

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2015-16 (Actual), 2016-17 (Revised) & 2017-18 (Estimated)]



Government of Uttarakhand

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FOREWORD


Budget Analysis has always been the regular publication of Directorate of Economics & Statistics, Department of Planning Uttarakhand. I would like to mention that despite being the regular publication of DES, constant efforts are put in by small team of DES to further improve this publication so as to make it more comprehensive, illustrative & informative for its users. In this report, the actual expenditure for the year 2015-16, revised estimates of expenditure for 2016-17 and budget provisions for 2017-18 of Government of Uttarakhand have been reclassified as per specified economic & purpose classification.

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 & hence it is too detailed and scattered. So it is not necessarily based on distinction and grouping required for having the clear idea of savings of the government, capital formation out of budgetary resources, government contribution to generation of state Income etc. The Government's transactions are significant only in terms of such items and so, they have to be sorted out, reclassified and regrouped into meaningful economic & purpose categories through this budget analysis.

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

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

Date: 27/07/18
Place: Dehradun


(Dr Ranjeet Kumar Sinha)
Secretary
In-charge(Planning)
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PREFACE

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

The Actual Expenditure for the year 2015-16 (AE), Revised Estimates for the 2016-17 (RE) & Budget Estimates for the year 2017-18 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings of the State Government thereof and its overall contribution to the Gross State Domestic Product.

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

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

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

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

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

Date: 26/07/18
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 2015-16(Actual), 2016-17(Revised) & 2017-18 (Estimated) have been used. An attempt has been made in the document to perform statistical analysis of the budgetary transaction, and prepare various accounts for the Administrative Departments and Departmental Commercial undertakings (DCUs).

EXECUTIVE SUMMARY

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

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2015-16 (Actual), 2016-17 (Revised) & 2017-18 (Estimated):

A. BUDGETARY RECEIPTS & OUTLAY

- The Gross Receipts have decreased from ₹ 9033315 lakh in 2015-16(AC) to ₹ 3954300 lakh in the year 2016-17(RE), thereby reporting a decrease to the tune of nearly 56.22% 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 ₹ 4746085 lakh in the year 2017-18(BE), recording an increase of nearly 25.09%.
- Taxes and Revenue Grants from Government of India taken together accounted for more than 93% of revenue receipts during all the reference years.

- The Gross Expenditure/ Outlay have decreased from ₹ 9033315 lakh in 2015-16(AC) to ₹ 3954300 lakh in the year 2016-17(RE). Thus, reporting a decrease of about 56.22%. It is mainly due to decrease of 99.05% in Suspense & Miscellaneous account. In the year 2017-18(BE) the Gross Expenditure/Outlay increase to ₹ 4746085 lakh.
- Expenditure booked towards Suspense & Miscellaneous (56.49%), compensation of employees (12.09%), current transfers (5.28%), Deposits & Advances (4.04%), and new construction (5.16%) taken together has accounted for almost 80% of the Total Outlay during the year 2015-16(AC). This trend has changed in subsequent years as this figure has gone down to nearly 70% and 72% respectively for the years 2016-17(RE) and 2017-18(BE). The major shift is reported from Suspense & Miscellaneous account to Interest, Borrowing and Purchase of Goods and Services.

B. GROSS SAVINGS

Gross Savings of Administrative Departments depicts a surplus in negative forms of ₹ 39669 lakh in the year of 2015-16(AC), and in positive forms ₹ 111438 lakh in the year of 2016-17(RE) and ₹ 175381 in 2017-18(BE).

C. PROFIT /LOSS FROM DCUs

The account reveals that Imputed Subsidy balances the Current Receipts in comparison to Expenses. The Imputed Subsidy has increased from ₹ 53104 lakh in 2015-16(AE) to ₹ 67325 lakh in 2016-17(RE); thereby reporting a increase of 26.77% However, it has increased to ₹ 71331 lakh in the 2017-18(BE). Thus, indicating increase of 5.95%. But, this has happened mainly due to a downward trend of the Commercial Receipts of the DCUs from ₹ 37226 lakh in year 2015-16(AE) to ₹ 26825 lakh in year 2016-17(RE), and than ₹ 38836 lakh in year 2017-18(BE). The respective percentages of decrease 27.90% in 2016-17(BE) and increase 44.78% in 2017-18(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 ₹ 1011152 lakh which is 80.47% of the Total Consumption Expenditure of ₹ 1256493 lakh in 2015-16(AC). It is ₹ 1142911 lakh in 2016-17(RE) and is about 80.89% of Total Consumption Expenditure of ₹ 1412881 lakh . However, its figure for 2017-18(BE) is ₹ 1374260 lakh, which is 83.09% of Total Consumption Expenditure of ₹ 1653827 lakh.

E. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage-wise distribution of expenditure during 2015-16(AC) revealed that maximum expenditure out of total of ₹ 2248384 lakh has been incurred on Education Services 28.42% followed by General Public Services 19.80% and Economic Services 17.36% Similarly, the major percentage distribution of Expenditure of ₹ 2467586 lakh in 2016-17(RE) is in Education Services 29.01%, followed by General Public Services 19.82% and Economic Services 18.51%, This trend has continued in the year 2017-18(BE) where out of the total Expenditure of ₹ 2970150 lakh, Education, General public Services and Economic fetched 28.75% , 24.42% and 15.52% respectively .

F. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget estimates for 2017-18(BE), Gross Capital Formation has been estimated as ₹ 587237 lakh as compared to the amount of actual Gross Capital Formation of ₹ 469820 lakh & ₹ 568580 lakh in the years 2015-16(AE) & 2016-17(RE)

respectively. The main source of Capital Formation has emerged from construction activity. The Gross Capital Formation from Construction is reported as ₹ 430283 lakh in 2015-16, ₹ 524606 lakh in 2016-17 & ₹ 562397 lakh in 2017-18.

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

ACKNOWLEDGEMENT

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

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


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

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

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

Date: 27/07/18

Place: Dehradun


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1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

Uttarakhand has been incepted, carving out of the hills and hinterland of -then Uttar Pradesh on 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 plain region. The state is bestowed with rich wealth of natural resources like in the form of: snowy mountains, rivers and dense forests. The renowned pilgrim shrines of various communities also lie in the state. Therefore, it is imperative for the state to devise a sound budgetary plan in order to overcome the imbalances in regional development and give thrust to the socio-economy ensuring balanced growth across various micro regions of the state.

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

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

importance of the budget analysis has motivated the State Income compiler to analyze and reclassify the budgetary data.

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

OBJECTIVES OF BUDGET ANALYSIS

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

Administrative Department:- Comprises of government department/ organization of the state whose functions is to produce & provide for the community public goods & services which cannot be conveniently or economically provided by the market. Ex: - Education; Health; Planning; Finance; Tourism etc. Administrative Departments are

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

DOCUMENTS REQUIRED FOR BUDGET ANALYSIS

The government budget mainly comprises of the following documents:-

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

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

STEPS INVOLVED IN BUDGET ANALYSIS

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

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

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

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

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

COVERAGE

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2015-16 (Actual Expenditure), 2016-17 (Revised Estimates) & 2017-18 (Budget Estimated).

SCHEME OF THE REPORT

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

accounts of the state & thus invite the intellectuals to provide their valuable feedback so as to further enhance this publication.

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2 CONCEPTUAL FRAME WORK

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

BORROWING ACCOUNT OF THE GOVERNMENT

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

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

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

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

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

PRODUCTION ACCOUNT OF GOVERNMENT SERVICES

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

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

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

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

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

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

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

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

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

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

CAPITAL FORMATION ACCOUNT OF DEs & ADMINISTRATIVE DEPARTMENT:-

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

1. Construction.
2. Machinery and Equipment.

3. Cultivated Biological resources.
4. Intellectual Property Products.

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

ECONOMIC & PURPOSE CLASSIFICATION ACCOUNT OF ADMINISTRATIVE UNITS: -

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

3 An Analysis of State Government Budget

INTRODUCTION

A vital analysis of budget of government of Uttarakhand for the year 2015-16(AC), 2016-17(RE) & 2017-18(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 2015-16 it means actual/final (AC) whereas (RE) denotes revised estimates as for the year 2016-17 while for the year 2017-18 the figures are simply budget estimates (BE). In other words data of 2016-17 and 2017-18 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 2015-16. 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 ₹ 2123443 lakh in 2015-16(AC) to ₹ 2525591 lakh in 2016-17(RE), reporting a growth of 18.94% and ₹ 3159305 lakh in the year of 2017-18(BE) reporting a growth of 25.09% respectively.

Statement- A: Distribution of Total Budgetary Receipts

S. No	ITEMS	2015-16 A/C)	% age	2016-17 (RE)	% age	2017-18 (BE)	% age
-1	-2	-3	-4	-5	-6	-7	-8
(A)	REVENUE RECEIPTS						
1	Taxes (Direct & Indirect)	1471098	69.28	1727861	68.41	2089376	66.13
2	Misc. Receipts & Fees	4213	0.20	8329	0.33	6842	0.22
3	Interest	8922	0.42	4761	0.19	5225	0.17
4	Property Receipts	29532	1.39	40466	1.60	77455	2.45
5	Revenue Grants From GOI	530379	24.98	666129	26.38	823062	26.05
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	0	0.00	0	0.00	0	0.00
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	74446	3.51	77435	3.07	100674	3.19
10	Pension Receipts	4853	0.23	610	0.02	56671	1.79
	Sub Total (A)	2123443	100	2525591	100	3159305	100
(B)	LOAN AND ADVANCES, OTHER RECEIPTS						
1	Borrowing at home	841459	12.18	760903	53.26	871413	54.92
2	Loan from Govt. of India/Public Debt	9701	0.14	14600	1.02	20000	1.26
3	Recovery of loan and advances	2720	0.04	933	0.07	305	0.02
4	Deposits and advances	379520	5.49	262497	18.37	281186	17.72
5	Reserve fund	33246	0.48	1210	0.08	1210	0.08
6	Suspense & miscellaneous	5165874	74.76	24503	1.72	24502	1.54
7	Remittances	447857	6.48	310850	21.76	302340	19.05
8	Contingency fund	19076	0.28	36700	2.57	40000	2.52
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	10419	0.15	16513	1.16	45824	2.89
	Sub Total (B)	6909872	100	1428709	100	1586780	100
	Total Budgetary Receipts (A+B)	9033315		3954300		4746085	

Figure – 1: Breakup of Revenue Receipts 2015-16 (AC)

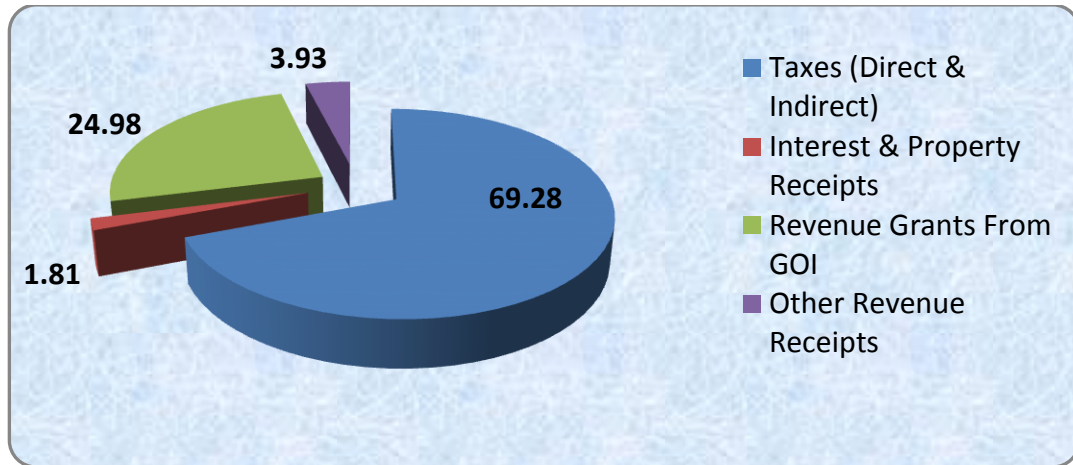


Figure – 2: Breakup of Revenue Receipts 2016-17 (RE)

