

# AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2012-13 (Actual), 2013-14 (Revised) & 2014-15 (Estimated)]



Government of Uttarakhand

*Directorate of Economics & Statistics  
Department of Planning  
Government of Uttarakhand  
100/6, Neshvilla Road, Dehradun  
Uttarakhand- 248001*



## FOREWORD

I am pleased to note that the Directorate of Economics & Statistics (DES) has come out with its one of the most valuable Publication "An Analysis of State Government Budget of Uttarakhand 2012-13 (Actual), 2013-14 (Revised) & 2014-15(Estimated)".

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

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

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

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

Date: 23 Dec 2015

Place: Dehradun



(Dr M C Joshi)

Secretary (Planning)  
Government of Uttarakhand



# PREFACE

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

In this publication, the actual expenditure for the year 2012-13 (AE), revised estimates for 2013-14 (RE) & 2014-15 (BE) of State Government Budget have been reclassified according to economic as well as purpose wise categories so as to cull out the extent of capital formation, saving of the state government thereof and its overall contribution to the Gross State Domestic Product.

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

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

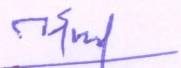
The strenuous efforts put in by the officials of the Directorate of Economics & Statistics, Uttarakhand in analyzing the budget documents; data processing & report publication are highly appreciated.

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

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

Date: 23-XII-2015

Place: Dehradun

  
(Y S Pangtey)  
Director, DES  
Government of Uttarakhand



# EXECUTIVE SUMMARY

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2012-13 (Actual), 2013-14 (Revised) & 2014-15 (Estimated)

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

- The gross receipts have decreased from ₹ 6072774 lakh in 2012-13 to ₹ 4156477 lakh in the year 2013-14, thereby reporting a decrease to the tune of nearly 31.5% between these two successive years. It further increased by ₹ 4609693 lakh in the year 2014-15, recording an increase of nearly 10.9%. This happened due to more and less Changes in receipts of Suspense & miscellaneous accounts figure which varied in respective years.
- Taxes (Direct and Indirect) and Revenue Grants from Government of India taken together accounted for more than 90 % of revenue receipts during all the reference years.

The Gross Expenditure/ Outlay have decreased from ₹ 5997893 lakh in 2012-13 to ₹ 4111059 lakh in the year 2013-14. Thus, reporting a decrease of about 31.5% which is mainly due to decrease of 38.7% in Suspense & Miscellaneous account. In the year 2014-15 it however shows a 10.1% marginal increase to the tune of ₹ 4528162 lakh.

1. Expenditure booked towards Suspense & Miscellaneous (58.21%), compensation of employees (11.14%), current transfers (3.85%), Deposits & Advances (3.44%), and new construction (3.85%) taken together has accounted for more than 80% of the total outlay during the year 2012-13. This trend has continued during the subsequent year with major deviation in the Suspense & Miscellaneous head, whose share decreased from 58.21% in 2012-13 to 19.46 % in 2013-14. During 2014-15,

Suspense & Miscellaneous head remained almost similar to the previous year showing minor decrease of 0.03%.

## **B. GROSS SAVINGS**

Gross Savings of Administrative Departments depicts a surplus of ₹ 248956 lakh in the year of 2012-13 (AC), ₹ 219747 lakh in the year of 2013-14 (RE) and a surplus of ₹ 281044 in the 2014-15 (BE).

## **C. NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/ LENDINGS)**

There has been stable trend in the Net Extra Budgetary Receipts (Borrowing /Lending) of the State Government for the financial years 2012-13, 2013-14 & 2014-15. It is to be noted that NEBR is zero in the year 2012-13 to 2014-15 consistently.

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

The account reveals that the short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy which is moving downwards and upwards year after year. This is supported by the fact that imputed subsidy has decreased from ₹ 65105 lakh in 2012-13 to ₹ 58791 lakh in 2013-14. There by reporting a decrease of 9.7 %. In the year 2014-15 it increased to ₹ 69526 lakh indicating an increase of 6.8 %.

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

The account gives details pertaining to government services. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the gross input. The Salary & Wages are reported as ₹ 583968 lakh in 2012-13, ₹ 790168 lakh in 2013-14 and ₹ 929972 lakh in 2014-15 respectively.

## **F. PURPOSE CLASSIFICATION OF EXPENDITURE**

Percentage wise distribution of expenditure during 2012-13 revealed that maximum expenditure has been incurred on Economics Services (32.44%), followed by Education Services (29.22%) and General Public Services (19.65%). Similarly in 2013-14 expenditure more incurred in education services (28.12%) followed by Economics Services (27.55%) and General Public Services (17.77%) respectively. In the year 2014-15 maximum expenditure are on Education Services (27.25%) followed by General Public Service (20.97%) and Economic Services (18.78%).

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

As per Budget estimates for 2014-15, Gross Capital Formation has been estimated as ₹ 549709 lakh as compared to the amount of actual gross capital formation of ₹ 283861 lakh & ₹ 514839 lakh in 2012-13 & 2013-14 respectively. The main source of capital formation has emerged mainly from construction activity. The Gross Capital Formation from Construction is reported as ₹ 230883 lakh in 2012-13, ₹ 503109 lakh in 2013-14 & ₹ 543129 lakh in 2014-15.

\*\*\*\*\*

## TEAM OF OFFICIALS ASSOCIATED WITH THE PREPARATION OF THE REPORT

<b>Dr Manoj Kumar Pant</b>	<i>Joint Director</i>
<b>Shri G S Pandey</b>	<i>Deputy Director (IT)</i>
<b>Shri Maneesh Rana</b>	<i>Deputy Director</i>
<b>Shri Bharat Singh Rawat</b>	<i>Additional Statistical Officer</i>
<b>Dr Bharti Jaiswal</b>	<i>Additional Statistical Officer</i>



# CONTENTS

Chapter	Title	Page No.
	Executive Summary	
1.	An Overview of Analysis of State Government Budget	1-4
2.	Conceptual Framework	5-12
3.	An Analysis of State Government Budget	13-32
4.	Statistical Tables	33-62
	<u>Annexures</u>	
	A1- Abbreviations for Economics Classification of Budget Documents (Base Year 2004-05)	63-65
	A2- Definitions of the items in Economic Classification	66-72
	A3- Illustration of Purpose Classification of some important items	73-75
	A4- Brief coverage under various purpose categories	76-89
	<i>List of Statements</i>	IX
	<i>List of Figures</i>	X
	<i>List of Tables</i>	XI-XIII

# LIST OF STATEMENTS

Statement No.	Title	Page No.
Statement A	Distribution of Total Budgetary Receipts	14
Statement B	Distribution of Total Expenditure/ Outlay	18
Statement C	Gross Saving of Administrative Departments	22
Statement D	Net Extra Budgetary Receipts (Borrowing/ Lending) of Administrative Department	23
Statement E	Distribution of Gross Input- Gross Output of DCUs	25
Statement F	Distribution of Gross/Output of Administrative Departments	27
Statement G	Purpose Classification of Budget Expenditure of Administrative Departments	28
Statement H	Gross Capital Formation (Administrative Departments & DCUs)	31

# LIST OF FIGURES

Figure No.	Title	Page No.
Figure 1	Breakup of Revenue Receipts (AC) 2012-13	15
Figure 2	Breakup of Revenue Receipts (RE) 2013-14	15
Figure 3	Breakup of Revenue Receipts (BE) 2014-15	16
Figure 4	Breakup of Loan, Advances & Other Receipts 2012-13 (AC)	16
Figure 5	Breakup of Loan, Advances & Other Receipts 2013-14 (RE)	17
Figure 6	Breakup of Loan, Advances & Other Receipts 2014-15 (BE)	17
Figure 7	Break up of Budget Outlay 2012-13 (AC)	19
Figure 8	Break up of Budget Outlay 2013-14 (RE)	20
Figure 9	Break up of Budget Outlay 2014-15 (BE)	20
Figure 10	Budgetary Receipts & Outlay	21
Figure 11	Comparative Graph Showing Receipts, Expenditure & Gross Saving of Administrative Departments	22
Figure 12	Net Extra Budgetary Receipts	24
Figure 13	Gross Output & Subsidy	25
Figure 14	Break up of Purpose Classification of Budget Expenditure 2012-13 (AC)	29
Figure 15	Break up of Purpose Classification of Budget Expenditure 2013-14 (RE)	29
Figure 16	Break up of Purpose Classification of Budget Expenditure 2014-15 (BE)	30
Figure 17	Gross Capital Formation of Uttarakhand Government	32



# LIST OF TABLES

Table No.	Items	Page No.
Table 1	Borrowing account of Uttarakhand Government for year 2012-13 (AC)	33
Table 2	Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2012-13 (AC)	34
Table 3	Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2012-13(AC)	35
Table 4	Estimates of Net Product from Public Administration of Uttarakhand Government for year 2012-13 (AC)	36
Table 5	Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2012-13 (AC)	37
Table 6	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2012-13 (AC)	38
Table 7	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2012-13 (AC)	39
Table 8	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2012-13 (AC)	40
Table 9A & 9B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2012-13(AC)	41-42

Table 10	Borrowing Account of Uttarakhand Government for the year 2013-14 (RE)	43
Table 11	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2013-14 (RE)	44
Table 12	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2013-14 (RE)	45
Table 13	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2013-14 (RE)	46
Table 14	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2013-14 (RE)	47
Table 15	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2013-14 (RE)	48
Table 16	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2013-14 (RE)	49
Table 17	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2013-14 (RE)	50
Table 18 A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2013-14(RE)	51-52
Table 19	Borrowing Account of Uttarakhand Government for the year of 2014-15 (BE)	53

Table 20	Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2014-15 (BE)	54
Table 21	Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2014-15 (BE)	55
Table 22	Estimates of Net Product from Public Administration of Uttarakhand Government for the year of 2014-15 (BE)	56
Table 23	Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2014-15 (BE)	57
Table 24	Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2014-15 (BE)	58
Table 25	Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2014-15 (BE)	59
Table 26	Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2014-15 (BE)	60
Table 27A & B	Economic Cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2014-15(BE)	61-62

---



# 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 terrain region. The state is bestowed with rich wealth of natural resources like in the form of: snowy mountains, rivers and dense forests. The renowned pilgrim shrines of various communities also lie in the state. Therefore, it is imperative for the state to devise a sound budgetary plan in order to overcome the imbalances in regional development and give thrust to the socio-economy ensuring balanced growth across various micro regions of the state.

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

The Directorate of Economics and Statistics (DES), which has been declared as Nodal Agency for all Statistical Activities in the State, prepares the State Income Estimates every year. During this exercise budget analysis is being done regularly to cull out the share of the Public Administration sector in state's GSDP. However, the need for extensive analysis of the Budget is felt as this is one of the major components of Fiscal Variables covered, identified among '20 Core Statistical subjects'. There is emphasis on collection, compilation, analysis

and publication of reports on these subjects/activities. Thus growing importance of the budget analysis has motivated the State Income compiler to analyze and reclassify the budgetary data.

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

## **OBJECTIVES OF BUDGET ANALYSIS**

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

## **DOCUMENTS REQUIRED FOR BUDGET ANALYSIS**

The government budget mainly comprises of the following documents:-

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

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

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

## **APPROACH OF THE DES**

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



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

## **COVERAGE**

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2012-13 (Actual Expenditure), 2013-14 (Revised Estimates) & 2014-15 (Budget Estimated).

## **SCHEME OF THE REPORT**

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

\*\*\*\*\*

## 2 CONCEPTUAL FRAME WORK

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

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

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

the Union Government and rest of the economy. The excess of current receipts over current expenditure denotes the saving of the government administration, available for domestic capital formation. (Reference:

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

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

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

## **PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS**

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

undertakings included in this account. The following activities are generally classified as departmental commercial undertaking:

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

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

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

## **PRODUCTION ACCOUNT OF GOVERNMENT SERVICES**

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (which has already been defined under the final consumption expenditure of Income & Outlay Account) and (ii) sale of goods & services. While gross input is inclusive of (i) intermediate consumption / purchase of commodities &



services including maintenance (ii) compensation of employees and (iii) consumption of fixed capital. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

## **ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS**

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

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

For economic classification of each item of receipts and expenditure of Administrative and DCU of Government are marked in to

one of the codes which are mentioned cohesively at the end in Annexure A-I of this report.

## **PURPOSE CLASSIFICATIONS OF ADMINISTRATIVE DEPARTMENTS**

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

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

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

The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations and also in conformity with classification done by the Government Finance Statistics. List given below presents the purpose classifications used by the CSO and the rows indicated in bold are the major categories. Following table gives details of the categories/ sub-categories adopted by Uttarakhand State for Purpose Classification:-

**Table A: Major & Sub-Categorized For Purpose Classification**

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

	services		Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
5	Social Security/Welfare affair and Services	5.1	Social Security Affair and Services
		5.2	Welfare affair and services
		5.3	Social Security and Welfare Affair /Services n.e.c.
6	Housing/Community Amenities Affair / Services	6.1	Housing and community Services
		6.2	Sanitary Affair and services
		6.3	Housing, community Amenity affair / services n.e.c.
7	Cultural, Recreational / Religious affair / services	7.1	Art and Cultural Affair / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism affair & Services
		7.4	Cultural/Recreational/Religious Affair & Services n.e.c.
8	Economic Affair and Services	8.1	General Administration, Regulation, Research & Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy

		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

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

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

\*\*\*\*\*



# **3 An Analysis of State Government Budget**

## **INTRODUCTION**

A critical analysis of budget of government of Uttarakhand for the year 2012-13, 2013-14 & 2014-15 has been done and being presented in this Chapter. It is essential to reflect that whenever reference is made to the year 2012-13 it means actual/final (AC) whereas it denotes revised estimates (RE) for the year 2013-14 while for the year 2014-15 the figures are simply budget estimates (BE). In other words data of 2013-14 and 2014-15 are purely provisional and they will get concretized in the coming year.

