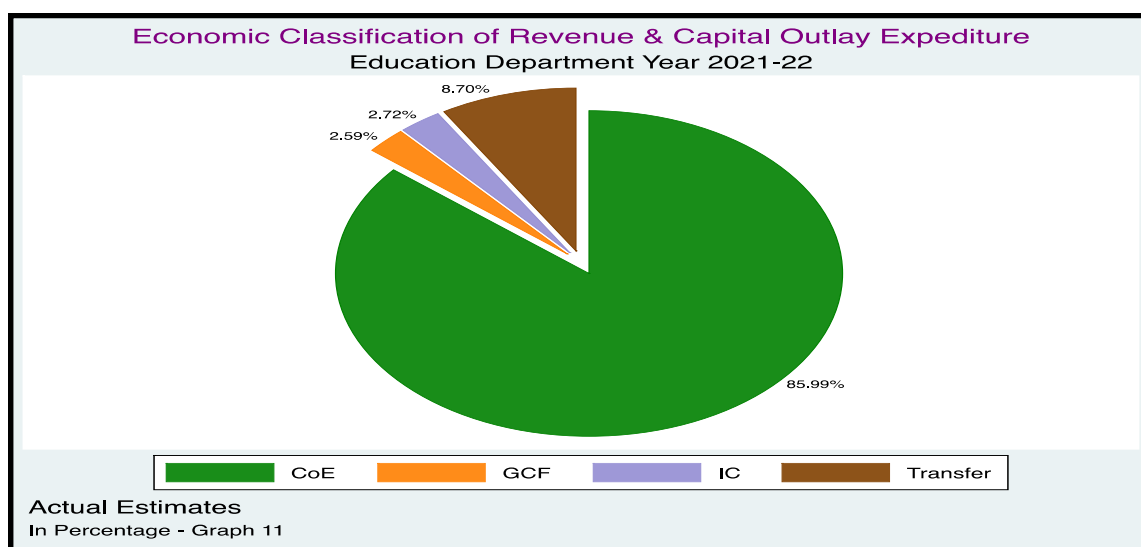
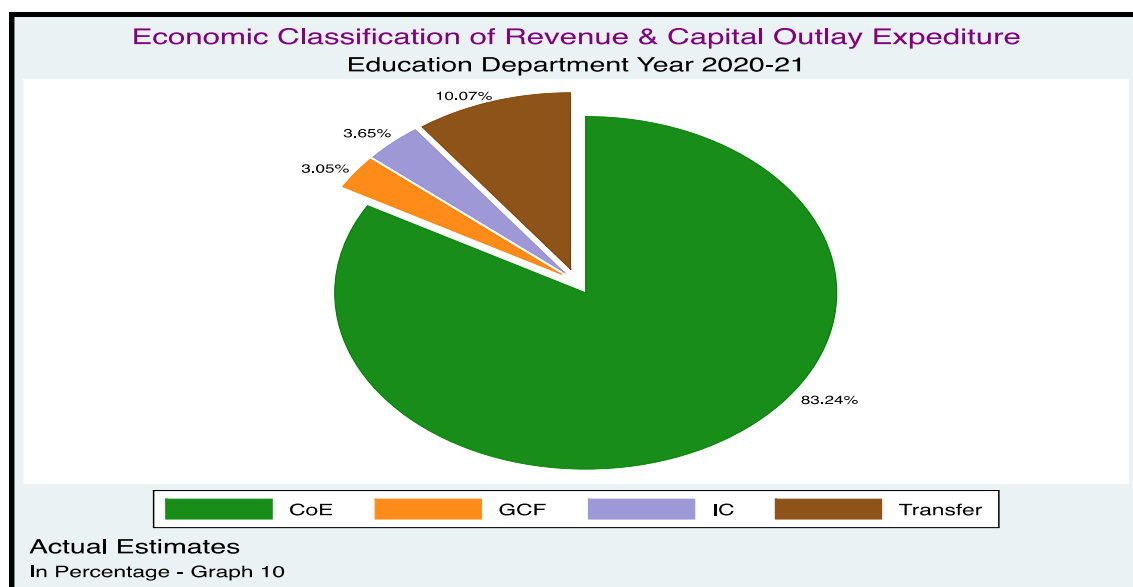
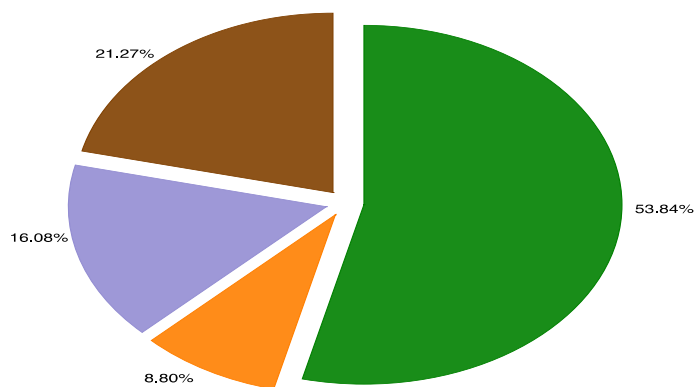


Table-G
Economic Classification of Expenditure by Medical & Health Department
In Lakhs ₹

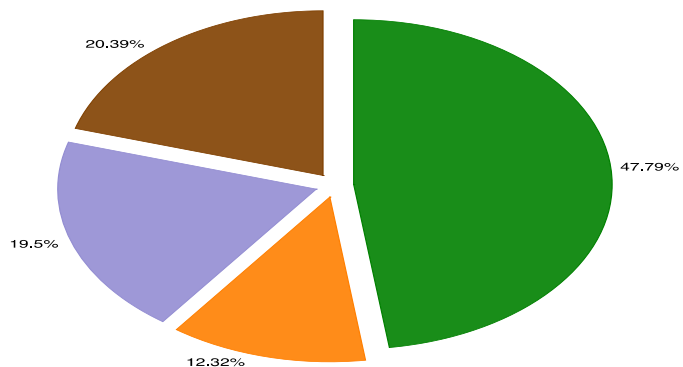
S. No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	1,34,020	53.84	1,43,520	47.79	1,77,431	40.22
1(a)	Allowances	6,114	2.46	6,075	2.02	10,980	2.49
1(b)	Other Cash Benefits	5,075	2.04	5,323	1.77	3,202	0.73
1(c)	Social Cash Benefits	800	0.32	158	0.05	367	0.08
1(d)	Benefits in Kind	4	0.00	13	0.00	59	0.01
1(e)	Salary	1,05,790	42.50	1,13,678	37.85	1,36,859	31.02
1(f)	Wages	16,237	6.52	18,273	6.08	25,964	5.89
2	Gross Capital Formation	21,910	8.80	37,002	12.32	46,415	10.52
2(a)	Construction of Non-Residential Building	16,886	6.78	30,729	10.23	37,607	8.52
2(b)	Construction of Residential Building	408	0.16	390	0.13	500	0.11
2(c)	Construction of other Capital	272	0.11	228	0.08	634	0.14
2(d)	Purchase of ICT equipment	92	0.04	136	0.05	170	0.04
2(e)	Purchase of Machinery	4,070	1.64	5,411	1.80	6,935	1.57
2(f)	Purchase of Land	137	0.06	55	0.02	452	0.10
2(g)	Purchase of Software	45	0.02	53	0.02	82	0.02
2(h)	Purchase of Transport	-	-	-	-	35	0.01
3	Intermediate Consumption (IC)	40,028	16.08	58,560	19.50	85,115	19.29
3(a)	Maintenance of Buildings	820	0.33	1,156	0.38	1,873	0.42
3(b)	Purchase of Goods & Services	39,208	15.75	57,404	19.12	83,242	18.87
4	Transfer	52,956	21.27	61,223	20.39	1,32,177	29.96
4(a)	Transfer to Autonomous Bodies	200	0.08	100	0.03	150	0.03
4(b)	Transfer to Individuals	1,213	0.49	1,267	0.42	3,998	0.91
4(c)	Transfer to Private	51,543	20.71	59,856	19.93	1,28,029	29.02
5	Grand Total	2,48,914	100.00	3,00,305	100.00	4,41,138	100.00

Economic Classification of Revenue & Capital Outlay Expenditure
Health Department Year 2020-21



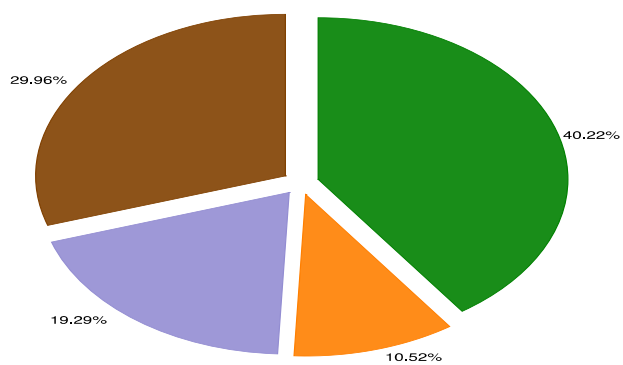
Actual Estimates
In Percentage - Graph 13

Economic Classification of Revenue & Capital Outlay Expenditure
Health Department Year 2021-22



Revised Estimates
In Percentage - Graph 14

Economic Classification of Revenue & Capital Outlay Expenditure
Health Department Year 2022-23



Budget Estimates
In Percentage - Graph 15

Table-H
Economic Classification of Expenditure by Agriculture & Horticulture Department
In Lakh ₹

S. No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	47,704	34.25	49,439	36.00	58,748	30.57
1(a)	Allowances	1,702	1.22	1,568	1.14	2,118	1.10
1(b)	Other Cash Benefits	67	0.05	44	0.03	88	0.05
1(c)	Social Cash Benefits	208	0.15	58	0.04	74	0.04
1(d)	Benefits in Kind	12	0.01	12	0.01	17	0.01
1(e)	Salary	42,542	30.54	44,480	32.39	52,588	27.36
1(f)	Wages	3,173	2.28	3,277	2.39	3,863	2.01
2	Gross Capital Formation (GCF)	256	0.18	938	0.68	7,944	4.13
2(a)	Construction of Non-Residential Building	45	0.03	20	0.01	1,040	0.54
2(b)	Construction of other Capital	138	0.10	852	0.62	6,791	3.53
2(c)	Purchase of ICT equipment	18	0.01	10	0.01	33	0.02
2(d)	Purchase of Machinery	43	0.03	47	0.03	62	0.03
2(e)	Purchase of Software	12	0.01	9	0.01	18	0.01
3	Intermediate Consumption (IC)	15,033	10.79	13,710	9.98	15,878	8.26
3(a)	Maintenance of Buildings	263	0.19	245	0.18	394	0.21
3(b)	Purchase of Goods & Services	14,770	10.60	13,465	9.80	15,484	8.06
4	Subsidies	400	0.29	699	0.51	5,228	2.72
4(a)	Product Subsidy	400	0.29	699	0.51	5,228	2.72
5	Transfer	75,899	54.49	72,546	52.83	1,04,378	54.31
5(a)	Capital Transfer to Autonomous Bodies	176	0.13	200	0.15	1,000	0.52
5(b)	Transfer to Autonomous Bodies	2,767	1.99	5,467	3.98	2,868	1.49
5(c)	Transfer to Individuals	5	0.00	4	0.003	8	0.004
5(d)	Transfer to Private Institutions	72,951	52.37	66,875	48.70	1,00,502	52.30
6	Grand Total	1,39,292	100.00	1,37,332	100.00	1,92,176	100.00