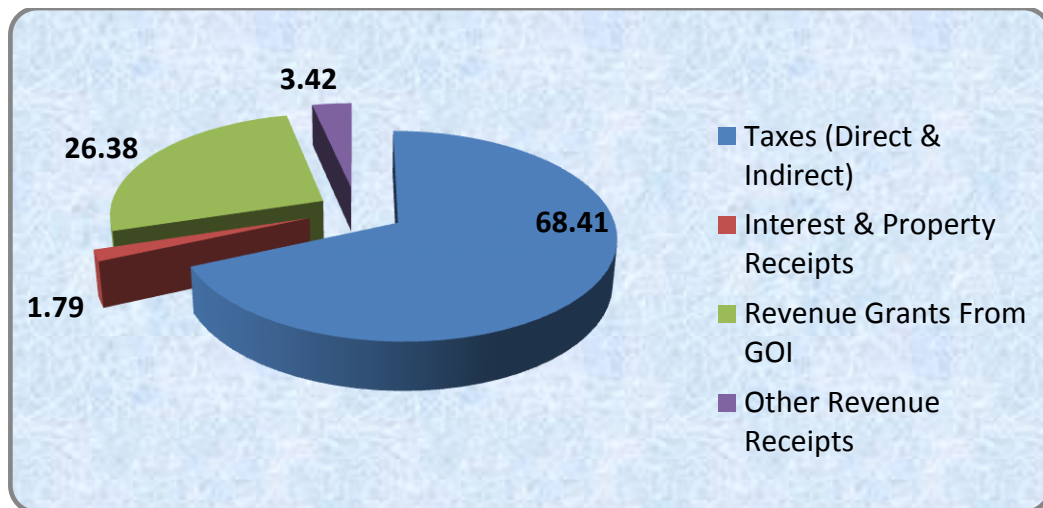


Figure – 3: Breakup of Revenue Receipts 2017-18 (BE)

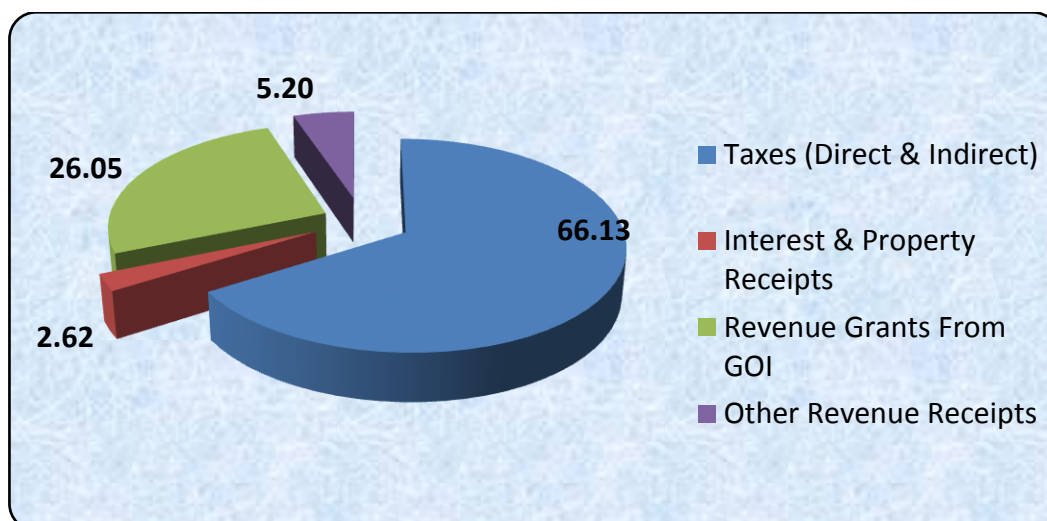
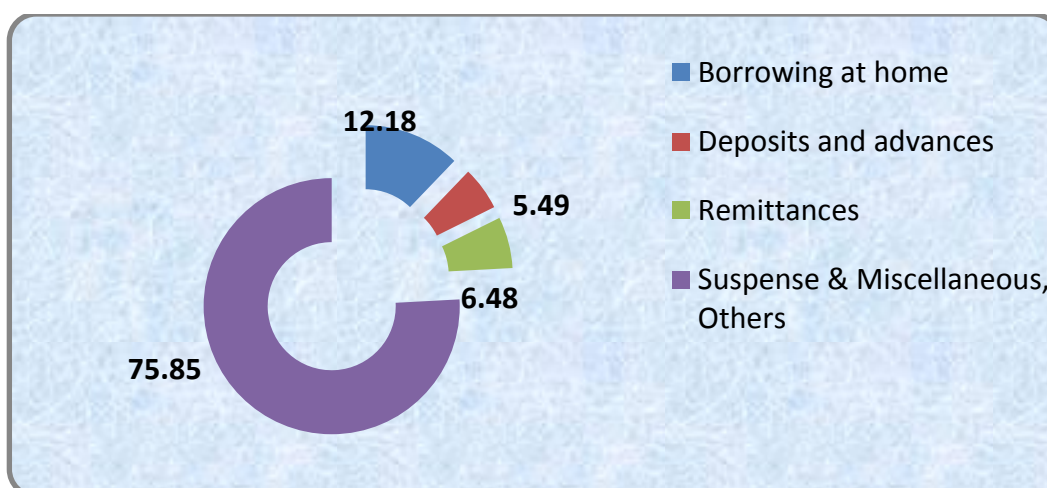
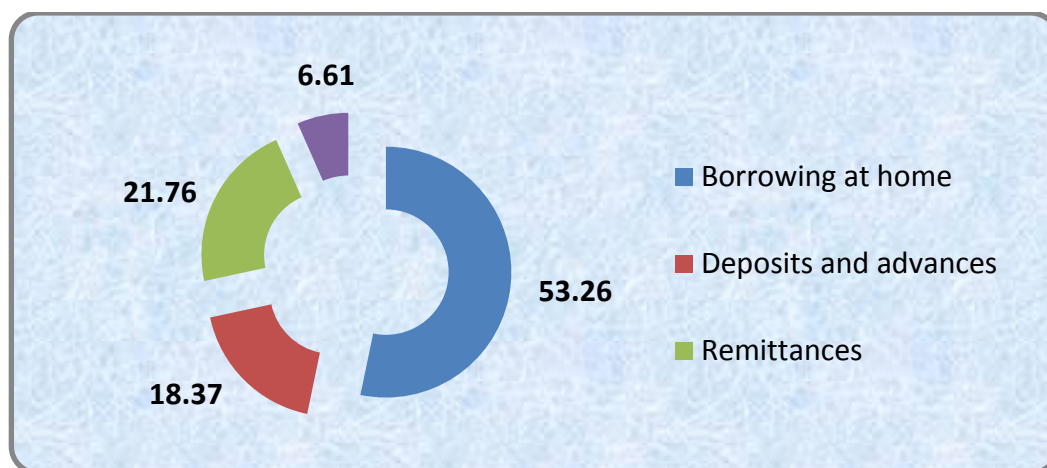


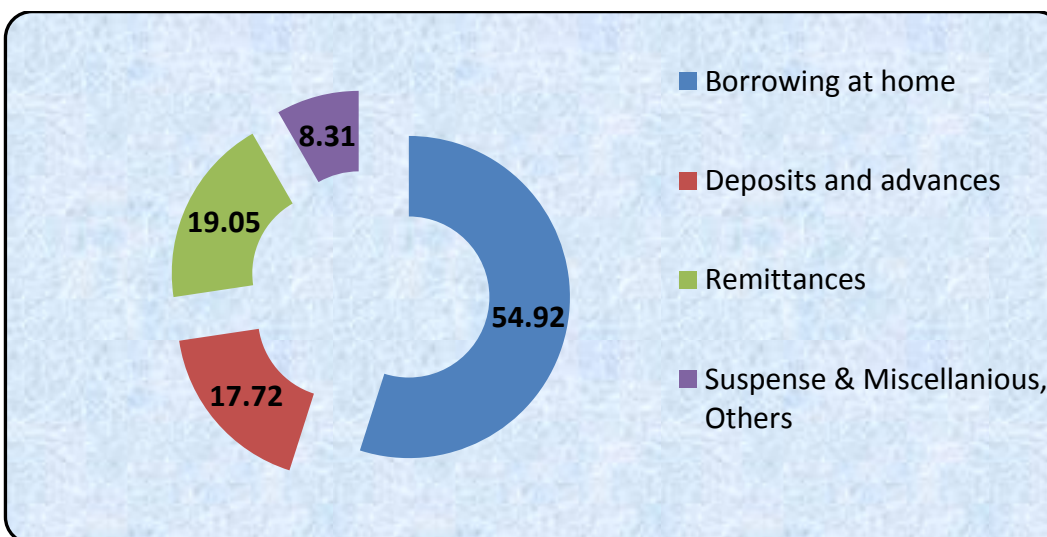
Figure – 4: Breakup of Loan, Advances & Other Receipts, 2015-16 (AC)



**Figure – 5: Breakup of Loan, Advances & Other Receipts
2016-17 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts
2017-18 (BE)**



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

S. No	ITEMS	2015-16 (AC)	% age	2016-17 (RE)	% age	2017-18 (BE)	% age
-1	-2	-3	-4	-5	-6	-7	-8
1	Compensation of Employees	1092406	12.09	1224214	30.96	1526994	32.17
2	Purchase of Goods & Services including Maintenance	290932	3.22	327448	8.28	350575	7.39
3	Current Transfer including Subsidy	477106	5.28	514477	13.01	660426	13.92
4	Transfer in kind	5557	0.06	6589	0.17	4934	0.10
5	Construction	466052	5.16	467468	11.82	574827	12.11
6	Machinery & Equipment including Transport, Software & Cultivated assets	7207	0.08	7001	0.18	12410	0.26
7	Purchase of Physical Assets	80	0.00	80	0.00	90	0.00
8	Purchase of Financial Assets	5645	0.06	15071	0.38	12041	0.25
9	Capital Transfer	58075	0.64	59973	1.52	94408	1.99
10	Change in Stock	-3439	-0.04	0	0.00	0	0.00
11	Interest	297111	3.29	341425	8.63	440995	9.29
12	Borrowing at home	320122	3.54	290212	7.34	325120	6.85
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	38546	0.43	20500	0.52	37500	0.79
15	Reserve Funds	19909	0.22	1219	0.03	1219	0.03
16	Deposits & Advances	365290	4.04	268318	6.79	262694	5.53
17	Suspense & Miscellaneous	5103007	56.49	23440	0.59	23439	0.49
18	Remittances	444263	4.92	322293	8.15	299493	6.31
19	Fund Revenue Account	33649	0.37	7460	0.19	28818	0.61
20	Loan & Advances by State Govt	8315	0.09	7674	0.19	25235	0.53
21	Repayment of Loan to GOI	3097	0.03	3614	0.09	4203	0.09
22	Cash Balance	385	0.00	45824	1.16	60664	1.28
	Total Expenditure/Outlay	9033315	100	3954300	100	4746085	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 2015-16 (Actual), 2016-17 (Revised) and 2017-18 (Estimated). While analyzing the total expenditure/outlay of the Government, it appear that during 2015-16(AC) expenditure of ₹ 9033315 lakh has been incurred which has declined in the succeeding year to ₹ 3954300 lakh and ₹ 4746085 lakh, showing a major decline of 56.25% and then increase of 20.02% respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2015-16(AC) the major expenditure on aforesaid account is ₹ 5103007 lakh which has declined to ₹ 23440 lakh in the year 2016-17(RE) ₹ 23439 lakh in 2017-18(BE). The breakup of budget outlay in the year 2015-16, 2016-17 & 2017-18 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2015-16 (AC)