## **TOTAL BUDGETARY RECEIPTS**

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

From Statement-A it is clear that taxes and revenue grants from GOI taken together accounted for approximately 90% of the total revenue receipts during the year 2012-13. 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 &

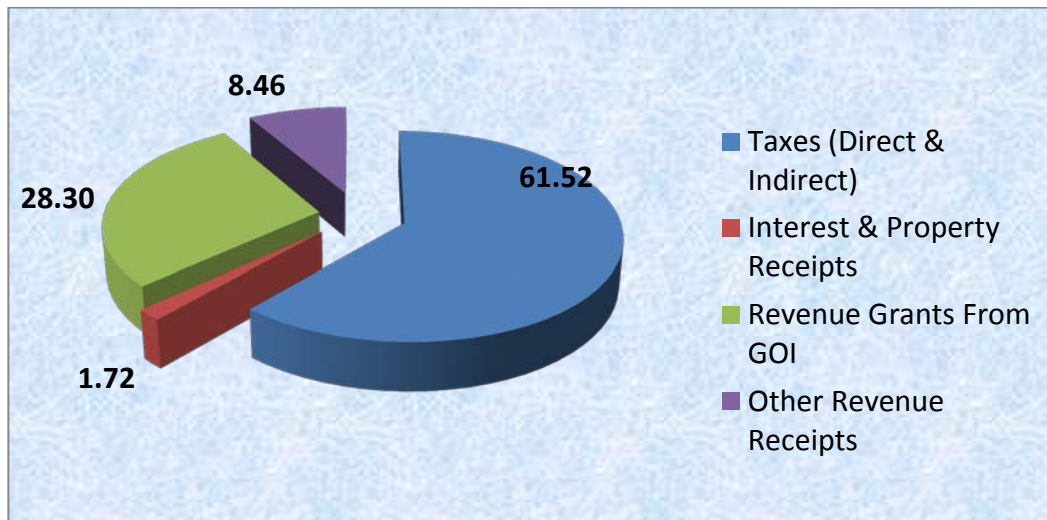
Miscellaneous receipts. One can note that revenue receipts of Government of Uttarakhand have increased from ₹ 1574722 lakh in 2012-13 to ₹ 2054944 lakh in 2013-14, reporting a growth of 30.5% and ₹ 2447446 lakh in the year of 2014-15 reporting a growth of 19.1% respectively.

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

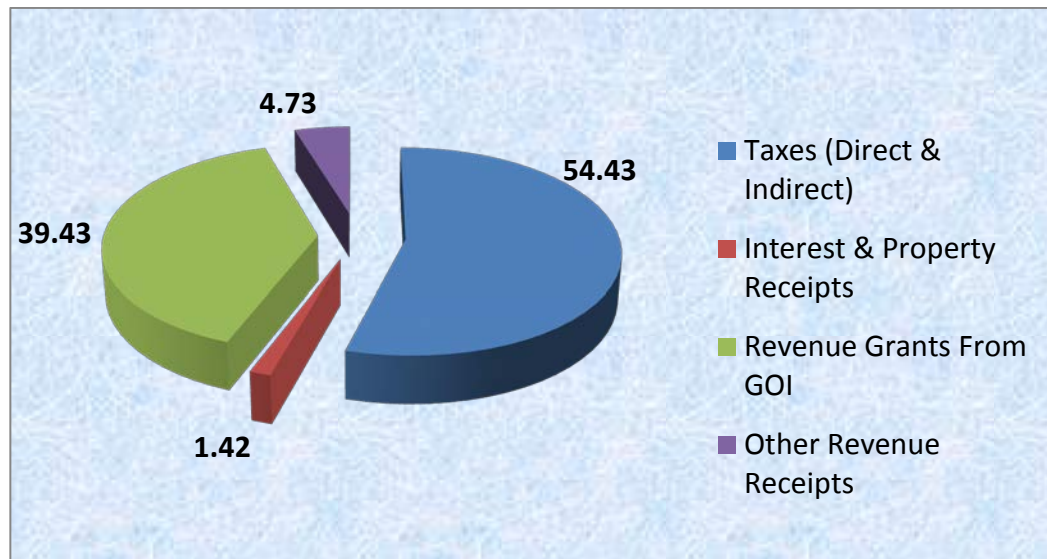
(In Lakh ₹)

S. No	ITEMS	2012-13 (A/C)	% age	2013-14 (RE)	% age	2014-15 (BE)	% age
1	2	3	4	5	6	7	8
(A)	<b>REVENUE RECEIPTS</b>						
1	Taxes (Direct & Indirect)	968711	61.52	1118492	54.43	1215726	49.67
2	Misc. Receipts & Fees	33106	2.10	16632	0.81	19777	0.81
3	Interest	11476	0.73	4483	0.22	3310	0.14
4	Property Receipts	15665	0.99	24601	1.20	34438	1.41
5	Revenue Grants From GOI	445721	28.30	810236	39.43	1050974	42.94
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	0	0.00	0	0.00	0	0.00
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	25178	1.60	35104	1.71	41711	1.70
10	Pension Receipts	74865	4.75	45396	2.21	81510	3.33
	<b>Sub Total (A)</b>	<b>1574722</b>	<b>100</b>	<b>2054944</b>	<b>100</b>	<b>2447446</b>	<b>100</b>
(B)	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>						
1	Borrowing at home	410700	9.13	636543	30.29	648197	29.98
2	Loan from Govt. of India/ Public Debt	3471	0.08	5000	0.24	5000	0.23
3	Recovery of loan & advances	42843	0.95	73959	3.52	4570	0.21
4	Deposits and advances	233948	5.20	262246	12.48	288471	13.34
5	Reserve fund	24452	0.54	16229	0.77	17852	0.83
6	Suspense & Mis.	3456650	76.85	806005	38.35	886606	41.00
7	Remittances	311704	6.93	259700	12.36	285670	13.21
8	Contingency fund	3222	0.07	40000	1.90	25000	1.16
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	11062	0.25	1851	0.09	881	0.04
	<b>Sub Total (B)</b>	<b>4498052</b>	<b>100</b>	<b>2101533</b>	<b>100</b>	<b>2162247</b>	<b>100</b>
	<b>Total Budgetary Receipts (A+B)</b>	<b>6072774</b>		<b>4156477</b>		<b>4609693</b>	

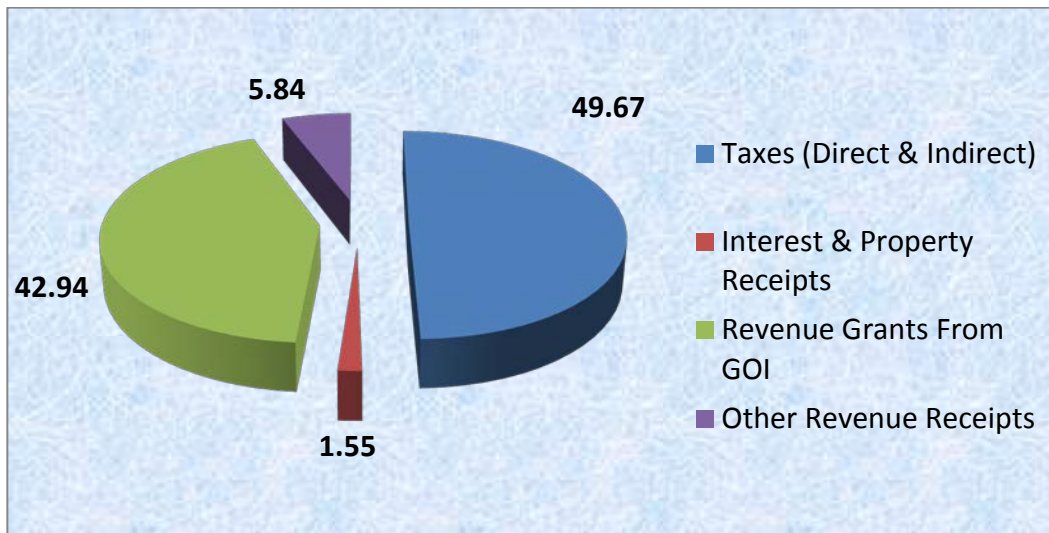
**Figure – 1: Breakup of Revenue Receipts 2012-13 (AC)**



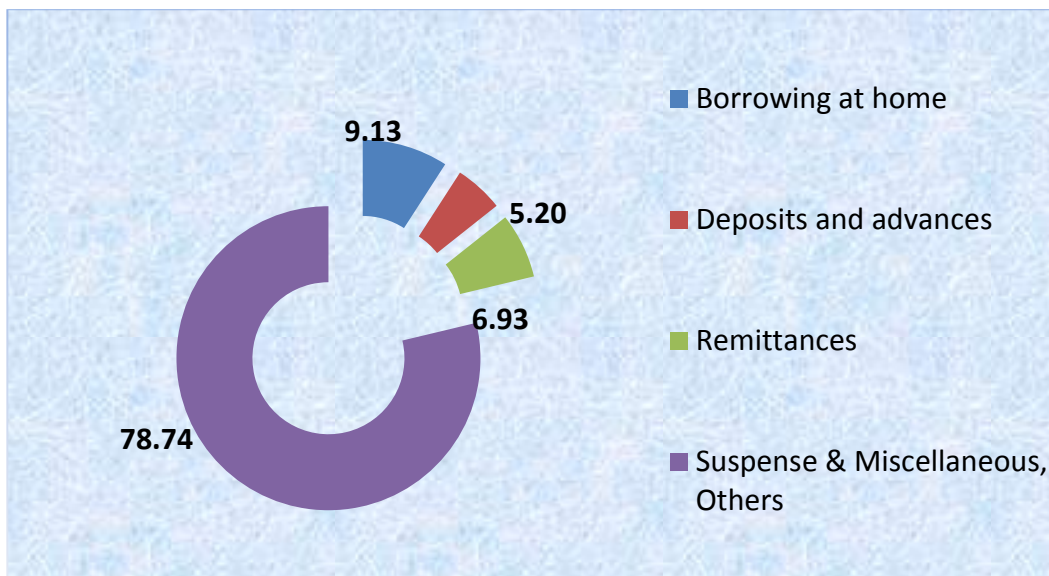
**Figure – 2: Breakup of Revenue Receipts 2013-14 (RE)**



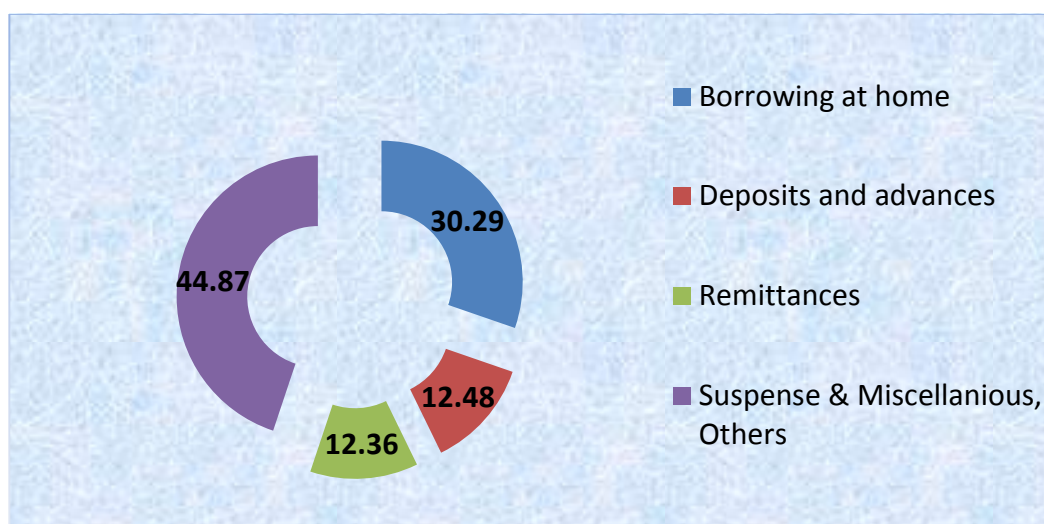
**Figure – 3: Breakup of Revenue Receipts 2014-15 (BE)**



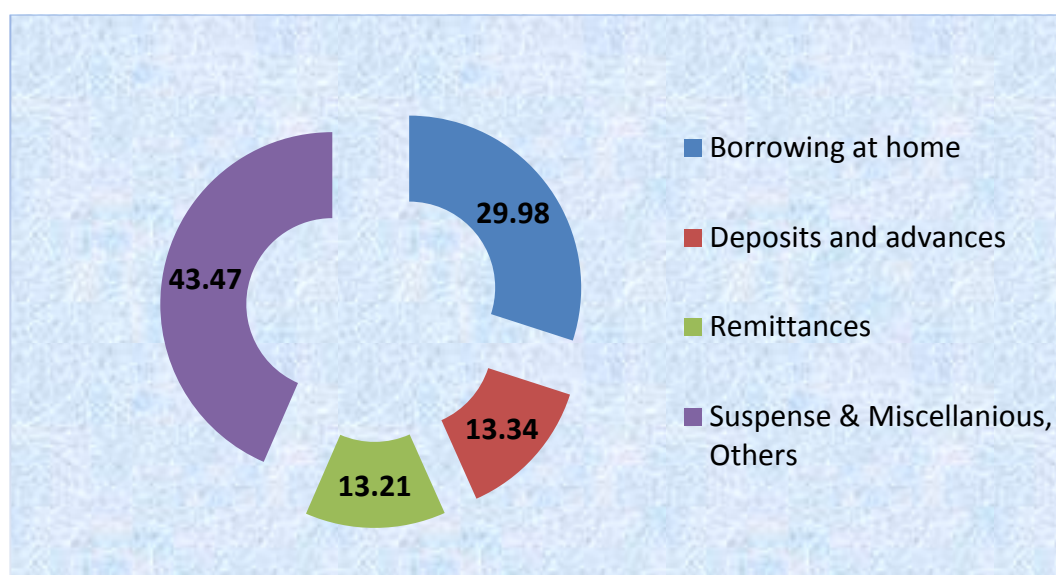
**Figure – 4: Breakup of Loan, Advances & Other Receipts, 2012-13 (AC)**



