

# **AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND**

**[2016-17 (Actual), 2017-18 (Revised) & 2018-19 (Estimated)]**



**Government of Uttarakhand**

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## FOREWORD

It is indeed a matter of great pleasure to note that the Directorate of Economics & Statistics (DES), Department of Planning has prepared the latest version of "An Analysis of State Government Budget of Uttarakhand 2016-17 (Actual), 2017-18 (Revised) & 2018-19(Estimated)".


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

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

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

Date: 27.02.2019

Place: Dehradun

  
(Bhupal Singh Manral)  
Secretary In-charge(Planning)  
Government of Uttarakhand

# **PREFACE**

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

The Actual Expenditure for the year 2016-17 (AE), Revised Estimates for the 2017-18 (RE) & Budget Estimates for the year 2018-19 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings of the State Government thereof and its overall contribution to the Gross State Domestic Product.

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

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

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

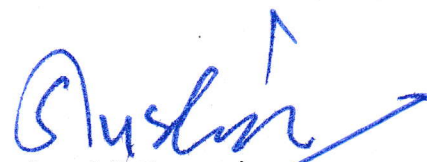
I hope, this report will be of immense help to the policy makers, planners and Research scholars interested in the study of Budgetary Transactions of the Uttarakhand Government.

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

Date:

26/2/19

Place: Dehradun



(Sushil Kumar)

Director, DES

Government of Uttarakhand

# **EXECUTIVE SUMMARY WITH ACKNOWLEDGEMENT**

It is indeed a matter of great privilege introducing another publication of the series entitled as ‘An Analysis of State Government Budget of Uttarakhand’. This time Budget figures for the year 2016-17(Actual), 2017-18(Revised) & 2018-19 (Estimated) have been used. An attempt has been made in the document to perform statistical analysis of the budgetary transaction, and prepare various accounts for the Administrative Departments and Departmental Commercial undertakings (DCUs).

## **EXECUTIVE SUMMARY**

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

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2016-17 (Actual), 2017-18 (Revised) & 2018-19 (Estimated):

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

- The Gross Receipts have decreased from ₹ 8203342 lakh in 2016-17(AC) to ₹ 4565015 lakh in the year 2017-18(RE), thereby reporting a decrease to the tune of nearly 44.35% between these two successive years. This has happened more-or-less due to drastic changes in the figures of Receipts of Suspense & Miscellaneous. However, it has further increased to ₹ 4734291 lakh in the year 2018-19(BE), recording an increase of nearly 3.71%.
- Taxes and Revenue Grants from Government of India taken together accounted for more than 93% of revenue receipts during all the reference years.

- The Gross Expenditure/ Outlay have decreased from ₹ 8203342 lakh in 2016-17(AC) to ₹ 4565015 lakh in the year 2017-18(RE). Thus, reporting a decrease of about 44.35%. It is mainly due to decrease of 99.44% in Suspense & Miscellaneous account. In the year 2018-19(BE) the Gross Expenditure/Outlay increase to ₹ 5343597 lakh.
- Expenditure booked towards Suspense & Miscellaneous (56.63%), compensation of employees (15.32%), current transfers (5.92%), Deposits & Advances (4.16%), and new construction (5.68%) taken together has accounted for almost 86% of the Total Outlay during the year 2016-17(AC). This trend has changed in subsequent years as this figure has gone down to nearly 64% and 63% respectively for the years 2017-18(RE) and 2018-19(BE). The major shift is reported from Suspense & Miscellaneous account to Interest, Borrowing and Purchase of Goods and Services.

## **B. GROSS SAVINGS**

Gross Savings of Administrative Departments depicts a surplus in positive forms of ₹ 65665 lakh in the year of 2016-17(AC), ₹ 91276 lakh in the year of 2017-18(RE) and ₹ 87529 in 2018-19(BE).

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

The account reveals that Imputed Subsidy balances the Current Receipts in comparison to Expenses. The Imputed Subsidy has decreased from ₹ 95141 lakh in 2016-17(AE) to ₹ 72230 lakh in 2017-18(RE); thereby reporting a decrease of 24.08% However, it has increased to ₹ 87148 lakh in the 2018-19(BE). Thus, indicating increase of 20.65%. But, this has happened mainly due to a inward trend of the Commercial Receipts of the DCUs from ₹ 1244 lakh in year 2016-17(AE) to ₹ 37036 lakh in year 2017-18(RE), and than ₹ 38288 lakh in year 2018-19(BE). The respective percentages of increase 2877.17% in 2017-18(BE) and 3.38% in 2018-19(BE).

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

This account gives details pertaining to Government Final Consumption Expenditure. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the final Consumption Expenditure. The Salary & Wages are reported as ₹ 1168512 lakh which is 80.05% of the Total Consumption Expenditure of ₹ 1390152 lakh in 2016-17(AC). It is ₹ 1434769 lakh in 2017-18(RE) and is about 85.65% of Total Consumption Expenditure of ₹ 1675181 lakh . However, its figure for 2018-19(BE) is ₹ 1645774 lakh, which is 83.79% of Total Consumption Expenditure of ₹ 1963998 lakh.

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

Percentage-wise distribution of expenditure during 2016-17(AC) revealed that maximum expenditure out of total of ₹ 2446498 lakh has been incurred on Education Services 30.34% followed by General Public Services 23.07% and Economic Services 17.40% Similarly, the major percentage distribution of Expenditure of ₹ 2878735 lakh in 2017-18(RE) is in Education Services 31.82%, followed by General Public Services 24.69% and Economic Services 16.37%, This trend has continued in the year 2018-19(BE) where out of the total Expenditure of ₹ 3360894 lakh, Education, General public Services and Economic fetched 32.45% , 23.35% and 17.01% respectively .

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

As per Budget estimates for 2018-19(BE), Gross Capital Formation has been estimated as ₹ 570752 lakh as compared to the amount of actual Gross Capital Formation of ₹ 521766 lakh & ₹ 497050 lakh in the years 2016-17(AE) & 2017-18(RE)

respectively. The main source of Capital Formation has emerged from construction activity. The Gross Capital Formation from Construction is reported as ₹ 472934 lakh in 2016-17, ₹ 497050 lakh in 2017-18 & ₹ 570752 lakh in 2018-19.

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

### **ACKNOWLEDGEMENT**

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

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

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

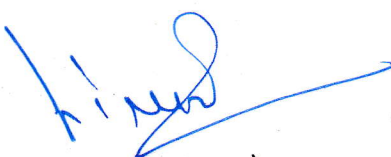
Lastly, I am personally thankful to Shri bhupal Singh manral, Secretary In-Charge(Planning) for the encouragement and inspiration that we keep receiving from his end. It is due to this driving force that DES could continue venturing the statistical analysis of this nature.



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

Date: 26.02.2019

Place: Dehradun

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

## **INTRODUCTION**

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

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

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

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

## **OBJECTIVES OF BUDGET ANALYSIS**

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

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

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

## **DOCUMENTS REQUIRED FOR BUDGET ANALYSIS**

The government budget mainly comprises of the following documents:-

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

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

## STEPS INVOLVED IN BUDGET ANALYSIS

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

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

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

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

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

## **COVERAGE**

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2016-17 (Actual Expenditure), 2017-18 (Revised Estimates) & 2018-19 (Budget Estimated).

## **SCHEME OF THE REPORT**

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

★ ★ ★ ★ ★ ★ ★

## **2 CONCEPTUAL FRAME WORK**

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

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

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

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

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

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

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

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

## **PRODUCTION ACCOUNT OF GOVERNMENT SERVICES**

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

## **INTRODUCTION**

A vital analysis of budget of government of Uttarakhand for the year 2016-17(AC), 2017-18(RE) & 2018-19(BE) has been done and its highlights are presented through this Chapter. It is essential to reflect that whenever reference is made to the year 2016-17 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2017-18 while for the year 2018-19 the figures are simply budget estimates (BE). In other words data of 2017-18 and 2018-19 are purely provisional and they will get finalized in the coming year.

## **TOTAL BUDGETARY RECEIPTS**

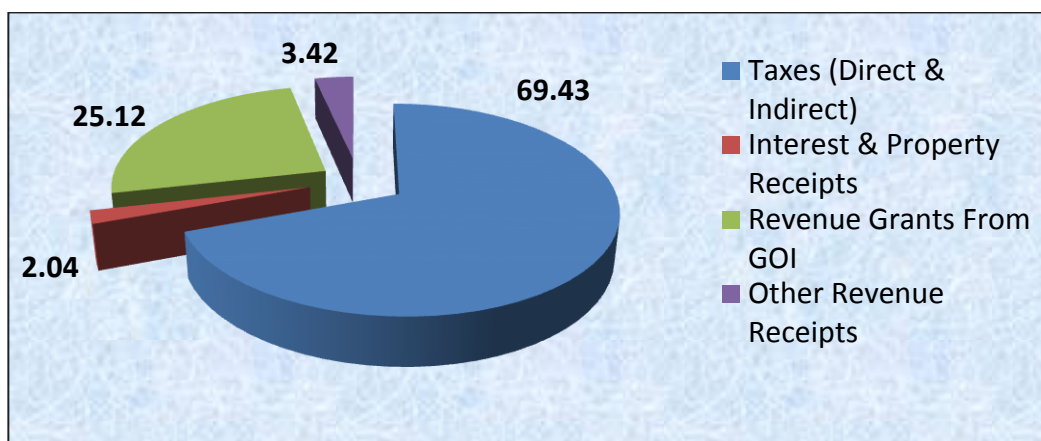
Total Budgetary Receipt displayed in Statement- A (Ref Figure-1 also) includes current income accrued/ estimated to accrue to the government on different accounts like taxes (both direct & indirect), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds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

From Statement-A it is clear that taxes and revenue grants from GOI taken together accounted for approximately 94% of the total revenue receipts during the year 2016-17. 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 ₹ 2488898 lakh in 2016-17(AC) to ₹ 2978299 lakh in 2017-18(RE), reporting a growth of 19.66% and ₹ 3566000 lakh in the year of 2018-19(BE) reporting a growth of 19.73% respectively.

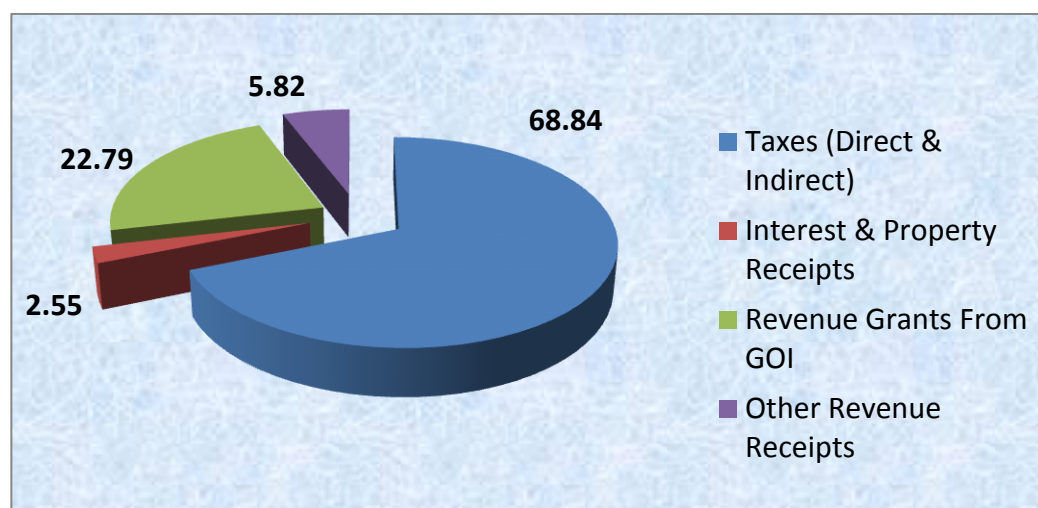
### **Statement- A: Distribution of Total Budgetary Receipts**

| S. No | ITEMS                                    | 2016-17<br>A/C) | %<br>age   | 2017-18<br>(RE) | %<br>age   | 2018-19<br>(BE) | %<br>age   |
|-------|--|-----------------|------------|-----------------|------------|-----------------|------------|
| -1    | -2                                       | -3              | -4         | -5              | -6         | -7              | -8         |
| (A)   | <b>REVENUE RECEIPTS</b>                  |                 |            |                 |            |                 |            |
| 1     | Taxes (Direct & Indirect)                | 1727945         | 69.43      | 2050214         | 68.84      | 2325387         | 65.21      |
| 2     | Misc. Receipts & Fees                    | 5373            | 0.22       | 8994            | 0.30       | 8624            | 0.24       |
| 3     | Interest                                 | 8698            | 0.35       | 7671            | 0.26       | 8210            | 0.23       |
| 4     | Property Receipts                        | 42100           | 1.69       | 68333           | 2.29       | 73075           | 2.05       |
| 5     | Revenue Grants From GOI                  | 625137          | 25.12      | 678764          | 22.79      | 893966          | 25.07      |
| 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  | 74132           | 2.98       | 107652          | 3.61       | 120397          | 3.38       |
| 10    | Pension Receipts                         | 5513            | 0.22       | 56671           | 1.90       | 136341          | 3.82       |
|       | <b>Sub Total (A)</b>                     | <b>2488898</b>  | <b>100</b> | <b>2978299</b>  | <b>100</b> | <b>3566000</b>  | <b>100</b> |
| (B)   | <b>LOAN AND ADVANCES, OTHER RECEIPTS</b> |                 |            |                 |            |                 |            |
| 1     | Borrowing at home                        | 1197534         | 20.96      | 863413          | 54.42      | 1022955         | 57.55      |
| 2     | Loan from Govt. of India/Public Debt     | 14544           | 0.25       | 20000           | 1.26       | 20000           | 1.13       |
| 3     | Recovery of loan and advances            | 3485            | 0.06       | 304             | 0.02       | 3274            | 0.18       |
| 4     | Deposits and advances                    | 327669          | 5.73       | 238281          | 15.02      | 288549          | 16.23      |
| 5     | Reserve fund                             | 28000           | 0.49       | 1210            | 0.08       | 1331            | 0.07       |
| 6     | Suspense & miscellaneous                 | 4734291         | 82.85      | 23402           | 1.47       | 26952           | 1.52       |
| 7     | Remittances                              | -630940         | -11.04     | 284341          | 17.92      | 328575          | 18.48      |
| 8     | Contingency fund                         | 39477           | 0.69       | 40000           | 2.52       | 15000           | 0.84       |
| 9     | Inter State Settlement                   | 0               | 0.00       | 0               | 0.00       | 0               | 0.00       |
| 10    | Cash Balance                             | 384             | 0.01       | 115765          | 7.30       | 70961           | 3.99       |
|       | <b>Sub Total (B)</b>                     | <b>5714444</b>  | <b>100</b> | <b>1586716</b>  | <b>100</b> | <b>1777597</b>  | <b>100</b> |
|       | <b>Total Budgetary Receipts (A+B)</b>    | <b>8203342</b>  |            | <b>4565015</b>  |            | <b>5343597</b>  |            |

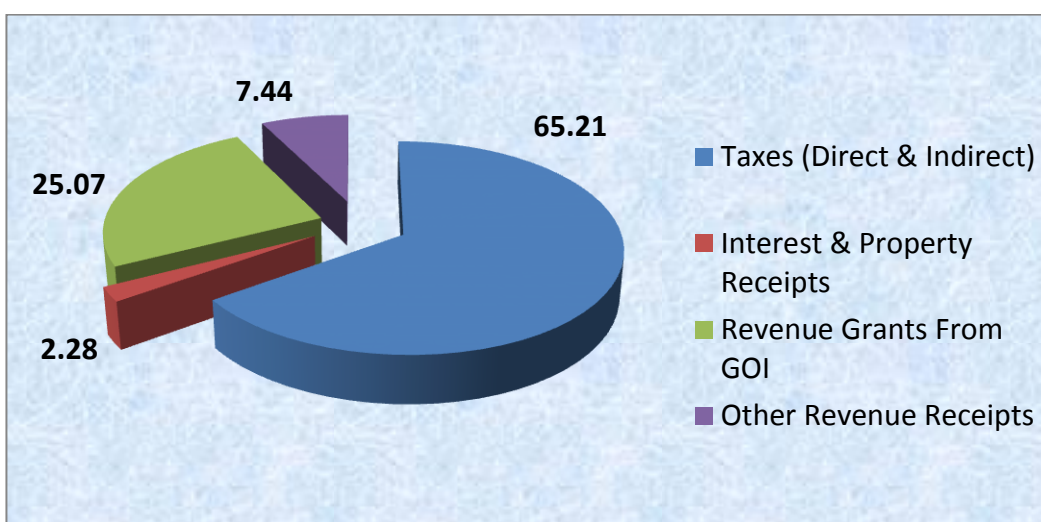
**Figure – 1: Breakup of Revenue Receipts 2016-17 (AC)**



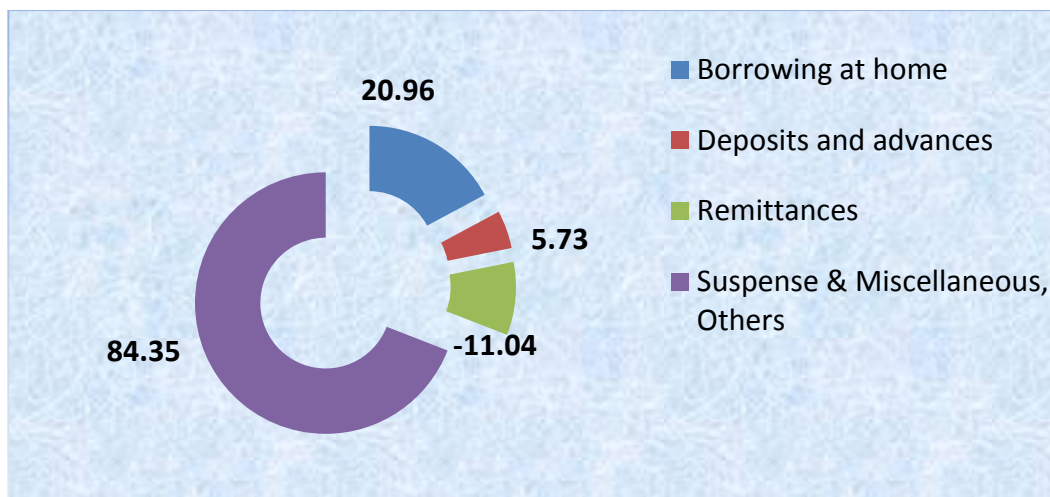
**Figure – 2: Breakup of Revenue Receipts 2017-18 (RE)**