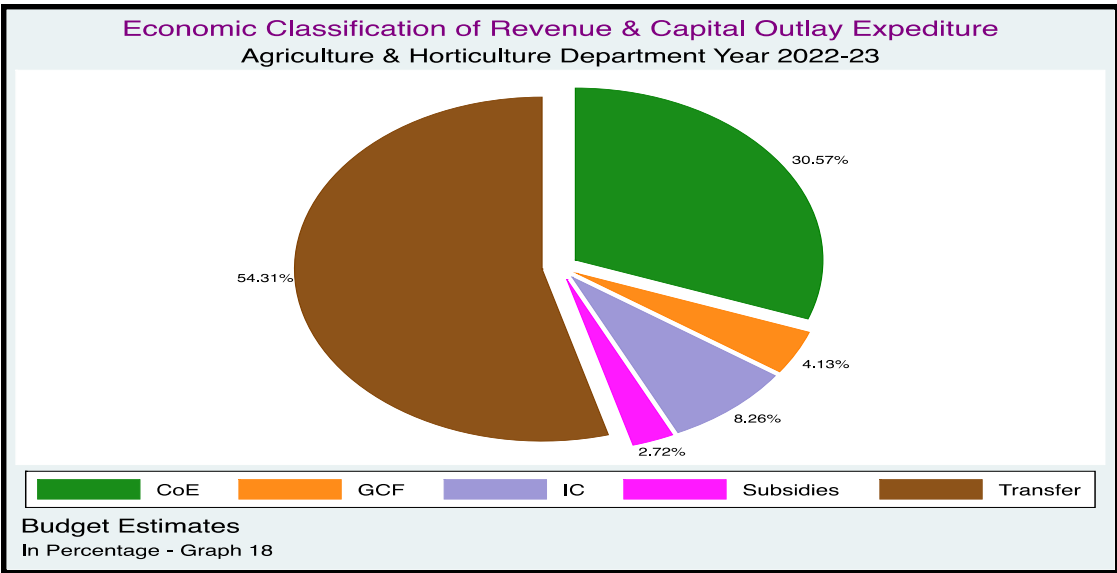
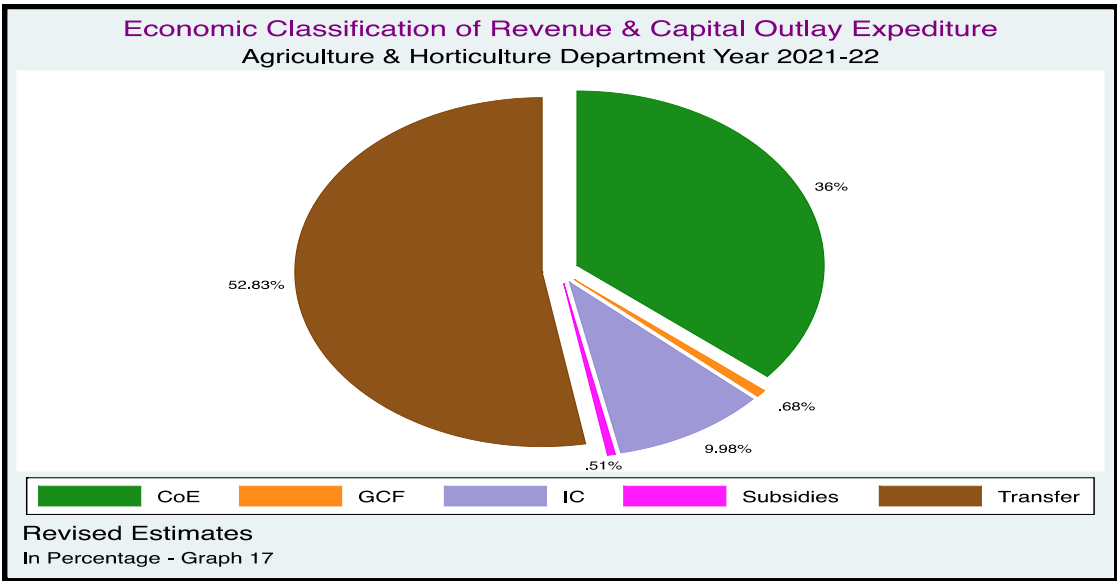
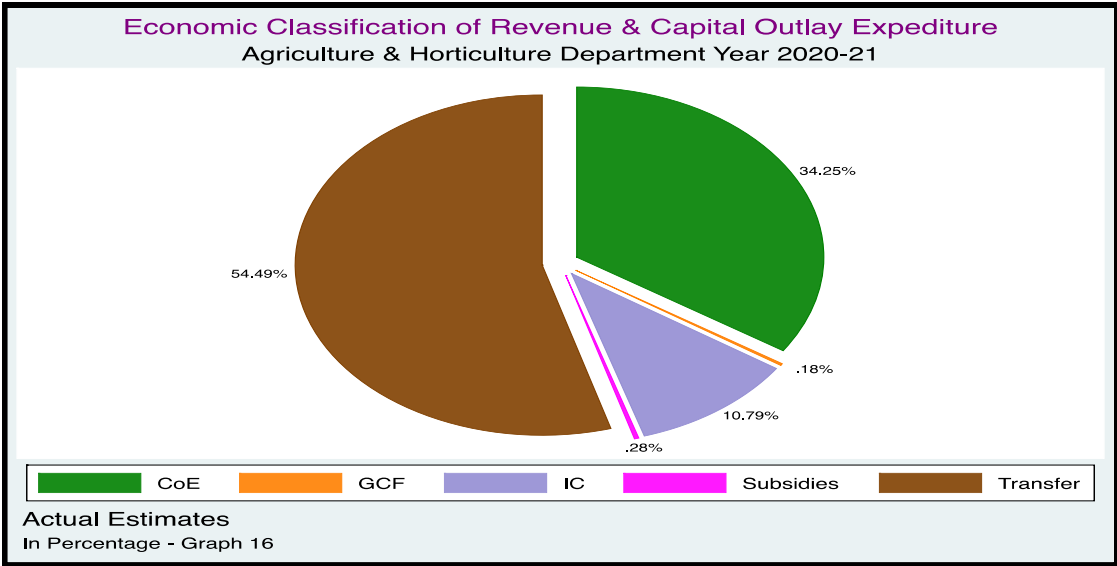


Table-I
Economic Classification of Expenditure by Social Welfare Department
In lakh ₹

	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	37,213	18.10	43,761	20.50	40,288	11.44
1(a)	Allowances	697	0.34	666	0.31	1,148	0.33
1(b)	Other Cash Benefits	317	0.15	204	0.10	557	0.16
1(c)	Social Cash Benefits	59	0.03	21	0.01	38	0.01
1(d)	Benefits in Kind	1	0.0005	1	0.0005	21	0.01
1(e)	Salary	10,946	5.32	11,487	5.38	14,766	4.19
1(f)	Wages	25,193	12.25	31,382	14.70	23,758	6.75
2	Gross Capital Formation (GCF)	2,847	1.38	1,934	0.91	13,141	3.73
2(a)	Construction of Non-Residential Building	2,060	1.00	791	0.37	7,137	2.03
2(b)	Construction of Residential Building	-	-	-	-	1,626	0.46
2(c)	Construction of other Capital	693	0.34	1,060	0.50	3,868	1.10
2(d)	Purchase of ICT equipment	29	0.01	35	0.02	130	0.04
2(e)	Purchase of Machinery	47	0.02	30	0.01	127	0.04
2(f)	Purchase of Software	18	0.01	18	0.01	59	0.02
2(g)	Purchase of Transport	-	-	-	-	194	0.06
3	Intermediate Consumption (IC)	22,135	10.77	39,459	18.49	70,562	20.04
3(a)	Maintenance of Buildings	54	0.03	56	0.03	559	0.16
3(b)	Purchase of Goods & Services	22,081	10.74	39,403	18.46	70,003	19.88
4	Purchase of Financial Assets (PFA)	100	0.05	225	0.11	360	0.10
4(a)	Purchase of Financial Assets	100	0.05	225	0.11	360	0.10
5	Transfer	1,43,287	69.70	1,28,040	59.99	2,27,839	64.69
5(a)	Capital Transfer to Private Institution	5,129	2.49	2,357	1.10	2,400	0.68
5(b)	Transfer to Individuals	1,13,890	55.40	1,08,441	50.81	1,57,060	44.60
5(c)	Transfer to Private Institutions	24,268	11.80	17,242	8.08	68,379	19.42
6	Grand Total	2,05,582	100.00	2,13,419	100.00	3,52,190	100.00

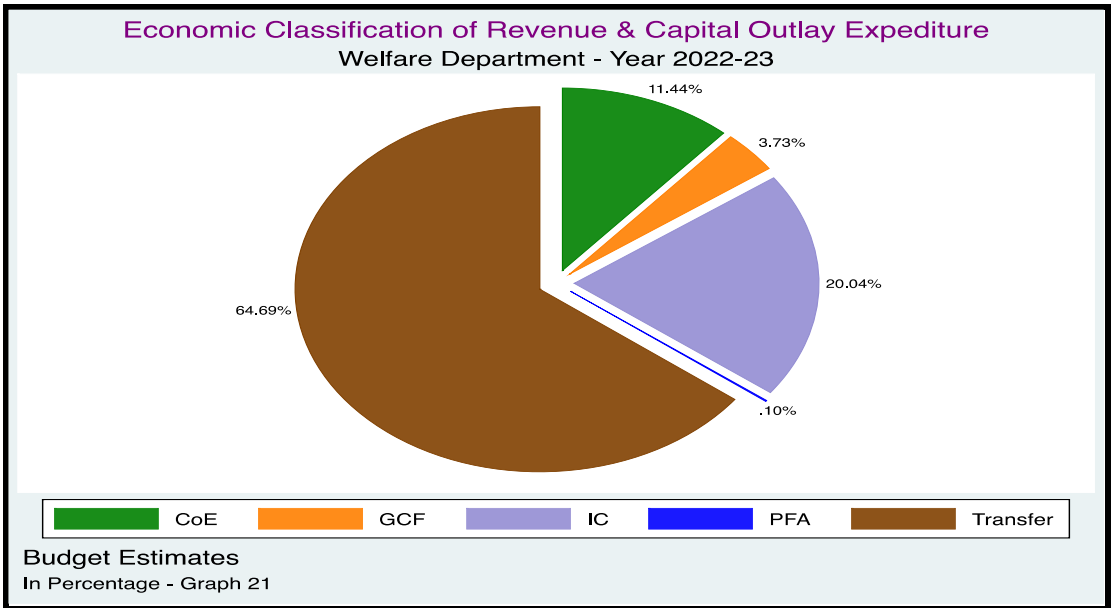
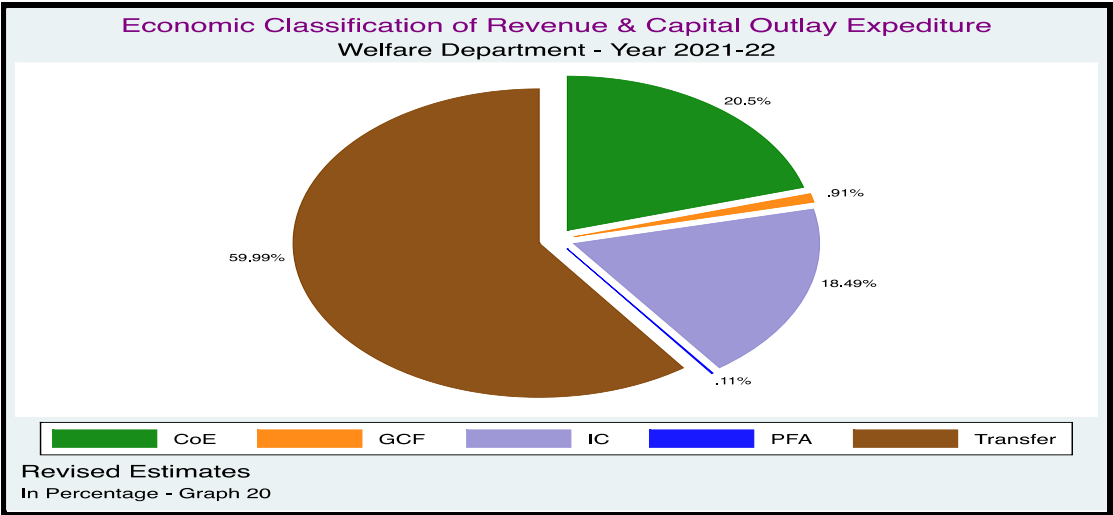
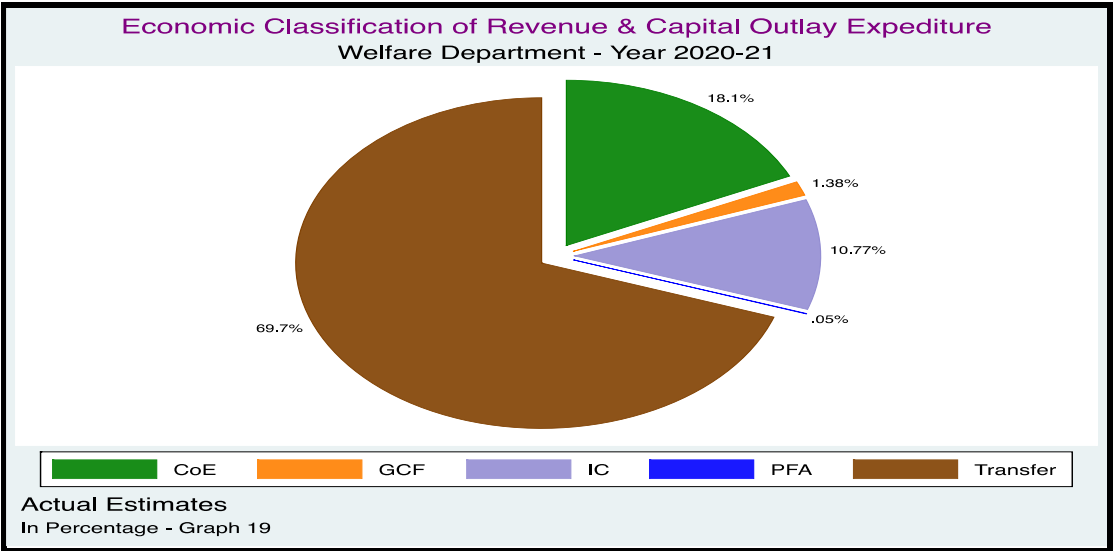


Table-J
Economic Classification of Expenditure by Rural Development Department
In Lakh ₹