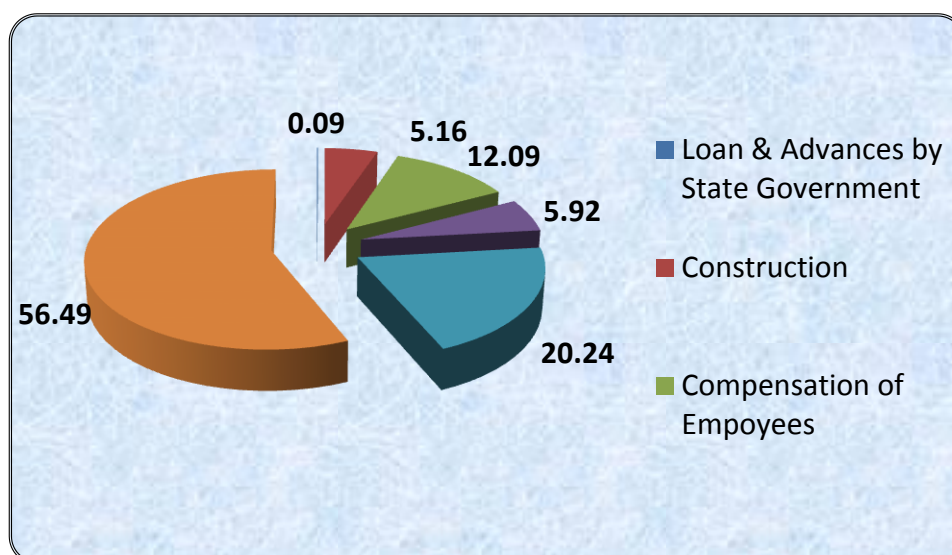


Figure – 8: Breakup of Budget Outlay 2016-17 (RE)

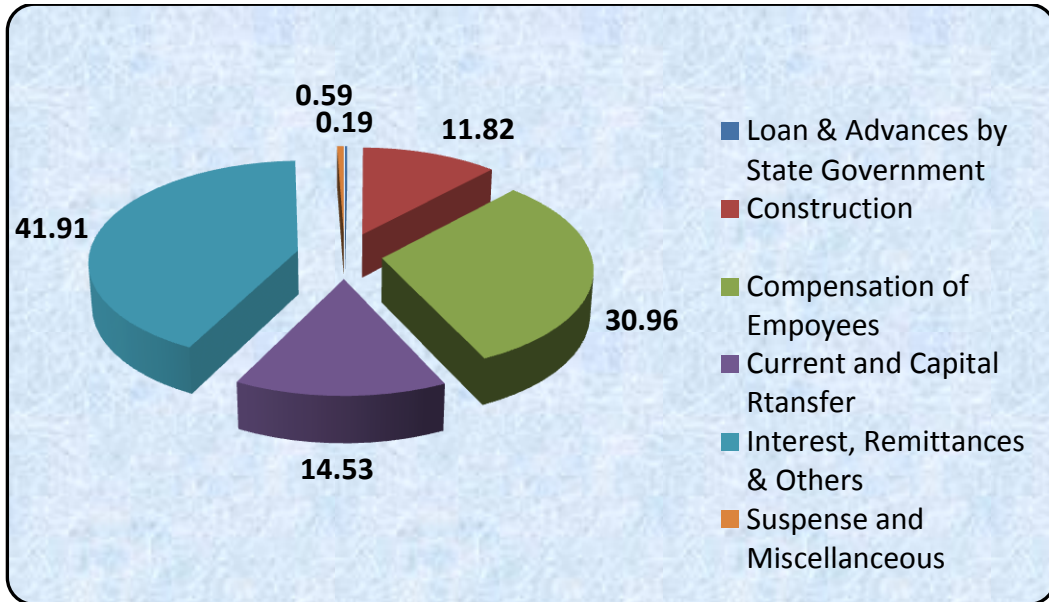


Figure – 9: Breakup of Budget Outlay 2017-18 (BE)

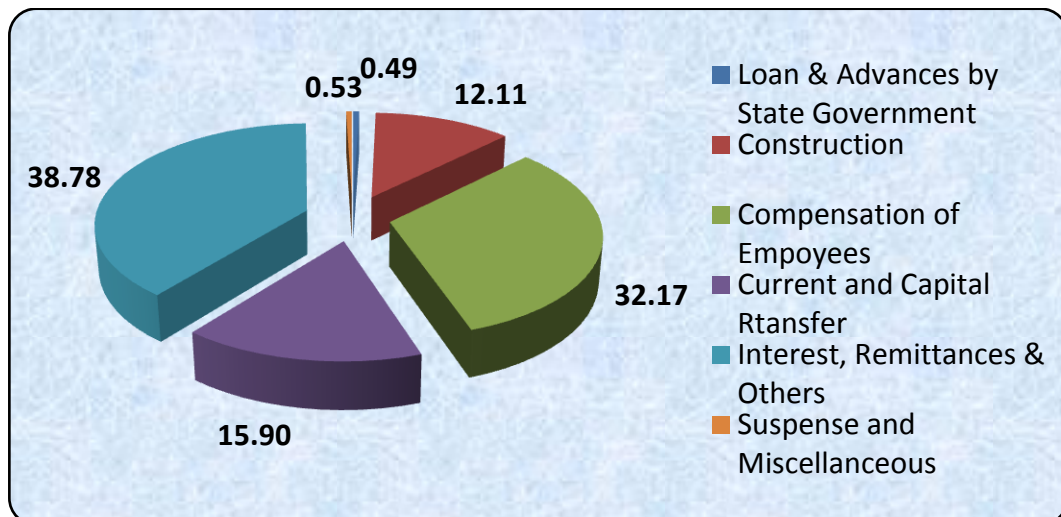


Figure – 10: Budgetary Receipts & Outlay

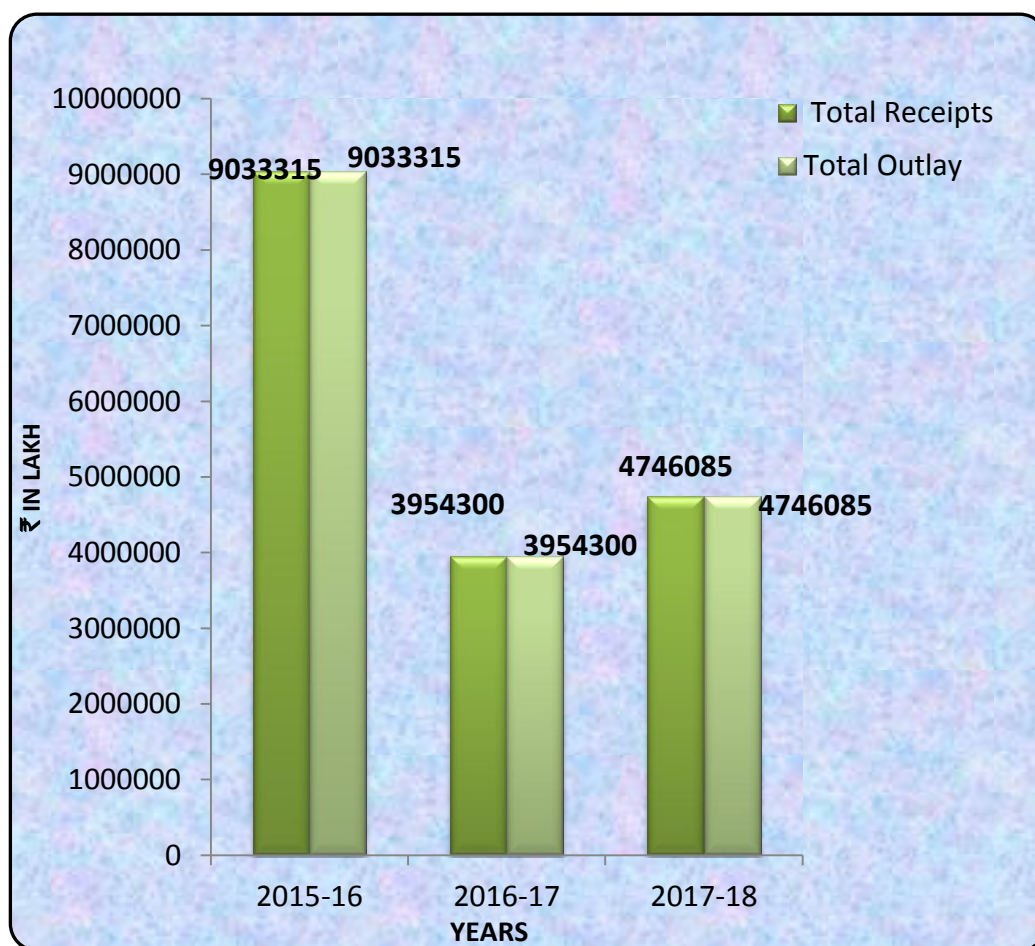


Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 9033315 lakh as against gross budgetary receipts of ₹ 9033315 lakh for the year 2015-16(AC). The gross expenditure/outlay for 2016-17(RE) has been incurred to be ₹ 3954300 lakh against the gross receipts of ₹ 3954300 lakh. Outlay for 2017-18(BE) has been estimated to be ₹ 4746085 lakh against gross receipts of ₹ 4746085 lakh.

GROSS SAVINGS

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

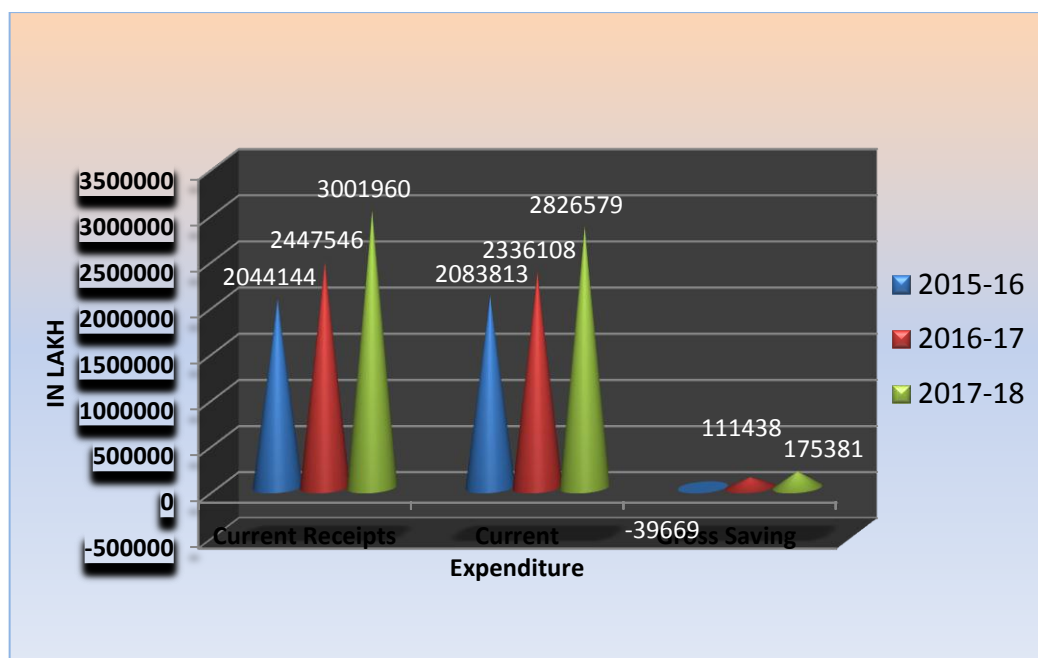
deficit in savings i.e. minus ₹ 39669 lakh in the year of 2015-16 (AC), however it is estimated to be positive of ₹ 111438 lakh in year 2016-17 (RE) and ₹ 175381 lakh in year 2017-18 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh ₹)

S. No	ITEMS	2015-16 (AC)	2016-17 (RE)	2017-18 (BE)
1	2	3	4	5
1	Current Receipts	2044144	2447546	3001960
2	Current Expenditure	2083813	2336108	2826579
3	Surplus on Current A/C (1-2)	-39669	111438	175381
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	-39669	111438	175381

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 2015-16 to 2017-18. (Refer Figure 12). It is to be noted that NEBR is Positive from 2015-16 to 2017-18 consistently.