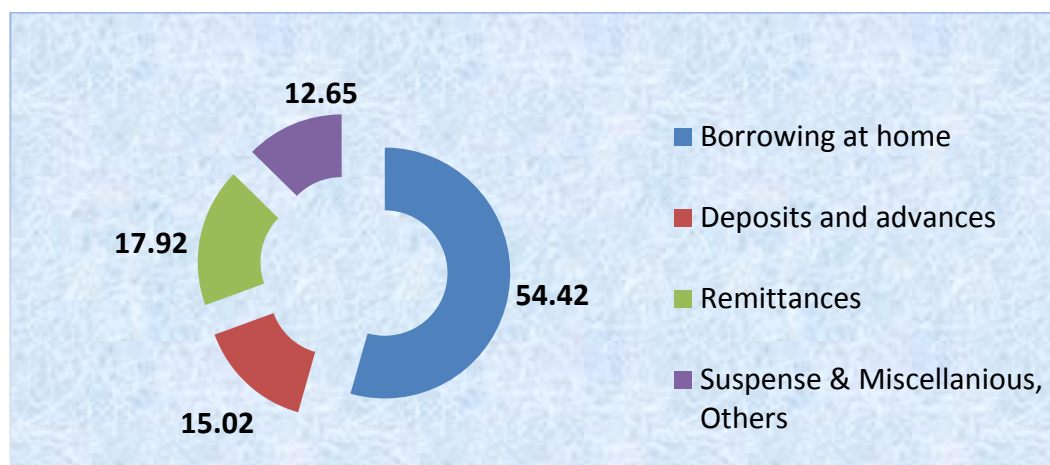
**Figure – 3: Breakup of Revenue Receipts 2018-19 (BE)**



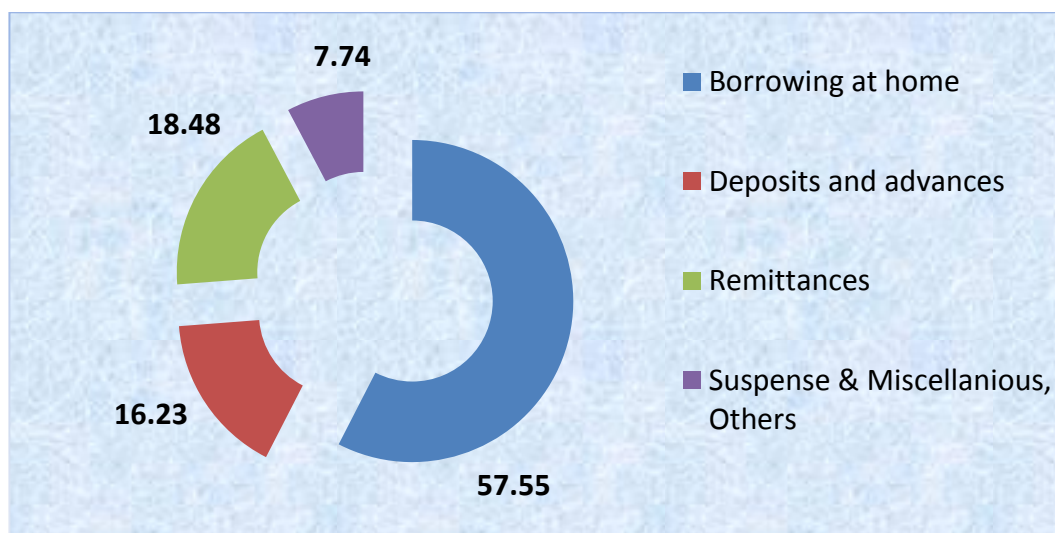
**Figure – 4: Breakup of Loan, Advances & Other Receipts, 2016-17 (AC)**



**Figure – 5: Breakup of Loan, Advances & Other Receipts 2017-18 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts 2018-19 (BE)**



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

(In Lakh ₹)

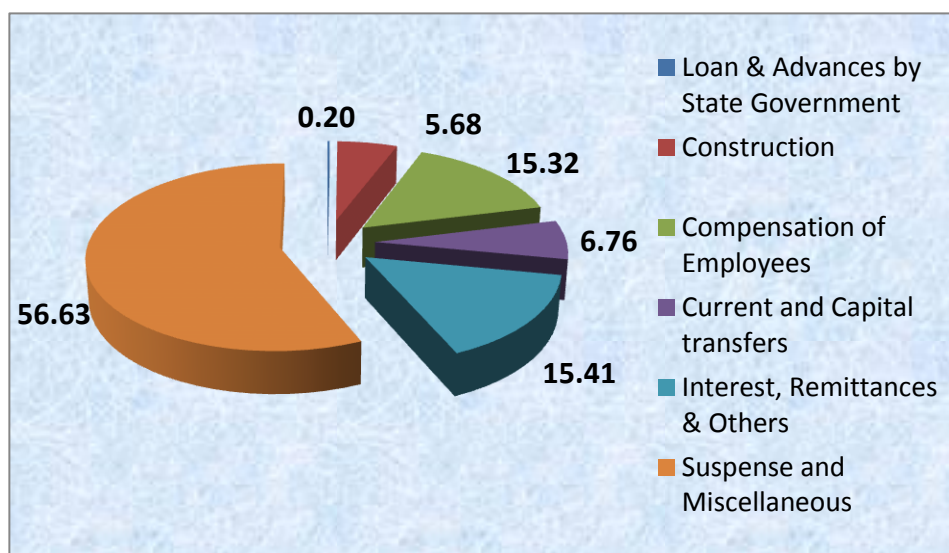
| S. No | ITEMS   | 2016-17 (AC)   | % age      | 2017-18 (RE)   | % age      | 2018-19 (BE)   | % age      |
|-------|---|----------------|------------|----------------|------------|----------------|------------|
| -1    | -2  | -3             | -4         | -5             | -6         | -7             | -8         |
| 1     | Compensation of Employees   | 1256915        | 15.32      | 1586466        | 34.75      | 1888368        | 35.34      |
| 2     | Purchase of Goods & Services including Maintenance                      | 303619         | 3.70       | 321126         | 7.03       | 414078         | 7.75       |
| 3     | Current Transfer including Subsidy                                      | 485990         | 5.92       | 557394         | 12.21      | 677980         | 12.69      |
| 4     | Transfer in kind  | 4404           | 0.05       | 4142           | 0.09       | 5435           | 0.10       |
| 5     | Construction  | 465541         | 5.68       | 481024         | 10.54      | 558244         | 10.45      |
| 6     | Machinery & Equipment including Transport, Software & Cultivated assets | 7393           | 0.09       | 16026          | 0.35       | 12508          | 0.23       |
| 7     | Purchase of Physical Assets   | 80             | 0.00       | 104            | 0.00       | 104            | 0.00       |
| 8     | Purchase of Financial Assets  | 12870          | 0.16       | 9341           | 0.20       | 19678          | 0.37       |
| 9     | Capital Transfer  | 68746          | 0.84       | 131414         | 2.88       | 142887         | 2.67       |
| 10    | Change in Stock   | 48832          | 0.60       | 0              | 0.00       | 0              | 0.00       |
| 11    | Interest  | 372305         | 4.54       | 417895         | 9.15       | 490610         | 9.18       |
| 12    | Borrowing at home   | 630006         | 7.68       | 315120         | 6.90       | 384419         | 7.19       |
| 13    | Inter-State Settlement  | 0              | 0.00       | 0              | 0.00       | 0              | 0.00       |
| 14    | Contingency Fund  | 22770          | 0.28       | 42619          | 0.93       | 40000          | 0.75       |
| 15    | Reserve Funds   | 35662          | 0.43       | 1219           | 0.03       | 1341           | 0.03       |
| 16    | Deposits & Advances   | 341490         | 4.16       | 262695         | 5.75       | 288965         | 5.41       |
| 17    | Suspense & Miscellaneous  | 4645700        | 56.63      | 23439          | 0.51       | 25783          | 0.48       |
| 18    | Remittances   | -630605        | -7.69      | 299493         | 6.56       | 329442         | 6.17       |
| 19    | Fund Revenue Account  | -4119          | -0.05      | 4699           | 0.10       | 11210          | 0.21       |
| 20    | Loan & Advances by State Govt   | 16504          | 0.20       | 15635          | 0.34       | 19198          | 0.36       |
| 21    | Repayment of Loan to GOI  | 3474           | 0.04       | 4203           | 0.09       | 5611           | 0.11       |
| 22    | Cash Balance  | 115765         | 1.41       | 70961          | 1.55       | 27736          | 0.52       |
|       | <b>Total Expenditure/Outlay</b>   | <b>8203342</b> | <b>100</b> | <b>4565015</b> | <b>100</b> | <b>5343597</b> | <b>100</b> |



## TOTAL EXPENDITURE /OUTLAY

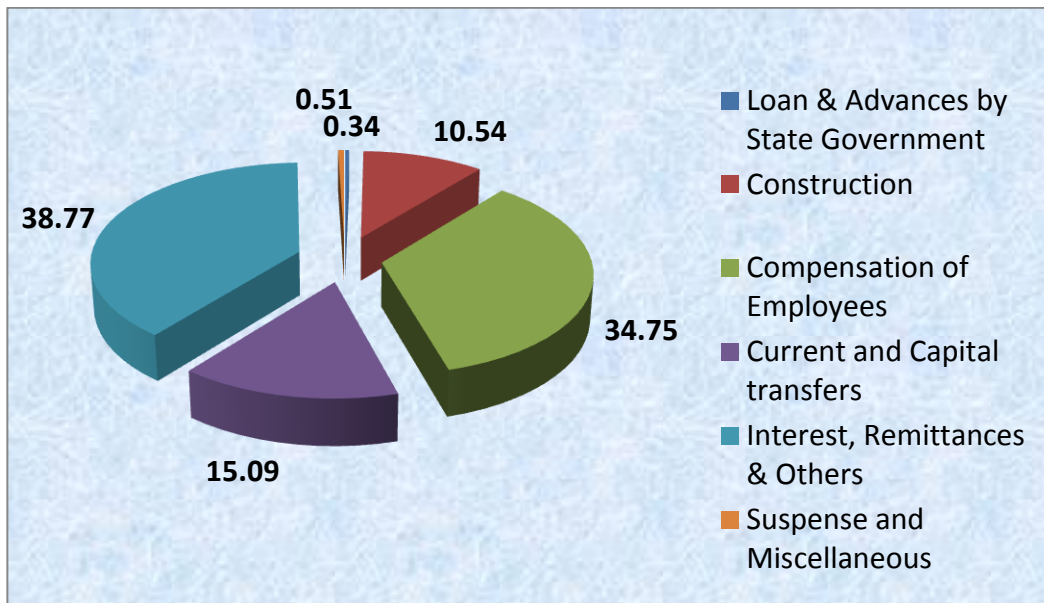
The thematic focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government as reflected in Statement-B. It provides the break-up of expenditure/ outlay for the year 2016-17 (Actual), 2017-18 (Revised) and 2018-19 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2016-17(AC) expenditure of ₹ 8203342 lakh has been incurred which has declined in the succeeding year to ₹ 4565015 lakh and ₹ 5343597 lakh, showing a major decline of 44.35% and then increase of 17.05% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2016-17(AC) the major expenditure on aforesaid account is ₹ 4645700 lakh which has declined to ₹ 23439 lakh in the year 2017-18(RE) ₹ 25783 lakh in 2018-19(BE). The breakup of budget outlay in the year 2016-17, 2017-18 & 2018-19 is shown in the Figure 7, 8, 9 & 10 below.

**Figure – 7: Breakup of Budget Outlay 2016-17 (AC)**

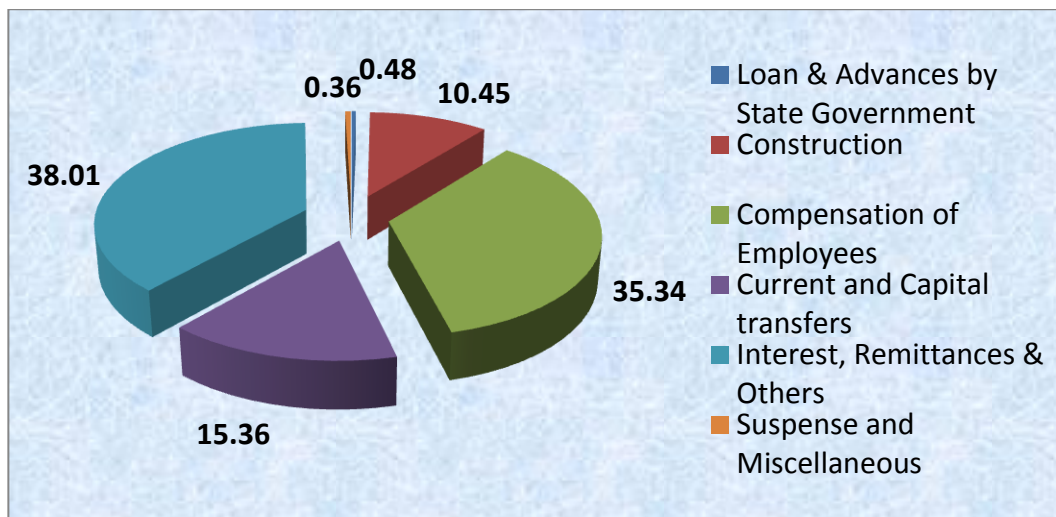




**Figure – 8: Breakup of Budget Outlay 2017-18 (RE)**



**Figure – 9: Breakup of Budget Outlay 2018-19 (BE)**



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

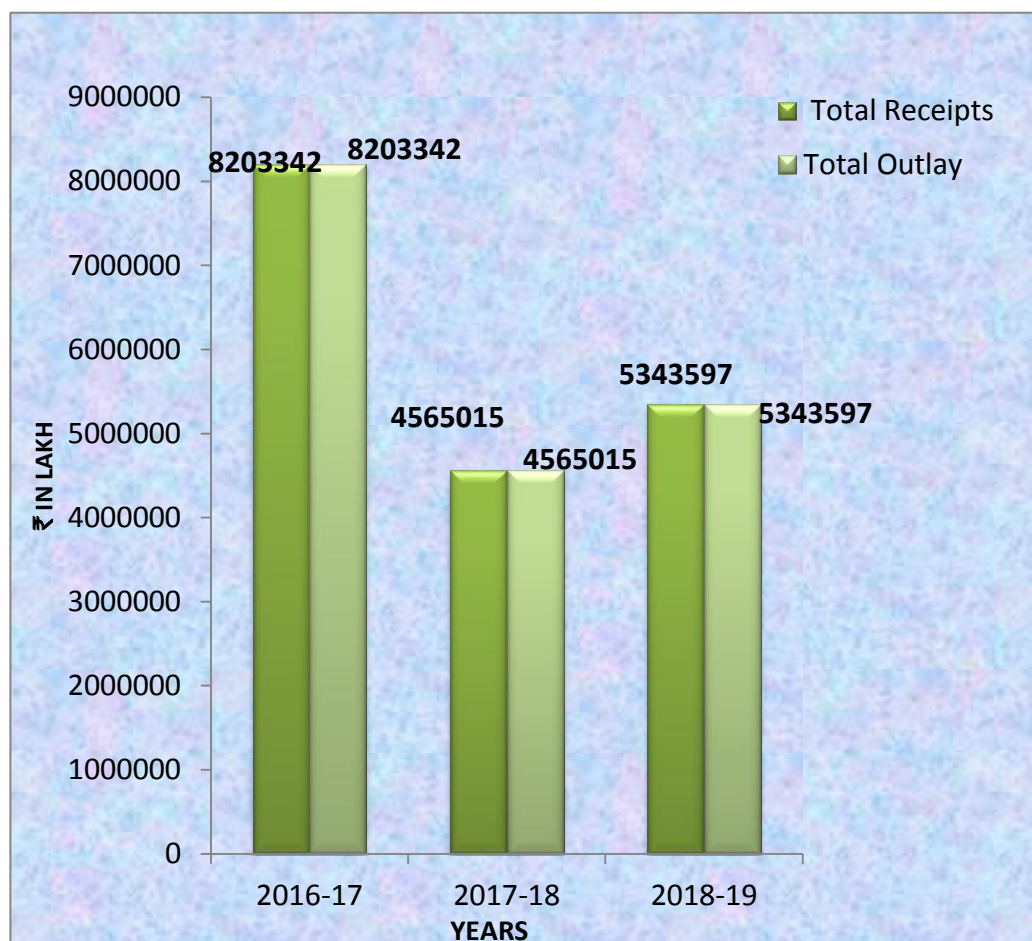


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 8203342 lakh as against gross budgetary receipts of ₹ 8203342 lakh for the year 2016-17(AC). The gross expenditure/outlay for 2017-18(RE) has been incurred to be ₹ 4565015 lakh against the gross receipts of ₹ 4565015 lakh. Outlay for 2018-19(BE) has been estimated to be ₹ 5343597 lakh against gross receipts of ₹ 5343597 lakh.