S. No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	33,495	11.21	34,337	12.43	41,643	9.83
1(a)	Allowances	2,056	0.69	1,967	0.71	2,878	0.68
1(b)	Other Cash Benefits	-	-	-	-	2	0.00
1(c)	Social Cash Benefits	193	0.06	49	0.02	58	0.01
1(d)	Benefits in Kind	7	0.00	4	0.00	26	0.01
1(e)	Salary	30,626	10.25	31,593	11.44	37,569	8.86
1(f)	Wages	613	0.21	724	0.26	1,110	0.26
2	Gross Capital Formation (GCF)	1,77,941	59.54	1,34,629	48.75	2,30,153	54.30
2(a)	Construction of Non-Residential Building	516	0.17	18,326	6.64	24,322	5.74
2(b)	Construction of other Capital	4,239	1.42	5,361	1.94	7,079	1.67
2(c)	Purchase of ICT equipment	16	0.01	28	0.01	258	0.06
2(d)	Purchase of Machinery	13	0.00	12	0.00	37	0.01
2(e)	Purchase of Land	13,000	4.35	16,000	5.79	10,076	2.38
2(f)	Construction of Roads	1,60,152	53.59	94,897	34.36	1,87,909	44.34
2(g)	Purchase of Software	5	0.00	5	0.00	65	0.02
2(h)	Purchase of Transport	-	-	-	-	407	0.10
3	Intermediate Consumption (IC)	53,742	17.98	62,397	22.59	85,937	20.28
3(a)	Maintenance of Buildings	4,006	1.34	5,314	1.92	5,779	1.36
3(b)	Purchase of Goods & Services	49,736	16.64	57,083	20.67	80,158	18.91
4	Subsidies	62	0.02	576	0.21	400	0.09
4(a)	Product Subsidy	62	0.02	576	0.21	400	0.09
5	Transfer	33,633	11.25	44,247	16.02	65,683	15.50
5(a)	Capital Transfer to Private Institution	15,752	5.27	21,323	7.72	27,317	6.45
5(b)	Transfer to Private Institutions	17,881	5.98	22,924	8.30	38,366	9.05
6	Grand Total	2,98,873	100.00	2,76,186	100.00	4,23,816	100.00

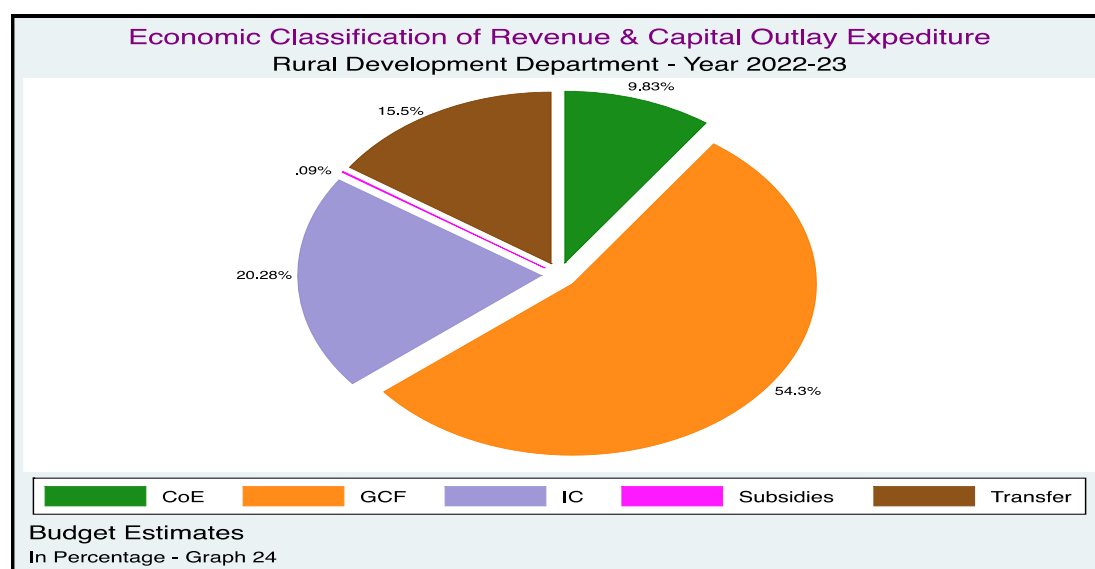
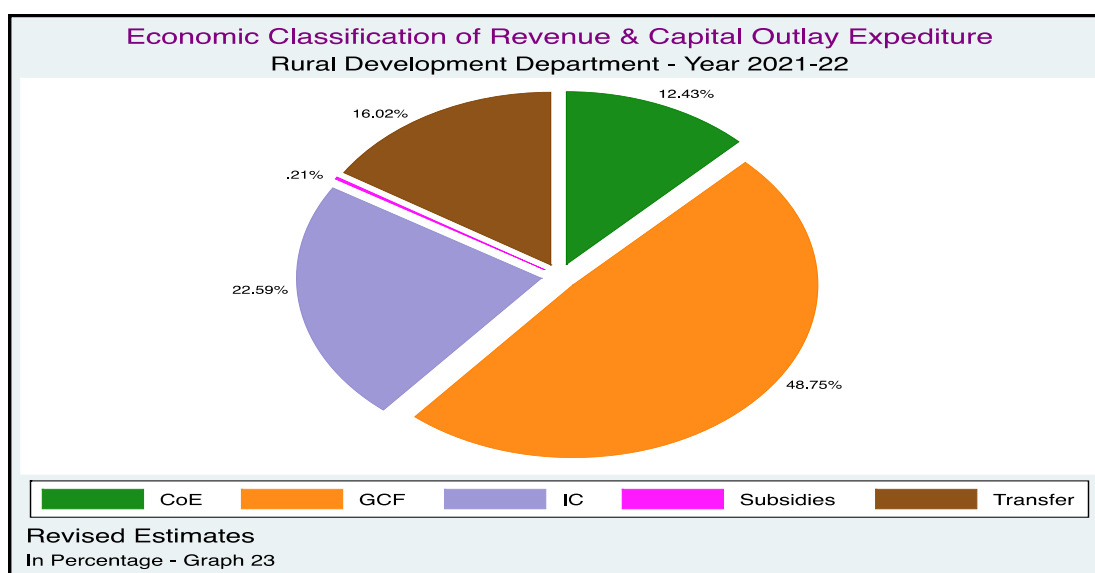
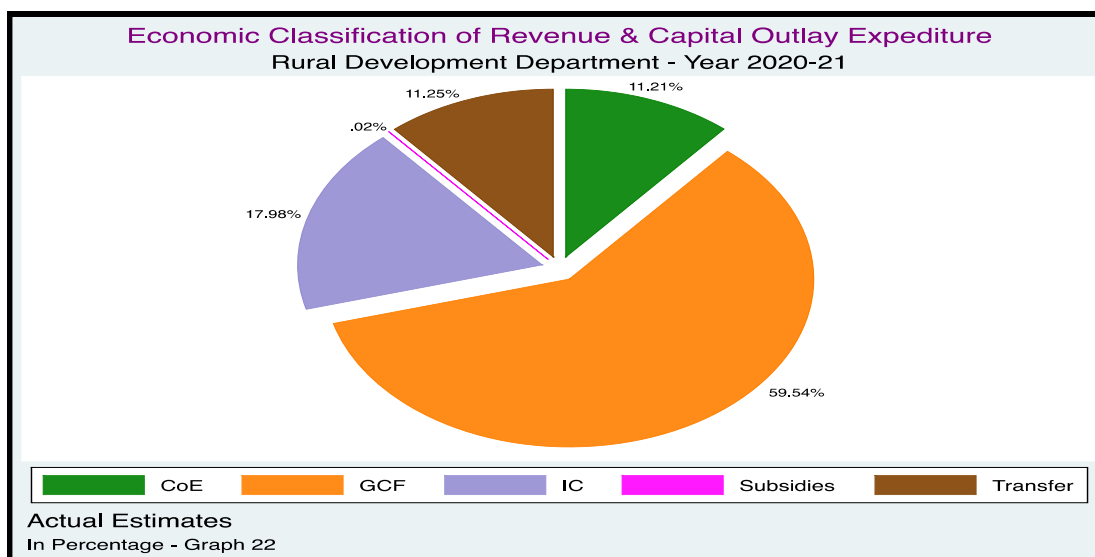


Table-K
Economic Classification of Expenditure by Forest Administrative Unit
In Lakh ₹

S.No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	756	2.38	412	0.67	2,141	7.71
1(a)	Allowances	38	0.12	-	-	30	0.11
1(c)	Social Cash Benefits	-	-	-	-	20	0.07
1(d)	Benefits in Kind	5	0.02	-	-	22	0.08
1(e)	Salary	-	-	-	-	310	1.12
1(f)	Wages	713	2.24	412	0.67	1,759	6.33
2	Gross Capital Formation (GCF)	2,138	6.73	1,133	1.84	29,896	107.62
2(a)	Acquiring Cultivated Assets	95	0.30	37	0.06	9,960	35.85
2(b)	Construction of other Capital	1,518	4.78	959	1.56	18,372	66.13
2(c)	Purchase of ICT equipments	24	0.08	8	0.01	26	0.09
2(d)	Purchase of Machinery	298	0.94	128	0.21	676	2.43
2(e)	Purchase of Land	200	0.63	-	-	500	1.80
2(f)	Purchase of Software	3	0.01	1	0.00	12	0.04
2(g)	Purchase of Transport	-	-	-	-	350	1.26
3	Intermediate Consumption (IC)	13,834	43.55	45,844	74.47	(21,907)	(78.86)
3(a)	Maintenance of Buildings	2,219	6.99	1,495	2.43	4,264	15.35
3(b)	Maintenance of other construction	20	0.06	7	0.01	130	0.47
3(c)	Purchase of Goods & Services	11,595	36.50	44,342	72.03	(26,301)	(94.68)
4	Transfer	15,039	47.34	14,168	23.02	17,650	63.53
4(a)	Transfer to Autonomous Bodies	-	-	-	-	100	0.36
4(b)	Transfer to Private Institutions	15,039	47.34	14,168	23.02	17,550	63.17
5	Grand Total	31,767	100.00	61,557	100.00	27,780	100.00

Table-L
Economic Classification of Expenditure by Forest Departmental Enterprise

In Lakh ₹

S.No.	Row Labels	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	Compensation of Employees (CoE)	36,783	70.73	39,648	72.52	46,907	68.01
1(a)	Allowances	1,795	3.45	1,875	3.43	2,948	4.27
1(b)	Other Cash Benefits	17	0.03	7	0.01	44	0.06
1(c)	Social Cash Benefits	391	0.75	232	0.42	290	0.42
1(d)	Salary	29,907	57.51	32,441	59.34	37,509	54.39
1(e)	Wages	4,673	8.99	5,093	9.32	6,116	8.87
2	Gross Capital Formation (GCF)	7,685	14.78	7,315	13.38	11,997	17.39
2(a)	Acquiring Cultivated Assets	4,124	7.93	3,807	6.96	5,310	7.70
2(b)	Construction of other Capital	3,199	6.15	3,258	5.96	5,904	8.56
2(c)	Purchase of ICT equipments	12	0.02	16	0.03	23	0.03
2(d)	Purchase of Machinery	321	0.62	222	0.41	619	0.90
2(e)	Purchase of Software	14	0.03	12	0.02	21	0.03
2(f)	Purchase of Transport	15	0.03	-	-	120	0.17
3	Intermediate Consumption (IC)	7,536	14.49	7,706	14.10	10,065	14.59
3(a)	Maintenance of other construction	2,146	4.13	2,301	4.21	3,633	5.27
3(b)	Purchase of Goods & Services	5,390	10.36	5,405	9.89	6,432	9.33
4	Grand Total	52,004	100.00	54,669	100.00	68,969	100.00

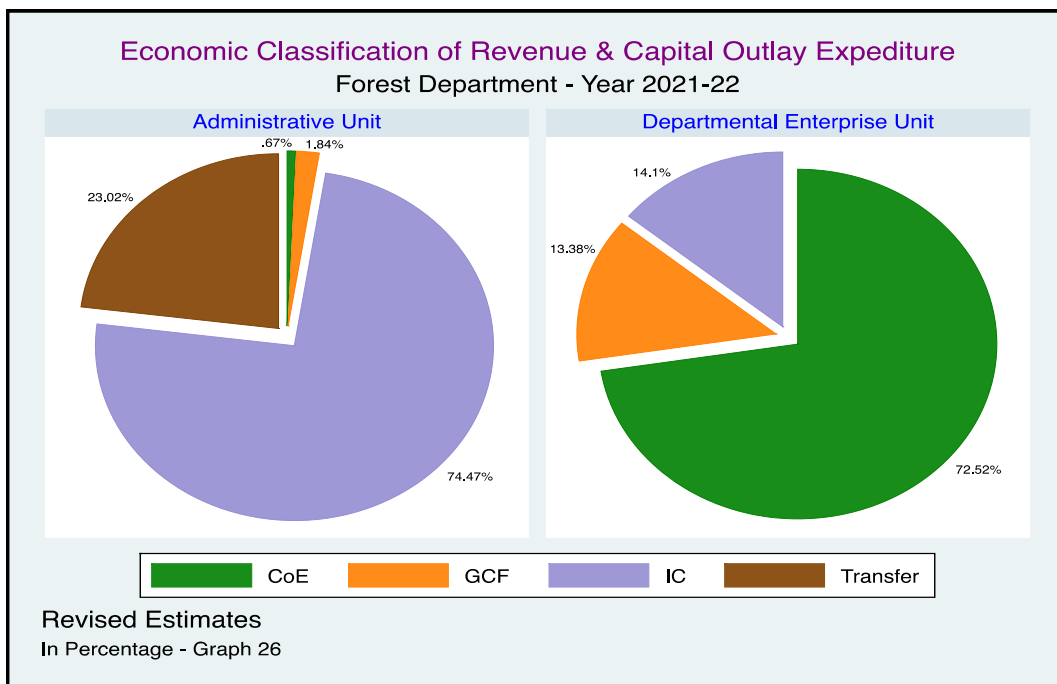
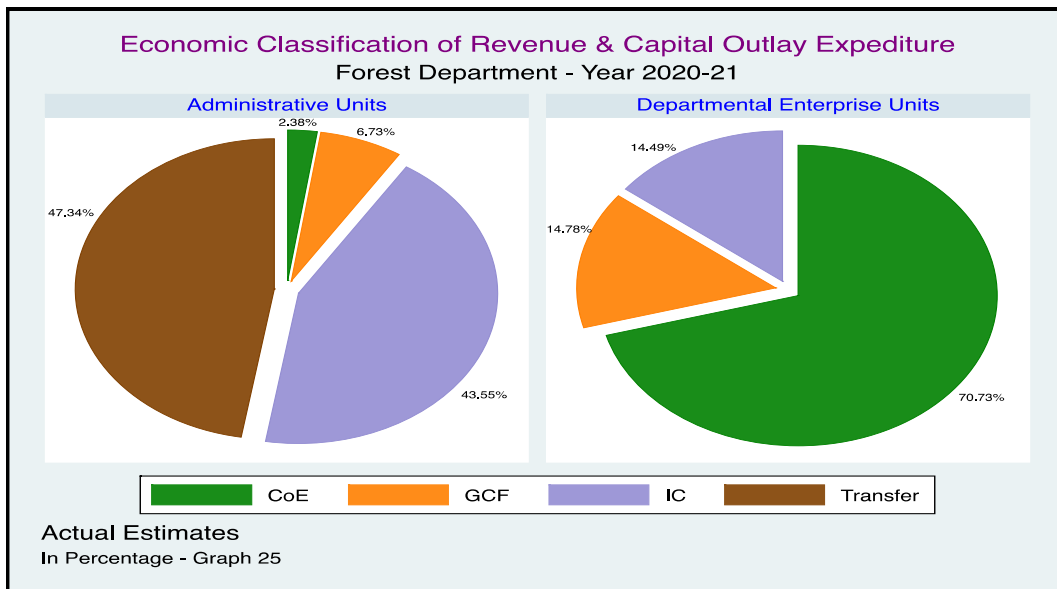


Table-M shows the expenditure incurred by various departments & its percentage share in comparison to total Budget Expenditure.

