

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

**[2021-22(Actual), 2021-22 (Revised) & 2023-24 (Estimated)]**



Government of Uttarakhand

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## PREFACE

The present publication of the Directorate of Economics & Statistics (DES), Uttarakhand, entitled as "An Analysis of State Government Budget of Uttarakhand 2023-24" is 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 2021-22 (AE), Revised Estimates for the 2022-23 (RE) & Budget Estimates for the year 2023-24 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the state level estimates. The Government Budget is basically a monetary plan that fixes the accountability of spending to 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 of different budget entries & its presentation as per general understanding make this analysis much more improvised version than its earlier ones. As per this budget analysis around 38% of the receipts of the state are received from central government. Detail classification is given in Chapter 2, which is entitled as "Major Findings of State Government Budget Analysis".

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

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

Constructive comments and suggestions are highly appreciated for improving for forthcoming publication of this series.

Date: 04/12/2024  
Place: Dehradun

  
(Sushil Kumar)  
Director, DES  
Government of Uttarakhand



## ACKNOWLEDGEMENT

"An Analysis of State Government Budget of Uttarakhand 2023-24" would have not emerged without the continuous motivation and support extended 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 Three-member team contributed of Shri Maneesh Rana (Deputy Director), Shri Atul Anand (Economics & Statistics Officer and Shri Dharendra Pratap Singh (Additional Statistics Officer) 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 this complex statistical analysis .

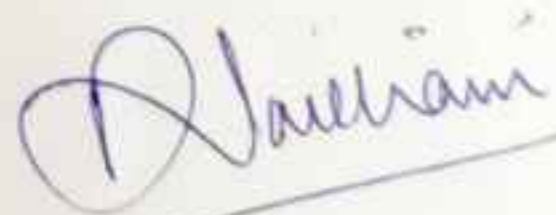
I wish to express my gratitude and thanks to Shri Sushil Kumar, Director, DES for facilitating preparation of this document.

Lastly, I am personally thankful to Dr. R. Meenakshi Sundaram, Secretary (Planning) for the encouragement and inspiration that we keep receiving from the government. 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: 10 December 2024

Place: Dehradun



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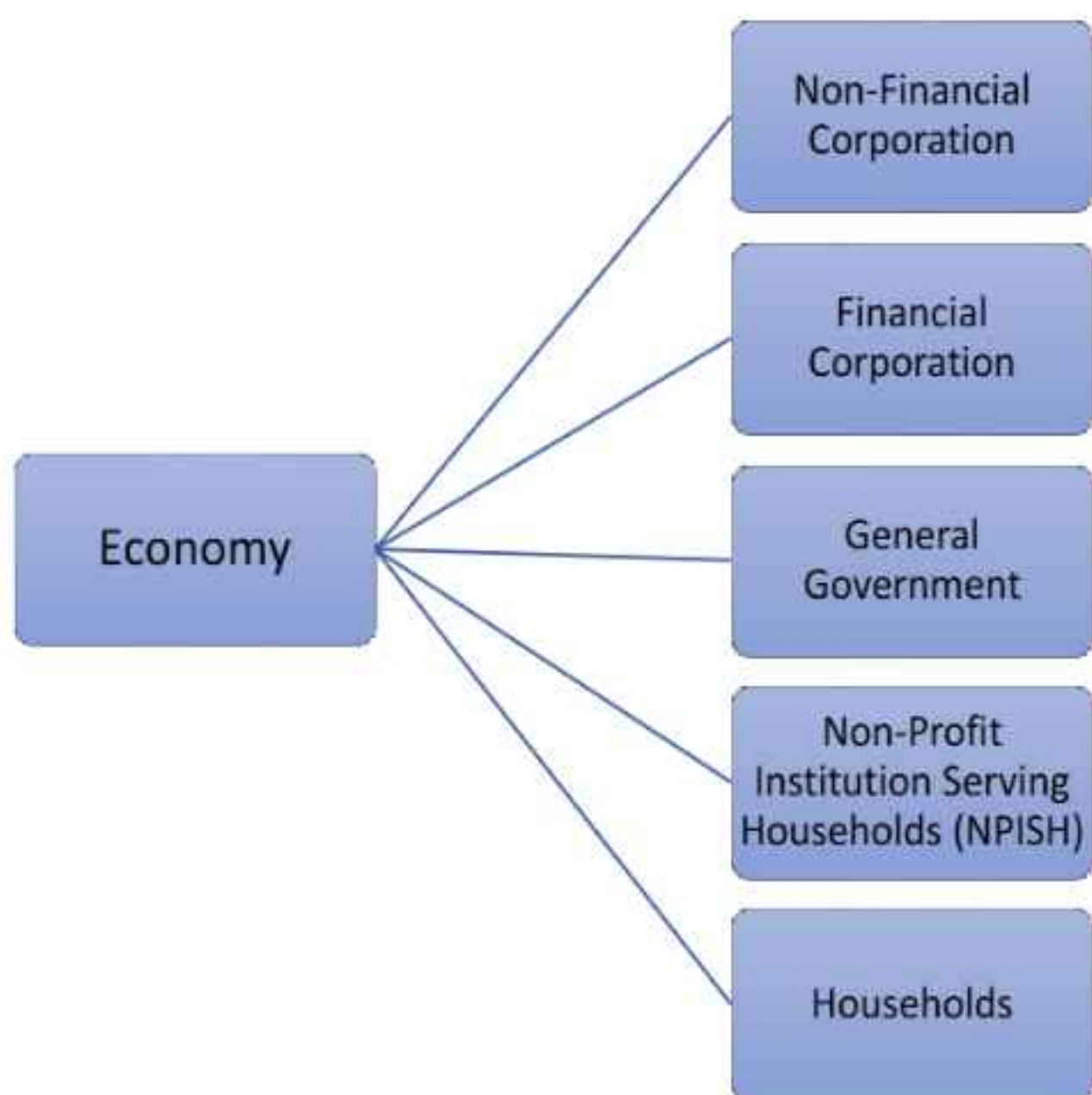
# 1 An Overview of Analysis of State Government Budget of Uttarakhand

## INTRODUCTION

Uttarakhand state is located in the northern part of India. It was created on 9<sup>th</sup> November 2000, thereby meeting the demand of people for better growth and development of hill parts of then Uttar Pradesh. Uttarakhand is known for its scenic beauty, with the Mid Himalayan mountain range running through the state and several famous pilgrimage sites located within its borders. Uttarakhand shares its borders with several Indian states. To the north and northwest, it shares a border with Tibet Autonomous Region of China. To the east, it borders Nepal, while to the south, it shares a border with Uttar Pradesh. Finally, to the west, it shares a border with the Indian state of Himachal Pradesh. Uttarakhand has a diverse economy, with agriculture, tourism, and the service sector being major contributors. The state is also home to several prestigious educational institutions and is known for its rich cultural heritage. Due to its diversity, it is imperative for the state government to devise a sound budgetary plan in order to overcome the imbalances of regional development and give thrust to the economy, thereby ensuring balanced growth across various micro regions of the state. A vital document of Uttarakhand Government i.e. State Budget is yearly passed by the legislative assembly in order to achieve the holistic growth of the economy. The budget document provides receipts & expenditure details of the government for the last three years. The budget passed by the legislative assembly for the year 2023-24 provides the Actual Estimates for the year 2021-22, Revised Estimates for the year 2022-23 & Budgetary Estimates for the year 2023-24.

The whole economy of any nation or state is divided into five institutional units. The five institutional units may be presented in graphical form as below