## **GROSS SAVINGS**

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

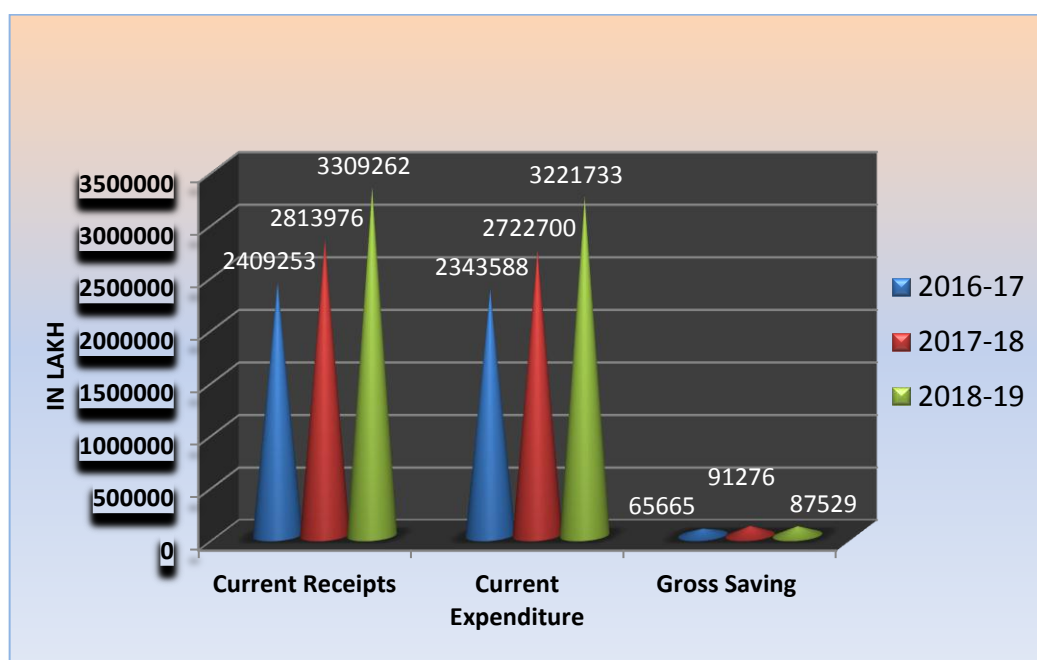
deficit in savings i.e. ₹ 65665 lakh in the year of 2016-17 (AC), however it is estimated to be positive of ₹ 91276 lakh in year 2017-18 (RE) and ₹ 87529 lakh in year 2018-19 (BE).

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

(In Lakh ₹)

| S. No | ITEMS                        | 2016-17 (AC) | 2017-18 (RE) | 2018-19 (BE) |
|-------|------------------------------|--------------|--------------|--------------|
| 1     | 2                            | 3            | 4            | 5            |
| 1     | Current Receipts             | 2409253      | 2813976      | 3309262      |
| 2     | Current Expenditure          | 2343588      | 2722700      | 3221733      |
| 3     | Surplus on Current A/C (1-2) | 65665        | 91276        | 87529        |
| 4     | Depreciation (CFC)           | 0            | 0            | 0            |
| 5     | Gross Saving (3+4)           | 65665        | 91276        | 87529        |

**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 2016-17 to 2018-19. (Refer Figure 12). It is to be noted that NEBR is Positive from 2016-17 to 2018-19 consistently.

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

(In Lakh ₹)

| S. No | ITEMS                                  | 2016-17 (AC) | 2017-18 (RE) | 2018-19 (BE) |
|-------|--|--------------|--------------|--------------|
| -1    | -2                                     | -3           | -4           | -5           |
| 1     | Capital Expenditure on Fixed Assets    | 590592       | 628568       | 711743       |
| 2     | (Add) Expenditure on Financial Assets  | 12870        | 9341         | 19678        |
| 3     | (Less) Budgetary Borrowings            | 537797       | 546633       | 643892       |
| 4     | (Less) Surplus on Current Account      | 65665        | 91276        | 87529        |
| 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.

## PROFIT/LOSS FROM DCUs

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

generally higher than the receipts, the difference between the two are meted out through government grants & hence the difference between the two is considered as imputed subsidy. If we look at statement E, we find that the commercial receipts are the years have increased from year 2016-17 to 2018-19.

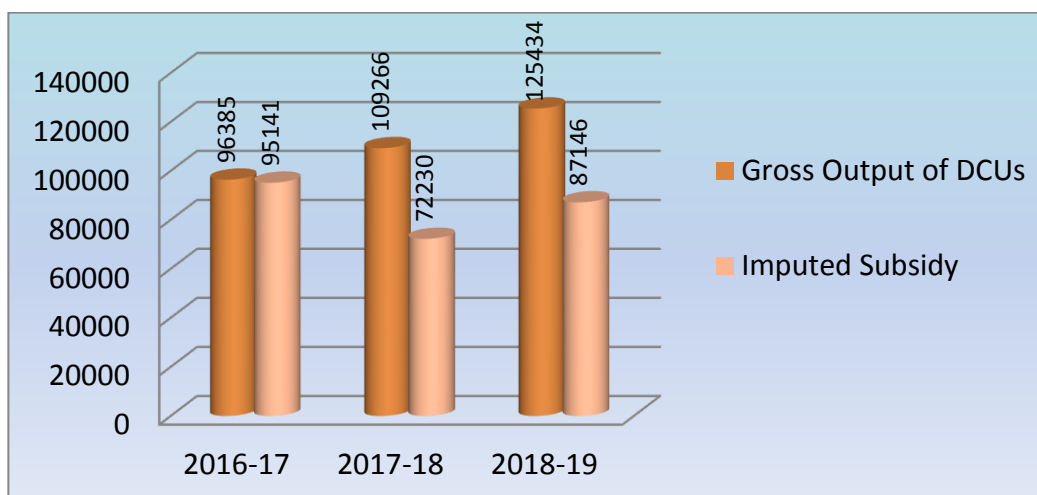
### **Statement-E: Distribution of Gross Input-Gross Output of DCUs**

(In Lakh ₹)

| S. No | ITEMS  | 2016-17 (AC) | 2017-18 (RE) | 2018-19 (BE) |
|-------|--|--------------|--------------|--------------|
| -1    | -2   | -3           | -4           | -5           |
| 1     | INPUT Purchase of Commodities & Services including Maintenance | 13495        | 14240        | 19180        |
| 2     | Compensation of Employees (Salary, Allowances, Pension etc)    | 82479        | 94459        | 105594       |
| 3     | Benefits   | 411          | 567          | 660          |
| 4     | Operating Surplus  | 0            | 0            | 0            |
|       | 4.1 Interest   | 0            | 0            | 0            |
|       | 4.2 Rent   | 0            | 0            | 0            |
|       | 4.3 Profits/Loss   | 0            | 0            | 0            |
| 5     | Consumption of Fixed Capital                                   | 0            | 0            | 0            |
|       | <b>Gross Input</b>   | 96385        | 109266       | 125434       |
| 1     | OUTPUT Sales of Goods & Services (Commercial Receipts)         | 1244         | 37036        | 38288        |
| 2     | Imputed Subsidy  | 95141        | 72230        | 87146        |
|       | <b>Gross Output</b>  | 96385        | 109266       | 125434       |

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

(In Lakhs)



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

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

It is evident from the Statement-F that GFCE in year 2016-17 ₹ 1390152 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc.) i.e. 1168512 in 2016-17, which has been subsequently increased to ₹ 1434769 lakh during 2017-18, showing an increase of 22.78%. The Compensation of Employees further increased to ₹ 1645774 lakh in the year 2018-19, showing an increase of 14.70%. The overall government final consumption expenditure has been ₹ 1390152 lakh during 2016-17 which has been increased to ₹ 1675181 lakh during 2017-18 and increased to ₹ 1963998 lakh in the year 2018-19. Thus the Government Final Consumption Expenditure has increased 20.50% from 2016-17 to 17-18 and increased to 17.24% for the year 2017-18 to 2018-19.

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

(In Lakh ₹)

| S.<br>No | ITEMS  | 2016-17<br>(AC) | 2017-18<br>(RE) | 2018-19<br>(BE) |
|----------|--|-----------------|-----------------|-----------------|
| -1       | -2   | -3              | -4              | -5              |
| 1        | Purchase of Commodities & Services including Maintenance   | 290124          | 306886          | 394898          |
| 2        | Sale of Goods and Services                                 | 72888           | 70616           | 82109           |
| 3        | Net Purchase of Commodities & Services                     | 217236          | 236270          | 312789          |
| 4        | Compensation of Employees Salary, Allowances, Pension etc. | 1168512         | 1434769         | 1645774         |
| 5        | Benefits (Transfer in kind)                                | 4404            | 4142            | 5435            |
| 6        | Consumption of Fixed Capital                               | 0               | 0               | 0               |
| 7        | Government Final Consumption Expenditure                   | 1390152         | 1675181         | 1963998         |

## PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

Purpose classification of expenditure is more useful and meaningful in order to identify the immediate or short term social needs of the state. However, it relates to general government expenditure, excluding DCUs. Statement G provides details of this classification for the year 2016-17 (AC) and 2017-18 (RE) and 2018-19 (BE).

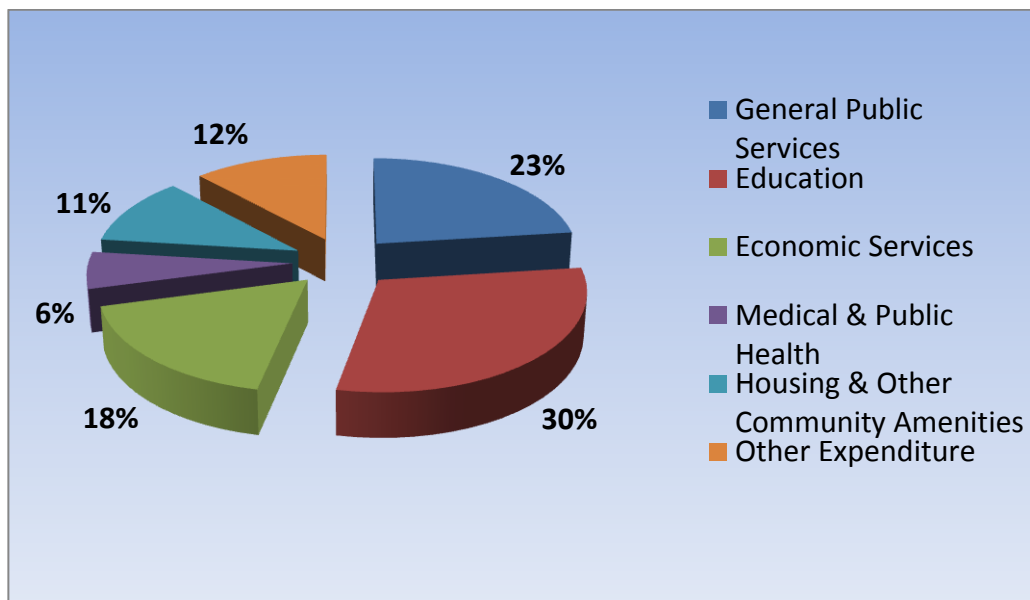
## Statement–G: Purpose Classification of Budget Expenditure of Administrative Departments

(In Lakh ₹)

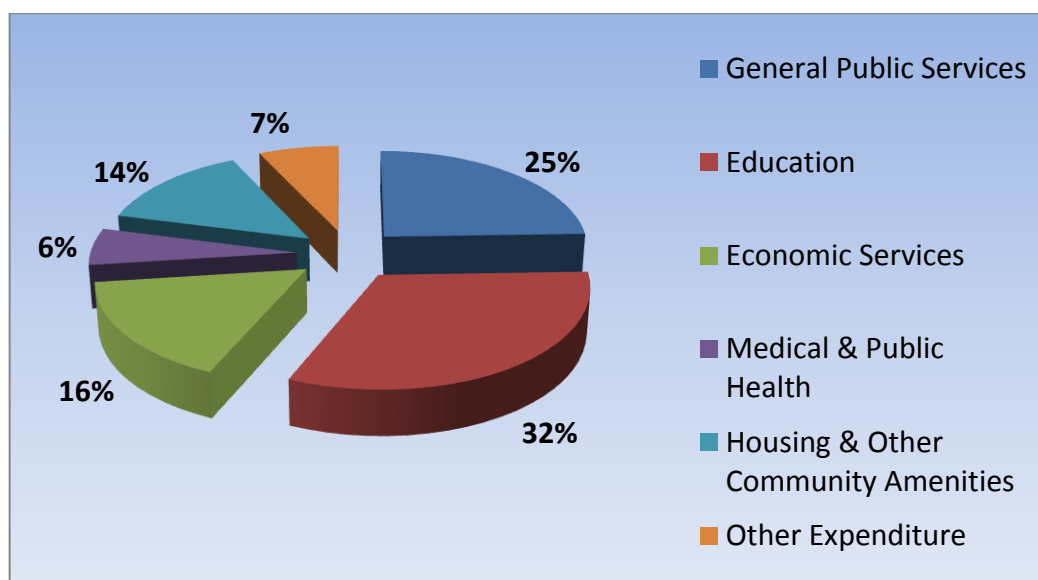
| S.<br>No | ITEMS  | 2016-17 (AC) |        | 2017-18 (RE) |        | 2018-19 (BE) |        |
|----------|--|--------------|--------|--------------|--------|--------------|--------|
|          |  | Value        | %      | Value        | %      | Value        | %      |
|          |  | (Lakh ₹)     | age    | (Lakh ₹)     | age    | (Lakh ₹)     | age    |
| -1       | -2   | -3           | -4     | -5           | -6     | -7           | -8     |
| 1        | General Public Services                              | 564514       | 23.07  | 710881       | 24.69  | 784686       | 23.35  |
| 2        | defense  | 0            | 0.00   | 0            | 0.00   | 0            | 0.00   |
| 3        | Education  | 742174       | 30.34  | 916002       | 31.82  | 1090627      | 32.45  |
| 4        | Medical & Public Health                              | 146925       | 6.01   | 172417       | 5.99   | 236123       | 7.03   |
| 5        | Social Security & Welfare Services                   | 100369       | 4.10   | 110728       | 3.85   | 131296       | 3.91   |
| 6        | Housing & Other Community Amenities                  | 275204       | 11.25  | 402017       | 13.97  | 421315       | 12.54  |
| 7        | Cultural, Recreational & Religious Services          | 61923        | 2.53   | 43203        | 1.50   | 46914        | 1.40   |
| 8        | Economic Services                                    | 425758       | 17.40  | 471229       | 16.37  | 571807       | 17.01  |
| 8.1      | General Administration/ Regulation/Research & Labour | 14095        | 0.58   | 17505        | 0.61   | 31832        | 0.95   |
| 8.2      | Agriculture, Forestry, Fishing & Hunting             | 190746       | 7.80   | 228122       | 7.92   | 277135       | 8.25   |
| 8.3      | Mining, Manufacturing & Construction                 | 25082        | 1.03   | 17751        | 0.62   | 27810        | 0.83   |
| 8.4      | Electricity, Gas, Steam                              | -14980       | -0.61  | -28768       | -1.00  | -38655       | -1.15  |
| 8.5      | Water Supply   | 42264        | 1.73   | 53012        | 1.84   | 73674        | 2.19   |
| 8.6      | Transport & Communication                            | 163300       | 6.67   | 175855       | 6.11   | 188966       | 5.62   |
| 8.7      | Other Economic Services n.e.c                        | 5251         | 0.21   | 7752         | 0.27   | 11045        | 0.33   |
| 9        | Environmental Protection                             | 0            | 0.00   | 0            | 0.00   | 0            | 0.00   |
| 10       | Other Services                                       | 129631       | 5.30   | 52258        | 1.82   | 78126        | 2.32   |
|          | <b>Total</b>   | 2446498      | 100.00 | 2878735      | 100.00 | 3360894      | 100.00 |



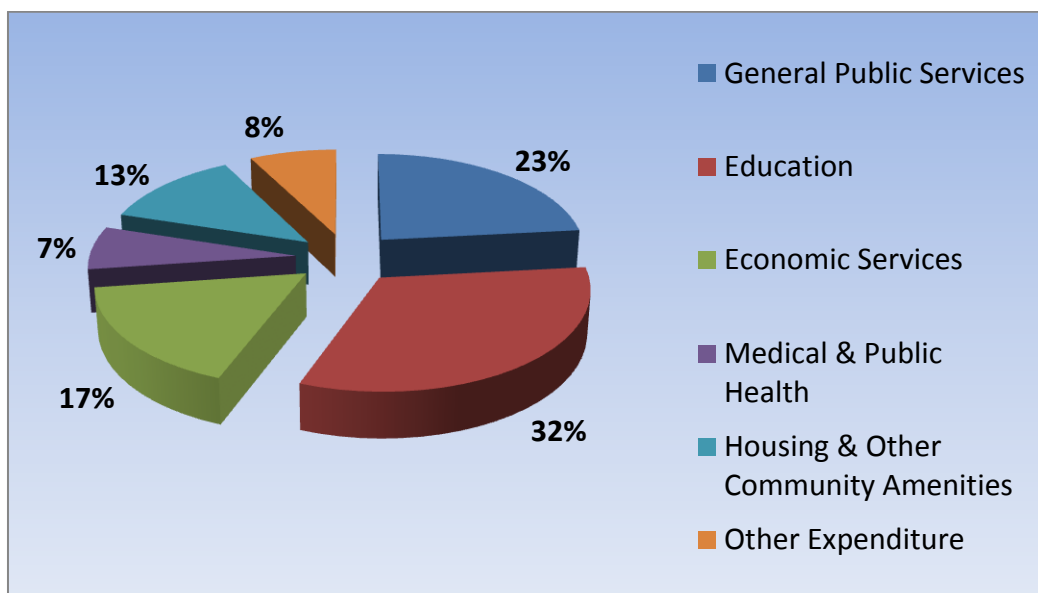
**Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2016-17 (AC)**



**Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2017-18 (RE)**



**Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2018-19 (BE)**



It may be seen from the above Statement-G that during 2016-17(AC), total expenditure incurred by administrative departments is ₹ 2446498 Lakh which has increased to the tune of ₹ 2878735 lakh during 2017-18(RE), showing an increase of 17.66%. The expenditure incurred by administrative departments in the year of 2018-19(BE) is ₹ 3360894 lakh indicating an increase of 16.74% from previous year. It appears that major portion of the total expenditure is incurred on Education (30.19%) in the year of 2016-17(AC) followed by General Public Services (23.05%) and Economic Services (17.63%). During 2017-18(RE) and 2018-19(BE) maximum expenditure incurred on Education services consistently.