**Figure – 5: Breakup of Loan, Advances & Other Receipts  
2013-14 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts  
2014-15 (BE)**





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

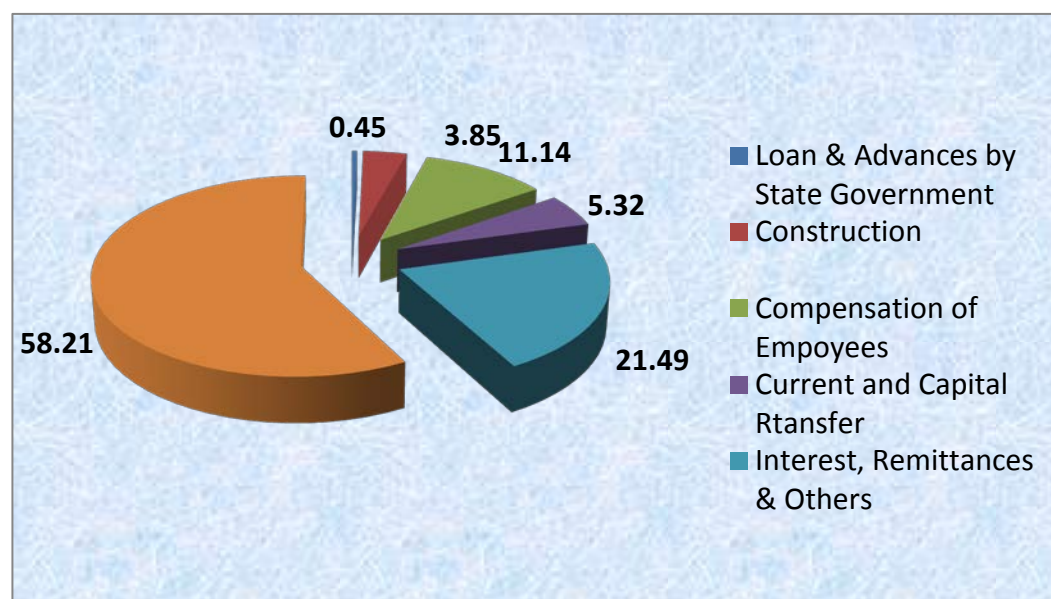
**(In Lakh ₹)**

S. No	ITEMS	2012-13 (AC)	% age	2013-14 (RE)	% age	2014-15 (BE)	% age
1	2	3	4	5	6	7	8
1	Compensation of Employees	668212	11.14	895895	21.79	1052069	23.23
2	Purchase of Goods & Services including Maintenance	140735	2.35	310602	7.56	341443	7.54
3	Current Transfer including Subsidy	230925	3.85	352402	8.57	394513	8.71
4	Construction	230883	3.85	503109	12.24	543129	11.99
5	Machinery & Equipment including Transport, Software & Cultivated assets	5001	0.08	11130	0.27	6580	0.15
6	Purchase of Physical Assets	0	0.00	0	0.00	0	0.00
7	Purchase of Financial Assets	51612	0.86	37142	0.90	40115	0.89
8	Capital Transfer	88111	1.47	41811	1.02	80159	1.77
9	Change in Stock	47977	0.80	600	0.01	0	0.00
10	Interest	208873	3.48	224585	5.46	294793	6.51
11	Borrowing at home	234680	3.91	275261	6.70	245903	5.43
12	Inter-State Settlement	0	0.00	0	0.00	0	0.00
13	Contingency Fund	3207	0.05	70000	1.70	18000	0.40
14	Reserve Funds	33309	0.56	20491	0.50	22540	0.50
15	Deposits & Advances	206294	3.44	239107	5.82	263018	5.81
16	Suspense & Miscellaneous	3491250	58.21	800026	19.46	880028	19.43
17	Remittances	321831	5.37	298679	7.27	328546	7.26
18	Fund Revenue Account	3022	0.05	4058	0.10	4008	0.09
19	Loan & Advances by State Govt.	27257	0.45	21641	0.53	21259	0.47
20	Repayment of Loan to GOI	2863	0.05	3639	0.09	4039	0.09
21	Cash Balance	1851	0.03	881	0.02	-11980	0.00
	<b>Total Expenditure/Outlay</b>	<b>5997893</b>	<b>100</b>	<b>4111059</b>	<b>100</b>	<b>4528162</b>	<b>100</b>

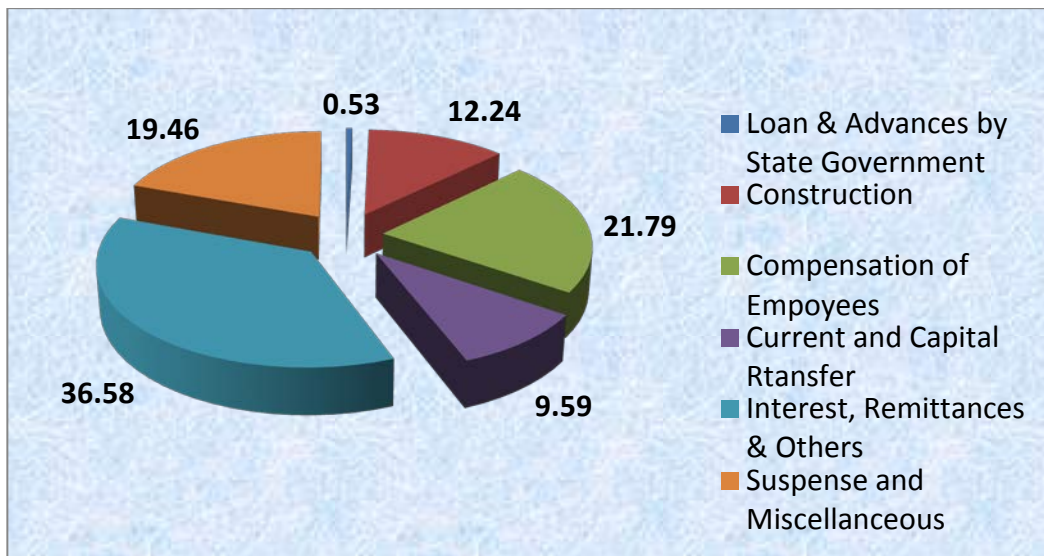
## TOTAL EXPENDITURE /OUTLAY

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 2012-13 (Actual), 2013-14 (Revised) and 2014-15 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2012-13 expenditure of ₹ 5997893 lakh has been incurred which has declined in the succeeding year to ₹ 4111059 lakh and ₹ 4528162 lakh, showing a major decline of 31.5% and then increase of 10.1 % respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2012-13 the major expenditure on aforesaid account is ₹ 3491250 lakh which has declined to ₹ 800026 lakh in the year 2013-14 and swing upward ₹ 880028 lakh in 2014-15. The breakup of budget outlay in the year 2012-13, 2013-14, & 2014-15 is shown in the Figure 7, 8, 9 & 10 below.

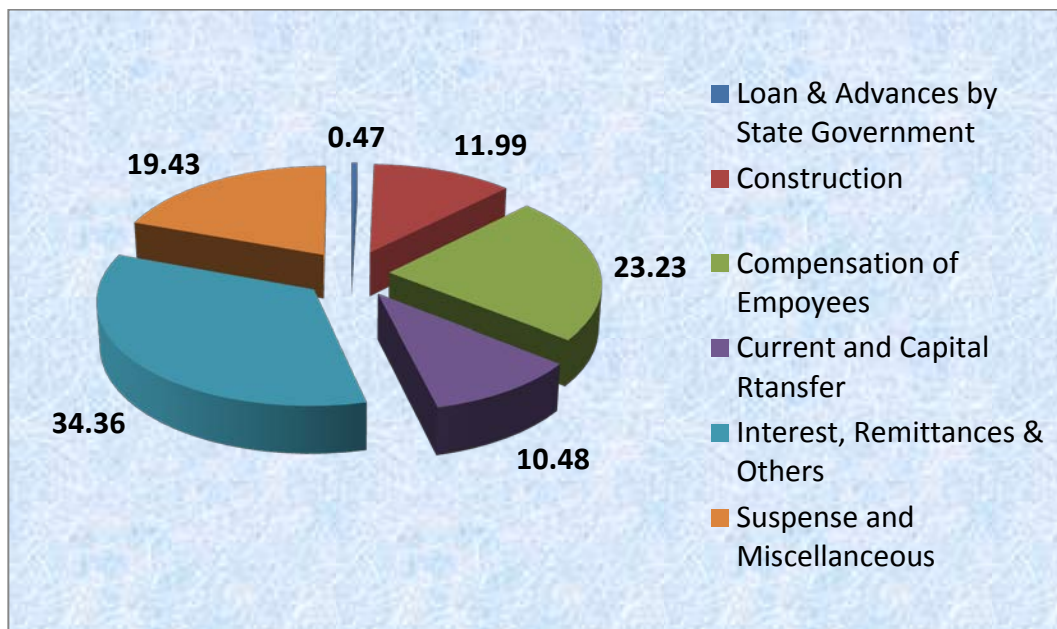
**Figure – 7: Breakup of Budget Outlay 2012-13 (AC)**



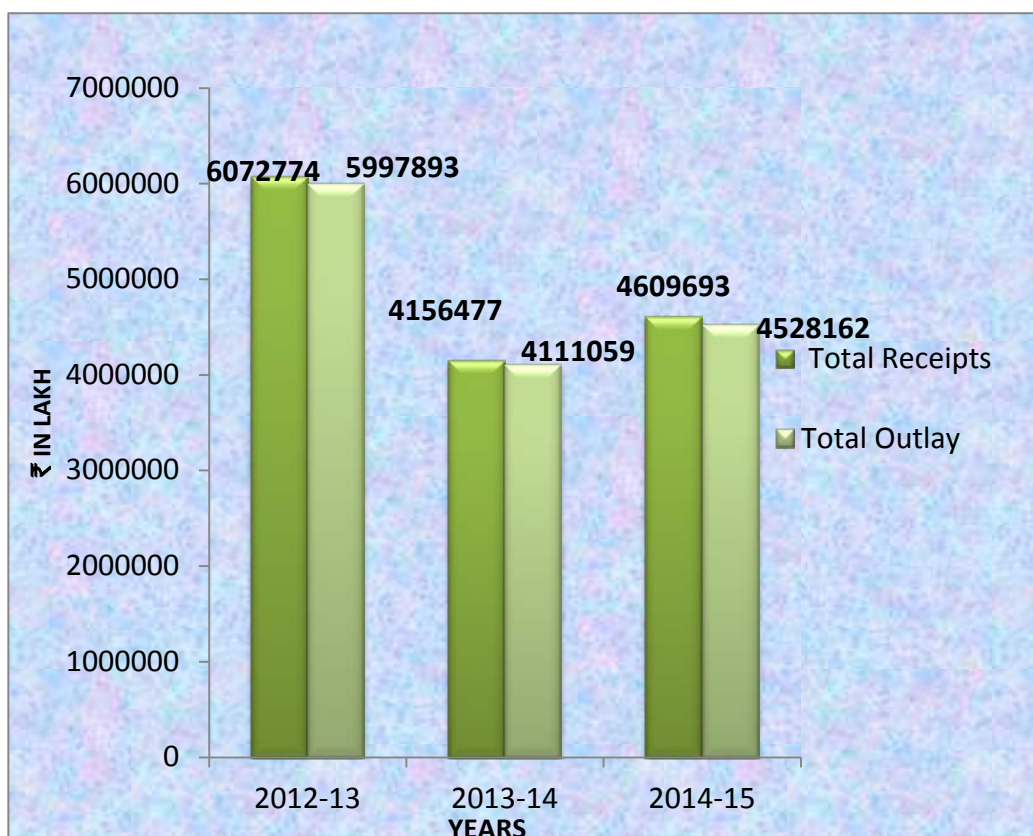
**Figure – 8: Breakup of Budget Outlay 2013-14 (RE)**



**Figure – 9: Breakup of Budget Outlay 2014-15 (BE)**



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



## NOTE

Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 5997893 lakh as against gross budgetary receipts of ₹ 6072774 lakh for the year 2012-13. The gross expenditure/outlay for 2013-14 has been incurred to be ₹ 4111059 lakh against the gross receipts of ₹ 4156477 lakh. Outlay for 2014-15 has been estimated to be ₹ 4528162 lakh against gross receipts of ₹ 4609693 lakh.

## GROSS SAVINGS

Gross Savings of Administrative Departments of state government comprises of the surplus on current account and provision for Consumption of Fixed Capital (CFC). It is depicted in the Statement-C and Figure- 11. There has been a surplus of ₹ 248956 lakh in the year of 2012-

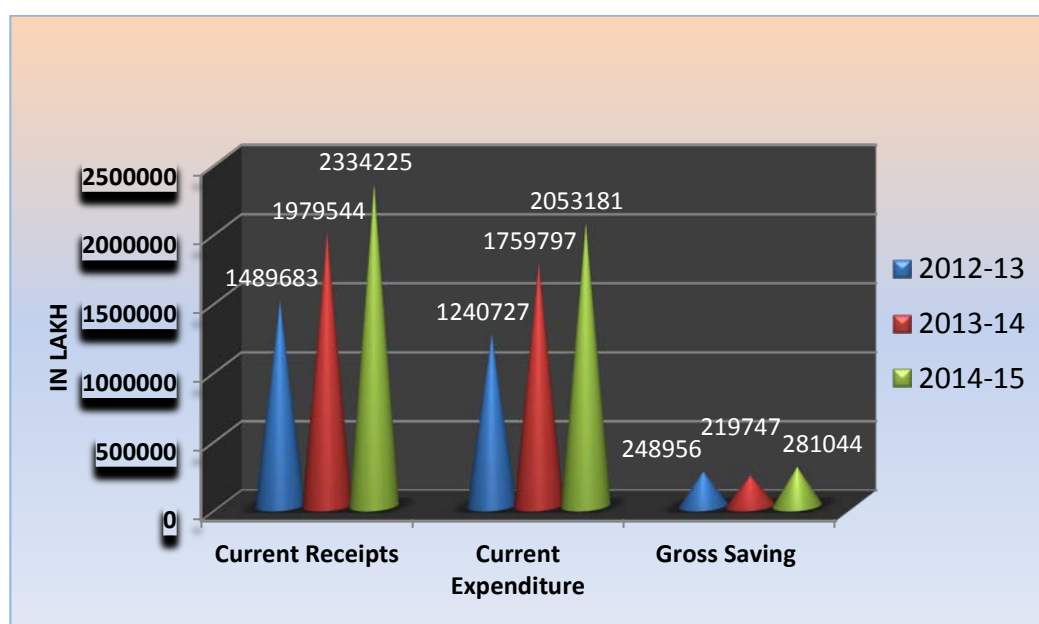
13 (AC), ₹ 219747 lakh in the year of 2013-14 (RE) and a surplus of ₹ 281044 lakh reported in 2014-15 (BE).

