

# AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2018-19 (Actual), 2019-20 (Revised) & 2020-21 (Estimated)]



Government of Uttarakhand

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## FOREWORD

It is indeed a matter of great pleasure that the Directorate of Economics & Statistics (DES), Department of Planning has come out with its 10th version of "An Analysis of State Government Budget of Uttarakhand 2018-19 (Actual), 2019-20 (Revised) & 2020-21 (Estimated)".

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

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

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

Date: 15-07-2021

Place: Dehradun



(Manisha Panwar)  
Additional Chief Secretary (Planning)  
Government of Uttarakhand

# PREFACE

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

The Actual Expenditure for the year 2018-19 (AE), Revised Estimates for the 2019-20 (RE) & Budget Estimates for the year 2020-21 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings of the State Government thereof and its overall contribution to the Gross State Domestic Product.

The Government Budget is presented to and duly passed by the State Legislative Assembly which facilitates the financial administration in terms of proper utilization and generation of revenue resources. It generally gives detailed information of Receipts, Expenditure and other financial transactions during a financial year. It is basically a monetary plan that fixes the accountability of spending while achieving the preset goals and objective of the Government. However, it does not bring out the economic significance of budgetary transactions of the Government.

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

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

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

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

Date: 14/07/2021  
Place: Dehradun

  
(Sushil Kumar)  
Director, DES  
Government of Uttarakhand

# EXECUTIVE SUMMARY WITH ACKNOWLEDGEMENT

It is indeed a matter of great privilege introducing another publication of the series entitled as 'An Analysis of State Government Budget of Uttarakhand'. This time Budget figures for the year 2018-19(Actual), 2019-20(Revised) & 2020-21 (Estimated) have been used. An attempt has been made in the document to perform statistical analysis of the budgetary transaction, and prepare various accounts for the Administrative Departments and Departmental Commercial undertakings (DCUs).

## **EXECUTIVE SUMMARY**

This report is presented in three chapters and various Statistical Tables are included at the end of the document. Chapter-1 introduces to the concepts and objectives of the budget analysis along with steps involved in the process. Chapter-2 is devoted to the analysis of the State Government Budget for reference years. Chapter-3 along with necessary inferences at places.

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2018-19 (Actual), 2019-20 (Revised) & 2020-21 (Estimated):

### **A. BUDGETARY RECEIPTS & OUTLAY**

- The Gross Receipts have decreased from ₹ 10412633 lakh in 2018-19(AC) to ₹ 5383301 lakh in the year 2019-20(RE), thereby reporting a decrease to the tune of nearly 48.30% between these two successive years. This has happened more-or-less due to drastic changes in the figures of Receipts of Suspense & Miscellaneous. However, it has further increased to ₹ 6206123 lakh in the year 2020-21(BE), recording an increase of nearly 15.28% 2019-20(RE).
- Taxes and Revenue Grants from Government of India taken together accounted for more than 87% of revenue receipts during all the reference years.

- The Gross Expenditure/ Outlay have decreased from ` 10412633 lakh in 2018-19(AC) to ` 5383301 lakh in the year 2019-20(RE). Thus, reporting a decrease of about 48.30%. It is mainly due to decrease of 97.49% in Suspense & Miscellaneous account. In the year 2020-21(BE) the Gross Expenditure/Outlay increase to ` 6206123 lakh.
- Expenditure booked towards Suspense & Miscellaneous (47.29%), compensation of employees (17.23%), current transfers (5.41%), Deposits & Advances (4.33%), and new construction (5.49%) taken together has accounted for almost 80% of the Total Outlay during the year 2018-19(AC). This trend has changed in subsequent years as this figure has gone down to nearly 65% and 68% respectively for the years 2019-20(RE) and 2020-21(BE). The major shift is reported from Suspense & Miscellaneous account to Interest, Borrowing and Purchase of Goods and Services.

## **B. GROSS SAVINGS**

Gross Savings of Administrative Departments depicts in negative forms of ` 65309 lakh in the year of 2018-19(AC), positive ` 73842 lakh in the year of 2019-20(RE) and negative ` 16504 in 2020-21(BE).

## **C. PROFIT /LOSS FROM DCUs**

The account reveals that Imputed Subsidy balances the Current Receipts in comparison to Expenses. The Imputed Subsidy has decreased from ` 72184 lakh in 2018-19(AC) to ` 57641 lakh in 2019-20(RE); thereby reporting a decrease of 20%. However, it has increased to ` 79178 lakh in the 2020-21(BE). Thus, indicating increase of 22.6%. But, this has happened mainly due to a inward trend of the Commercial Receipts of the DCUs from ` 37917 lakh in year 2018-19(AC) to ` 54985 lakh in year 2019-20(RE), and than ` 67390 lakh in year 2020-21(BE). The respective percentages of increase 45.01% in 2019-20(BE) and increase 22.56% in 2020-21(BE).

#### **D. PRODUCTION OF GOODS & SERVICES BY UTTARAKHAND GOVERNMENT**

This account gives details pertaining to Government Final Consumption Expenditure. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the final Consumption Expenditure. The Salary & Wages are reported as ₹ 1529080 lakh which is 82.06% of the Total Consumption Expenditure of ₹ 1863332 lakh in 2018-19(AC). It is ₹ 1486657 lakh in 2019-20(RE) and is about 80.05% of Total Consumption Expenditure of ₹ 1857042 lakh . However, its figure for 2020-21(BE) is ₹ 1995942 lakh, which is 76.88% of Total Consumption Expenditure of ₹ 2596301 lakh.

#### **E. PURPOSE CLASSIFICATION OF EXPENDITURE**

Percentage-wise distribution of expenditure during 2018-19(AC) revealed that maximum expenditure out of total of ₹ 3080009 lakh has been incurred on Education Services 31.39% followed by Economic Services 21.07% and General Public Services 21.00% Similarly, the major percentage distribution of Expenditure of ₹ 3193453 lakh in 2019-20(RE) is in Education Services 30.03%, followed by General Public Services 23.69% and Economic Services 19.59%, This trend has continued in the year 2020-21(BE) where out of the total Expenditure of ₹ 4084874 lakh, Education, General public Services and Economic fetched 30.56% , 21.55% and 19.58% respectively .

#### **F. GROSS CAPITAL FORMATION (Administrative Department & DCUs)**

As per Budget estimates for 2020-21(BE), Gross Capital Formation has been estimated as ₹ 597358 lakh as compared to the amount of actual Gross Capital Formation of ₹ 578965 lakh & ₹ 628471 lakh in the years 2018-19(AC) & 2019-20(RE) respectively. The main source of Capital Formation has emerged from construction activity. The Gross Capital Formation from



Construction is reported as ₹ 571368 lakh in 2018-19, ₹ 615323 lakh in 2019-20 & ₹ 575649 lakh in 2020-21.

**NOTE:** This Budget Analysis presents various state-level aggregates of the economy and it is limited to the contribution of government sector (Administrative Departments & Departmental Commercial Undertakings). However, funds transferred to the Local Bodies and Autonomous Institutions along with NDCU's also need to be analyzed so as to bring into account the total contribution of the government sector in the GSDP of the state. Such a wide attempt is yet to be made by the DES.

### **ACKNOWLEDGEMENT**

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

A two-member team having Shri Maneesh Rana, Deputy Director as lead and Shri Atul Anand (Additional Statistics Officer) as member have worked hard in clarifying their concepts during Regional Workshops. This publication is mainly an outcome of their hard-work, dedication and zeal to work on newer topics/ subjects.

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

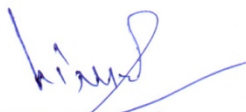
Lastly, I am personally thankful to Manisha Panwar, Additional Chief Secretary (Planning) for the encouragement and inspiration that we keep receiving from his end. It is due to this driving force that DES could continue venturing the statistical analysis of this nature.



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

Date:

Place: Dehradun



(Dr Manoj Kumar Pant)  
*Additional Director, DES*  
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# CONTENTS

Chapter	Title	Page No.
1.	An Overview of Analysis of State Government Budget	1-5
2.	Conceptual Framework	6-10
3.	An Analysis of State Government Budget	11-28
4.	Statistical Tables	29-58
	<u>Annexures</u>	
	A1-Abbreviations for Economics Classification of Budget Documents (Base Year 2005-06)	59-62
	A2- Major & Sub categorized for purpose classification	63-65
	A3- Things to be followed while assigning Economics & Purpose Codes	66-75
	A4- Methods of generation of Accounts	76-82
	A5- Methods of formulation of statements	83-89
	A6- Definitions of the items in economic classification	90-96
	A7- Illustration of Purpose Classification of some important items	97-99
	A8- Brief coverage under various purpose categories	100-111

# LIST OF STATEMENTS

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

# LIST OF FIGURES

Figure No.	Title	Page No.
Figure 1	Breakup of Revenue Receipts (AC) 2016-17	13
Figure 2	Breakup of Revenue Receipts (RE) 2017-18	13
Figure 3	Breakup of Revenue Receipts (BE) 2018-19	13
Figure 4	Breakup of Loan, Advances & Other Receipts 2016-17 (AC)	14
Figure 5	Breakup of Loan, Advances & Other Receipts 2017-18 (RE)	14
Figure 6	Breakup of Loan, Advances & Other Receipts 2018-19 (BE)	14
Figure 7	Break up of Budget Outlay 2016-17 (AC)	16
Figure 8	Break up of Budget Outlay 2017-18 (RE)	17
Figure 9	Break up of Budget Outlay 2018-19 (BE)	17
Figure 10	Budgetary Receipts & Outlay	18
Figure 11	Comparative Graph Showing Receipts, Expenditure & Gross Saving of Administrative Departments	19
Figure 12	Gross Output & Subsidy	22
Figure 13	Break up of Purpose Classification of Budget Expenditure 2016-17 (AC)	25
Figure 14	Break up of Purpose Classification of Budget Expenditure 2017-18 (RE)	25
Figure 15	Break up of Purpose Classification of Budget Expenditure 2018-19 (BE)	26
Figure 16	Gross Capital Formation of Uttarakhand Government	28

# LIST OF TABLES

Table No.	Items	Page No.
Table 1	Borrowing account of Uttarakhand Government for year 2016-17 (AC)	29
Table 2	Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2016-17(AC)	30
Table 3	Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2016-17(AC)	31
Table 4	Estimates of Net Product from Public Administration of Uttarakhand Government for year 2016-17(AC)	32
Table 5	Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2016-17(AC)	33
Table 6	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2016-17(AC)	34
Table 7	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2016-17(AC)	35
Table 8	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2016-17(AC)	36
Table 9A & 9B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2016-17(AC)	37-38



Table 10	Borrowing Account of Uttarakhand Government for the year 2017-18 (RE)	39
Table 11	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2017-18 (RE)	40
Table 12	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2017-18 (RE)	41
Table 13	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2017-18 (RE)	42
Table 14	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2017-18(RE)	43
Table 15	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2017-18 (RE)	44
Table 16	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2017-18(RE)	45
Table 17	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2017-18 (RE)	46
Table 18 A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2017-18(RE)	47-48
Table 19	Borrowing Account of Uttarakhand Government for the year of 2018-19 (BE)	49

Table 20	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2018-19 (BE)	50
Table 21	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2018-19 (BE)	51
Table 22	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2018-19 (BE)	52
Table 23	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2018-19 (BE)	53
Table 24	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2018-19 (BE)	54
Table 25	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2018-19 (BE)	55
Table 26	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2018-19 (BE)	56
Table 27A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2018-19 (BE)	57-58

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# 1 An Overview of Analysis of State Government Budget of Uttarakhand

## INTRODUCTION

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

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

The Directorate of Economics and Statistics (DES), which has been declared as Nodal Agency for all Statistical Activities in the State, prepares the State Income Estimates every year. During this exercise budget analysis is being done regularly to cull out the share of the Public sector in various economic activity vis-à-vis GSDP of the state. However, the need for extensive analysis of the Budget is felt as this is one of the major components of Fiscal Variables, mentioned in '*20 Core Statistical activities*'. There is emphasis on collection, compilation, analysis and publication of reports on these subjects/activities. Thus growing importance of the budget analysis has motivated the State Income compiler to analyze and reclassify the budgetary data.

Budget analysis is a process through which the contribution of the public sector in various economic activities of the state is estimated. The estimate shares are thereby used for the Gross value added (GVA) estimation of that particular economic activity. The different sets of accounts thus formulated through this analysis reflect the different dimensions of government contribution. It can be instrumental for policy maker for ensuring qualitative development in the state.

## **OBJECTIVES OF BUDGET ANALYSIS**

Budget is not merely a financial tool for the government but also a monitoring & control mechanism. Playing a primary role in the development planning, budget analysis helps in allocating current resources while estimating future financial requirements concurrently. It sheds light on the efficiency & performance of the government and thereby leads to rational distribution of funds and other resources among various departments and for different programs. The Budget document as we know provide us the total receipt, revenue & capital expenses of the state under the different defined major function of the state. Through Budget analysis not only the contribution of public sector in the gross value added of the various industry is known, but also the total savings of the economy, total receipts & expenditure, compensation of employees, Gross capital formation, Gross fixed capital formation, Govt. intermediate consumption, property income, subsidies are known. The various departments are classified into two-Administrative department & Departmental enterprises.

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

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

## **DOCUMENTS REQUIRED FOR BUDGET ANALYSIS**

The government budget mainly comprises of the following documents:-

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

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

## STEPS INVOLVED IN BUDGET ANALYSIS

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

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

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

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

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

## **COVERAGE**

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2017-18 (Actual Expenditure), 2018-19 (Revised Estimates) & 2019-20 (Budget Estimated).

## **SCHEME OF THE REPORT**

The report is presented in four sections. Whereas Chapter one has given an introduction and an overview of Analysis of State Government Budget, conceptual issues have been explained in chapter two. Chapter three provides the gist of the various accounts generated through use of software & implication on the economy. Statements cull out from the generated account provide the overall view of the economy in brief. Methods to formulate statements are provided in Annexure-5. Statistical Tables and further Annexures are given at the end of the publication to acquaint the reader with the technical terms used along with their definitions outlined by the National Account Division of the Central Statistics Office, Government of India. These Annexure also aim to provide the details of all the procedure adopted to formulate the accounts of the state & thus invite the intellectuals to provide their valuable feedback so as to further enhance this publication.