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

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

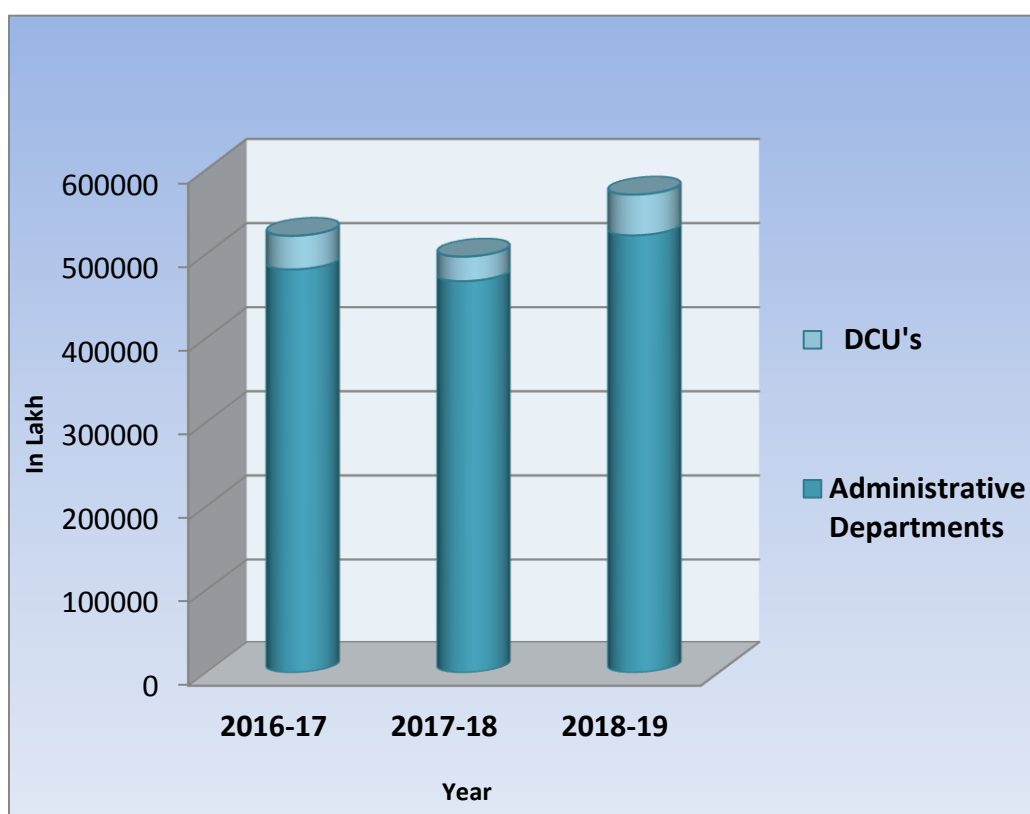
## Statement–H: Gross Capital Formation (Administrative Departments & DCUs)

(In Lakh ₹)

| S. No | ITEMS   | 2016-17 (AC) | 2017-18 (RE) | 2018-19 (BE) |
|-------|---|--------------|--------------|--------------|
| -1    | -2  | -3           | -4           | -5           |
| A     | <b>Administration Departments</b>                 |              |              |              |
|       | New Capital Formation (Outlay)                    | 433068       | 467915       | 522325       |
|       | 1.1 Dwelling & Other Building and Structure       | 425846       | 452256       | 510280       |
|       | 1.2 Machinery & Equipment                         | 7076         | 15313        | 11836        |
|       | 1.3 Cultivated Biological Resources               | 0            | 0            | 0            |
|       | 1.4 Intellectual Property Product                 | 146          | 346          | 209          |
| 2     | Net Purchase of Second hand Assets including Land | 0            | 0            | 0            |
| 3     | Change in Stock                                   | 48832        | 0            | 0            |
|       | Gross Capital Formation (Admin) A.                | 481900       | 467915       | 522325       |
| B     | <b>Departmental Commercial Undertaking</b>        |              |              | 0            |
| 4     | New Capital Formation (Outlay)                    | 39866        | 29135        | 48427        |
|       | 4.1 Dwelling & Other Building & Structure         | 39695        | 28768        | 47964        |
|       | 4.2 Machinery & Equipment                         | 168          | 364          | 457          |
|       | 4.3 Cultivated Biological Resources               | 0            | 0            | 0            |
|       | 4.4 Intellectual Property Product                 | 3            | 3            | 6            |
| 5     | Net Purchase of Second hand Assets including Land | 0            | 0            | 0            |
| 6     | Change in Stock                                   | 0            | 0            | 0            |
|       | Gross Capital Formation (DCU) B.                  | 39866        | 29135        | 48427        |
|       | <b>Gross Capital Formation (A+B)</b>              | 521766       | 497050       | 570752       |

As per Budget estimates (BE) for 2018-19 Gross Capital Formation is expected to be ₹ 570752 lakh as compared to the amount of actual gross capital formation of ₹ 521766 lakh & ₹ 497050 lakh during 2016-17 & 2017-18 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 89.22%, 96.77% & 97.80% of the total Gross Capital formation in the year 2016-17, 2017-18 and 2018-19 respectively.

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



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| <b>TABLE-1</b><br><b>Borrowing Account of Uttarakhand Government for the year 2016-17 (AC)</b><br><b>Figures in Lakh INR</b> |  |                |                |
|--|--|----------------|----------------|
| Items  |  | Receipt        | Expenditure    |
| (1)  |  | (2)            | (3)            |
| A. Revenue and Capital Account   |  | 2488898        | 3022576        |
| <b>I. Borrowing at Home</b>  |  |                |                |
|  | 1. Internal Debt                             | 1044651        | 518394         |
|  | 2. Small Savings, Provident Fund etc.        | 152883         | 111612         |
|  | Total  | 1197534        | 630006         |
|  | Net Receipts (I)                             | 567528         |                |
| <b>II. Borrowing Abroad</b>  |  |                |                |
|  | 1. External Debt                             | 0              | 0              |
|  | 2. Other Debt                                | 0              | 0              |
|  | Total  | 0              | 0              |
|  | Net Receipts (II)                            | 0              |                |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b>   |  |                |                |
|  | 1. Loans from Government of India            | 14544          | 3474           |
|  | 2. Loans and Advances from States Government | 3485           | 16504          |
|  | 3. Inter State Settlement                    | 0              | 0              |
|  | 4. Contingency Fund                          | 39477          | 22770          |
|  | 5. Reserve Funds                             | 28000          | 35662          |
|  | 6. Deposits & Advances                       | 327669         | 341490         |
|  | 7. Suspense and Miscellaneous                | 4734291        | 4645700        |
|  | 8. Remittances                               | -630940        | -630605        |
|  | 9. Cash Balance                              | 384            | 115765         |
|  | 10. Funds Revenue Account                    | 0              | -4119          |
|  | 11. Funds Commercial Account                 | 0              | 0              |
|  | Total  | 4516910        | 4546641        |
|  | Net Receipts (III)                           | -29731         |                |
|  | <b>Total excluding Funds</b>                 | <b>8203342</b> | <b>8203342</b> |
|  | Difference (Receipt - Expenditure)           | <b>0</b>       |                |

**TABLE-2**  
**Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2016-17 (AC)**

Figures in INR Lakh

| Receipt   | Amount         | Expenditure  | Amount         |
|---|----------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>50798</b>   | <b>1. Government Final Consumption Expenditure (GFCE)</b>          | <b>1390152</b> |
| 1.1 Profits   | 0              | 1.1 Compensation of Employees                                      | 1168512        |
| 1.2 Income from Property                            | 50798          | a) Wages & Salaries  | 843107         |
| 1.2.1 Net Interest Received                         | 8698           | b) Pension   | 325405         |
| a) Public Authorities                               | 0              | 1.2 Net Purchases of Commodities and Services                      | 217236         |
| i) Centre   | 0              | a) Purchases   | 260414         |
| ii) States  | 0              | b) Maintenance   | 29710          |
| iii) Local Authorities                              | 0              | c) Less Sales  | 72888          |
| b) Foreign  | 0              | 1.3 Transfer in Kind   | 4404           |
| c) From other Sectors                               | 8698           | 1.4 CFC  |                |
| 1.2.2 Other Property Receipts                       | 42100          | <b>2. Net Interest Paid to</b>                                     | <b>372305</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>1727945</b> | 2.1 Public Authorities   | 0              |
| 2.1 Import Duty                                     | 0              | a) Centre  |                |
| 2.2 Export Duty                                     | 0              | b) States  | 0              |
| 2.3 Production Taxes                                | 145674         | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 1233775        | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 348496         | 2.3 Others   | 372305         |
| <b>3. Fees &amp; Miscellaneous Receipts</b>         | <b>5373</b>    | 2.4 Less Commercial Interest                                       | 0              |
| <b>4. Total Transfers from Public Authorities</b>   | <b>625137</b>  | <b>3. Total Subsidies</b>  | <b>115940</b>  |
| 4.1 Centre  | 625137         | 3.1 Production Subsidies   | 95560          |
| 4.2 States  | 0              | 3.2 Product Subsidies  | 20380          |
| 4.3 Local Authorities                               | 0              | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>354995</b>  |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>2409253</b> | 4.1 Other Sectors  | 354995         |
|   |                | 4.2 Foreign  | 0              |
|   |                | <b>5. Total Inter-Government Transfers</b>                         | <b>110196</b>  |
|   |                | 5.1 Current to   | 110196         |
|   |                | a) Centre  |                |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 110196         |
|   |                | 5.2 Capital to   | 0              |
|   |                | a) Centre  |                |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 0              |
|   |                | <b>6. Total Current Expenditure (1+3+4+5+6)</b>                    | <b>2343588</b> |
|   |                | <b>7. Surplus on Current Account</b>                               | <b>65665</b>   |

**TABLE-3**

**Capital Finance Account of Public Authorities Administration of  
Enterprises of Uttarakhand Government for year 2016-17 (AC)**

Figures in INR Lakh

| <b>I. Expenditure</b>                      | <b>Amount</b> |
|--|---------------|
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 433068        |
| 2. Net Purchase of Physical Assets         | 80            |
| 2.1 Second Hand Assets                     | 0             |
| 2.2 Land                                   | 80            |
| 3. Change in Stock                         | 48832         |
| 3.1 Inventory                              | 0             |
| 3.2 Others                                 | 48832         |
| 4. Capital Transfers                       | 68746         |
| 4.1 for Capital Formation                  | 68746         |
| 4.2 for Others                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>550726</b> |
| <b>Enterprises</b>                         |               |
| 6. Capital Outlay                          | 39866         |
| 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>39866</b>  |
| <b>Total Expenditure (5 + 9)</b>           | <b>590592</b> |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | 65665         |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 567528        |
| 14.1 At Home                               | 567528        |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | -42601        |
| 15.1 Net Extra Budgetary Borrowing         | -29731        |
| 15.2 less Net Purchase of Financial Assets | 12870         |
| <b>16. Total Receipts (11 to 15)</b>       | <b>590592</b> |

**TABLE-4**

**Estimates of Net Product from Public Administration of Uttarakhand  
Government for year 2016-17 (AC)**

Figures in INR Lakh

| Item   | Salary        | Pension       | Others       | NDP            | CFC      | GDP            | IC            | Total          |
|--|---------------|---------------|--------------|----------------|----------|----------------|---------------|----------------|
| <b>1. Total</b>                                    | <b>764117</b> | <b>325405</b> | <b>78990</b> | <b>1168512</b> | <b>0</b> | <b>1168512</b> | <b>290124</b> | <b>1458636</b> |
| 2.Construction<br>(Repair &<br>Maintenance)        | 34405         | 14652         | 2706         | 51763          | 0        | 51763          | 27891         | 79654          |
| 3.Water<br>Supply                                  | 0             | 0             | 0            | 0              | 0        | 0              | 295           | 295            |
| <b>4. Other<br/>Services</b>                       | <b>440452</b> | <b>187570</b> | <b>26006</b> | <b>654028</b>  | <b>0</b> | <b>654028</b>  | <b>22673</b>  | <b>676701</b>  |
| I. (a)<br>Education                                | 382951        | 163083        | 22794        | 568828         | 0        | 568828         | 16271         | 585099         |
| (b) Medical &<br>Public Health                     | 57501         | 24487         | 3212         | 85200          | 0        | 85200          | 6402          | 91602          |
| (c) Sanitation                                     | 0             | 0             | 0            | 0              | 0        | 0              | 0             | 0              |
| <b>5. Sub Total (2<br/>to 4)</b>                   | <b>474857</b> | <b>202222</b> | <b>28712</b> | <b>705791</b>  | <b>0</b> | <b>705791</b>  | <b>50859</b>  | <b>756650</b>  |
| 6. Public<br>Administration<br>& Defense (1-<br>5) | 289260        | 123183        | 50278        | 462721         | 0        | 462721         | 239265        | 701986         |



TABLE-5

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2016-17 (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>28123</b> | <b>10692</b> | <b>43537</b> | <b>177</b> | <b>4643</b> | <b>1070</b> | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>49427</b>      | <b>0</b>    | <b>-49427</b> | <b>49427</b>    |
|                         | 2406         | 28123        | 10692        | 43537        | 177        | 4643        | 1070        | 0        | 0           | 0        | 0        | 0        | 49427             | 0           | -49427        | 0               |
|                         | 2551         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
| Roads & Water Transport | <b>Total</b> | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>    | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>    | <b>0</b>      | <b>0</b>        |
|                         | 3055         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 3056         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 3052         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 3075         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
| Ports & Pilotages       | <b>3051</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>    | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>    | <b>0</b>      | <b>0</b>        |
| Civil Aviation          | <b>3053</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>    | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>    | <b>0</b>      | <b>0</b>        |
| Manufacturing           | <b>Total</b> | <b>607</b>   | <b>231</b>   | <b>872</b>   | <b>8</b>   | <b>439</b>  | <b>6</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>1325</b>       | <b>285</b>  | <b>-1040</b>  | <b>1040</b>     |
|                         | 2039         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 2046         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 2047         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
|                         | 2058         | 607          | 231          | 872          | 8          | 439         | 6           | 0        | 0           | 0        | 0        | 0        | 1325              | 285         | -1040         | 0               |
|                         | 2079         | 0            | 0            | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0           | 0             | 0               |
| Electricity             | <b>2801</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>    | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>    | <b>0</b>      | <b>0</b>        |
| Irrigation              | <b>Total</b> | <b>26506</b> | <b>10077</b> | <b>38070</b> | <b>226</b> | <b>4806</b> | <b>151</b>  | <b>0</b> | <b>2380</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>45633</b>      | <b>959</b>  | <b>-44674</b> | <b>44674</b>    |
|                         | 2700         | 24317        | 9245         | 34899        | 147        | 562         | 0           | 0        | 13          | 0        | 0        | 0        | 35621             | 20          | -35601        | 0               |
|                         | 2701         | 0            | 0            | 0            | 0          | 3           | 0           | 0        | 1054        | 0        | 0        | 0        | 1057              | 678         | -379          | 0               |
|                         | 2702         | 2189         | 832          | 3171         | 79         | 4241        | 151         | 0        | 1313        | 0        | 0        | 0        | 8955              | 261         | -8694         | 0               |
| 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>55236</b> | <b>21000</b> | <b>82479</b> | <b>411</b> | <b>9888</b> | <b>1227</b> | <b>0</b> | <b>2380</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>96385</b>      | <b>1244</b> | <b>-95141</b> | <b>95141</b>    |

**TABLE-6****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2016-17 (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)         | 38070        | 226        | 4806        | 151         | 0        | 2380        | 0        | 0        | 0            | 0        | 959         | 44674           | 45633          | 38296        | 38296         |
| 2. Forests                          | 43537        | 177        | 4643        | 1070        | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 49427           | 49427          | 43714        | 43714         |
| 3. Manufacturing                    | 872          | 8          | 439         | 6           | 0        | 0           | 0        | 0        | 0            | 0        | 285         | 1040            | 1325           | 880          | 880           |
| 4. Electricity                      | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 5. Services Incidental to Transport | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 6. Civil Aviation                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 7. Road Transport                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 8. Water Transport                  | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 9. Trade & Hotels                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| 10. Other Services                  | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0           | 0               | 0              | 0            | 0             |
| <b>9. Total</b>                     | <b>82479</b> | <b>411</b> | <b>9888</b> | <b>1227</b> | <b>0</b> | <b>2380</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>1244</b> | <b>95141</b>    | <b>96385</b>   | <b>82890</b> | <b>82890</b>  |

TABLE-7

## Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2016-17 (AC)

Figures in INR Lakh

|              | Items  | Water Supply | Remediation & other utility services (Sanitation) | Construction | Public Administration & Defense | Education    | Health      | Total         |
|--------------|--|--------------|---|--------------|---------------------------------|--------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>403749</b>                   | <b>20004</b> | <b>2093</b> | <b>425846</b> |
| P1           | Dwelling   | 0            | 0   | 0            | 631                             | 0            | 0           | 631           |
| <b>P2</b>    | <b>Other Building and Structure (P2.1+P2.2+P2.3)</b>         | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>403118</b>                   | <b>20004</b> | <b>2093</b> | <b>425215</b> |
| P2.1         | Non-Residential Building                                     | 0            | 0   | 0            | 26607                           | 17533        | 2010        | 46150         |
| P2.2         | Other Structures   | 0            | 0   | 0            | 114726                          | 2471         | 83          | 117280        |
| P2.3         | Land Improvement   | 0            | 0   | 0            | 59                              | 0            | 0           | 59            |
| P2.4         | Roads & Bridges  | 0            | 0   | 0            | 261726                          | 0            | 0           | 261726        |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>0</b>     | <b>0</b>  | <b>472</b>   | <b>3729</b>                     | <b>1325</b>  | <b>1550</b> | <b>7076</b>   |
| P3.1         | Transport Equipment  | 0            | 0   | 0            | 941                             | 0            | 0           | 941           |
| P3.2         | ICT Equipment  | 0            | 0   | 7            | 510                             | 207          | 7           | 731           |
| P3.3         | Other Machinery and Equipment                                | 0            | 0   | 465          | 2278                            | 1118         | 1543        | 5404          |
| P4           | Weapons Systems  | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                        | <b>0</b>     | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>102</b>                      | <b>44</b>    | <b>0</b>    | <b>146</b>    |
| P7.1         | Research and Development                                     | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.3         | Computer Software and Databases                              | 0            | 0   | 0            | 102                             | 44           | 0           | 146           |
| P7.4         | Entertainment, Literary of Artistic Originals                | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.5         | Other Intellectual Property Products                         | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>0</b>     | <b>0</b>  | <b>472</b>   | <b>407580</b>                   | <b>21373</b> | <b>3643</b> | <b>433068</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                        | <b>0</b>     | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>48832</b>                    | <b>0</b>     | <b>0</b>    | <b>48832</b>  |
|              | <b>Gross Capital Formation</b>                               | <b>0</b>     | <b>0</b>  | <b>472</b>   | <b>456412</b>                   | <b>21373</b> | <b>3643</b> | <b>481900</b> |