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

(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)	2013-14 (RE)	2014-15 (BE)
1	2	3	4	5
1	Current Receipts	1489683	1979544	2334225
2	Current Expenditure	1240727	1759797	2053181
3	Surplus on Current A/C (1-2)	248956	219747	281044
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	248956	219747	281044

**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 2012-13 to 2014-15. (Refer Figure 12). It is to be noted that NEBR is zero from 2012-13 to 2014-15 consistently.

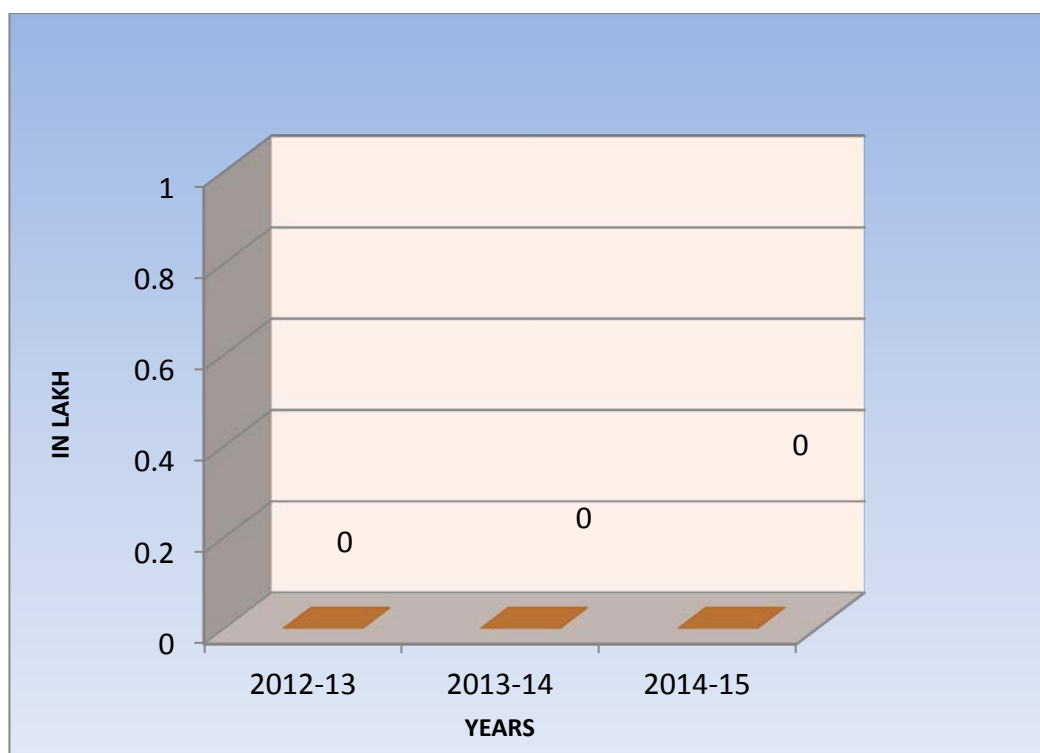
### Statement-D: Distribution of Net Extra Budgetary Borrowings / Lending of Administrative Departments

(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)	2013-14 (RE)	2014-15 (BE)
1	2	3	4	5
1	Capital Expenditure on Fixed Assets	369832	550355	627815
2	(Add) Expenditure on Financial Assets	51612	37142	40115
3	(Less) Budgetary Borrowings	172488	367750	386886
4	(Less) Surplus on Current Account	248956	219747	281044
5	Net Extra Budgetary Receipts (1+2-3-4)	0	0	0

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

**Figure – 12: Net Extra Budgetary Receipts**



## **PROFIT/LOSS FROM DCUs**

There are number of DCUs in the state. These are mainly in Agriculture (Irrigation), Forest etc. Statement- E reflects the Input Output of DCUs. Customarily 'Imputed Subsidy' is balancing factor between the Inputs (Operating Expenses) and the Output (which is mainly due to sales of goods and services). The value of 'Imputed Subsidy' reflects the profit or loss borne by the DCUs. As it is positive and showing decrease/increase in the reference periods, (Ref. Figure 13). It is clear that DCUs are running in loss. There has been a decrease of 9.7% in 'Imputed Subsidy' from 2012-13 to 2013-14. However there has been increase again to the tune of 18.3% in the year 2014-15 from the year 2013-14 respectively.

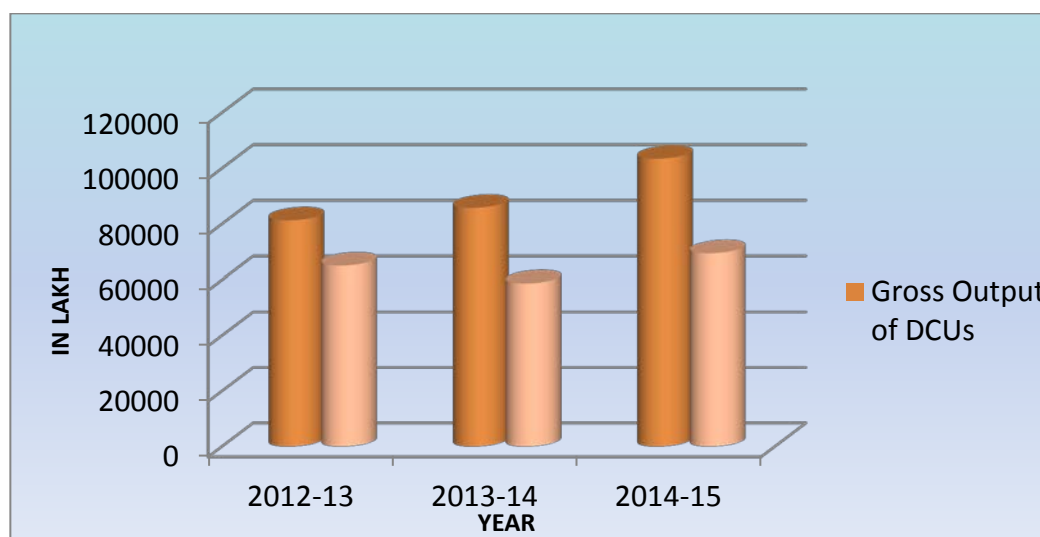
A closer analysis shows that most of the 'Imputed Subsidy' is going for Agriculture (Irrigation).

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

(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)	2013-14 (RE)	2014-15 (BE)
1	2	3	4	5
1	INPUT Purchase of Commodities & Services including Maintenance	15342	16911	17688
2	Compensation of Employees (Salary, Allowances, Pension etc)	50662	63542	75472
3	Benefits	314	275	313
4	Operating Surplus			
	4.1 Interest	0	0	0
	4.2 Rent	16	22	21
	4.3 Profits/Loss	15004	5100	10000
5	Consumption of Fixed Capital	0	0	0
	<b>Gross Input</b>	<b>81338</b>	<b>85850</b>	<b>103494</b>
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	16233	27059	33968
2	Imputed Subsidy	65105	58791	69526
	<b>Gross Output</b>	<b>81338</b>	<b>85850</b>	<b>103494</b>

**Figure – 13: Gross Output & Subsidy**



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

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

It is evident from the Statement-F that maximum input during 2012-13 ₹ 583968 lakh has been contributed through Compensation of Employees (Salary, Allowances, Pension etc) which has been subsequently increased to ₹ 790168 lakh during 2013-14, showing an increase of 35.3%. The Compensation of Employees further increased to ₹ 929972 lakh in the year 2014-15 is showing an increase of 17.7%. In the output side, services produced for its own use by the administrative departments has been to the tune of ₹ 733684 lakh during 2012-13 which has been increased to ₹ 1117724 lakh during 2013-14 and to ₹ 1292296 lakh in the year 2014-15. It appear that the production ratio for the employees (Ratio of Services Produced for its own use to Compensation of Employees) has been positive to the rate of 1.25% in the year 2012-13, which gradually increased to 1.41% in the year 2013-14. It eventually shows the decline again to the tune of 1.39% in the year 2014-15.

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

(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)	2013-14 (RE)	2014-15(BE)
1	2	3	4	5
1	Purchase of Commodities & Services including Maintenance	125393	293691	323755
2	Compensation of Employees Salary, Allowances, Pension etc	583968	790168	929972
3	Benefits	33268	41910	46312
4	Consumption of Fixed Capital	0	0	0
	<b>Gross Input (1 to 3)</b>	<b>742629</b>	<b>1125769</b>	<b>1300039</b>
5	Production of Goods and Services 4.1 Services Produced for own use	733684	1117724	1292296
	4.2 Sale of Goods and Services	8945	8045	7743
6	<b>Gross Output (5)</b>	<b>742629</b>	<b>1125769</b>	<b>1300039</b>

## PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

Purpose classification of expenditure is more useful and meaningful in order to indentify the immediate or short term social needs of the state. However, it relates to general government expenditure, excluding DCUs. Statement G provides details of this classification for the year 2012-13 (Actual) and 2013-14 (Revised) and 2014-15 (Estimated).

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

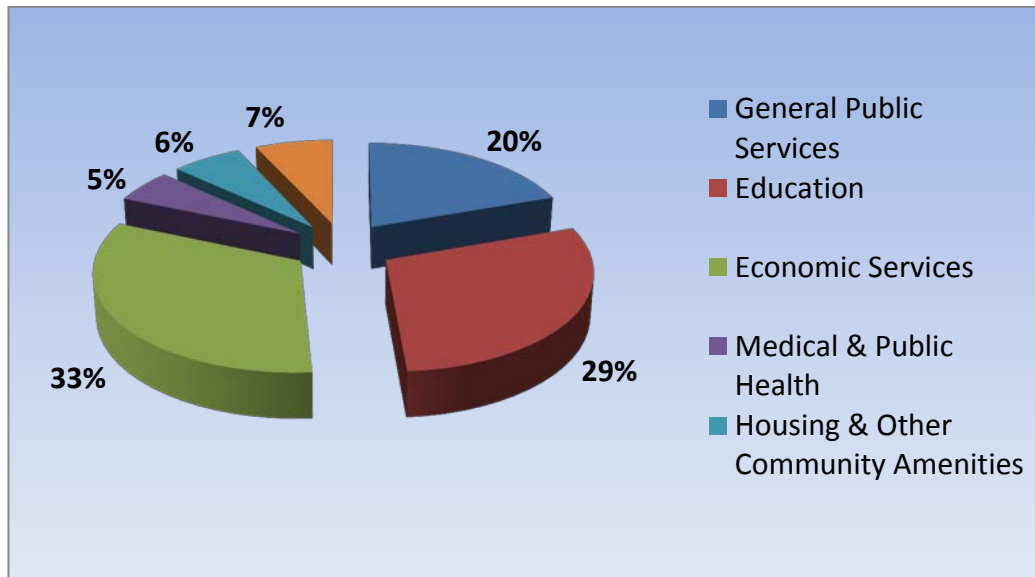
(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)		2013-14 (RE)		2014-15 (BE)	
		Value	% age	Value	% age	Value	% age
1	2	3	4	5	6	7	8
1	General Public Services	284163	19.65	375605	17.77	495667	20.97
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	422562	29.22	594436	28.12	644137	27.25
4	Medical & Public Health	78365	5.42	105227	4.98	122161	5.17
5	Social Security & Welfare Services	60088	4.16	97566	4.62	149733	6.34
6	Housing & Other Community Amenities	91240	6.31	180082	8.52	251837	10.66
7	Cultural, Recreational & Religious Services	22594	1.56	38455	1.82	45771	1.94
8	Economic Services	469117	32.44	582205	27.55	443836	18.78
8.1	General Administration/Regulation/Research & Labour	7574	0.52	13682	0.65	15934	0.67
8.2	Agriculture, Forestry, Fishing & Hunting	136454	9.44	302794	14.33	164471	6.96
8.3	Mining, Manufacturing & Cons.	6754	0.47	11766	0.56	10118	0.43
8.4	Electricity, Gas, Steam	103650	7.17	51223	2.42	64146	2.71
8.5	Water Supply	36997	2.56	41790	1.98	44444	1.88
8.6	Transport & Communication	111330	7.70	127763	6.04	116034	4.91
8.7	Other Economic Services n.e.c	66358	4.59	33187	1.57	28689	1.21
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	17909	1.24	139999	6.62	210321	8.90
	<b>Total</b>	<b>1446038</b>	<b>100.00</b>	<b>2113575</b>	<b>100.00</b>	<b>2363463</b>	<b>100.00</b>

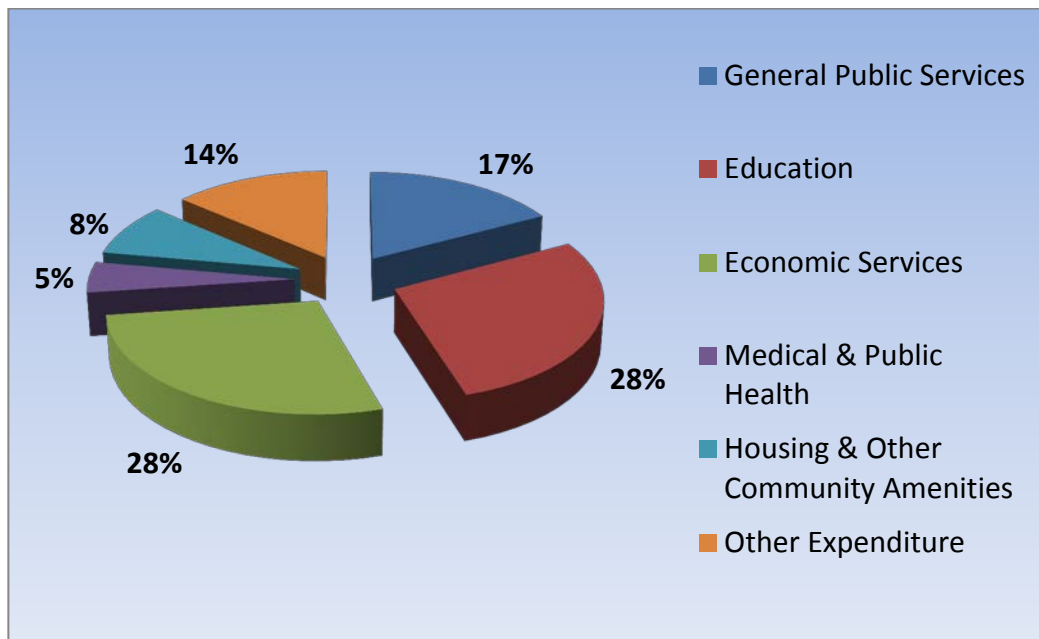
Note:- Environmental Protection has been included in Economic Services.