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## 2 CONCEPTUAL FRAME WORK

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

### **BORROWING ACCOUNT OF THE GOVERNMENT**

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

### **INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS**

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

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

## **CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT**

This account gives source of funding of capital formation and expenditure on capital formation for administration and departmental enterprises. This includes capital outlay, net purchase of physical assets, and change in stock in inventories and capital transfer that affects the state economy. In the case of DE or DCUs same items are taken into account to generate the capital finance account of the departmental enterprises. In respect of receipts it cover the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and other liabilities. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

## **PRODUCTION ACCOUNT OF GOVERNMENT SERVICES**

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

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

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

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

1. Agriculture (Irrigation)
2. Forests
3. Manufacturing
4. Electricity
5. Services Incidental to transport
6. Civil Aviation
7. Road transport
8. Water transport
9. Trade & Hotels
10. Other Services

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

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

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

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

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

## **CAPITAL FORMATION ACCOUNT OF DEs & ADMINISTRATIVE DEPARTMENT:-**

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

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

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

## **ECONOMIC & PURPOSE CLASSIFICATION ACCOUNT OF ADMINISTRATIVE UNITS: -**

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

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# 3 An Analysis of State Government Budget

## INTRODUCTION

A vital analysis of budget of government of Uttarakhand for the year 2018-19(AC), 2019-20(RE) & 2020-21(BE) has been done and its highlights are presented through this Chapter. It is essential to reflect that whenever reference is made to the year 2018-19 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2019-20 while for the year 2020-21 the figures are simply budget estimates (BE). In other words data of 2019-20 and 2020-21 are purely provisional and they will get finalized in the coming year.

## TOTAL BUDGETARY RECEIPTS

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

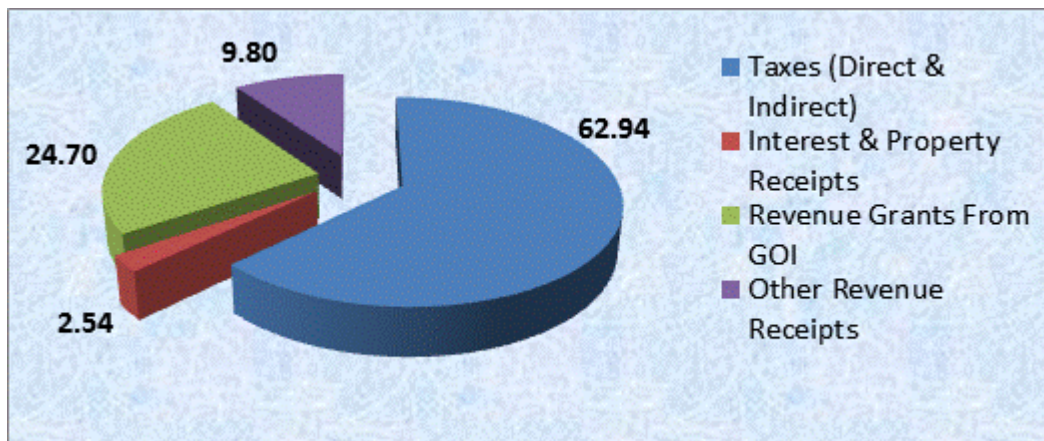
From Statement-A it is clear that taxes and revenue grants from GOI taken together accounted for approximately 88% of the total revenue receipts during the year 2018-19. Loans & Advances and other receipts are usually helping in balancing the current revenue and current outlay. However, the major component of the balance is the Suspense & Miscellaneous receipts. One can note that revenue receipts of Government of Uttarakhand have increased from ₹ 3120664 lakh in 2018-19(AC) to ₹ 3547360 lakh in 2019-20(RE), reporting a growth of 13.67% and ₹ 4241033 lakh in the year of 2020-21(BE) reporting a growth of 19.55% respectively.

### Statement- A: Distribution of Total Budgetary Receipts

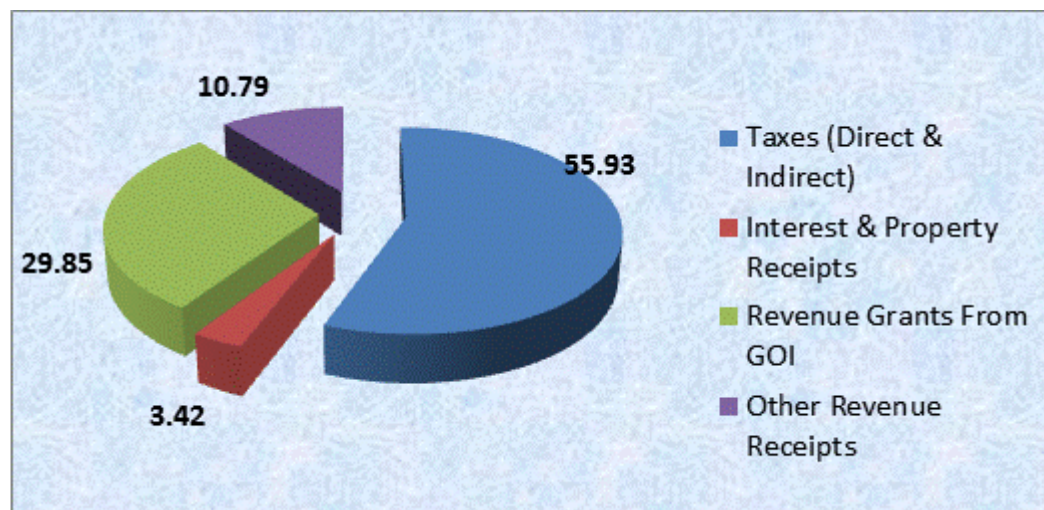
S. No	ITEMS	2018-19	%	2019-20	%	2020-21	%
		A/C)	age	(RE)	age	(BE)	age
-1	-2	-3	-4	-5	-6	-7	-8
(A)	<b>REVENUE RECEIPTS</b>						
1	Taxes (Direct & Indirect)	1964275	62.94	1984055	55.93	2228608	52.55
2	Misc. Receipts & Fees	66407	2.13	23362	0.66	27259	0.64
3	Interest	5860	0.19	7500	0.21	7600	0.18
4	Property Receipts	73513	2.36	113674	3.20	133020	3.14
5	Revenue Grants From GOI	770688	24.70	1059058	29.85	1648182	38.86
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	358	0.01	150	0.00	400	0.01
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	68093	2.18	103199	2.91	109602	2.58
10	Pension Receipts	171470	5.49	256362	7.23	86362	2.04
	<b>Sub Total (A)</b>	<b>3120664</b>	<b>100</b>	<b>3547360</b>	<b>100</b>	<b>4241033</b>	<b>100</b>
(B)	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>						
1	Borrowing at home	1753196	24.04	736413	40.11	1104444	56.20
2	Loan from Govt. of India/Public Debt	10546	0.14	18000	0.98	15000	0.76
3	Recovery of loan and advances	2691	0.04	2944	0.16	3459	0.18
4	Deposits and advances	450204	6.17	506290	27.58	417719	21.26
5	Reserve fund	24300	0.33	1210	0.07	34464	1.75
6	Suspense & miscellaneous	4955444	67.96	155893	8.49	233000	11.86
7	Remittances	-43201	-0.59	284341	15.49	57100	2.91
8	Contingency fund	21689	0.30	15000	0.82	15000	0.76
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	117100	1.61	115850	6.31	84904	4.32
	<b>Sub Total (B)</b>	<b>7291969</b>	<b>100</b>	<b>1835941</b>	<b>100</b>	<b>1965090</b>	<b>100</b>
	<b>Total Budgetary Receipts (A+B)</b>	<b>10412633</b>		<b>5383301</b>		<b>6206123</b>	



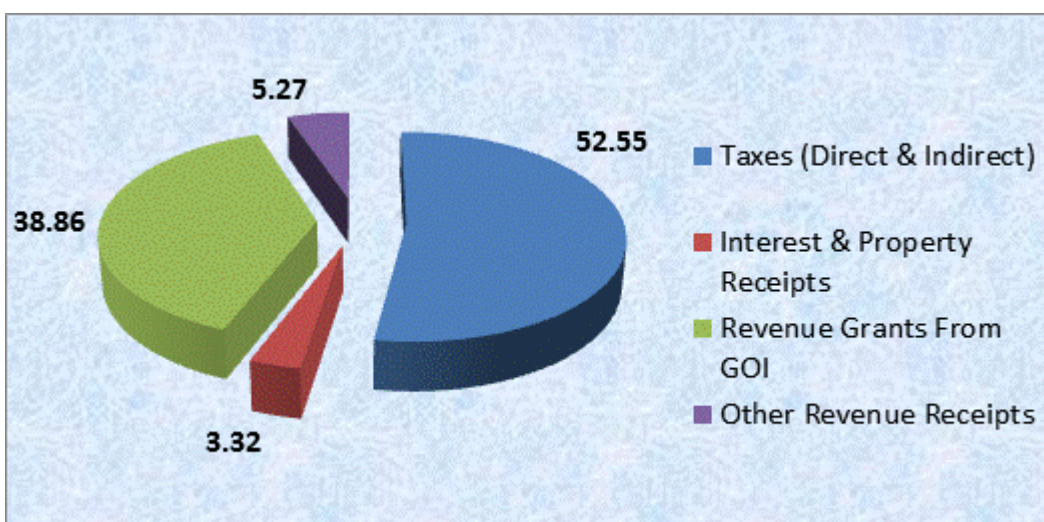
**Figure – 1: Breakup of Revenue Receipts 2018-19 (AC)**



**Figure – 2: Breakup of Revenue Receipts 2019-20 (RE)**

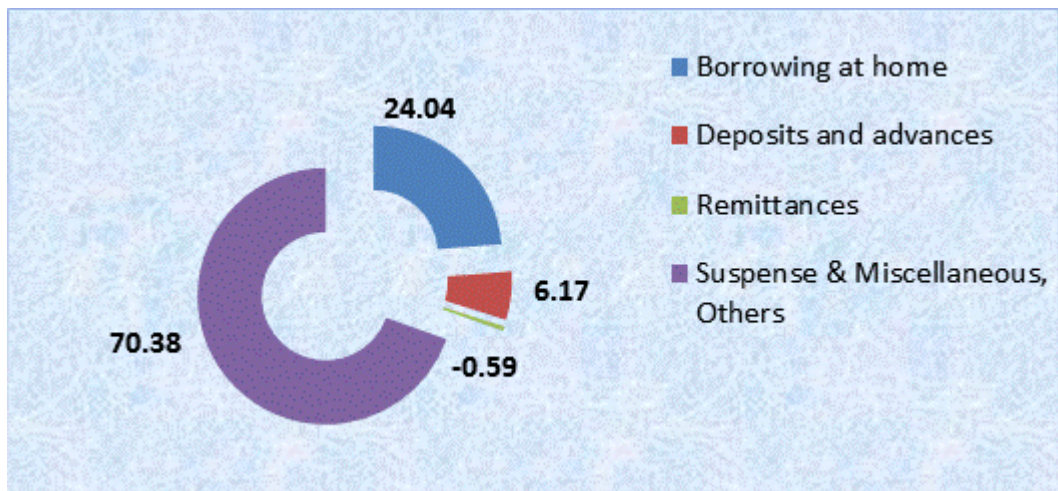


**Figure – 3: Breakup of Revenue Receipts 2020-21 (BE)**

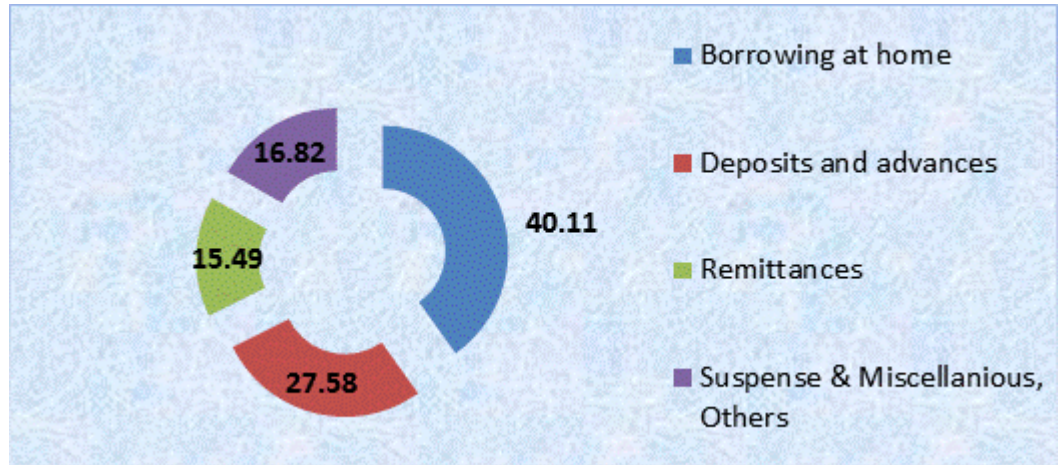




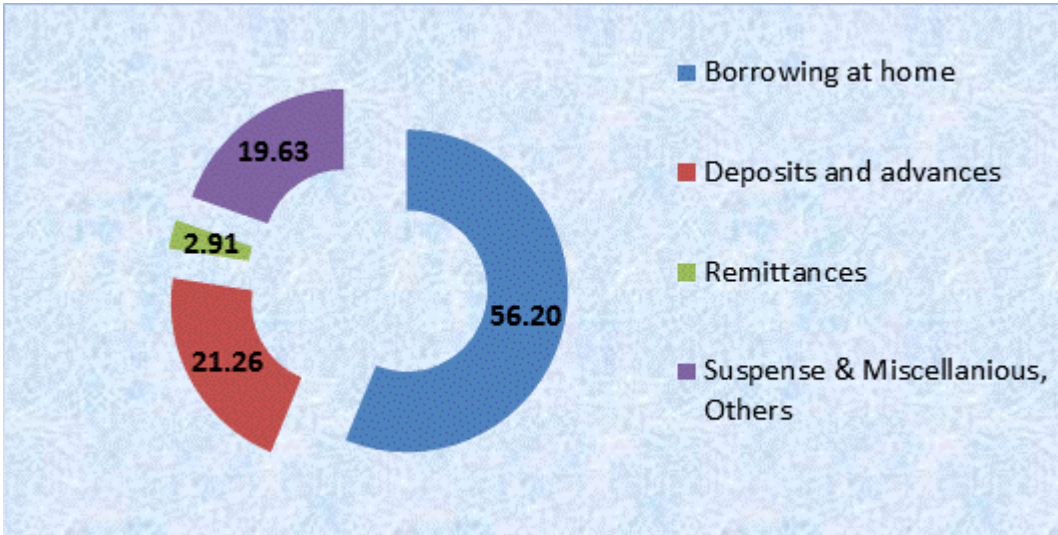
**Figure – 4: Breakup of Loan, Advances & Other Receipts, 2018-19 (AC)**



**Figure – 5: Breakup of Loan, Advances & Other Receipts 2019-20 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts 2020-21 (BE)**