TABLE-8

## Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2016-17 (AC)

Figures in INR Lakh

|       | Items  | Crops        | Forestry & Logging | Manufacturing registered. | Railways Manufacturing | Electricity | Trade & Repair Services | Railways Transport | Road Transport | water Transport | Air Transport | Services Incidental to Transport | Communication & Services related to Broadcasting | Total        |
|-------|--|--------------|--------------------|---------------------------|------------------------|-------------|-------------------------|--------------------|----------------|-----------------|---------------|----------------------------------|--|--------------|
| (I)   | <b>Construction (P1+P2)</b>                                  | <b>28885</b> | <b>10780</b>       | <b>30</b>                 | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>39695</b> |
| P1    | Dwelling   | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| P2    | Other Building and Structure (P2.1+P2.2+P2.3)                | 28885        | 10780              | 30                        | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 39695        |
| P2.1  | Non-Residential Building                                     | 0            | 218                | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 218          |
| P2.2  | Other Structures   | 28885        | 10319              | 30                        |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 39234        |
| P2.3  | Land Improvement   | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| P2.4  | Roads & Bridges  | 0            | 243                | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 243          |
| (II)  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>13</b>    | <b>133</b>         | <b>22</b>                 | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>168</b>   |
| P3.1  | Transport Equipment  | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| P3.2  | ICT Equipment  | 7            | 13                 | 1                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 21           |
| P3.3  | Other Machinery and Equipment                                | 6            | 120                | 21                        |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 147          |
| P4    | Weapons Systems  | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| (III) | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
| P5.1  | Animal Resources Yielding Repeat Products                    | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| P5.2  | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| (IV)  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>1</b>     | <b>2</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>3</b>     |
| P7.1  | Research and Development                                     | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
| P7.2  | Mineral Exploration and Evaluation                           |              |                    |                           |                        |             |                         |                    |                |                 |               |                                  |  | 0            |
| P7.3  | Computer Software and Databases                              | 1            | 2                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 3            |
| P7.4  | Entertainment, Literary of Artistic Originals                |              |                    |                           |                        |             |                         |                    |                |                 |               |                                  |  | 0            |
| P7.5  | Other Intellectual Property Products                         | 0            | 0                  | 0                         |                        | 0           | 0                       |                    | 0              | 0               | 0             | 0                                |  | 0            |
|       | <b>Total New Outlay</b>                                      | <b>28899</b> | <b>10915</b>       | <b>52</b>                 | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>39866</b> |
|       | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>           | <b>0</b>                  |                        | <b>0</b>    | <b>0</b>                |                    | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         |  | <b>0</b>     |
|       | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>           | <b>0</b>                  |                        | <b>0</b>    | <b>0</b>                |                    | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         |  | <b>0</b>     |
|       | <b>Gross Capital Formation</b>                               | <b>28899</b> | <b>10915</b>       | <b>52</b>                 | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>39866</b> |

**TABLE-9(A)**

**Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2016-17 (AC)**

Figures in INR Lakh

| Purpose Code | Purpose Classification            | Economic Classification   |                                  |                      |     |       |                  |                       |         |                           |
|--------------|-----------------------------------|---------------------------|----------------------------------|----------------------|-----|-------|------------------|-----------------------|---------|---------------------------|
|              |                                   | Current Expenditure       |                                  |                      |     |       |                  |                       |         |                           |
|              |                                   | Consumption Expenditure   |                                  |                      |     |       | Current Transfer |                       | Subsidy | Total Current Expenditure |
|              |                                   | Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance |     |       | Local Bodies     | Autonomous /Non Govt. |         |                           |
| 1            | 2                                 | 3                         | 4                                | 5                    | 6   | 7     | 8                | 9                     | 10      | 11                        |
| 1            | GENERAL PUBLIC SERVICES           | 330637                    | 50968                            | 1573                 | 0   | 0     | 90618            | 2434                  | 0       | 476230                    |
| 1.1          | Gen. Admn., Public Order & Safety | 330637                    | 50968                            | 1573                 | 0   | 0     | 90618            | 2434                  | 0       | 476230                    |
| 1.1.1        | Public Order & Safety             | 194998                    | 17204                            | 380                  | 0   | 0     | 0                | 252                   | 0       | 212834                    |
| 1.1.2        | Planning & Statistical Activities | 2530                      | 338                              | 0                    | 0   | 0     | 0                | 223                   | 0       | 3091                      |
| 1.1.3        | Gen Admn. E.A.PO&S n.e.c          | 133109                    | 33426                            | 1193                 | 0   | 0     | 90618            | 1959                  | 0       | 260305                    |
| 2            | CIVIL DEFENCE                     | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 3            | EDUCATION                         | 576632                    | 8263                             | 678                  | 0   | 0     | 0                | 124732                | 0       | 710305                    |
| 3.1          | Admn/Regulation/Research          | 7804                      | 934                              | 21                   | 0   | 0     | 0                | 0                     | 0       | 8759                      |
| 3.2          | Educational Services              | 568828                    | 7329                             | 657                  | 0   | 0     | 0                | 124732                | 0       | 701546                    |
| 4            | HEALTH                            | 108758                    | 3013                             | 192                  | 0   | 0     | 0                | 31276                 | 0       | 143239                    |
| 4.1          | Admn/Regulation/Research          | 23558                     | 4612                             | 62                   | 0   | 0     | 0                | 1206                  | 0       | 29438                     |
| 4.2          | Health Services                   | 85200                     | -1599                            | 130                  | 0   | 0     | 0                | 30070                 | 0       | 113801                    |
| 5            | SOCIAL SEC/WEL SERVICES           | 27149                     | 22253                            | 18                   | 0   | 0     | 0                | 48305                 | 0       | 97725                     |
| 6            | HOUSING/COMMUNITY AMENITIES       | 42062                     | 77351                            | 5                    | 0   | 0     | 19578            | 40410                 | 0       | 179406                    |
| 7            | CULTRL, RECEN, RELIG SERVICES     | 4560                      | 10337                            | 154                  | 0   | 0     | 0                | 8858                  | 0       | 23909                     |
| 8            | ECONOMICS SERVICES                | 77180                     | -26911                           | 1336                 | 0   | 16594 | 0                | 99338                 | 95142   | 262679                    |
| 8.1          | Gen. Admn., Public Order & Safety | 12134                     | -398                             | 26                   | 0   | 0     | 0                | 1860                  | 0       | 13622                     |
| 8.2          | Agriculture, Forestry and Fishing | 53148                     | -10457                           | 1289                 | 0   | 0     | 0                | 51357                 | 94102   | 189439                    |
| 8.3          | Mining, Mfg. & Construction       | 3915                      | 292                              | 20                   | 0   | 0     | 0                | 4772                  | 1040    | 10039                     |
| 8.4          | Electricity, Gas, Steam           | 12                        | -16855                           | 0                    | 0   | 0     | 0                | 1863                  | 0       | -14980                    |
| 8.5          | Water Supply                      | 0                         | 379                              | 0                    | 0   | 0     | 0                | 37244                 | 0       | 37623                     |
| 8.6          | Transport & Communication         | 2712                      | 597                              | 1                    | 0   | 16594 | 0                | 1830                  | 0       | 21734                     |
| 8.7          | Other Economic Services           | 5259                      | -469                             | 0                    | 0   | 0     | 0                | 412                   | 0       | 5202                      |
| 9            | Environmental Protection          | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 10           | Relief on Calamities              | 143                       | 5139                             | 0                    | 486 | 0     | 0                | 0                     | 0       | 5768                      |
|              | <b>Total</b>                      | 1167121                   | 150413                           | 3956                 | 486 | 16594 | 110196           | 355353                | 95142   | 1899261                   |

TABLE-9(B)

## Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2016-17 (AC)

| Purpose Code | Economic Classification |        |                     |             |           |           |                   |                   |              |                        |      |                 |                  |           |                           |  |
|--------------|-------------------------|--------|---------------------|-------------|-----------|-----------|-------------------|-------------------|--------------|------------------------|------|-----------------|------------------|-----------|---------------------------|--|
|              | Capital Expenditure     |        |                     |             |           |           |                   |                   |              |                        |      |                 |                  |           |                           |  |
|              | Outlay (New)            |        |                     |             |           |           |                   |                   |              | Net Purchase of Assets |      |                 | Capital Transfer |           | Total Capital Expenditure | Total Expenditure (Current + Capital ) |
|              | Buildings               | Roads  | Other Constructi on | Other N.E.C | Transport | Machinery | Computer Software | Cultivated Assets | Animal Stock | Physical Assets        |      |                 | To Local Bodies  | To others |                           |  |
|              |                         |        |                     |             |           |           |                   |                   |              | Second Hand Assets     | Land | Change in Stock |                  |           |                           |  |
|              | 12                      | 13     | 14                  | 15          | 16        | 17        | 18                | 19                | 20           | 21                     | 22   | 23              | 24               | 25        | 26                        | 27                                     |
| 1            | 11368                   | 0      | 25950               | 0           | 670       | 1404      | 60                | 0                 | 0            | 0                      | 0    | 48832           | 0                | 0         | 88284                     | 564514                                 |
| 1.1          | 11368                   | 0      | 25950               | 0           | 670       | 1404      | 60                | 0                 | 0            | 0                      | 0    | 48832           | 0                | 0         | 88284                     | 564514                                 |
| 1.1.1        | 1623                    | 0      | 344                 | 0           | 479       | 1205      | 15                | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 3666                      | 216500                                 |
| 1.1.2        | 54                      | 0      | 0                   | 0           | 0         | 5         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 59                        | 3150                                   |
| 1.1.3        | 9691                    | 0      | 25606               | 0           | 191       | 194       | 45                | 0                 | 0            | 0                      | 0    | 48832           | 0                | 0         | 84559                     | 344864                                 |
| 1.2          | 0                       | 0      | 0                   | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 2            | 0                       | 0      | 0                   | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 3            | 17623                   | 0      | 2477                | 0           | 22        | 1145      | 55                | 0                 | 0            | 0                      | 0    | 0               | 0                | 10547     | 31869                     | 742174                                 |
| 3.1          | 90                      | 0      | 6                   | 0           | 22        | 27        | 11                | 0                 | 0            | 0                      | 0    | 0               | 0                | 499       | 655                       | 9414                                   |
| 3.2          | 17533                   | 0      | 2471                | 0           | 0         | 1118      | 44                | 0                 | 0            | 0                      | 0    | 0               | 0                | 10048     | 31214                     | 732760                                 |
| 4            | 2010                    | 0      | 100                 | 0           | 0         | 1573      | 3                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 3686                      | 146925                                 |
| 4.1          | 0                       | 0      | 17                  | 0           | 0         | 30        | 3                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 50                        | 29488                                  |
| 4.2          | 2010                    | 0      | 83                  | 0           | 0         | 1543      | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 3636                      | 117437                                 |
| 5            | 2502                    | 0      | 97                  | 0           | 15        | 24        | 6                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 2644                      | 100369                                 |
| 6            | 7484                    | 57125  | 9639                | 0           | 0         | 52        | 1                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 21497     | 95798                     | 275204                                 |
| 7            | 1785                    | 0      | 34820               | 0           | 21        | 50        | 5                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 1333      | 38014                     | 61923                                  |
| 8            | 3009                    | 134857 | 5116                | 0           | 83        | 1230      | 22                | 0                 | 0            | 0                      | 80   | 0               | 0                | 18682     | 163079                    | 425758                                 |
| 8.1          | 143                     | 0      | 33                  | 0           | 0         | 289       | 8                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 473                       | 14095                                  |
| 8.2          | 390                     | 0      | 502                 | 0           | 83        | 127       | 5                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 200       | 1307                      | 190746                                 |
| 8.3          | 1025                    | 0      | 1                   | 0           | 0         | 253       | 3                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 13761     | 15043                     | 25082                                  |
| 8.4          | 0                       | 0      | 0                   | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | -14980                                 |
| 8.5          | 0                       | 0      | 0                   | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 4641      | 4641                      | 42264                                  |
| 8.6          | 1410                    | 134857 | 4580                | 0           | 0         | 559       | 0                 | 0                 | 0            | 0                      | 80   | 0               | 0                | 80        | 141566                    | 163300                                 |
| 8.7          | 41                      | 0      | 0                   | 0           | 0         | 2         | 6                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 49                        | 5251                                   |
| 9            | 0                       | 0      | 0                   | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 10           | 1000                    | 60816  | 62047               | 0           | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 123863                    | 129631                                 |
|              | 46781                   | 252798 | 140246              | 0           | 811       | 5478      | 152               | 0                 | 0            | 0                      | 80   | 48832           | 0                | 52059     | 547237                    | 2446498                                |

TABLE-10

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

Figures in Lakh INR

| Items  |  | Receipt        | Expenditure    |
|--|--|----------------|----------------|
| (1)  |  | (2)            | (3)            |
| A. Revenue and Capital Account                         |  | 2978299        | 3529631        |
| <b>I. Borrowing at Home</b>                            |  |                |                |
|  | 1. Internal Debt                             | 781000         | 249820         |
|  | 2. Small Savings, Provident Fund etc.        | 82413          | 65300          |
|  | Total  | 863413         | 315120         |
|  | Net Receipts (I)                             | 548293         |                |
| <b>II. Borrowing Abroad</b>                            |  |                |                |
|  | 1. External Debt                             | 0              | 0              |
|  | 2. Other Debt                                | 0              | 0              |
|  | Total  | 0              | 0              |
|  | Net Receipts (II)                            | 0              |                |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b> |  |                |                |
|  | 1. Loans from Government of India            | 20000          | 4203           |
|  | 2. Loans and Advances from States Government | 304            | 15635          |
|  | 3. Inter State Settlement                    | 0              | 0              |
|  | 4. Contingency Fund                          | 40000          | 42619          |
|  | 5. Reserve Funds                             | 1210           | 1219           |
|  | 6. Deposits & Advances                       | 238281         | 262695         |
|  | 7. Suspense and Miscellaneous                | 23402          | 23439          |
|  | 8. Remittances                               | 284341         | 299493         |
|  | 9. Cash Balance                              | 115765         | 70961          |
|  | 10. Funds Revenue Account                    | 0              | 4699           |
|  | 11. Funds Commercial Account                 | 0              | 0              |
|  | Total  | 723303         | 724963         |
|  | Net Receipts (III)                           | -1660          |                |
| <b>Check</b>   | <b>Total excluding Funds</b>                 | <b>4565015</b> | <b>4565015</b> |
|  | Difference (Receipt - Expenditure)           | 0              |                |

TABLE-11

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

Figures in INR Lakh

| Receipt   | Amount         | Expenditure  | Amount         |
|---|----------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>76004</b>   | <b>1. Government Final Consumption Expenditure (GFCE)</b>          | <b>1675181</b> |
| 1.1 Profits   | 0              | 1.1 Compensation of Employees                                      | 1434769        |
| 1.2 Income from Property                            | 76004          | a) Wages & Salaries  | 985221         |
| 1.2.1 Net Interest Received                         | 7671           | b) Pension   | 449548         |
| a) Public Authorities                               | 0              | 1.2 Net Purchases of Commodities and Services                      | 236270         |
| i) Centre   |                | a) Purchases   | 281364         |
| ii) States  | 0              | b) Maintenance   | 25522          |
| iii) Local Authorities                              | 0              | c) Less Sales  | 70616          |
| b) Foreign  | 0              | 1.3 Transfer in Kind   | 4142           |
| c) From other Sectors                               | 7671           | 1.4 CFC  |                |
| 1.2.2 Other Property Receipts                       | 68333          | <b>2. Net Interest Paid to</b>                                     | <b>417895</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>2050214</b> | 2.1 Public Authorities   | 0              |
| 2.1 Import Duty                                     | 0              | a) Centre  | 0              |
| 2.2 Export Duty                                     | 0              | b) States  | 0              |
| 2.3 Production Taxes                                | 184054         | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 1465935        | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 400225         | 2.3 Others   | 417895         |
| <b>3. Fees &amp; Miscellaneous Receipts</b>         | <b>8994</b>    | 2.4 Less Commercial Interest                                       | 0              |
| <b>4. Total Transfers from Public Authorities</b>   | <b>678764</b>  | <b>3. Total Subsidies</b>  | <b>92025</b>   |
| 4.1 Centre  | 678763         | 3.1 Production Subsidies   | 72830          |
| 4.2 States  | 0              | 3.2 Product Subsidies  | 19195          |
| 4.3 Local Authorities                               | 1              | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>357756</b>  |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>2813976</b> | 4.1 Other Sectors  | 357756         |
|   |                | 4.2 Foreign  | 0              |
|   |                | <b>5. Total Inter-Government Transfers</b>                         | <b>179843</b>  |
|   |                | 5.1 Current to   | 179843         |
|   |                | a) Centre  | 0              |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 179843         |
|   |                | 5.2 Capital to   | 0              |
|   |                | a) Centre  | 0              |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 0              |
|   |                | <b>6. Total Current Expenditure (1+3+4+5+6)</b>                    | <b>2722700</b> |
|   |                | <b>7. Surplus on Current Account</b>                               | <b>91276</b>   |



**TABLE-12**

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

Figures in INR Lakh

| <b>I. Expenditure</b>                      | <b>Amount</b> |
|--|---------------|
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 467915        |
| 2. Net Purchase of Physical Assets         | 104           |
| 2.1 Second Hand Assets                     | 0             |
| 2.2 Land                                   | 104           |
| 3. Change in Stock                         | 0             |
| 3.1 Inventory                              | 0             |
| 3.2 Others                                 | 0             |
| 4. Capital Transfers                       | 131414        |
| 4.1 for Capital Formation                  | 131414        |
| 4.2 for Others                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>599433</b> |
| <b>Enterprises</b>                         |               |
| 6. Capital Outlay                          | 29135         |
| 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>29135</b>  |
| <b>Total Expenditure (5 + 9)</b>           | <b>628568</b> |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | 91276         |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 548293        |
| 14.1 At Home                               | 548293        |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | -11001        |
| 15.1 Net Extra Budgetary Borrowing         | -1660         |
| 15.2 less Net Purchase of Financial Assets | 9341          |
| <b>16. Total Receipts (11 to 15)</b>       | <b>628568</b> |

