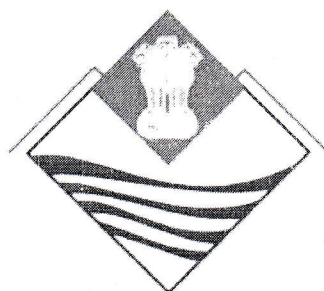


AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2014-15 (Actual) 2015-16 (Revised) & 2016-17 (Budget Estimate)]



Government of Uttarakhand

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

FOREWORD

It is indeed a matter of great pleasure to note that the Directorate of Economics and Statistics (DES), Department of Planning has prepared the latest version of *"An Analysis of State Government Budget of Uttarakhand"* utilising the State Government Budget statistics for the year 2014-15 (Actual), 2015-16 (Revised) & 2016-17 (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 categorising 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).

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

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

Date:

Place: Dehradun


(Dr. Uma Kant Panwar)
Principal Secretary (Planning)
Government of Uttarakhand

PREFACE

The present publication of the Directorate of Economics & Statistics (DES), Uttarakhand is entitled as "*An Analysis of State Government Budget of Uttarakhand*". It has been prepared following 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 2014-15 (AE), Revised Estimates for the 2015-16 (RE) & Budget Estimates for the year 2016-17 (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 Annual Government Budget is presented to and duly passed by the State Legislative Assembly facilitates the financial administration in terms of proper utilization and generation of revenue resources. It generally gives detailed information of Receipts and 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.

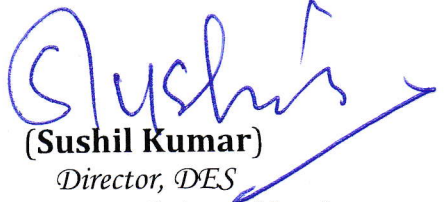
The Economic and Purpose classification has been done in this document to bring out the economic significance of the State Government Budget. These classifications are combined together to assess the flow of budgetary transactions of particular economy in various purpose categories. Budget analysis needs 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.

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

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

Constructive comments and suggestions are highly appreciated for improving the future publications of this series.

Date: 04/08/17
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 2014-15 (Actual), 2015-16 (Revised) & 2016-17 (Estimated) have been used. An attempt has been made in the document to perform statistical analysis of the budgetary transactions, 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 conceptual framework under which the analysis is performed. However, the analysis of the State Government Budget for reference years is presented in Chapter-3 along with necessary inferences at places.

The following are the main highlights of the statistical analysis of State Government Budget of Uttarakhand for the year 2014-15 (Actual), 2015-16 (Revised) & 2016-17 (Estimated):

A. Budgetary Receipts & Outlay

- The Gross Receipts have decreased from ₹ 9478841 lakh in 2014-15 (AC) to ₹ 4987335 lakh in the year 2015-16 (RE); thereby reporting a decrease to the tune of nearly 47.38% 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 ₹ 5663984 lakh in the year 2016-17(BE), recording an increase of nearly 13.57%.

- Taxes and Revenue Grants from Government of India taken together accounted for more than 91-94% of Revenue Receipts during all the reference years.
- The Gross Expenditure/ Outlay has decreased from ₹ 9440322 lakh in 2014-15 (AC) to ₹ 4917510 lakh in the year 2015-16 (RE). Thus, reporting a decrease of about 47.91%; it is mainly due to decrease of 84.05% in Suspense & Miscellaneous account. In the year 2016-17 (BE), however, it shows an increase of 13.66% thereby touching the figure of ₹ 5589026 lakh.
- Expenditure booked towards Suspense & Miscellaneous (61.38%), Compensation of Employees (10.61%), Current Transfers (5.53%), Deposits & Advances (3.27%), and new Construction (5.26%) taken together has accounted for almost 86% of the Total Outlay during the year 2014-15 (AC). This trend has changed in subsequent years as this figure has gone down to nearly 70% and 72% respectively for the years 2015-16 (RE) and 2016-17(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 to the tune of ₹ 34594 lakh in the year of 2014-15 (AC), ₹ 219255 lakh in the year of 2015-16 (RE) and ₹ 248397 in the 2016-17(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 ₹ 91529 lakh in 2014-15 (AE) to ₹ 65544 lakh in 2015-16 (RE); thereby reporting a decrease of 28.39%. However, it has increased in the 2016-17 (BE) to ₹ 78259 lakh. Thus, indicating an increase of 19.40 %. But, this has happened mainly due to an upward trend of the Commercial Receipts of the DCUs from mere 1382 lakh in year 2014-15 (AE) to ₹ 27198 lakh in year 2015-16 (RE), and than ₹ 34477 lakh in year 2016-17 (BE). The respective percentages of increase are 1868.01% in 2015-16 (RE) and 26.76% in 2016-17 (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 ₹ 923809 lakh, which is 87.87% of the Total Consumption Expenditure of ₹ 1051230 lakh in 2014-15 (AC). It is ₹ 1031780 lakh in 2015-16 (RE), and about 79.54% of Total Consumption Expenditure of ₹ 1297050 lakh in respective year. However, its figure for 2016-17 (BE) is ₹ 1296307 lakh, which is 80.78% of Total Consumption Expenditure of ₹ 1604650 lakh.

E. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage-wise distribution of Expenditure during 2014-15 (AE) revealed that maximum Expenditure out of total of ₹ 2112077 lakh has been incurred on Education Services (30.28%), followed by Economic Services (19.90%) and General Public Services (19.41%). Similarly, the major percentage distribution of Expenditure of ₹ 2498443 lakh in 2015-16 (RE) is in Education Services (29.11%), followed by Economic Services (18.93%) and respectively General Public Services (18.59%). This trend has continued in the year 2016-17 (BE) where out of the total Expenditure figure of ₹ 3126655 lakh Education, Economic and General Public Services respectively fetched 27.75%, 20.38% and 19.84%.

F. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget Estimates for 2016-17 (BE), Gross Capital Formation has been estimated as ₹ 689170 lakh as compared to the amount of actual Gross Capital Formation of ₹ 519503 lakh and ₹ 568435 lakh in 2014-15 (AE) & 2015-16 (RE) respectively. The main source of Capital Formation has emerged mainly from Construction activity. The Gross Capital Formation from Construction is reported as ₹ 446358 lakh in 2014-15, ₹ 508398 lakh in 2015-16 and ₹ 628642 lakh in 2016-17.

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 continuous motivation and support from 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 mere 3-member team constituted of Shri Maneesh Rana, Deputy Director as Lead and Shri Atul Anand (Additional Statistical Officer) & Shri Ritesh Kumar (Additional Statistical Officer) as other members has really worked hard in getting various concepts discussed and clarified during Regional Workshops. This publication is mainly an outcome of their hard-work, dedication and zeal to work on newer topics/ subjects.

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

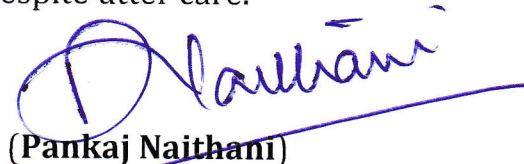
Lastly, I am personally grateful to Shri Uma Kant Panwar, Principal Secretary (Planning) for the encouragement and inspiration that DES keeps receiving from his end. It is due to this driving force that DES could continue venturing the statistical analysis of this nature.

Comments and suggestions from the users and valuable readers of the publication are always welcome. We shall be thankful for bringing to our notice the errors and omissions that are very likely despite utter care.

Date:

29 July 2017

Place: Dehradun



(Pankaj Naithani)

Additional Director, DES
Government of Uttarakhand

TEAM OF OFFICIALS ASSOCIATED WITH THE PREPARATION OF THE REPORT

Shri Sunder Lal	<i>Joint Director</i>
Shri G S Pandey	<i>Deputy Director (IT)</i>
Shri Maneesh Rana	<i>Deputy Director</i>
Shri Atul Anand	<i>Additional Statistical Officer</i>
Shri Ritesh Madhwal	<i>Additional Statistical Officer</i>

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1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

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

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

The Directorate of Economics and Statistics (DES), which has been declared as Nodal Agency for all Statistical Activities in the State, prepares the State Income Estimates every year. During this exercise budget analysis is being done regularly to cull out the share of the Public 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 covered, 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 in which the contribution of the public sector in various economic activities of the state is estimated. The estimate Share in the Gross value added of the respective industry of economic activity. Value provide us, the public sector. This kind of analysis consequently helps in the studying the flow of money and identification of major and minor sector of economy. It can be instrumental for policy maker for ensuring qualitative development in the state.

OBJECTIVES OF BUDGET ANALYSIS

Budget is not merely a financial tool for the government but also a monitoring & control mechanism. Playing a primary role in the development planning, budget analysis helps in allocating current resources while estimating future financial requirements concurrently. It sheds light on the efficiency & performance of the government and thereby leads to rational distribution of funds and other resources among a variety of departments and programs. The Budget document as we know provide us the total receipt, revenue & capital expresses 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 capital transfer, compensation of employees, current transfer, financial assets, Gross capital formation, Gross fixed capital formation, Govt. intermediate corruption, propriety 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 to produce & provide for the community public goods & services which cannot be conveniently or economically provided by the market. Departmental

enterprises also referred to as Departmental commercial undertakings (DCUs) 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 & business accounts payables & receivables

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 source of the government receipts. *Details of Revenue and Capital Expenditure* contains the current and capital expenditure, loans, subsidies and other expenditure. These documents are drawn up in accordance with the provisions of the Constitution. The expenditure in the government budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending.

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 head A/C is marked with an appropriate abbreviation according to economic & propose Classification (Annexure 1 and Annexure 2)
2. For an item, these may be more than one purpose code. In such a case, sub-totals of each item against a major head may be made by propose 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 & expenditure.
4. The ratios may be applied on the items wherever necessary.

Note:- while doing budget analysis all items whether plan or non-plan and 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. so as to have following accounts for actual estimates, Revised estimates and Budgetary estimates.

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

COVERAGE

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2014-15 (Actual Expenditure), 2015-16 (Revised Estimates) & 2016-17 (Budget Estimated).

SCHEME OF THE REPORT

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

★ ★ ★ ★ ★ ★ ★

2 CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

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

over current expenditure denotes the saving of the government administration, available for domestic capital formation. (Reference:

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

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

This account gives source of funding of capital formation and expenditure on capital formation for administration and departmental enterprises. This includes capital outlay, net purchase of physical assets, and change in stock in inventories and capital transfer that affects the state economy. In the case of departmental commercial enterprises similar items 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 income receipts from other sources from other liabilities. (Reference: *Manual on Budget analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

The Departmental Commercial Undertakings may briefly be defined as governmental agencies, producing goods and services, which are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments 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 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 there are DCUs related to irrigation, forest and manufacturing.

The input component of the departmental commercial undertakings is the current expenditure in terms of wages & salaries, benefits, purchase of goods and services, interest, consumption on fixed capital where as the output being the revenue side of the account includes commercial receipts from sale of goods and services, imputed subsidies which otherwise is loss on account of irrigation, forest, manufacturing/printing press & other transports, and, by definition it is treated as subsidy. This account provides the domestic product of the Departmental enterprises functioning in the state (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 by 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

further classified into Contribution of water supply, Education, Medical & Public health, sanitation and public Administration.

Capital formation Account of DCUs & Administrative Department:-

The gross fixed capital formation 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. The account provides the contributions of the administrative & departmental enterprises in the gross fixed capital formation of the state. The accounts not only provides industry wise contribution but also the assets wise contribution in gross fixed capital formation. The assets wise classification is hardly divided in 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 CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

The financial statement and the demands for grants in the government budget are drawn up in accordance with provision of the Constitution and the Government Budget is generally classified department – wise in order to have legislative control, administrative accountability, booking and auditing of any act of spending. Though the budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice versa. The capital expenditure under capital heads are classified as capital expenditure. However, all items of magnitudes shown in the Budget are too detailed and scattered and not necessarily based on distinctions and grouping required for understanding the economic

significance of various items of revenue and expenditure. For instance, from the study of Budget documents as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, saving of the Government and government's contribution to the GDP. So, the Government's transaction have to be sorted out, reclassified and regrouped into meaningful economic categories.