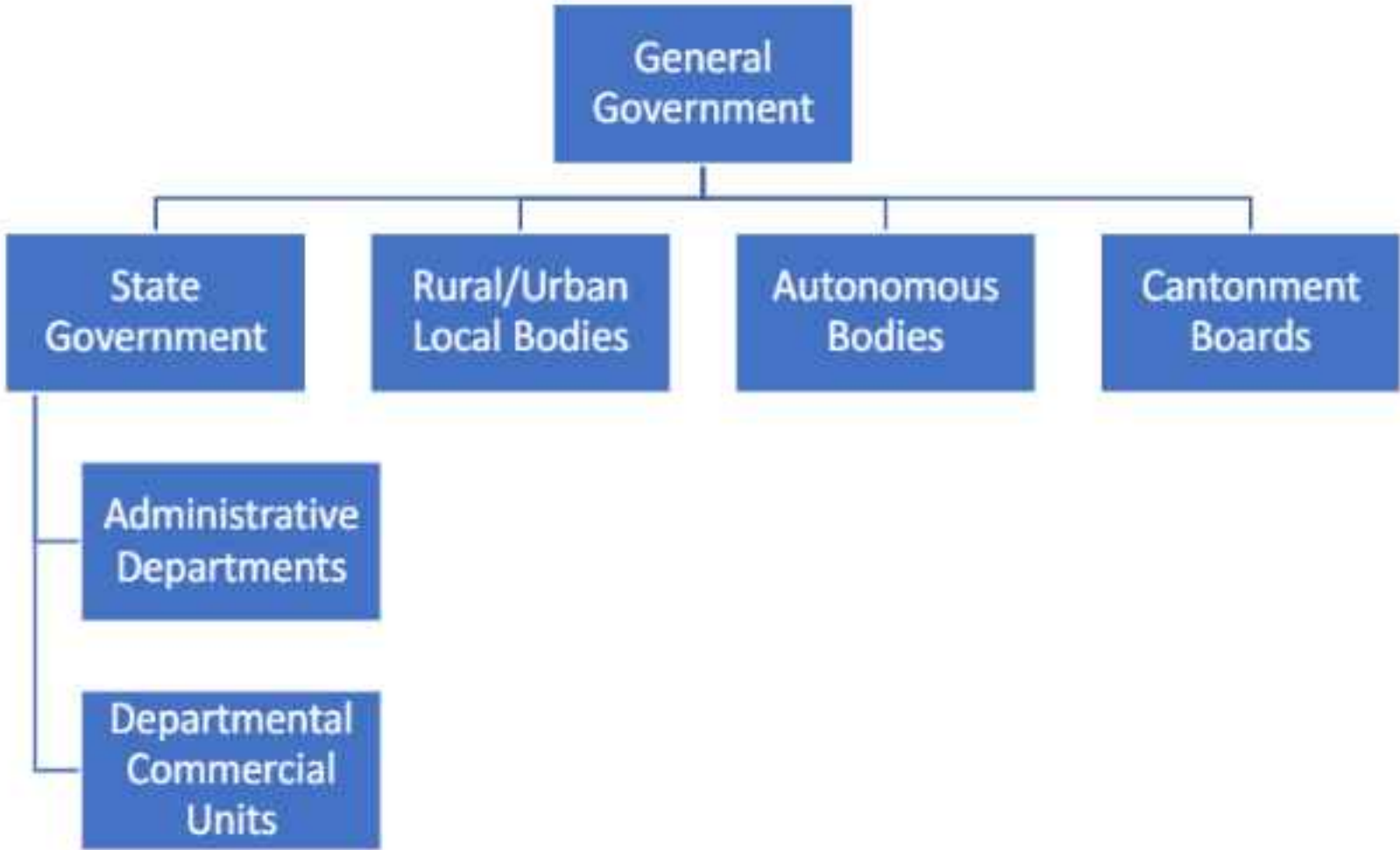


The general government sector consists of institutional units and bodies that produce and provide non-market public & community services, which are primarily funded by compulsory payments imposed on institutional unit's belongings to other sectors. General Government covers the following:

1. All bodies, Departments & Establishment of the Central Government.
2. All bodies, Departments and Establishment of the State Government.
3. District Boards, Sub-Divisional Offices, Municipalities, Village Panchayats and other Local Authorities.
4. The legislative, Executive Departments, Establishments and other bodies of the Governments.

State Budget document is the vital document of the government & provides the vital information to cull out the government contribution in different state level estimates. The size of Budget has expanded considerably over the years & thus its closer economic analysis provides insight view of the expenditure done through its different units. It is

also required for measuring financial strength of the State in the era of economic vibrancy whereby growth has to be inclusive. India follows United Nation’s System of National Accounts for concepts, definitions and methods of preparing national accounts. The Directorate of Economics and Statistics (DES), follows the methodology & system of accounting as guided by National Account Division of Central Statistical Office & is followed all across the states. The components of general government in state parlance are shown in following figure.



State Government Budget provides details of the funds allocated to its different wings. Funds allocated to administrative & DCUs are classified head wise as per the nature of expenditure, however funds allocated to Rural/Urban Local Bodies, Autonomous Bodies & Cantonment Boards are recorded as transfer funds in our Budget Analysis as they need to be analyzed separately as per its nature of expenditure. Departmental Enterprises are un-incorporated enterprises owned, controlled and run directly by the Government. The criterion to distinguish Enterprises and administrative activity is the use of commercial accounting methods to determine profit and loss and control of productive capital in the form of equipment like plant, machinery and stock. The following are some of the activities being classified as Departmental Enterprises in state government budget.



- ❖ Irrigation
- ❖ Forest ( Forest Corporation part only)
- ❖ Manufacturing (Stationary & Printing- Leetho Press only)

## OBJECTIVES OF BUDGET ANALYSIS

Why Budget needs to be analysed separately by DES, when already Finance Department lays it under different defined heads? The Financial Statement and the Demands for Grants in a Government Budget are drawn up in accordance with the provision of the Constitution and the needs of Legislative control. 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. Though the Budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice versa. Moreover, these 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 made by the Government on various resources of the economy and Government's contribution to the generation of State Income. 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 categories.

It is designed to obtain the kind of information on Government transactions, which are required for determining aggregates of national income and expenditure and for tracing their inter-relationships with other major sectors of the economy. The Government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact. This is particularly true for a country like India where the Government plays a predominant role in all spheres of economy. The importance of economic classification, therefore, need not be over emphasized.

## 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 analyse 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.

## **ANNUAL FINANCIAL STATEMENT:-**

The Annual Financial Statement (AFS) in respect of State Governments is prepared and laid before House of Legislature of the states as given in article 202 of the Constitution of India.

The AFS gives the summary of the following items.

**(i) Part I : Consolidated Fund**

- a. Revenue Account of Receipts and Expenditure.
- b. Capital Account of Receipts and Expenditure, Miscellaneous capital receipt and capital expenditure, public debt, loans & advances, Inter State settlement.

**(ii) Part II : Contingency Fund**

**(iii) Part III : Public Account**

- a. Small Savings, Provident Fund
- b. Reserve Fund etc.
- c. Deposits and Advances
- d. Suspense and Miscellaneous
- e. Remittances

- (iv) Cash Balance
- (v) Total Receipts and Expenditure

AFS gives major head wise distribution of government receipts, expenditures and liabilities. It is designed to obtain the kind of information on Government transactions, which are required for determining aggregates of national income and expenditure and for tracing their inter-relationships with other major sectors of the economy.

## **BUDGET ANALYSIS STEPS IN BRIEF**

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.
4. This process is repeated for all receipts & expenditure.
5. 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 used to generate following account.

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 2021-22; 2022-23;& 2023-24.Thuswhenever reference is made to the year 2021-22 it means actual/final whereas(RE) denotes revised estimates as for the year 2022-23 while for the year 2023-24 the figures are simply budget estimates (BE). In other word data of 2022-23 and 2023-24 are provisional and are likely to be changed &finalized in the coming years.

## SCHEME OF THE REPORT

The report is presented in five chapters. Whereas Chapter one has given an introduction and an overview of Analysis of State Government Budget. Chapter two provides the Major Findings of the Budget Analysis. Chapter three deals with Concepts & Definitions used in Budget Analysis. Chapter four provides the detail of the methodology adopted in Budget Analysis. Chapter five provides the significance of the Generated Accounts. Rest of the output regarding Budget Analysis is presented in form of Annexure. Annexure 1 provides the code used for Economic& Purpose Classification of the Budget Document. Annexure 2 provides the various accounts generated through use of software. Annexure 3 provides the list of Statements cull out from the generated accounts. Annexure 4 provides the Method used to formulate the Account with the help of software. Annexure 5 provides the methods to formulate statements cull out from the generated Accounts. These Annexure aim to provide the details of all the procedure adopted to do the Budget Analysis from economic point of view & formulate the accounts of the state. We thus invite the intellectuals to provide their valuable feedback in Annexure 6 so as to further enhance this publication.

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# 2 Major Findings of State Government Budget Analysis

## INTRODUCTION

Government Budget Document is reflective of the expenditure & receipts under various defined heads. Budget Analysis is vital from economic point of view whose significance & importance has already been discussed in chapter First. This chapter aims to draw parallel among the two reports by showing the various receipts & expenditure details of the Budget by having its proper economic& purpose classification. Before we move to economic classification of receipts & expenditure the following table shows the Budget detail of Uttarakhand Government for the year 2023-24.

Table-A

### BUDGET AT A GLANCE (In Crores Rupees)

S.N o.	Head	2021-22	2022-23	2023-24
	Receipts	Actual Data	Revised Estimates	Budget Estimates
1	Revenue Receipts	43056.99	52044.86	57057.26
	2. Tax Revenue*	24082.37	27519.85	31402.48
	3. Non Tax Revenue**	18974.62	24525.02	25654.78
4	Capital Receipts	7935.07	1541.98	19535.28
	5. Recovery of Loans	17.08	22.98	25.28
	6. Other Receipts	0.00	0.00	50.00
	7. Borrowing & other liabilities.	7917.99	15219.00	19460.00
8	Total Receipts (1 + 4)	50992.06	67286.84	76592.54
	Expenditure			
9	On Revenue Account	38928.95	49594.24	52747.71
	of which			
	10. Interest Payment	4938.83	6017.85	6161.40
11	On Capital Account	11711.10	18159.41	24559.37
	of which			
	12. Capital Outlay	7533.50	10471.48	13133.80
	13. Loan Payment	3830.15	7578.24	11227.63
	14. Loans & Advances	347.46	109.69	297.95
15	Total Expenditure (9+11)	50640.05	67753.65	77407.08
16	Revenue Deficit(-)/Surplus(+)(1-9)	4128.04	2450.62	4309.55
17	Fiscal Deficit (1+5)-(9+12+14)	3735.83	8107.57	9046.91
18	Primary Deficit (17-10)	-1203.00	2089.72	2885.51



In the above table, i.e. Table A, content in row number 8 & 15 provides the total receipts & expenditure of the Uttarakhand Government. DES while performing its budget analysis on receipts side; consider only revenue receipts & not the capital receipts, realized through recovery of loans or through borrowing & other liabilities, as they are not generated through economic workings. Similarly on expenditure side, loan payments are not taken into consideration. However, loan amount forms part of the Borrowing Account in DES Budget Analysis (Annexure 2).