Table-M
Budget Expenditure of different Departments of Uttarakhand

In Lakh ₹

S. No.	Department	AE	%	RE	%	BE	%
		2020-21	age	2021-22	age	2022-23	age
1	ADMINISTRATION OF JUSTICE	24,467	0.56	26,075	0.54	43,477	0.72
2	ANIMAL HUSBANDRY	26,248	0.60	24,053	0.49	37,783	0.63
3	ART AND CULTURE	2,991	0.07	2,042	0.04	5,356	0.09
4	CO-OPERATION	10,957	0.25	9,773	0.20	21,605	0.36
5	COUNCIL OF MINISTER	10,477	0.24	16,206	0.33	9,900	0.16
6	CROP HUSBANDRY AND RESEARCH	1,06,315	2.43	1,03,442	2.13	1,38,418	2.31
7	DAIRY	5,381	0.12	7,345	0.15	9,592	0.16
8	EDUCATION	8,16,457	18.70	8,84,325	18.19	10,56,683	17.61
9	ELECTION	4,734	0.11	12,423	0.26	9,629	0.16
10	ENERGY	19,510	0.45	17,804	0.37	50,163	0.84
11	EXCISE	2,758	0.06	2,983	0.06	4,042	0.07
12	FAMILY WELFARE	11,697	0.27	11,624	0.24	14,449	0.24
13	FINANCE, TAXES, PLANNING, SECRETERIAT AND GENERAL SERVICES	14,46,156	33.12	16,30,722	33.53	18,68,171	31.13
14	FISHERIES	3,457	0.08	4,056	0.08	9,537	0.16
15	FOOD	16,343	0.37	10,521	0.22	53,434	0.89
16	FOREST	83,771	1.92	1,16,226	2.39	96,749	1.61
17	GOVERNER	992	0.02	1,109	0.02	1,477	0.02
18	HORTICULTURE DEVELOPMENT	32,977	0.76	33,890	0.70	53,758	0.90
19	HOUSING	1,259	0.03	4,216	0.09	5,677	0.09
20	INDUSTRIES	23,268	0.53	25,475	0.52	44,888	0.75
21	INFORMATION AND PUBLICITY	10,688	0.24	37,517	0.77	12,869	0.21
22	IRRIGATION AND FLOOD	69,337	1.59	74,470	1.53	1,34,938	2.25
23	LABOUR AND EMPLOYMENT	24,408	0.56	27,740	0.57	44,068	0.73
24	MEDICAL AND PUBLIC HEALTH	2,37,217	5.43	2,88,681	5.94	4,26,689	7.11
25	POLICE AND JAIL	1,89,689	4.34	2,10,942	4.34	2,42,355	4.04
26	PUBLIC SERVICES	3,424	0.08	3,756	0.08	7,563	0.13
27	PUBLIC WORKS	1,86,069	4.26	2,15,946	4.44	2,39,647	3.99
28	REVENUE AND GENERAL	1,81,430	4.15	2,52,780	5.20	2,34,247	3.90
29	RURAL DEVELOPMENT	2,98,873	6.84	2,76,186	5.68	4,23,816	7.06
30	SANITATION	6,738	0.15	8,219	0.17	11,471	0.19
31	SPORTS AND YOUTH SERVICES	17,104	0.39	20,171	0.41	20,374	0.34
32	TOURISM	50,882	1.17	53,891	1.11	71,170	1.19
33	TRANSPORT	22,822	0.52	17,223	0.35	33,706	0.56
34	URBAN DEVELOPMENT	1,19,865	2.75	66,966	1.38	88,616	1.48
35	VIDHAN SABHA	6,390	0.15	6,356	0.13	9,683	0.16
36	WATER SUPPLY	85,933	1.97	1,44,237	2.97	1,12,154	1.87
37	WELFARE SCHEME	2,05,582	4.71	2,13,419	4.39	3,52,190	5.87
38	Grand Total	43,66,666	100.00	48,62,810	100.00	60,00,344	100.00

3 CONCEPTS & DEFINITION USED IN BUDGET ANALYSIS

Budget analysis is based on economic & purpose classification of different receipts & expenditure recorded in the budget book. Given below is the list of items and their definition used in the budget analysis along with their descriptions and relevant economic code written in parenthesis:

1. Income from Property and Entrepreneurship (Pr):-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. Property income (Pr) is the sum of investment income and rent.

1.1. Investment income (Pr):-is the income receivable by the owner of a financial asset in return for providing funds to another institutional unit.

1.2. Rent (Pr):-is the income receivable by the owner of a natural resource at the disposal of another institutional unit for use of natural resource in production.

2. Product Tax (Txt) & Product Subsidy (Subt): -A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or services. 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 results of their use for own consumption or own capital formation.

3. Production Tax (Txn) & Production Subsidy (Subn): - 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 & stamp tax are treated as production taxes, while the input subsidies to farmers have been treated as production subsidies.

4. Compensation of Employees(S,W,A,Bcs,Bco,Bk,P1&P2):-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.

4.1 Salary, Wages & Allowance (S, W, A):- This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

4.2 Pension (P1 & P2): This includes pension payments to government employees (P1) as well as employer's contributions to the Pension Fund (P2). The state government has started new pension scheme. The new pension scheme is applicable for all the new recruits who joined Centre Government on and after 1st October 2005. This new scheme is called Defined Contribution Pension scheme. Under this scheme each State Government employee has to contribute 10% of salary and dearness allowance (DA) to the pension fund and the matching or enhanced grant is contributed by state government. The contribution from employer (State government) is part of compensation of employees. The economic code for employers' contributions from central government to pension fund is treated as P2.

4.3 Benefits (Bcs, Bco or Bk):- Expenditure on social benefits include medical and educational e.g., medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid government employees, other benefits (Leave Travel Concession) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the major account head 2071 are also covered under this category. Payments in kinds e.g., cost of liveries and uniforms; ration supplied to Police personnel etc. to be treated as Benefits in Kind.

5. Goods and Services (Intermediate Consumption or G):- 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.

6. Maintenance: are the expenses towards maintenance of buildings(Bm), roads(Rm), other or machinery(Cm).

7. 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 personnel etc. are to be treated as Benefits in kind.

8. Interest (Int): 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.

9. Subsidies (Sub):- 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. Subsidies are to be classified under product subsidy (Subt) and production subsidy (Subn) as per SNA-2008.

10. Transfers: - A transfer is a transaction in which one institutional unit provides a good, service or asset to another unit without receiving from the latter any good, service or asset in return as a direct counterpart. Transfers are of two types, current and capital transfers. There are seven (7) economic codes for current transfers, i.e., Ta, Tf, Ti, Tk, Tl, Tp and Ts. In these economic codes "T" stands for transfer and the second character tells about the recipient of the current transfer. Therefore, if government is giving money to an autonomous body then "Ta" economic code should be given. If the recipient is foreign institution then the economic code is "Tf", individual then the economic code is "Ti", the transfer is given in kind then the economic code is "Tk", local body then the economic code is "Tl", private institution then the economic code is "Tp" and if the recipient is a state government then the economic code is "Ts".

There are six (6) economic codes for capital transfers, i.e., Capta, Captf, Capti, Captl, Captp and Capts. The description of all these codes is same as given above for current transfers. The only difference is that these transfers are given for creation of capital assets.

11. Gross Fixed Capital Formation (GFCF):- 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.

11.1 Buildings:- Buildings include all expenditure on new construction of dwelling(BoR) and non dwelling(BoNR) 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.

11.2 Other Construction (Co):- Other Construction include expenditure works on power and irrigations projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.

11.3 Roads & Bridges (Ro):- Expenditure on construction of roads and bridges is considered.

11.4 Transport Equipment (Tro): - includes expenditure incurred on the purchases of various equipment such as buses, jeeps, trucks, tractors for road haulage.

11.5 Machinery(Mo):-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.

11.6 Information & Communication Technology and Software (ICT/So):- 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.

11.7 Cultivated Assets (Cao):- included plantations, orchards and other cash crops having life for more than a year.

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

12. 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.

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

14. 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.

ITEM LIST AND DEFINITION OF PURPOSE CODES

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 tribunal's 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) Central Motor Vehicles Pools etc. permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission and 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 endeavours. 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 encyclopaedia, 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 viz., expenditure of Ministry of Defense, Defense Science Organization and Defense Production Units.

Military and civil defense viz., all type of expenditures for armed forces, army, navy and air force, their recruitment equipment, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure in military schools, training of civil defense personnel, expenditure on Home Guards and Border Security Forces etc. Military aid to other countries, military alliances, contribution to international military organizations or groups.

3. Education Affairs and Services:-

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 :-

4.1 Administration, Regulation and Research :- Administration of Ministries and similar department for health i.e., expenditure of Department 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 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 and Institute of Public Health etc.

Registration of information on vital events, diseases 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. Child welfare service i.e., expenditure on child and mother care, maternity benefits, child welfare clinics institutions/ homes for child and mother like maternity homes, Family Welfare Services i.e., expenditure on family planning and applied nutrition programme.

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 Security Affairs and Services: - Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other benefits, to compensate loss in income. This includes expenditure on personal injuries, compensation Insurance Schemes, State Insurance Schemes, grants to Life Insurance Corporation (LIC) etc.

5.2 Social Welfare Services: - It includes administration i.e., expenditure on Department of Social Welfare, Department of family planning etc.(excluding hospitals and dispensary),

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

Family Welfare Services i.e., expenditure on guardians and widows' allowances and orphanages etc.

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons, blind, dumb, deaf and women home etc.

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 and loans etc., to institutions/ organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

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 programs and budgets relating to Housing and Community Amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

7. Cultural, Recreational and Religious Affairs and Services

7.1 Art & Cultural Affairs Services: Administration and Central departments concerning with culture, recreation and religion i.e. expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children banks in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopaedia, 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 centres, 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 centres 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 make services, i.e. expenditure on meteorological departments and centres 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 labourer, 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, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbours 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.

4 METHODOLOGY ADOPTED FOR BUDGET ANALYSIS

BUDGET OVERVIEW

Items in budget are tabulated for three years:

- **Actual**
- **Budget Estimates and**
- **Revised Estimates**

In a nutshell, if budget is presented for year 2012-13, then it will have Actual data of entire year of 2010-11, the revised estimates of 2011-12, and the budget estimates of year 2012-13 both -plan and non-plan wise. For reporting the expenditure figures in the Detailed Demands for Grants, a Six-Tier (Fifteen-Digit) Budget Head system is being followed in India. The six tiers of this Budget Head system are as given below:-

1. Major Head: (four digit) representing the major function of the government
2. Sub-Major Head: (two digit) representing a sub-function of the government
3. Minor Head: (three digit) representing a programme of the government
4. Sub- Head: (two digit) representing a scheme
5. Detailed Head: (two digit) representing a sub-scheme and
6. Object Head: (two digit) representing the type and object of the expenditure

A four-digit code has been allotted to the major heads, the first digit indicating whether the major head is a Receipt head or a Revenue Expenditure head or Capital Expenditure head or a Loan head. The first digit of code for Revenue Receipt head is either "0" or "1". Adding 2 to the first digit code of the Revenue Receipt head will give the number allotted to the corresponding Revenue Expenditure head, adding another 2 the Capital Expenditure head and another 2 the Loan head of the account. For example for Crop Husbandry, the code 0401 represents the Receipt head, 2401 the Revenue Expenditure head, 4401 Capital Outlay head and 6401 the Loan head.