## **Statement-B: Distribution of Total Expenditure /Outlay**

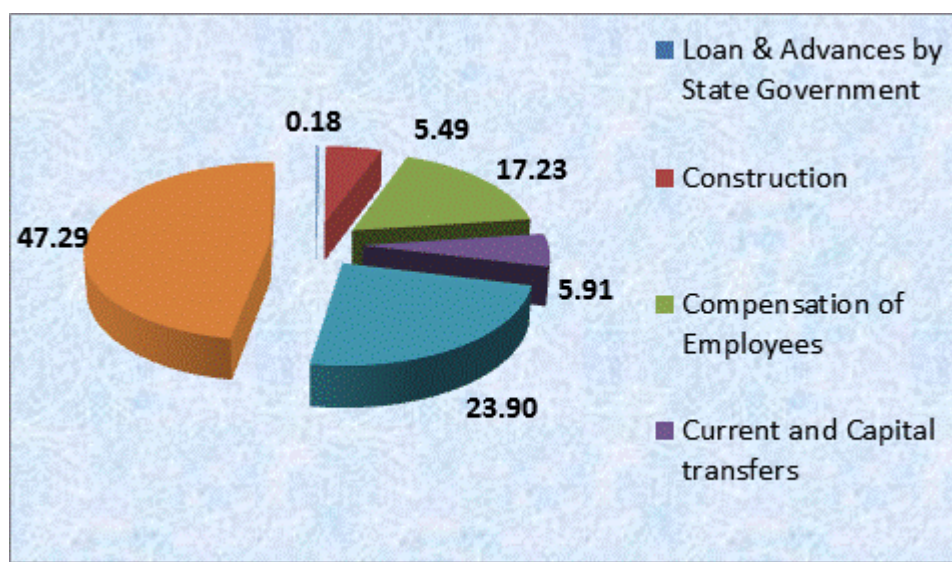
(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)	%	2019-20 (RE)	%	2020-21 (BE)	%
			age		age		age
-1	-2	-3	-4	-5	-6	-7	-8
1	Compensation of Employees	1793638	17.23	1831144	34.02	2203059	35.50
2	Purchase of Goods & Services including Maintenance	380941	3.66	442290	8.22	667468	10.75
3	Current Transfer including Subsidy	563054	5.41	685405	12.73	796169	12.83
4	Trnasfer in kind	500	0.00	810	0.02	916	0.01
5	Construction	571368	5.49	615323	11.43	575649	9.28
6	Machinery & Equipment including Transport, Software & Cultivated assets	8505	0.08	15148	0.28	21709	0.35
7	Purchase of Physical Assets	-889	-0.01	-2200	-0.04	92998	1.50
8	Purchase of Financial Assets	19633	0.19	22769	0.42	27747	0.45
9	Capital Transfer	52830	0.51	35258	0.65	-15613	-0.25
10	Change in Stock	0	0.00	0	0.00	0	0.00
11	Interest	447482	4.30	513719	9.54	589225	9.49
12	Borrowing at home	1148575	11.03	346820	6.44	422523	6.81
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	10708	0.10	40000	0.74	35000	0.56
15	Reserve Funds	13146	0.13	1219	0.02	40474	0.65
16	Deposits & Advances	451310	4.33	263695	4.90	419169	6.75
17	Suspense & Miscellaneous	4924335	47.29	123439	2.29	231722	3.73
18	Remittances	-111114	-1.07	299493	5.56	51054	0.82
19	Fund Revenue Account	0	0.00	35000	0.65	15000	0.24
20	Loan & Advances by State Govt	18348	0.18	22954	0.43	25143	0.41
21	Repayment of Loan to GOI	4413	0.04	6111	0.11	6111	0.10
22	Cash Balance	115850	1.11	84904	1.58	600	0.01
	<b>Total Expenditure/Outlay</b>	<b>10412633</b>	<b>100</b>	<b>5383301</b>	<b>100</b>	<b>6206123</b>	<b>100</b>

## TOTAL EXPENDITURE /OUTLAY

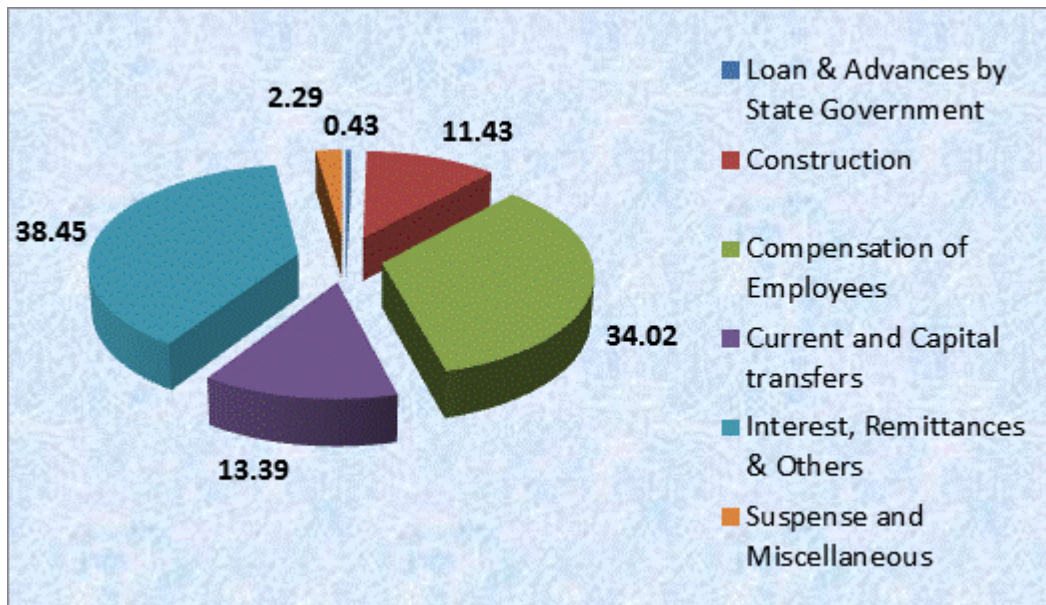
The thematic focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government as reflected in Statement-B. It provides the break-up of expenditure/ outlay for the year 2018-19 (Actual), 2019-20 (Revised) and 2020-21 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2018-19(AC) expenditure of ₹ 10412633 lakh has been incurred which has declined in the succeeding year to ₹ 5383301 lakh and ₹ 6206123 lakh, showing a major decline of 48.30% and then increase of 15.28% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2018-19(AC) the major expenditure on aforesaid account is ₹ 4924335 lakh which has declined to ₹ 123439 lakh in the year 2019-20(RE) ₹ 231722 lakh in 2020-21(BE). The breakup of budget outlay in the year 2018-19, 2019-20 & 2020-21 is shown in the Figure 7, 8, 9 & 10 below.

**Figure – 7: Breakup of Budget Outlay 2018-19 (AC)**

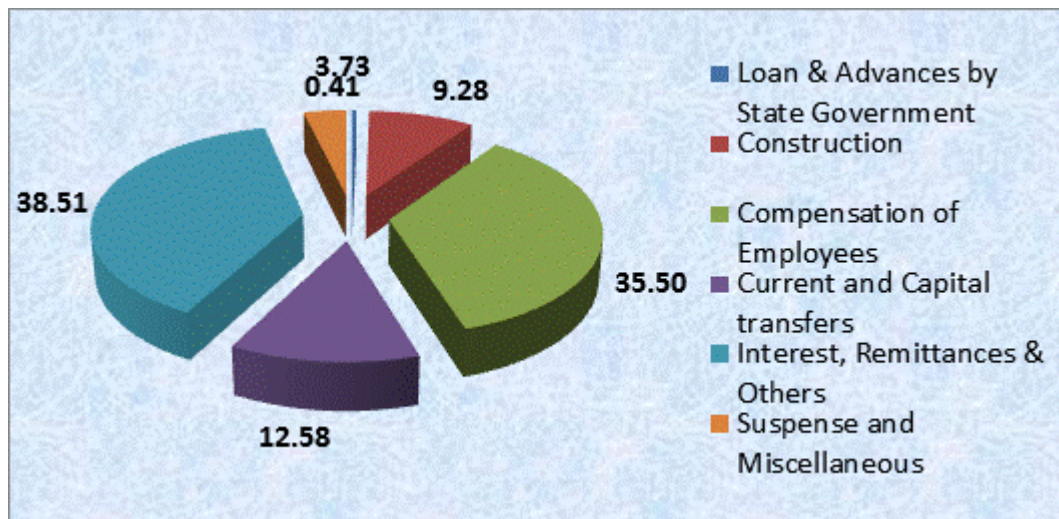




**Figure – 8: Breakup of Budget Outlay 2019-20 (RE)**



**Figure – 9: Breakup of Budget Outlay 2020-21 (BE)**



**Figure – 10: Budgetary Receipts & Outlay**

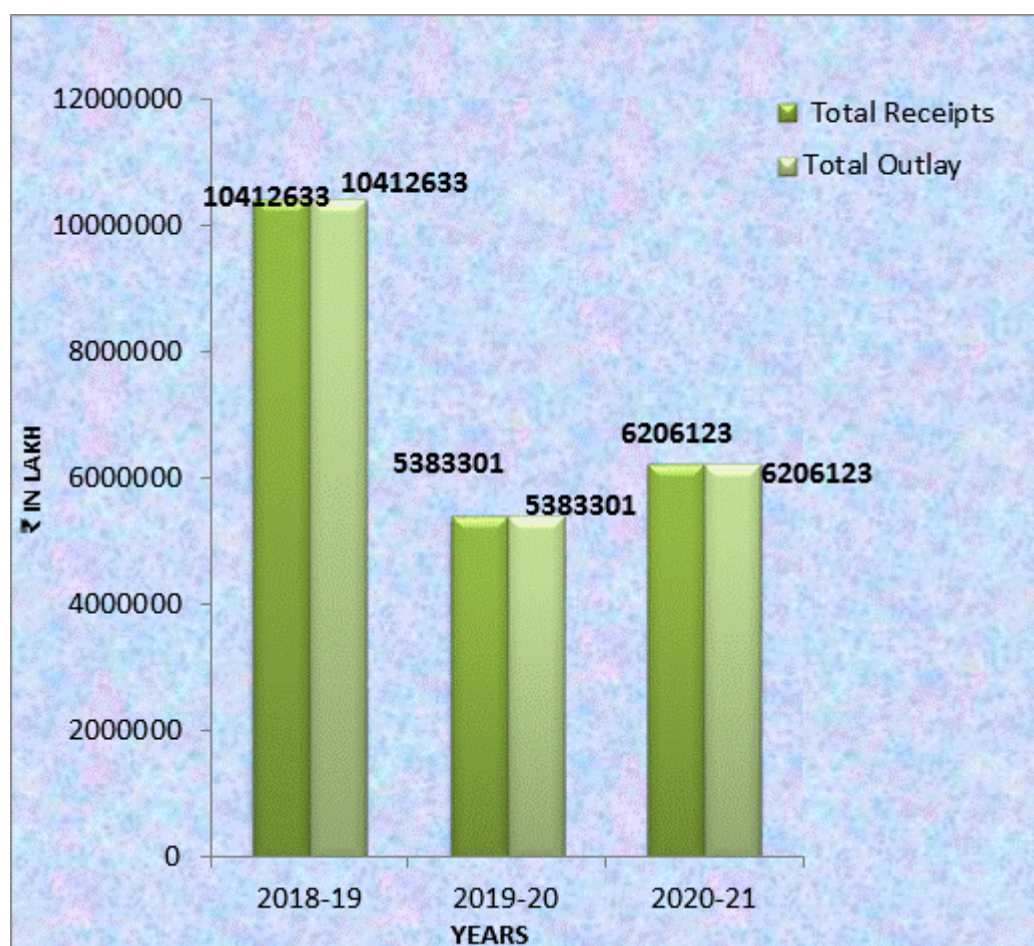


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 10412633 lakh as against gross budgetary receipts of ₹ 10412633 lakh for the year 2018-19(AC). The gross expenditure/outlay for 2019-20(RE) has been incurred to be ₹ 5383301 lakh against the gross receipts of ₹ 5383301 lakh. Outlay for 2020-21(BE) has been estimated to be ₹ 6206123 lakh against gross receipts of ₹ 6206123 lakh.

## **GROSS SAVINGS**

Gross Savings of Administrative Departments of state government comprises of the surplus on current account and provision for Consumption of Fixed Capital (CFC). Since the CFC need to be estimated separately through perpetual inventory method & is not provisioned in the budget, hence CFC is assumed to be zero as per budget. The Gross Saving is depicted in the Statement-C and Figure- 11. There has been a



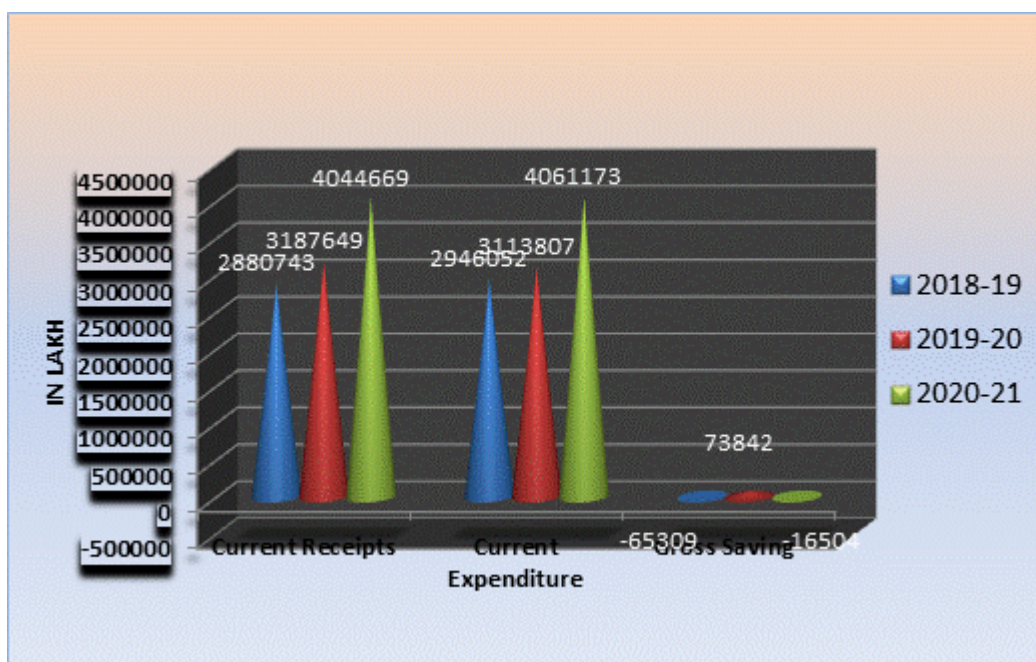
deficit in savings i.e. - ₹ 65309 lakh in the year of 2018-19 (AC), however it is estimated to be positive of ₹ 73842 lakh in year 2019-20 (RE) and negative - ₹ 16504 lakh in year 2020-21 (BE).

### Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)	2019-20 (RE)	2020-21 (BE)
1	2	3	4	5
1	Current Receipts	2880743	3187649	4044669
2	Current Expenditure	2946052	3113807	4061173
3	Surplus on Current A/C (1-2)	-65309	73842	-16504
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	-65309	73842	-16504

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





## NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/ LENDINGS)

Statement-D indicates a status of Net Extra Budgetary Receipts (NEBR) of Administrative Departments of the state government between the financial year 2018-19 to 2020-21. (Refer Figure 12). It is to be noted that NEBR is Positive from 2018-19 to 2020-21 consistently.