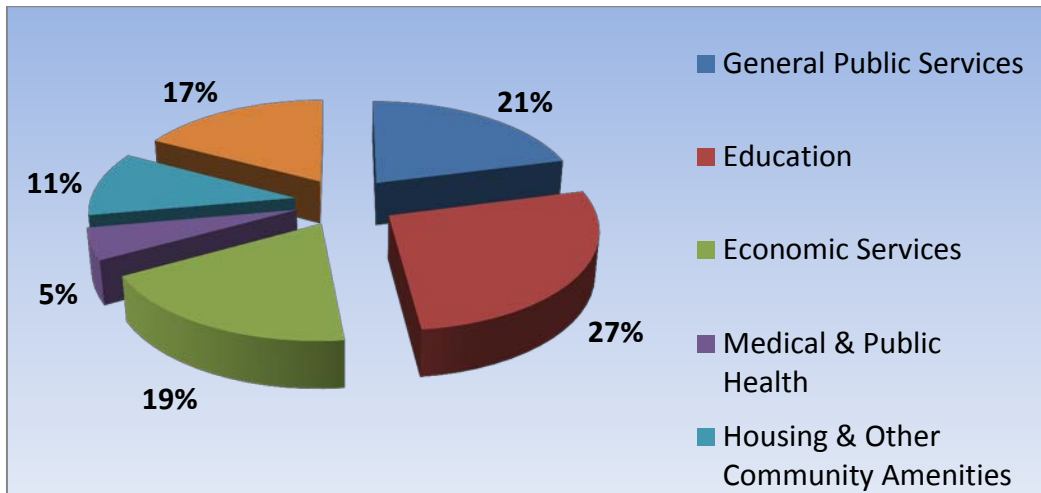
**Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2012-13 (AC)**



**Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2013-14 (RE)**



**Figure – 16: Breakup of Purpose Classification of Budget Expenditure 2014-15 (BE)**



It may be seen from the above Statement-G that during 2012-13, total expenditure incurred by administrative departments is ₹ 1446038 Lakh which has increased to the tune of ₹ 2113575 lakh during 2013-14, showing an increase of 46.2%. The expenditure incurred by administrative departments in the year of 2014-15 is ₹ 2363463 lakh indicating a growth of 11.8% from previous year. It appears that major portion of the total expenditure is incurred on Economics Services (32.44%) in the year of 2012-13 followed by Education Services (29.22%) and General Public Services (19.65%). During 2013-14 and 2014-15 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, software, transport equipments, change in stock etc. GCF is given in Statement –H and depicted in Figure -17.

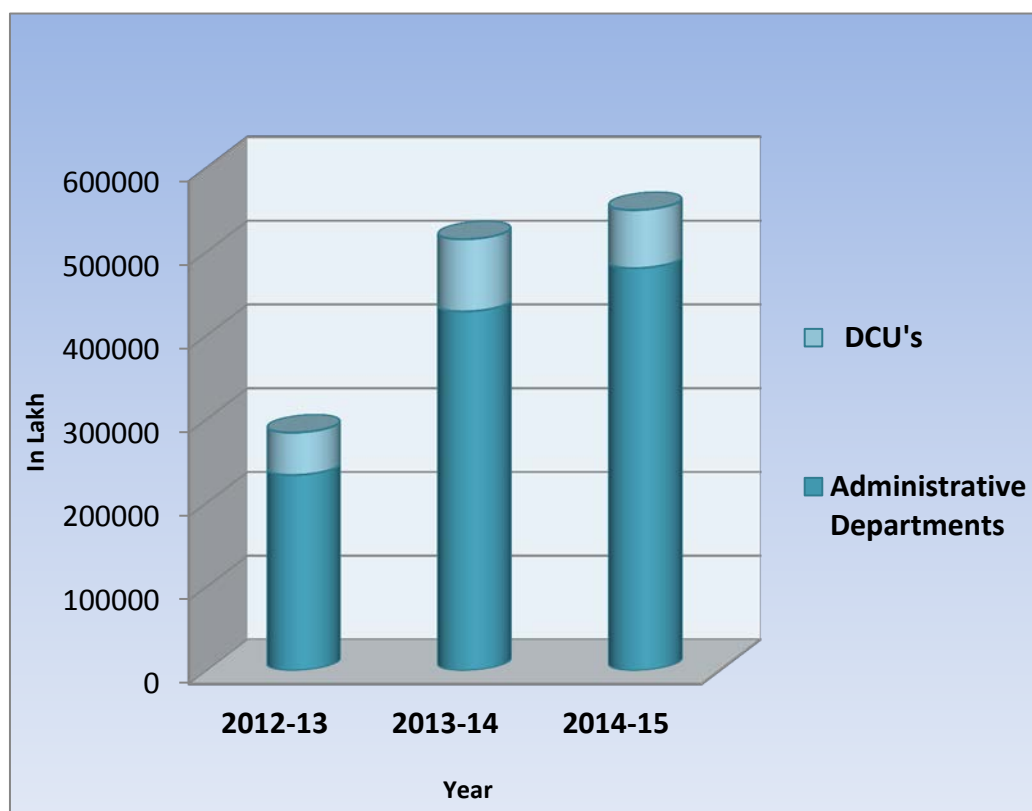
## Statement–H: Gross Capital Formation (Administrative Departments & DCUs)

(In Lakh ₹)

S. No	ITEMS	2012-13 (AC)	2013-14 (RE)	2014-15 (BE)
1	2	3	4	5
A	<b>Administration Departments</b>			
	New Capital Formation (Outlay)	185396	428048	480355
	1.1 Construction Work (Bo, Ro & Co)	180703	417171	473959
	1.2 Plant & Machinery including Software (Mo& So)	3419	9601	5739
	1.3 Transport Equipments (T ro)	1274	1276	657
	1.4 Other (Cao & A so)	0	0	0
2	Net Purchase of Second hand Assets including Land	0	0	0
3	Change in Stock	47942	600	0
	Gross Capital Formation (Admin) A.	233338	428648	480355
B	<b>Departmental Commercial Undertaking</b>			
4	New Capital Formation (Outlay)	50488	86191	69354
	4.1 Construction Work	50180	85938	69170
	4.2 Plant & Machinery including Software	308	193	184
	4.3 Transport Equipments	0	60	0
	4.4 Other (Cao)	0	0	0
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	35	0	0
	Gross Capital Formation (DCU) B.	50523	86191	69354
	<b>Gross Capital Formation (A+B)</b>	<b>283861</b>	<b>514839</b>	<b>549709</b>

As per Budget estimates (BE) for 2014-15 Gross Capital Formation is expected to be ₹ 549709 lakh as compared to the amount of actual gross capital formation of ₹ 283861 lakh & ₹ 514839 lakh during 2013-14 & 2014-15 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 81.34%, 97.72% & 98.80% of the total Gross Capital formation in the year 2012-13, 2013-14 and 2014-15 respectively.

**Figure – 17: Gross Capital Formation of Uttarakhand Government**



\*\*\*\*\*

# STATISTICAL TABLES

**TABLE-1**  
**Borrowing Account of Uttarakhand Government for the year 2012-13 (AC)**

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		1574722	1750232
<b>I. Borrowing at Home</b>			
	1. Internal Debt	294787	145874
	2. Small Savings, Provident Fund etc.	115913	88806
	Total	410700	234680
	Net Receipts (I)	176020	
<b>II. Borrowing Abroad</b>			
	1. External Debt		
	2. Other Debt		
		0	0
	Net Receipts (II)	0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	3471	2863
	2. Loans and Advances from States Government	42843	27257
	3. InterState Settlement	0	0
	4. Contingency Fund	3222	3207
	5. Reserve Funds	24452	33309
	6. Deposits & Advances	233948	206294
	7. Suspense and Miscellaneous	3456650	3491250
	8. Remittances	311704	321831
	9. Cash Balance	11062	1851
	10. Funds Revenue Account	0	3022
	11. Funds Commercial Account		0
	Total	4087352	4090884
	Net Receipts (III)	-3532	
<b>Check</b>	<b>Total excluding Funds</b>	<b>6072774</b>	<b>6072774</b>
	Difference (Receipt - Expenditure)	0	



**TABLE-2**

**Income Outlay Account of Uttarakhand Government (Administrative Department)  
for year 2012-13 (AC)**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>42145</b>	<b>1. Total Consumption Expenditure</b>	<b>733684</b>
1.1 Profits	15004	1.1 Compensation of Employees	617236
1.2 Income from Property	27141	a) Wages & Salaries	569583
1.2.1 Net Interest Received	11476	b) Pension	47653
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases or Commodities and Services	116448
ii) States	0	a) Purchases	114693
iii) Local Authorities	0	b) Maintenance	10700
b) Foreign		c) Less Sales	8945
c) From other Sectors	11476	<b>2. Benefits</b>	<b>33268</b>
1.2.2 Other Property Receipts	15665	<b>3. Net Interest Paid to</b>	<b>208873</b>
<b>2. Total Tax Revenue</b>	<b>968711</b>	3.1 Public Authorities	134569
2.1 Total Direct Taxes	190965	a) Centre	134569
a) Corporation Tax	117559	b) States	0
b) Land Revenue	1059	c) Local Authorities	0
c) Other Direct Taxes	72347	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	777746	3.3 Others	74304
a) Customs	54385	3.4 Less Commercial Interest	0
b) Excise, Central	36960	<b>4. Subsidies</b>	<b>81424</b>
c) Excise, States	111792	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>158931</b>
d) Sales Tax	428941	5.1 Other Sectors	158931
e) Service Tax	47805	5.2 Foreign	0
f) Stamps & Registration	64840	<b>6. Total Inter-Government Transfers</b>	<b>57815</b>
g) Other Taxes and Duties	33023	6.1 Current to	55675
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>33106</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>445721</b>	b) States	0
4.1 Centre	445721	c) Local Authorities	55675
4.2 States	0	6.2 Capital to	2140
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>1489683</b>	c) Local Authorities	2140
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>1240727</b>
		<b>8. Surplus on Current Account</b>	<b>248956</b>

**TABLE-3**

**Capital Finance Account of Public Authorities Administration of Enterprises of  
Uttarakhand Government for year 2012-13 (AC)**

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	185396
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	47942
3.1 Inventory	0
3.2 Others	47942
4. Capital Transfers	85971
4.1 for Capital Formation	85971
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>319309</b>
<b>Enterprises</b>	
6. Capital Outlay	50488
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	35
<b>9. Total (6 to 8)</b>	<b>50523</b>
<b>Total Expenditure (5 + 9)</b>	<b>369832</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	248956
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	176020
14.1 At Home	176020
14.2 From Abroad	
15 Other Liabilities	-55144
15.1 Net Extra Budgetary Borrowing	-3532
15.2 less Net Purchase of Financial Assets	51612
<b>16. Total Receipts (11 to 15)</b>	<b>369832</b>

**TABLE-4**  
**Estimates of Net Product from Public Administration of Uttarakhand Government**  
**for year 2012-13 (AC)**

Figures in INR Lakh

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>516769</b>	<b>47653</b>	<b>52814</b>	<b>617236</b>
2. Construction (Repaire & Maintenance)	25501	2352	3447	31300
3. Water Supply	0	0	0	0
<b>4. Other Services</b>	<b>302383</b>	<b>27884</b>	<b>18867</b>	<b>349134</b>
I. (a) Education (3.2)	263992	24344	16540	304876
(b) Medical & Public Health (4.2)	38391	3540	2327	44258
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>327884</b>	<b>30236</b>	<b>22314</b>	<b>380434</b>
6. Public Administration & Defence (1-5)	188885	17417	30500	236802