BUDGET STRUCTURE

Consolidated Fund

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Current Expenditure
4000	Miscellaneous Capital Receipts
4046 to 5475	Capital Expenditure
6001 to 6004	Public Debt
6075 to 7999	Loans and Advances, Inter-state Settlements, Transfer to Contingency Fund

Contingency Fund

8000	Contingency Fund
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Public Account

8001 to 8797	Public Account
8999	Cash Balance

BUDGET ANALYSIS PROCEDURE

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. Annexure 1 & 2.
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 WHILE ASSIGNING CODES

- 1) Rents, Rates and Taxes
 - a. For Administrative Departments - G (100%)
 - b. For DCUs - DR (60%), G (40%)
- 2) 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.
- 3) If a detail regarding the nature of recovery is not given then it should be adjusted in the proportion to economic codes of those minor heads for which recovery is given.
- 4) There should be no current expenditure in Capital heads but there may be some capital expenditure in current heads.
- 5) 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

- 6) Net pension is distributed in administrative departments and departmental enterprises in the ratio of salary and wages.
- 7) In budget Water supply and Sanitation is under one head 2215 & 4215. This should be entered in budget software as follows :
 - a. Water Supply (2215.01, 4215.01) with purpose code 8.5
 - b. Sanitation (2215.02, 4215.02) with purpose code 6.2
- 8) 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

- 9) Purpose classification is done for Administrative Department only.
- 10) The following expenditure should be excluded from purpose classification
 - a. Expenditure of departmental enterprises
 - b. Expenditure on interest
 - c. Inter accounting transfer
 - d. Funds
 - e. Pension
- 11) Receipt heads except G, Sl, ssh should be entered with purpose code 0.0.
- 12) Fund, Pension (Major Head 2071), Interest (Major Head 2049) also should be entered with purpose code 0.0.

- 13) 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.
- 14) Expenditures on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under "Recreational Services".
- 15) 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.
- 16) Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded from education and classified as cultural services.
- 17) Expenditure on Central Government Health Scheme (CGHS), Employees State Insurance (ESI) are included in health.
- 18) Expenditure on unemployment benefits, old age pensions, accident injury are included in social security.

CHECKING POINTS OF ACCOUNTS GENERATED

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

NEW OBJECT HEAD IN BUDGET MANUAL

01-Expenditure on pay and other allowances of employees

S.No.	New Object head	Old Object head
01.	01-Pay	01 – Pay. 02-Others Aids. 03-Dearness Allowance.
02.	02- Wages	02-Wages.
03.	03- Dearness Allowance	03-Dearness Allowance.
04.	04- Travelling Allowance	04-Travelling Allowance. 05-Transfer Allowance. 45-Leave Travelling Allowance
05.	05- Grant in aid for pay, Allowances and other expenses.	43-Sub grant for pay and others Allowance.
06.	06- Others Allowance.	06- Others Allowance.
07.	07- Honorarium.	07- Honorarium.
08.	08- Remuneration.	New object head.
09.	09- Medical Reimbursement	27-MedicalReimbursement
10.	10- Training Expenses	44- Training Expenses
11.	11- Speculation related Expenditure.	New object head.
12.	12- Pension	33- Pension 49- Dearness Pension
13.	13- Cash for Earn vacation	New object head.

02- Expenditure on official object

S.No.	New Object head	Old Object head
14.	20- Printing and Stationery	11 – Stationery and farm Printing. 47-Computer maintenance and stationery, cartage i.e.
15.	21- Furniture, Fixtures and Equipment for Offices	12- Furniture, Fixtures and Equipment for Offices.
16.	22- General office Expense	03-General office Expense.
17.	23- Rent, Fee and Ownership Tax	17- Rent, Fee and Ownership Tax.
18.	24- Advertisement and Publicity.	18-Publicity 19- Advertisement and Publicity.
19.	25- Utility bill payment.	09- Others Allowance.
20.	26- Computer Hardware, Software and Peripherals purchase/Maintenance.	46- Purchase of Computer Hardware/ Software.
21.	27- Professional Service Expense	16- Professional Service Expense.
22.	28- Purchase of official Vehicle	14- Purchase of official Vehicle
23	29- Operation of Vehicle Maintenance & purchase of fuel.	15- Operation of Vehicle Maintenance & purchase of fuel. 16-Payment of Commercial & special services.
24.	30- Hospitality Expense.	22-Hospitality Expense Allowance.
25	31- Secret Service Expense.	23-Secret Service Expense.

03 Expenditure on Departmental items

S.No.	New Object head	Old Object head
26.	40- Equipment Machine and Accessory	40 – Dispensary related accessory.
27.	41- Dietary Expense.	41- Dietary Expense.
28.	42- Other Departmental expense.	42- Other Departmental expense.
29.	43- Medicine and Chemical.	39- Medicine and Chemical.
30.	44- Material and Supply.	31-Material and Supply.
31	45- Scholarship/Stipend	21-Scholarship/Stipend
32.	46- Plantation	New object head.

04 Expenditure on Construction work

S.No.	New Object head	Old Object head
33.	50- Subsidy	40 – Subsidy
34.	51- Repair & Maintenance.	29-Repair & Maintenance.
35.	52- Minor Work	25- Minor Work.
36.	53- Major Work	24- Major Work.
37.	54- Land	New object head.
38.	55- Grant in aid for capital asset.	35- Grant in aid for capital asset.
39.	56- Grant in aid other than salary.	20- Grant in aid/contribution/subsidy.

05 Expenditure on Financial items

S.No.	New Object head	Old Object head
40.	60-Investment.	30 – Investment/Loan.
41.	61- Loan.	30 – Investment/Loan.
42.	62- Interest/Dividend	32- Interest/Dividend.
43.	63- Suspense.	37- Suspense.
44.	64- Loss/Write off	36-Loss/Write off.
45.	65- Depreciation.	35- Depreciation.
46.	66- Inter Account suspense	48- Inter Account suspense.
47.	67- Refund.	New object head.
48.	68- Insurance policy & Premium.	New object head.
49.	69- Devolution	New object head.

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5 SIGNIFICANCE OF GENERATED ACCOUNTS

Budget analysis is carried out as per the latest methodology recommended by the Committee on National Accounts System, GOI. Various accounts generated through software after assigning economic & purpose code to each entry i.e. of receipt & expenditure are already discussed in detail in Chapter 4. This chapter focuses on significance of 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 receipts on one side & total expenditure on other side. These receipts and expenditure are further classified into Revenue & Capital Account, Borrowing at Home, Borrowing Abroad & Extra Budgetary Receipts & Adjustments. The total receipt of the government is equal to total expenditure of the government.

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

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

(GFCF). This is the vital derivation, as it is needed to assess the contribution of government in the economy if we estimate the GSDP of the state through consumption approach. The time series data of income and outlay account of the government will reflect the change in share of the various components of government income & expenditure over the years. The excess of current receipts over current expenditure denotes the saving of the government administration, available for domestic capital formation. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

This account gives source of funding of capital formation and expenditure on capital formation by administrative and departmental enterprises. Expenditure 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 expenditure of the departmental enterprises. The total of capital expenditure by two units is financed & reflected in part two of Capital Finance Account i.e. Receipt side. In respect of receipts it cover the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and other liabilities. The total receipts are equal to total expenditure of the government. (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 cost. 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 presents 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 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.

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Code for Economic Classification of Budget Documents

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		CaptS	Capital Transfers to State Government
34		Captl	Capital Transfers to Local Authorities
35		Captf	Capital Transfers to Foreign Countries/Organisations
36	Compensation of Employees	S	Salaries
37		W	Wages
38		A	Allowances
39		Bcs	Social (Cash) Benefits
40		Bco	Others (Cash) Benefits
41		Bk	Benefits in kind
42		P1	Pension Payments
43		P2	Employers' Contribution to Pension fund
44	Current Transfers	Ti	Transfers to Individuals
45		Tp	Transfers to Private Institutions
46		Ta	Transfers to Autonomous Bodies
47		Tk	Transfers in kind
48		Tc	Transfer to Centre
49		Ts	Transfer to State
50		TI	Transfer to Local Bodies
51		Tf	Transfer to Foreign
52	Financial Assets	Pfa	Purchase of Financial Assets
53	Gross Capital Formation	Psh	Purchase of Second Hand Assets
54		Pl	Purchase of Land
55		Stof	Change in stock of Food
56		Stoi	Change in stock of Inventory

S. No.	SNA Description	Economic Code	Definition
57	Gross Fixed Capital Formation	BoR	Expenditure on Construction of Dwellings
58		BonR	Expenditure on Construction of non-residential Buildings
59		Ro	Expenditure on Construction of Road
60		Co	Expenditure on Construction of Other Capital
61		LI	Land Improvement
62		Tro	Expenditure on Purchase of Transport
63		Mo	Expenditure on Purchase of Machinery
64		ICT	Expenditure on Purchase of ICT equipments
65	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

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).

ANNEXURE- A2**ACCOUNTS GENERATED THROUGH USE OF SOFTWARE
(TABLE-1 TO TABLE -27 B)****TABLE-1**

Figures in Lakh ₹

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3820443	4362910
I. Borrowing at Home			
	1. Internal Debt	1207596	821109
	2. Small Savings, Provident Fund etc.	191052	147905
	Total	1398648	969014
	Net Receipts (I)	429634	0
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	305873	5850
	2. Loans and Advances from States Government	2305	3756
	3. InterState Settlement	0	0
	4. Contingency Fund	152	22623
	5. Reserve Funds	119100	110110
	6. Deposits & Advances	509050	470850
	7. Suspense and Miscellaneous	6517927	6770539
	8. Remittances	75	716
	9. Cash Balance	59525	16730
	10. Funds Revenue Account	3238	15000
	11. Funds Commercial Account	305873	0
	Total	7517245	7416174
	Net Receipts (III)	101071	
	Total excluding Funds	12733098	12733098

TABLE-2
Income Outlay Account of Uttarakhand Government
(Administrative Department) for year 2020-21

Figures in Lakh ₹

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	83161	1. Government Final Consumption Expenditure (GFCE)	2257005
1.1 Profits	0	1.1 Compensation of Employees	1699284
1.2 Income from Property	83161	a) Wages & Salaries	1312987
1.2.1 Net Interest Received	15733	b) Pension	386297
a) Public Authorities	18	1.2 Net Purchases of Goods & Services	557721
i) Centre		a) Purchases	552864
ii) States	0	b) Maintenance	44141
iii) Local Authorities	18	c) Less Sales	39284
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	15715	1.4 CFC	
1.2.2 Other Property Receipts	67428	2. Net Interest Paid to	477307
2. Total Tax Revenue	1823351	2.1 Public Authorities	6843
2.1 Import Duty	0	a) Centre	6843
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	171546	c) Local Authorities	0
2.4 Product Taxes	1250580	2.2 Foreign Agencies	0
2.5 Other Transfers	401225	2.3 Others	470464
3. Fees & Miscellaneous Receipts	43686	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1552736	3. Total Subsidies	68204
4.1 Centre	1552736	3.1 Production Subsidies	54342
4.2 States	0	3.2 Product Subsidies	13862
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	457210
Total Receipts (1+2+3+4)	3502934	4.1 Other Sectors	457210
		4.2 Foreign	0
		5. Total Inter-Government Transfers	197157
		5.1 Current to	197157
		a) Centre	
		b) States	0
		c) Local Authorities	197157
		5.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+2+3+4+5)	3456883
		8. Surplus on Current Account	46051

TABLE-3**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2020-21 (AC)**

Figures in Lakh ₹

I. Expenditure	Amount
Administration	
1. Capital Outlay	554815
2. Net Purchase of Physical Assets	17253
2.1 Second Hand Assets	-2488
2.2 Land	19741
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	-35190
4.1 for Capital Formation	-35190
4.2 for Others	0
5. Total (1 to 4)	536878
Enterprises	
6. Capital Outlay	25253
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)	25253
Total Expenditure (5 + 9)	562131
II. Receipts	
11. Surplus on Current Account	46051
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	429634
14.1 At Home	429634
14.2 From Abroad	0
15 Other Liabilities	86446
15.1 Net Extra Budgetary Borrowing	101071
15.2 less Net Purchase of Financial Assets	14625
16. Total Receipts (11 to 15)	562131

TABLE-4

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

Figures in Lakh ₹

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1137941	386297	175046	1699284	0	1699284	597005	2296289
2.Construction (Repair & Maintenance)	40645	13798	3410	57853	0	57853	33392	91245
3.Water Supply	0	0	0	0	0	0	17116	17116
4. Other Services	709746	240938	69997	1020681	0	1020681	48801	1069482
I. (a) Education	634435	215372	59666	909473	0	909473	35790	945263
(b) Medical & Public Health	75311	25566	10331	111208	0	111208	13011	124219
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	750391	254736	73407	1078534	0	1078534	99309	1177843
6. Public Administration & Defense (1-5)	387550	131561	101639	620750	0	620750	497696	1118446

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2020-21 (AC)

Figures in Lakh ₹

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	29907	10153	46528	408	5390	0	0	2146	0	0	0	54472	51227	-3245	3245
	2406	29907	10153	46528	408	5390	0	0	2146	0	0	0	54472	51227	-3245	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	561	190	792	4	364	10	0	0	0	0	0	1170	524	-646	646
	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	561	190	792	4	364	10	0	0	0	0	0	1170	514	-656	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	10	10	0
Irrigation	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	26963	9153	37802	337	6991	0	0	6263	0	0	0	51393	942	-50451	50451
Grand Total		24356	8268	34066	269	819	0	0	0	0	0	0	35154	107	-35047	

TABLE-6

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2020-21 (AC)

Figures in Lakh ₹

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	37802	337	6991	0	0	6263	0	0	0	0	942	50451	51393	38139	38139
2. Forests	46528	408	5390	0	0	2146	0	0	0	0	51227	3245	54472	46936	46936
3. Manufacturing	792	4	364	10	0	0	0	0	0	0	524	646	1170	796	796
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	85122	749	12745	10	0	8409	0	0	0	0	52693	54342	107035	85871	85871