**TABLE-13**

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

Figures in INR Lakh

| Item   | Salary        | Pension       | Others       | NDP            | CFC      | GDP            | IC            | Total          |
|--|---------------|---------------|--------------|----------------|----------|----------------|---------------|----------------|
| <b>1. Total</b>                                | <b>894350</b> | <b>449548</b> | <b>90871</b> | <b>1434769</b> | <b>0</b> | <b>1434769</b> | <b>306886</b> | <b>1741655</b> |
| 2. Construction<br>(repair &<br>Maintenance)   | 39383         | 19796         | 3101         | 62280          | 0        | 62280          | 22986         | 85266          |
| 3. Water Supply                                | 0             | 0             | 0            | 0              | 0        | 0              | 11300         | 11300          |
| <b>4. Other Services</b>                       | <b>529612</b> | <b>266211</b> | <b>28761</b> | <b>824584</b>  | <b>0</b> | <b>824584</b>  | <b>36585</b>  | <b>861169</b>  |
| I. (a) Education                               | 467372        | 234926        | 25433        | 727731         | 0        | 727731         | 24728         | 752459         |
| (b) Medical &<br>Public Health                 | 62240         | 31285         | 3328         | 96853          | 0        | 96853          | 11857         | 108710         |
| (c) Sanitation                                 | 0             | 0             | 0            | 0              | 0        | 0              | 0             | 0              |
| <b>5. Sub Total (2 to<br/>4)</b>               | <b>568995</b> | <b>286007</b> | <b>31862</b> | <b>886864</b>  | <b>0</b> | <b>886864</b>  | <b>70871</b>  | <b>957735</b>  |
| 6. Public<br>Administration &<br>Defense (1-5) | 325355        | 163541        | 59009        | 547905         | 0        | 547905         | 236015        | 783920         |

**TABLE-14****Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2017-18 (RE)****Figures in INR Lakh**

| <b>Industry</b>         | <b>Account</b> | <b>DS</b>    | <b>Pension</b> | <b>TSW</b>   | <b>Benefits</b> | <b>DG</b>   | <b>DBm</b>  | <b>DRm</b> | <b>DCm</b>  | <b>DR</b> | <b>DInt</b> | <b>Dp</b> | <b>Total Expenditure</b> | <b>Receipts</b> | <b>Surplus</b> | <b>Imputed Subsidy</b> |
|-------------------------|----------------|--------------|----------------|--------------|-----------------|-------------|-------------|------------|-------------|-----------|-------------|-----------|--------------------------|-----------------|----------------|------------------------|
| Forests                 | <b>Total</b>   | <b>30920</b> | <b>13539</b>   | <b>49381</b> | <b>272</b>      | <b>4582</b> | <b>1523</b> | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>55758</b>             | <b>35602</b>    | <b>-20156</b>  | <b>22743</b>           |
|                         | 2406           | 30920        | 13539          | 49381        | 272             | 4582        | 1523        | 0          | 0           | 0         | 0           | 0         | 55758                    | 35602           | -20156         | 22743                  |
|                         | 2551           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
| Roads & Water Transport | <b>Total</b>   | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>                 | <b>0</b>        | <b>0</b>       | <b>0</b>               |
|                         | 3055           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 3056           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 3052           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 3075           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
| Ports & Pilotages       | <b>3051</b>    | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>                 | <b>0</b>        | <b>0</b>       | <b>0</b>               |
| Civil Aviation          | <b>3053</b>    | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>                 | <b>0</b>        | <b>0</b>       | <b>0</b>               |
| Manufacturing           | <b>Total</b>   | <b>742</b>   | <b>325</b>     | <b>1100</b>  | <b>8</b>        | <b>441</b>  | <b>6</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>1555</b>              | <b>406</b>      | <b>-1149</b>   | <b>1149</b>            |
|                         | 2039           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 2046           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 2047           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 2058           | 742          | 325            | 1100         | 8               | 441         | 6           | 0          | 0           | 0         | 0           | 0         | 1555                     | 406             | -1149          | 1149                   |
|                         | 2079           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 2202           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
|                         | 2404           | 0            | 0              | 0            | 0               | 0           | 0           | 0          | 0           | 0         | 0           | 0         | 0                        | 0               | 0              | 0                      |
| Electricity             | <b>2801</b>    | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>                 | <b>0</b>        | <b>0</b>       | <b>0</b>               |
| Irrigation              | <b>Total</b>   | <b>29438</b> | <b>12890</b>   | <b>43978</b> | <b>287</b>      | <b>4859</b> | <b>201</b>  | <b>0</b>   | <b>2628</b> | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>51953</b>             | <b>1028</b>     | <b>-50925</b>  | <b>50925</b>           |
|                         | 2700           | 27020        | 11831          | 40344        | 163             | 653         | 0           | 0          | 17          | 0         | 0           | 0         | 41177                    | 25              | -41152         | 41152                  |
|                         | 2701           | 0            | 0              | 0            | 0               | 6           | 0           | 0          | 1311        | 0         | 0           | 0         | 1317                     | 703             | -614           | 614                    |
|                         | 2702           | 2418         | 1059           | 3634         | 124             | 4200        | 201         | 0          | 1300        | 0         | 0           | 0         | 9459                     | 300             | -9159          | 9159                   |
| 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>61100</b> | <b>26754</b>   | <b>94459</b> | <b>567</b>      | <b>9882</b> | <b>1730</b> | <b>0</b>   | <b>2628</b> | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>109266</b>            | <b>37036</b>    | <b>-72230</b>  | <b>72230</b>           |

**TABLE-15****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2017-18 (RE)****Figures in INR Lakh**

| Industry                            | TSW          | Benefits   | Purchases   | Bm          | Rm       | Cm          | Rent     | Interest | Depreciation | Profits  | Sales        | Imputed Subsidy | Total Receipts | Net Product  | Gross Product |
|-------------------------------------|--------------|------------|-------------|-------------|----------|-------------|----------|----------|--------------|----------|--------------|-----------------|----------------|--------------|---------------|
| 1. Agriculture (Irrigation)         | 43978        | 287        | 4859        | 201         | 0        | 2628        | 0        | 0        | 0            | 0        | 1028         | 50925           | 51953          | 44265        | 44265         |
| 2. Forests                          | 49381        | 272        | 4582        | 1523        | 0        | 0           | 0        | 0        | 0            | 0        | 35602        | 20156           | 55758          | 49653        | 49653         |
| 3. Manufacturing                    | 1100         | 8          | 441         | 6           | 0        | 0           | 0        | 0        | 0            | 0        | 406          | 1149            | 1555           | 1108         | 1108          |
| 4. Electricity                      | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 5. Services Incidental to Transport | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 6. Civil Aviation                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 7. Road Transport                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 8. Water Transport                  | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 9. Trade & Hotels                   | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| 10. Other Services                  | 0            | 0          | 0           | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0            | 0             |
| <b>9. Total</b>                     | <b>94459</b> | <b>567</b> | <b>9882</b> | <b>1730</b> | <b>0</b> | <b>2628</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>37036</b> | <b>72230</b>    | <b>109266</b>  | <b>95026</b> | <b>95026</b>  |

**TABLE-16****Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2017-18 (RE)****Figures in INR Lakh**

|              | Items  | Water Supply | Remediation & other utility services (Sanitation) | Construction | Public Administration & Defense | Education    | Health      | Total         |
|--------------|--|--------------|---|--------------|---------------------------------|--------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>0</b>     | <b>2000</b>                                       | <b>0</b>     | <b>435380</b>                   | <b>12660</b> | <b>2216</b> | <b>452256</b> |
| P1           | Dwelling   | 0            | 0   | 0            | 878                             | 0            | 0           | 878           |
| <b>P2</b>    | <b>Other Building and Structure (P2.1+P2.2+P2.3)</b>         | <b>0</b>     | <b>2000</b>                                       | <b>0</b>     | <b>434502</b>                   | <b>12660</b> | <b>2216</b> | <b>451378</b> |
| P2.1         | Non-Residential Building                                     | 0            | 2000  | 0            | 35200                           | 11330        | 2129        | 50659         |
| P2.2         | Other Structures   | 0            | 0   | 0            | 131202                          | 1330         | 87          | 132619        |
| P2.3         | Land Improvement   | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P2.4         | Roads & Bridges  | 0            | 0   | 0            | 268100                          | 0            | 0           | 268100        |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>0</b>     | <b>0</b>  | <b>3705</b>  | <b>8116</b>                     | <b>1755</b>  | <b>1737</b> | <b>15313</b>  |
| P3.1         | Transport Equipment  | 0            | 0   | 0            | 1290                            | 0            | 0           | 1290          |
| P3.2         | ICT Equipment  | 0            | 0   | 5            | 1311                            | 208          | 19          | 1543          |
| P3.3         | Other Machinery and Equipment                                | 0            | 0   | 3700         | 5515                            | 1547         | 1718        | 12480         |
| P4           | Weapons Systems  | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                        | <b>0</b>     | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>302</b>                      | <b>42</b>    | <b>2</b>    | <b>346</b>    |
| P7.1         | Research and Development                                     | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.3         | Computer Software and Databases                              | 0            | 0   | 0            | 302                             | 42           | 2           | 346           |
| P7.4         | Entertainment, Literary or Artistic Originals                | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
| P7.5         | Other Intellectual Property Products                         | 0            | 0   | 0            | 0                               | 0            | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>0</b>     | <b>2000</b>                                       | <b>3705</b>  | <b>443798</b>                   | <b>14457</b> | <b>3955</b> | <b>467915</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                        | <b>0</b>     | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                        | <b>0</b>     | <b>0</b>    | <b>0</b>      |
|              | <b>Gross Capital Formation</b>                               | <b>0</b>     | <b>2000</b>                                       | <b>3705</b>  | <b>443798</b>                   | <b>14457</b> | <b>3955</b> | <b>467915</b> |

TABLE-17

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

Figures in INR Lakh

|       | Item   | Crops        | Forestry & Logging | Manufacturing registered. | Railways Manufacturing | Electricity | Trade & Repair Services | Railways Transport | Road Transport | water Transport | Air Transport | Services incidental to Transport | Communication & Services related to Broadcasting | Total        |
|-------|--|--------------|--------------------|---------------------------|------------------------|-------------|-------------------------|--------------------|----------------|-----------------|---------------|----------------------------------|--|--------------|
| (I)   | <b>Construction (P1+P2)</b>                                  | <b>23151</b> | <b>5597</b>        | <b>20</b>                 | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>28768</b> |
| P1    | Dwelling   | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P2    | Other Building and Structure (P2.1+P2.2+P2.3)                | 23151        | 5597               | 20                        | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 28768        |
| P2.1  | Non-Residential Building                                     | 0            | 743                | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 743          |
| P2.2  | Other Structures   | 23151        | 4604               | 20                        | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 27775        |
| P2.3  | Land Improvement   | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P2.4  | Roads & Bridges  | 0            | 250                | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 250          |
| (II)  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>13</b>    | <b>200</b>         | <b>151</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>364</b>   |
| P3.1  | Transport Equipment  | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P3.2  | ICT Equipment  | 7            | 10                 | 1                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 18           |
| P3.3  | Other Machinery and Equipment                                | 6            | 190                | 150                       | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 346          |
| P4    | Weapons Systems  | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| (III) | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
| P5.1  | Animal Resources Yielding Repeat Products                    | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P5.2  | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| (IV)  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>1</b>     | <b>2</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>3</b>     |
| P7.1  | Research and Development                                     | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.2  | Mineral Exploration and Evaluation                           | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.3  | Computer Software and Databases                              | 1            | 2                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 3            |
| P7.4  | Entertainment, Literary of Artistic Originals                | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.5  | Other Intellectual Property Products                         | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
|       | <b>Total New Outlay</b>                                      | <b>23165</b> | <b>5799</b>        | <b>171</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>29135</b> |
|       | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
|       | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>           | <b>0</b>                  |                        | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
|       | <b>Gross Capital Formation</b>                               | <b>23165</b> | <b>5799</b>        | <b>171</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>29135</b> |

TABLE-18(A)

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

Figures in INR Lakh

| Purpose Code | Purpose Classification            | Economic Classification   |                                  |                      |     |       |                  |                       |         |                           |
|--------------|-----------------------------------|---------------------------|----------------------------------|----------------------|-----|-------|------------------|-----------------------|---------|---------------------------|
|              |                                   | Current Expenditure       |                                  |                      |     |       |                  |                       |         |                           |
|              |                                   | Consumption Expenditure   |                                  |                      |     |       | Current Transfer |                       | Subsidy | Total Current Expenditure |
|              |                                   | Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance |     |       | Local Bodies     | Autonomous /Non Govt. |         |                           |
| 1            | 2                                 | 3                         | 4                                | 5                    | 6   | 7     | 8                | 9                     | 10      | 11                        |
| 1            | GENERAL PUBLIC SERVICES           | 392631                    | 58849                            | 2413                 | 0   | 0     | 153877           | 2661                  | 0       | 610431                    |
| 1.1          | Gen. Admn., Public Order & Safety | 392631                    | 58849                            | 2413                 | 0   | 0     | 153877           | 2661                  | 0       | 610431                    |
| 1.1.1        | Public Order & Safety             | 228563                    | 21939                            | 449                  | 0   | 0     | 0                | 306                   | 0       | 251257                    |
| 1.1.2        | Planning & Statistical Activities | 2878                      | 459                              | 0                    | 0   | 0     | 0                | 386                   | 0       | 3723                      |
| 1.1.3        | Gen Admn. E.A.PO&S n.e.c          | 161190                    | 36451                            | 1964                 | 0   | 0     | 153877           | 1969                  | 0       | 355451                    |
| 1.2          | General Research                  | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 2            | CIVIL DEFENCE                     | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 3            | EDUCATION                         | 738001                    | 20538                            | 780                  | 0   | 0     | 0                | 132734                | 0       | 892053                    |
| 3.1          | Admn/Regulation/Research          | 10269                     | 3895                             | 12                   | 0   | 0     | 0                | 313                   | 0       | 14489                     |
| 3.2          | Educational Services              | 727732                    | 16643                            | 768                  | 0   | 0     | 0                | 132421                | 0       | 877564                    |
| 4            | HEALTH                            | 124430                    | 17737                            | 241                  | 0   | 0     | 0                | 25986                 | 0       | 168394                    |
| 4.1          | Admn/Regulation/Research          | 27577                     | 9816                             | 60                   | 0   | 0     | 0                | 1200                  | 0       | 38653                     |
| 4.2          | Health Services                   | 96853                     | 7921                             | 181                  | 0   | 0     | 0                | 24786                 | 0       | 129741                    |
| 5            | SOCIAL SEC/WEL SERVICES           | 32127                     | 26467                            | 15                   | 0   | 0     | 0                | 48124                 | 0       | 106733                    |
| 6            | HOUSING/COMMUNITY AMENITIES       | 46216                     | 64183                            | 7                    | 0   | 0     | 25966            | 34536                 | 0       | 170908                    |
| 7            | CULTRL, RECREN, RELIG SERVICES    | 5469                      | 5423                             | 170                  | 0   | 0     | 0                | 9415                  | 0       | 20477                     |
| 8            | ECONOMICS SERVICES                | 95698                     | -6297                            | 1370                 | 0   | 20000 | 0                | 104300                | 72230   | 287301                    |
| 8.1          | Gen. Admn., Public Order & Safety | 13952                     | 485                              | 26                   | 0   | 0     | 0                | 2283                  | 0       | 16746                     |
| 8.2          | Agriculture, Forestry and Fishing | 66108                     | 10774                            | 1305                 | 0   | 0     | 0                | 75070                 | 71081   | 224338                    |
| 8.3          | Mining, Mfg. & Construction       | 4314                      | 307                              | 21                   | 0   | 0     | 0                | 5506                  | 1149    | 11297                     |
| 8.4          | Electricity, Gas, Steam           | 13                        | -29979                           | 0                    | 0   | 0     | 0                | 1198                  | 0       | -28768                    |
| 8.5          | Water Supply                      | 0                         | 10750                            | 0                    | 0   | 0     | 0                | 18052                 | 0       | 28802                     |
| 8.6          | Transport & Communication         | 3848                      | 2165                             | 18                   | 0   | 20000 | 0                | 1510                  | 0       | 27541                     |
| 8.7          | Other Economic Services           | 7463                      | -799                             | 0                    | 0   | 0     | 0                | 681                   | 0       | 7345                      |
| 9            | Environmental Protection          | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 10           | Relief on Calamities              | 200                       | 23848                            | 0                    | 500 | 0     | 0                | 0                     | 0       | 24548                     |
|              | <b>Total</b>                      | 1434772                   | 210748                           | 4996                 | 500 | 20000 | 179843           | 357756                | 72230   | 2280845                   |

TABLE-18(B)