TABLE-5

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2012-13 (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>19651</b>	<b>1812</b>	<b>25017</b>	<b>69</b>	<b>4663</b>	<b>0</b>	<b>0</b>	<b>2647</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>32402</b>	<b>0</b>	<b>-32402</b>	<b>32402</b>
	2406	19651	1812	25017	69	4663	0	0	2647	6	0	0	32402	0	-32402	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water	<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>53</b>	<b>5</b>	<b>78</b>	<b>2</b>	<b>576</b>	<b>0</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>914</b>	<b>0</b>	<b>-914</b>	<b>914</b>
Manufacturing	<b>Total</b>	<b>552</b>	<b>51</b>	<b>640</b>	<b>5</b>	<b>241</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>889</b>	<b>206</b>	<b>-683</b>	<b>683</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	552	51	640	5	241	3	0	0	0	0	0	889	206	-683	
	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>15004</b>	<b>15004</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>20355</b>	<b>1877</b>	<b>24927</b>	<b>238</b>	<b>3959</b>	<b>0</b>	<b>0</b>	<b>2995</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>32129</b>	<b>1023</b>	<b>-31106</b>	<b>31106</b>
	2700	18987	1751	23313	229	484	0	0	0	2	0	0	24028	0	-24028	
	2701	0	0	0	0	10	0	0	1237	0	0	0	1247	732	-515	
	2702	1368	126	1614	9	3465	0	0	1758	8	0	0	6854	291	-6563	
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>40611</b>	<b>3745</b>	<b>50662</b>	<b>314</b>	<b>9439</b>	<b>3</b>	<b>0</b>	<b>5900</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>66334</b>	<b>16233</b>	<b>-50101</b>	<b>65105</b>

TABLE-6

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2012-13 (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)	24927	238	3959	0	0	2995	10	0	0	0	1023	31106	32129	25175	25175
2. Forests	25017	69	4663	0	0	2647	6	0	0	0	0	32402	32402	25092	25092
3. Manufacturing	640	5	241	3	0	0	0	0	0	0	206	683	889	645	645
4. Electricity	0	0	0	0	0	0	0	0	0	15004	15004	0	15004	15004	15004
5. Other Transport	<b>78</b>	<b>2</b>	<b>576</b>	<b>0</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>914</b>	<b>914</b>	<b>80</b>	<b>80</b>
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	78	2	576	0	0	258	0	0	0	0	0	914	914	80	80
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>50662</b>	<b>314</b>	<b>9439</b>	<b>3</b>	<b>0</b>	<b>5900</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>15004</b>	<b>16233</b>	<b>65105</b>	<b>81338</b>	<b>65996</b>	<b>65996</b>

TABLE-7

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2012-13 (AC)

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>71675</b>	<b>100218</b>	<b>8810</b>	<b>1274</b>	<b>3301</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>185396</b>	<b>0</b>	<b>47942</b>	<b>233338</b>
2. Construction					54	0	0	0	54	0	0	54
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>26504</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>923</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>27452</b>	<b>0</b>	<b>0</b>	<b>27452</b>
I. a) Education (3.2)	21267	0	2	0	923	13	0	0	22205	0	0	22205
b) Medical & Public Health (4.2)	5237	0	10	0	0	0	0	0	5247	0	0	5247
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
<b>5. Sub Total (2 to 4)</b>	<b>26504</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>977</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>27506</b>	<b>0</b>	<b>0</b>	<b>27506</b>
6. Public Administration & Defence (1-5)	45171	100218	8798	1274	2324	105	0	0	157890	0	47942	205832



**TABLE-8**  
**Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2012-13 (AC)**

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	825	0	34079	0	19	0	0	0	34923	0	35	34958
2. Forests	8	156	5565	0	288	0	0	0	6017	0	0	6017
3. Manufacturing	2	0	0	0	1	0	0	0	3	0	0	3
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</b>	<b>0</b>	<b>9545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9545</b>	<b>0</b>	<b>0</b>	<b>9545</b>
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	9545	0	0	0	0	0	0	9545	0	0	9545
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>835</b>	<b>9701</b>	<b>39644</b>	<b>0</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50488</b>	<b>0</b>	<b>35</b>	<b>50523</b>

TABLE-9(A)

## Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2012-13 (AC)

Figures in INR Lakh

Purpose Code	Purpose Claification	Economic Classification									Capital Expenditure		
		Current Expenditure									Outlay (New)		
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure			
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Construction
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	170262	30075	1569	14	0	49687	1586	0	253193	12640	0	81
1.1	Gen. Admn., Public Order & Safety	170262	30075	1569	14	0	49687	671	0	252278	12640	0	81
1.1.1	Public Order & Safety	84756	11304	540	6	0	49687	31	0	146324	5076	0	56
1.1.2	Planning & Statistical Activities	1107	973	0	0	0	0	40	0	2120	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	84399	17798	1029	8	0	0	600	0	103834	7564	0	25
1.2	General Research	0	0	0	0	0	0	915	0	915	0	0	0
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	313067	5160	452	21	0	0	70076	0	388776	21267	0	5
3.1	Admn/Regulation/Research	8192	1295	8	1	0	0	523	0	10019	0	0	3
3.2	Educational Services	304875	3865	444	20	0	0	69553	0	378757	21267	0	2
4	HEALTH	54521	5277	186	1	0	0	12971	0	72956	5247	0	12
4.1	Admn/Regulation/Research	10262	1408	60	0	0	0	0	0	11730	10	0	2
4.2	Health Services	44259	3869	126	1	0	0	12971	0	61226	5237	0	10
5	SOCIAL SEC/WEL SERVICES	16846	6099	4	2	0	0	35559	0	58510	1458	0	0
6	HOUSING/COMMUNITY AMENITIES	17392	293	0	9	0	5988	3537	878	28097	22887	1934	1824
7	CULTRL, RECREN, RELIG SERVICES	2535	2660	148	0	0	0	9167	0	14510	6518	10	472
8	ECONOMICS SERVICES	42576	2380	45	546	7289	0	26035	80546	159417	1552	98274	2572
8.1	Gen. Admn., Public Order & Safety	6443	504	27	3	0	0	0	0	6977	29	0	1
8.2	Agriculture, Forestry and Fishing	29419	1373	17	542	0	0	20450	64273	116074	374	64	1974
8.3	Mining, Mfg. & Construction	2186	207	1	0	0	0	1648	1018	5060	640	0	1048
8.4	Electricity, Gas, Steam	4	0	0	0	0	0	1289	94	1387	0	0	0
8.5	Water Supply	0	-198	0	0	0	0	1481	0	1283	0	0	0
8.6	Transport & Communication	1463	282	0	1	7289	0	192	914	10141	392	98210	10
8.7	Other Economic Services	3061	212	0	0	0	0	975	14247	18495	117	0	-461
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	36	26968	0	414	0	0	0	0	27418	106	0	3844
	Total	617235	78912	2404	1007	7289	55675	158931	81424	1002877	71675	100218	8810

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

TABLE-9(B)

## Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2012-13 (AC)

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non-Govt	Total Capital Expenditure	Total Expenditure (Current + Capital )
	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	Financial Stock						
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	0	1242	1450	102	0	0	0	0	0	0	0	15000	0	455	30970	284163
1.1	0	1242	1450	102	0	0	0	0	0	0	0	15000	0	455	30970	283248
1.1.1	0	975	1001	40	0	0	0	0	0	0	0	0	0	0	7148	153472
1.1.2	0	4	58	0	0	0	0	0	0	0	0	0	0	0	62	2182
1.1.3	0	263	391	62	0	0	0	0	0	0	0	15000	0	455	23760	127594
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	915
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	953	13	0	0	0	0	0	0	0	11548	0	0	33786	422562
3.1	0	0	30	0	0	0	0	0	0	0	0	0	0	0	33	10052
3.2	0	0	923	13	0	0	0	0	0	0	0	11548	0	0	33753	412510
4	0	0	0	0	0	0	0	0	0	0	0	150	0	0	5409	78365
4.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	11742
4.2	0	0	0	0	0	0	0	0	0	0	0	150	0	0	5397	66623
5	0	9	91	0	0	0	0	0	0	0	0	20	0	0	1578	60088
6	0	13	35	3	0	0	0	0	0	0	2140	33886	0	421	63143	91240
7	0	0	22	0	0	0	0	0	0	0	0	1062	0	0	8084	22594
8	0	10	750	0	0	0	0	0	47942	58993	0	37764	0	61843	309700	469117
8.1	0	0	567	0	0	0	0	0	0	0	0	0	0	0	597	7574
8.2	0	6	126	0	0	0	0	0	0	0	0	2050	0	15786	20380	136454
8.3	0	0	4	0	0	0	0	0	0	0	0	0	0	2	1694	6754
8.4	0	0	0	0	0	0	0	0	0	58993	0	0	0	43270	102263	103650
8.5	0	0	0	0	0	0	0	0	0	0	0	35714	0	0	35714	36997
8.6	0	0	49	0	0	0	0	0	0	0	0	0	0	2528	101189	111330
8.7	0	4	4	0	0	0	0	0	47942	0	0	0	0	257	47863	66358
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0		0	0	0	-13459	0	0	-9509	17909
	0	1274	3301	118	0	0	0	0	47942	58993	2140	85971	0	62719	443161	1446038

**TABLE-10****Borrowing Account of Uttarakhand Government for the year 2013-14 (RE)**

Figures in INR Lakh

Items		Receipt	Expenditure
A. Revenue and Capital Account		2054944	2426752
<b>I. Borrowing at Home</b>			
	1. Internal Debt	525000	207840
	2. Small Savings, Provident Fund etc.	111543	67421
	3. Other Debt		
	Total	636543	275261
	Net Receipts (I)	361282	
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	5000	3639
	2. Loans and Advances from States Government	73959	21641
	3. InterState Settlement	0	0
	4. Contingency Fund	40000	70000
	5. Reserve Funds	16229	20491
	6. Deposits & Advances	262246	239107
	7. Suspense and Miscellaneous	806005	800026
	8. Remittances	259700	298679
	9. Cash Balance	1851	881
	10. Funds Revenue Account	0	4058
	11. Funds Commercial Account		0
	Total	1464990	1458522
	Net Receipts (III)	6468	
<b>Check</b>	<b>Total excluding Funds</b>	<b>4156477</b>	<b>4156477</b>
	Difference (Receipt - Expenditure)	0	

**TABLE-11**

**Income Outlay Account of Administrative Departments of Uttarakhand Government  
for the year of 2013-14 (RE)**

Figures in INR Lakh

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>34184</b>	<b>1. Total Consumption Expenditure</b>	<b>1117724</b>
1.1 Profits	5100	1.1 Compensation of Employees	832078
1.2 Income from Property	29084	a) Wages & Salaries	696213
1.2.1 Net Interest Received	4483	b) Pension	135865
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	285646
ii) States	0	a) Purchases	276210
iii) Local Authorities	0	b) Maintenance	17481
b) Foreign		c) Less Sales	8045
c) From other Sectors	4483	<b>2. Benefits</b>	<b>41910</b>
1.2.2 Other Property Receipts	24601	<b>3. Net Interest Paid to</b>	<b>224585</b>
<b>2. Total Tax Revenue</b>	<b>1118492</b>	3.1 Public Authorities	152328
2.1 Total Direct Taxes	222393	a) Centre	152328
a) Corporation Tax	134863	b) States	0
b) Land Revenue	2015	c) Local Authorities	0
c) Other Direct Taxes	85515	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	896099	3.3 Others	72257
a) Customs	62960	3.4 Less Commercial Interest	0
b) Excise, Central	44329	<b>4. Subsidies</b>	<b>84450</b>
c) Excise, States	128925	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>217039</b>
d) Sales Tax	484722	5.1 Other Sectors	217039
e) Service Tax	63672	5.2 Foreign	0
f) Stamps & Registration	66050	<b>6. Total Inter-Government Transfers</b>	<b>115999</b>
g) Other Taxes and Duties	45441	6.1 Current to	109704
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>16632</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>810236</b>	b) States	0
4.1 Centre	810236	c) Local Authorities	109704
4.2 States	0	6.2 Capital to	6295
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>1979544</b>	c) Local Authorities	6295
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>1759797</b>
		<b>8. Surplus on Current Account</b>	<b>219747</b>

**TABLE-12**  
**Capital Finance Account of Public Authorities Administration and Enterprises of**  
**Uttarakhand Government for the year of 2013-14 (RE)**

Figures in INR Lakh	
<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	428048
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	600
3.1 Inventory	0
3.2 Others	600
4. Capital Transfers	35516
4.1 for Capital Formation	35516
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>464164</b>
<b>Enterprises</b>	
6. Capital Outlay	86191
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>86191</b>
<b>Total Expenditure (5 + 9)</b>	<b>550355</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	219747
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	361282
14.1 At Home	361282
14.2 From Abroad	
15 Other Liabilities	-30674
15.1 Net Extra Budgetary Borrowing	6468
15.2 less Net Purchase of Financial Assets	<b>37142</b>
<b>16. Total Receipts (11 to 15)</b>	<b>550355</b>



**TABLE-13**

**Estimates of Net Product from Public Administration of Uttarakhand Government  
for the year of 2013-14 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>632064</b>	<b>135865</b>	<b>64149</b>	<b>832078</b>
2. Construction (Repaire & Maintenance)	30200	6492	3781	40473
3. Water Supply	0	0	0	0
<b>4. Other Services</b>	<b>371715</b>	<b>79902</b>	<b>22868</b>	<b>474485</b>
I. (a) Education (3.2)	322073	69231	18590	409894
(b) Medical & Public Health (4.2)	49642	10671	4278	64591
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>401915</b>	<b>86394</b>	<b>26649</b>	<b>514958</b>
6. Public Administration & Defence (1-5)	230149	49471	37500	317120