TABLE-7

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2020-21 (AC)

Figures in Lakh ₹

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	47821	3441	0	447636	35534	7994	542426
P1	Dwelling	0	0	0	3634	0	408	4042
P2	Other Building and Structure (P2.1+P2.2+P2.3)	47821	3441	0	444002	35534	7586	538384
P2.1	Non-Residential Building	0	0	0	75894	18447	7475	101816
P2.2	Other Structures	47821	3441	0	99559	17087	111	168019
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	268549	0	0	268549
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	117	0	310	5510	4607	977	11521
P3.1	Transport Equipment	0	0	0	1119	0	0	1119
P3.2	ICT Equipment	0	0	34	897	1566	7	2504
P3.3	Other Machinery and Equipment	117	0	276	3494	3041	970	7898
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	95	0	0	95
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	95	0	0	95
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	11	341	401	20	773
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	11	341	401	20	773
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	47938	3441	321	453582	40542	8991	554815
	Net Purchase of Second Hand Assets	0	0	0	-2488	0	0	-2488
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	47938	3441	321	451094	40542	8991	552327

TABLE-8

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2020-21 (AC)

Figures in Lakh ₹

	Items	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to	Communication & Services related to	Total
(I)	Construction (P1+P2)	17168	3199	3	0	0	0	0	0	0	0	0	0	20370
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)	17168	3199	3	0	0	0	0	0	0	0	0	0	20370
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	17168	3199	3	0	0	0	0	0	0	0	0	0	20370
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)	28	369	3	0	0	0	0	0	0	0	0	0	400
P3.1	Transport Equipment	0	15	0	0	0	0	0	0	0	0	0	0	15
P3.2	ICT Equipment	23	12	3	0	0	0	0	0	0	0	0	0	38
P3.3	Other Machinery and Equipment	5	342	0	0	0	0	0	0	0	0	0	0	347
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	4459	0	0	0	0	0	0	0	0	0	0	4459
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	4459	0	0	0	0	0	0	0	0	0	0	4459
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	10	14	0	0	0	0	0	0	0	0	0	0	24
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	10	14	0	0	0	0	0	0	0	0	0	0	24
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	17206	8041	6	0	0	0	0	0	0	0	0	0	25253
	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	17206	8041	6	0	0	0	0	0	0	0	0	0	25253

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (AC)

Figures in 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.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	404231	40237	3168	0	0	193218	4844	0	645698
1.1	Gen. Admn., Public Order & Safety	403825	40187	3168	0	0	193218	1309	0	641707
1.1.1	Public Order & Safety	242229	17446	1281	0	0	0	100	0	261056
1.1.2	Planning & Statistical Activities	2813	578	0	0	0	0	4	0	3395
1.1.3	Gen Admn. E.A.PO&S n.e.c	158783	22163	1887	0	0	193218	1205	0	377256
2	CIVIL DEFENCE	406	50	0	0	0	0	3535	0	3991
3	EDUCATION	12038	285	7	0	0	0	40	0	12370
3.1	Admn/Regulation/Research	919778	11985	2083	0	0	0	95257	0	1029103
3.2	Educational Services	10306	736	32	0	0	0	591	0	11665
4	HEALTH	909472	11249	2051	0	0	0	94666	0	1017438
4.1	Admn/Regulation/Research	147258	32924	183	0	0	0	51124	0	231489
4.2	Health Services	36050	20445	57	0	0	0	1539	0	58091
5	SOCIAL SEC/WEL SERVICES	111208	12479	126	0	0	0	49585	0	173398
6	HOUSING/COMMUNITY AMENITIES	37427	20984	35	0	0	0	125062	0	183508
7	CULTRL, RECREN, RELIG SERVICES	45950	123190	4408	0	0	3939	29463	0	206950
8	ECONOMICS SERVICES	7945	10667	65	0	0	0	8582	0	27259
8.1	Gen. Admn., Public Order & Safety	124008	69857	33367	820	0	0	151639	54342	434033
8.2	Agriculture, Forestry and Fishing	15761	22947	26	0	0	0	10548	0	49282
8.3	Mining, Mfg. & Construction	90693	30802	2522	820	0	0	96340	53696	274873
8.4	Electricity, Gas, Steam	4656	492	28	0	0	0	8454	646	14276
8.5	Water Supply	10	1014	0	0	0	0	917	0	1941
8.6	Transport & Communication	0	12331	0	0	0	0	19588	0	31919
8.7	Other Economic Services	4492	562	30654	0	0	0	14273	0	49981
9	Environmental Protection	8396	1709	137	0	0	0	1519	0	11761
10	Relief on Calamities	17	18	0	0	0	0	0	0	35
	Total	633	203436	0	0	0	0	0	0	204069

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (AC)

In lakh ₹

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	55990	0	16304	0	1043	2097	242	0	0	0	9	0	0	75685	721383
	1.1	55990	0	16304	0	1043	2097	242	0	0	0	9	0	0	75685	717392
	1.1.1	3174	0	613	0	683	1385	63	0	0	0	9	0	0	5927	266983
	1.1.2	0	0	0	0	0	1	42	0	0	0	0	0	0	43	3438
	1.1.3	52816	0	15691	0	360	711	137	0	0	0	0	0	0	69715	446971
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3991
	3	0	0	21	0	30	7	1	0	0	0	0	0	0	59	12429
	3.1	18051	0	17108	0	13	3064	409	0	0	0	137	0	2850	41632	1070735
	3.2	0	0	21	0	13	23	8	0	0	0	0	0	0	65	11730
	4	18051	0	17087	0	0	3041	401	0	0	0	137	0	2850	41567	1059005
	4.1	7883	0	154	0	0	1404	23	0	0	0	0	0	0	9464	240953
	4.2	0	0	43	0	0	434	3	0	0	0	0	0	0	480	58571
	5	7883	0	111	0	0	970	20	0	0	0	0	0	0	8984	182382
	6	4390	0	693	0	0	14	13	0	0	0	0	0	5129	10239	193747
	7	3751	160260	49428	0	0	16	10	0	0	0	13800	0	39774	267039	473989
	8	11266	0	12875	0	12	3	33	0	0	0	0	0	0	24189	51448
	8.1	4131	108289	68850	0	21	1253	42	95	0	0	5600	0	12167	200448	634481
	8.2	3517	0	20	0	0	182	7	0	0	0	0	0	0	3726	53008
	8.3	464	0	9007	0	0	460	19	95	0	0	1439	0	176	11660	286533
	8.4	0	0	834	0	21	25	14	0	0	0	0	0	192	1086	15362
	8.5	0	0	220	0	0	0	0	0	0	0	0	0	0	220	2161
	8.6	0	0	47821	0	0	117	0	0	0	0	0	0	11799	59737	91656
	8.7	0	108289	4427	0	0	276	0	0	0	0	4161	0	0	117153	167134
	9	150	0	6521	0	0	193	2	0	0	0	0	0	0	6866	18627
	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
		0	0	2586	0	0	40	0	0	0	0	0	0	-95110	-92484	111585

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2021-22 (RE)**

Figures in Lakh ₹

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		4370114	4857827
I. Borrowing at Home			
	1. Internal Debt	491000	443122
	2. Small Savings, Provident Fund etc.	190313	152300
	Total	1126413	595422
	Net Receipts (I)	770393	0
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	370603	7121
	2. Loans and Advances from States Government	2298	4983
	3. InterState Settlement	0	0
	4. Contingency Fund	29869	27700
	5. Reserve Funds	121210	106219
	6. Deposits & Advances	283389	263695
	7. Suspense and Miscellaneous	155893	123439
	8. Remittances	284341	299493
	9. Cash Balance	16730	29861
	10. Funds Revenue Account	12206	45000
	11. Funds Commercial Account	0	0
	Total	1276539	907511
	Net Receipts (III)	1276539	
	Total excluding Funds	6315760	6315760

TABLE-11
Income Outlay Account of Uttarakhand Government (Administrative Department) for year
2021-22 (RE)

Figures in Lakh ₹

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	80524	1. Government Final Consumption Expenditure (GFCE)	2675142
1.1 Profits	2926	1.1 Compensation of Employees	2038612
1.2 Income from Property	77598	a) Wages & Salaries	1439974
1.2.1 Net Interest Received	5005	b) Pension	598638
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	636530
i) Centre	0	a) Purchases	630379
ii) States	0	b) Maintenance	56940
iii) Local Authorities	0	c) Less Sales	50789
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	5005	1.4 CFC	0
1.2.2 Other Property Receipts	72593	2. Net Interest Paid to	595347
2. Total Tax Revenue	2376646	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	219489	c) Local Authorities	0
2.4 Product Taxes	1564651	2.2 Foreign Agencies	0
2.5 Other Transfers	592506	2.3 Others	588847
3. Fees & Miscellaneous Receipts	65544	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1705093	3. Total Subsidies	71376
4.1 Centre	1705093	3.1 Production Subsidies	56868
4.2 States	0	3.2 Product Subsidies	14508
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	458812
Total Receipts (1+2+3+4)	4227807	4.1 Other Sectors	458812
		4.2 Foreign	0
		5. Total Inter-Government Transfers	150858
		5.1 Current to	150858
		a) Centre	0
		b) States	0
		c) Local Authorities	150858
		5.2 Capital to	0
		a) Centre	0
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+2+3+4+5)	3951535
		8. Surplus on Current Account	276272

TABLE-12

**Capital Finance Account of Public Authorities Administration of
Enterprises of Uttarakhand Government for year 2021-22 (RE)**

Figures in Lakh ₹

I. Expenditure	Amount
Administration	
1. Capital Outlay	596877
2. Net Purchase of Physical Assets	29916
2.1 Second Hand Assets	-801
2.2 Land	30717
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	63692
4.1 for Capital Formation	63692
4.2 for Others	
5. Total (1 to 4)	690485
Enterprises	
6. Capital Outlay	27881
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)	27881
Total Expenditure (5 + 9)	718366
II. Receipts	
11. Surplus on Current Account	276272
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	85891
14.1 At Home	85891
14.2 From Abroad	0
15 Other Liabilities	356203
15.1 Net Extra Budgetary Borrowing	369028
15.2 less Net Purchase of Financial Assets	12825
16. Total Receipts (11 to 15)	718366

TABLE-13

**Estimates of Net Product from Public Administration of Uttarakhand Government
for year 2021-22 (RE)**

Figures in Lakh ₹

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1234489	598638	205485	2038612	0	2038612	687319	2725931
2. Construction (repair & Maintenance)	41567	20157	4237	65961	0	65961	43446	109407
3. Water Supply	0	0	0	0	0	0	22000	22000
4. Other Services	777895	377223	91545	1246663	0	1246663	55810	1302473
I. (a) Education	696507	337756	80432	1114695	0	1114695	36902	1151597
(b) Medical & Public Health	81388	39467	11113	131968	0	131968	18908	150876
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	819462	397380	95782	1312624	0	1312624	121256	1433880
6. Public Administration & Defense (1-5)	415027	201258	109703	725988	0	725988	566063	1292051

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2021-22 (RE)

Figures in Lakh ₹

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	32441	15732	55141	239	5405	0	0	2301	0	0	0	63086	66012	2926	0
	2406	32441	15732	55141	239	5405	0	0	2301	0	0	0	63086	66012	2926	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	516	250	810	4	244	13	0	0	0	0	0	1071	166	-905	905
	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	516	250	810	4	244	13	0	0	0	0	0	1071	166	-905	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade & Hotels	2075	27618	13393	42608	247	7251	0	0	6879	0	0	0	56985	1022	-55963	55963
Communication	3275	24974	12111	38445	93	826	0	0	0	0	0	0	39364	67	-39297	0
Other Services	2221	0	0	0	0	6300	0	0	6175	0	0	0	12475	745	-11730	0
Grand Total		2644	1282	4163	154	125	0	0	704	0	0	0	5146	210	-4936	0

TABLE-15**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2021-22 (RE)****Figures in Lakh ₹**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	42608	247	7251	0	0	6879	0	0	0	0	1022	55963	56985	42855	42855
2. Forests	55141	239	5405	0	0	2301	0	0	0	2926	66012	0	66012	58306	58306
3. Manufacturing	810	4	244	13	0	0	0	0	0	0	166	905	1071	814	814
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	98559	490	12900	13	0	9180	0	0	0	2926	67200	56868	124068	101975	101975

TABLE-16

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

Figures in Lakh ₹

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	95694	5106	0	428194	47382	5633	582009
P1	Dwelling	0	0	0	4928	0	390	5318
P2	Other Building and Structure (P2.1+P2.2+P2.3)	95694	5106	0	423266	47382	5243	576691
P2.1	Non-Residential Building	0	0	0	99006	34999	5161	139166
P2.2	Other Structures	95694	5106	0	107391	12383	82	220656
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	216869	0	0	216869
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	495	0	351	5263	6658	1134	13901
P3.1	Transport Equipment	0	0	0	1453	0	0	1453
P3.2	ICT Equipment	0	0	14	1117	2077	8	3216
P3.3	Other Machinery and Equipment	495	0	337	2693	4581	1126	9232
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	37	0	0	37
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	37	0	0	37
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	3	404	507	16	930
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	3	404	507	16	930
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	96189	5106	354	433898	54547	6783	596877
	Net Purchase of Second Hand Assets	0	0	0	-801	0	0	-801
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	96189	5106	354	433097	54547	6783	596076