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

For economic classification of each item of receipts and expenditure of Administrative and DCU of Government are marked in to one of the codes which are mentioned cohesively at the end in Annexure A-I of this report.

PURPOSE CLASSIFICATIONS OF ADMINISTRATIVE DEPARTMENTS

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

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industry, defence etc. The expenditure shown under these account heads are not strictly in accordance with the principles of Purpose Classification. For instance, expenditures on medical colleges and other educational institutions are generally shown under account head medical; expenditure on water supply is shown under public health and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co -operation etc. The expenditure under these heads are 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. List provided in Annexure A2 presents the purpose classifications used by the CSO and the rows indicated in bold are the major categories.

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3 An Analysis of State Government Budget

INTRODUCTION

A vital analysis of budget of government of Uttarakhand for the year 2014-15(AC), 2015-16(RE) & 2016-17(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 2014-15 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2015-16 while for the year 2016-17 the figures are simply budget estimates (BE). In other words data of 2015-16 and 2016-17 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 2014-15. 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 ₹ 2035637 lakh in 2014-15(AC) to ₹ 2599872 lakh in 2015-16(RE), reporting a growth of 27.71% and ₹ 3226036 lakh in the year of 2016-17(BE) reporting a growth of 24.08% respectively.

Statement- A: Distribution of Total Budgetary Receipts

S. No	ITEMS	2014-15	%	2015-16	%	2016-17	%
		A/C	age	(RE)	age	(BE)	age
1	2	3	4	5	6	7	8
(A) REVENUE RECEIPTS							
1	Taxes (Direct & Indirect)	1213077	59.59	1508129	58.01	1813114	56.20
2	Misc. Receipts & Fees	5565	0.27	7259	0.28	7971	0.25
3	Interest	10818	0.53	8300	0.32	9660	0.30
4	Property Receipts	22848	1.12	62619	2.41	91751	2.84
5	Revenue Grants From GOI	700622	34.42	876771	33.72	1136415	35.23
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	13533	0.66	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	59841	2.94	76184	2.93	100454	3.11
10	Pension Receipts	9333	0.46	60610	2.33	66671	2.07
	Sub Total (A)	2035637	100	2599872	100	3226036	100
(B) LOAN AND ADVANCES, OTHER RECEIPTS							
1	Borrowing at home	609251	8.19	762858	31.95	820781	33.67
2	Loan from Govt. of India/Public Debt	6100	0.08	9000	0.38	9000	0.37
3	Recovery of loan and advances	4559	0.06	3739	0.16	4113	0.17
4	Deposits and advances	348443	4.68	310897	13.02	300779	12.34
5	Reserve fund	30659	0.41	1409	0.06	1210	0.05
6	Suspense & miscellaneous	5816408	78.14	936903	39.24	931803	38.22
7	Remittances	538756	7.24	327211	13.71	316851	13.00
8	Contingency fund	33197	0.45	25000	1.05	23000	0.94
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	55831	0.75	10446	0.44	30411	1.25
	Sub Total (B)	7443204	100	2387463	100	2437948	100
	Total Budgetary Receipts (A+B)	9478841		4987335		5663984	

Figure – 1: Breakup of Revenue Receipts 2014-15 (AC)

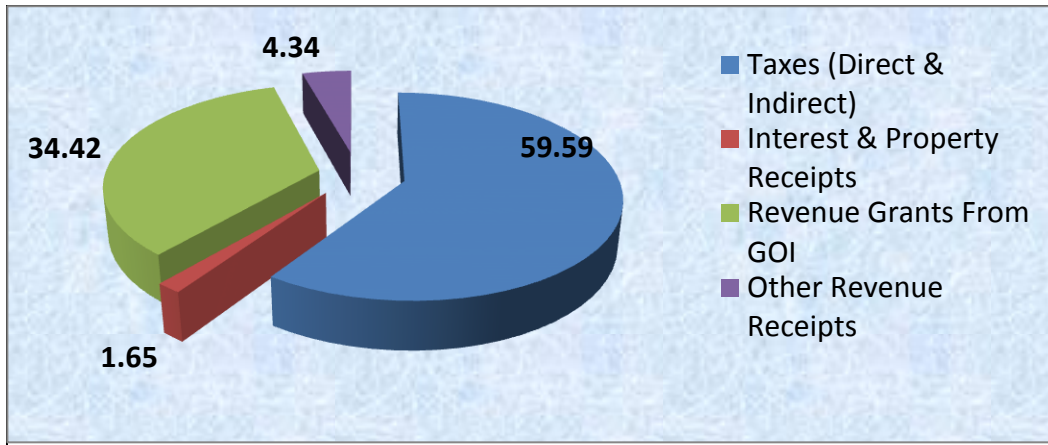


Figure – 2: Breakup of Revenue Receipts 2015-16 (RE)

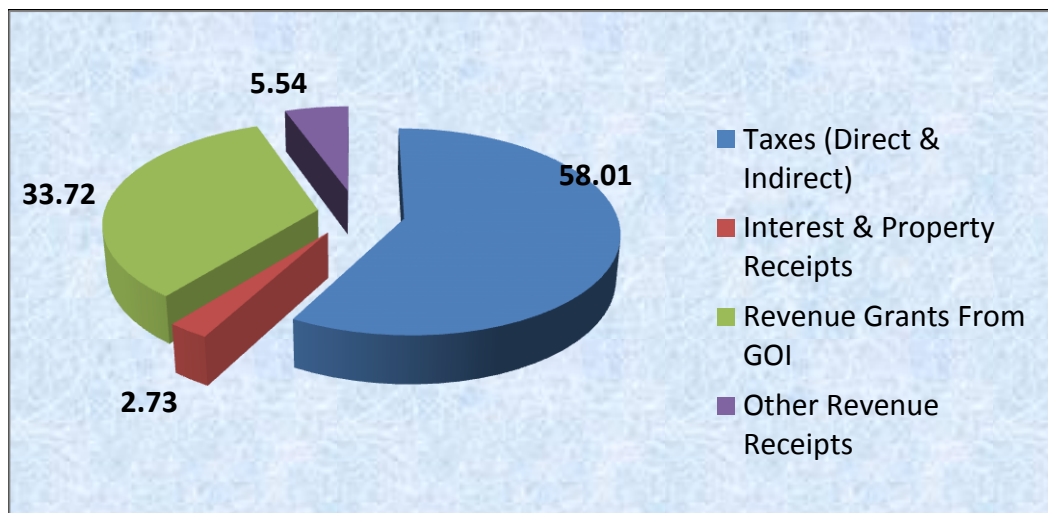


Figure – 3: Breakup of Revenue Receipts 2016-17 (BE)

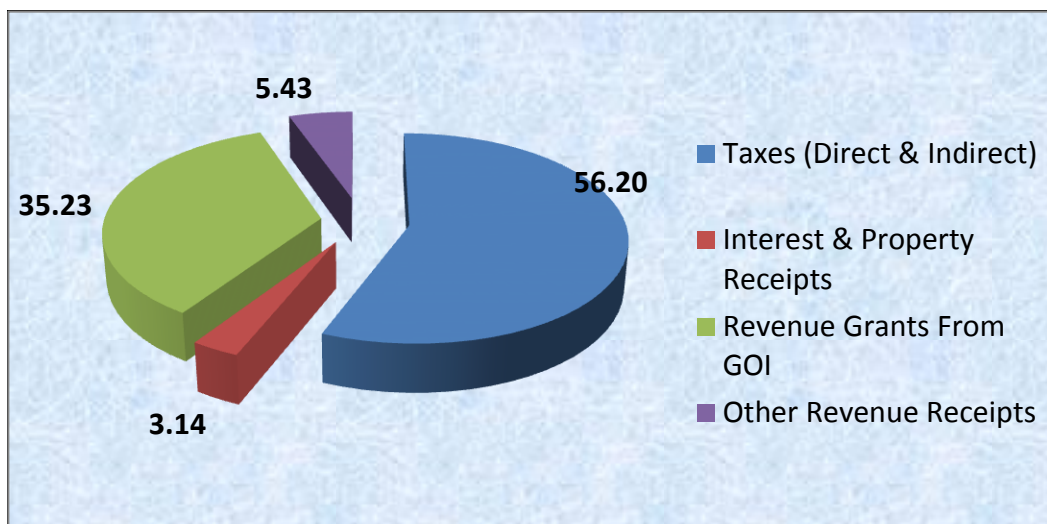
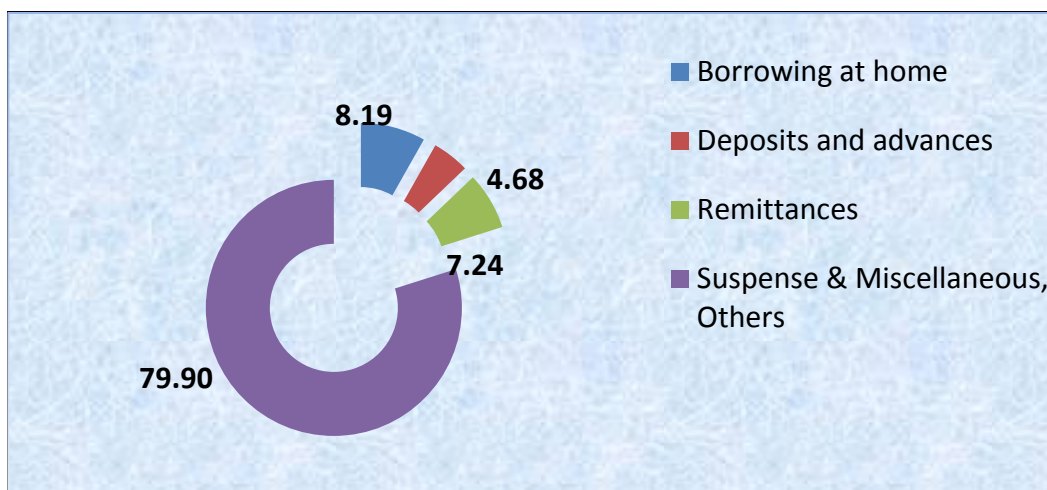
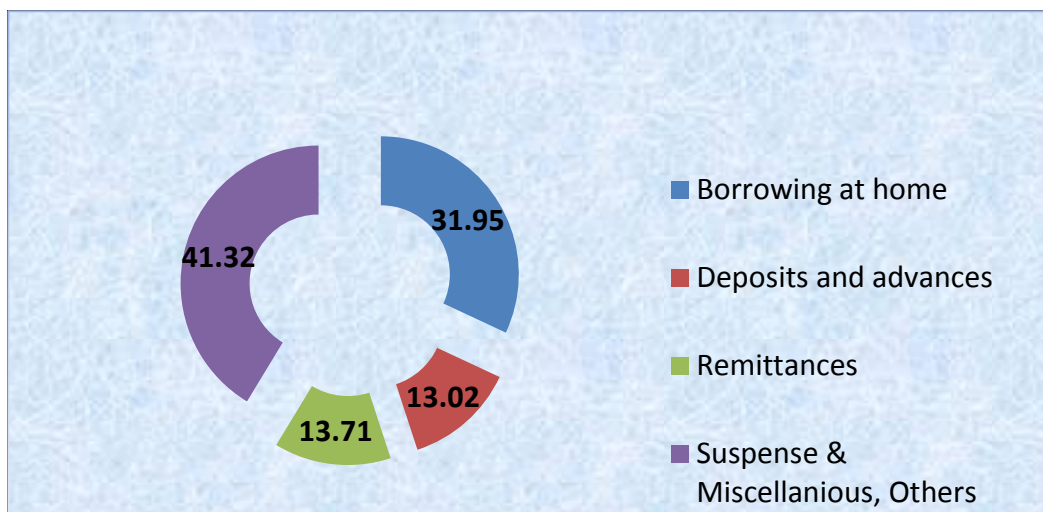