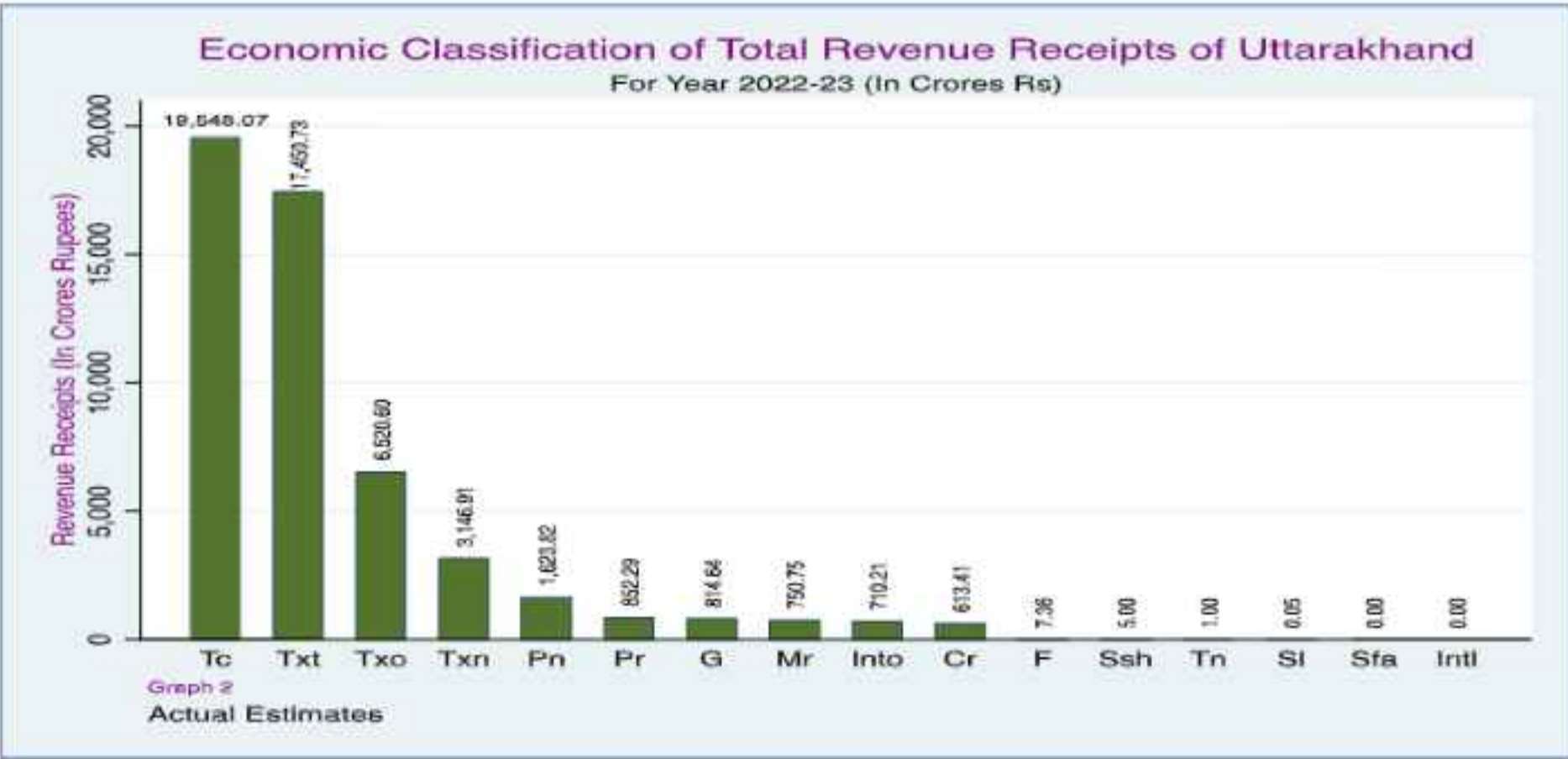
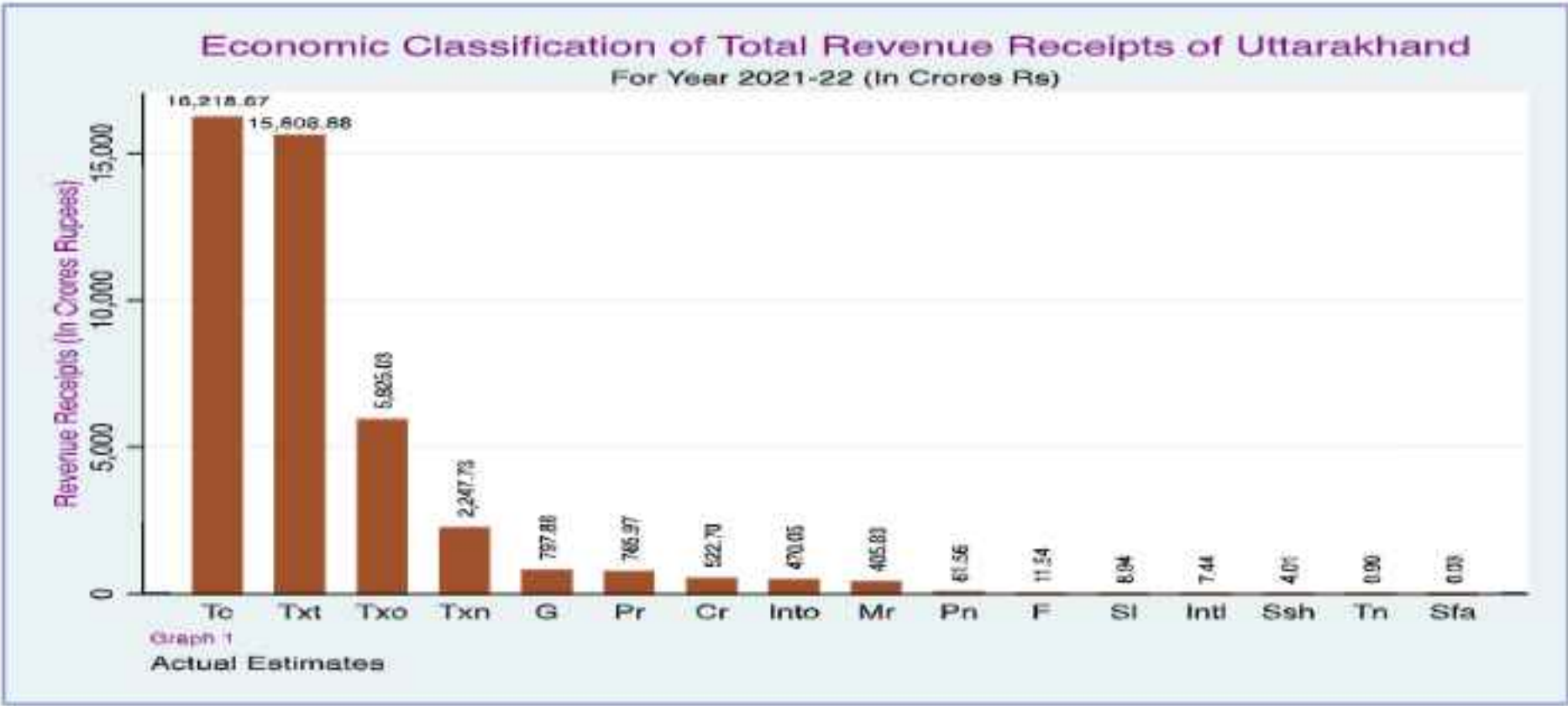
After following the nationally accepted practices, each budget entry is given its proper economic & purpose coding. On basis of coding receipts and expenditure of the state are classified in the head shown in the following Table B.