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

(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)	2019-20 (RE)	2020-21 (BE)
-1	-2	-3	-4	-5
1	Capital Expenditure on Fixed Assets	631814	663529	674443
2	(Add) Expenditure on Financial Assets	112135	22769	27747
3	(Less) Budgetary Borrowings	92502	612456	718694
4	(Less) Surplus on Current Account	-65309	73842	-16504
5	Net Extra Budgetary Receipts (1+2-3-4)	716756	0	0

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

## PROFIT/LOSS FROM DCUs

Departmental Enterprises (DE) also referred to as Departmental commercial undertaking are unincorporated enterprises, owned, controlled & run directly by public authorities. These enterprises normally do not hold or manage financial assets and liabilities apart from

their working balances and business account payable and receivables. In Uttarakhand context, forest, irrigation and printing press are considered as DE. As the DE sales are considered as receipts & its expenditure are generally higher than the receipts, the difference between the two are meted out through government grants & hence the difference between the two is considered as imputed subsidy. If we look at statement E, we find that the commercial receipts are the years have increased from year 2018-19 to 2020-21.

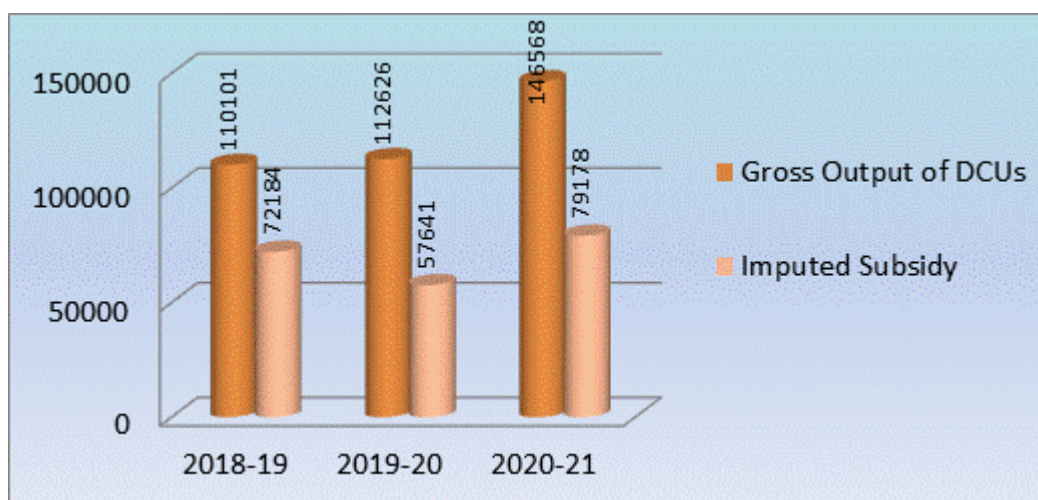
### Statement-E: Distribution of Gross Input-Gross Output of DCUs

(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)	2019-20 (RE)	2020-21 (BE)
-1	-2	-3	-4	-5
1	INPUT Purchase of Commodities & Services including Maintenance	17013	24501	25813
2	Compensation of Employees (Salary, Allowances, Pension etc)	92625	87489	119881
3	Benefits	463	636	874
4	Operating Surplus	0	0	0
	4.1 Interest	0	0	0
	4.2 Rent	0	0	0
	4.3 Profits/Loss	0	0	0
5	Consumption of Fixed Capital	0	0	0
	<b>Gross Input</b>	110101	112626	146568
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	37917	54985	67390
2	Imputed Subsidy	72184	57641	79178
	<b>Gross Output</b>	110101	112626	146568

**Figure – 12: DCU's Receipts & Imputed Subsidy**

(In Lakhs)



## **PRODUCTION OF GOODS & SERVICES BY ADMINISTRATIVE DEPARTMENTS OF THE STATE**

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

It is evident from the Statement-F that GFCE in year 2018-19 ₹ 1863332 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc.) i.e. 1529080 in 2018-19, which has been subsequently decreased to ₹ 1486657 lakh during 2019-20, showing an decrease of 2.77%. The Compensation of Employees further increased to ₹ 1995942 lakh in the year 2020-21, showing an increase of 34.26%. The overall government final consumption expenditure has been ₹ 1863332 lakh during 2018-19 which has been decreased to ₹ 1857042 lakh during 2019-20 and increased to ₹ 2596301 lakh in the year 2020-21. Thus the Government Final Consumption Expenditure has decreased 0.33% from 2018-19 to 19-20 and increased to 39.80% for the year

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

(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)	2019-20 (RE)	2020-21 (BE)
-1	-2	-3	-4	-5
1	Purchase of Commodities & Services including Maintenance	363928	417789	641655
2	Sale of Goods and Services	30176	48214	42212
3	Net Purchase of Commodities & Services	333752	369575	599443
4	Compensation of Employees Salary, Allowances, Pension etc.	1529080	1486657	1995942
5	Benefits (Transfer in kind)	500	810	916
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	1863332	1857042	2596301

## PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

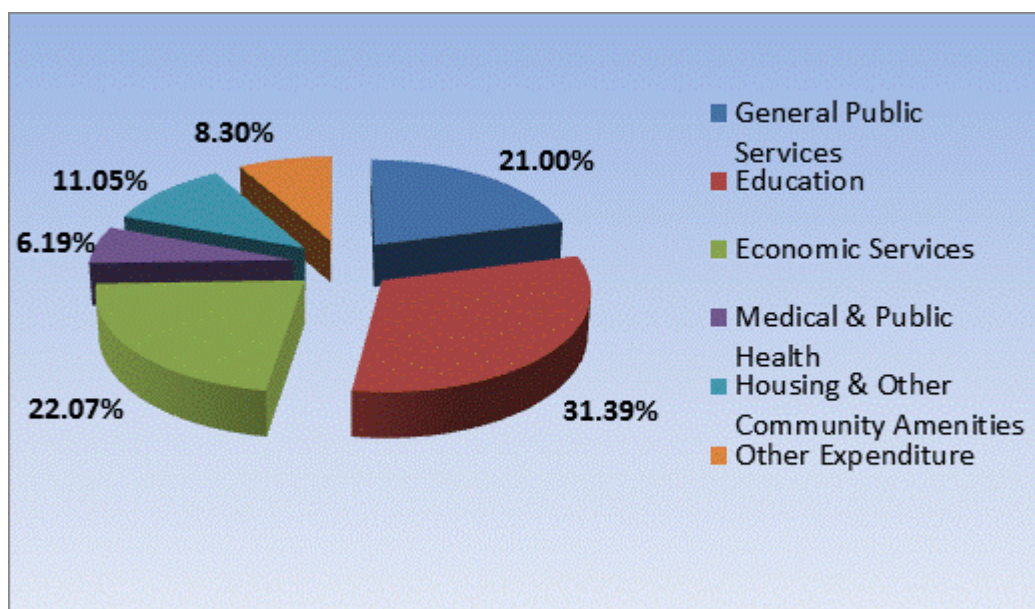
Purpose classification of expenditure is more useful and meaningful in order to identify the immediate or short term social needs of the state. However, it relates to general government expenditure, excluding DCUs. Statement G provides details of this classification for the year 2018-19 (AC) and 2019-20 (RE) and 2020-21 (BE).

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

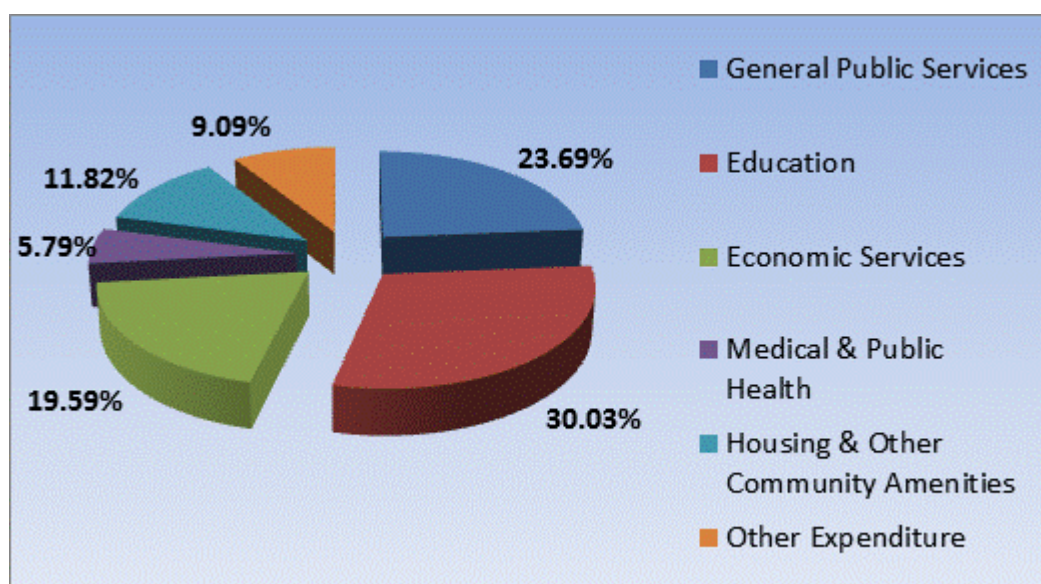
(In Lakh ₹)

S. No	ITEMS	2018-19 (AC)		2019-20 (RE)		2020-21 (BE)	
		Value	%	Value	%	Value	%
		(Lakh ₹)	age	(Lakh ₹)	age	(Lakh ₹)	age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	646911	21.00	756489	23.69	880347	21.55
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	966806	31.39	959016	30.03	1248249	30.56
4	Medical & Public Health	190664	6.19	184782	5.79	254343	6.23
5	Social Security & Welfare Services	168443	5.47	191479	6.00	240614	5.89
6	Housing & Other Community Amenities	340279	11.05	377312	11.82	524294	12.84
7	Cultural, Recreational & Religious Services	38271	1.24	54379	1.70	71967	1.76
8	Economic Services	679786	22.07	625643	19.59	799679	19.58
8.1	General Administration/Regulation/Research & Labour	32093	1.04	36783	1.15	55637	1.36
8.2	Agriculture, Forestry, Fishing & Hunting	266597	8.66	275025	8.61	380556	9.32
8.3	Mining, Manufacturing & Construction	17183	0.56	24364	0.76	37519	0.92
8.4	Electricity, Gas, Steam	1163	0.04	1519	0.05	1438	0.04
8.5	Water Supply	86902	2.82	85144	2.67	96393	2.36
8.6	Transport & Communication	172004	5.58	191219	5.99	214726	5.26
8.7	Other Economic Services n.e.c	103844	3.37	11589	0.36	13410	0.33
9	Environmental Protection	0	0.00	57	0.00	1335	0.03
10	Other Services	48849	1.59	44296	1.39	64046	1.57
	<b>Total</b>	3080009	100.00	3193453	100.00	4084874	100.00

**Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2018-19 (AC)**

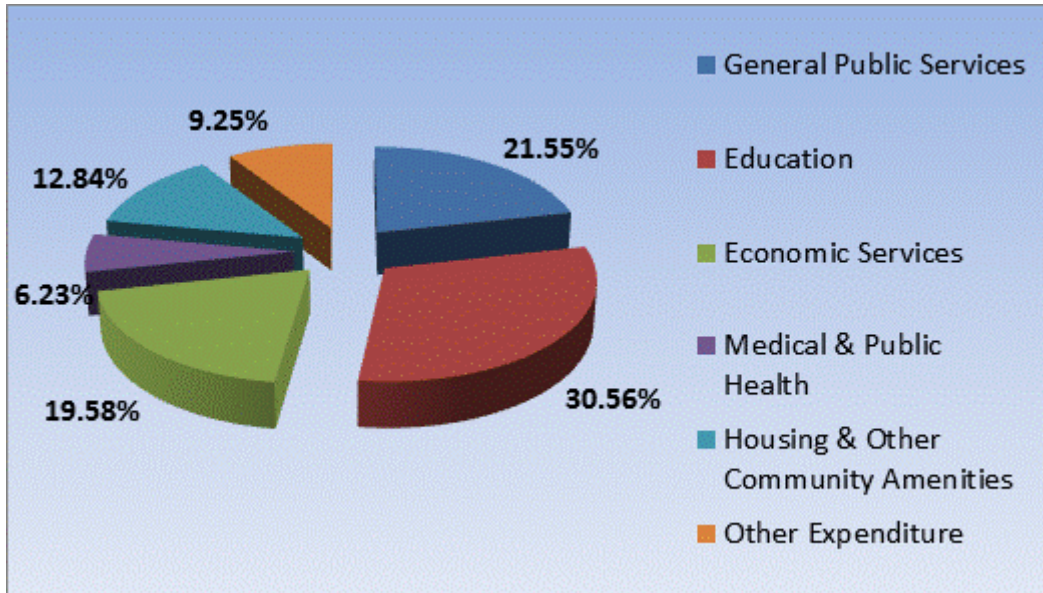


**Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2019-20 (RE)**





**Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2020-21 (BE)**



It may be seen from the above Statement-G that during 2018-19(AC), total expenditure incurred by administrative departments is ₹ 3080009 Lakh which has increased to the tune of ₹ 3193453 lakh during 2019-20(RE), showing an increase of 3.68%. The expenditure incurred by administrative departments in the year of 2020-21(BE) is ₹ 4084874 lakh indicating an increase of 27.91% from previous year. It appears that major portion of the total expenditure is incurred on Education (31.39%) in the year of 2018-19(AC) followed by Economic Services (22.07%) and General Public Services (21.00%). During 2019-20(RE) and 2020-21(BE) maximum expenditure incurred on Education services consistently.