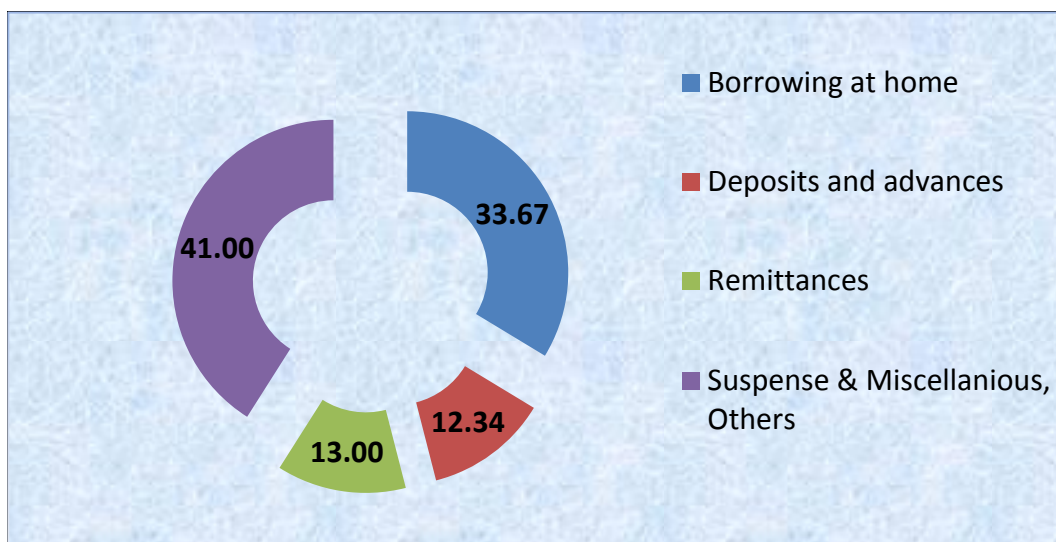
Figure – 4: Breakup of Loan, Advances & Other Receipts, 2014-15 (AC)



**Figure – 5: Breakup of Loan, Advances & Other Receipts
2015-16 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts
2016-17 (BE)**



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

S. No	ITEMS	2014-15 (AC)	% age	2015-16 (RE)	% age	2016-17 (BE)	% age
1	2	3	4	5	6	7	8
1	Compensation of Employees	1001272	10.61	1110692	22.59	1394569	24.95
2	Purchase of Goods & Services including Maintenance	198586	2.10	326095	6.63	386667	6.92
3	Current Transfer including Subsidy	522105	5.53	563756	11.46	731839	13.09
4	Construction	496478	5.26	552169	11.23	679960	12.17
5	Machinery & Equipment including Transport, Software & Cultivated assets	12268	0.13	17676	0.36	10761	0.19
6	Purchase of Physical Assets	-2553	-0.03	-1410	-0.03	-1551	-0.03
7	Purchase of Financial Assets	-689	-0.01	4985	0.10	21839	0.39
8	Capital Transfer	29678	0.31	89455	1.82	86765	1.55
9	Change in Stock	13310	0.14	0	0.00	0	0.00
10	Interest	240561	2.55	310249	6.31	389606	6.97
11	Borrowing at home	202538	2.15	329415	6.70	258320	4.62
12	Inter-State Settlement	0	0.00	0	0.00	0	0.00
13	Contingency Fund	34415	0.36	20000	0.41	20500	0.37
14	Reserve Funds	9202	0.10	1210	0.02	1219	0.02
15	Deposits & Advances	308504	3.27	289909	5.90	285112	5.10
16	Suspense & Miscellaneous	5794308	61.38	924129	18.79	918798	16.44
17	Remittances	493772	5.23	309954	6.30	309494	5.54
18	Fund Revenue Account	58184	0.62	21498	0.44	22512	0.40
19	Loan & Advances by State Govt	15097	0.16	13528	0.28	39522	0.71
20	Repayment of Loan to GOI	2840	0.03	3789	0.08	3703	0.07
21	Cash Balance	10446	0.11	30411	0.62	29391	0.53
	Total Expenditure/Outlay	9440322	100	4917510	100	5589026	100

TOTAL EXPENDITURE /OUTLAY

The thematic focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government as reflected in Statement-B. It provides the break-up of expenditure/ outlay for the year 2014-15 (Actual), 2015-16 (Revised) and 2016-17 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2014-15(AC) expenditure of ₹ 9440322 lakh has been incurred which has declined in the succeeding year to ₹ 491750 lakh and ₹ 5589026 lakh, showing a major decline of 48.0% and then increase of 13.7% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2014-15(AC) the major expenditure on aforesaid account is ₹ 5794308 lakh which has declined to ₹ 924129 lakh in the year 2015-16(RE) ₹ 918798 lakh in 2016-17(BE). The breakup of budget outlay in the year 2014-15, 2015-16 & 2016-17 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2014-15 (AC)

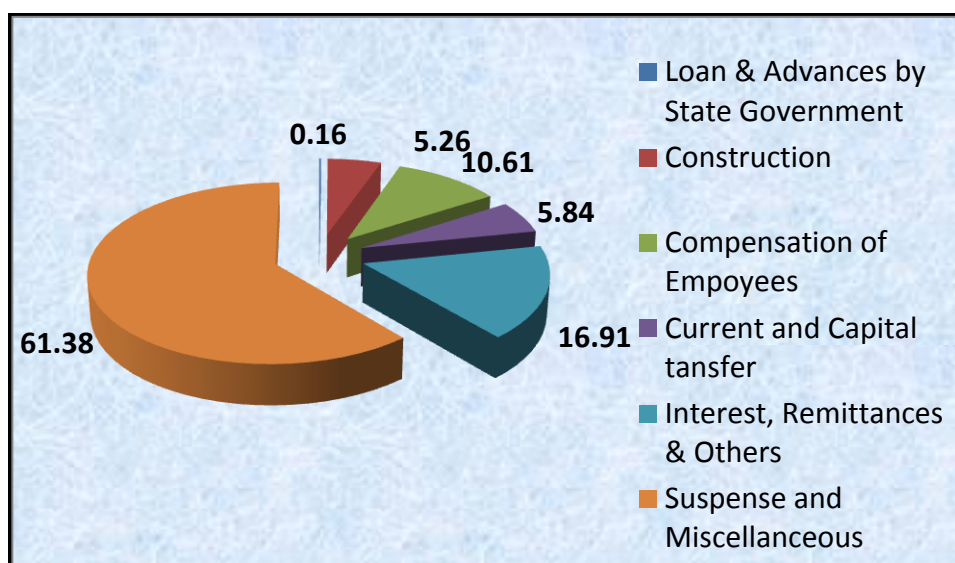


Figure – 8: Breakup of Budget Outlay 2015-16 (RE)

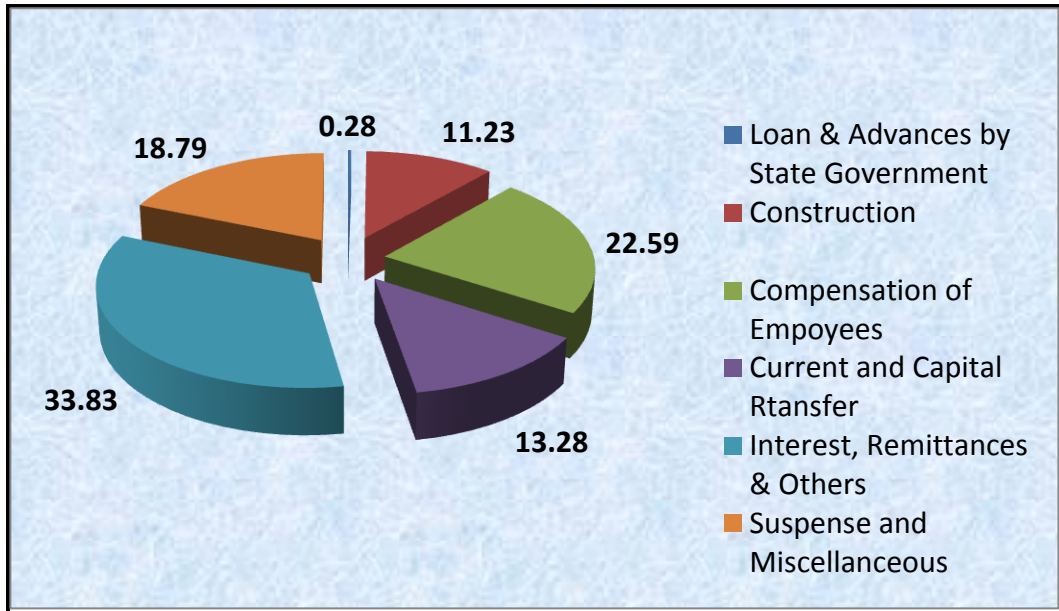


Figure – 9: Breakup of Budget Outlay 2016-17 (BE)

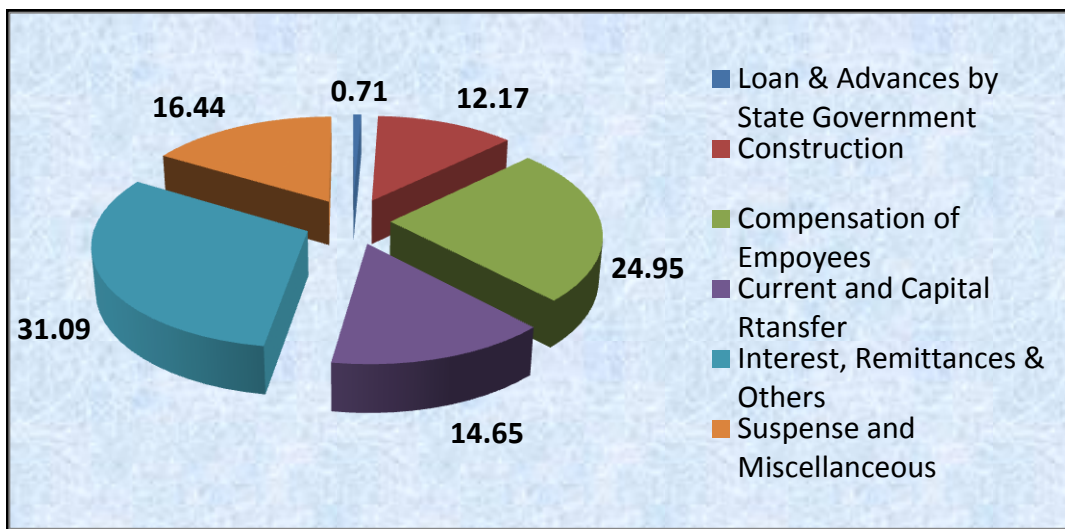


Figure – 10: Budgetary Receipts & Outlay

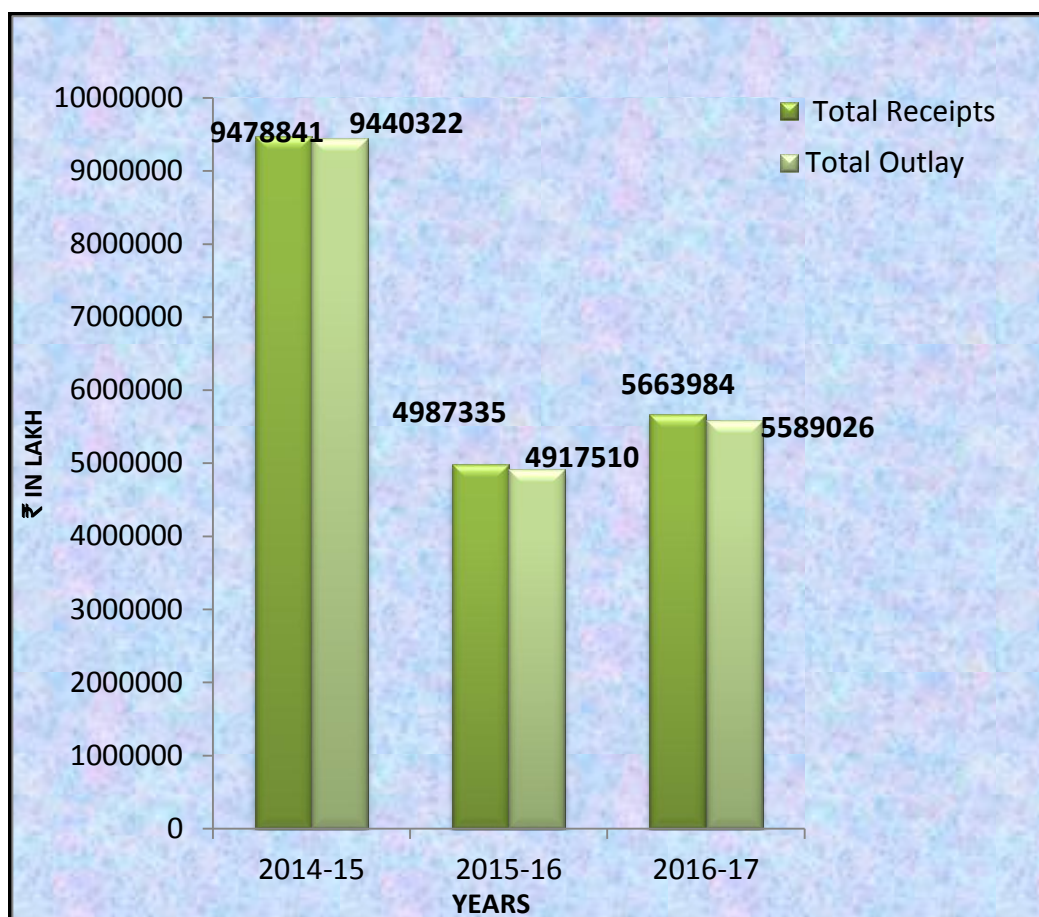


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 9440322 lakh as against gross budgetary receipts of ₹ 9478841 lakh for the year 2014-15(AC). The gross expenditure/outlay for 2015-16(RE) has been incurred to be ₹ 4917510 lakh against the gross receipts of ₹ 4987335 lakh. Outlay for 2016-17(BE) has been estimated to be ₹ 5589026 lakh against gross receipts of ₹ 5663984 lakh.