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

| Purpose Code |                     |        |                    | Economic Classification |           |           |                   |                   |              |                        |      |                 |                  |           |                           |  |
|--------------|---------------------|--------|--------------------|-------------------------|-----------|-----------|-------------------|-------------------|--------------|------------------------|------|-----------------|------------------|-----------|---------------------------|--|
|              | Capital Expenditure |        |                    |                         |           |           |                   |                   |              |                        |      |                 |                  |           |                           |  |
|              | Outlay (New)        |        |                    |                         |           |           |                   |                   |              | Net Purchase of Assets |      |                 | Capital Transfer |           | Total Capital Expenditure | Total Expenditure (Current + Capital ) |
|              | Buildings           | Roads  | Other Construction | Other N.E.C             | Transport | Machinery | Computer Software | Cultivated Assets | Animal Stock | Physical Assets        |      |                 | To Local Bodies  | To others |                           |  |
|              |                     |        |                    |                         |           |           |                   |                   |              | Second Hand Assets     | Land | Change in Stock |                  |           |                           |  |
|              | 12                  | 13     | 14                 | 15                      | 16        | 17        | 18                | 19                | 20           | 21                     | 22   | 23              | 24               | 25        | 26                        | 27                                     |
| 1            | 18168               | 43000  | 5235               | 0                       | 1247      | 5461      | 269               | 0                 | 0            | 0                      | 0    | 0               | 0                | 27070     | 100450                    | 710881                                 |
| 1.1          | 18168               | 43000  | 5235               | 0                       | 1247      | 5461      | 269               | 0                 | 0            | 0                      | 0    | 0               | 0                | 27070     | 100450                    | 710881                                 |
| 1.1.1        | 3655                | 0      | 918                | 0                       | 791       | 1389      | 30                | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 6783                      | 258040                                 |
| 1.1.2        | 0                   | 0      | 0                  | 0                       | 0         | 5         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 5                         | 3728                                   |
| 1.1.3        | 14513               | 43000  | 4317               | 0                       | 456       | 4067      | 239               | 0                 | 0            | 0                      | 0    | 0               | 0                | 27070     | 93662                     | 449113                                 |
| 1.2          | 0                   | 0      | 0                  | 0                       | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 2            | 0                   | 0      | 0                  | 0                       | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 3            | 11650               | 0      | 1349               | 0                       | 16        | 1601      | 45                | 0                 | 0            | 0                      | 0    | 0               | 0                | 9288      | 23949                     | 916002                                 |
| 3.1          | 320                 | 0      | 19                 | 0                       | 16        | 54        | 3                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 488       | 900                       | 15389                                  |
| 3.2          | 11330               | 0      | 1330               | 0                       | 0         | 1547      | 42                | 0                 | 0            | 0                      | 0    | 0               | 0                | 8800      | 23049                     | 900613                                 |
| 4            | 2129                | 0      | 126                | 0                       | 0         | 1765      | 3                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 4023                      | 172417                                 |
| 4.1          | 0                   | 0      | 39                 | 0                       | 0         | 47        | 1                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 87                        | 38740                                  |
| 4.2          | 2129                | 0      | 87                 | 0                       | 0         | 1718      | 2                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 3936                      | 133677                                 |
| 5            | 3704                | 0      | 115                | 0                       | 0         | 161       | 15                | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 3995                      | 110728                                 |
| 6            | 8026                | 88150  | 69832              | 0                       | 0         | 1740      | 1                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 63360     | 231109                    | 402017                                 |
| 7            | 2931                | 0      | 16434              | 0                       | 7         | 52        | 2                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 3300      | 22726                     | 43203                                  |
| 8            | 4729                | 131450 | 17928              | 0                       | 20        | 1290      | 11                | 0                 | 0            | 0                      | 104  | 0               | 0                | 28396     | 183928                    | 471229                                 |
| 8.1          | 240                 | 0      | 46                 | 0                       | 0         | 471       | 2                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 759                       | 17505                                  |
| 8.2          | 1118                | 0      | 1600               | 0                       | 10        | 201       | 5                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 850       | 3784                      | 228122                                 |
| 8.3          | 2212                | 0      | 602                | 0                       | 0         | 362       | 2                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 3276      | 6454                      | 17751                                  |
| 8.4          | 0                   | 0      | 0                  | 0                       | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | -28768                                 |
| 8.5          | 0                   | 0      | 0                  | 0                       | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 24210     | 24210                     | 53012                                  |
| 8.6          | 759                 | 131450 | 15680              | 0                       | 10        | 251       | 0                 | 0                 | 0            | 0                      | 104  | 0               | 0                | 60        | 148314                    | 175855                                 |
| 8.7          | 400                 | 0      | 0                  | 0                       | 0         | 5         | 2                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 407                       | 7752                                   |
| 9            | 0                   | 0      | 0                  | 0                       | 0         | 0         | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 10           | 200                 | 5500   | 21600              | 0                       | 0         | 410       | 0                 | 0                 | 0            | 0                      | 0    | 0               | 0                | 0         | 27710                     | 52258                                  |
|              | 51537               | 268100 | 132619             | 0                       | 1290      | 12480     | 346               | 0                 | 0            | 0                      | 104  | 0               | 0                | 131414    | 597890                    | 2878735                                |



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

Figures in Lakh INR

| Items  |  | Receipt        | Expenditure    |
|--|--|----------------|----------------|
| (1)  |  | (2)            | (3)            |
| A. Revenue and Capital Account                         |  | 3566000        | 4221102        |
| <b>I. Borrowing at Home</b>                            |  |                |                |
|  | 1. Internal Debt                             | 931000         | 312589         |
|  | 2. Small Savings, Provident Fund etc.        | 91955          | 71830          |
|  | Total  | 1022955        | 384419         |
|  | Net Receipts (I)                             | 638536         |                |
| <b>II. Borrowing Abroad</b>                            |  |                |                |
|  | 1. External Debt                             | 0              | 0              |
|  | 2. Other Debt                                | 0              | 0              |
|  | Total  | 0              | 0              |
|  | Net Receipts (II)                            | 0              |                |
| <b>III. Extra Budgetary Receipts &amp; Adjustments</b> |  |                |                |
|  | 1. Loans from Government of India            | 20000          | 5611           |
|  | 2. Loans and Advances from States Government | 3274           | 19198          |
|  | 3. Inter State Settlement                    | 0              | 0              |
|  | 4. Contingency Fund                          | 15000          | 40000          |
|  | 5. Reserve Funds                             | 1331           | 1341           |
|  | 6. Deposits & Advances                       | 288549         | 288965         |
|  | 7. Suspense and Miscellaneous                | 26952          | 25783          |
|  | 8. Remittances                               | 328575         | 329442         |
|  | 9. Cash Balance                              | 70961          | 27736          |
|  | 10. Funds Revenue Account                    | 0              | 11210          |
|  | 11. Funds Commercial Account                 | 0              | 0              |
|  | Total  | 754642         | 749286         |
|  | Net Receipts (III)                           | 5356           |                |
| <b>Check</b>   | <b>Total excluding Funds</b>                 | <b>5343597</b> | <b>5343597</b> |
|  | Difference (Receipt - Expenditure)           | 0              |                |

**TABLE-20****Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2018-19(BE)**

Figures in INR Lakh

| Receipt   | Amount         | Expenditure  | Amount         |
|---|----------------|--|----------------|
| <b>1. Income from Entrepreneurship and Property</b> | <b>81285</b>   | <b>1. Government Final Consumption Expenditure (GFCE)</b>          | <b>1963998</b> |
| 1.1 Profits   | 0              | 1.1 Compensation of Employees                                      | 1645774        |
| 1.2 Income from Property                            | 81285          | a) Wages & Salaries  | 1203793        |
| 1.2.1 Net Interest Received                         | 8210           | b) Pension   | 441981         |
| a) Public Authorities                               | 0              | 1.2 Net Purchases of Commodities and Services                      | 312789         |
| i) Centre   |                | a) Purchases   | 360268         |
| ii) States  | 0              | b) Maintenance   | 34630          |
| iii) Local Authorities                              | 0              | c) Less Sales  | 82109          |
| b) Foreign  | 0              | 1.3 Transfer in Kind   | 5435           |
| c) From other Sectors                               | 8210           | 1.4 CFC  |                |
| 1.2.2 Other Property Receipts                       | 73075          | <b>2. Net Interest Paid to</b>                                     | <b>490610</b>  |
| <b>2. Total Tax Revenue</b>                         | <b>2325387</b> | 2.1 Public Authorities   | 0              |
| 2.1 Import Duty                                     | 0              | a) Centre  |                |
| 2.2 Export Duty                                     | 0              | b) States  | 0              |
| 2.3 Production Taxes                                | 204354         | c) Local Authorities   | 0              |
| 2.4 Product Taxes                                   | 1661482        | 2.2 Foreign Agencies   | 0              |
| 2.5 Other Transfers                                 | 459551         | 2.3 Others   | 490610         |
| <b>3. Fees &amp; Miscellaneous Receipts</b>         | <b>8624</b>    | 2.4 Less Commercial Interest                                       | 0              |
| <b>4. Total Transfers from Public Authorities</b>   | <b>893966</b>  | <b>3. Total Subsidies</b>  | <b>114044</b>  |
| 4.1 Centre  | 893965         | 3.1 Production Subsidies   | 87676          |
| 4.2 States  | 0              | 3.2 Product Subsidies  | 26368          |
| 4.3 Local Authorities                               | 1              | <b>4. Total Current Transfers to (Other than Inter-Government)</b> | <b>444638</b>  |
| <b>Total Receipts (1+2+3+4)</b>                     | <b>3309262</b> | 4.1 Other Sectors  | 444638         |
|   |                | 4.2 Foreign  | 0              |
|   |                | <b>5. Total Inter-Government Transfers</b>                         | <b>208443</b>  |
|   |                | 5.1 Current to   | 206443         |
|   |                | a) Centre  |                |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 206443         |
|   |                | 5.2 Capital to   | 2000           |
|   |                | a) Centre  |                |
|   |                | b) States  | 0              |
|   |                | c) Local Authorities   | 2000           |
|   |                | <b>6. Total Current Expenditure (1+3+4+5+6)</b>                    | <b>3221733</b> |
|   |                | <b>7. Surplus on Current Account</b>                               | <b>87529</b>   |

**TABLE-21**

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

Figures in INR Lakh

| <b>I. Expenditure</b>                      | <b>Amount</b> |
|--|---------------|
| <b>Administration</b>                      |               |
| 1. Capital Outlay                          | 522325        |
| 2. Net Purchase of Physical Assets         | 104           |
| 2.1 Second Hand Assets                     | 0             |
| 2.2 Land                                   | 104           |
| 3. Change in Stock                         | 0             |
| 3.1 Inventory                              | 0             |
| 3.2 Others                                 | 0             |
| 4. Capital Transfers                       | 140887        |
| 4.1 for Capital Formation                  | 140887        |
| 4.2 for Others                             |               |
| <b>5. Total (1 to 4)</b>                   | <b>663316</b> |
| <b>Enterprises</b>                         |               |
| 6. Capital Outlay                          | 48427         |
| 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>48427</b>  |
| <b>Total Expenditure (5 + 9)</b>           | <b>711743</b> |
| <b>II. Receipts</b>                        |               |
| 11. Surplus on Current Account             | 87529         |
| 12. Consumption of Fixed Capital           | 0             |
| 13. Foreign Grants                         | 0             |
| 14. Net Budgetary Borrowing                | 638536        |
| 14.1 At Home                               | 638536        |
| 14.2 From Abroad                           | 0             |
| 15 Other Liabilities                       | -14322        |
| 15.1 Net Extra Budgetary Borrowing         | 5356          |
| 15.2 less Net Purchase of Financial Assets | 19678         |
| <b>16. Total Receipts (11 to 15)</b>       | <b>711743</b> |

**TABLE-22****Estimates of Net Product from Public Administration of Uttarakhand Government  
for year 2018-19 (BE)****Figures in INR Lakh**

| <b>Item</b>                              | <b>Salary</b>  | <b>Pension</b> | <b>Others</b> | <b>NDP</b>     | <b>CFC</b> | <b>GDP</b>     | <b>IC</b>     | <b>Total</b>   |
|--|----------------|----------------|---------------|----------------|------------|----------------|---------------|----------------|
| <b>1. Total</b>                          | <b>1074202</b> | <b>441981</b>  | <b>129591</b> | <b>1645774</b> | <b>0</b>   | <b>1645774</b> | <b>394898</b> | <b>2040672</b> |
| 2. Construction (repair & Maintenance)   | 48318          | 19880          | 4025          | 72223          | 0          | 72223          | 30832         | 103055         |
| 3. Water Supply                          | 0              | 0              | 0             | 0              | 0          | 0              | 12200         | 12200          |
| <b>4. Other Services</b>                 | <b>630908</b>  | <b>259588</b>  | <b>53461</b>  | <b>943957</b>  | <b>0</b>   | <b>943957</b>  | <b>43837</b>  | <b>987794</b>  |
| I. (a) Education                         | 552695         | 227407         | 44571         | 824673         | 0          | 824673         | 32808         | 857481         |
| (b) Medical & Public Health              | 78213          | 32181          | 8890          | 119284         | 0          | 119284         | 11029         | 130313         |
| (c) Sanitation                           | 0              | 0              | 0             | 0              | 0          | 0              | 0             | 0              |
| <b>5. Sub Total (2 to 4)</b>             | <b>679226</b>  | <b>279468</b>  | <b>57486</b>  | <b>1016180</b> | <b>0</b>   | <b>1016180</b> | <b>86869</b>  | <b>1103049</b> |
| 6. Public Administration & Defense (1-5) | 394976         | 162513         | 72105         | 629594         | 0          | 629594         | 308029        | 937623         |

**TABLE-23****Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2018-19 (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>35618</b> | <b>12403</b> | <b>54487</b>  | <b>272</b> | <b>5040</b>  | <b>2942</b> | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>62741</b>      | <b>36802</b> | <b>-25939</b> | <b>25939</b>    |
|                         | 2406         | 35618        | 12403        | 54487         | 272        | 5040         | 2942        | 0        | 0           | 0        | 0        | 0        | 62741             | 36802        | -25939        |                 |
|                         | 2551         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
| Roads & Water Transport | <b>Total</b> | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>     | <b>0</b>      | <b>0</b>        |
|                         | 3055         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 3056         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 3052         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 3075         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
| Ports & Pilotages       | <b>3051</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>     | <b>0</b>      | <b>0</b>        |
| Civil Aviation          | <b>3053</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>     | <b>0</b>      | <b>0</b>        |
| Manufacturing           | <b>Total</b> | <b>848</b>   | <b>295</b>   | <b>1193</b>   | <b>9</b>   | <b>447</b>   | <b>6</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>1655</b>       | <b>410</b>   | <b>-1245</b>  | <b>1245</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         | 848          | 295          | 1193          | 9          | 447          | 6           | 0        | 0           | 0        | 0        | 0        | 1655              | 410          | -1245         |                 |
|                         | 2079         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2202         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2404         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2851         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2852         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2853         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
|                         | 2875         | 0            | 0            | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0        | 0                 | 0            | 0             |                 |
| Electricity             | <b>2801</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>     | <b>0</b>      | <b>0</b>        |
| Irrigation              | <b>Total</b> | <b>34915</b> | <b>12157</b> | <b>49913</b>  | <b>379</b> | <b>7516</b>  | <b>201</b>  | <b>0</b> | <b>3028</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>61037</b>      | <b>1076</b>  | <b>-59961</b> | <b>59961</b>    |
|                         | 2700         | 31818        | 11079        | 45471         | 203        | 2751         | 0           | 0        | 17          | 0        | 0        | 0        | 48442             | 25           | -48417        |                 |
|                         | 2701         | 0            | 0            | 0             | 0          | 6            | 0           | 0        | 1411        | 0        | 0        | 0        | 1417              | 751          | -666          |                 |
|                         | 2702         | 3097         | 1078         | 4442          | 176        | 4759         | 201         | 0        | 1600        | 0        | 0        | 0        | 11178             | 300          | -10878        |                 |
| 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>71381</b> | <b>24855</b> | <b>105593</b> | <b>660</b> | <b>13003</b> | <b>3149</b> | <b>0</b> | <b>3028</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>125433</b>     | <b>38288</b> | <b>-87145</b> | <b>87145</b>    |

**TABLE-24****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2018-19 (BE)****Figures in INR Lakh**

| Industry                            | TSW           | Benefits   | Purchases    | Bm          | Rm       | Cm          | Rent     | Interest | Depreciation | Profits  | Sales        | Imputed Subsidy | Total Receipts | Net Product   | Gross Product |
|-------------------------------------|---------------|------------|--------------|-------------|----------|-------------|----------|----------|--------------|----------|--------------|-----------------|----------------|---------------|---------------|
| 1. Agriculture (Irrigation)         | 49914         | 379        | 7516         | 201         | 0        | 3028        | 0        | 0        | 0            | 0        | 1076         | 59962           | 61038          | 50293         | 50293         |
| 2. Forests                          | 54487         | 272        | 5040         | 2942        | 0        | 0           | 0        | 0        | 0            | 0        | 36802        | 25939           | 62741          | 54759         | 54759         |
| 3. Manufacturing                    | 1193          | 9          | 447          | 6           | 0        | 0           | 0        | 0        | 0            | 0        | 410          | 1245            | 1655           | 1202          | 1202          |
| 4. Electricity                      | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 5. Services Incidental to Transport | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 6. Civil Aviation                   | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 7. Road Transport                   | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 8. Water Transport                  | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 9. Trade & Hotels                   | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| 10. Other Services                  | 0             | 0          | 0            | 0           | 0        | 0           | 0        | 0        | 0            | 0        | 0            | 0               | 0              | 0             | 0             |
| <b>9. Total</b>                     | <b>105594</b> | <b>660</b> | <b>13003</b> | <b>3149</b> | <b>0</b> | <b>3028</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>38288</b> | <b>87146</b>    | <b>125434</b>  | <b>106254</b> | <b>106254</b> |

**TABLE-25**

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

|              | ITEMS  | Water Supply | Remediation & other utility services (Sanitation) | Construction | Public Administration & Defiance | Education    | Health      | Total         |
|--------------|--|--------------|---|--------------|----------------------------------|--------------|-------------|---------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>478952</b>                    | <b>28066</b> | <b>3262</b> | <b>510280</b> |
| P1           | Dwelling   | 0            | 0   | 0            | 1136                             | 0            | 0           | 1136          |
| <b>P2</b>    | <b>Other Building and Sturcture (P2.1+P2.2+P2.3)</b>         | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>477816</b>                    | <b>28066</b> | <b>3262</b> | <b>509144</b> |
| P2.1         | Non-Residential Building                                     | 0            | 0   | 0            | 62432                            | 22970        | 3210        | 88612         |
| P2.2         | Other Structures   | 0            | 0   | 0            | 153434                           | 5096         | 52          | 158582        |
| P2.3         | Land Improvement   | 0            | 0   | 0            | 100                              | 0            | 0           | 100           |
| P2.4         | Roads & Bridges  | 0            | 0   | 0            | 261850                           | 0            | 0           | 261850        |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>200</b>   | <b>0</b>  | <b>305</b>   | <b>7009</b>                      | <b>3082</b>  | <b>1240</b> | <b>11836</b>  |
| P3.1         | Transport Equipment  | 0            | 0   | 0            | 1438                             | 0            | 0           | 1438          |
| P3.2         | ICT Equipment  | 0            | 0   | 5            | 788                              | 266          | 21          | 1080          |
| P3.3         | Other Machinery and Equipment                                | 200          | 0   | 300          | 4783                             | 2816         | 1219        | 9318          |
| P4           | Weapons Systems  | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                         | <b>0</b>     | <b>0</b>    | <b>0</b>      |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>149</b>                       | <b>56</b>    | <b>4</b>    | <b>209</b>    |
| P7.1         | Research and Development                                     | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| P7.2         | Mineral Exploration and Evaluation                           | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| P7.3         | Computer Software and Databases                              | 0            | 0   | 0            | 149                              | 56           | 4           | 209           |
| P7.4         | Entertainment, Literary of Artistic Originals                | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
| P7.5         | Other Intellectual Property Products                         | 0            | 0   | 0            | 0                                | 0            | 0           | 0             |
|              | <b>Total New Outlay</b>                                      | <b>200</b>   | <b>0</b>  | <b>305</b>   | <b>486110</b>                    | <b>31204</b> | <b>4506</b> | <b>522325</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                         | <b>0</b>     | <b>0</b>    | <b>0</b>      |
|              | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>                         | <b>0</b>     | <b>0</b>    | <b>0</b>      |
|              | <b>Gross Capital Formation</b>                               | <b>200</b>   | <b>0</b>  | <b>305</b>   | <b>486110</b>                    | <b>31204</b> | <b>4506</b> | <b>522325</b> |