TABLE-14

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2013-14 (RE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total	Receipts	Surplus	Imputed
Forests	<b>Total</b>	<b>22900</b>	<b>4922</b>	<b>31845</b>	<b>138</b>	<b>4839</b>	<b>0</b>	<b>0</b>	<b>2960</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>39792</b>	<b>21315</b>	<b>-18477</b>	<b>18477</b>
	2406	22900	4922	31845	138	4839	0	0	2960	10	0	0	39792	21315	-18477	
	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>65</b>	<b>14</b>	<b>102</b>	<b>2</b>	<b>443</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>601</b>	<b>0</b>	<b>-601</b>	<b>601</b>
Manufacturing	<b>Total</b>	<b>684</b>	<b>147</b>	<b>873</b>	<b>4</b>	<b>280</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1159</b>	<b>188</b>	<b>-971</b>	<b>971</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	684	147	873	4	280	2	0	0	0	0	0	1159	186	-973	
	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	2	2	
	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>5100</b>	<b>5100</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>22846</b>	<b>4911</b>	<b>30722</b>	<b>131</b>	<b>5820</b>	<b>0</b>	<b>0</b>	<b>2513</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>39198</b>	<b>456</b>	<b>-38742</b>	<b>38742</b>
	2700	21200	4557	28590	121	2329	0	0	6	2	0	0	31048	0	-31048	
	2701	0	0	0	0	5	0	0	1042	0	0	0	1047	125	-922	
	2702	1646	354	2132	10	3486	0	0	1465	10	0	0	7103	331	-6772	
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>46495</b>	<b>9994</b>	<b>63542</b>	<b>275</b>	<b>11382</b>	<b>2</b>	<b>0</b>	<b>5527</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>80750</b>	<b>27059</b>	<b>-53691</b>	<b>58791</b>

**TABLE-15****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2013-14 (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>Depriciation</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)	30722	131	5820	0	0	2513	12	0	0	0	456	38742	39198	30865	30865
2. Forests	31845	138	4839	0	0	2960	10	0	0	0	21315	18477	39792	31993	31993
3. Manufacturing	873	4	280	2	0	0	0	0	0	0	188	971	1159	877	877
4. Electricity	0	0	0	0	0	0	0	0	0	5100	5100	0	5100	5100	5100
5. Other Transport	102	2	443	0	0	54	0	0	0	0	0	601	601	104	104
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	102	2	443	0	0	54	0	0	0	0	0	601	601	104	104
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>63542</b>	<b>275</b>	<b>11382</b>	<b>2</b>	<b>0</b>	<b>5527</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>5100</b>	<b>27059</b>	<b>58791</b>	<b>85850</b>	<b>68939</b>	<b>68939</b>

TABLE-16

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2013-14 (RE)

Figures in INR Lakh

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>190392</b>	<b>112937</b>	<b>113842</b>	<b>1276</b>	<b>9534</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>428048</b>	<b>0</b>	<b>600</b>	<b>428648</b>
2. Construction					256	0	0	0	256	0	0	256
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>48175</b>	<b>0</b>	<b>847</b>	<b>0</b>	<b>3575</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>52634</b>	<b>0</b>	<b>0</b>	<b>52634</b>
I. a) Education (3.2)	42549	0	828	0	3575	37	0	0	46989	0	0	46989
b) Medical & Public Health (4.2)	5626	0	19	0	0	0	0	0	5645	0	0	5645
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
<b>5. Sub Total (2 to 4)</b>	<b>48175</b>	<b>0</b>	<b>847</b>	<b>0</b>	<b>3831</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>52890</b>	<b>0</b>	<b>0</b>	<b>52890</b>
6. Public Administration & Defence (1-5)	142217	112937	112995	1276	5703	30	0	0	375158	0	600	375758

TABLE-17

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	13778	0	57603	0	17	0	0	0	71398	0	0	71398
2. Forests	100	200	8386	60	169	0	0	0	8915	0	0	8915
3. Manufacturing	1	0	0	0	6	0	0	0	7	0	0	7
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</b>	<b>0</b>	<b>5870</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5871</b>	<b>0</b>	<b>0</b>	<b>5871</b>
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	5870	0	0	1	0	0	0	5871	0	0	5871
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>13879</b>	<b>6070</b>	<b>65989</b>	<b>60</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86191</b>	<b>0</b>	<b>0</b>	<b>86191</b>

TABLE-18(A)

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

Figures in INR Lakh

Purpose Code	Purpose Claification	Economic Classification												
		Current Expenditure									Capital Exp			
		Consumption Expenditure						Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.	Buildings			Roads	Other construction	
				Buildings	Other construction	Roads								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	GENERAL PUBLIC SERVICES	223497	37174	1619	35	0	84369	2233	0	348927	22241	0	150	
1.1	Gen. Admn., Public Order & Safety	223497	36454	1619	35	0	84369	1380	0	347354	22241	0	150	
1.1.1	Public Order & Safety	109935	11272	543	16	0	0	155	0	121921	12553	0	79	
1.1.2	Planning & Statistical Activities	2189	1373	0	0	0	0	232	0	3794	0	0	0	
1.1.3	Gen Admn. E.A.PO&S n.e.c	111373	23809	1076	19	0	84369	993	0	221639	9688	0	71	
1.2	General Research	0	720	0	0	0	0	853	0	1573	0	0	0	
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0	
3	EDUCATION	419802	19830	712	33	0	0	85988	0	526365	42549	0	835	
3.1	Admn/Regulation/Research	9908	2382	17	5	0	0	3096	0	15408	0	0	7	
3.2	Educational Services	409894	17448	695	28	0	0	82892	0	510957	42549	0	828	
4	HEALTH	79623	8406	244	1	0	0	11176	0	99450	5643	0	25	
4.1	Admn/Regulation/Research	15032	3227	71	0	0	0	0	0	18330	17	0	6	
4.2	Health Services	64591	5179	173	1	0	0	11176	0	81120	5626	0	19	
5	SOCIAL SEC/WEL SERVICES	21485	31837	35	3	0	0	40774	0	94134	3188	0	0	
6	HOUSING/COMMUNITY AMENITIES	28130	6213	0	8	0	25335	7588	1778	69052	52684	4564	7604	
7	CULTRL, RECREN, RELIG SERVICES	3762	2919	172	0	0	0	15538	0	22391	15070	50	403	
8	ECONOMICS SERVICES	55725	9987	51	868	13300	0	53742	82672	216345	5457	108323	75875	
8.1	Gen. Admn., Public Order & Safety	8950	2119	32	9	0	0	1	0	11111	370	0	9	
8.2	Agriculture, Forestry and Fishing	37271	6736	18	857	0	0	44276	58436	147594	495	90	72520	
8.3	Mining, Mfg. & Construction	2962	937	1	1	0	0	2890	1181	7972	914	0	2845	
8.4	Electricity, Gas, Steam	10	4	0	0	0	0	892	77	983	0	0	0	
8.5	Water Supply	0	-300	0	0	0	0	2686	0	2386	0	0	0	
8.6	Transport & Communication	1958	373	0	1	13300	0	1509	601	17742	420	108233	101	
8.7	Other Economic Services	4574	118	0	0	0	0	1488	22377	28557	3258	0	400	
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	
10	Relief on Calamities	55	133255	0	400	0	0	0	0	133710	43560	0	28950	
	Total	832079	249621	2833	1348	13300	109704	217039	84450	1510374	190392	112937	113842	

TABLE-18(B)

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

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															Total Capital Expenditure (Current +Capital)
	Capital Formation										Capital Trasfer		Advanceto Local Bodes	Advance to Non Government	Total Capital Expenditure	
	Outlay (New)						Net Purchase of Assest									
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets				To Local Bodies	To Others				
Second Hand Assests							Land	Change in Stock	Financial Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	1243	2750	24	0	0	0	0	0	0	0	0	0	270	26678	375605
1.1	0	1243	2750	24	0	0	0	0	0	0	0	0	0	270	26678	374032
1.1.1	0	989	1643	6	0	0	0	0	0	0	0	0		0	15270	137191
1.1.2	0	0	38	0	0	0	0	0	0	0	0	0		0	38	3832
1.1.3	0	254	1069	18	0	0	0	0	0	0	0	0		270	11370	233009
1.2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	1573
2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
3	0	0	3652	37	0	0	0	0	0	0	0	20998	0	0	68071	594436
3.1	0	0	77	0	0	0	0	0	0	0	0	0		0	84	15492
3.2	0	0	3575	37	0	0	0	0	0	0	0	20998		0	67987	578944
4	0	8	1	0	0	0	0	0	0	0	0	100	0	0	5777	105227
4.1	0	8	1	0	0	0	0	0	0	0	0	0		0	32	18362
4.2	0	0	0	0	0	0	0	0	0	0	0	100		0	5745	86865
5	0	0	222	0	0	0	0	0	0	0	0	20		2	3432	97566
6	0	0	82	6	0	0	0	0	0	0	6295	39385		410	111030	180082
7	0	0	41	0	0	0	0	0	0	0	0	500		0	16064	38455
8	0	25	2786	0	0	0	0	0	600	44687	0	40734	0	87373	365860	582205
8.1	0	0	2192	0	0	0	0	0	0	0	0	0		0	2571	13682
8.2	0	25	290	0	0	0	0	0	0	0	0	1330		80450	155200	302794
8.3	0	0	35	0	0	0	0	0	0	0	0	0		0	3794	11766
8.4	0	0	2	0	0	0	0	0	0	44687	0	0		5551	50240	51223
8.5	0	0	0	0	0	0	0	0	0	0	0	39404		0	39404	41790
8.6	0	0	256	0	0	0	0	0	0	0	0	0		1011	110021	127763
8.7	0	0	11	0	0	0	0	0	600	0	0	0		361	4630	33187
9	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
10	0	0	0	0	0	0	0		0	0	0	-66221		0	6289	139999
	0	1276	9534	67	0	0	0	0	600	44687	6295	35516	0	88055	603201	2113575

**TABLE-19****Borrowing Account of Uttarakhand Government for the year of 2014-15 (BE)****Figures in INR Lakh**

<b>Items</b>		<b>Receipt</b>		<b>Expenditure</b>
<b>A. Revenue and Capital Account</b>		2447446		2838340
<b>I. Borrowing at Home</b>				
	1. Internal Debt	525500		171740
	2. Small Savings, Provident Fund etc.	122697		74163
	3. Other Debt			
	Total	648197		245903
	Net Receipts (I)	402294		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	5000		4039
	2. Loans and Advances from States Government	4570		21259
	3. InterState Settlement	0		0
	4. Contingency Fund	25000		18000
	5. Reserve Funds	17852		22540
	6. Deposits & Advances	288471		263018
	7. Suspense and Miscellaneous	886606		880028
	8. Remittances	285670		328546
	9. Cash Balance	881		-11980
	10. Funds Revenue Account	0		4008
	11. Funds Commercial Account			0
	Total	1514050		1529458
	Net Receipts (III)	-15408		
<b>Check</b>	<b>Total excluding Funds</b>	<b>4609693</b>		<b>4609693</b>
	Difference (Receipt - Expenditure)		0	



**TABLE-20**

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>47748</b>	<b>1. Total Consumption Expenditure</b>	<b>1292296</b>
1.1 Profits	10000	1.1 Compensation of Employees	976284
1.2 Income from Property	37748	a) Wages & Salaries	840569
1.2.1 Net Interest Received	3310	b) Pension	135715
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	316012
ii) States	0	a) Purchases	304547
iii) Local Authorities	0	b) Maintenance	19208
b) Foreign		c) Less Sales	7743
c) From other Sectors	3310	<b>2. Benefits</b>	<b>46312</b>
1.2.2 Other Property Receipts	34438	<b>3. Net Interest Paid to</b>	<b>294793</b>
<b>2. Total Tax Revenue</b>	<b>1215726</b>	3.1 Public Authorities	173028
2.1 Total Direct Taxes	232905	a) Centre	173028
a) Corporation Tax	140000	b) States	0
b) Land Revenue	905	c) Local Authorities	0
c) Other Direct Taxes	92000	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	982821	3.3 Others	121765
a) Customs	68000	3.4 Less Commercial Interest	0
b) Excise, Central	47000	<b>4. Subsidies</b>	<b>92015</b>
c) Excise, States	134540	<b>5. Total Current Transfers to (Other than Inter Government)</b>	<b>276518</b>
d) Sales Tax	545901	5.1 Other Sectors	276518
e) Service Tax	68000	5.2 Foreign	0
f) Stamps & Registration	70879	<b>6. Total Inter - Government Transfers</b>	<b>97559</b>
g) Other Taxes and Duties	48501	6.1 Current to	95506
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>19777</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>1050974</b>	b) States	0
4.1 Centre	1050974	c) Local Authorities	95506
4.2 States	0	6.2 Capital to	2053
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>2334225</b>	c) Local Authorities	2053
		<b>7. Total Current Expenditure (1+2+4+5+6)</b>	<b>2053181</b>
		<b>8. Surplus on Current Account</b>	<b>281044</b>

**TABLE-21**

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

Figures in INR Lakh

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	480355
2. Net Purchase of Physical Assets	0
2.1 Second Hand Assets	0
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	78106
4.1 for Capital Formation	78106
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>558461</b>
<b>Enterprises</b>	
6. Capital Outlay	69354
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>69354</b>
<b>Total Expenditure (5 + 9)</b>	<b>627815</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	281044
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	402294
14.1 At Home	402294
14.2 From Abroad	0
15 Other Liabilities	-55523
15.1 Net Extra Budgetary Borrowing	-154408
15.2 less Net Purchase of Financial Assets	40115
<b>16. Total Receipts (11 to 15)</b>	<b>627815</b>

**TABLE-22**

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

**Figures in INR Lakh**

<b>Item</b>	<b>Salary</b>	<b>Pension</b>	<b>Others</b>	<b>Total</b>
<b>1. Total</b>	<b>776132</b>	<b>135715</b>	<b>64437</b>	<b>976284</b>
2. Construction (Repaire & Maintenance)	37275	6518	4279	48072
3. Water Supply	0	0	0	0
<b>4. Other Services</b>	<b>446407</b>	<b>78059</b>	<b>15232</b>	<b>539698</b>
I. (a) Education (3.2)	384339	67206	11661	463206
(b) Medical & Public Health (4.2)	62068	10853	3571	76492
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
<b>5. Sub Total (2 to 4)</b>	<b>483682</b>	<b>84577</b>	<b>19511</b>	<b>587770</b>
6. Public Administration & Defence (1-5)	292450	51138	44926	388514