GROSS SAVINGS

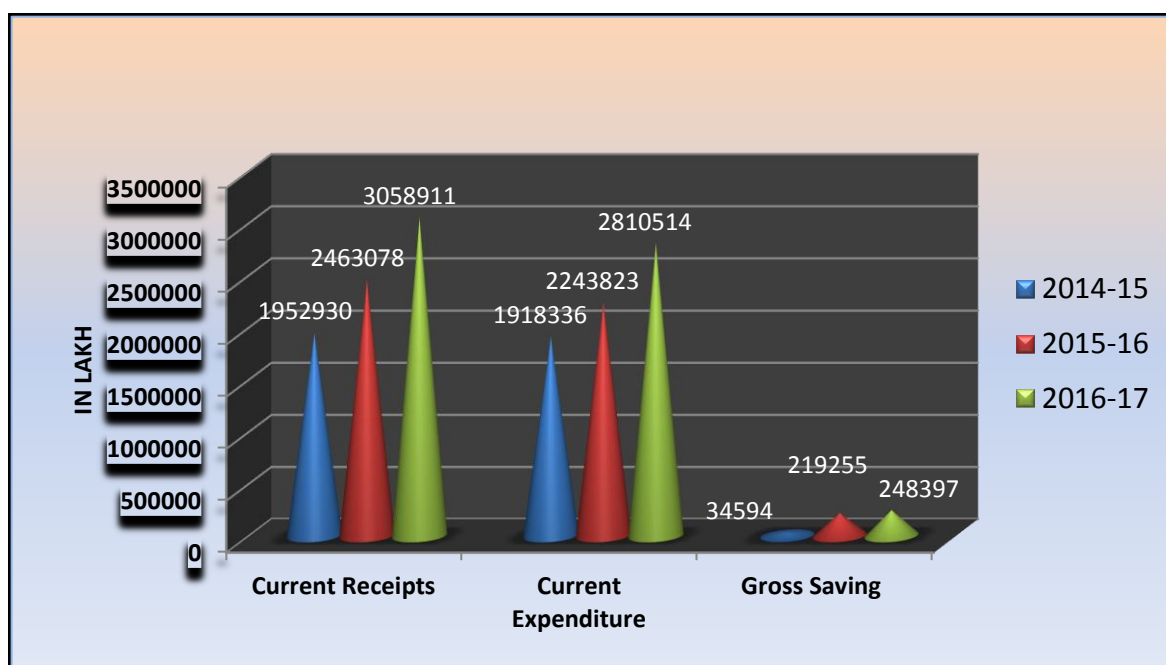
Gross Savings of Administrative Departments of state government comprises of the surplus on current account and provision for Consumption of Fixed Capital (CFC). It is depicted in the Statement-C and Figure- 11. There has been a surplus in positive forms of ₹ 34594 lakh in the year of 2014-15 (AC), ₹ 219255 lakh in the year of 2015-16 (RE) and ₹ 248397 lakh reported in 2016-17 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)

S. No	ITEMS	2014-15 (AC)	2015-16 (RE)	2016-17 (BE)
1	2	3	4	5
1	Current Receipts	1952930	2463078	3058911
2	Current Expenditure	1918336	2243823	2810514
3	Surplus on Current A/C (1-2)	34594	219255	248397
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	34594	219255	248397

**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 2014-15 to 2016-17. (Refer Figure 12). It is to be noted that NEBR is Positive from 2014-15 to 2016-17 consistently.

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

(In Lakh ₹)

S. No	ITEMS	2014-15 (AC)	2015-16 (RE)	2016-17 (BE)
-1	-2	-3	-4	-5
1	Capital Expenditure on Fixed Assets	549181	657890	775935
2	(Add) Expenditure on Financial Assets	-689	4985	21839
3	(Less) Budgetary Borrowings	513898	443620	549377
4	(Less) Surplus on Current Account	34594	219255	248397
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

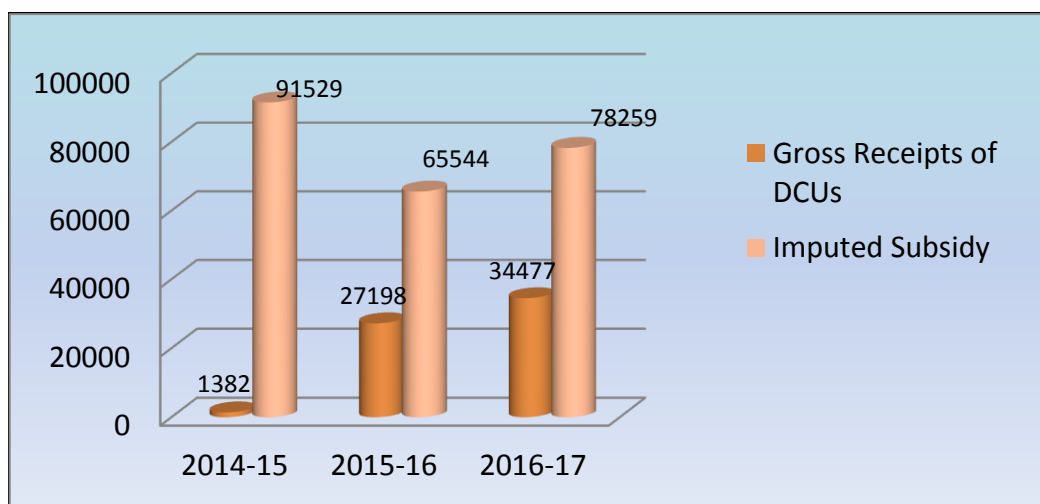
the two is considered as imputed subsidy. If we look at statement E, we find that the commercial receipts are the years have increased from year 2014-15 to 2016-17.

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

(In Lakh ₹)

S. No	ITEMS	2014-15 (AC)	2015-16 (RE)	2016-17 (BE)
-1	-2	-3	-4	-5
1	INPUT Purchase of Commodities & Services including Maintenance	15438	13819	14462
2	Compensation of Employees (Salary, Allowances, Pension etc)	77116	78425	97794
3	Benefits	347	487	468
4	Operating Surplus	0	0	0
	4.1 Interest	0	0	0
	4.2 Rent	10	11	12
	4.3 Profits/Loss	0	0	0
5	Consumption of Fixed Capital	0	0	0
	Gross Input	92911	92742	112736
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	1382	27198	34477
2	Imputed Subsidy	91529	65544	78259
	Gross Output	92911	92742	112736

Figure – 12: DCU's Receipts & Imputed Subsidy



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 2014-15 ₹ 1051230 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc) i.e. 923809 in 2014-15, which has been subsequently increased to ₹ 1031780 lakh during 2015-16, showing an increase of 11.69%. The Compensation of Employees further increased to ₹ 1296307 lakh in the year 2016-17, showing an increase of 25.64%. The overall government final consumption expenditure has been ₹ 1051230 lakh during 2014-15 which has been increased to ₹ 1297050 lakh during 2015-16 and to ₹ 1604650 lakh in the year 2016-17. Thus the Government Final Consumption Expenditure has increased from 23.38% to 23.71% for the year 2015-16 & 2016-17 respectively in respect of their previous years.

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

(In Lakh ₹)

S. No	ITEMS	2014-15 (AC)	2015-16 (RE)	2016-17 (BE)
1	2	3	4	5
1	Purchase of Commodities & Services including Maintenance	183148	312276	372205
2	Sale of Goods and Services	58459	48986	65977
3	Net Purchase of Commodities & Services	124689	263290	306228
4	Compensation of Employees Salary, Allowances, Pension etc	923809	1031780	1296307
5	Benefits (Transfer in kind)	2732	1980	2115
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	1051230	1297050	1604650

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 2014-15 (AC) and 2015-16 (RE) and 2016-17 (BE).

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

(In Lakh ₹)

S. N o	ITEMS	2014-15 (AC)		2015-16 (RE)		2016-17 (BE)	
		Value	%	Value	%	Value	%
		(Lakh `)	age	(Lakh `)	age	(Lakh `)	age
1	2	3	4	5	6	7	8
1	General Public Services	409978	19.41	464433	18.59	620398	19.84
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	639474	30.28	727179	29.11	867626	27.75
4	Medical & Public Health	132310	6.26	154917	6.20	183024	5.85
5	Social Security & Welfare Services	149268	7.07	158750	6.35	178137	5.70
6	Housing & Other Community Amenities	295521	13.99	349562	13.99	434194	13.89
7	Cultural, Recreational & Religious Services	50151	2.37	73276	2.93	104757	3.35
8	Economic Services	420248	19.90	473114	18.94	637260	20.38
8.1	General Administration/Regulation /Research & Labour	12405	0.59	15473	0.62	18293	0.59
8.2	Agriculture, Forestry, Fishing & Hunting	84599	4.01	125759	5.03	185449	5.93
8.3	Mining, Manufacturing & Construction	7936	0.38	16994	0.68	33049	1.06
8.4	Electricity, Gas, Steam	16699	0.79	8103	0.32	35432	1.13
8.5	Water Supply	71583	3.39	50591	2.02	48054	1.54
8.6	Transport & Communication	188597	8.93	222973	8.92	275307	8.81
8.7	Other Economic Services n.e.c	38429	1.82	33221	1.33	41676	1.33
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	15127	0.72	97212	3.89	101259	3.24
	Total	2112077	100.00	2498443	100.00	3126655	100.00

Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2014-15 (AC)

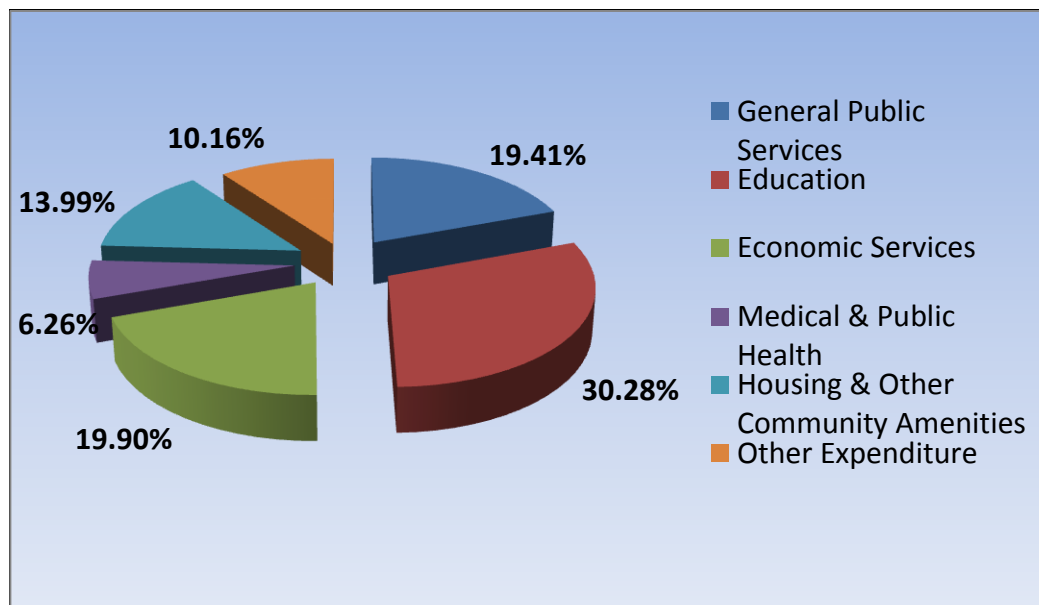


Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2015-16 (RE)