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

(In Lakh ₹)

S. No	ITEMS	2015-16 (AC)	2016-17 (RE)	2017-18 (BE)
-1	-2	-3	-4	-5
1	Capital Expenditure on Fixed Assets	527975	534522	681735
2	(Add) Expenditure on Financial Assets	5645	15071	12041
3	(Less) Budgetary Borrowings	573289	438155	518395
4	(Less) Surplus on Current Account	-39669	111438	175381
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

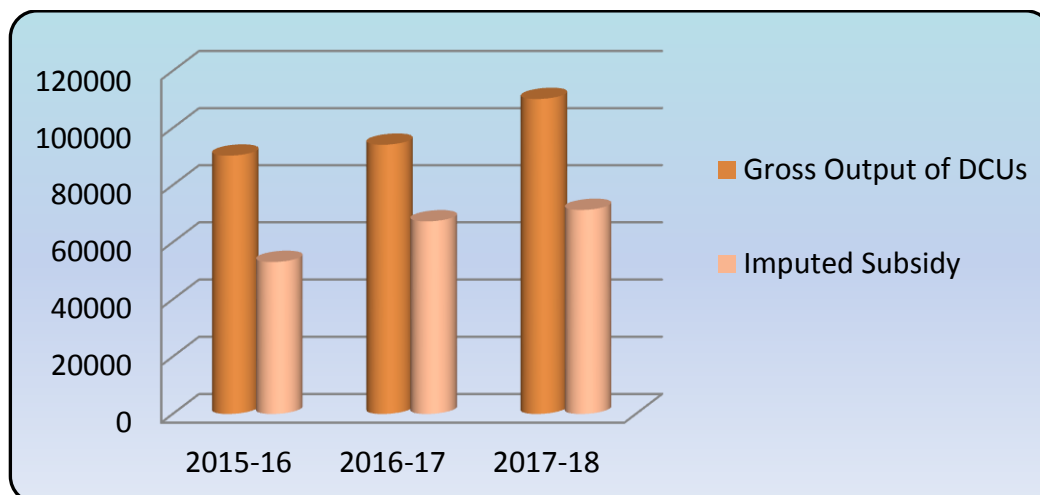
generally higher than the receipts, the difference between the two are meted out through government grants & hence the difference between the two is considered as imputed subsidy. If we look at statement E, we find that the commercial receipts are the years have increased from year 2015-16 to 2017-18.

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

(In Lakh ₹)

S. No	ITEMS	2015-16 (AC)	2016-17 (RE)	2017-18 (BE)
-1	-2	-3	-4	-5
1	INPUT Purchase of Commodities & Services including Maintenance	13928	13457	14104
2	Compensation of Employees (Salary, Allowances, Pension etc)	75983	80346	95601
3	Benefits	419	347	462
4	Operating Surplus	0	0	0
	4.1 Interest	0	0	0
	4.2 Rent	0	0	0
	4.3 Profits/Loss	0	0	0
5	Consumption of Fixed Capital	0	0	0
	Gross Input	90330	94150	110167
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	37226	26825	38836
2	Imputed Subsidy	53104	67325	71331
	Gross Output	90330	94150	110167

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 2015-16 ₹ 1256493 lakh, major part of it is on Compensation of Employees (Salary, Allowances, Pension etc.) i.e. 1011152 in 2015-16, which has been subsequently increased to ₹ 1142911 lakh during 2016-17, showing an increase of 13.03%. The Compensation of Employees further increased to ₹ 1374260 lakh in the year 2017-18, showing an increase of 20.24%. The overall government final consumption expenditure has been ₹ 1256493 lakh during 2015-16 which has been increased to ₹ 1412881 lakh during 2016-17 and increased to ₹ 1653827 lakh in the year 2017-18. Thus the Government Final Consumption Expenditure has increased

12.45% from 2015-16 to 16-17 and increased to 17.05% for the year 2016-17 to 2017-18.

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

(In Lakh ₹)

S. No	ITEMS	2015-16 (AC)	2016-17 (RE)	2017-18 (BE)
-1	-2	-3	-4	-5
1	Purchase of Commodities & Services including Maintenance	277004	313991	336471
2	Sale of Goods and Services	37220	50610	61838
3	Net Purchase of Commodities & Services	239784	263381	274633
4	Compensation of Employees Salary, Allowances, Pension etc.	1011152	1142911	1374260
5	Benefits (Transfer in kind)	5557	6589	4934
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	1256493	1412881	1653827

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 2015-16 (AC) and 2016-17 (RE) and 2017-18 (BE).

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

(In Lakh ₹)

S. No	ITEMS	2015-16 (AC)		2016-17 (RE)		2017-18 (BE)	
		Value	%	Value	%	Value	%
		(Lakh `)	age	(Lakh `)	age	(Lakh `)	age
-1	-2	-3	-4	-5	-6	-7	-8
1	General Public Services	445121	19.80	489190	19.82	725303	24.42
2	defense	0	0.00	0	0.00	0	0.00
3	Education	639091	28.42	715802	29.01	853958	28.75
4	Medical & Public Health	133375	5.93	140376	5.69	189957	6.40
5	Social Security & Welfare Services	140359	6.24	143450	5.81	170151	5.73
6	Housing & Other Community Amenities	325194	14.46	304353	12.33	385313	12.97
7	Cultural, Recreational & Religious Services	46241	2.06	63567	2.58	48767	1.64
8	Economic Services	390372	17.36	456846	18.51	461100	15.52
8.1	General Administration/ Regulation/Research & Labour	12371	0.55	13758	0.56	17140	0.58
8.2	Agriculture, Forestry, Fishing & Hunting	169722	7.55	192957	7.82	219825	7.40
8.3	Mining, Manufacturing & Construction	13524	0.60	22401	0.91	18816	0.63
8.4	Electricity, Gas, Steam	-14980	-0.67	-11188	-0.45	-18870	-0.64
8.5	Water Supply	42264	1.88	52070	2.11	57040	1.92
8.6	Transport & Communication	162261	7.22	180932	7.33	160515	5.40
8.7	Other Economic Services n.e.c	5210	0.23	5916	0.24	6634	0.22
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	128631	5.72	154002	6.24	135601	4.57
	Total	2248384	100.00	2467586	100.00	2970150	100.00

Figure – 13: Breakup of Purpose Classification of Budget Expenditure 2015-16 (AC)

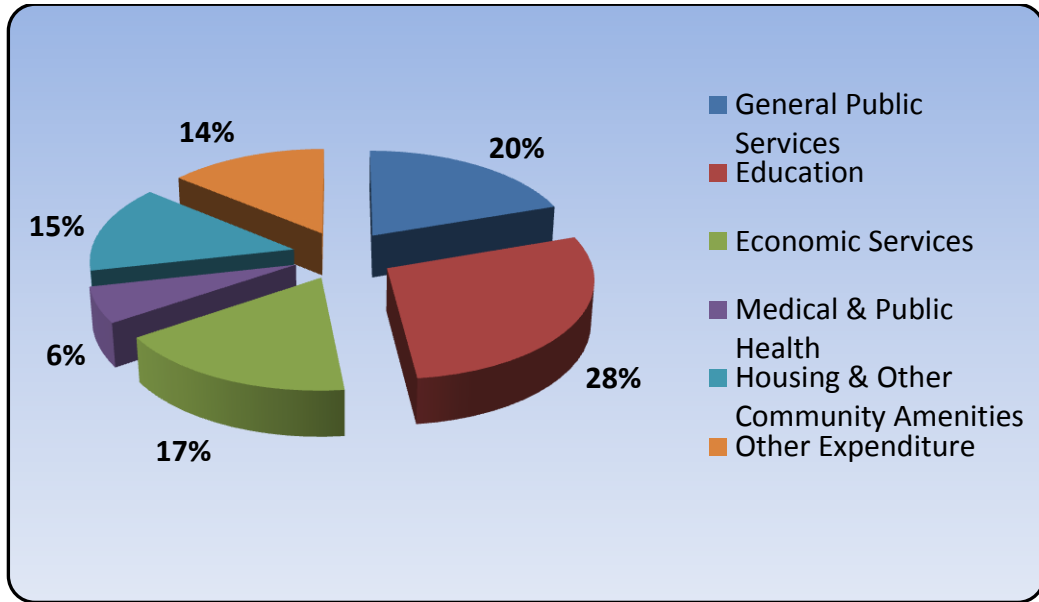


Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2016-17 (RE)