TABLE-23

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2014-15 (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>28350</b>	<b>4957</b>	<b>37425</b>	<b>141</b>	<b>4883</b>	<b>0</b>	<b>0</b>	<b>3228</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>45686</b>	<b>23320</b>	<b>-22366</b>	<b>22366</b>
	2406	28350	4957	37425	141	4883	0	0	3228	9	0	0	45686	23320	-22366	
	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>80</b>	<b>14</b>	<b>98</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>-110</b>	<b>110</b>
Manufacturing	<b>Total</b>	<b>798</b>	<b>140</b>	<b>992</b>	<b>8</b>	<b>493</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1499</b>	<b>192</b>	<b>-1307</b>	<b>1307</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	798	140	992	8	493	6	0	0	0	0	0	1499	189	-1310	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	3	3	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	<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>10000</b>	<b>10000</b>	<b>0</b>
Irrigation	<b>Total</b>	<b>28748</b>	<b>5027</b>	<b>36957</b>	<b>153</b>	<b>6244</b>	<b>0</b>	<b>0</b>	<b>2833</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>46199</b>	<b>456</b>	<b>-45743</b>	<b>45743</b>
	2700	26657	4661	34365	144	2339	0	0	6	2	0	0	36856	0	-36856	
	2701	0	0	0	0	5	0	0	1157	0	0	0	1162	125	-1037	
	2702	2091	366	2592	9	3900	0	0	1670	10	0	0	8181	331	-7850	
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>57976</b>	<b>10138</b>	<b>75472</b>	<b>313</b>	<b>11621</b>	<b>6</b>	<b>0</b>	<b>6061</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>93494</b>	<b>33968</b>	<b>-59526</b>	<b>69526</b>

**TABLE-24****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2013-14 (BE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	36957	153	6244	0	0	2833	12	0	0	0	456	45743	46199	37122	37122
2. Forests	37425	141	4883	0	0	3228	9	0	0	0	23320	22366	45686	37575	37575
3. Manufacturing	992	8	493	6	0	0	0	0	0	0	192	1307	1499	1000	1000
4. Electricity	0	0	0	0	0	0	0	0	0	10000	10000	0	10000	10000	10000
5. Other Transport	98	11	1	0	0	0	0	0	0	0	0	110	110	109	109
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	98	11	1	0	0	0	0	0	0	0	0	110	110	109	109
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>75472</b>	<b>313</b>	<b>11621</b>	<b>6</b>	<b>0</b>	<b>6061</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>10000</b>	<b>33968</b>	<b>69526</b>	<b>103494</b>	<b>85806</b>	<b>85806</b>

TABLE-25

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

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>326853</b>	<b>98197</b>	<b>48909</b>	<b>657</b>	<b>5681</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>480355</b>	<b>0</b>	<b>0</b>	<b>480355</b>
2. Construction					257	0	0	0	257	0	0	257
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>44212</b>	<b>0</b>	<b>59</b>	<b>60</b>	<b>1435</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>45799</b>	<b>0</b>	<b>0</b>	<b>45799</b>
I. a) Education (3.2)	40793	0	24	30	1435	33	0	0	42315	0	0	42315
b) Medical & Public Health (4.2)	3419	0	35	30	0	0	0	0	3484	0	0	3484
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
<b>5. Sub Total (2 to 4)</b>	<b>44212</b>	<b>0</b>	<b>59</b>	<b>60</b>	<b>1692</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>46056</b>	<b>0</b>	<b>0</b>	<b>46056</b>
6. Public Administration & Defence (1-5)	282641	98197	48850	597	3989	25	0	0	434299	0	0	434299

TABLE-26

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

Figures in INR

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	7180	0	52186	0	21	0	0	0	59387	0	0	59387
2. Forests	100	200	8404	0	152	0	0	0	8856	0	0	8856
3. Manufacturing	10	0	0	0	11	0	0	0	21	0	0	21
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</b>	<b>0</b>	<b>1090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1090</b>	<b>0</b>	<b>0</b>	<b>1090</b>
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	1090	0	0	0	0	0	0	1090	0	0	1090
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>7290</b>	<b>1290</b>	<b>60590</b>	<b>0</b>	<b>184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69354</b>	<b>0</b>	<b>0</b>	<b>69354</b>

TABLE-27(A)

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

Figures in INR Lakh

Purpose Code	Purpose Claification	Economic Classification											
		Current Expenditure									Capital Exp		
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Constructio n
Buildings	Other Construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	270705	119026	1480	42	0	80779	2958	0	474990	17740	0	182
1.1	Gen. Admn., Public Order & Safety	270705	119026	1480	42	0	80779	2066	0	474098	17740	0	182
1.1.1	Public Order & Safety	134093	11268	508	17	0	80779	286	0	226951	5204	0	101
1.1.2	Planning & Statistical Activities	2452	60679	0	0	0	0	982	0	64113	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	134160	47079	972	25	0	0	798	0	183034	12536	0	81
1.2	General Research	0	0	0	0	0	0	892	0	892	0	0	0
2	DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	474363	20061	846	22	0	0	93205	0	588497	40793	0	31
3.1	Admn/Regulation/Research	11157	2044	18	9	0	0	2528	0	15756	0	0	7
3.2	Educational Services	463206	18017	828	13	0	0	90677	0	572741	40793	0	24
4	HEALTH	94752	8208	243	1	0	0	15403	0	118607	3433	0	40
4.1	Admn/Regulation/Research	18260	3533	72	0	0	0	0	0	21865	14	0	5
4.2	Health Services	76492	4675	171	1	0	0	15403	0	96742	3419	0	35
5	SOCIAL SEC/WEL SERVICES	28465	47140	5	3	0	0	56919	0	132532	16922	0	0
6	HOUSING/COMMUNITY AMENITIES	36902	21094	0	9	0	14727	38632	1148	112512	93154	4041	5442
7	CULTRL, RECREN, RELIG SERVICES	4775	1636	220	0	0	0	20209	0	26840	18518	0	54
8	ECONOMICS SERVICES	66173	11915	121	1211	14505	0	49192	90867	233984	1713	94156	2810
8.1	Gen. Admn., Public Order & Safety	11499	3146	102	12	0	0	1	0	14760	150	0	15
8.2	Agriculture, Forestry and Fishing	42351	7625	18	1195	0	0	39787	69385	160361	474	8	1193
8.3	Mining, Mfg. & Construction	3531	612	1	2	0	0	2556	1606	8308	620	0	841
8.4	Electricity, Gas, Steam	10	3	0	0	0	0	2680	122	2815	0	0	0
8.5	Water Supply	0	-300	0	0	0	0	1910	0	1610	0	0	0
8.6	Transport & Communication	2360	577	0	1	14505	0	1300	110	18853	210	94148	61
8.7	Other Economic Services	6422	252	0	1	0	0	958	19644	27277	259	0	700
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Releif on Calamities	148	48395	0	500	0	0	0	0	49043	134580	0	40350
	Total	976283	277475	2915	1788	14505	95506	276518	92015	1737005	326853	98197	48909

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



TABLE-27(B)

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

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															Total Capital Expenditure (Current +Capital)
	Capital Formation										Capital Trasfer		Advanceto Local Bodes	Advance to Non Government	Total Capital Expenditure	
	Outlay (New)						Net Purchase of Assest									
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets				To Local Bodies	To Others				
Second Hand Assests							Land	Change in Stock	Financial Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	512	1951	22	0	0	0	0	0	0	0	0	0	270	20677	495667
1.1	0	512	1951	22	0	0	0	0	0	0	0	0	0	270	20677	494775
1.1.1	0	300	991	6	0	0	0	0	0	0	0	0		0	6602	233553
1.1.2	0	0	95	0	0	0	0	0	0	0	0	0		0	95	64208
1.1.3	0	212	865	16	0	0	0	0	0	0	0	0		270	13980	197014
1.2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	892
2	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
3	0	30	1502	33	0	0	0	0	0	0	0	13251	0	0	55640	644137
3.1	0	0	67	0	0	0	0	0	0	0	0	0		0	74	15830
3.2	0	30	1435	33	0	0	0	0	0	0	0	13251		0	55566	628307
4	0	30	1	0	0	0	0	0	0	0	0	50	0	0	3554	122161
4.1	0	0	1	0	0	0	0	0	0	0	0	0		0	20	21885
4.2	0	30	0	0	0	0	0	0	0	0	0	50		0	3534	100276
5	0	0	257	0	0	0	0	0	0	0	0	20		2	17201	149733
6	0	15	56	3	0	0	0	0	0	0	2053	34151		410	139325	251837
7	0	0	58	0	0	0	0	0	0	0	0	301		0	18931	45771
8	0	70	1856	0	0	0	0	0	0	55217	0	43985	0	10045	209852	443836
8.1	0	0	1009	0	0	0	0	0	0	0	0	0		0	1174	15934
8.2	0	50	234	0	0	0	0	0	0	0	0	1151		1000	4110	164471
8.3	0	0	349	0	0	0	0	0	0	0	0	0		0	1810	10118
8.4	0	0	2	0	0	0	0	0	0	55217	0	0		6112	61331	64146
8.5	0	0	0	0	0	0	0	0	0	0	0	42834		0	42834	44444
8.6	0	0	251	0	0	0	0	0	0	0	0	0		2511	97181	116034
8.7	0	20	11	0	0	0	0	0	0	0	0	0		422	1412	28689
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0		0	0	0	-13652		0	161278	210321
	0	657	5681	58	0	0	0	0	0	55217	2053	78106	0	10727	626458	2363463

# ANNEXURES

## **Abbreviations for Economic Classification of Budget Documents (Base Year 2004-05)**

### **RECEIPTS**

Dt	Direct Taxes
It	Indirect Taxes
G	Sale, Goods and Services
Mr	Miscellaneous Receipts
Into	Interest from Non- Government Bodies
Ints	Interest from State Governments
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Governments
Ts	Transfers from State Governments
Tf	Transfers from Foreign Governments
Tl	Transfers from Local Authorities
Tn	Transfers from Non- Profits Institution/Individuals
Captng	Capital Transfers from Non-Governments/Individuals
Captf	Capital Transfers from Foreign Countries/Organizations
Pn	Pension contribution
Cr	Commercial Receipts
F	Withdrawal from Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets
Lc	Loan from Centre

## EXPENDITURE

S	Salaries
W	Wages
B	Benefits
Bco	Benefits others (cash)
Bcs	Benefits social security.
P 1	Pension Payments
P2	Employer Contributions to Pension Fund
G	Purchase, goods and Services
Bm	Maintenance, Building
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/ Organizations
Tk	Transfer in kind
Ts	Transfers, State Governments
Bo	Outlay, Building
Ro	Outlay, Roads
Co	Outlay, Other Constructions
Oo	Outlay, Other n.e.c.
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivate Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets

Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
CaptS	Capital Transfers, State Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries/Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Governments/Organizations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Government
F	Deposit to funds
Ang	Advances, Non- Government Organizations
Af	Advances, Foreign Countries/Organizations
Al	Advances, Local Authorities
Rol	Repayment of Loan

**Note:** *The nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a 'D' will be attached at the beginning.*

## **SPECIFIC CLASSIFICATION FOR DCUs**

Dp	Depreciation
DR	Rent, DCU
Dint	Commercial Interest, DCU
DRe	Recoveries, DCU
DCi	Change in Stock, DCU

★ ★ ★ ★ ★ ★ ★ ★

## **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.

**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.

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

improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigations, electricity & village & small industries etc, are to be treated as imputed subsidies.

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

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

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

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

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

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

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

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

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

**15.6 Machinery:** includes expenditure incurred on the purchase of various machinery such as power generating machinery, agriculture machinery and implements, machinery and equipments and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

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

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

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

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

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

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

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

\*\*\*\*\*

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

Expenditure on general administration is of two types viz.

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

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

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

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

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into

purpose categories in accordance with the character of the body organizing.

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. The educational activities which are integral part of other services are, however, grouped along with respective services. Thus, expenditure relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc, grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the "recreational services". Expenditure in regard to physical training in the educational institutions are however, grouped under education.

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

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

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category "education" hospital building under "health" and general government office building under "general

government services". If an office building is constructed for a definite purpose, say for defense headquarters, University Grants Commission, National Museum, etc, then they are classified under relevant purpose category and not under general government services. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category "housing and community amenities" irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

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

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

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

\*\*\*\*\*

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

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

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

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

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

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

Offices serving the government as a whole viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e, Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but



not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e. DGS7D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. Of Information and Publicity) Central Motor Vehicles pool etc.

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

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

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

and Research Centre, India International Centre, Ford and Rockefeller foundations, etc.

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

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

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

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

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

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

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

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

### **3.1.1 Primary Education Affairs**

### **3.1.2 Secondary Education Affairs**

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

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

## **3.2 Schools, Universities & Institutions including subsidiary services:**

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

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

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

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

### **3.2.1 Primary Education Services**

### **3.2.2 Secondary Education Services**

### 3.2.3 Higher Secondary and University Education Services

### 3.2.4 Educational Services n.e.c

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

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

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

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

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

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

#### 4.1.1 Allopathic

#### 4.1.2 Homeopathic

#### 4.1.3 Ayurvedic

#### 4.1.4 Unani

#### 4.1.5 Other Medical Services

**4.2 Hospitals, clinic and other health services:** Hospital and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provision of appliances, cost of

construction and maintenance of hospital, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

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

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

#### **4.2.1 Allopathic**

#### **4.2.2 Homeopathic**

#### **4.2.3 Ayurvedic**

#### **4.2.4 Unani**

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

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

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

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

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

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

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

organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

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

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

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

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

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

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

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

**6.3 Housing and Community Amenities affairs and services n.e.c:** Administration operation or support of activities such as formulation,

administration, coordination and monitoring of overall policies, plans programmes and budgets relating to Housing and Community Amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Fishing i.e. expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station,

expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

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

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

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

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

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

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

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

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

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

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

## **8.6 Transportation and Communication**

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

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

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

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

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

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

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

### **9. Environmental Protection**

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

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

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

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

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

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

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

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

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

## **10. Other Services**

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

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

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

\*\*\*\*\*