**Table-B**  
**Economic Classification of Total Revenue Receipts of Uttarakhand**  
**Rs In Lakh**

S.No.	Economic Activity	AC	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
1	Product Tax (Txt)	1560868	36.25	1745074	33.53	1988542	34.82
2	Interests, Non Government Bodies (Into)	47005	1.09	71022	1.36	18545	0.32
3	Fees & Miscellaneous Receipts (Mr)	40583	0.94	75075	1.44	104844	1.84
4	Taxes on Income & Wealth (Txo)	592503	13.76	652060	12.53	721091	12.63
5	Production Tax (Txn)	224773	5.22	314691	6.05	352834	6.18
6	Property Receipts (Pr)	76597	1.78	85229	1.64	103919	1.82
7	Sale of Goods & Services (G)	79789	1.85	81464	1.57	85678	1.50
8	Interests, Local Bodies (Intl)	744	0.02	0	0.00	680	0.01
9	Commercial Receipts (Cr)	52271	1.21	61341	1.18	71431	1.25
10	Sale of Second Hand Goods (Ssh)	401	0.01	500	0.01	800	0.01
11	Withdrawal from Funds (F)	1154	0.03	736	0.01	812	0.01
12	Pension Contribution (Pn)	6157	0.14	162382	3.12	167130	2.93
13	Sale of Land (Sl)	894	0.02	5	0.00	5	0.00
14	Transfers, Non-Profit Institutions (Tn)	90	0.00	100	0.00	100	0.00
15	Sale of Financial Assets (Sfa)	3	0.00	0	0.00	5000	0.09
16	Transfers, Central Government (Tc)	1621867	37.67	1954807	37.56	2089315	36.59
17	Grand Total	4305699	100	5204486	100	5710726	100



Table B, shows that the maximum receipts of the Uttarakhand Government is from Transfer received from Central Government i.e. around 37%, then around 35% from product tax & around 13% from taxes on income & wealth. Detail year wise classification of receipts is given in the table able, also the definition of the terms used are illustrated in Concepts & Definition Chapter. Economic Classification of the revenue receipts for year 2021-22, 2022-23 & 2023-24 is given in Graph 1, 2 & 3 respectively.





## TOTAL EXPENDITURE /OUTLAY

As stated earlier, expenditure does not include loan payments amount. Loan Payment forms 07.56% of the total expenditure for year 2021-22, 15.45% of the total expenditure for the 2021-22 & 14.38% of the total expenditure for the 2022-23.

Apart from loan payment amount, the total expenditure for the year 2021-22, 2022-23 & 2023-24 is Rs 46,809.89 Crores, Rs 60,175.42 Crores & Rs 66,179.45 Crores respectively. This budget expenditure is classified by assigning proper economic coding to each budget entry recorded in budget book and then classified in following nine categories.

- ❖ Advance (ANG)
- ❖ Compensation of Employees (CoE)
- ❖ Fund (F)
- ❖ Gross capital formation (GCF)
- ❖ Intermediate Consumption (IC)
- ❖ Interest Paid
- ❖ Purchase of Financial Assets (PFA)
- ❖ Subsidies
- ❖ Transfer Amount



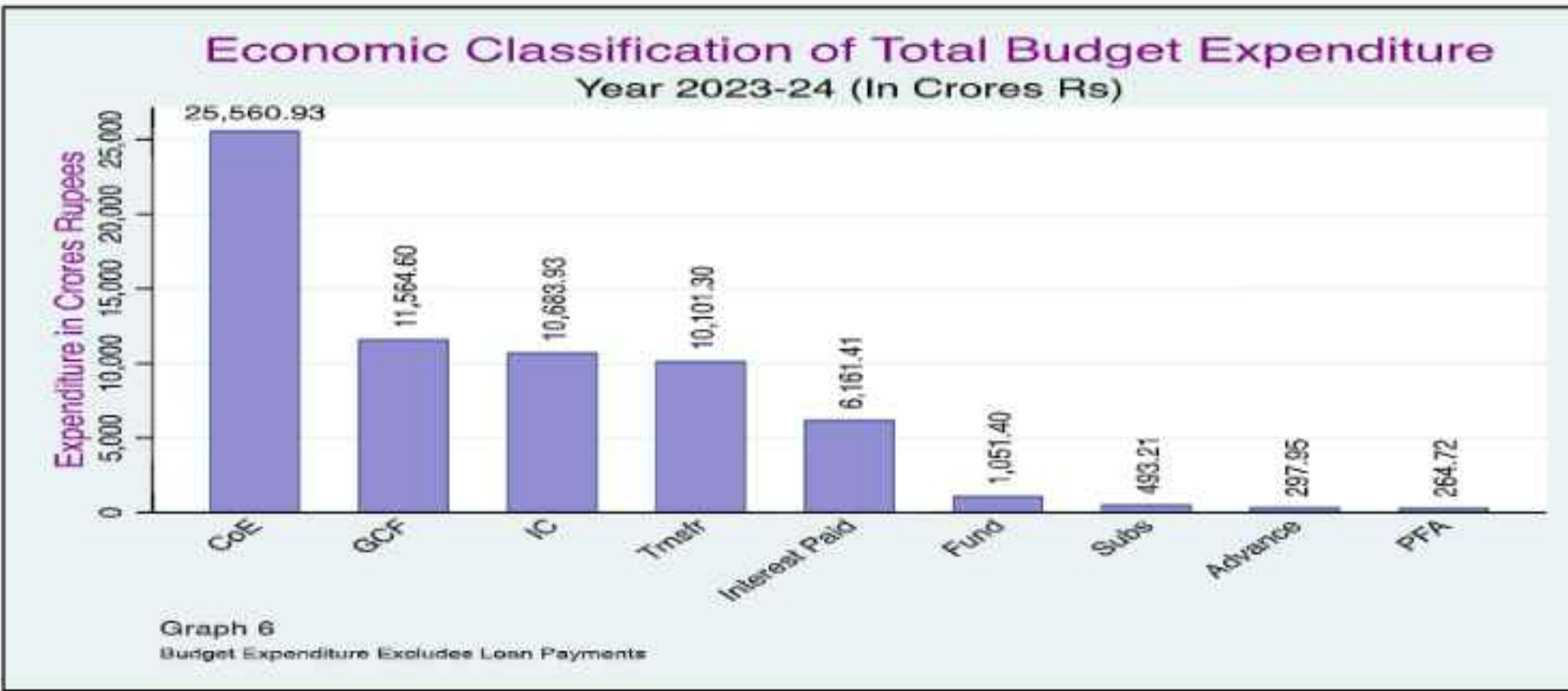
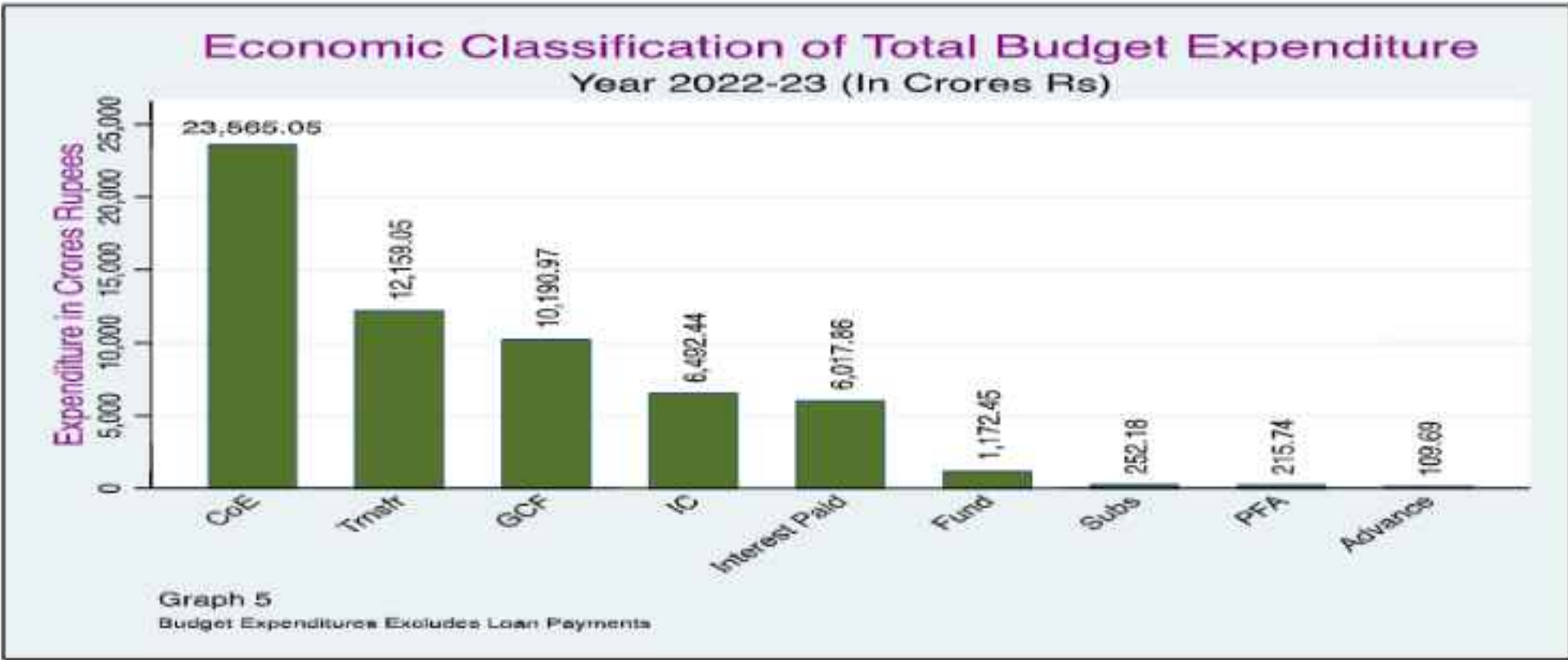
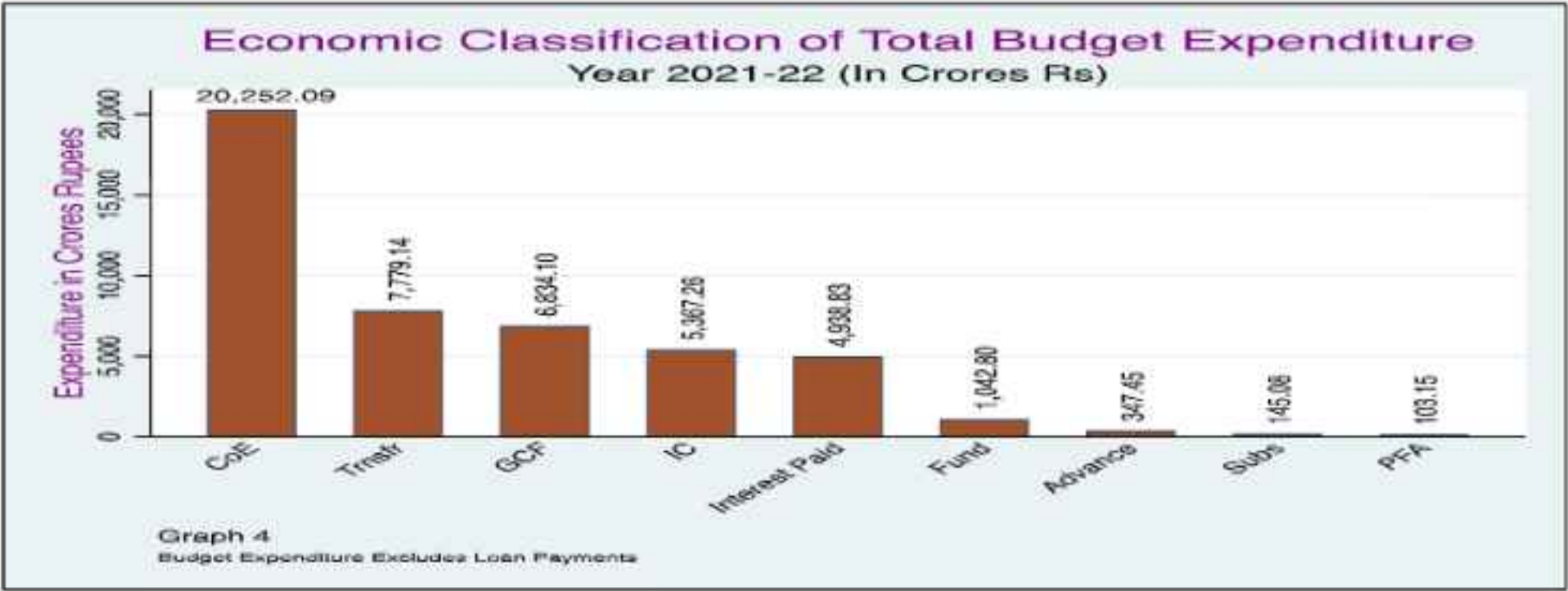
Table C provides the detail economic classification of the total budget expenditure done by the different wings of the government.