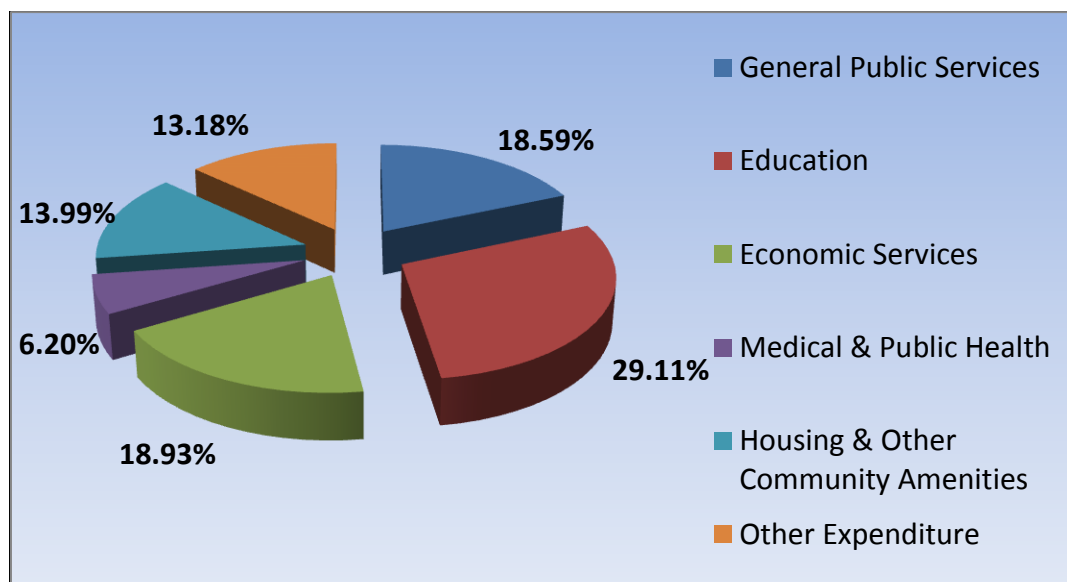
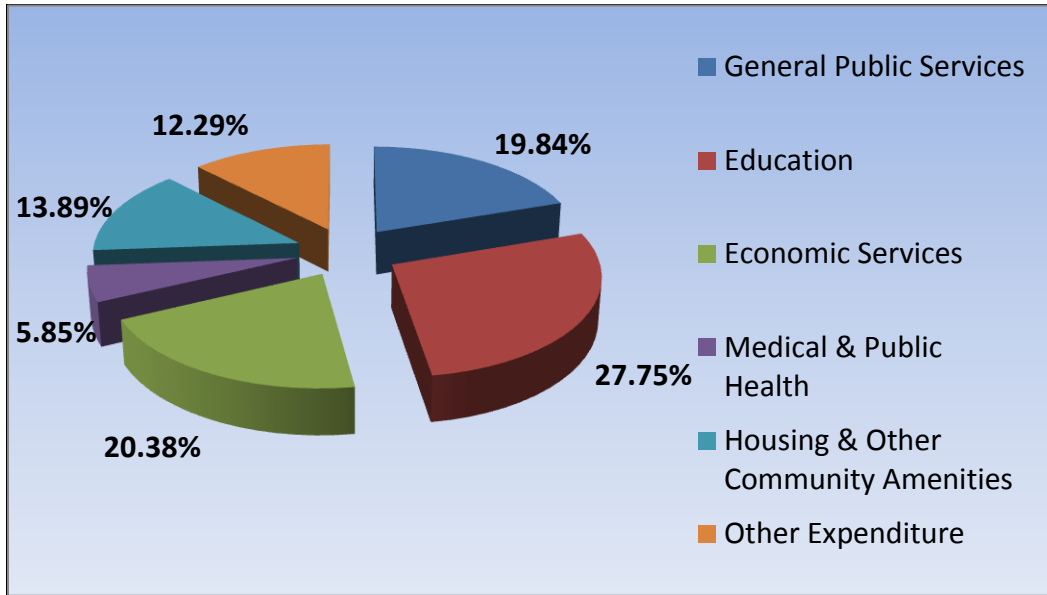


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2016-17 (BE)



It may be seen from the above Statement-G that during 2014-15(AC), total expenditure incurred by administrative departments is ₹ 2112077 Lakh which has increased to the tune of ₹ 2498443 lakh during 2015-16(RE), showing an increase of 18.29%. The expenditure incurred by administrative departments in the year of 2016-17(BE) is ₹ 3126655 lakh indicating an increase of 25.14% from previous year. It appears that major portion of the total expenditure is incurred on Education (30.28%) in the year of 2014-15(AC) followed by Economic Services (19.90%) and General Public Services (19.41%). During 2015-16(RE) and 2016-17(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)

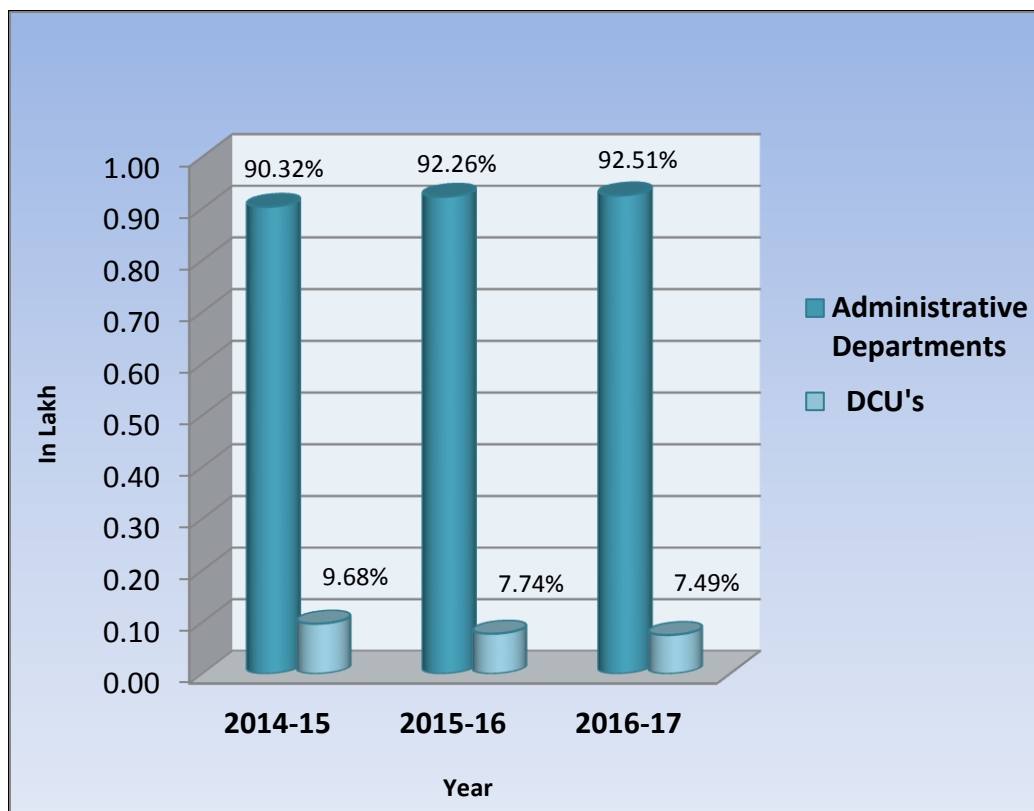
(In Lakh ₹)

S. No	ITEMS	2014-15 (AC)	2015-16 (RE)	2016-17 (BE)
1	2	3	4	5
A	Administration Departments			
	New Capital Formation (Outlay)	458464	525871	639115
	1.1 Dwelling & Other Building and Structure	446358	508398	628642
	1.2 Machinery & Equipment	11806	16980	10019
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Product	300	493	454
2	Net Purchase of Second hand Assets including Land	-2553	-1410	-1551
3	Change in Stock	13310	0	0
	Gross Capital Formation (Admin) A.	469221	524461	637564
B	Departmental Commercial Undertaking			
4	New Capital Formation (Outlay)	50282	43974	51606
	4.1 Dwelling & Other Building & Structure	50120	43771	51318
	4.2 Machinery & Equipment	156	200	286
	4.3 Cultivated Biological Resources	0	0	0
	4.4 Intellectual Property Product	6	3	2
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	50282	43974	51606
	Gross Capital Formation (A+B)	519503	568435	689170

As per Budget estimates (BE) for 2016-17 Gross Capital Formation is expected to be ₹ 689170 lakh as compared to the amount of actual gross capital formation of ₹ 519503 lakh & ₹ 568435 lakh during 2014-15

& 2015-16 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone contributes to 85.92%, 89.44% & 91.22% of the total Gross Capital formation in the year 2014-15, 2015-16 and 2016-17 respectively.

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



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TABLE-1
Borrowing Account of Uttarakhand Government for the year 2014-15 (AC)
Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		2038190	2610272
I. Borrowing at Home			
	1. Internal Debt	469258	104565
	2. Small Savings, Provident Fund etc.	139993	97973
	Total	609251	202538
	Net Receipts (I)	406713	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	6100	2840
	2. Loans and Advances from States Government	4559	15097
	3. InterState Settlement	0	0
	4. Contingency Fund	33197	34415
	5. Reserve Funds	30659	9202
	6. Deposits & Advances	348443	308504
	7. Suspense and Miscellaneous	5816408	5794308
	8. Remittances	538756	493772
	9. Cash Balance	55831	10446
	10. Funds Revenue Account	0	58184
	11. Funds Commercial Account	0	0
	Total	6833953	6726768
	Net Receipts (III)	107185	
Check	Total excluding Funds	9481394	9481394
Difference (Receipt - Expenditure)		0	

TABLE-2
Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2014-15 (AC)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	33666	1. Total Consumption Expenditure	1051230
1.1 Profits	0	1.1 Compensation of Employees	923809
1.2 Income from Property	33666	a) Wages & Salaries	708794
1.2.1 Net Interest Received	10818	b) Pension	215015
a) Public Authorities	1	1.2 Net Purchases of Commodities and Services	124689
i) Centre	0	a) Purchases	178761
ii) States	1	b) Maintenance	4387
iii) Local Authorities	0	c) Less Sales	58459
b) Foreign	0	1.3 Transfer in Kind	2732
c) From other Sectors	10817	1.4 CFC	0
1.2.2 Other Property Receipts	22848	2. Net Interest Paid to	240561
2. Total Tax Revenue	1213077	2.1 Public Authorities	148435
2.1 Import Duty	0	a) Centre	148435
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	111140	c) Local Authorities	0
2.4 Product Taxes	874590	2.2 Foreign Agencies	0
2.5 Other Transfers	227347	2.3 Others	92126
3. Fees & Miscellaneous Receipts	5565	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	700622	3. Total Subsidies	114076
4.1 Centre	700622	3.1 Production Subsidies	93974
4.2 States	0	3.2 Product Subsidies	20102
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	365196
Total Receipts (1+2+3+4)	1952930	4.1 Other Sectors	365196
		4.2 Foreign	0
		5. Total Inter-Government Transfers	147273
		5.1 Current to	134362
		a) Centre	
		b) States	0
		c) Local Authorities	134362
		5.2 Capital to	12911
		a) Centre	
		b) States	0
		c) Local Authorities	12911
		6. Total Current Expenditure (1+3+4+5+6)	1918336
		7. Surplus on Current Account	34594