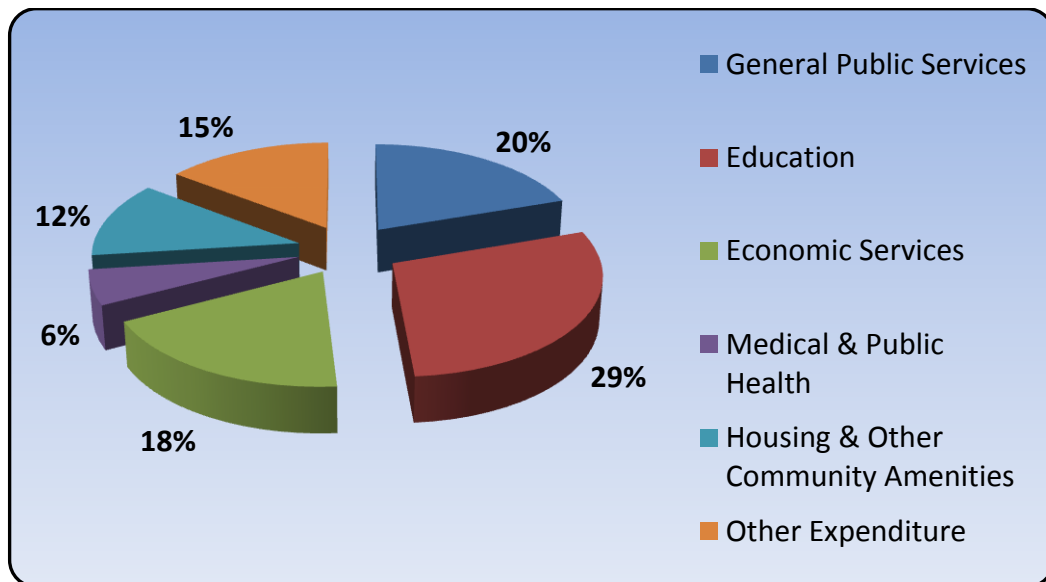
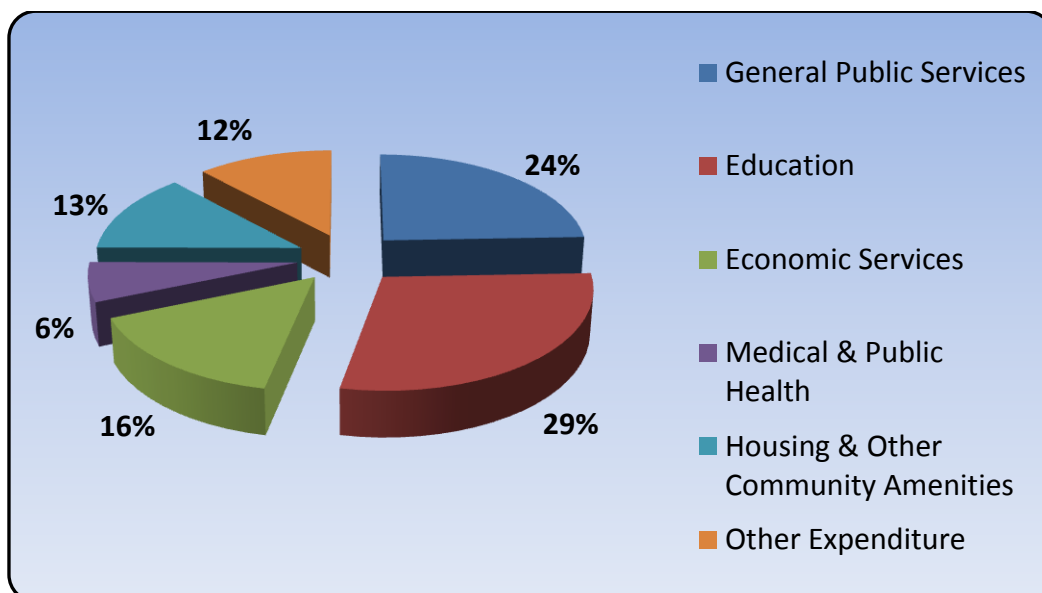


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2017-18 (BE)



It may be seen from the above Statement-G that during 2015-16(AC), total expenditure incurred by administrative departments is ₹ 2248384 Lakh which has increased to the tune of ₹ 2467586 lakh during 2016-17(RE), showing an increase of 9.79%. The expenditure incurred by administrative departments in the year of 2017-18(BE) is ₹ 2970150 lakh indicating an increase of 1.54% from previous year. It appears that major portion of the total expenditure is incurred on Education (28.42%) in the year of 2015-16(AC) followed by General Public Services (19.80%) and Economic Services (17.36%). During 2016-17(RE) and 2017-18(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	2015-16 (AC)	2016-17 (RE)	2017-18 (BE)
-1	-2	-3	-4	-5
A	Administration Departments			
	New Capital Formation (Outlay)	433722	440101	562397
	1.1 Dwelling & Other Building and Structure	426626	433271	550344
	1.2 Machinery & Equipment	6905	6693	11766
	1.3 Cultivated Biological Resources	0	0	0
	1.4 Intellectual Property Product	191	137	287
2	Net Purchase of Second hand Assets including Land	0	-1410	0
3	Change in Stock	-3439	0	0
	Gross Capital Formation (Admin) A.	430283	524606	562397
B	Departmental Commercial Undertaking			0
4	New Capital Formation (Outlay)	39537	43974	24840
	4.1 Dwelling & Other Building & Structure	39426	43771	24483
	4.2 Machinery & Equipment	105	200	351
	4.3 Cultivated Biological Resources	0	0	0
	4.4 Intellectual Property Product	6	3	6
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	39537	43974	24840
	Gross Capital Formation (A+B)	469820	568580	587237

As per Budget estimates (BE) for 2017-18 Gross Capital Formation is expected to be ₹ 587237 lakh as compared to the amount of actual gross capital formation of ₹ 469820 lakh & ₹ 568580 lakh during 2015-16

& 2016-17 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 2015-16, 2016-17 and 2017-18 respectively.

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

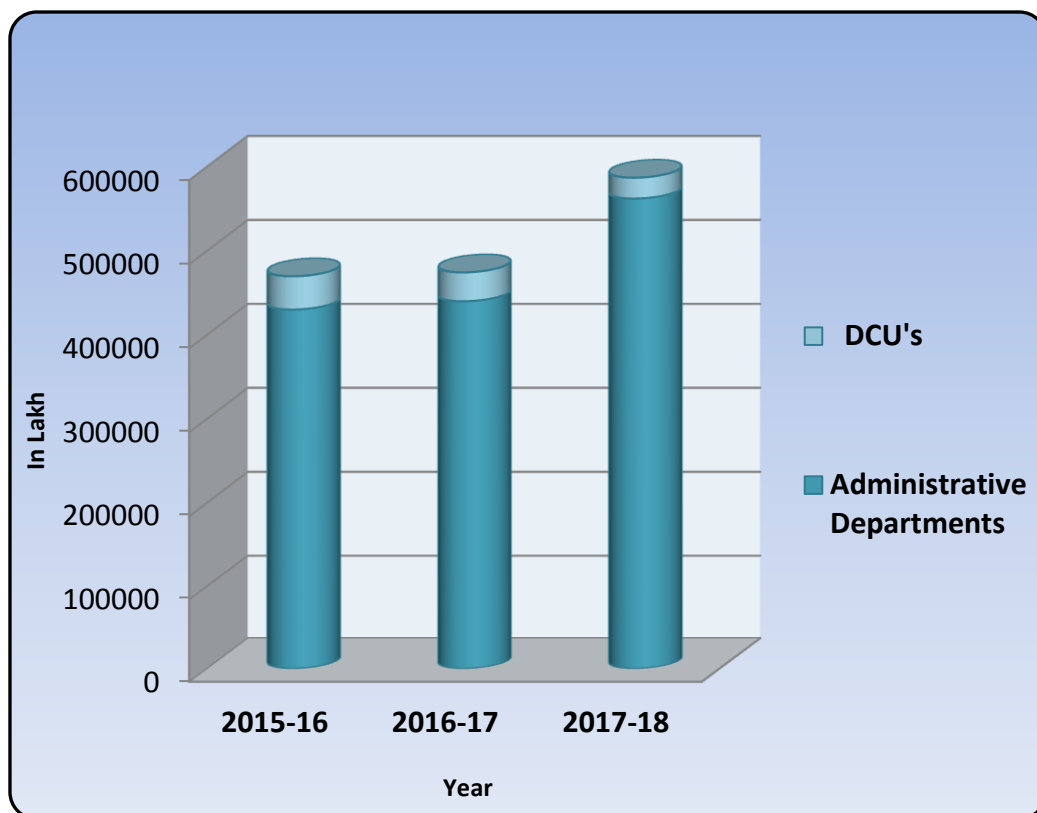


TABLE-1 Borrowing Account of Uttarakhand Government for the year 2015-16 (AC) Figures in Lakh INR			
Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		2123444	2730382
I. Borrowing at Home			
	1. Internal Debt	690147	216583
	2. Small Savings, Provident Fund etc.	151312	103539
	Total	841459	320122
	Net Receipts (I)	521337	
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	9701	3097
	2. Loans and Advances from States Government	2720	8315
	3. Inter State Settlement	0	0
	4. Contingency Fund	19076	38546
	5. Reserve Funds	33246	19909
	6. Deposits & Advances	379520	365290
	7. Suspense and Miscellaneous	5165874	5103007
	8. Remittances	447857	444263
	9. Cash Balance	10419	385
	10. Funds Revenue Account	0	33649
	11. Funds Commercial Account	0	0
	Total	6068413	6016461
	Net Receipts (III)	51952	
	Total excluding Funds	9033316	9033316
	Difference (Receipt - Expenditure)	0	

TABLE-2
Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2015-16 (AC)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	38454	1. Government Final Consumption Expenditure (GFCE)	1256493
1.1 Profits	0	1.1 Compensation of Employees	1011152
1.2 Income from Property	38454	a) Wages & Salaries	787635
1.2.1 Net Interest Received	8922	b) Pension	223517
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	239784
i) Centre	0	a) Purchases	256533
ii) States	0	b) Maintenance	20471
iii) Local Authorities	0	c) Less Sales	37220
b) Foreign	0	1.3 Transfer in Kind	5557
c) From other Sectors	8922	1.4 CFC	
1.2.2 Other Property Receipts	29532	2. Net Interest Paid to	297111
2. Total Tax Revenue	1471098	2.1 Public Authorities	16725
2.1 Import Duty	0	a) Centre	16725
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	132994	c) Local Authorities	0
2.4 Product Taxes	1054068	2.2 Foreign Agencies	0
2.5 Other Transfers	284036	2.3 Others	280386
3. Fees & Miscellaneous Receipts	4213	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	530379	3. Total Subsidies	74247
4.1 Centre	530379	3.1 Production Subsidies	54662
4.2 States	0	3.2 Product Subsidies	19585
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	354917
Total Receipts (1+2+3+4)	2044144	4.1 Other Sectors	354917
		4.2 Foreign	0
		5. Total Inter-Government Transfers	101045
		5.1 Current to	101045
		a) Centre	0
		b) States	0
		c) Local Authorities	101045
		5.2 Capital to	0
		a) Centre	0
		b) States	0
		c) Local Authorities	0
		6. Total Current Expenditure (1+3+4+5+6)	2083813
		7. Surplus on Current Account	-39669

TABLE-3

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

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	433722
2. Net Purchase of Physical Assets	80
2.1 Second Hand Assets	0
2.2 Land	80
3. Change in Stock	-3439
3.1 Inventory	0
3.2 Others	-3439
4. Capital Transfers	58075
4.1 for Capital Formation	58075
4.2 for Others	
5. Total (1 to 4)	488438
Enterprises	
6. Capital Outlay	39537
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)	39537
Total Expenditure (5 + 9)	527975
II. Receipts	
11. Surplus on Current Account	-39669
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	521337
14.1 At Home	521337
14.2 From Abroad	0
15 Other Liabilities	46307
15.1 Net Extra Budgetary Borrowing	51952
15.2 less Net Purchase of Financial Assets	5645
16. Total Receipts (11 to 15)	527975

TABLE-4

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

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	712188	223517	75447	1011152	0	1011152	277004	1288156
2.Construction (Repair & Maintenance)	31124	9768	3567	44459	0	44459	18808	63267
3.Water Supply	0	0	0	0	0	0	379	379
4. Other Services	408664	128258	25129	562051	0	562051	20512	582563
I. (a) Education	354039	111114	21923	487076	0	487076	15307	502383
(b) Medical & Public Health	54625	17144	3206	74975	0	74975	5205	80180
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	439788	138026	28696	606510	0	606510	39699	646209
6. Public Administration & Defense (1- 5)	272400	85491	46751	404642	0	404642	237305	641947

TABLE-5**Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2015-16 (AC)****Figures in INR Lakh**