**Table-C**  
**Economic Classification of Total Expenditure of Uttarakhand**  
**Rs In Lakh**

	Economic Classification	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
1	Advance (ANG)	34,745	0.74	10,969	00.18	29,795	00.45
2	Compensation of Employees (CoE)	2,025,208	43.26	2,356,505	39.16	2,556,093	38.62
3	Fund (F)	104,280	02.23	117,245	01.95	105,140	01.59
4	Gross Capital Formation (GCF)	683,410	14.6	1,019,097	16.94	1,246,460	18.83
5	Intermediate Consumption (IC)	536,726	11.47	649,243	10.79	978,393	14.78
6	Interest Paid	493,883	10.55	601,786	10.00	616,141	09.31
7	Purchase of Financial Assets (PFA)	10,315	00.22	21,574	00.36	26,472	00.4
8	Subsidies	14,508	00.31	25,218	00.42	49,321	00.75
9	Transfer	777,914	16.62	1,215,905	20.21	1,010,130	15.26
10	Grand Total	4,680,989	100	6,017,542	100	6,617,945	100

Table-C shows that maximum percentage of total expenditure of the budget is used for Compensation of Employees i.e. around 39 percent, second largest amount is used to transfer the amount to different institution, bodies or individual i.e. around 15 percent. This transfer amount is allocated to individual in cash or kind, to local bodies or autonomous institutions. In order to find out overall contribution of Government in different state level aggregates, these transfer amount need to analyse separately. Table-C illustrate the year wise expenditure ratio under different heads. The following graph 4,5 & 6 shows the above table in pictorial form for the year 2021-22, 2022-23 & 2023-24 respectively.







Total Budget Expenditure is classified into two classes – Expenditure done by the Administrative Units & Expenditure done by the Departmental Enterprises. Table-D shows Economic Classification of Budget Expenditure by administrative department and Table-E shows Economic Classification of Budget Expenditure by departmental enterprise. Graph 7, 8 & 9 shows the expenditure classification for both classes for year 2021-22, 2022-23 & 2023-24 respectively.

**Table-D**  
**Economic Classification of Budget Expenditure by Administrative Department**  
**Rs In Lakh**

S.No.	Economic Classification	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Advance (ANG)</b>	<b>34,745</b>	<b>0.76</b>	<b>10,969</b>	<b>0.19</b>	<b>29,795</b>	<b>0.46</b>
1(a)	Advance to NGO	34745	0.76	10969	0.19	29795	0.46
<b>2</b>	<b>Compensation of Employees (CoE)</b>	<b>1,956,147</b>	<b>42.86</b>	<b>2,273,767</b>	<b>38.84</b>	<b>2,463,421</b>	<b>38.38</b>
2(a)	Allowances	74562	1.63	106604	1.82	122195	1.90
2(b)	Other Cash Benefits	10106	0.22	7171	0.12	5947	0.09
2(c)	Social Cash Benefits	2590	0.06	2414	0.04	1677	0.03
2(d)	Benefits in Kind	553	0.01	1023	0.02	1144	0.02
2(e)	Pension Payments	565693	12.40	623320	10.65	675198	10.52
2(f)	Employers	70753	1.55	70000	1.20	85000	1.32
2(g)	Salary	1126299	24.68	1328853	22.70	1451299	22.61
2(h)	Wages	105591	2.31	134382	2.30	120961	1.88
<b>3</b>	<b>Fund (F)</b>	<b>104,280</b>	<b>2.29</b>	<b>117,245</b>	<b>2.00</b>	<b>105,140</b>	<b>1.64</b>
3(a)	Fund	104280	2.29	117245	2.00	105140	1.64
<b>4</b>	<b>Gross Capital</b>	<b>658280</b>	<b>14.42</b>	<b>971347</b>	<b>16.59</b>	<b>1184205</b>	<b>18.45</b>
4(a)	Construction of Non-Residential Building	128018	2.81	259076	4.43	270672	4.22
4(b)	Construction of Residential Building	4029	0.09	7087	0.12	17060	0.27
4(c)	Acquiring Cultivated	37	0	9960	0.17	98	0.00
4(d)	Construction of other Capital	240622	5.27	269401	4.60	655840	10.22
4(e)	Purchase of ICT	3136	0.07	3610	0.06	5460	0.09
4(f)	Purchase of Machinery	9295	0.20	16459	0.28	22732	0.35
4(g)	Purchase of Land	30722	0.67	35646	0.61	61624	0.96
4(h)	Construction of Roads	239598	5.25	364094	6.22	145456	2.27
4(i)	Purchase of Software	1370	0.03	1603	0.03	2384	0.04
4(j)	Purchase of Transport	1453	0.03	4411	0.08	2879	0.04