## **GROSS CAPITAL FORMATION OF ADMINISTRATIVE DEPARTMENT AND DCUs**

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

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

(In Lakh ₹)

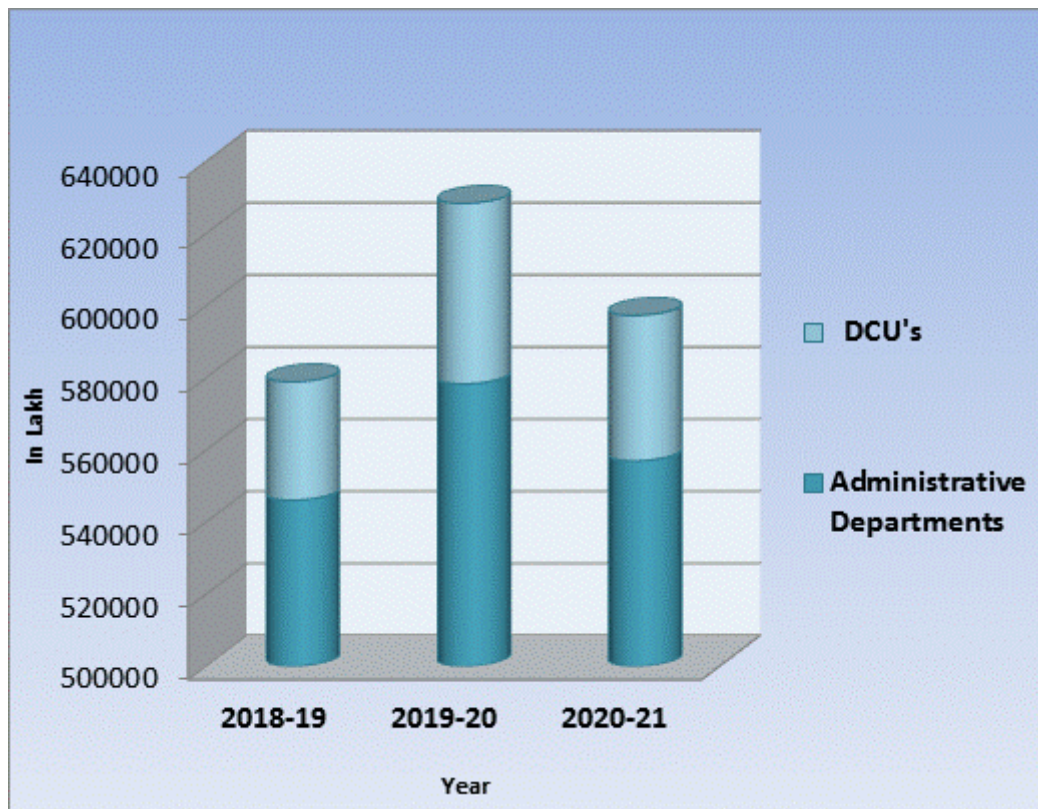
S. No	ITEMS	2017-18 (AC)	2018-19 (RE)	2019-20 (BE)
-1	-2	-3	-4	-5
<b>A</b>	<b>Administration Departments</b>			
	New Capital Formation (Outlay)	547021	580371	557007
	1.1 Dwelling & Other Building and Structure	538915	565724	535985
	1.2 Machinery & Equipment	7813	13973	19503
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Product	293	674	1519
2	Net Purchase of Second hand Assets including Land	-908	-2000	0
3	Change in Stock	0	0	0
	Gross Capital Formation (Admin) A.	546113	578371	557007
<b>B</b>	<b>Departmental Commercial Undertaking</b>			0
4	New Capital Formation (Outlay)	32852	50100	40351
	4.1 Dwelling & Other Building & Structure	32453	49599	39664
	4.2 Machinery & Equipment	387	486	658
	4.3 Cultivated Biological Resources	0	0	0
	4.4 Intellectual Property Product	12	15	29
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	32852	50100	40351
	<b>Gross Capital Formation (A+B)</b>	578965	628471	597358

As per Budget estimates (BE) for 2020-21 Gross Capital Formation is expected to be ₹ 597358 lakh as compared to the amount of actual



gross capital formation of ₹ 578965 lakh & ₹ 628471 lakh during 2018-19 & 2019-20 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 98.68%, 97.90% & 96.36% of the total Gross Capital formation in the year 2018-19, 2019-20 and 2020-21 respectively.

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



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**TABLE-1**  
**Borrowing Account of Uttarakhand Government for the year**  
**2018-19 (AC)**

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3121647	3838045
<b>I. Borrowing at Home</b>			
	1. Internal Debt	1534236	1018601
	2. Small Savings, Provident Fund etc.	218960	129974
	3. Other Debt		
	Total	1753196	1148575
	Net Receipts (I)	1753196	
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt	0	0
	Net Receipts (II)	0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	10546	4413
	2. Loans and Advances from States Government	2691	18348
	3. Inter State Settlement	0	0
	4. Contingency Fund	21689	10708
	5. Reserve Funds	24300	13146
	6. Deposits & Advances	450204	451310
	7. Suspense and Miscellaneous	4955444	4924335
	8. Remittances	-43201	-111114
	9. Cash Balance	117100	115850
	10. Funds Revenue Account	358	0
	11. Funds Commercial Account		0
	Total	5539131	5426996
	Net Receipts (III)	5539131	
<b>Check</b>	<b>Total excluding Funds</b>	<b>10413616</b>	<b>10413616</b>
	Difference (Receipt - Expenditure)		

**TABLE-2**

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>79373</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1863332</b>
1.1 Profits	0	1.1 Compensation of Employees	1529080
1.2 Income from Property	79373	a) Wages & Salaries	1182544
1.2.1 Net Interest Received	5860	b) Pension	346536
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	333752
i) Centre		a) Purchases	356398
ii) States	0	b) Maintenance	7530
iii) Local Authorities	0	c) Less Sales	30176
b) Foreign	0	1.3 Transfers in kind	500
c) From other Sectors	5860	1.4 CFC	
1.2.2 Other Property Receipts	73513	<b>2. Net Interest Paid to</b>	<b>447482</b>
<b>2. Total Tax Revenue</b>	<b>1964275</b>	2.1 Public Authorities	6267
2.1 Import Duty	0	a) Centre	6267
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	199445	c) Local Authorities	0
2.4 Product Taxes	1279478	2.2 Foreign Agencies	0
2.5 Other Transfers	485352	2.3 Others	441215
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>66407</b>	2.4 Less Commercial Interest	0
<b>4. Total Transfers from Public Authorities</b>	<b>770688</b>	<b>3. Total Subsidies</b>	<b>89534</b>
4.1 Centre	770688	3.1 Production Subsidies	72184
4.2 States	0	3.2 Product Subsidies	17350
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>397129</b>
<b>Total Receipts (1+2+3+4)</b>	<b>2880743</b>	4.1 Other Sectors	397129
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>148575</b>
		5.1 Current to	148275
		a) Centre	0
		b) States	0
		c) Local Authorities	148275
		5.2 Capital to	300
		a) Centre	0
		b) States	0
		c) Local Authorities	300
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2946052</b>
		<b>8. Surplus on Current Account</b>	<b>-65309</b>

**TABLE-3****Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2018-19 (AC)**

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	547021
2. Net Purchase of Physical Assets	-889
2.1 Second Hand Assets	-908
2.2 Land	19
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	52830
4.1 for Capital Formation	52830
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>598962</b>
<b>Enterprises</b>	
6. Capital Outlay	32852
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>32852</b>
<b>Total Expenditure (5 + 9)</b>	<b>631814</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	-65309
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	604621
14.1 At Home	604621
14.2 From Abroad	0
15 Other Liabilities	92502
15.1 Net Extra Budgetary Borrowing	112135
15.2 less Net Purchase of Financial Assets	19633
<b>16. Total Receipts (11 to 15)</b>	<b>631814</b>

**TABLE-4**

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

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
<b>1. Total</b>	<b>1033772</b>	<b>346536</b>	<b>148772</b>	<b>1529080</b>	<b>0</b>	<b>1529080</b>	<b>363928</b>	<b>1893008</b>
2.Construction (Repair & Maintenance)	43983	14744	2499	61226	0	61226	3398	64624
3.Water Supply	0	0	0	0	0	0	22502	22502
<b>4. Other Services</b>	<b>589386</b>	<b>197571</b>	<b>81749</b>	<b>868706</b>	<b>0</b>	<b>868706</b>	<b>38111</b>	<b>906817</b>
I. (a) Education	513228	172042	78188	763458	0	763458	30227	793685
(b) Medical & Public Health	76158	25529	3561	105248	0	105248	7884	113132
(c) Sanitation	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>633369</b>	<b>212315</b>	<b>84248</b>	<b>929932</b>	<b>0</b>	<b>929932</b>	<b>64011</b>	<b>993943</b>
6. Public Administration & Defense (1- 5)	400403	134221	64524	599148	0	599148	299917	899065

TABLE-5

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2018-19 (AC)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	<b>Total</b>	<b>32891</b>	<b>11026</b>	<b>49041</b>	<b>255</b>	<b>4675</b>	<b>2144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56115</b>	<b>36873</b>	<b>-19242</b>	<b>19242</b>
	2406	32891	11026	49041	255	4675	2144	0	0	0	0	0	56115	36873	-19242	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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	<b>3051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Civil Aviation	<b>3053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Manufacturing	<b>Total</b>	<b>696</b>	<b>233</b>	<b>961</b>	<b>5</b>	<b>422</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1394</b>	<b>111</b>	<b>-1283</b>	<b>1283</b>
	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	696	233	961	5	422	6	0	0	0	0	0	1394	111	-1283	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	<b>2801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>30894</b>	<b>10356</b>	<b>42623</b>	<b>203</b>	<b>6104</b>	<b>3662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52592</b>	<b>933</b>	<b>-51659</b>	<b>51659</b>
	2700	28008	9389	38598	173	1654	7	0	0	0	0	0	40432	10	-40422	
	2701	0	0	0	0	4	1749	0	0	0	0	0	1753	748	-1005	
	2702	2886	967	4025	30	4446	1906	0	0	0	0	0	10407	175	-10232	
Trade & Hotels	<b>2075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Communication	<b>3275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Services	<b>2221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>64481</b>	<b>21615</b>	<b>92625</b>	<b>463</b>	<b>11201</b>	<b>5812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110101</b>	<b>37917</b>	<b>-72184</b>	<b>72184</b>

**TABLE-6****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2018-19 (AC)**

Figures in INR

Lakh

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	42623	203	6104	3662	0	0	0	0	0	0	933	51659	52592	42826	42826
2. Forests	49041	255	4675	2144	0	0	0	0	0	0	36873	19242	56115	49296	49296
3. Manufacturing	961	5	422	6	0	0	0	0	0	0	111	1283	1394	966	966
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
<b>9. Total</b>	<b>92625</b>	<b>463</b>	<b>11201</b>	<b>5812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37917</b>	<b>72184</b>	<b>110101</b>	<b>93088</b>	<b>93088</b>

**TABLE-7****Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2018-19 (AC)**

Figures in INR Lakh

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	<b>24270</b>	<b>1729</b>	<b>0</b>	<b>487482</b>	<b>22239</b>	<b>3195</b>	<b>538915</b>
P1	Dwelling	0	0	0	2782	0	0	2782
<b>P2</b>	<b>Other Building and Structure (P2.1+P2.2+P2.3)</b>	<b>24270</b>	<b>1729</b>	<b>0</b>	<b>484700</b>	<b>22239</b>	<b>3195</b>	<b>536133</b>
P2.1	Non-Residential Building	0	0	0	26635	20388	3125	50148
P2.2	Other Structures	24270	1729	0	183439	1851	70	211359
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	274626	0	0	274626
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>200</b>	<b>0</b>	<b>273</b>	<b>5306</b>	<b>972</b>	<b>1062</b>	<b>7813</b>
P3.1	Transport Equipment	0	0	0	1177	0	0	1177
P3.2	ICT Equipment	0	0	2	544	101	6	653
P3.3	Other Machinery and Equipment	200	0	271	3585	871	1056	5983
P4	Weapons Systems	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>240</b>	<b>45</b>	<b>7</b>	<b>293</b>
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	1	240	45	7	293
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
	<b>Total New Outlay</b>	<b>24470</b>	<b>1729</b>	<b>274</b>	<b>493028</b>	<b>23256</b>	<b>4264</b>	<b>547021</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-908</b>	<b>0</b>	<b>0</b>	<b>-908</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>24470</b>	<b>1729</b>	<b>274</b>	<b>492120</b>	<b>23256</b>	<b>4264</b>	<b>546113</b>



TABLE-8

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

Figures in INR Lakh

	Items	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	<b>Construction (P1+P2)</b>	<b>27598</b>	<b>4850</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32453</b>
P1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0	0
P2	Other Building and Structure (P2.1+P2.2+P2.3)	27598	4850	5	0	0	0	0	0	0	0	0	0	32453
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	27598	4765	5	0	0	0	0	0	0	0	0	0	32368
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	85	0	0	0	0	0	0	0	0	0	0	85
(II)	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>150</b>	<b>208</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>387</b>
P3.1	Transport Equipment	22	0	0	0	0	0	0	0	0	0	0	0	22
P3.2	ICT Equipment	7	13	2	0	0	0	0	0	0	0	0	0	22
P3.3	Other Machinery and Equipment	121	195	27	0	0	0	0	0	0	0	0	0	343
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>3</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
P7.1	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	3	9	0	0	0	0	0	0	0	0	0	0	12
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>27751</b>	<b>5067</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32852</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>27751</b>	<b>5067</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32852</b>

TABLE-9(A)

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

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	391960	54551	2072	0	0	145932	2964	0	597479
1.1	Gen. Admn., Public Order & Safety	391960	54551	2072	0	0	145932	2964	0	597479
1.1.1	Public Order & Safety	226590	24787	524	0	0	0	302	0	252203
1.1.2	Planning & Statistical Activities	2286	468	0	0	0	0	116	0	2870
1.1.3	Gen Admn. E.A.PO&S n.e.c	163084	29296	1548	0	0	145932	2546	0	342406
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	0	0	0	0	0	0	0	0	0
3.1	Admn/Regulation/Research	823190	24148	826	0	0	0	89823	0	937987
3.2	Educational Services	59731	2675	25	0	0	0	20535	0	82966
4	HEALTH	763459	21473	801	0	0	0	69288	0	855021
4.1	Admn/Regulation/Research	135007	8967	86	0	0	0	42300	0	186360
4.2	Health Services	29759	11115	11	0	0	0	1765	0	42650
5	SOCIAL SEC/WEL SERVICES	105248	-2148	75	0	0	0	40535	0	143710
6	HOUSING/COMMUNITY AMENITIES	32332	28985	19	0	0	0	103562	0	164898
7	CULTRL, RECEN, RELIG SERVICES	46583	70281	292	0	0	2343	34187	0	153686
8	ECONOMICS SERVICES	5586	12715	76	0	0	0	7570	0	25947
8.1	Gen. Admn., Public Order & Safety	94208	86303	2354	0	1311	0	116723	72184	373083
8.2	Agriculture, Forestry and Fishing	13680	17948	26	0	0	0	1	0	31655
8.3	Mining, Mfg. & Construction	63198	42403	2302	0	0	0	84507	70901	263311
8.4	Electricity, Gas, Steam	4664	96	20	0	0	0	9782	1283	15845
8.5	Water Supply	13	-19	0	0	0	0	1169	0	1163
8.6	Transport & Communication	0	22502	0	0	0	0	19270	0	41772
8.7	Other Economic Services	4017	2898	6	0	1311	0	1727	0	9959
9	Environmental Protection	8636	475	0	0	0	0	267	0	9378
10	Relief on Calamities	0	0	0	0	0	0	0	0	0
	<b>Total</b>	215	40272	490	0	0	0	0	0	40977

TABLE-9(B)