TABLE-3

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

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	458464
2. Net Purchase of Physical Assets	-2553
2.1 Second Hand Assets	-2553
2.2 Land	0
3. Change in Stock	13310
3.1 Inventory	0
3.2 Others	13310
4. Capital Transfers	29678
4.1 for Capital Formation	29678
4.2 for Others	
5. Total (1 to 4)	498899
Enterprises	
6. Capital Outlay	50282
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	50282
Total Expenditure (5 + 9)	549181
II. Receipts	
11. Surplus on Current Account	34594
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	406713
14.1 At Home	406713
14.2 From Abroad	0
15 Other Liabilities	107874
15.1 Net Extra Budgetary Borrowing	107185
15.2 less Net Purchase of Financial Assets	-689
16. Total Receipts (11 to 15)	549181

TABLE-4

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

Figures in INR Lakh

Item	Salary	Pension	Others	IC	CFC	Total
1. Total	641024	215015	67770	183148	0	1106957
2. Construction (Repaire & Maintenance)	29854	10014	3497	2235	0	45600
3. Water Supply	0	0	0	775	0	775
4. Other Services	365598	122630	21055	18051	0	527334
I. (a) Education (3.2)	314352	105441	18048	12133	0	449974
(b) Medical & Public Health (4.2)	51246	17189	3007	5918	0	77360
(c) Sanitaion	0	0	0	0	0	0
5. Sub Total (2 to 4)	395452	132644	24552	21061	0	573709
6. Public Administration & Defence (1-5)	245572	82371	43218	162087	0	533248

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2014-15 (AC)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expend.	Receipts	Surplus	Imputed Subsidy
Forests	Total	24783	8313	40708	136	4661	2200	0	50	1	0	0	47756	0	-47756	47756
	2406	24783	8313	40708	136	4661	2200	0	50	1	0	0	47756	0	-47756	0
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	611	205	854	7	546	0	0	8	0	0	0	1415	275	-1140	1140
	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	611	205	854	7	546	0	0	8	0	0	0	1415	275	-1140	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	25611	8591	35554	204	4439	0	0	3534	9	0	0	43740	1107	-42633	42633
	2700	23725	7958	32874	196	574	0	0	6	0	0	0	33650	21	-33629	0
	2701	0	0	0	0	-7	0	0	1394	0	0	0	1387	896	-491	0
	2702	1886	633	2680	8	3872	0	0	2134	9	0	0	8703	190	-8513	0
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		51005	17109	77116	347	9646	2200	0	3592	10	0	0	92911	1382	-91529	91529

TABLE-6

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2014-15 (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)	35554	204	4439	0	0	3534	9	0	0	0	1107	42633	43740	35767	35767
2. Forests	40708	136	4661	2200	0	50	1	0	0	0	0	47756	47756	40845	40845
3. Manufacturing	854	7	546	0	0	8	0	0	0	0	275	1140	1415	861	861
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	77116	347	9646	2200	0	3592	10	0	0	0	1382	91529	92911	77473	77473

TABLE-7

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

Figures in INR Lakh

Items		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	402220	40647	3491	446358
P1	Dwelling	0	0	0	16397	0	30	16427
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	385823	40647	3461	429931
P2.1	Non-Residential Building	0	0	0	89550	40644	3447	133641
P2.2	Other Structures	0	0	0	60697	3	14	60714
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	235576	0	0	235576
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	775	8614	1091	1326	11806
P3.1	Transport Equipment	0	0	0	560	0	90	650
P3.2	ICT Equipment	0	0	25	773	9	22	829
P3.3	Other Machinery and Equipment	0	0	750	7281	1082	1214	10327
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	201	99	0	300
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	201	99	0	300
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay		0	0	775	411035	41837	4817	458464
Net Purchase of Second Hand Assets		0	0	0	-2553	0	0	-2553
Change in Stocks		0	0	0	13310	0	0	13310
Gross Capital Formation		0	0	775	421792	41837	4817	469221

TABLE-8

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

Figures in INR Lakh

Items		Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	45337	4775	8	0	0	0	0	0	0	0	0	0	50120
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)	45337	4775	8	0	0	0	0	0	0	0	0	0	50120
P2.1	Non-Residential Building	0	3600	0	0	0	0	0	0	0	0	0	0	3600
P2.2	Other Structures	45337	1175	8	0	0	0	0	0	0	0	0	0	46520
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	28	127	1	0	0	0	0	0	0	0	0	0	156
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	18	16	1	0	0	0	0	0	0	0	0	0	35
P3.3	Other Machinery and Equipment	10	111	0	0	0	0	0	0	0	0	0	0	121
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	4	2	0	0	0	0	0	0	0	0	0	0	6
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
P7.3	Computer Software and Databases	4	2	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
Total New Outlay		45369	4904	9	0	0	0	0	0	0	0	0	0	50282
Net Purchase of Second Hand Assets		0	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks		0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Capital Formation		45369	4904	9	0	0	0	0	0	0	0	0	0	50282

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2014-15 (AC)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification									Capital Expenditure		
		Current Expenditure											
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Construction
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	257453	57255	1666	2	0	68127	3159	0	387662	19711	0	238
1.1	Gen. Admn., Public Order & Safety	257453	57225	1666	2	0	68127	2297	0	386770	19711	0	238
1.1.1	Public Order & Safety	141399	10179	500	0	0	0	370	0	152448	5882	0	201
1.1.2	Planning & Statistical Activities	1578	618	0	0	0	0	839	0	3035	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	114476	46428	1166	2	0	68127	1088	0	231287	13829	0	37
1.2	General Research	0	30	0	0	0	0	862	0	892	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	450529	7496	979	0	0	0	129634	0	588638	40644	0	3
3.1	Admn/Regulation/Research	12688	590	16	0	0	0	0	0	13294	0	0	0
3.2	Educational Services	437841	6906	963	0	0	0	129634	0	575344	40644	0	3
4	HEALTH	90153	5016	281	0	0	0	31983	0	127433	3513	0	16
4.1	Admn/Regulation/Research	18711	3076	83	0	0	0	0	0	21870	36	0	2
4.2	Health Services	71442	1940	198	0	0	0	31983	0	105563	3477	0	14
5	SOCIAL SEC/WEL SERVICES	24420	26774	5	2	0	0	85176	0	136377	12727	0	0
6	HOUSING/COMMUNITY AMENITIES	33343	42057	21	2	0	7563	50496	1956	135438	43192	55858	4415
7	CULTRL, RECREN, RELIG SERVICES	3067	1324	249	6	0	0	16761	0	21407	26248	0	2006
8	ECONOMICS SERVICES	64741	-28949	527	47	111	58672	47987	20592	163728	2533	176408	16956
8.1	Gen. Admn., Public Order & Safety	9642	2215	8	0	0	0	0	0	11865	51	0	1
8.2	Agriculture, Forestry and Fishing	43858	-24839	519	45	0	0	39834	1012	60429	582	200	9581
8.3	Mining, Mfg. & Construction	3422	229	0	2	0	0	2678	299	6630	0	0	1300
8.4	Electricity, Gas, Steam	5	-4500	0	0	0	0	511	12	-3972	238	0	2420
8.5	Water Supply	0	775	0	0	0	58672	2500	0	61947	0	0	0
8.6	Transport & Communication	2548	-2974	0	0	111	0	2000	0	1685	1242	176208	3654
8.7	Other Economic Services	5266	145	0	0	0	0	464	19269	25144	420	0	0
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	101	9329	0	489	0	0	0	0	9919	1500	3310	37080
Total		923807	120302	3728	548	111	134362	365196	22548	1570602	150068	235576	60714

TABLE-9(B)

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

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non-Govt	Total Capital Expenditure	Total Expenditure (Current + Capital)
							Physical Assets				To Local Bodies	To others				
	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Stock						
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	0	527	1507	141	0	0	0	0	0	0	0	0	192	22316	409978	
1.1	0	527	1507	141	0	0	0	0	0	0	0	0	192	22316	409086	
1.1.1	0	300	1312	11	0	0	0	0	0	0	0	0	0	7706	160154	
1.1.2	0	0	3	0	0	0	0	0	0	0	0	0	0	3	3038	
1.1.3	0	227	192	130	0	0	0	0	0	0	0	0	192	14607	245894	
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	892	
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	0	0	1106	157	0	0	0	0	0	0	8926	0	0	50836	639474	
3.1	0	0	24	58	0	0	0	0	0	0	0	0	0	82	13376	
3.2	0	0	1082	99	0	0	0	0	0	0	8926	0	0	50754	626098	
4	0	90	1258	0	0	0	0	0	0	0	0	0	0	4877	132310	
4.1	0	0	44	0	0	0	0	0	0	0	0	0	0	82	21952	
4.2	0	90	1214	0	0	0	0	0	0	0	0	0	0	4795	110358	
5	0	0	93	0	0	0	0	0	20	0	51	0	0	12891	149268	
6	0	0	21	0	0	0	0	0	0	12911	43686	0	0	160083	295521	
7	0	0	15	0	0	0	0	0	30	0	445	0	0	28744	50151	
8	0	33	6327	2	0	0	0	0	13310	12794	0	13252	0	14905	256520	420248
8.1	0	0	488	0	0	0	0	0	0	0	0	0	0	540	12405	
8.2	0	10	56	2	0	0	0	0	0	0	250	0	13489	24170	84599	
8.3	0	0	6	0	0	0	0	0	0	0	0	0	0	1306	7936	
8.4	0	0	0	0	0	0	0	0	13579	0	3308	0	1126	20671	16699	
8.5	0	0	0	0	0	0	0	0	0	0	9636	0	0	9636	71583	
8.6	0	0	5750	0	0	0	0	0	0	0	58	0	0	186912	188597	
8.7	0	23	27	0	0	0	0	0	13310	-785	0	0	0	290	13285	38429
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	-36682	0	0	5208	15127	
Total	0	650	10327	300	0	0	0	0	13310	12844	12911	29678	0	15097	541475	2112077

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2015-16 (RE)****Figures in Lakh INR**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		2601282	3066400
I. Borrowing at Home			
	1. Internal Debt	690500	270840
	2. Small Savings, Provident Fund etc.	72358	58575
	Total	762858	329415
	Net Receipts (I)	433443	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	9000	3789
	2. Loans and Advances from States Government	3739	13528
	3. InterState Settlement	0	0
	4. Contingency Fund	25000	20000
	5. Reserve Funds	1409	1210
	6. Deposits & Advances	310897	289909
	7. Suspense and Miscellaneous	936903	924129
	8. Remittances	327211	309954
	9. Cash Balance	10446	30411
	10. Funds Revenue Account	0	21498
	11. Funds Commercial Account	0	0
	Total	1624605	1614428
	Net Receipts (III)	10177	
Check	Total excluding Funds	4988745	4988745
	Difference (Receipt - Expenditure)	0	

TABLE-11

**Income Outlay Account of Uttarakhand Government (Administrative Department) for year
2015-16 (RE)**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	70919	1. Total Consumption Expenditure	1297050
1.1 Profits	0	1.1 Compensation of Employees	1031780
1.2 Income from Property	70919	a) Wages & Salaries	840679
1.2.1 Net Interest Received	8300	b) Pension	191101
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	263290
i) Centre	0	a) Purchases	302198
ii) States	0	b) Maintenance	10078
iii) Local Authorities	0	c) Less Sales	48986
b) Foreign	0	1.3 Transfer in Kind	1980
c) From other Sectors	8300	1.4 CFC	0
1.2.2 Other Property Receipts	62619	2. Net Interest Paid to	310249
2. Total Tax Revenue	1508129	2.1 Public Authorities	185328
2.1 Import Duty	0	a) Centre	185328
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	101417	c) Local Authorities	0
2.4 Product Taxes	1110179	2.2 Foreign Agencies	0
2.5 Other Transfers	296533	2.3 Others	124921
3. Fees & Miscellaneous Receipts	7259	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	876771	3. Total Subsidies	91379
4.1 Centre	876770	3.1 Production Subsidies	66697
4.2 States	0	3.2 Product Subsidies	24682
4.3 Local Authorities	1	5. Total Current Transfers to (Other than Inter-Government)	384223
Total Receipts (1+2+3+4)	2463078	5.1 Other Sectors	384223
		5.2 Foreign	0
		6. Total Inter-Government Transfers	160922
		6.1 Current to	153698
		a) Centre	0
		b) States	0
		c) Local Authorities	153698
		6.2 Capital to	7224
		a) Centre	0
		b) States	0
		c) Local Authorities	7224
		7. Total Current Expenditure (1+3+4+5+6)	2243823
		8. Surplus on Current Account	219255