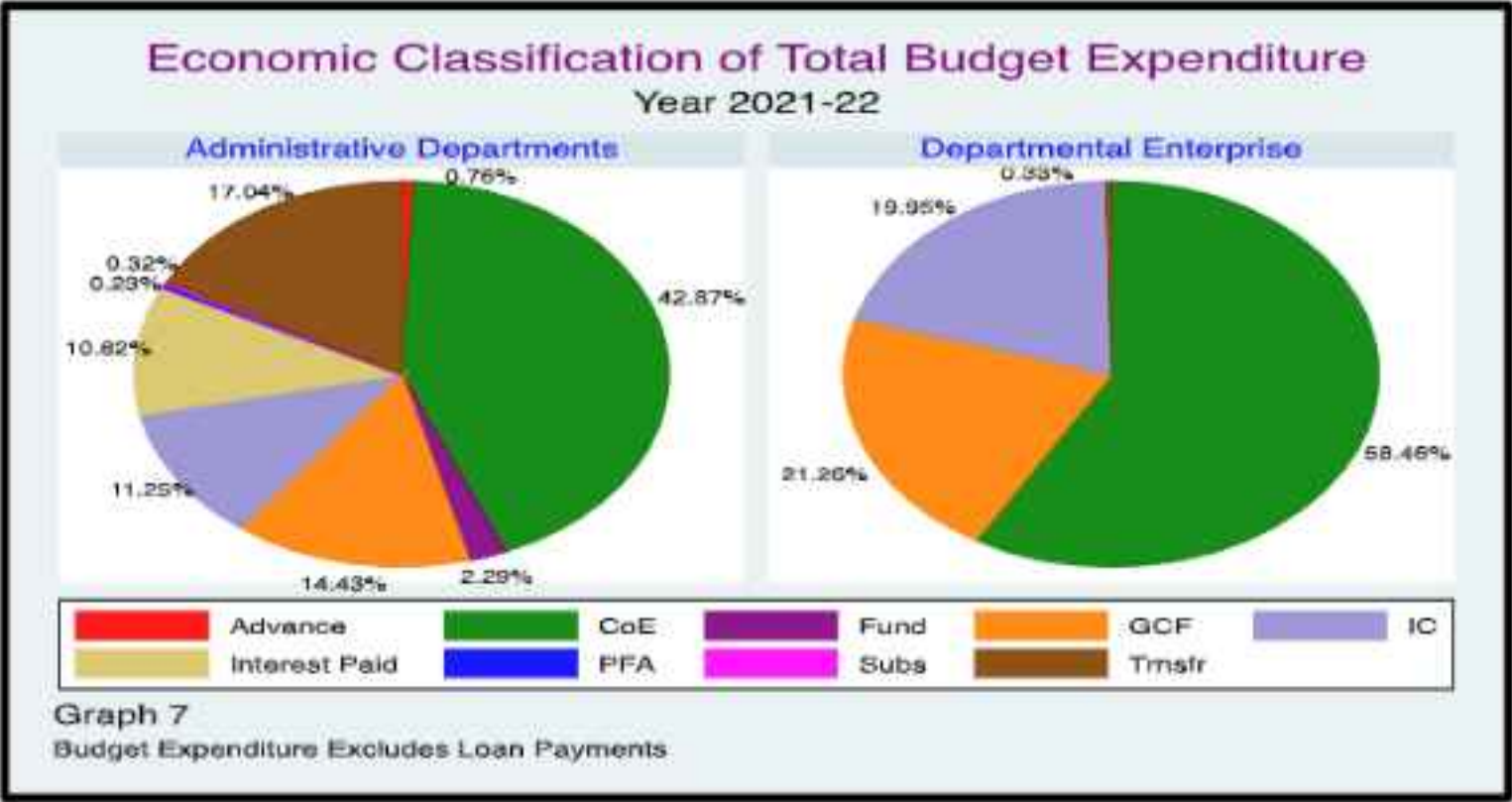


S.No.	Economic Classification	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>5</b>	<b>Intermediate Consumption (IC)</b>	<b>513145</b>	<b>11.25</b>	<b>616097</b>	<b>10.53</b>	<b>933696</b>	<b>14.55</b>
5(a)	Maintenance of Buildings	49693	1.09	61926	1.06	99281	1.55
5(b)	Maintenance of other construction	1502	0.03	3970	0.07	900	0.01
5(c)	Purchase of Goods & Services	457950	10.04	546201	9.33	829665	12.93
<b>6</b>	<b>Interest Paid</b>	<b>493883</b>	<b>10.82</b>	<b>601786</b>	<b>10.28</b>	<b>616141</b>	<b>9.60</b>
6(a)	Interest to Central Government	7013	0.15	6500	0.11	7500	0.12
6(b)	Interest to Non-Government Bodies	486870	10.67	595286	10.17	608641	9.48
<b>7</b>	<b>Purchase of Financial Assets (PFA)</b>	<b>10,315</b>	<b>0.23</b>	<b>21,574</b>	<b>0.37</b>	<b>26,472</b>	<b>0.41</b>
7(a)	Purchase of Financial Assets	10315	0.23	21574	0.37	26472	0.41
<b>8</b>	<b>Subsidies</b>	<b>14,508</b>	<b>0.32</b>	<b>25,218</b>	<b>0.43</b>	<b>49,321</b>	<b>0.77</b>
8(a)	Product Subsidy	14508	0.32	25218	0.43	49321	0.77
<b>9</b>	<b>Transfer</b>	<b>777914</b>	<b>17.05</b>	<b>1215905</b>	<b>20.77</b>	<b>1010130</b>	<b>15.74</b>
9(a)	Capital Transfer to Autonomous Bodies	414	0.01	3732	0.06	4674	0.07
9(b)	Capital Transfer to Private Institution	82984	1.82	65421	1.12	85414	1.33
9(c)	Transfer to Autonomous Bodies	39563	0.87	51626	0.88	53920	0.84
9(d)	Transfer to Individuals	110457	2.42	160656	2.74	185478	2.89
9(e)	Transfer in Kind	0	0.00	980	0.02	900	0.01
9(f)	Transfer to Local Bodies	150447	3.30	302086	5.16	342036	5.33
9(g)	Transfer to Private Institutions	394049	8.64	631404	10.79	337708	5.26
<b>10</b>	<b>Grand Total</b>	<b>4563217</b>	<b>100</b>	<b>5853908</b>	<b>100</b>	<b>6418321</b>	<b>100</b>



**Table-E**  
**Economic Classification of Budget Expenditure by Departmental Enterprises**  
**Rs In Lakhs**

S.No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>69,061</b>	<b>58.64</b>	<b>82,738</b>	<b>50.56</b>	<b>92,672</b>	<b>46.42</b>
1(a)	Allowances	3272	2.78	5522	3.37	6415	3.21
1(b)	Other Cash Benefits	158	0.13	60	0.04	59	0.03
1(c)	Social Cash Benefits	194	0.16	325	0.2	117	0.06
1(d)	Salary	60007	50.95	70265	42.94	79084	39.62
1(e)	Wages	5294	4.50	6411	3.92	6811	3.41
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>25,130</b>	<b>21.34</b>	<b>47,750</b>	<b>29.18</b>	<b>62,255</b>	<b>31.19</b>
2(a)	Acquiring Cultivated Assets	4365	3.71	6011	3.67	7598	3.81
2(b)	Construction of other Capital	20481	17.39	40706	24.88	53829	26.97
2(c)	Purchase of ICT	29	0.02	50	0.03	105	0.05
2(d)	Purchase of Machinery	239	0.20	641	0.39	403	0.2
2(e)	Purchase of Software	16	0.01	22	0.01	45	0.02
2(f)	Purchase of Transport	0	0.00	320	0.2	275	0.14
<b>3</b>	<b>Intermediate</b>	<b>23,581</b>	<b>20.02</b>	<b>33,146</b>	<b>20.26</b>	<b>44,697</b>	<b>22.39</b>
3(a)	Maintenance of Buildings	725	0.62	1055	0.64	1000	0.5
3(b)	Maintenance of other construction	8455	7.18	11438	6.99	12836	6.43
3(c)	Purchase of Goods & Services	14401	12.23	20653	12.62	30861	15.46
<b>4</b>	<b>Grand Total</b>	<b>117,772</b>	<b>100</b>	<b>163,634</b>	<b>100</b>	<b>199,624</b>	<b>100</b>