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

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital )
	Buildings	Roads	Other Constructi on	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
										Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	1	18484	10000	17474	0	988	2304	182	0	0	0	0	0	0	49432	646911
	1.1	18484	10000	17474	0	988	2304	182	0	0	0	0	0	0	49432	646911
	1.1.1	5905	0	474	0	499	1635	62	0	0	0	0	0	0	8575	260778
	1.1.2	0	0	0	0	12	6	7	0	0	0	0	0	0	25	2895
	1.1.3	12579	10000	17000	0	477	663	113	0	0	0	0	0	0	40832	383238
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3	20388	0	1856	0	12	898	52	0	0	0	0	0	5613	28819	966806
	3.1	0	0	5	0	12	27	7	0	0	0	0	0	0	51	83017
	3.2	20388	0	1851	0	0	871	45	0	0	0	0	0	5613	28768	883789
	4	3125	0	74	0	0	1096	9	0	0	0	0	0	0	4304	190664
	4.1	0	0	4	0	0	40	2	0	0	0	0	0	0	46	42696
	4.2	3125	0	70	0	0	1056	7	0	0	0	0	0	0	4258	147968
	5	2723	0	748	0	44	14	16	0	0	0	0	0	0	3545	168443
	6	3794	128267	19102	0	14	14	7	0	0	0	0	0	35395	186593	340279
	7	3222	0	5867	0	6	39	5	0	0	0	0	0	3185	12324	38271
	8	1194	136359	145393	0	113	1568	22	0	0	0	94	0	300	21660	306703
	8.1	250	0	50	0	6	119	13	0	0	0	0	0	0	438	32093
	8.2	501	0	2137	0	31	312	5	0	0	0	0	0	300	3286	266597
	8.3	0	0	1313	0	14	10	1	0	0	0	0	0	0	1338	17183
	8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1163
	8.5	0	0	24270	0	0	200	0	0	0	0	0	0	20660	45130	86902
	8.6	77	136359	24395	0	48	272	0	0	0	0	94	0	800	162045	172004
	8.7	366	0	93228	0	14	655	3	0	0	0	0	0	200	94466	103844
	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	20845	0	0	50	0	0	0	0	0	0	-13023	7872	48849
		52930	274626	211359	0	1177	5983	293	0	0	0	94	0	300	599592	3080009

**TABLE-10****Borrowing Account of Uttarakhand Government for the year 2019-20 (BE)****Figures in Lakh INR**

<b>Items</b>		<b>Receipt</b>	<b>Expenditure</b>
<b>(1)</b>		<b>(2)</b>	<b>(3)</b>
A. Revenue and Capital Account		3550260	4197566
<b>I. Borrowing at Home</b>			
	1. Internal Debt	631000	281520
	2. Small Savings, Provident Fund etc.	105413	65300
	Total	736413	346820
	Net Receipts (I)	736413	
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	18000	6111
	2. Loans and Advances from States Government	2944	22954
	3. Inter State Settlement	0	0
	4. Contingency Fund	15000	40000
	5. Reserve Funds	1210	1219
	6. Deposits & Advances	506290	263695
	7. Suspense and Miscellaneous	155893	123439
	8. Remittances	284341	299493
	9. Cash Balance	115850	84904
	10. Funds Revenue Account	150	35000
	11. Funds Commercial Account		0
	Total	1099678	876815
	Net Receipts (III)	1099678	
	<b>Total excluding Funds</b>	<b>5386201</b>	<b>5386201</b>

**TABLE-11**

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>121174</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1857042</b>
1.1 Profits	0	1.1 Compensation of Employees	1486657
1.2 Income from Property	121174	a) Wages & Salaries	1187433
1.2.1 Net Interest Received	7500	b) Pension	299224
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	369575
i) Centre		a) Purchases	402336
ii) States	0	b) Maintenance	15453
iii) Local Authorities	0	c) Less Sales	48214
b) Foreign	0	1.3 Transfers in kind	810
c) From other Sectors	7500	1.4 CFC	
1.2.2 Other Property Receipts	113674	<b>2. Net Interest Paid to</b>	<b>513719</b>
<b>2. Total Tax Revenue</b>	<b>1984055</b>	2.1 Public Authorities	6100
2.1 Import Duty	0	a) Centre	6100
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	227044	c) Local Authorities	0
2.4 Product Taxes	1312064	2.2 Foreign Agencies	0
2.5 Other Transfers	444947	2.3 Others	507619
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>23362</b>	2.4 Less Commercial Interest	0
<b>4. Total Transfers from Public Authorities</b>	<b>1059058</b>	<b>3. Total Subsidies</b>	<b>78360</b>
4.1 Centre	1059057	3.1 Production Subsidies	57640
4.2 States	0	3.2 Product Subsidies	20720
4.3 Local Authorities	1	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>420647</b>
<b>Total Receipts (1+2+3+4)</b>	<b>3187649</b>	4.1 Other Sectors	420647
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>244039</b>
		5.1 Current to	243739
		a) Centre	
		b) States	0
		c) Local Authorities	243739
		5.2 Capital to	300
		a) Centre	
		b) States	0
		c) Local Authorities	300
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>3113807</b>
		<b>8. Surplus on Current Account</b>	<b>73842</b>

**TABLE-12**

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

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	580371
2. Net Purchase of Physical Assets	-2200
2.1 Second Hand Assets	-2000
2.2 Land	-200
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	35258
4.1 for Capital Formation	35258
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>613429</b>
<b>Enterprises</b>	
6. Capital Outlay	50100
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>50100</b>
<b>Total Expenditure (5 + 9)</b>	<b>663529</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	73842
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	389593
14.1 At Home	389593
14.2 From Abroad	0
15 Other Liabilities	200094
15.1 Net Extra Budgetary Borrowing	222863
15.2 less Net Purchase of Financial Assets	22769
<b>16. Total Receipts (11 to 15)</b>	<b>663529</b>

**TABLE-13****Estimates of Net Product from Public Administration of Uttarakhand Government  
for year 2019-20 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
<b>1. Total</b>	<b>1017704</b>	<b>299224</b>	<b>169729</b>	<b>1486657</b>	<b>0</b>	<b>1486657</b>	<b>417789</b>	<b>1904446</b>
2. Construction (repair & Maintenance)	42050	12363	2382	56795	0	56795	11120	67915
3. Water Supply	0	0	0	0	0	0	16620	16620
<b>4. Other Services</b>	<b>613704</b>	<b>180440</b>	<b>93218</b>	<b>887362</b>	<b>0</b>	<b>887362</b>	<b>59256</b>	<b>946618</b>
I. (a) Education	537585	158060	88585	784230	0	784230	47453	831683
(b) Medical & Public Health	76119	22380	4633	103132	0	103132	11803	114935
(c) Sanitation	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>655754</b>	<b>192803</b>	<b>95600</b>	<b>944157</b>	<b>0</b>	<b>944157</b>	<b>86996</b>	<b>1031153</b>
6. Public Administration & Defense (1-5)	361950	106421	74129	542500	0	542500	330793	873293

TABLE-14

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

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	<b>Total</b>	<b>32000</b>	<b>9409</b>	<b>44862</b>	<b>263</b>	<b>7446</b>	<b>2866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55437</b>	<b>54012</b>	<b>-1425</b>	<b>1425</b>
	2406	32000	9409	44862	263	7446	2866	0	0	0	0	0	55437	54012	-1425	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	<b>3051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Civil Aviation	<b>3053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Manufacturing	<b>Total</b>	<b>699</b>	<b>206</b>	<b>950</b>	<b>4</b>	<b>435</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1397</b>	<b>0</b>	<b>-1397</b>	<b>1397</b>
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	699	206	950	4	435	8	0	0	0	0	0	1397	0	-1397	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	<b>2801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>30846</b>	<b>9069</b>	<b>41677</b>	<b>369</b>	<b>8872</b>	<b>4874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55792</b>	<b>973</b>	<b>-54819</b>	<b>54819</b>
	2700	27850	8188	37568	43	2929	20	0	0	0	0	0	40560	8	-40552	
	2701	0	0	0	0	20	2169	0	0	0	0	0	2189	665	-1524	
	2702	2996	881	4109	326	5923	2685	0	0	0	0	0	13043	300	-12743	
Trade & Hotels	<b>2075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Communication	<b>3275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Services	<b>2221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>63545</b>	<b>18684</b>	<b>87489</b>	<b>636</b>	<b>16753</b>	<b>7748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112626</b>	<b>54985</b>	<b>-57641</b>	<b>57641</b>



**TABLE-15****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2019-20 (RE)****Figures in INR Lakh**

<b>Industry</b>	<b>TSW</b>	<b>Benefits</b>	<b>Purchases</b>	<b>Bm</b>	<b>Rm</b>	<b>Cm</b>	<b>Rent</b>	<b>Interest</b>	<b>Depreciation</b>	<b>Profits</b>	<b>Sales</b>	<b>Imputed Subsidy</b>	<b>Total Receipts</b>	<b>Net Product</b>	<b>Gross Product</b>
1. Agriculture (Irrigation)	41677	369	8872	4874	0	0	0	0	0	0	973	54819	55792	42046	42046
2. Forests	44862	263	7446	2866	0	0	0	0	0	0	54012	1425	55437	45125	45125
3. Manufacturing	950	4	435	8	0	0	0	0	0	0	0	1397	1397	954	954
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
<b>9. Total</b>	<b>87489</b>	<b>636</b>	<b>16753</b>	<b>7748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54985</b>	<b>57641</b>	<b>112626</b>	<b>88125</b>	<b>88125</b>

**TABLE-16****Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2019-20 (RE)****Figures in INR Lakh**

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	<b>45500</b>	<b>8000</b>	<b>0</b>	<b>480005</b>	<b>27136</b>	<b>5083</b>	<b>565724</b>
P1	Dwelling	0	0	0	5518	0	0	5518
<b>P2</b>	<b>Other Building and Structure (P2.1+P2.2+P2.3)</b>	<b>45500</b>	<b>8000</b>	<b>0</b>	<b>474487</b>	<b>27136</b>	<b>5083</b>	<b>560206</b>
P2.1	Non-Residential Building	0	0	0	43375	23486	4950	71811
P2.2	Other Structures	45500	8000	0	186542	3650	133	243825
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	244570	0	0	244570
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>250</b>	<b>0</b>	<b>353</b>	<b>8584</b>	<b>3543</b>	<b>1243</b>	<b>13973</b>
P3.1	Transport Equipment	0	0	0	1808	14	0	1822
P3.2	ICT Equipment	0	0	3	1023	372	17	1415
P3.3	Other Machinery and Equipment	250	0	350	5753	3157	1226	10736
P4	Weapons Systems	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>491</b>	<b>168</b>	<b>13</b>	<b>674</b>
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	2	491	168	13	674
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
	<b>Total New Outlay</b>	<b>45750</b>	<b>8000</b>	<b>355</b>	<b>489080</b>	<b>30847</b>	<b>6339</b>	<b>580371</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2000</b>	<b>0</b>	<b>0</b>	<b>-2000</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>45750</b>	<b>8000</b>	<b>355</b>	<b>487080</b>	<b>30847</b>	<b>6339</b>	<b>578371</b>

TABLE-17

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

Figures in INR Lakh

	Item	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	<b>Construction (P1+P2)</b>	<b>41330</b>	<b>8110</b>	<b>159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49599</b>
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)	41330	8110	159	0	0	0	0	0	0	0	0	0	49599
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	41330	7960	159	0	0	0	0	0	0	0	0	0	49449
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	150	0	0	0	0	0	0	0	0	0	0	150
(II)	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>164</b>	<b>270</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486</b>
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	8	12	2	0	0	0	0	0	0	0	0	0	22
P3.3	Other Machinery and Equipment	156	258	50	0	0	0	0	0	0	0	0	0	464
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>4</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
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	4	11	0	0	0	0	0	0	0	0	0	0	15
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
	<b>Total New Outlay</b>	<b>41498</b>	<b>8391</b>	<b>211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50100</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>41498</b>	<b>8391</b>	<b>211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50100</b>

TABLE-18(A)

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

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	380484	62007	2615	0	0	240049	6049	0	691204
1.1	Gen. Admn., Public Order & Safety	380484	62007	2615	0	0	240049	6049	0	691204
1.1.1	Public Order & Safety	218549	21055	563	0	0	0	305	0	240472
1.1.2	Planning & Statistical Activities	2660	851	0	0	0	0	412	0	3923
1.1.3	Gen Admn. E.A.PO&S n.e.c	159275	40101	2052	0	0	240049	5332	0	446809
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	794875	24035	1148	0	0	0	97942	0	918000
3.1	Admn/Regulation/Research	10645	1910	35	0	0	0	1518	0	14108
3.2	Educational Services	784230	22125	1113	0	0	0	96424	0	903892
4	HEALTH	132152	12714	236	0	0	0	33105	0	178207
4.1	Admn/Regulation/Research	29019	11657	47	0	0	0	500	0	41223
4.2	Health Services	103133	1057	189	0	0	0	32605	0	136984
5	SOCIAL SEC/WEL SERVICES	35786	35851	51	0	0	0	111023	0	182711
6	HOUSING/COMMUNITY AMENITIES	44997	80229	491	0	0	3690	20640	0	150047
7	CULTRL, RECREN, RELIG SERVICES	6645	9009	225	0	0	0	11635	0	27514
8	ECONOMICS SERVICES	91031	87283	2426	0	7640	0	140553	57641	386574
8.1	Gen. Admn., Public Order & Safety	13090	21532	26	0	0	0	1148	0	35796
8.2	Agriculture, Forestry and Fishing	61586	43088	2361	0	0	0	102415	56244	265694
8.3	Mining, Mfg. & Construction	4666	710	22	0	0	0	14170	1397	20965
8.4	Electricity, Gas, Steam	12	24	0	0	0	0	1483	0	1519
8.5	Water Supply	0	16610	0	0	0	0	17179	0	33789
8.6	Transport & Communication	4053	4761	15	0	7640	0	3528	0	19997
8.7	Other Economic Services	7624	558	2	0	0	0	630	0	8814
9	Environmental Protection	0	47	0	0	0	0	0	0	47
10	Relief on Calamities	688	42947	600	0	0	0	0	0	44235
	<b>Total</b>	1486658	354122	7792	0	7640	243739	420947	57641	2578539

**TABLE-18(B)**

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

Purpose Code				Economic Classification													
	Capital Expenditure																
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital )	
	Buildings	Roads	Other Construction	Other N.E.C	Transport	Machinery	Computer Software	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	20193	5000	34552	0	1490	3689	361	0	0	0	0	0	0	65285	756489	
	1.1	20193	5000	34552	0	1490	3689	361	0	0	0	0	0	0	65285	756489	
	1.1.1	6040	0	492	0	917	2909	87	0	0	0	0	0	0	10445	250917	
	1.1.2	0	0	0	0	10	8	4	0	0	0	0	0	0	22	3945	
	1.1.3	14153	5000	34060	0	563	772	270	0	0	0	0	0	0	54818	501627	
	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3	23486	0	3664	0	42	3197	177	0	0	0	0	0	10450	41016	959016	
	3.1	0	0	14	0	28	40	9	0	0	0	0	0	0	91	14199	
	3.2	23486	0	3650	0	14	3157	168	0	0	0	0	0	10450	40925	944817	
	4	5020	0	197	0	35	1303	20	0	0	0	0	0	0	6575	184782	
	4.1	70	0	64	0	35	77	7	0	0	0	0	0	0	253	41476	
	4.2	4950	0	133	0	0	1226	13	0	0	0	0	0	0	6322	143306	
	5	7730	0	934	0	34	42	28	0	0	0	0	0	0	8768	191479	
	6	9467	110000	69807	0	25	19	23	0	0	0	0	0	37924	227265	377312	
	7	8973	0	13624	0	21	32	15	0	0	0	0	0	4200	26865	54379	
	8	2460	129570	96247	0	165	2194	49	0	0	0	400	0	300	7684	239069	625643
	8.1	324	0	37	0	54	553	19	0	0	0	0	0	0	987	36783	
	8.2	1836	0	6223	0	81	329	22	0	0	0	0	0	300	540	9331	275025
	8.3	0	0	2752	0	15	142	2	0	0	0	0	0	0	488	3399	24364
	8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1519
	8.5	0	0	45500	0	0	250	0	0	0	0	0	0	0	5605	51355	85144
	8.6	0	129570	39935	0	0	415	1	0	0	0	400	0	0	901	171222	191219
	8.7	300	0	1800	0	15	505	5	0	0	0	0	0	0	150	2775	11589
	9	0	0	0	0	10	0	0	0	0	0	0	0	0	10	57	
	10	0	0	24800	0	0	260	1	0	0	0	0	0	0	-25000	61	44296
		77329	244570	243825	0	1822	10736	674	0	0	0	400	0	300	35258	614914	3193453