TABLE-17

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

Figures in 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)	19923	3258	3	0	0	0	0	0	0	0	0	0	23184
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)	19923	3258	3	0	0	0	0	0	0	0	0	0	23184
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	19923	3258	3	0	0	0	0	0	0	0	0	0	23184
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)	31	238	48	0	0	0	0	0	0	0	0	0	317
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	14	16	2	0	0	0	0	0	0	0	0	0	32
P3.3	Other Machinery and Equipment	17	222	46	0	0	0	0	0	0	0	0	0	285
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	4365	0	0	0	0	0	0	0	0	0	0	4365
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	4365	0	0	0	0	0	0	0	0	0	0	4365
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	3	12	0	0	0	0	0	0	0	0	0	0	15
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	12	0	0	0	0	0	0	0	0	0	0	15
P7.4	Entertainment, Literary or 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	19957	7873	51	0	0	0	0	0	0	0	0	0	27881
	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	19957	7873	51	0	0	0	0	0	0	0	0	0	27881

TABLE-18(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (RE)

Figures in 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.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	476375	72082	3682	0	0	147024	7282	0	706445
1.1	Gen. Admn., Public Order & Safety	475346	70782	3682	0	0	147024	5092	0	701926
1.1.1	Public Order & Safety	291722	22605	1006	0	0	0	200	0	315533
1.1.2	Planning & Statistical Activities	3082	343	0	0	0	0	5	0	3430
1.1.3	Gen Admn. E.A.PO&S n.e.c	180542	47834	2676	0	0	147024	4887	0	382963
1.2	General Research	1029	1300	0	0	0	0	2190	0	4519
2	CIVIL DEFENCE	13650	306	5	0	0	0	40	0	14001
3	EDUCATION	1126530	21696	1986	0	0	0	84299	0	1234511
3.1	Admn/Regulation/Research	11836	832	31	0	0	0	2177	0	14876
3.2	Educational Services	1114694	20864	1955	0	0	0	82122	0	1219635
4	HEALTH	172143	49843	582	0	0	0	59273	0	281841
4.1	Admn/Regulation/Research	40175	31498	75	0	0	0	2311	0	74059
4.2	Health Services	131968	18345	507	0	0	0	56962	0	207782
5	SOCIAL SEC/WEL SERVICES	45229	30314	23	0	0	0	120323	0	195889
6	HOUSING/COMMUNITY AMENITIES	52234	77608	5871	0	0	3834	32107	0	171654
7	CULTRL, RECREN, RELIG SERVICES	9560	37639	27	0	0	0	11163	0	58389
8	ECONOMICS SERVICES	142174	96423	43305	1088	0	0	152075	56868	491933
8.1	Gen. Admn., Public Order & Safety	18024	18290	26	0	0	0	9684	0	46024
8.2	Agriculture, Forestry and Fishing	104132	60964	1760	1088	0	0	94317	55963	318224
8.3	Mining, Mfg. & Construction	4787	-2505	12	0	0	0	11545	905	14744
8.4	Electricity, Gas, Steam	15	-5000	0	0	0	0	1381	0	-3604
8.5	Water Supply	0	21995	0	0	0	0	24292	0	46287
8.6	Transport & Communication	5438	1614	41267	0	0	0	9430	0	57749
8.7	Other Economic Services	9778	1065	240	0	0	0	1426	0	12509
9	Environmental Protection	30	21	0	0	0	0	0	0	51
10	Relief on Calamities	687	193668	0	291	0	0	0	0	194646
	Total	2038612	579600	55481	1379	0	150858	466562	56868	3349360

TABLE-18(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2020-21 (RE)

In lakh ₹

	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 2022-23 (BE)****Figures in Lakh ₹**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		5147421	5985377
I. Borrowing at Home			
	1. Internal Debt	1211000	549703
	2. Small Savings, Provident Fund etc.	186888	64052
	Total	1397888	64052
	Net Receipts (I)	784133	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	16500	7121
	2. Loans and Advances from States Government	2528	14967
	3. Inter State Settlement	0	0
	4. Contingency Fund	40000	30000
	5. Reserve Funds	180471	177201
	6. Deposits & Advances	489390	459181
	7. Suspense and Miscellaneous	256300	250260
	8. Remittances	62810	55139
	9. Cash Balance	29861	30168
	10. Funds Revenue Account	13427	25000
	11. Funds Commercial Account		0
	Total	1091287	1049037
	Net Receipts (III)	42250	0
	Total excluding Funds	7623169	7623169

TABLE-20

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2022-23(BE)

Figures in Lakh ₹

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	169823	1. Government Final Consumption Expenditure (GFCE)	2750846
1.1 Profits	0	1.1 Compensation of Employees	2096234
1.2 Income from Property	169823	a) Wages & Salaries	1655118
1.2.1 Net Interest Received	71732	b) Pension	441116
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	653632
i) Centre		a) Purchases	632494
ii) States	0	b) Maintenance	64925
iii) Local Authorities	0	c) Less Sales	43787
b) Foreign	0	1.3 Transfer in Kind	980
c) From other Sectors	71732	1.4 CFC	
1.2.2 Other Property Receipts	98091	2. Net Interest Paid to	601786
2. Total Tax Revenue	2412481	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	247707	c) Local Authorities	0
2.4 Product Taxes	1604379	2.2 Foreign Agencies	0
2.5 Other Transfers	560395	2.3 Others	595286
3. Fees & Miscellaneous Receipts	85408	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	2145270	3. Total Subsidies	110681
4.1 Centre	2145270	3.1 Production Subsidies	72928
4.2 States	0	3.2 Product Subsidies	37753
4.3 Local Authorities	0	5. Total Current Transfers to (Other than Inter-Government)	730417
Total Receipts (1+2+3+4)	4812982	5.1 Other Sectors	730417
		5.2 Foreign	0
		6. Total Inter-Government Transfers	291733
		6.1 Current to	291733
		a) Centre	0
		b) States	0
		c) Local Authorities	291733
		6.2 Capital to	0
		a) Centre	0
		b) States	0
		c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	4485463
		8. Surplus on Current Account	327519

TABLE-21**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2022-23 (BE)****Figures in Lakh ₹**

I. Expenditure	Amount
Administration	
1. Capital Outlay	935797
2. Net Purchase of Physical Assets	71953
2.1 Second Hand Assets	-881
2.2 Land	72834
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	70161
4.1 for Capital Formation	70161
4.2 for Others	
5. Total (1 to 4)	1077911
Enterprises	
6. Capital Outlay	53720
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)	53720
Total Expenditure (5 + 9)	1131631
II. Receipts	
11. Surplus on Current Account	327519
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	784133
14.1 At Home	784133
14.2 From Abroad	0
15 Other Liabilities	19979
15.1 Net Extra Budgetary Borrowing	42250
15.2 less Net Purchase of Financial Assets	22271
16. Total Receipts (11 to 15)	1131631

TABLE-22**Estimates of Net Product from Public Administration of Uttarakhand Government for year 2022-23 (BE)****Figures in Lakh ₹**

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1417118	441116	238000	2096234	0	2096234	697419	2793653
2. Construction (repair & Maintenance)	49245	15329	5782	70356	0	70356	44866	115222
3. Water Supply	0	0	0	0	0	0	23200	23200
4. Other Services	878371	273417	116074	1267862	0	1267862	127516	1395378
I. (a) Education	782446	243558	98377	1124381	0	1124381	89752	1214133
(b) Medical & Public Health	95925	29859	17697	143481	0	143481	37764	181245
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	927616	288746	121856	1338218	0	1338218	195582	1533800
6. Public Administration & Defense (1-5)	489502	152370	116144	758016	0	758016	501837	1259853

TABLE-23

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2022-23 (BE)

Figures in Lakh ₹

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	37509	11676	58249	334	6432	0	0	3633	0	0	0	68648	60113	-8535	8535
	2406	37509	11676	58249	334	6432	0	0	3633	0	0	0	68648	60113	-8535	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	616	192	907	0	385	65	0	0	0	0	0	1357	218	-1139	1139
	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	616	192	907	0	385	65	0	0	0	0	0	1357	218	-1139	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2851	0	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	0
	2853	0	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	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	32756	10196	45821	206	9489	0	0	8860	0	0	0	64376	1122	-63254	63254
	2700	29618	9219	41385	201	1643	0	0	0	0	0	0	43229	75	-43154	0
	2701	0	0	0	0	7500	0	0	8150	0	0	0	15650	820	-14830	0
	2702	3138	977	4436	5	346	0	0	710	0	0	0	5497	227	-5270	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		70881	22064	104977	540	16306	65	0	12493	0	0	0	134381	61453	-72928	72928

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2022-23 (BE)**

Figures in Lakh ₹

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	45821	206	9489	0	0	8860	0	0	0	0	1122	63254	64376	46027	46027
2. Forests	58249	334	6432	0	0	3633	0	0	0	0	60113	8535	68648	58583	58583
3. Manufacturing	907	0	385	65	0	0	0	0	0	0	218	1139	1357	907	907
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	104977	540	16306	65	0	12493	0	0	0	0	61453	72928	134381	105517	105517

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2022-23 (BE)

In Lakh ₹

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	64048	6851	0	749381	62396	12023	894699
P1	Dwelling	0	0	0	9783	100	500	10383
P2	Other Building and Structure (P2.1+P2.2+P2.3)	64048	6851	0	739598	62296	11523	884316
P2.1	Non-Residential Building	0	0	0	226917	44920	11293	283130
P2.2	Other Structures	64048	6851	0	189212	17376	230	277717
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	323469	0	0	323469
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	1100	0	427	16546	9340	1922	29335
P3.1	Transport Equipment	0	0	0	5934	123	0	6057
P3.2	ICT Equipment	0	0	27	3140	2963	25	6155
P3.3	Other Machinery and Equipment	1100	0	400	7472	6254	1897	17123
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	9960	0	0	9960
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	9960	0	0	9960
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	6	1006	761	30	1803
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	6	1006	761	30	1803
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	65148	6851	433	776893	72497	13975	935797
	Net Purchase of Second Hand Assets	0	0	0	-881	0	0	-881
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	65148	6851	433	776012	72497	13975	934916

TABLE-26

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2022-23 (BE)

Figures in Lakh ₹

	items	Crops	Forestry & Logging	Manufacturing registered.	Railways	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)	40257	5904	5	0	0	0	0	0	0	0	0	0	46166
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)	40257	5904	5	0	0	0	0	0	0	0	0	0	46166
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	40257	5904	5	0	0	0	0	0	0	0	0	0	46166
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)	240	762	510	0	0	0	0	0	0	0	0	0	1512
P3.1	Transport Equipment	200	120	0	0	0	0	0	0	0	0	0	0	320
P3.2	ICT Equipment	18	23	10	0	0	0	0	0	0	0	0	0	51
P3.3	Other Machinery and Equipment	22	619	500	0	0	0	0	0	0	0	0	0	1141
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	6010	0	0	0	0	0	0	0	0	0	0	6010
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	6010	0	0	0	0	0	0	0	0	0	0	6010
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	11	21	0	0	0	0	0	0	0	0	0	0	32
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	11	21	0	0	0	0	0	0	0	0	0	0	32
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	40508	12697	515	0	0	0	0	0	0	0	0	0	53720
	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	40508	12697	515	0	0	0	0	0	0	0	0	0	53720

TABLE-27(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2022-23 (BE)

In 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.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	502154	72350	4447	0	0	281068	10884	0	870903
1.1	Gen. Admn., Public Order & Safety	500931	70742	4447	0	0	281068	5834	0	863022
1.1.1	Public Order & Safety	303765	25074	842	0	0	0	739	0	330420
1.1.2	Planning & Statistical Activities	3648	1439	0	0	0	0	5	0	5092
1.1.3	Gen Admn. E.A.PO&S n.e.c	193518	44229	3605	0	0	281068	5090	0	527510
2	CIVIL DEFENCE	1223	1608	0	0	0	0	5050	0	7881
3	EDUCATION	12787	373	6	0	0	0	100	0	13266
3.1	Admn/Regulation/Research	1137414	79080	3131	0	0	0	91184	0	1310809
3.2	Educational Services	13034	2521	39	0	0	0	2220	0	17814
4	HEALTH	1124380	76559	3092	0	0	0	88964	0	1292995
4.1	Admn/Regulation/Research	183283	73718	966	0	0	0	129517	0	387484
4.2	Health Services	39802	36905	121	0	0	0	2650	0	79478
5	SOCIAL SEC/WEL SERVICES	143481	36813	845	0	0	0	126867	0	308006
6	HOUSING/COMMUNITY AMENITIES	40403	67399	516	0	0	0	217014	0	325332
7	CULTRL, RECREN, RELIG SERVICES	56092	114625	6492	0	0	10665	59307	0	247181
8	ECONOMICS SERVICES	9938	14153	296	0	0	0	17150	0	41537
8.1	Gen. Admn., Public Order & Safety	152599	29763	46907	1780	0	0	212916	72928	516893
8.2	Agriculture, Forestry and Fishing	19238	27441	26	0	0	0	26007	0	72712
8.3	Mining, Mfg. & Construction	112177	3220	4698	1780	0	0	131652	71789	325316
8.4	Electricity, Gas, Steam	5003	-1224	23	0	0	0	16031	1139	20972
8.5	Water Supply	50	-24749	0	0	0	0	1962	0	-22737
8.6	Transport & Communication	0	23185	0	0	0	0	25185	0	48370
8.7	Other Economic Services	5698	780	41905	0	0	0	9800	0	58183
9	Environmental Protection	10433	1110	255	0	0	0	2279	0	14077
10	Relief on Calamities	277	105	0	0	0	0	100	0	482
	Total	1285	137152	35	250	0	0	0	0	138722

TABLE 27(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2022-23(BE)