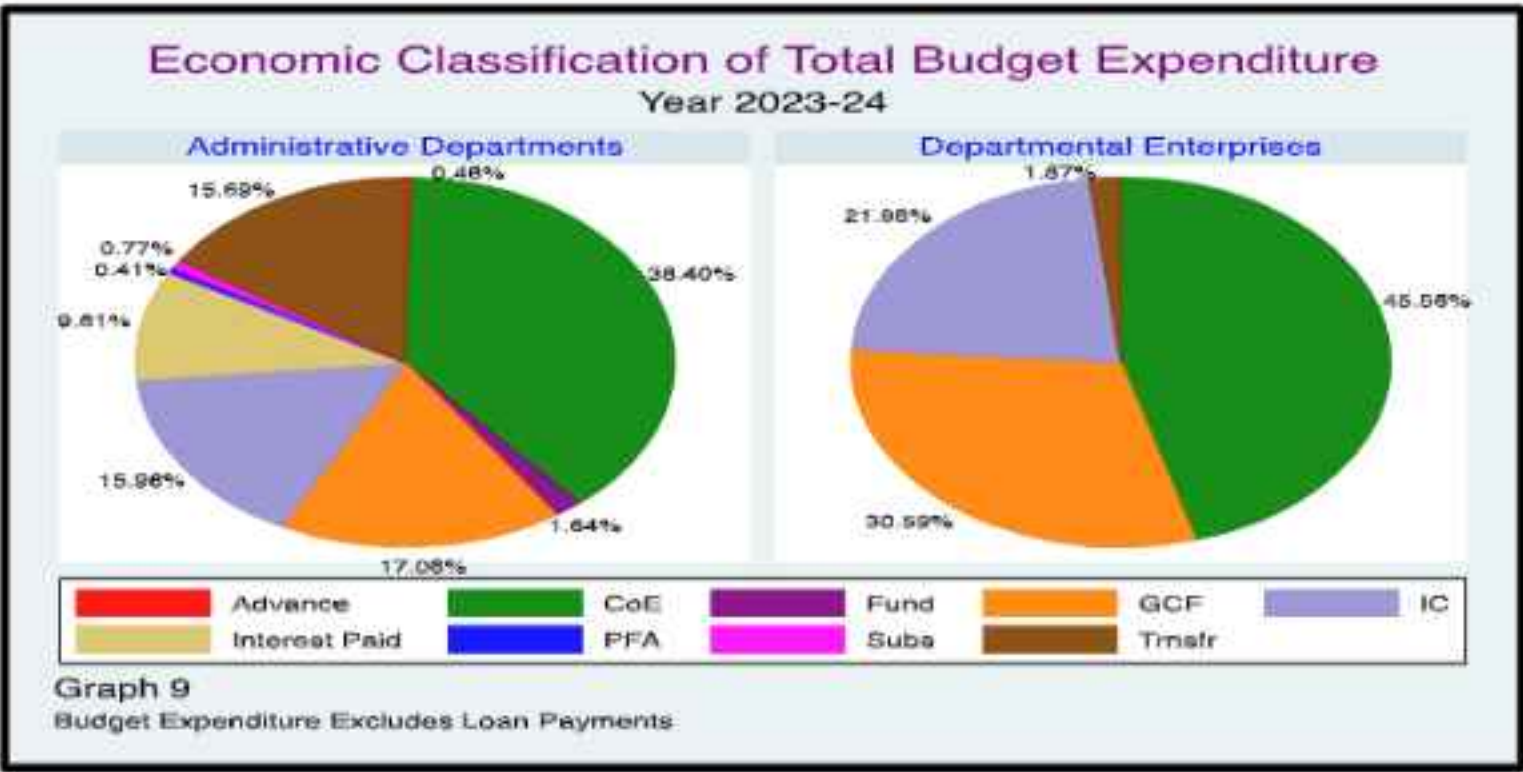
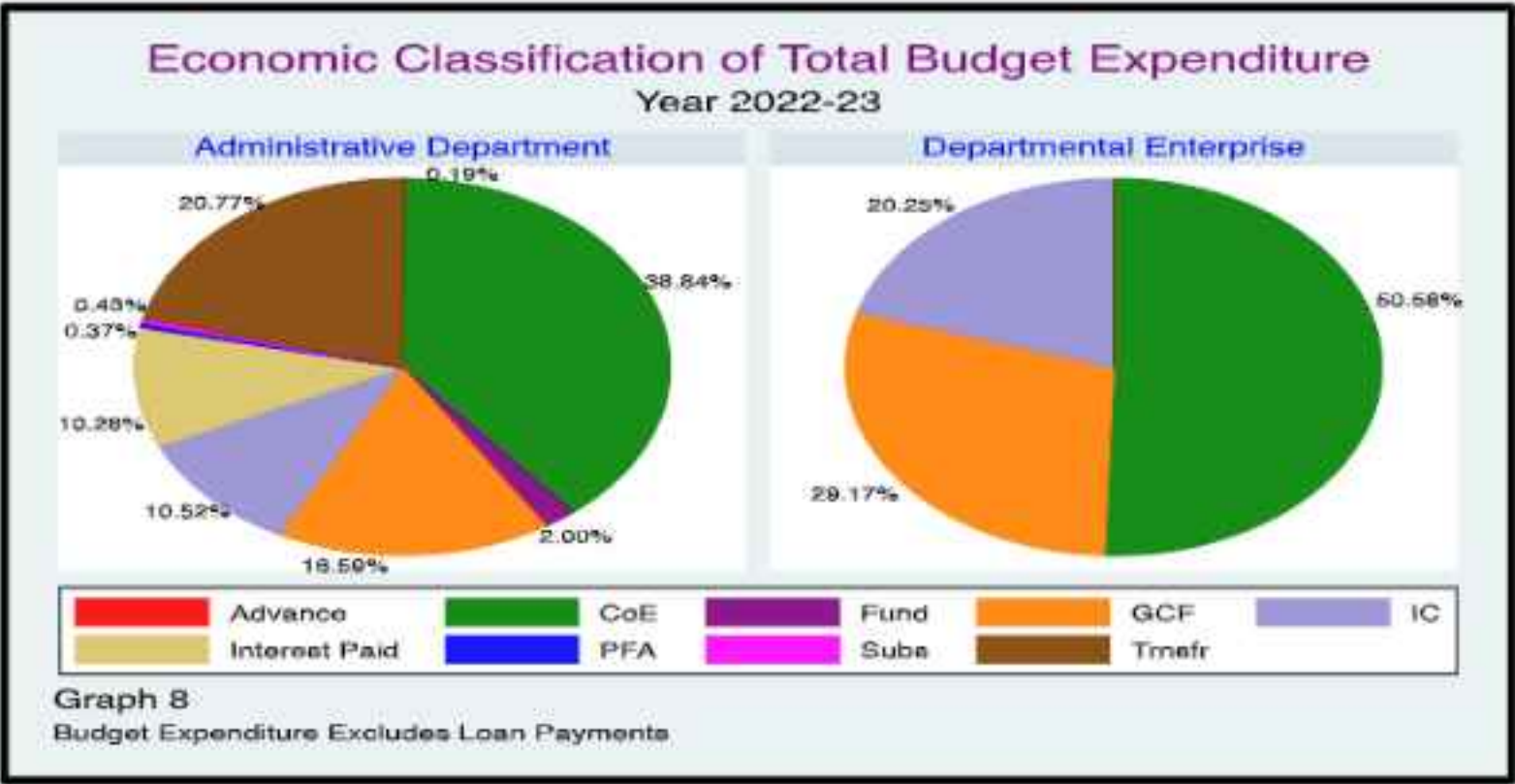