TABLE-26

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

Figures in INR Lakh

|              | items  | Crops        | Forestry & Logging | Manufacturing registered. | Railways Manufacturing | Electricity | Trade & Repair Services | Railways Transport | Road Transport | water Transport | Air Transport | Services incidental to Transport | Communication & Services related to Broadcasting | Total        |
|--------------|--|--------------|--------------------|---------------------------|------------------------|-------------|-------------------------|--------------------|----------------|-----------------|---------------|----------------------------------|--|--------------|
| <b>(I)</b>   | <b>Construction (P1+P2)</b>                                  | <b>40111</b> | <b>7848</b>        | <b>5</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>47964</b> |
| P1           | Dwelling   | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P2           | Other Building and Sturcture (P2.1+P2.2+P2.3)                | 40111        | 7848               | 5                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 47964        |
| P2.1         | Non-Residential Building                                     | 0            | 813                | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 813          |
| P2.2         | Other Structures   | 40111        | 6785               | 5                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 46901        |
| P2.3         | Land Improvement   | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P2.4         | Roads & Bridges  | 0            | 250                | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 250          |
| <b>(II)</b>  | <b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>           | <b>23</b>    | <b>281</b>         | <b>153</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>457</b>   |
| P3.1         | Transport Equipment  | 10           | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 10           |
| P3.2         | ICT Equipment  | 7            | 24                 | 2                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 33           |
| P3.3         | Other Machinery and Equipment                                | 6            | 257                | 151                       | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 414          |
| P4           | Weapons Systems  | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| <b>(III)</b> | <b>Cultivated Biological Resources (P5.1+P5.2)</b>           | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
| P5.1         | Animal Resources Yielding Repeat Products                    | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P5.2         | Tree, Crop and Plant Resources Yielding Repeat Products      | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| <b>(IV)</b>  | <b>Intellectual Property Products ( sum of P7.1 to P7.5)</b> | <b>2</b>     | <b>4</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>6</b>     |
| P7.1         | Research and Development                                     | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.2         | Mineral Exploration and Evaluation                           | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.3         | Computer Software and Databases                              | 2            | 4                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 6            |
| P7.4         | Entertainment, Literary of Artistic Originals                | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
| P7.5         | Other Intellectual Property Products                         | 0            | 0                  | 0                         | 0                      | 0           | 0                       | 0                  | 0              | 0               | 0             | 0                                | 0  | 0            |
|              | <b>Total New Outlay</b>                                      | <b>40136</b> | <b>8133</b>        | <b>158</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>48427</b> |
|              | <b>Net Purchase of Second Hand Assets</b>                    | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
|              | <b>Change in Stocks</b>                                      | <b>0</b>     | <b>0</b>           | <b>0</b>                  | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>0</b>     |
|              | <b>Gross Capital Formation</b>                               | <b>40136</b> | <b>8133</b>        | <b>158</b>                | <b>0</b>               | <b>0</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>       | <b>0</b>        | <b>0</b>      | <b>0</b>                         | <b>0</b>   | <b>48427</b> |



TABLE-27(A)

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

| Purpose Code | Purpose Claification              | Economic Classification   |                                  |                      |     |       |                  |                       |         |                           |
|--------------|-----------------------------------|---------------------------|----------------------------------|----------------------|-----|-------|------------------|-----------------------|---------|---------------------------|
|              |                                   | Current Expenditure       |                                  |                      |     |       |                  |                       |         |                           |
|              |                                   | Consumption Expenditure   |                                  |                      |     |       | Current Transfer |                       | Subsidy | Total Current Expenditure |
|              |                                   | Compensation of Employees | Net Purchase of Goods & Services | Repair & Maintenance |     |       | Local Bodies     | Autonomous /Non Govt. |         |                           |
| Buildings    | Other construction                |                           |                                  | Roads                |     |       |                  |                       |         |                           |
| 1            | 2                                 | 3                         | 4                                | 5                    | 6   | 7     | 8                | 9                     | 10      | 11                        |
| 1            | GENERAL PUBLIC SERVICES           | 444049                    | 64216                            | 2525                 | 0   | 0     | 185363           | 2772                  | 0       | 698925                    |
| 1.1          | Gen. Admn., Public Order & Safety | 444049                    | 64216                            | 2525                 | 0   | 0     | 185363           | 2772                  | 0       | 698925                    |
| 1.1.1        | Public Order & Safety             | 254278                    | 30119                            | 494                  | 0   | 0     | 0                | 305                   | 0       | 285196                    |
| 1.1.2        | Planning & Statistical Activities | 3042                      | 919                              | 0                    | 0   | 0     | 0                | 1258                  | 0       | 5219                      |
| 1.1.3        | Gen Admn. E.A.PO&S n.e.c          | 186729                    | 33178                            | 2031                 | 0   | 0     | 185363           | 1209                  | 0       | 408510                    |
| 1.2          | General Research                  | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 2            | CIVIL DEFENCE                     | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 3            | EDUCATION                         | 836440                    | 29313                            | 860                  | 0   | 0     | 0                | 175110                | 0       | 1041723                   |
| 3.1          | Admn/Regulation/Research          | 11767                     | 2696                             | 26                   | 0   | 0     | 0                | 463                   | 0       | 14952                     |
| 3.2          | Educational Services              | 824673                    | 26617                            | 834                  | 0   | 0     | 0                | 174647                | 0       | 1026771                   |
| 4            | HEALTH                            | 156289                    | 18281                            | 121                  | 0   | 0     | 0                | 56875                 | 0       | 231566                    |
| 4.1          | Admn/Regulation/Research          | 37006                     | 11836                            | 17                   | 0   | 0     | 0                | 2500                  | 0       | 51359                     |
| 4.2          | Health Services                   | 119283                    | 6445                             | 104                  | 0   | 0     | 0                | 54375                 | 0       | 180207                    |
| 5            | SOCIAL SEC/WEL SERVICES           | 38214                     | 36326                            | 47                   | 0   | 0     | 0                | 47536                 | 0       | 122123                    |
| 6            | HOUSING/COMMUNITY AMENITIES       | 57796                     | 74065                            | 16                   | 0   | 0     | 21080            | 27974                 | 0       | 180931                    |
| 7            | CULTRL, RECREN, RELIG SERVICES    | 6385                      | 9580                             | 194                  | 0   | 0     | 0                | 10386                 | 0       | 26545                     |
| 8            | ECONOMICS SERVICES                | 106042                    | 7158                             | 3193                 | 0   | 27145 | 0                | 123985                | 87146   | 354669                    |
| 8.1          | Gen. Admn., Public Order & Safety | 16072                     | 7451                             | 26                   | 0   | 0     | 0                | 6933                  | 0       | 30482                     |
| 8.2          | Agriculture, Forestry and Fishing | 71325                     | 23604                            | 3137                 | 0   | 0     | 0                | 84763                 | 85901   | 268730                    |
| 8.3          | Mining, Mfg. & Construction       | 4863                      | 1446                             | 21                   | 0   | 0     | 0                | 11839                 | 1245    | 19414                     |
| 8.4          | Electricity, Gas, Steam           | 15                        | -39989                           | 0                    | 0   | 0     | 0                | 1319                  | 0       | -38655                    |
| 8.5          | Water Supply                      | 0                         | 11400                            | 0                    | 0   | 0     | 0                | 15257                 | 0       | 26657                     |
| 8.6          | Transport & Communication         | 4387                      | 3609                             | 8                    | 0   | 27145 | 0                | 3505                  | 0       | 38654                     |
| 8.7          | Other Economic Services           | 9380                      | -363                             | 1                    | 0   | 0     | 0                | 369                   | 0       | 9387                      |
| 9            | Environmental Protection          | 0                         | 0                                | 0                    | 0   | 0     | 0                | 0                     | 0       | 0                         |
| 10           | Releif on Calamities              | 556                       | 39220                            | 0                    | 500 | 0     | 0                | 0                     | 0       | 40276                     |
|              | Total                             | 1645771                   | 278159                           | 6956                 | 500 | 27145 | 206443           | 444638                | 87146   | 2696758                   |

TABLE 27(B)

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

| Purpose Code | Economic Classification |        |                    |             |           |           |                   |                    |              |                        |      |                 |                  |           |                           |  |
|--------------|-------------------------|--------|--------------------|-------------|-----------|-----------|-------------------|--------------------|--------------|------------------------|------|-----------------|------------------|-----------|---------------------------|--|
|              | Capital Expenditure     |        |                    |             |           |           |                   |                    |              |                        |      |                 |                  |           |                           |  |
|              | Outlay (New)            |        |                    |             |           |           |                   |                    |              | Net Purchase of Assets |      |                 | Capital Transfer |           | Total Capital Expenditure | Total Expenditure (Current + Capital ) |
|              | Buildings               | Roads  | Other Construction | Other N.E.C | Transport | Machinery | Computer Software | Cultivate d Assets | Animal Stock | Physical Assets        |      |                 | To Local Bodies  | To others |                           |  |
|              |                         |        |                    |             |           |           |                   |                    |              | Second Hand Assets     | Land | Change in Stock |                  |           |                           |  |
|              | 12                      | 13     | 14                 | 15          | 16        | 17        | 18                | 19                 | 20           | 21                     | 22   | 23              | 25               | 26        | 29                        | 30                                     |
| 1            | 26110                   | 17000  | 38091              | 0           | 1118      | 3128      | 114               | 0                  | 0            | 0                      | 0    | 0               | 0                | 200       | 85761                     | 784686                                 |
| 1.1          | 26110                   | 17000  | 38091              | 0           | 1118      | 3128      | 114               | 0                  | 0            | 0                      | 0    | 0               | 0                | 200       | 85761                     | 784686                                 |
| 1.1.1        | 6582                    | 0      | 466                | 0           | 581       | 1961      | 23                | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 9613                      | 294809                                 |
| 1.1.2        | 250                     | 0      | 0                  | 0           | 0         | 6         | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 256                       | 5475                                   |
| 1.1.3        | 19278                   | 17000  | 37625              | 0           | 537       | 1161      | 91                | 0                  | 0            | 0                      | 0    | 0               | 0                | 200       | 75892                     | 484402                                 |
| 1.2          | 0                       | 0      | 0                  | 0           | 0         | 0         | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 2            | 0                       | 0      | 0                  | 0           | 0         | 0         | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 3            | 23552                   | 0      | 5119               | 0           | 0         | 2874      | 59                | 0                  | 0            | 0                      | 0    | 0               | 0                | 17300     | 48904                     | 1090627                                |
| 3.1          | 582                     | 0      | 23                 | 0           | 0         | 58        | 3                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 1150      | 1816                      | 16768                                  |
| 3.2          | 22970                   | 0      | 5096               | 0           | 0         | 2816      | 56                | 0                  | 0            | 0                      | 0    | 0               | 0                | 16150     | 47088                     | 1073859                                |
| 4            | 3210                    | 0      | 62                 | 0           | 13        | 1267      | 5                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 4557                      | 236123                                 |
| 4.1          | 0                       | 0      | 10                 | 0           | 13        | 48        | 1                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 72                        | 51431                                  |
| 4.2          | 3210                    | 0      | 52                 | 0           | 0         | 1219      | 4                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 4485                      | 184692                                 |
| 5            | 8831                    | 0      | 223                | 0           | 64        | 46        | 9                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 9173                      | 131296                                 |
| 6            | 8531                    | 116050 | 42000              | 0           | 22        | 19        | 2                 | 0                  | 0            | 0                      | 0    | 0               | 2000             | 71760     | 240384                    | 421315                                 |
| 7            | 4779                    | 0      | 12328              | 0           | 7         | 53        | 2                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 3200      | 20369                     | 46914                                  |
| 8            | 12235                   | 128300 | 26159              | 0           | 214       | 1681      | 18                | 0                  | 0            | 0                      | 104  | 0               | 0                | 48427     | 217138                    | 571807                                 |
| 8.1          | 486                     | 0      | 57                 | 0           | 22        | 776       | 9                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 1350                      | 31832                                  |
| 8.2          | 2092                    | 0      | 5324               | 0           | 47        | 187       | 5                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 750       | 8405                      | 277135                                 |
| 8.3          | 5500                    | 0      | 1938               | 0           | 44        | 162       | 2                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 750       | 8396                      | 27810                                  |
| 8.4          | 0                       | 0      | 0                  | 0           | 0         | 0         | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | -38655                                 |
| 8.5          | 0                       | 0      | 0                  | 0           | 0         | 200       | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 46817     | 47017                     | 73674                                  |
| 8.6          | 2557                    | 128300 | 18840              | 0           | 50        | 351       | 0                 | 0                  | 0            | 0                      | 104  | 0               | 0                | 110       | 150312                    | 188966                                 |
| 8.7          | 1600                    | 0      | 0                  | 0           | 51        | 5         | 2                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 1658                      | 11045                                  |
| 9            | 0                       | 0      | 0                  | 0           | 0         | 0         | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 0                         | 0                                      |
| 10           | 2500                    | 500    | 34600              | 0           | 0         | 250       | 0                 | 0                  | 0            | 0                      | 0    | 0               | 0                | 0         | 37850                     | 78126                                  |
|              | 89748                   | 261850 | 158582             | 0           | 1438      | 9318      | 209               | 0                  | 0            | 0                      | 104  | 0               | 2000             | 140887    | 664136                    | 3360894                                |

## **ANNEXURE- A1**

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

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

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

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

| S. No.          | SNA Description                | Economic Code | Definition                                     |
|-----------------|--------------------------------|---------------|--|
| <b>Receipts</b> |                                |               |  |
| 1               | Capital Transfers              | Captng        | Capital transfers, Non-government/ Individuals |
| 2               | Commercial Receipts            | Cr            | Commercial Receipt                             |
| 3               | Current Transfers              | Tc            | Transfers, Central Governments                 |
| 4               |                                | Ts            | Transfers, State Governments                   |
| 5               |                                | Tl            | Transfers, Local Authorities                   |
| 6               |                                | Tn            | Transfers, Non Profit Institutions             |
| 7               |                                | Tf            | Transfers, Foreign Governments                 |
| 8               | Other Receipts                 | F             | Withdrawal from Funds                          |
| 9               |                                | Txo           | Taxes on Income and Wealth                     |
| 10              |                                | Txn           | Production Tax                                 |
| 11              |                                | Txt           | Product Tax                                    |
| 12              |                                | Id            | Import Duty                                    |
| 13              |                                | Ed            | Export Duty                                    |
| 14              |                                | Mr            | Fees and Miscellaneous Receipts                |
| 15              |                                | Ssh           | Sale, Second Hand Assets                       |
| 16              |                                | Sl            | Sale, Land                                     |
| 17              |                                | Sfa           | Sale, Financial Assets                         |
| 19              | Pension Receipts               | Pn            | Pension Contribution                           |
| 20              | Property Income                | Into          | Interests, Non-Government Bodies               |
| 21              |                                | Intf          | Interest, Foreign Government/ Organisations    |
| 22              |                                | Intc          | Interest, Central Government                   |
| 23              |                                | Ints          | Interests, State Government                    |
| 24              |                                | Intl          | Interest, Local Bodies                         |
| 25              |                                | Pr            | Property Receipts                              |
| 26              | Receipts of Goods and Services | G             | Sale of Goods and Services                     |

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

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

\*\*\*\*\*

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

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

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

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

## Major & Sub-Categorized For Purpose Classification

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



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

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

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

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

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

### **Data Entry Method**

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

## **Points to Remember**

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

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

## **Need for Purpose Classification**

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

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

### **Purpose Classification**

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

## **Purpose Classification Categories**

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

## **Points to Remember**

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

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

### **Points for checking**

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

# METHODS OF GENERATION OF ACCOUNTS

## 1-Borrowing Account

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

## 2-Income Outlay Account of Administrative Departments

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

### 3-Capital Finance Account of Public Authorities

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



## 4-Estimates of Output Of General Government

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

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

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

## 6-Current Expenditure of Departmental Undertakings

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

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

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

# METHODS OF FORMULATION OF STATEMENTS

## Statement-A: Distribution of Total Budgetary Receipts

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Subsidies are to be classified under product subsidy and production subsidy as per SNA-2008.**

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

Expenditure on general administration is of two types viz.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

## **1. General Public Services**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

### **3.2.1 Primary Education Services**

### **3.2.2 Secondary Education Services**

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

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

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

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

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

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

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

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

#### **4.1.1 Allopathic**

#### **4.1.2 Homeopathic**

#### **4.1.3 Ayurvedic**

#### **4.1.4 Unani**

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

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

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

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

#### **4.2.1 Allopathic**

#### **4.2.2 Homeopathic**

#### **4.2.3 Ayurvedic**

#### **4.2.4 Unani**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **8.6 Transportation and Communication**

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

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

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



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

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

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

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

### **9. Environmental Protection**

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

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

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

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

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

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

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

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



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

## **10. Other Services**

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

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

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

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