**TABLE-19**  
**Borrowing Account of Uttarakhand Government for the year 2020-21**  
**(BE)**

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		4243933	4977227
<b>I. Borrowing at Home</b>			
	1. Internal Debt	980000	344220
	2. Small Savings, Provident Fund etc.	124444	78303
	Total	1104444	422523
	Net Receipts (I)	1104444	
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	15000	6111
	2. Loans and Advances from States Government	3459	25143
	3. InterState Settlement	0	0
	4. Contingency Fund	15000	35000
	5. Reserve Funds	34464	40474
	6. Deposits & Advances	417719	419169
	7. Suspense and Miscellaneous	233000	231722
	8. Remittances	57100	51054
	9. Cash Balance	84904	600
	10. Funds Revenue Account	400	15000
	11. Funds Commercial Account		0
	Total	861046	824273
	Net Receipts (III)	861046	
	<b>Total excluding Funds</b>	<b>6209023</b>	<b>6209023</b>

**TABLE-20**

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>140620</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>2596301</b>
1.1 Profits	0	1.1 Compensation of Employees	1995942
1.2 Income from Property	140620	a) Wages & Salaries	1484637
1.2.1 Net Interest Received	7600	b) Pension	511305
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	599443
i) Centre	0	a) Purchases	591653
ii) States	0	b) Maintenance	50002
iii) Local Authorities	0	c) Less Sales	42212
b) Foreign	0	1.3 Transfer in Kind	916
c) From other Sectors	7600	1.4 CFC	0
1.2.2 Other Property Receipts	133020	<b>2. Net Interest Paid to</b>	<b>589225</b>
<b>2. Total Tax Revenue</b>	<b>2228608</b>	2.1 Public Authorities	6100
2.1 Import Duty	0	a) Centre	6100
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	229994	c) Local Authorities	0
2.4 Product Taxes	1484716	2.2 Foreign Agencies	0
2.5 Other Transfers	513898	2.3 Others	583125
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>27259</b>	2.4 Less Commercial Interest	0
<b>4. Total Transfers from Public Authorities</b>	<b>1648182</b>	<b>3. Total Subsidies</b>	<b>101658</b>
4.1 Centre	1648181	3.1 Production Subsidies	79178
4.2 States	0	3.2 Product Subsidies	22480
4.3 Local Authorities	1	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>538201</b>
<b>Total Receipts (1+2+3+4)</b>	<b>4044669</b>	5.1 Other Sectors	538201
		5.2 Foreign	0
		<b>6. Total Inter-Government Transfers</b>	<b>235788</b>
		6.1 Current to	235488
		a) Centre	0
		b) States	0
		c) Local Authorities	235488
		6.2 Capital to	300
		a) Centre	0
		b) States	0
		c) Local Authorities	300
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>4061173</b>
		<b>8. Surplus on Current Account</b>	<b>-16504</b>



**TABLE-21****Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2020-21 (BE)****Figures in INR Lakh**

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	557007
2. Net Purchase of Physical Assets	92998
2.1 Second Hand Assets	-2100
2.2 Land	95098
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	-15913
4.1 for Capital Formation	-15913
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>634092</b>
<b>Enterprises</b>	
6. Capital Outlay	40351
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>40351</b>
<b>Total Expenditure (5 + 9)</b>	<b>674443</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	-16504
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	681921
14.1 At Home	681921
14.2 From Abroad	0
15 Other Liabilities	9026
15.1 Net Extra Budgetary Borrowing	36773
15.2 less Net Purchase of Financial Assets	27747
<b>16. Total Receipts (11 to 15)</b>	<b>674443</b>

**TABLE-22****Estimates of Net Product from Public Administration of Uttarakhand Government  
for year 2020-21 (BE)****Figures in INR Lakh**

<b>Item</b>	<b>Salary</b>	<b>Pension</b>	<b>Others</b>	<b>NDP</b>	<b>CFC</b>	<b>GDP</b>	<b>IC</b>	<b>Total</b>
<b>1. Total</b>	<b>1185789</b>	<b>511305</b>	<b>298848</b>	<b>1995942</b>	<b>0</b>	<b>1995942</b>	<b>641655</b>	<b>2637597</b>
2. Construction (repair & Maintenance)	53300	22983	4914	<b>81197</b>	0	<b>81197</b>	39176	120373
3. Water Supply	0	0	0	0	0	0	17200	17200
<b>4. Other Services</b>	<b>713168</b>	<b>307513</b>	<b>163934</b>	<b>1184615</b>	<b>0</b>	<b>1184615</b>	<b>48365</b>	<b>1232980</b>
I. (a) Education	629124	271274	147151	<b>1047549</b>	0	<b>1047549</b>	33185	1080734
(b) Medical & Public Health	84044	36239	16783	<b>137066</b>	0	<b>137066</b>	15180	152246
(c) Sanitation	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>766468</b>	<b>330496</b>	<b>168848</b>	<b>1265812</b>	<b>0</b>	<b>1265812</b>	<b>104741</b>	<b>1370553</b>
6. Public Administration & Defense (1-5)	419321	180809	130000	<b>730130</b>	0	<b>730130</b>	536914	1267044

TABLE-23

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

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	<b>Total</b>	<b>39000</b>	<b>16817</b>	<b>63281</b>	<b>321</b>	<b>8138</b>	<b>3183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74923</b>	<b>66012</b>	<b>-8911</b>	<b>8911</b>
	2406	39000	16817	63281	321	8138	3183	0	0	0	0	0	74923	66012	-8911	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	<b>3051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Civil Aviation	<b>3053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Manufacturing	<b>Total</b>	<b>784</b>	<b>338</b>	<b>1206</b>	<b>4</b>	<b>441</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1661</b>	<b>100</b>	<b>-1561</b>	<b>1561</b>
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	784	338	1206	4	441	10	0	0	0	0	0	1661	100	-1561	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	<b>2801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>36330</b>	<b>15665</b>	<b>55394</b>	<b>549</b>	<b>7656</b>	<b>6385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69984</b>	<b>1278</b>	<b>-68706</b>	<b>68706</b>
	2700	33106	14275	50428	202	1146	25	0	0	0	0	0	51801	13	-51788	
	2701	0	0	0	0	110	3005	0	0	0	0	0	3115	965	-2150	
	2702	3224	1390	4966	347	6400	3355	0	0	0	0	0	15068	300	-14768	
Trade & Hotels	<b>2075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Communication	<b>3275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Services	<b>2221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>76114</b>	<b>32820</b>	<b>1E+05</b>	<b>874</b>	<b>16235</b>	<b>9578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146568</b>	<b>67390</b>	<b>-79178</b>	<b>79178</b>

**TABLE-24****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2020-21 (BE)****Figures in INR Lakh**

<b>Industry</b>	<b>TSW</b>	<b>Benefits</b>	<b>Purchases</b>	<b>Bm</b>	<b>Rm</b>	<b>Cm</b>	<b>Rent</b>	<b>Interest</b>	<b>Depreciation</b>	<b>Profits</b>	<b>Sales</b>	<b>Imputed Subsidy</b>	<b>Total Receipts</b>	<b>Net Product</b>	<b>Gross Product</b>
1. Agriculture (Irrigation)	55394	549	7656	6385	0	0	0	0	0	0	1278	68706	69984	55943	55943
2. Forests	63281	321	8138	3183	0	0	0	0	0	0	66012	8911	74923	63602	63602
3. Manufacturing	1206	4	441	10	0	0	0	0	0	0	100	1561	1661	1210	1210
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
<b>9. Total</b>	<b>119881</b>	<b>874</b>	<b>16235</b>	<b>9578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67390</b>	<b>79178</b>	<b>146568</b>	<b>120755</b>	<b>120755</b>

TABLE-25

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

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defiance	Education	Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	<b>55750</b>	<b>5500</b>	<b>0</b>	<b>429132</b>	<b>39477</b>	<b>6126</b>	<b>535985</b>
P1	Dwelling	0	0	0	8762	0	0	8762
<b>P2</b>	<b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>	<b>55750</b>	<b>5500</b>	<b>0</b>	<b>420370</b>	<b>39477</b>	<b>6126</b>	<b>527223</b>
P2.1	Non-Residential Building	1000	0	0	61503	31997	5950	100450
P2.2	Other Structures	54750	5500	0	145743	7480	176	213649
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	213124	0	0	213124
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>400</b>	<b>0</b>	<b>442</b>	<b>9908</b>	<b>6985</b>	<b>1768</b>	<b>19503</b>
P3.1	Transport Equipment	0	0	0	2229	113	52	2394
P3.2	ICT Equipment	0	0	42	1425	1698	28	3193
P3.3	Other Machinery and Equipment	400	0	400	6254	5174	1688	13916
P4	Weapons Systems	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>764</b>	<b>730</b>	<b>21</b>	<b>1519</b>
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	4	764	730	21	1519
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
	<b>Total New Outlay</b>	<b>56150</b>	<b>5500</b>	<b>446</b>	<b>439804</b>	<b>47192</b>	<b>7915</b>	<b>557007</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>56150</b>	<b>5500</b>	<b>446</b>	<b>439804</b>	<b>47192</b>	<b>7915</b>	<b>557007</b>

TABLE-26

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

Figures in INR Lakh

	items	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services incidental to Transport	Communication & Services related to Broadcasting	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	<b>31705</b>	<b>7956</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39664</b>
P1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0	0
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	31705	7956	3	0	0	0	0	0	0	0	0	0	39664
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	31705	7956	3	0	0	0	0	0	0	0	0	0	39664
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
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>220</b>	<b>435</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>658</b>
P3.1	Transport Equipment	70	20	0	0	0	0	0	0	0	0	0	0	90
P3.2	ICT Equipment	23	19	3	0	0	0	0	0	0	0	0	0	45
P3.3	Other Machinery and Equipment	127	396	0	0	0	0	0	0	0	0	0	0	523
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>12</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>
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	12	17	0	0	0	0	0	0	0	0	0	0	29
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
	<b>Total New Outlay</b>	<b>31937</b>	<b>8408</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40351</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>31937</b>	<b>8408</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40351</b>

**TABLE-27(A)**

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

Purpose Code	Purpose Claification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	511342	59081	3148	0	0	230378	7733	0	811682
1.1	Gen. Admn., Public Order & Safety	511342	59081	3148	0	0	230378	7733	0	811682
1.1.1	Public Order & Safety	288208	25216	877	0	0	0	305	0	314606
1.1.2	Planning & Statistical Activities	4395	1465	0	0	0	0	595	0	6455
1.1.3	Gen Admn. E.A.PO&S n.e.c	218739	32400	2271	0	0	230378	6833	0	490621
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	1061176	15524	2089	0	0	0	119585	0	1198374
3.1	Admn/Regulation/Research	13627	1616	77	0	0	0	715	0	16035
3.2	Educational Services	1047549	13908	2012	0	0	0	118870	0	1182339
4	HEALTH	178069	24794	239	0	0	0	43130	0	246232
4.1	Admn/Regulation/Research	41002	17493	87	0	0	0	1000	0	59582
4.2	Health Services	137067	7301	152	0	0	0	42130	0	186650
5	SOCIAL SEC/WEL SERVICES	54341	39997	327	0	0	0	129007	0	223672
6	HOUSING/COMMUNITY AMENITIES	58350	191560	4562	0	0	5110	37772	0	297354
7	CULTRL, RECREN, RELIG SERVICES	10158	12563	291	0	0	0	14831	0	37843
8	ECONOMICS SERVICES	121267	90649	3462	0	34960	0	186443	79178	515959
8.1	Gen. Admn., Public Order & Safety	19292	21628	26	0	0	0	11799	0	52745
8.2	Agriculture, Forestry and Fishing	80549	48486	3122	0	0	0	124590	77617	334364
8.3	Mining, Mfg. & Construction	5735	1242	38	0	0	0	18591	1561	27167
8.4	Electricity, Gas, Steam	30	1	0	0	0	0	1407	0	1438
8.5	Water Supply	0	17190	0	0	0	0	18668	0	35858
8.6	Transport & Communication	5415	1684	20	0	34960	0	10146	0	52225
8.7	Other Economic Services	10246	418	256	0	0	0	1242	0	12162
9	Environmental Protection	258	1070	5	0	0	0	0	0	1333
10	Relief on Calamities	981	116735	910	0	0	0	0	0	118626
	Total	1995942	551973	15033	0	34960	235488	538501	79178	3451075



TABLE 27(B)

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

Purpose Code	Economic Classification																
	Capital Expenditure															Total Expenditure (Current + Capital )	
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expendit ure		
										Physical Assets			To Local Bodies	To others			
	Buildings	Roads	Other Construction	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock					
	12	13	14	15	16	17	18	19	20	21	22	23	25	26	29	30	
	1	29382	0	32967	0	1584	4127	582	0	0	0	23	0	0	68665	880347	
	1.1	29382	0	32967	0	1584	4127	582	0	0	0	23	0	0	68665	880347	
	1.1.1	10630	0	1153	0	900	3218	81	0	0	0	13	0	0	15995	330601	
	1.1.2	0	0	0	0	10	6	145	0	0	0	0	0	0	161	6616	
	1.1.3	18752	0	31814	0	674	903	356	0	0	0	10	0	0	52509	543130	
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3	31997	0	7537	0	172	5213	755	0	0	0	350	0	0	3851	49875	1248249
	3.1	0	0	57	0	59	39	25	0	0	0	0	0	0	180	16215	
	3.2	31997	0	7480	0	113	5174	730	0	0	0	350	0	0	3851	49695	1232034
	4	5950	0	230	0	137	1765	29	0	0	0	0	0	0	8111	254343	
	4.1	0	0	54	0	85	77	8	0	0	0	0	0	0	224	59806	
	4.2	5950	0	176	0	52	1688	21	0	0	0	0	0	0	7887	194537	
	5	12814	0	1418	0	77	68	45	0	0	0	20	0	0	2500	16942	240614
	6	8760	101504	61179	0	185	30	25	0	0	0	15100	0	0	40157	226940	524294
	7	14280	0	18572	0	22	30	20	0	0	0	200	0	0	1000	34124	71967
	8	6029	111620	76458	0	217	2555	57	0	0	0	79905	0	300	6579	283720	799679
	8.1	2500	0	31	0	0	350	11	0	0	0	0	0	0	2892	55637	
	8.2	2229	0	6641	0	122	725	30	0	0	0	34605	0	300	1540	46192	380556
	8.3	0	0	3025	0	60	59	8	0	0	0	7200	0	0	0	10352	37519
	8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1438
	8.5	1000	0	54750	0	0	400	0	0	0	0	0	0	0	4385	60535	96393
	8.6	0	111620	11761	0	0	415	1	0	0	0	38100	0	0	604	162501	214726
	8.7	300	0	250	0	35	606	7	0	0	0	0	0	0	50	1248	13410
	9	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2	1335
	10	0	0	15288	0	0	126	6	0	0	0	0	0	0	-70000	-54580	64046
		109212	213124	213649	0	2394	13916	1519	0	0	0	95598	0	300	-15913	633799	4084874