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	26573	8340	39691	177	4960	838	0	0	0	0	0	45666	35747	-9919	9919
	2406	26573	8340	39691	177	4960	838	0	0	0	0	0	45666	35747	-9919	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	619	194	850	7	439	6	0	0	0	0	0	1302	469	-833	833
	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	619	194	850	7	439	6	0	0	0	0	0	1302	469	-833	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	25527	8011	35441	235	4192	1515	0	1978	0	0	0	43361	1010	-42351	42351
	2700	23544	7389	32675	193	543	0	0	6	0	0	0	33417	19	-33398	0
	2701	0	0	0	0	7	1515	0	0	0	0	0	1522	773	-749	0
	2702	1983	622	2766	42	3642	0	0	1972	0	0	0	8422	218	-8204	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		52719	16545	75982	419	9591	2359	0	1978	0	0	0	90329	37226	-53103	53103

TABLE-6**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2015-16 (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)	35442	235	4192	1515	0	1978	0	0	0	0	1010	42352	43362	35677	35677
2. Forests	39691	177	4960	838	0	0	0	0	0	0	35747	9919	45666	39868	39868
3. Manufacturing	850	7	439	6	0	0	0	0	0	0	469	833	1302	857	857
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	75983	419	9591	2359	0	1978	0	0	0	0	37226	53104	90330	76402	76402

TABLE-7**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2015-16 (AC)****Figures in INR Lakh**

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	401479	23253	1894	426626
P1	Dwelling	0	0	0	6347	0	0	6347
P2	Other Building and Structure (P2.1+P2.2+P2.3)	0	0	0	395132	23253	1894	420279
P2.1	Non-Residential Building	0	0	0	40339	21035	1721	63095
P2.2	Other Structures	0	0	0	100991	2218	173	103382
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	253802	0	0	253802
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	540	3436	1498	1431	6905
P3.1	Transport Equipment	0	0	0	1179	0	6	1185
P3.2	ICT Equipment	0	0	5	756	276	14	1051
P3.3	Other Machinery and Equipment	0	0	535	1501	1222	1411	4669
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	1	147	42	1	191
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	1	147	42	1	191
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	541	405062	24793	3326	433722
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	-3439	0	0	-3439
	Gross Capital Formation	0	0	541	401623	24793	3326	430283

TABLE-8

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2015-16 (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)	38432	992	2	0	0	0	0	0	0	0	0	0	39426
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)	38432	992	2	0	0	0	0	0	0	0	0	0	39426
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	38432	992	2	0	0	0	0	0	0	0	0	0	39426
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)	13	83	9	0	0	0	0	0	0	0	0	0	105
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	7	14	1	0	0	0	0	0	0	0	0	0	22
P3.3	Other Machinery and Equipment	6	69	8	0	0	0	0	0	0	0	0	0	83
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)	2	4	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	0	0	0	0	0	0
P7.3	Computer Software and Databases	2	4	0	0	0	0	0	0	0	0	0	0	6
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total New Outlay	38447	1079	11	0	0	0	0	0	0	0	0	0	39537
	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	38447	1079	11	0	0	0	0	0	0	0	0	0	39537

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2015-16 (AC)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	291735	56196	1426	121	0	76656	4441	0	430575
1.1	Gen. Admn., Public Order & Safety	291735	56196	1426	121	0	76656	4441	0	430575
1.1.1	Public Order & Safety	150951	11088	323	0	0	0	250	0	162612
1.1.2	Planning & Statistical Activities	1835	551	0	0	0	0	70	0	2456
1.1.3	Gen Admn. E.A.PO&S n.e.c	138949	44557	1103	121	0	76656	4121	0	265507
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	492491	10814	680	0	0	0	105918	0	609903
3.1	Admn/Regulation/Research	5415	358	12	0	0	0	0	0	5785
3.2	Educational Services	487076	10456	668	0	0	0	105918	0	604118
4	HEALTH	94004	2545	195	0	0	0	33232	0	129976
4.1	Admn/Regulation/Research	19030	5160	63	0	0	0	1301	0	25554
4.2	Health Services	74974	-2615	132	0	0	0	31931	0	104422
5	SOCIAL SEC/WEL SERVICES	25982	22610	26	0	0	0	88481	0	137099
6	HOUSING/COMMUNITY AMENITIES	34616	120200	35	0	0	24389	21897	0	201137
7	CULTRL, RECREN, RELIG SERVICES	5215	5814	59	0	0	0	8669	0	19757
8	ECONOMICS SERVICES	66965	-4005	795	0	16594	0	92279	53103	225731
8.1	Gen. Admn., Public Order & Safety	9741	-2227	26	0	0	0	4605	0	12145
8.2	Agriculture, Forestry and Fishing	45964	14329	765	0	0	0	43465	52270	156793
8.3	Mining, Mfg. & Construction	3277	241	3	0	0	0	2860	833	7214
8.4	Electricity, Gas, Steam	12	-16855	0	0	0	0	1863	0	-14980
8.5	Water Supply	0	379	0	0	0	0	37244	0	37623
8.6	Transport & Communication	2712	597	1	0	16594	0	1830	0	21734
8.7	Other Economic Services	5259	-469	0	0	0	0	412	0	5202
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	143	5139	0	486	0	0	0	0	5768
	Total	1011151	219313	3216	607	16594	101045	354917	53103	1759946

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2015-16 (AC)

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital)
	Buildings	Roads	Other Constructi on	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
Second Hand Assets										Land	Change in Stock					
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	13762	0	1566	0	1172	799	686	0	0	0	0	-3439	0	0	14546	445121
1.1	13762	0	1566	0	1172	799	686	0	0	0	0	-3439	0	0	14546	445121
1.1.1	5323	0	220	0	122	588	60	0	0	0	0	0	0	0	6313	168925
1.1.2	0	0	0	0	0	2	16	0	0	0	0	0	0	0	18	2474
1.1.3	8439	0	1346	0	1050	209	610	0	0	0	0	-3439	0	0	8215	273722
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	21259	0	2222	0	0	1232	336	0	0	0	0	0	0	4139	29188	639091
3.1	224	0	4	0	0	10	18	0	0	0	0	0	0	0	256	6041
3.2	21035	0	2218	0	0	1222	318	0	0	0	0	0	0	4139	28932	633050
4	1721	0	186	0	6	1441	45	0	0	0	0	0	0	0	3399	133375
4.1	0	0	13	0	0	30	30	0	0	0	0	0	0	0	73	25627
4.2	1721	0	173	0	6	1411	15	0	0	0	0	0	0	0	3326	107748
5	3082	0	23	0	0	119	36	0	0	0	0	0	0	0	3260	140359
6	23923	58031	1202	0	0	9	27	0	0	0	0	0	0	40865	124057	325194
7	4455	0	21240	0	0	16	25	0	0	0	0	0	0	748	26484	46241
8	1240	134955	14896	0	7	1053	87	0	0	0	80	0	0	12323	164641	390372
8.1	0	0	16	0	0	158	52	0	0	0	0	0	0	0	226	12371
8.2	855	98	9898	0	7	82	25	0	0	0	0	0	0	1964	12929	169722
8.3	14	0	402	0	0	252	4	0	0	0	0	0	0	5638	6310	13524
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-14980
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	4641	4641	42264
8.6	371	134857	4580	0	0	559	0	0	0	0	80	0	0	80	140527	162261
8.7	0	0	0	0	0	2	6	0	0	0	0	0	0	0	8	5210
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	60816	62047	0	0	0	0	0	0	0	0	0	0	0	122863	128631
	69442	253802	103382	0	1185	4669	1242	0	0	0	80	-3439	0	58075	488438	2248384

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2016-17 (RE)****Figures in Lakh INR**

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		2525591	2971206
I. Borrowing at Home			
	1. Internal Debt	715523	222412
	2. Small Savings, Provident Fund etc.	45380	67800
	Total	760903	290212
	Net Receipts (I)	470691	
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	14600	3614
	2. Loans and Advances from States Government	933	7674
	3. Inter State Settlement	0	0
	4. Contingency Fund	36700	20500
	5. Reserve Funds	1210	1219
	6. Deposits & Advances	262497	268318
	7. Suspense and Miscellaneous	24503	23440
	8. Remittances	310850	322293
	9. Cash Balance	16513	45824
	10. Funds Revenue Account	0	7460
	11. Funds Commercial Account	0	0
	Total	667806	700342
	Net Receipts (III)	-32536	
Check	Total excluding Funds	3954300	3954300
	Difference (Receipt - Expenditure)	0	

TABLE-11

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

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	45227	1. Government Final Consumption Expenditure (GFCE)	1412881
1.1 Profits	0	1.1 Compensation of Employees	1142911
1.2 Income from Property	45227	a) Wages & Salaries	867191
1.2.1 Net Interest Received	4761	b) Pension	275720
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	263381
i) Centre		a) Purchases	290791
ii) States	0	b) Maintenance	23200
iii) Local Authorities	0	c) Less Sales	50610
b) Foreign	0	1.3 Transfer in Kind	6589
c) From other Sectors	4761	1.4 CFC	
1.2.2 Other Property Receipts	40466	2. Net Interest Paid to	341425
2. Total Tax Revenue	1727861	2.1 Public Authorities	15694
2.1 Import Duty	0	a) Centre	15694
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	102794	c) Local Authorities	0
2.4 Product Taxes	1287428	2.2 Foreign Agencies	0
2.5 Other Transfers	337639	2.3 Others	325731
3. Fees & Miscellaneous Receipts	8329	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	666129	3. Total Subsidies	87986
4.1 Centre	666129	3.1 Production Subsidies	68257
4.2 States	0	3.2 Product Subsidies	19729
4.3 Local Authorities	0	5. Total Current Transfers to (Other than Inter-Government)	383740
Total Receipts (1+2+3+4)	2447546	5.1 Other Sectors	383740
		5.2 Foreign	0
		6. Total Inter-Government Transfers	110076
		6.1 Current to	110076
		a) Centre	
		b) States	0
		c) Local Authorities	110076
		6.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	2336108
		8. Surplus on Current Account	111438

TABLE-12

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

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	440101
2. Net Purchase of Physical Assets	80
2.1 Second Hand Assets	0
2.2 Land	80
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	59973
4.1 for Capital Formation	59973
4.2 for Others	
5. Total (1 to 4)	500154
Enterprises	
6. Capital Outlay	34368
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)	34368
Total Expenditure (5 + 9)	534522
II. Receipts	
11. Surplus on Current Account	111438
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	470691
14.1 At Home	470691
14.2 From Abroad	0
15 Other Liabilities	-47607
15.1 Net Extra Budgetary Borrowing	-32536
15.2 less Net Purchase of Financial Assets	15071
16. Total Receipts (11 to 15)	534522

TABLE-13

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

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	854060	275720	13131	1142911	0	1142911	313991	1456902
2. Construction (repair & Maintenance)	36180	11680	921	48781	0	48781	20914	69695
3. Water Supply	0	0	0	0	0	0	295	295
4. Other Services	475670	153563	774	630007	0	630007	22542	652549
I. (a) Education	414030	133663	624	548317	0	548317	16157	564474
(b) Medical & Public Health	61640	19900	150	81690	0	81690	6385	88075
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	511850	165243	1695	678788	0	678788	43751	722539
6. Public Administration & Defense (1-5)	342210	110477	11436	464123	0	464123	270240	734363

TABLE-14**Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2016-17 (RE)****Figures in INR Lakh**

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	29739	9601	42449	174	4654	1038	0	0	0	0	0	48315	25572	-22743	22743
	2406	29739	9601	42449	174	4654	1038	0	0	0	0	0	48315	25572	-22743	22743
	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	632	204	846	8	438	6	0	0	0	0	0	1298	335	-963	963
	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	632	204	846	8	438	6	0	0	0	0	0	1298	335	-963	963
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	27862	8995	37051	165	4806	1048	0	1467	0	0	0	44537	918	-43619	43619
	2700	25475	8224	33879	147	561	0	0	13	0	0	0	34600	22	-34578	34578
	2701	0	0	0	0	5	1045	0	0	0	0	0	1050	635	-415	415
	2702	2387	771	3172	18	4240	3	0	1454	0	0	0	8887	261	-8626	8626
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		58233	18800	80346	347	9898	2092	0	1467	0	0	0	94150	26825	-67325	67325