TABLE-12

**Capital Finance Account of Public Authorities Administration of Enterprises
of Uttarakhand Government for year 2015-16 (RE)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	525871
2. Net Purchase of Physical Assets	-1410
2.1 Second Hand Assets	-1410
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	89455
4.1 for Capital Formation	89455
4.2 for Others	0
5. Total (1 to 4)	613916
Enterprises	
6. Capital Outlay	43974
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	43974
Total Expenditure (5 + 9)	657890
II. Receipts	
11. Surplus on Current Account	219255
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	433443
14.1 At Home	433443
14.2 From Abroad	0
15 Other Liabilities	5192
15.1 Net Extra Budgetary Borrowing	10177
15.2 less Net Purchase of Financial Assets	4985
16. Total Receipts (11 to 15)	657890

TABLE-13

**Estimates of Net Product from Public Administration of Uttarakhand Government for year
2015-16 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	IC	CFC	Total
1. Total	762217	191101	78462	312276	0	1344056
2. Construction (Repaire & Maintenance)	34333	8608	3697	7432	0	54070
3. Water Supply	0	0	0	500	0	500
4. Other Services	431527	108191	24522	30232	0	594472
I. (a) Education (3.2)	368435	92373	20080	22417	0	503305
(b) Medical & Public Health (4.2)	63092	15818	4442	7815	0	91167
(c) Sanitaion	0	0	0	0	0	0
5. Sub Total (2 to 4)	465860	116799	28219	38164	0	649042
6. Public Administration & Defence (1-5)	296357	74302	50243	274112	0	695014

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2015-16 (RE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expend.	Receipts	Surplus	Imputed Subsidy
Forests	Total	27900	6995	39871	184	4754	745	0	40	1	0	0	45595	25652	-19943	19943
	2406	27900	6995	39871	184	4754	745	0	40	1	0	0	45595	25652	-19943	0
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	719	180	945	8	431	0	0	6	0	0	0	1390	280	-1110	1110
	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	719	180	945	8	431	0	0	6	0	0	0	1390	280	-1110	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	28864	7237	37609	295	4122	0	0	3721	10	0	0	45757	1266	-44491	44491
	2700	26654	6683	34708	152	498	0	0	7	0	0	0	35365	20	-35345	0
	2701	0	0	0	0	5	0	0	1643	0	0	0	1648	746	-902	0
	2702	2210	554	2901	143	3619	0	0	2071	10	0	0	8744	500	-8244	0
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		57483	14412	78425	487	9307	745	0	3767	11	0	0	92742	27198	-65544	65544

TABLE-15**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2015-16 (RE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depriciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	37609	295	4122	0	0	3721	10	0	0	0	1266	44491	45757	37914	37914
2. Forests	39871	184	4754	745	0	40	1	0	0	0	25652	19943	45595	40056	40056
3. Manufacturing	945	8	431	0	0	6	0	0	0	0	280	1110	1390	953	953
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	78425	487	9307	745	0	3767	11	0	0	0	27198	65544	92742	78923	78923

TABLE-16

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2015-16 (RE)

Figures in INR Lakh

Items		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	477213	28456	2729	508398
P1	Dwelling	0	0	0	12540	100	10	12650
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	464673	28356	2719	495748
P2.1	Non-Residential Building	0	0	0	85356	28232	2696	116284
P2.2	Other Structures	0	0	0	101154	124	23	101301
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	278163	0	0	278163
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	557	11315	2435	2673	16980
P3.1	Transport Equipment	0	0	0	1398	10	10	1418
P3.2	ICT Equipment	0	0	7	1314	86	39	1446
P3.3	Other Machinery and Equipment	0	0	550	8603	2339	2624	14116
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	263	230	0	493
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	263	230	0	493
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay		0	0	557	488791	31121	5402	525871
Net Purchase of Second Hand Assets		0	0	0	-1410	0	0	-1410
Change in Stocks		0	0	0	0	0	0	0
Gross Capital Formation		0	0	557	487381	31121	5402	524461

TABLE-17

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2015-16 (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	Communicati on & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	42712	1057	2	0	0	0	0	0	0	0	0	0	43771
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)	42712	1057	2	0	0	0	0	0	0	0	0	0	43771
P2.1	Non-Residential Building	0	225	0	0	0	0	0	0	0	0	0	0	225
P2.2	Other Structures	42712	832	2	0	0	0	0	0	0	0	0	0	43546
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	44	130	26	0	0	0	0	0	0	0	0	0	200
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	7	19	1	0	0	0	0	0	0	0	0	0	27
P3.3	Other Machinery and Equipment	37	111	25	0	0	0	0	0	0	0	0	0	173
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	1	2	0	0	0	0	0	0	0	0	0	0	3
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
Total New Outlay		42757	1189	28	0	0	0	0	0	0	0	0	0	0
Net Purchase of Second Hand Assets		0	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks		0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Capital Formation		42757	1189	28	0	0	0	0	0	0	0	0	0	0

TABLE-18(A)

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

Figures in INR Lakh

Purpose Code	Purpose Claffification	Economic Classification									Capital Expenditure		
		Current Expenditure											
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Construction
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	283803	70421	1567	7	0	81491	10234	0	447523	13061	0	420
1.1	Gen. Admn., Public Order & Safety	283803	70303	1567	7	0	81491	5634	0	442805	13061	0	420
1.1.1	Public Order & Safety	147153	11839	342	3	0	0	292	0	159629	5099	0	175
1.1.2	Planning & Statistical Activities	2570	808	0	0	0	0	960	0	4338	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	134080	57656	1225	4	0	81491	4382	0	278838	7962	0	245
1.2	General Research	0	118	0	0	0	0	4600	0	4718	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	495300	17987	1042	0	0	0	158150	0	672479	30332	0	124
3.1	Admn/Regulation/Research	14412	825	28	0	0	0	0	0	15265	2000	0	0
3.2	Educational Services	480888	17162	1014	0	0	0	158150	0	657214	28332	0	124
4	HEALTH	105597	3561	255	2	0	0	40046	0	149461	2719	0	28
4.1	Admn/Regulation/Research	22245	6387	69	1	0	0	5399	0	34101	13	0	5
4.2	Health Services	83352	-2826	186	1	0	0	34647	0	115360	2706	0	23
5	SOCIAL SEC/WEL SERVICES	32744	40526	11	3	0	0	78623	0	151907	6286	0	341
6	HOUSING/COMMUNITY AMENITIES	38518	81354	47	4	0	43706	18185	292	182106	32782	55898	7723
7	CULTRL, RECREN, RELIG SERVICES	4008	2762	144	30	0	0	15275	0	22219	29654	0	20087
8	ECONOMICS SERVICES	71710	-6855	791	55	5520	28501	63710	25543	188975	8900	204740	21247
8.1	Gen. Admn., Public Order & Safety	12158	2386	111	0	0	0	0	0	14655	162	0	84
8.2	Agriculture, Forestry and Fishing	45830	1005	679	51	0	0	53037	1465	102067	1031	60	18776
8.3	Mining, Mfg. & Construction	3978	848	0	3	0	0	3541	888	9258	5214	250	1502
8.4	Electricity, Gas, Steam	13	-12298	0	0	0	0	2331	26	-9928	473	0	0
8.5	Water Supply	0	100	0	0	0	28501	2500	0	31101	0	0	0
8.6	Transport & Communication	2716	1048	0	1	5520	0	1641	0	10926	1500	204430	885
8.7	Other Economic Services	7015	56	1	0	0	0	660	23164	30896	520	0	0
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	100	43456	0	600	0	0	0	0	44156	5200	17525	51331
Total		1031780	253212	3857	701	5520	153698	384223	25835	1858826	128934	278163	101301

TABLE-18(B)

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

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non. Govt	Total Capital Expenditure	Total Expenditure (Current + Capital)
							Physical Assets				To Local Bodies	To others				
	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Stock						
	15	16	17	18	19	20	21	22	23	24	25	26				
1	0	1331	1120	208	0	0	0	0	0	0	0	0	580	190	16910	464433
1.1	0	1331	1120	208	0	0	0	0	0	0	0	0	580	190	16910	459715
1.1.1	0	135	772	12	0	0	0	0	0	0	0	0	0	0	6193	165822
1.1.2	0	0	4	0	0	0	0	0	0	0	0	0	0	0	4	4342
1.1.3	0	1196	344	196	0	0	0	0	0	0	0	0	580	190	10713	289551
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4718
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	10	2374	276	0	0	0	0	0	0	0	21584	0	0	54700	727179
3.1	0	0	35	46	0	0	0	0	0	0	0	0	0	0	2081	17346
3.2	0	10	2339	230	0	0	0	0	0	0	0	21584	0	0	52619	709833
4	0	10	2699	0	0	0	0	0	0	0	0	0	0	0	5456	154917
4.1	0	0	75	0	0	0	0	0	0	0	0	0	0	0	93	34194
4.2	0	10	2624	0	0	0	0	0	0	0	0	0	0	0	5363	120723
5	0	0	140	0	0	0	0	0	0	25	0	51	0	0	6843	158750
6	0	10	25	0	0	0	0	0	0	0	784	70234	0	0	167456	349562
7	0	0	32	4	0	0	0	0	0	50	0	1230	0	0	51057	73276
8	0	57	7726	5	0	0	0	0	0	4910	6440	17356	0	12758	284139	473114
8.1	0	0	570	2	0	0	0	0	0	0	0	0	0	0	818	15473
8.2	0	57	230	3	0	0	0	0	0	10	0	3525	0	0	23692	125759
8.3	0	0	770	0	0	0	0	0	0	0	0	0	0	0	7736	16994
8.4	0	0	0	0	0	0	0	0	0	4500	0	700	0	12358	18031	8103
8.5	0	0	0	0	0	0	0	0	0	0	6440	13050	0	0	19490	50591
8.6	0	0	5051	0	0	0	0	0	0	0	0	81	0	100	212047	222973
8.7	0	0	1105	0	0	0	0	0	0	400	0	0	0	300	2325	33221
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	-21000	0	0	53056	97212
Total	0	1418	14116	493	0	0	0	0	0	4985	7224	89455	580	12948	639617	2498443

TABLE-19

Borrowing Account of Uttarakhand Government for the year 2016-17 (BE)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3227587	3799476
I. Borrowing at Home			
	1. Internal Debt	750500	199520
	2. Small Savings, Provident Fund etc.	70281	58800
	Total	820781	258320
	Net Receipts (I)	562461	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	9000	3703
	2. Loans and Advances from States Government	4113	39522
	3. InterState Settlement	0	0
	4. Contingency Fund	23000	20500
	5. Reserve Funds	1210	1219
	6. Deposits & Advances	300779	285112
	7. Suspense and Miscellaneous	931803	918798
	8. Remittances	316851	309494
	9. Cash Balance	30411	29391
	10. Funds Revenue Account	0	22512
	11. Funds Commercial Account	0	0
	Total	1617167	1630251
	Net Receipts (III)	-13084	
Check	Total excluding Funds	5665535	5665535
	Difference (Receipt - Expenditure)	0	