In Lakh ₹

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expendit ure	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	168680	0	27162	0	4408	5317	699	0	0	0	12	0	0	0
1.1	59503	0	168680	0	27162	0	4408	5317	699	0	0	0	12	0	0	0
1.1.1	10780	0	5550	0	776	0	880	3760	165	0	0	0	12	0	0	0
1.1.2	0	0	0	0	0	0	16	7	12	0	0	0	0	0	0	0
1.1.3	48723	0	163130	0	26386	0	3512	1550	522	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	46437	0	0	0	32	0	15	7	2	0	0	0	0	0	0	0
3.1	0	0	45020	0	17407	0	214	6292	779	0	0	0	552	0	0	8302
3.2	46437	0	0	0	31	0	91	38	18	0	0	0	0	0	0	0
4	12048	0	45020	0	17376	0	123	6254	761	0	0	0	552	0	0	8302
4.1	0	0	11793	0	325	0	10	1989	34	0	0	0	400	0	0	0
4.2	12048	0	0	0	95	0	10	92	4	0	0	0	0	0	0	0
5	10489	0	11793	0	230	0	0	1897	30	0	0	0	400	0	0	0
6	20330	92000	13186	0	3868	0	204	53	52	0	0	0	0	0	0	2400
7	13960	0	32069	188309	52844	0	407	42	71	0	0	0	14076	0	0	48344
8	10006	136109	13831	0	10566	0	31	25	56	0	0	0	10200	0	0	250
8.1	8001	0	8884	134160	162656	0	768	3304	102	9960	0	0	47600	0	0	10865
8.2	1850	0	5144	0	117	0	33	281	18	0	0	0	0	0	0	0
8.3	105	0	2815	0	31842	0	350	766	36	9960	0	0	30500	0	0	3750
8.4	0	0	125	0	2410	0	230	45	14	0	0	0	0	0	0	6221
8.5	0	0	0	0	23300	0	0	0	1	0	0	0	0	0	0	0
8.6	0	136109	0	0	64048	0	0	1100	0	0	0	0	0	0	0	794
8.7	50	0	400	134160	9439	0	80	405	0	0	0	0	17100	0	0	100
9	0	0	400	0	31500	0	75	707	33	0	0	0	0	0	0	0
10	0	2500	0	0	0	0	0	3	0	0	0	0	0	0	0	0
	172773	230609	450	1000	2857	0	0	91	8	0	0	0	0	0	0	0

STATEMENT- A TO STATEMENT- H

ANNEXURE- A3

Statement- A: Distribution of Total Budgetary Receipts

In Lakh ₹

S. No	ITEMS	2020-21 (A/C)	% age	2021-22 (RE)	% age	2022-23 (BE)	% age
-1	-2	-3	-4	-5	-6	-7	-8
(A)	REVENUE RECEIPTS						
1	Taxes (Direct & Indirect)	1823351	47.87	2376646	54.49	2412481	46.95
2	Misc. Receipts & Fees	43686	1.15	65544	1.50	85408	1.66
3	Interest	15733	0.41	5005	0.11	71732	1.40
4	Property Receipts	67428	1.77	72593	1.66	98091	1.91
5	Revenue Grants From GOI	1552736	40.76	1705093	39.09	2145270	41.75
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	3238	0.09	12206	0.28	13427	0.26
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	91977	2.41	117989	2.71	105240	2.05
10	Pension Receipts	210978	5.54	6482	0.15	207130	4.03
	Sub Total (A)	3809127	100	4361558	100	5138779	100
(B)	LOAN AND ADVANCES, OTHER RECEIPTS						
1	Borrowing at home	1398648	15.69	681313	35.02	1397888	56.46
2	Loan from Govt. of India/Public Debt	305873	3.43	370603	19.05	16500	0.67
3	Recovery of loan and advances	2305	0.03	2298	0.12	2528	0.10
4	Deposits and advances	509050	5.71	283389	14.57	489390	19.77
5	Reserve fund	119100	1.34	121210	6.23	180471	7.29
6	Suspense & miscellaneous	6517927	73.13	155893	8.01	256300	10.35
7	Remittances	75	0.00	284341	14.61	62810	2.54
8	Contingency fund	152	0.00	29869	1.54	40000	1.62
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	59525	0.67	16730	0.86	29861	1.21
	Sub Total (B)	8912655	100	1945646	100	2475748	100
	Total Budgetary Receipts (A+B)	12721782		6307204		7614527	

Statement-B: Distribution of Total Expenditure /Outlay

In Lakh ₹

S. No	ITEMS	2020-21 (AC)	% age	2021-22 (RE)	% age	2022-23 (BE)	% age
-1	-2	-3	-4	-5	-6	-7	-8
1	Compensation of Employees	1996133	15.69	2144143	34.00	2408881	31.64
2	Purchase of Goods & Services including Maintenance	618169	4.86	709412	11.25	726283	9.54
3	Current Transfer including Subsidy	668229	5.25	624178	9.90	1059903	13.92
4	Trnsfer in kind	0	0.00	0	0.00	980	0.01
5	Construction	562796	4.42	605193	9.60	940865	12.36
6	Machinery & Equipment including Transport, Software & Cultivated assets	17272	0.14	19565	0.31	48652	0.64
7	Purchase of Physical Assets	17253	0.14	29916	0.47	71953	0.94
8	Purchase of Financial Assets	14625	0.11	12825	0.20	22271	0.29
9	Capital Transfer	-35190	-0.28	63692	1.01	70161	0.92
10	Change in Stock	0	0.00	0	0.00	0	0.00
11	Interest	477307	3.75	595347	9.44	601786	7.90
12	Borrowing at home	969014	7.62	595422	9.44	613755	8.06
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	22623	0.18	27700	0.44	30000	0.39
15	Reserve Funds	110110	0.87	106219	1.68	177201	2.33
16	Deposits & Advances	470850	3.70	263695	4.18	459181	6.03
17	Suspense & Miscellaneous	6770539	53.22	123439	1.96	250260	3.29
18	Remittances	716	0.01	299493	4.75	55139	0.72
19	Fund Revenue Account	15000	0.12	45000	0.71	25000	0.33
20	Loan & Advances by State Govt	3756	0.03	4983	0.08	14967	0.20
21	Repayment of Loan to GOI	5850	0.05	7121	0.11	7121	0.09
22	Cash Balance	16730	0.13	29861	0.47	30168	0.40
	Total Expenditure/Outlay	12721782	100	6307204	100	7614527	100

Statement-C: Distribution of Gross Savings of Administrative Department

In Lakh ₹

S. No	ITEMS	2020-21 (AC)	2021-22 (RE)	2022-23(BE)
1	2	3	4	5
1	Current Receipts	3502934	4227807	4812982
2	Current Expenditure	3456883	3951535	4485463
3	Surplus on Current A/C (1-2)	46051	276272	327519
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	46051	276272	327519

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

In Lakh ₹

S. No	ITEMS	2020-21 (AC)	2021-22 (RE)	2022-23 (BE)	
-1	-2	-3	-4	-5	
1	Capital Expenditure on Fixed Assets	562131	718366	1131631	
2	(Add) Expenditure on Financial Assets	101071	12825	22271	
3	(Less) Budgetary Borrowings	86446	454919	826383	
4	(Less) Surplus on Current Account	46051	276272	327519	
5	Net Extra Budgetary Receipts (1+2-3-4)	530705	0	0	

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

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

In Lakh ₹

S. No	ITEMS	2020-21 (AC)	2021-22 (RE)	2022-23 (BE)
1	2	3	4	5
1	INPUT Purchase of Commodities & Services including Maintenance	21164	22093	28864
2	Compensation of Employees (Salary, Allowances, Pension etc)	85122	98559	104977
3	Benefits	749	490	540
4	Operating Surplus	0	0	0
	4.1 Interest	0	0	0
	4.2 Rent	0	0	0
	4.3 Profits/Loss	0	2926	0
5	Consumption of Fixed Capital	0	0	0
	Gross Input	107035	124068	134381
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	52693	67200	61453
2	Imputed Subsidy	54342	56868	72928
	Gross Output	107035	124068	134381

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

In Lakh ₹

S. No	ITEMS	2020-21(AC)	2021-22 (RE)	2022-23 (BE)
-1	-2	-3	-4	-5
1	Purchase of Commodities & Services including Maintenance	597005	687319	697419
2	Sale of Goods and Services	39284	50789	43787
3	Net Purchase of Commodities & Services	557721	636530	653632
4	Compensation of Employees Salary, Allowances, Pension etc.	1699284	2038612	2096234
5	Benefits (Transfer in kind)	0	0	980
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	2257005	2675142	2750846

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

In Lakh ₹

S. No	ITEMS	2020-21 (AC)		2021-22 (RE)		2022-23 (BE)	
		Value	%	Value	%	Value	%
		(Lakh `)	age	(Lakh `)	age	(Lakh `)	age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	721383	20.55	811542	20.10	1077181	21.87
2	Defence	12429	0.35	14041	0.35	13322	0.27
3	Education	1070735	30.50	1287587	31.89	1389375	28.21
4	Medical & Public Health	240953	6.86	288693	7.15	402035	8.16
5	Social Security & Welfare Services	193747	5.52	202924	5.03	345095	7.01
6	Housing & Other Community Amenities	473989	13.50	400141	9.91	583343	11.84
7	Cultural, Recreational & Religious Services	51448	1.47	83831	2.08	76496	1.55
8	Economic Services	634481	18.07	750837	18.60	895192	18.17
8.1	General Administration/Regulation/Research & Labour	53008	1.51	51286	1.27	78305	1.59
8.2	Agriculture, Forestry, Fishing & Hunting	286533	8.16	328017	8.12	405335	8.23
8.3	Mining, Manufacturing & Construction	15362	0.44	16160	0.40	30017	0.61
8.4	Electricity, Gas, Steam	2161	0.06	-3604	-0.09	564	0.01
8.5	Water Supply	91656	2.61	156415	3.87	114312	2.32
8.6	Transport & Communication	167134	4.76	189824	4.70	219867	4.46
8.7	Other Economic Services n.e.c	18627	0.53	12739	0.32	46792	0.95
9	Environmental Protection	35	0.00	51	0.00	485	0.01
10	Other Services	111585	3.18	197788	4.90	143128	2.91
	Total	3510785	100.00	4037435	100.00	4925652	100.00

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

In Lakh ₹

S. No	ITEMS	2020-21 (AC)	2021-22 (RE)	2022-23 (BE)
-1	-2	-3	-4	-5
A	Administration Departments			
	New Capital Formation (Outlay)	554815	596877	935797
	1.1 Dwelling & Other Building and Structure	542426	582009	894699
	1.2 Machinery & Equipment	11521	13901	29335
	1.3 Cultivated Biological Resources	95	37	9960
	1.4 Intellectual Property Product	773	930	1803
2	Net Purchase of Second hand Assets including Land	-2488	-801	-881
3	Change in Stock	0	0	0
	Gross Capital Formation (Admin) A.	552327	596076	934916
B	Departmental Commercial Undertaking			
4	New Capital Formation (Outlay)	25253	27881	53720
	4.1 Dwelling & Other Building & Structure	20370	23184	46166
	4.2 Machinery & Equipment	400	317	1512
	4.3 Cultivated Biological Resources	4459	4365	6010
	4.4 Intellectual Property Product	24	15	32
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	25253	27881	53720
	Gross Capital Formation (A+B)	577580	623957	988636

METHODS USED FOR FORMULATION 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	Pl - Sl
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 (Subsidy)	Method (Bm)	Method (Rm)	Method (Cm)	Method (Depr.)	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: Uttarakhand																
	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							

ANNEXURE- A5**METHODS USED FOR 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	Trnsfer 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 adminstrationand Net Purchase of Physical Assets for enterprises from capital finance accounts
8	Purchase of Financial Assets	less Net Purchase of Financial Assets from capital finance account
9	Capital Transfer	Capital Transfers from capital finance account
10	Change in Stock	Change in Stock of administration and enterprises from capital finance account
11	Interest	Net Interest Paid to (Expenditure side) of income outlay account
12	Borrowing at home	Total of borrowing at home (expenditure part) from Borrowing account
13	Inter-State Settlement	InterState Settlement (expenditure part) from borrowing account
14	Contingency Fund	Contingency fund (expenditure part) from borrowin account
15	Reserve Funds	Reserve fund (expenditure part) from borrowing account
16	Deposits & Advances	Deposits & Advances (expenditure part) from borrowing account
17	Suspense & Miscellaneous	Suspense & miscellaneous (expenditure part) from borrowing account
18	Remittances	Remittance (expediture part) from borrowing account
19	Fund Revenue Account	Funds Revenue Account (expenditure part) from borrowing account
20	Loan & Advances by State Govt	Loans from Government of India (expenditure part) from borrowing account
21	Repayment of Loan to GOI	Loans from Government of India(expenditure part) from borrowing account
22	Cash Balance	cash balance (expenditure part) from borrowing account
	Total Expenditure/Outlay	Total

Statement- C: Distribution of Gross Savings of Administrative Departments

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

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

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

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

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

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

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

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

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

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

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

FEEDBACK FORM

1. Name (optional):

2. Email id (optional):

3. Your field of Work: (please tick (✓) the relevant)

- | | | | |
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4. Please mention the report/publication you are commenting on:

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5. How useful/relevant is the report for your professional interests (please tick (✓) the relevant)

- | | | |
|-----------------|-----------------------|-----------------------|
| (a) Very useful | (b) Moderately Useful | (c) not at all useful |
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- | | | |
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- | | | | |
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