TABLE-15**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2016-17 (RE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	37051	165	4806	1048	0	1467	0	0	0	0	918	43619	44537	37216	37216
2. Forests	42449	174	4654	1038	0	0	0	0	0	0	25572	22743	48315	42623	42623
3. Manufacturing	846	8	438	6	0	0	0	0	0	0	335	963	1298	854	854
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	80346	347	9898	2092	0	1467	0	0	0	0	26825	67325	94150	80693	80693

TABLE-16**Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2016-17 (RE)****Figures in INR Lakh**

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	411809	19551	1911	433271
P1	Dwelling	0	0	0	2032	0	0	2032
P2	Other Building and Structure (P2.1+P2.2+P2.3)	0	0	0	409777	19551	1911	431239
P2.1	Non-Residential Building	0	0	0	37625	19272	1741	58638
P2.2	Other Structures	0	0	0	91095	279	170	91544
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	281057	0	0	281057
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	0	0	455	3652	1123	1463	6693
P3.1	Transport Equipment	0	0	0	923	0	0	923
P3.2	ICT Equipment	0	0	5	488	207	7	707
P3.3	Other Machinery and Equipment	0	0	450	2241	916	1456	5063
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	2	90	45	0	137
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	2	90	45	0	137
P7.4	Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	457	415551	20719	3374	440101
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	457	415551	20719	3374	440101

TABLE-17

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

Figures in INR Lakh

	Item	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	Construction (P1+P2)	33394	773	30	0	0	0	0	0	0	0	0	0	34197
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)	33394	773	30	0	0	0	0	0	0	0	0	0	34197
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	33394	773	30	0	0	0	0	0	0	0	0	0	34197
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)	11	132	22	0	0	0	0	0	0	0	0	0	165
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	5	12	1	0	0	0	0	0	0	0	0	0	18
P3.3	Other Machinery and Equipment	6	120	21	0	0	0	0	0	0	0	0	0	147
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)	3	3	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	0	0	0	0	0	0
P7.3	Computer Software and Databases	3	3	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	33408	908	52	0	0	0	0	0	0	0	0	0	34368
	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	33408	908	52	0	0	0	0	0	0	0	0	0	34368

TABLE-18(A)

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

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	335396	46514	1460	36	0	90195	2433	0	476034
1.1	Gen. Admn., Public Order & Safety	335396	46514	1460	36	0	90195	2433	0	476034
1.1.1	Public Order & Safety	179937	13497	379	1	0	0	252	0	194066
1.1.2	Planning & Statistical Activities	2589	339	0	0	0	0	223	0	3151
1.1.3	Gen Admn. E.A.PO&S n.e.c	152870	32678	1081	35	0	90195	1958	0	278817
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	554387	8730	678	0	0	0	120258	0	684053
3.1	Admn/Regulation/Research	6070	421	21	0	0	0	0	0	6512
3.2	Educational Services	548317	8309	657	0	0	0	120258	0	677541
4	HEALTH	102178	2980	197	0	0	0	31577	0	136932
4.1	Admn/Regulation/Research	20488	-39	63	0	0	0	1206	0	21718
4.2	Health Services	81690	3019	134	0	0	0	30371	0	115214
5	SOCIAL SEC/WEL SERVICES	31531	23656	18	0	0	0	85584	0	140789
6	HOUSING/COMMUNITY AMENITIES	39113	108858	5	0	0	19881	43787	0	211644
7	CULTRL, RECREN, RELIG SERVICES	5955	6645	161	0	0	0	8957	0	21718
8	ECONOMICS SERVICES	74174	4705	1441	0	18748	0	91144	67325	257537
8.1	Gen. Admn., Public Order & Safety	11417	-147	26	0	0	0	1978	0	13274
8.2	Agriculture, Forestry and Fishing	50370	17994	1380	0	0	0	44154	66362	180260
8.3	Mining, Mfg. & Construction	3560	211	20	0	0	0	4771	963	9525
8.4	Electricity, Gas, Steam	9	-13008	0	0	0	0	1811	0	-11188
8.5	Water Supply	0	-441	0	0	0	0	35203	0	34762
8.6	Transport & Communication	3015	534	15	0	18748	0	2722	0	25034
8.7	Other Economic Services	5803	-438	0	0	0	0	505	0	5870
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	177	38093	0	455	0	0	0	0	38725
	Total	1142911	240181	3960	491	18748	110076	383740	67325	1967432

TABLE-18(B)

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

Purpose Code				Economic Classification												
	Capital Expenditure															
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	Total Expenditure (Current + Capital)
	Buildings	Roads	Other Construction	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
										Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	1	9852	0	870	0	662	1401	371	0	0	0	0	0	0	13156	489190
	1.1	9852	0	870	0	662	1401	371	0	0	0	0	0	0	13156	489190
	1.1.1	1406	0	344	0	479	1203	121	0	0	0	0	0	0	3553	197619
	1.1.2	0	0	0	0	0	5	7	0	0	0	0	0	0	12	3163
	1.1.3	8446	0	526	0	183	193	243	0	0	0	0	0	0	9591	288408
	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3	19864	0	285	0	22	949	281	0	0	0	0	0	10348	31749	715802
	3.1	592	0	6	0	22	33	28	0	0	0	0	0	0	681	7193
	3.2	19272	0	279	0	0	916	253	0	0	0	0	0	10348	31068	708609
	4	1741	0	187	0	0	1486	30	0	0	0	0	0	0	3444	140376
	4.1	0	0	17	0	0	30	23	0	0	0	0	0	0	70	21788
	4.2	1741	0	170	0	0	1456	7	0	0	0	0	0	0	3374	118588
	5	2595	0	4	0	15	23	24	0	0	0	0	0	0	2661	143450
	6	16471	54999	1981	0	0	17	26	0	0	0	0	0	19215	92709	304353
	7	6988	0	33416	0	11	50	51	0	0	0	0	0	1333	41849	63567
	8	2159	151479	15103	0	213	1137	61	0	0	0	80	0	29077	199309	456846
	8.1	141	0	33	0	0	285	25	0	0	0	0	0	0	484	13758
	8.2	605	287	11574	0	83	127	21	0	0	0	0	0	0	12697	192957
	8.3	50	0	923	0	0	252	12	0	0	0	0	0	11639	12876	22401
	8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-11188
	8.5	0	0	0	0	0	0	0	0	0	0	0	0	17308	17308	52070
	8.6	1322	151192	2573	0	130	471	0	0	0	0	80	0	130	155898	180932
	8.7	41	0	0	0	2	3	3	0	0	0	0	0	0	46	5916
	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	10	1000	74579	39698	0	0	0	0	0	0	0	0	0	0	115277	154002
		60670	281057	91544	0	923	5063	844	0	0	0	80	0	59973	500154	2467586

TABLE-19
Borrowing Account of Uttarakhand Government for the year 2017-18
(BE)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3159305	3706518
I. Borrowing at Home			
	1. Internal Debt	781000	259820
	2. Small Savings, Provident Fund etc.	90413	65300
	Total	871413	325120
	Net Receipts (I)	546293	
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	20000	4203
	2. Loans and Advances from States Government	305	25235
	3. InterState Settlement	0	0
	4. Contingency Fund	40000	37500
	5. Reserve Funds	1210	1219
	6. Deposits & Advances	281186	262694
	7. Suspense and Miscellaneous	24502	23439
	8. Remittances	302340	299493
	9. Cash Balance	45824	60664
	10. Funds Revenue Account	0	28818
	11. Funds Commercial Account	0	0
	Total	715367	743265
	Net Receipts (III)	715367	
Check	Total excluding Funds	4746085	4746085
	Difference (Receipt - Expenditure)	0	

TABLE-20**Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2017-18(BE)**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	82680	1. Government Final Consumption Expenditure (GFCE)	1653827
1.1 Profits	0	1.1 Compensation of Employees	1374260
1.2 Income from Property	82680	a) Wages & Salaries	1085365
1.2.1 Net Interest Received	5225	b) Pension	288895
a) Public Authorities	0	1.2 Net Purchases of Commodities and Services	274633
i) Centre		a) Purchases	310603
ii) States	0	b) Maintenance	25868
iii) Local Authorities	0	c) Less Sales	61838
b) Foreign	0	1.3 Transfer in Kind	4934
c) From other Sectors	5225	1.4 CFC	0
1.2.2 Other Property Receipts	77455	2. Net Interest Paid to	440995
2. Total Tax Revenue	2089376	2.1 Public Authorities	23128
2.1 Import Duty	0	a) Centre	23128
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	183054	c) Local Authorities	0
2.4 Product Taxes	1513181	2.2 Foreign Agencies	0
2.5 Other Transfers	393141	2.3 Others	417867
3. Fees & Miscellaneous Receipts	6842	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	823062	3. Total Subsidies	97337
4.1 Centre	823061	3.1 Production Subsidies	72315
4.2 States	0	3.2 Product Subsidies	25022
4.3 Local Authorities	1	5. Total Current Transfers to (Other than Inter-Government)	427044
Total Receipts (1+2+3+4)	3001960	5.1 Other Sectors	427044
		5.2 Foreign	0
		6. Total Inter-Government Transfers	207376
		6.1 Current to	207376
		a) Centre	
		b) States	0
		c) Local Authorities	207376
		6.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	2826579
		8. Surplus on Current Account	175381

TABLE-21

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

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	562397
2. Net Purchase of Physical Assets	90
2.1 Second Hand Assets	0
2.2 Land	90
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	94408
4.1 for Capital Formation	94408
4.2 for Others	
5. Total (1 to 4)	656895
Enterprises	
6. Capital Outlay	24840
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)	24840
Total Expenditure (5 + 9)	681735
II. Receipts	
11. Surplus on Current Account	175381
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	546293
14.1 At Home	546293
14.2 From Abroad	0
15 Other Liabilities	-39939
15.1 Net Extra Budgetary Borrowing	-27898
15.2 less Net Purchase of Financial Assets	12041
16. Total Receipts (11 to 15)	681735

TABLE-22

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

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	985290	288895	100075	1374260	0	1374260	336471	1710731
2. Construction (repair & Maintenance)	41726	12234	4108	58068	0	58068	23591	81659
3. Water Supply	0	0	0	0	0	0	11350	11350
4. Other Services	580144	170103	37106	787353	0	787353	32259	819612
I. (a) Education	510387	149650	32119	692156	0	692156	21052	713208
(b) Medical & Public Health	69757	20453	4987	95197	0	95197	11207	106404
(c) Sanitation	0	0	0	0	0	0	0	0
5. Sub Total (2 to 4)	621870	182337	41214	845421	0	845421	67200	912621
6. Public Administration & Defense (1-5)	363420	106558	58861	528839	0	528839	269271	798110