TABLE-20

Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2016-17 (BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	101411	1. Total Consumption Expenditure	1604650
1.1 Profits	0	1.1 Compensation of Employees	1296307
1.2 Income from Property	101411	a) Wages & Salaries	1044724
1.2.1 Net Interest Received	9660	b) Pension	251583
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	306228
i) Centre		a) Purchases	358183
ii) States	0	b) Maintenance	14022
iii) Local Authorities	0	c) Less Sales	65977
b) Foreign	0	1.3 Transfer in Kind	2115
c) From other Sectors	9660	1.4 CFC	
1.2.2 Other Property Receipts	91751	2. Net Interest Paid to	389606
2. Total Tax Revenue	1813114	2.1 Public Authorities	217690
2.1 Import Duty	0	a) Centre	217690
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	143910	c) Local Authorities	0
2.4 Product Taxes	1333954	2.2 Foreign Agencies	0
2.5 Other Transfers	335250	2.3 Others	171916
3. Fees & Miscellaneous Receipts	7971	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1136415	3. Total Subsidies	112724
4.1 Centre	1136414	3.1 Production Subsidies	79480
4.2 States	0	3.2 Product Subsidies	33244
4.3 Local Authorities	1	5. Total Current Transfers to (Other than Inter-Government)	468797
Total Receipts (1+2+3+4)	3058911	5.1 Other Sectors	468797
		5.2 Foreign	0
		6. Total Inter-Government Transfers	234737
		6.1 Current to	228577
		a) Centre	0
		b) States	0
		c) Local Authorities	228577
		6.2 Capital to	6160
		a) Centre	0
		b) States	0
		c) Local Authorities	6160
		7. Total Current Expenditure (1+3+4+5+6)	2810514
		8. Surplus on Current Account	248397

TABLE-21

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

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	639115
2. Net Purchase of Physical Assets	-1551
2.1 Second Hand Assets	-1551
2.2 Land	0
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	86765
4.1 for Capital Formation	86765
4.2 for Others	
5. Total (1 to 4)	724329
Enterprises	
6. Capital Outlay	51606
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	51606
Total Expenditure (5 + 9)	775935
II. Receipts	
11. Surplus on Current Account	248397
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	562461
14.1 At Home	562461
14.2 From Abroad	0
15 Other Liabilities	-34923
15.1 Net Extra Budgetary Borrowing	-13084
15.2 less Net Purchase of Financial Assets	21839
16. Total Receipts (11 to 15)	775935

TABLE-22

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

Figures in INR Lakh

Item	Salary	Pension	Others	IC	CFC	Total
1. Total	955531	251583	89193	372205	0	1668512
2. Construction (Repaire & Maintenance)	38803	10216	3764	10763	0	63546
3. Water Supply	0	0	0	1297	0	1297
4. Other Services	530172	139589	25972	42247	0	737980
I. (a) Education (3.2)	457039	120334	21489	31949	0	630811
(b) Medical & Public Health (4.2)	73133	19255	4483	10298	0	107169
(c) Sanitaion	0	0	0	0	0	0
5. Sub Total (2 to 4)	568975	149805	29736	54307	0	802823
6. Public Administration & Defence (1-5)	386556	101778	59457	317898	0	865689

TABLE-23

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2016-17 (BE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	36000	9478	50194	183	4812	1036	0	40	1	0	0	56266	32667	-23599	23599
	2406	36000	9478	50194	183	4812	1036	0	40	1	0	0	56266	32667	-23599	0
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	Total	840	221	1107	8	431	0	0	6	0	0	0	1552	300	-1252	1252
	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	840	221	1107	8	431	0	0	6	0	0	0	1552	300	-1252	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	35585	9369	46493	277	4852	0	0	3285	11	0	0	54918	1510	-53408	53408
	2700	32934	8671	42989	164	601	0	0	17	1	0	0	43772	22	-43750	0
	2701	0	0	0	0	6	0	0	1366	0	0	0	1372	938	-434	0
	2702	2651	698	3504	113	4245	0	0	1902	10	0	0	9774	550	-9224	0
Trade & Hotels	2075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	3275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	2221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		72425	19068	97794	468	10095	1036	0	3331	12	0	0	112736	34477	-78259	78259

TABLE-24

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2016-17 (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)	46493	277	4852	0	0	3285	11	0	0	0	1510	53408	54918	46781	46781
2. Forests	50194	183	4812	1036	0	40	1	0	0	0	32667	23599	56266	50378	50378
3. Manufacturing	1107	8	431	0	0	6	0	0	0	0	300	1252	1552	1115	1115
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	97794	468	10095	1036	0	3331	12	0	0	0	34477	78259	112736	98274	98274

TABLE-25

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

Items		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	599837	25477	3328	628642
P1	Dwelling	0	0	0	13073	100	30	13203
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	586764	25377	3298	615439
P2.1	Non-Residential Building	0	0	0	129417	25316	3273	158006
P2.2	Other Structures	0	0	0	123229	61	25	123315
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	334118	0	0	334118
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	457	6708	1801	1053	10019
P3.1	Transport Equipment	0	0	0	1065	0	0	1065
P3.2	ICT Equipment	0	0	7	1011	67	33	1118
P3.3	Other Machinery and Equipment	0	0	450	4632	1734	1020	7836
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	0	0	0	155	299	0	454
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	155	299	0	454
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay		0	0	457	606700	27577	4381	639115
Net Purchase of Second Hand Assets		0	0	0	-1551	0	0	-1551
Change in Stocks		0	0	0	0	0	0	0
Gross Capital Formation		0	0	457	605149	27577	4381	637564

TABLE-26

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

Figures in INR Lakh

Items		Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	48160	3128	30	0	0	0	0	0	0	0	0	0	51318
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)	48160	3128	30	0	0	0	0	0	0	0	0	0	51318
P2.1	Non-Residential Building	0	1351	0	0	0	0	0	0	0	0	0	0	1351
P2.2	Other Structures	48160	1777	30	0	0	0	0	0	0	0	0	0	49967
P2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	61	199	26	0	0	0	0	0	0	0	0	0	286
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	8	20	1	0	0	0	0	0	0	0	0	0	29
P3.3	Other Machinery and Equipment	53	179	25	0	0	0	0	0	0	0	0	0	257
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0	0
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	1	1	0	0	0	0	0	0	0	0	0	0	2
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	1	0	0	0	0	0	0	0	0	0	0	2
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay		48222	3328	56	0	0	0	0	0	0	0	0	0	51606
Net Purchase of Second Hand Assets		0	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks		0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Capital Formation		48222	3328	56	0	0	0	0	0	0	0	0	0	51606

TABLE-27(A)

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

Figures in INR Lakh

Purpos e Code	Purpose Claification	Economic Classification									Capital Expenditure			
		Current Expenditure												
		Consumption Expenditure						Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.	Buildings			Roads	Other Construction	
Buildings	Other construction			Roads										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	GENERAL PUBLIC SERVICES	381927	74434	1682	12	0	125433	6064	0	589552	26506	0	1472	
1.1	Gen. Admn., Public Order & Safety	381927	74316	1682	12	0	125433	4058	0	587428	26506	0	1472	
1.1.1	Public Order & Safety	199647	13773	391	8	0	0	305	0	214124	6154	0	249	
1.1.2	Planning & Statistical Activities	3365	550	0	0	0	0	1005	0	4920	0	0	0	
1.1.3	Gen Admn. E.A.PO&S n.e.c	178915	59993	1291	4	0	125433	2748	0	368384	20352	0	1223	
1.2	General Research	0	118	0	0	0	0	2006	0	2124	0	0	0	
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0	
3	EDUCATION	616892	27413	870	0	0	0	176692	0	821867	27916	0	61	
3.1	Admn/Regulation/Research	18030	950	50	0	0	0	0	0	19030	2500	0	0	
3.2	Educational Services	598862	26463	820	0	0	0	176692	0	802837	25416	0	61	
4	HEALTH	122405	9948	254	2	0	0	45961	0	178570	3316	0	35	
4.1	Admn/Regulation/Research	25534	9275	69	1	0	0	3100	0	37979	13	0	10	
4.2	Health Services	96871	673	185	1	0	0	42861	0	140591	3303	0	25	
5	SOCIAL SEC/WEL SERVICES	30246	44067	11	3	0	0	96518	0	170845	5639	0	1348	
6	HOUSING/COMMUNITY AMENITIES	46926	85814	3	4	0	75057	32123	2854	242781	45795	69688	9117	
7	CULTRL, RECREN, RELIG SERVICES	4642	3219	357	21	0	0	16882	0	25121	39507	0	35557	
8	ECONOMICS SERVICES	91045	-3825	1046	157	9000	28087	94557	31610	251677	9530	252430	31425	
8.1	Gen. Admn., Public Order & Safety	14885	2145	114	0	0	0	0	0	17144	402	0	85	
8.2	Agriculture, Forestry and Fishing	59321	15015	932	61	0	0	76089	1344	152762	1050	550	20988	
8.3	Mining, Mfg. & Construction	4579	747	0	56	0	0	10852	400	16634	5051	0	3102	
8.4	Electricity, Gas, Steam	13	-24128	0	0	0	0	1630	2	-22483	450	0	5000	
8.5	Water Supply	0	857	0	0	0	28087	2500	0	31444	0	0	0	
8.6	Transport & Communication	3889	859	0	40	9000	0	2631	0	16419	1977	251880	2250	
8.7	Other Economic Services	8358	680	0	0	0	0	855	29864	39757	600	0	0	
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	
10	Releif on Calamities	2223	51136	0	600	0	0	0	0	53959	13000	12000	44300	
Total		1296306	292206	4223	799	9000	228577	468797	34464	2334372	171209	334118	123315	

TABLE-27(B)

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

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non. Govt	Total Capital Expenditure	Total Expenditure (Current + Capital)
	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets				To Local Bodies	To others				
							Second Hand Assets	Land	Change in Stock	Financial Stock						
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	0	832	1837	89	0	0	0	0	0	0	0	0	110	30846	620398	
1.1	0	832	1837	89	0	0	0	0	0	0	0	0	110	30846	618274	
1.1.1	0	549	1433	16	0	0	0	0	0	0	0	0	0	8401	222525	
1.1.2	0	0	5	0	0	0	0	0	0	0	0	0	0	5	4925	
1.1.3	0	283	399	73	0	0	0	0	0	0	0	0	110	22440	390824	
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2124	
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	0	0	1795	348	0	0	0	0	0	0	15639	0	0	45759	867626	
3.1	0	0	61	49	0	0	0	0	0	0	0	0	0	2610	21640	
3.2	0	0	1734	299	0	0	0	0	0	0	15639	0	0	43149	845986	
4	0	5	1098	0	0	0	0	0	0	0	0	0	0	4454	183024	
4.1	0	5	78	0	0	0	0	0	0	0	0	0	0	106	38085	
4.2	0	0	1020	0	0	0	0	0	0	0	0	0	0	4348	144939	
5	0	21	213	0	0	0	0	0	0	20	0	51	0	7292	178137	
6	0	0	67	0	0	0	0	0	0	0	2710	64036	0	191413	434194	
7	0	7	81	4	0	0	0	0	0	50	0	4430	0	79636	104757	
8	0	200	2745	13	0	0	0	0	0	21769	3450	24609	0	39412	385583	
8.1	0	0	662	0	0	0	0	0	0	0	0	0	0	1149	18293	
8.2	0	36	360	13	0	0	0	0	0	100	0	750	0	8840	32687	
8.3	0	0	762	0	0	0	0	0	0	0	0	7500	0	16415	33049	
8.4	0	0	0	0	0	0	0	0	0	21324	0	1919	0	29222	57915	
8.5	0	0	0	0	0	0	0	0	0	0	3450	13160	0	16610	48054	
8.6	0	150	451	0	0	0	0	0	0	0	0	1180	0	1000	258888	
8.7	0	14	510	0	0	0	0	0	0	345	0	100	0	350	1919	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	0	-22000	0	47300	101259	
Total	0	1065	7836	454	0	0	0	0	0	21839	6160	86765	0	39522	792283	3126655

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).

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

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

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

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

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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 equipments and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.

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

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

15.1 Buildings: Buildings include all expenditure on new construction 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 equipments 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 equipments & software purchased or generated within the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

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

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

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

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

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

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

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

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

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups:

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

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

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads “Health” etc. The educational activities which are integral part of other services are, however,

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

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

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

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

Cooperation in general is classified under the category “Other Economic Services”. But expenditure for cooperative societies serving particular economic

activity is classified under that category. All India Radio is classified as recreational and culture services. However, the expenditure relating to the news division of All India Radio has been separated out and grouped under “General government services”.

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

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

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

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

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

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

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

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

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

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

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

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

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

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

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

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

3. Education Affairs and Services: Each of the categories (3.1 or 3.2) are 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) are 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.