## **ANNEXURE- A1**

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

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

For economic classification of each item of receipts and expenditure of Administrative and DCU of Government are marked into one of the codes, which are mentioned as follows: -

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

S. No.	SNA Description	Economic Code	Definition
<b>Receipts</b>			
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
<b>Expenditure</b>			
27	Advances	Ang	Advances, Non-government Organisations
28		Af	Advances, Foreign Countries/ Organisations
29		Al	Advances, Local Authorities
30	Capital Transfers	Capti	Capital Transfers to Individuals
31		Captp	Capital Transfers to Private Institutions
32		Capta	Capital Transfers to Autonomous Bodies
33		Captst	Capital Transfers to State Government
34		Captl	Capital Transfers to Local Authorities
35		Captf	Capital Transfers to Foreign Countries/ Organisations
36	Compensation of Employees	S	Salaries
37		W	Wages
38		A	Allowances
39		Bcs	Social (Cash) Benefits
40		Bco	Others (Cash) Benefits
41		Bk	Benefits in kind
42		P1	Pension Payments
43	Current Transfers	P2	Employers' Contribution to Pension fund
44		Ti	Transfers to Individuals
45		Tp	Transfers to Private Institutions
46		Ta	Transfers to Autonomous Bodies
47		Tk	Transfers in kind
48		Tc	Transfer to Centre
49		Ts	Transfer to State
50		Tl	Transfer to Local Bodies
51		Tf	Transfer to Foreign
52	Financial Assets	Pfa	Purchase of Financial Assets
53	Gross Capital Formation	Psh	Purchase of Second Hand Assets
54		Pl	Purchase of Land
55		Stof	Change in stock of Food
56		Stoi	Change in stock of Inventory

S. No.	SNA Description	Economic Code	Definition
57	Gross Fixed Capital Formation	BoR	Expenditure on Construction of Dwellings
58		BonR	Expenditure on Construction of non-residential Buildings
59		Ro	Expenditure on Construction of Road
60		Co	Expenditure on Construction of Other Capital
61		Ll	Land Improvement
62		Tro	Expenditure on Purchase of Transport
63		Mo	Expenditure on Purchase of Machinery
64		ICT	Expenditure on Purchase of ICT equipments
65	Gross Fixed Capital Formation	So	Expenditure on Purchase of Software
66		Cao	Expenditure on acquiring Cultivated Assets
67		Aso	Expenditure on acquiring Animal Stock
68		OIPP	Other Intellectual Property Products
69		RnD	Research and Development
70	Intermediate Consumption	G	Purchase of Goods & Services
71		Bm	Maintenance of Buildings
72		Rm	Maintenance of Roads
73		Cm	Maintenance of Other Construction
74	Property Income	Intl	Interest to Local Authorities
75		Into	Interests to Non-Government Bodies
76		Intf	Interest to Foreign Government/ Organisations
77		Intc	Interest to Central Government
78		Ints	Interest to State Governments
79	Subsidies	Subt	Product Subsidy
80		Subn	Production Subsidy
81	Capitalised Compensation	Caps	Capitalised Compensation of Employees
82		Dcaps	Capitalised Compensation of Employees of DCU
83	Fund	F	Fund

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

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

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

The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations and also in conformity with classification done by the Government Finance Statistics. The following list provides the purpose classifications used by the CSO and the rows indicated in bold are the major categories.



## Major & Sub-Categorized For Purpose Classification

Code	Major Category	Sub code	Sub Category
(1)	(2)	(3)	(4)
1	General Public Services	1.1	General Admin, External Affair , Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admin, External Affair , Public Order & Safety n.e.c.
2	Defense		
3	Education Affair and services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affair and services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
5	Social Security/Welfare affair and Services	5.1	Social Security Affair and Services
		5.2	Welfare affair and services
		5.3	Social Security and Welfare Affair/Services n.e.c.

Code	Major Category	Sub code	Sub Category
(1)	(2)	(3)	(4)
6	Housing/Community Amenities Affair / Services	6.1	Housing and community Services
		6.2	Sanitary Affair and services
		6.3	Housing, community Amenity affair / services n.e.c.
7	Cultural, Recreational / Religious affair / services	7.1	Art and Cultural Affair / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism affair & Services
		7.4	Cultural/Recreational/Religious Affair & Services n.e.c.
8	Economic Affair and Services	8.1	General Administration, Regulation, Research & Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

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

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

## **THINGS TO BE FOLLOWED WHILE ASSIGNING ECONOMIC & PURPOSE CODES**

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

### **Data Entry Method**

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

## **Points to Remember**

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

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

## **Need for Purpose Classification**

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

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

### **Purpose Classification**

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

## **Purpose Classification Categories**

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

## **Points to Remember**

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

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

## **Points for checking**

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

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

1. कार्मिकों के वेतन आदि पर व्यय की मदें-

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



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

## 2. कार्यालय व्यय की मदें-

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

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

### 3. विभागीय व्यय की मदें—

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

#### 4. निर्माण कार्य पर व्यय

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

## 5. वित्तीय व्यय की मदें-

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

# METHODS OF GENERATION OF ACCOUNTS

## 1-Borrowing Account

State : Uttarakhand		Year :	
Items		Receipt(Method)	Expenditure(Method)
A. Revenue and Capital Account		A/C 0020 - 1606 and 4000	A/C 2011 to 5475
<b>I. Borrowing at Home</b>			
	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	
<b>II. Borrowing Abroad</b>			
	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	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	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	
<b>Check</b>	<b>Total excluding Funds</b>	<b>=A+T(I)+T(II)+T(III)-III(10)-III(11)</b>	<b>=A+T(I)+T(II)+T(III)-III(10)-III(11)</b>
	Difference (Receipt - Expenditure)	0	

## 2-Income Outlay Account of Administrative Departments

Receipt	Method	Expenditure	Method
<b>1. Income from Entrepreneurship and Property</b>	1.1+1.2	<b>1. Government Final Consumption Expenditure (GFCE)</b>	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	<b>2. Net Interest Paid to</b>	<b>2.1+2.2+2.3+2.4</b>
<b>2. Total Tax Revenue</b>	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	<b>3. Total Subsidies</b>	<b>3.1+3.2</b>
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	<b>4. Total Current Transfers to (Other than Inter-Gov)</b>	<b>4.1+4.2</b>
<b>Total Receipts</b>	1+2+3+4	4.1 Other Sectors	Ti+Tp+Ta - Tn
		4.2 Foreign	Tf
		<b>5. Total Inter-Government Transfers</b>	<b>5.1+5.2</b>
		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
		<b>6. Total Current Expenditure</b>	<b>1+2+3+4+5</b>
		<b>8. Surplus on Current Account</b>	<b>Total Rec - Total exp</b>



### 3-Capital Finance Account of Public Authorities

<b>State: Uttarakhand</b>	<b>Year:</b>
<b>I. Expenditure</b>	<b>Method</b>
<b>Administration</b>	
1. Capital Outlay	BoNR+BoR+RO+CO+Tro+Mo+ICT+SO+Cao+Aso= GFCF
2. Net Purchase of Physical Assets	2.1+2.2
2.1 Second Hand Assets	Psh - Ssh
2.2 Land	PI - SI
3. Change in Stock	3.1+3.2
3.1 Inventory	Stoi
3.2 Others	Stof
4. Capital Transfers	4.1+4.2
4.1 for Capital Formation	Capti+Capta+Captp - Captng
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>=1+2+3+4</b>
<b>Enterprises</b>	
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
<b>9. Total (6 to 8)</b>	<b>6+7+8</b>
<b>Total Expenditure (5 + 9)</b>	<b>5+9</b>
<b>II. Receipts</b>	
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
<b>16. Total Receipts (11 to 15)</b>	<b>11+12+13+14+15</b>

## 4-Estimates of Output Of General Government

States: Uttarakhand					
			Year		
Item	Salary (Method)	Pension (Method)	Others(Method)	IC(Method)	Output
<b>1. Total</b>	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
<b>4. Other Services</b>	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
<b>5. Sub Total (2 to 4)</b>	2+3+4	2+3+4	2+3+4	2+3+4	Total
6. Public Administration & Defence (1-5)	1-5	1-5	1-5	1-5	Total

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

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

## 6-Current Expenditure of Departmental Undertakings

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

## 7-Industry and Asset wise Capital Formation of General Government

		4.3 Water Supply	4.4 Remediation & other utility services (Sanitation)	5 Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>							
P1	Dwelling	BOR related head	BOR related head	BOR related head	BOR related head	BOR related head	BOR related head	
<b>P2</b>	<b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>							
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	
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>							
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							
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>							
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	
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>							
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	
	<b>Total New Outlay</b>							
	<b>Net Purchase of Second Hand Assets</b>							
	<b>Change in Stocks</b>	<b>Stoi+Stof</b>	<b>Stoi+Stof</b>	<b>Stoi+Stof</b>	<b>Stoi+Stof</b>	<b>Stoi+Stof</b>	<b>Stoi+Stof</b>	
	<b>Gross Capital Formation</b>							

# METHODS OF FORMULATION OF STATEMENTS

## Statement-A: Distribution of Total Budgetary Receipts

S. No	ITEMS	Method
1	2	3
(A)	<b>REVENUE RECEIPTS</b>	
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
	<b>Sub Total (A)</b>	Total
(B)	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>	
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
	<b>Sub Total (B)</b>	

### **Statement-B: Distribution of Total Expenditure /Outlay**

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



## 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	
	<b>Gross Input</b>	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
	<b>Gross Output</b>	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
	<b>Total</b>	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	<b>Departmental Commercial Undertaking</b>	
4	New Capital Formation (Outlay)	
	4.1 Dwelling & Other Building & Structure	Total construction fromCapital Formation by type of asset and Industry of use (DCU)
	4.2 Machinery & Equipment	Total Machinery & Equipment fromCapital Formation by type of asset and Industry of use (DCU)
	4.3 Cultivated Biological Resources	Total Cultivated Biological Resources fromCapital Formation by type of asset and Industry of use (DCU)
	4.4 Intellectual Property Product	Total Intellectual Property Product fromCapital Formation by type of asset and Industry of use (DCU)
5	Net Purchase of Second hand Assets including Land	TotalNet Purchase of Second hand Assets including Land fromCapital Formation by type of asset and Industry of use (DCU)
6	Change in Stock	Change in Stock fromCapital Formation by type of asset and Industry of use (DCU)
	Gross Capital Formation (DCU) B.	4+5+6
	<b>Gross Capital Formation (A+B)</b>	

## **DEFINITIONS OF THE ITEMS IN ECONOMIC CLASSIFICATION**

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

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

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

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

- Stamps & Registration fees
- Customs
- Union & State Excise

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

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

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

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

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

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

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

**6.3 Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel etc. Leave encashment, gratuity payments, contributions to provident fund, leave travel concession, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

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

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

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

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

**11. Subsidies:** Subsidies include all grants on current account, which entrepreneurs receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants, are additions to the income of the producers from current production. The grants, may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production, or the manner in which production is organized and carried on. **Subsidies are to be classified under product subsidy and production subsidy as per SNA-2008.**



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

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

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

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

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

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

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

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

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

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

**15.6 Machinery:** includes expenditure incurred on the purchase of various machinery such as power generating machinery, agriculture machinery and implements, machinery and equipment's and instruments used by professional men. Intellectual property products like research and development, mineral exploration also comes under this head. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

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

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

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

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

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

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

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

**b. Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

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

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

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

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## **ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS**

Expenditure on general administration is of two types viz.

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

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

### **Expenditure on education can be split into three groups:**

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

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

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads “Health” etc. The educational activities which are integral part of other services are, however, grouped along with respective services. Thus, expenditure relating to police training schools are grouped under police, prisons reformatory schools with jails, training of

I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc., grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the “recreational services”. Expenditure in regard to physical training in the educational institutions are however, grouped under education.

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

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

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

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

India Radio has been separated out and grouped under “General government services”.

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

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

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## **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

### **1. General Public Services**

#### **1.1 General Administration, External Affairs, Public Order and Safety**

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

#### **3.1.1 Primary Education Affairs**

#### **3.1.2 Secondary Education Affairs**

#### **3.1.3 Higher Secondary and University Education Affairs**

#### **3.1.4 Education Affairs n.e.c**

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

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

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

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

### **3.2.1 Primary Education Services**

### **3.2.2 Secondary Education Services**

### **3.2.3 Higher Secondary and University Education Services**

### **3.2.4 Educational Services n.e.c.**

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

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

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

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

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

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

#### **4.1.1 Allopathic**

#### **4.1.2 Homeopathic**

#### **4.1.3 Ayurvedic**

#### **4.1.4 Unani**

#### **4.1.5 Other Medical Services**

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

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

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

#### **4.2.1 Allopathic**

#### **4.2.2 Homeopathic**

#### **4.2.3 Ayurvedic**

#### **4.2.4 Unani**

#### **4.2.5 Other Medical Services**

### **5. Welfare Affairs and Services**

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

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

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

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

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward

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

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

## **6. Housing and Community Amenities Affairs and Services**

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

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

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

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

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

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

## **7. Cultural, Recreational and Religious Affairs and Services**

**7.1 Art & Cultural Affairs Services:** Administration and Central departments concerning with culture, recreation and religion i.e, expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children books in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

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

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

**7.4 Cultural, Recreational and Religious affairs and services n.e.c:** Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and

statistics on recreation, culture and religion not elsewhere classified (other than 7.1, 7.2 & 7.3)

## **8. Economic Affairs and Services**

**8.1 General administration, regulation and research includes:** Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working condition of labour (unspecified or general).

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

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

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

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

Development of Agriculture, i.e. expenditure on Agricultural farms, implementation of improved method of agriculture practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agriculture price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of condition of agricultural laborer, development of jute, cotton, tea plantation, sericulture and other cash crops.



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

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

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

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

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

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

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

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

## **8.4 Electricity, gas, steam and Atomic Energy**

**8.4.1 Electricity, Gas and Steam:** Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advances to bodies like State Electricity Boards, etc. (Subsidies given for consumption of



electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry.)

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

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

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

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

## **8.6 Transportation and Communication**

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

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

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

#### 8.6.4 Transport & Communication n.e.c

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

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

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

### 9. Environmental Protection

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

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

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

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

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

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

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

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

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

## **10. Other Services**

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

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

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

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