TABLE-23**Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2017-18 (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	34113	10002	49713	172	4560	1222	0	0	0	0	0	55667	37402	-18265	18265
	2406	34113	10002	49713	172	4560	1222	0	0	0	0	0	55667	37402	-18265	
	2551	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	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	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	753	221	1034	8	441	6	0	0	0	0	0	1489	406	-1083	1083
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	753	221	1034	8	441	6	0	0	0	0	0	1489	406	-1083	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	32243	9454	44854	282	4846	1312	0	1717	0	0	0	53011	1028	-51983	51983
	2700	29664	8698	41323	163	661	0	0	17	0	0	0	42164	25	-42139	
	2701	0	0	0	0	6	1311	0	0	0	0	0	1317	703	-614	
	2702	2579	756	3531	119	4179	1	0	1700	0	0	0	9530	300	-9230	
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		67109	19677	95601	462	9847	2540	0	1717	0	0	0	110167	38836	-71331	71331

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2017-18 (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)	44854	282	4846	1312	0	1717	0	0	0	0	1028	51983	53011	45136	45136
2. Forests	49713	172	4560	1222	0	0	0	0	0	0	37402	18265	55667	49885	49885
3. Manufacturing	1034	8	441	6	0	0	0	0	0	0	406	1083	1489	1042	1042
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	95601	462	9847	2540	0	1717	0	0	0	0	38836	71331	110167	96063	96063

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2017-18 (BE)

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defiance	Education	Health	Total
(I)	Construction (P1+P2)	0	0	0	528458	18750	3136	550344
P1	Dwelling	0	0	0	2793	0	0	2793
P2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	0	0	525665	18750	3136	547551
P2.1	Non-Residential Building	0	0	0	66151	18320	2950	87421
P2.2	Other Structures	0	0	0	184004	430	186	184620
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	275510	0	0	275510
(II)	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	100	0	2203	6540	1929	994	11766
P3.1	Transport Equipment	0	0	0	960	0	0	960
P3.2	ICT Equipment	0	0	3	1047	275	18	1343
P3.3	Other Machinery and Equipment	100	0	2200	4533	1654	976	9463
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	2	219	63	3	287
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	2	219	63	3	287
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	100	0	2205	535217	20742	4133	562397
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	100	0	2205	535217	20742	4133	562397

TABLE-26**Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2017-18 (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)	23031	1432	20	0	0	0	0	0	0	0	0	0	24483
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)	23031	1432	20	0	0	0	0	0	0	0	0	0	24483
P2.1	Non-Residential Building	0	90	0	0	0	0	0	0	0	0	0	0	90
P2.2	Other Structures	23031	1342	20	0	0	0	0	0	0	0	0	0	24393
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)	12	188	151	0	0	0	0	0	0	0	0	0	351
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	6	8	1	0	0	0	0	0	0	0	0	0	15
P3.3	Other Machinery and Equipment	6	180	150	0	0	0	0	0	0	0	0	0	336
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)	2	4	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	0	0	0	0	0	0
P7.3	Computer Software and Databases	2	4	0	0	0	0	0	0	0	0	0	0	6
P7.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total New Outlay	23045	1624	171	0	0	0	0	0	0	0	0	0	24840
	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	23045	1624	171	0	0	0	0	0	0	0	0	0	24840

TABLE-27(A)

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

Purpose Code	Purpose Claification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.		
Buildings	Other construction			Roads						
1	2	3	4	5	6	7	8	9	10	11
1	GENERAL PUBLIC SERVICES	378088	50872	1671	82	0	173695	2326	0	606734
1.1	Gen. Admn., Public Order & Safety	378088	50872	1671	82	0	173695	2326	0	606734
1.1.1	Public Order & Safety	199208	15293	447	1	0	0	305	0	215254
1.1.2	Planning & Statistical Activities	2679	435	0	0	0	0	337	0	3451
1.1.3	Gen Admn. E.A.PO&S n.e.c	176201	35144	1224	81	0	173695	1684	0	388029
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0
3	EDUCATION	699343	15405	759	0	0	0	107564	0	823071
3.1	Admn/Regulation/Research	7187	3417	12	0	0	0	378	0	10994
3.2	Educational Services	692156	11988	747	0	0	0	107186	0	812077
4	HEALTH	123061	22163	241	0	0	0	39859	0	185324
4.1	Admn/Regulation/Research	27864	14892	60	0	0	0	1310	0	44126
4.2	Health Services	95197	7271	181	0	0	0	38549	0	141198
5	SOCIAL SEC/WEL SERVICES	29599	27491	15	0	0	0	105947	0	163052
6	HOUSING/COMMUNITY AMENITIES	47028	79069	7	0	0	33681	28341	0	188126
7	CULTRL, RECREN, RELIG SERVICES	7118	4452	176	0	0	0	7416	0	19162
8	ECONOMICS SERVICES	87673	4865	1368	0	21000	0	95471	71331	281708
8.1	Gen. Admn., Public Order & Safety	13664	-67	26	0	0	0	2783	0	16406
8.2	Agriculture, Forestry and Fishing	59417	13767	1303	0	0	0	65162	70248	209897
8.3	Mining, Mfg. & Construction	4097	358	21	0	0	0	6257	1083	11816
8.4	Electricity, Gas, Steam	10	-19979	0	0	0	0	1098	0	-18871
8.5	Water Supply	0	10600	0	0	0	0	17580	0	28180
8.6	Transport & Communication	3754	956	18	0	21000	0	1930	0	27658
8.7	Other Economic Services	6731	-770	0	0	0	0	661	0	6622
9	Environmental Protection	0	0	0	0	0	0	0	0	0
10	Releif on Calamities	990	44448	20	500	0	0	120	0	46078
	Total	1372900	248765	4257	582	21000	207376	387044	71331	2313255

TABLE-27(B)**Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2017-18 (RE)**

Purpose Code	Economic Classification															
	Capital Expenditure															Total Expenditure (Current + Capital)
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	
										Physical Assets			To Local Bodies	To others		
	Buildings	Roads	Other Construc tion	Oth er N.E. C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock				
	12	13	14	15	16	17	18	19	20	21	22	23	25	26	29	30
1	20560	43000	48744	0	917	4265	1013	0	0	0	0	0	0	70	118569	725303
1.1	20560	43000	48744	0	917	4265	1013	0	0	0	0	0	0	70	118569	725303
1.1.1	3209	0	913	0	464	1283	117	0	0	0	0	0	0	0	5986	221240
1.1.2	0	0	0	0	0	5	6	0	0	0	0	0	0	0	11	3462
1.1.3	17351	43000	47831	0	453	2977	890	0	0	0	0	0	0	70	112572	500601
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	19540	0	438	0	16	1684	359	0	0	0	0	0	0	8850	30887	853958
3.1	1220	0	8	0	16	30	21	0	0	0	0	0	0	0	1295	12289
3.2	18320	0	430	0	0	1654	338	0	0	0	0	0	0	8850	29592	841669
4	2950	0	225	0	0	1422	36	0	0	0	0	0	0	0	4633	189957
4.1	0	0	39	0	0	446	15	0	0	0	0	0	0	0	500	44626
4.2	2950	0	186	0	0	976	21	0	0	0	0	0	0	0	4133	145331
5	6860	0	5	0	0	161	73	0	0	0	0	0	0	0	7099	170151
6	31228	72950	45390	0	0	53	21	0	0	0	0	0	0	47545	197187	385313
7	3660	0	22325	0	7	77	36	0	0	0	0	0	0	3500	29605	48767
8	4416	127560	11383	0	20	1391	89	0	0	0	90	0	0	34443	179392	461100
8.1	172	0	47	0	0	474	41	0	0	0	0	0	0	0	734	17140
8.2	2779	310	5744	0	10	202	33	0	0	0	0	0	0	850	9928	219825
8.3	50	0	1802	0	0	359	6	0	0	0	0	0	0	4783	7000	18816
8.4	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	-18870
8.5	0	0	0	0	0	100	0	0	0	0	0	0	0	28760	28860	57040
8.6	1415	127250	3790	0	10	251	1	0	0	0	90	0	0	50	132857	160515
8.7	0	0	0	0	0	5	7	0	0	0	0	0	0	0	12	6634
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	1000	32000	56110	0	0	410	3	0	0	0	0	0	0	0	89523	135601
	90214	275510	184620	0	960	9463	1630	0	0	0	90	0	0	94408	656895	2970150

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

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

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

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

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

S. No.	SNA Description	Economic Code	Definition
Expenditure			
27	Advances	Ang	Advances, Non-government Organisations
28		Af	Advances, Foreign Countries/ Organisations
29		Al	Advances, Local Authorities
30	Capital Transfers	Capti	Capital Transfers to Individuals
31		Captp	Capital Transfers to Private Institutions
32		Capta	Capital Transfers to Autonomous Bodies
33		CaptS	Capital Transfers to State Government
34		Captl	Capital Transfers to Local Authorities
35		Captf	Capital Transfers to Foreign Countries/ Organisations
36	Compensation of Employees	S	Salaries
37		W	Wages
38		A	Allowances
39		Bcs	Social (Cash) Benefits
40		Bco	Others (Cash) Benefits
41		Bk	Benefits in kind
42		P1	Pension Payments
43	Current Transfers	P2	Employers' Contribution to Pension fund
44		Ti	Transfers to Individuals
45		Tp	Transfers to Private Institutions
46		Ta	Transfers to Autonomous Bodies
47		Tk	Transfers in kind
48		Tc	Transfer to Centre
49		Ts	Transfer to State
50		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

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

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

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

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

Major & Sub-Categorized For Purpose Classification

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

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

Note: Defence Being Central Matter has no budget allocation in the state.(Reference: Manual on Budget analysis by National Accounts Division of CSO, Government of India).

THINGS TO BE FOLLOWED WHILE ASSIGNING ECONOMIC & PURPOSE CODES

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

Data Entry Method

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

Points to Remember

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

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

Need for Purpose Classification

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

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

Purpose Classification

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

Purpose Classification Categories

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

Points to Remember

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

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

Points for checking

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

METHODS OF GENERATION OF ACCOUNTS

1-Borrowing Account

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

2-Income Outlay Account of Administrative Departments

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

3-Capital Finance Account of Public Authorities

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

4-Estimates of Output Of General Government

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

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

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

6-Current Expenditure of Departmental Undertakings

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

7-Industry and Asset wise Capital Formation of General Government

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

METHODS OF FORMULATION OF STATEMENTS**Statement-A: Distribution of Total Budgetary Receipts**

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

Statement-B: Distribution of Total Expenditure /Outlay

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

Statement- C: Distribution of Gross Savings of Administrative Departments

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS OF THE ITEMS IN ECONOMIC CLASSIFICATION

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

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

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

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

- Stamps & Registration fees
- Customs

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

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

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

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

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

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

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

6.3 Benefits: Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel etc. Leave encashment, gratuity payments, contributions to provident fund, leave travel

concession, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

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

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

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

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

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

production, or the manner in which production is organized and carried on. **Subsidies are to be classified under product subsidy and production subsidy as per SNA-2008.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups:

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

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

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

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

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

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

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

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

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

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

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

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

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

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

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

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

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of

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

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

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

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

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

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

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

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

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

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c

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

development of Hindi etc. are also excluded and classified as cultural services (class-7).

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

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

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

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

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

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

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs and Services

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

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

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

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

Welfare Services i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc, to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

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

6. Housing and Community Amenities Affairs and Services

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

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

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

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

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

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

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

7. Cultural, Recreational and Religious Affairs and Services

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

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

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

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

8. Economic Affairs and Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

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

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

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

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

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

8.6 Transportation and Communication

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

8.6.2 Water Transport Waterways and other navigation, i.e: expenditure including assistance loans etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigation aids,

construction, maintenance and operation of docks, harbors and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

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

8.6.4 Transport & Communication n.e.c

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

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

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

9. Environmental Protection

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

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

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

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

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

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

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

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

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

10. Other Services

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

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

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

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