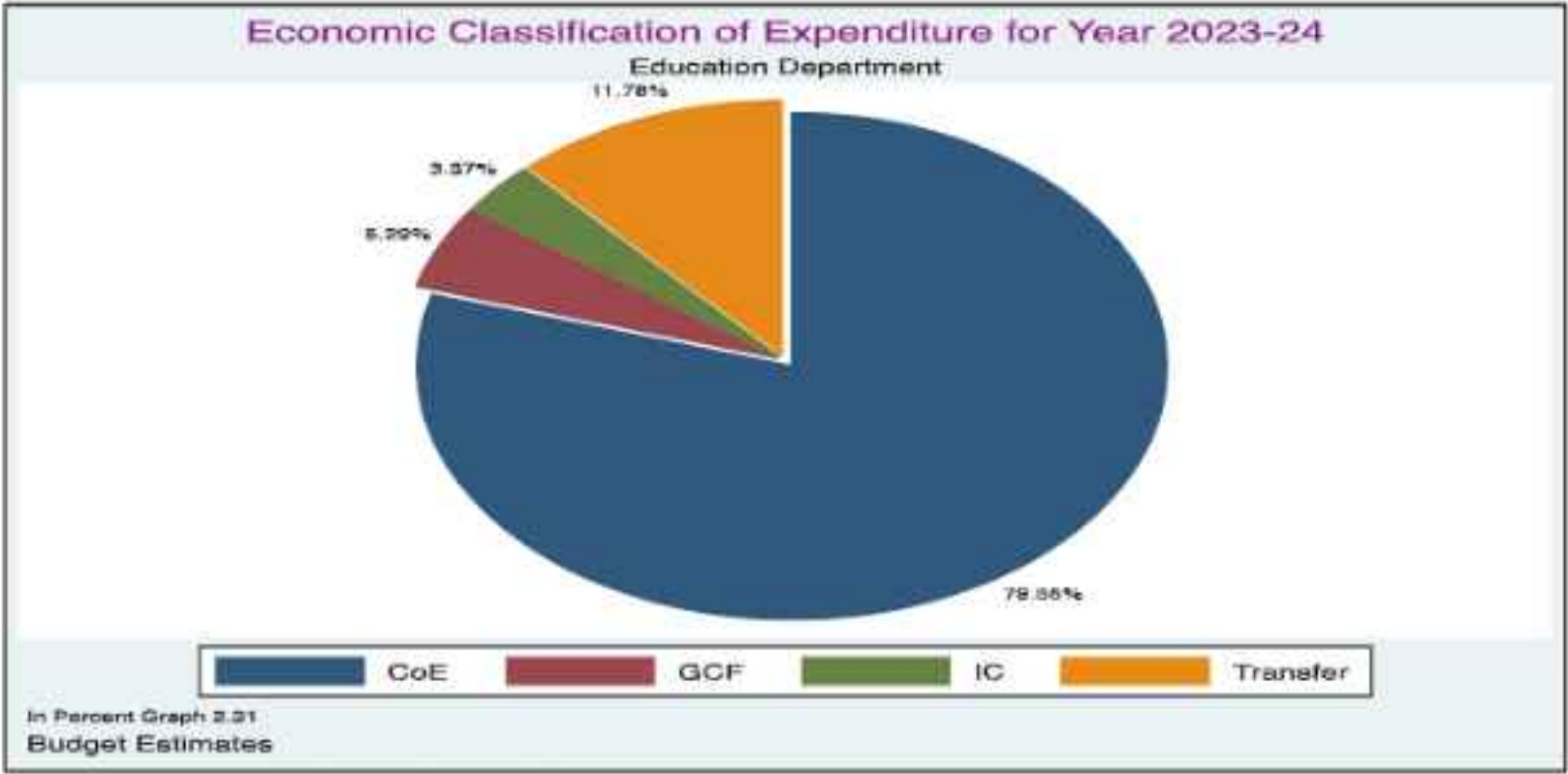
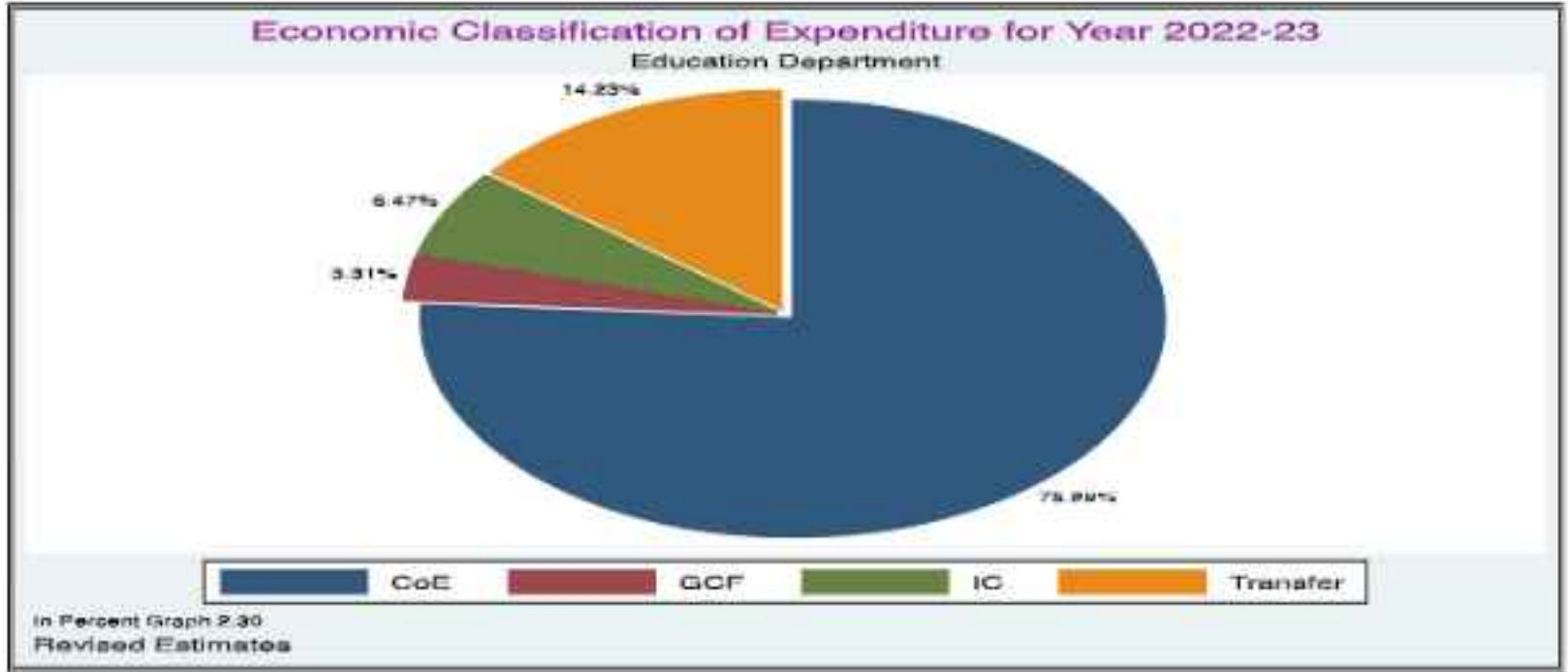
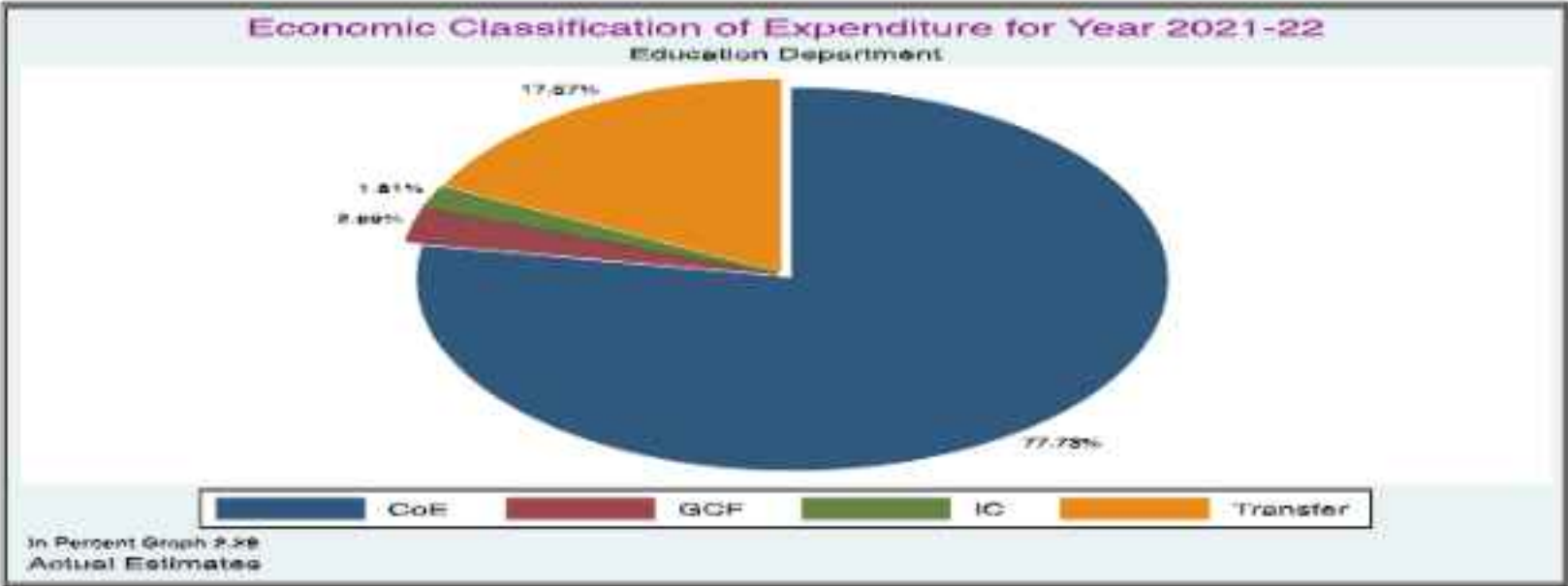
Table-E, F, G, H, I & J shows the total expenditure incurred in Education Department, Medical and Health Department, Agriculture and Horticulture, Social Welfare, Rural Development and Forest Department respectively. Forest department administrative and Enterprises expenditure are shown separately. All the tables are followed by the Graph to pictorially present the share of different economic activity.



**Table-F**  
**Economic Classification of Expenditure by Education Department**  
**Rs In Lakhs**

S. No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>658160</b>	<b>77.74</b>	<b>776370</b>	<b>76</b>	<b>844773</b>	<b>79.55</b>
1(a)	Allowances	33926	4.01	50019	4.9	60874	5.73
1(b)	Other Cash Benefits	2590	0.31	77	0.01	71	0.01
1(c)	Social Cash Benefits	1013	0.12	530	0.05	572	0.05
1(d)	Benefits in Kind	44	0.01	69	0.01	128	0.01
1(e)	Salary	602764	71.19	698338	68.35	758691	71.45
1(f)	Wages	17823	2.1	27337	2.68	24437	2.3
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>24,471</b>	<b>2.88</b>	<b>33,792</b>	<b>3.30</b>	<b>56,223</b>	<b>5.30</b>
2(a)	Construction of Non-Residential Building	9353	1.10	13730	1.34	14283	1.35
2(b)	Construction of Residential Building	-	-	-	-	-	0.00
2(c)	Construction of other Capital	12299	1.45	18099	1.77	38070	3.59
2(d)	Purchase of ICT equipment	1733	0.20	539	0.05	2249	0.21
2(e)	Purchase of Machinery	349	0.04	496	0.05	623	0.06
2(f)	Purchase of Land	0	0.00	500	0.05	0	0.00
2(g)	Purchase of Software	737	0.09	239	0.02	970	0.09
2(h)	Purchase of Transport	0	0.00	189	0.02	28	0.00
<b>3</b>	<b>Intermediate</b>	<b>14,713</b>	<b>1.73</b>	<b>61,438</b>	<b>6.01</b>	<b>32,105</b>	<b>3.02</b>
3(a)	Maintenance of Buildings	1379	0.16	2181	0.21	2227	0.21
3(b)	Purchase of Goods & Services	13334	1.57	59257	5.8	29878	2.81
<b>4</b>	<b>Transfer</b>	<b>148,778</b>	<b>17.57</b>	<b>145,431</b>	<b>14.24</b>	<b>125,128</b>	<b>11.78</b>
4(a)	Capital Transfer to Autonomous Bodies	214	0.03	2830	0.28	2663	0.25
4(b)	Capital Transfer to Private Institution	3550	0.42	469	0.05	0	0.00
4(c)	Transfer to Autonomous Bodies	14300	1.69	20307	1.99	21422	2.02
4(d)	Transfer to Individuals	32	0.00	1159	0.11	3450	0.32
4(e)	Transfer in Kind	0	0.00	980	0.10	900	0.08
4(f)	Transfer to Private	130682	15.43	119686	11.71	96693	9.11
<b>5</b>	<b>Grand Total</b>	<b>846,724</b>	<b>100.00</b>	<b>1,021,738</b>	<b>100.00</b>	<b>1,061,874</b>	<b>100.00</b>

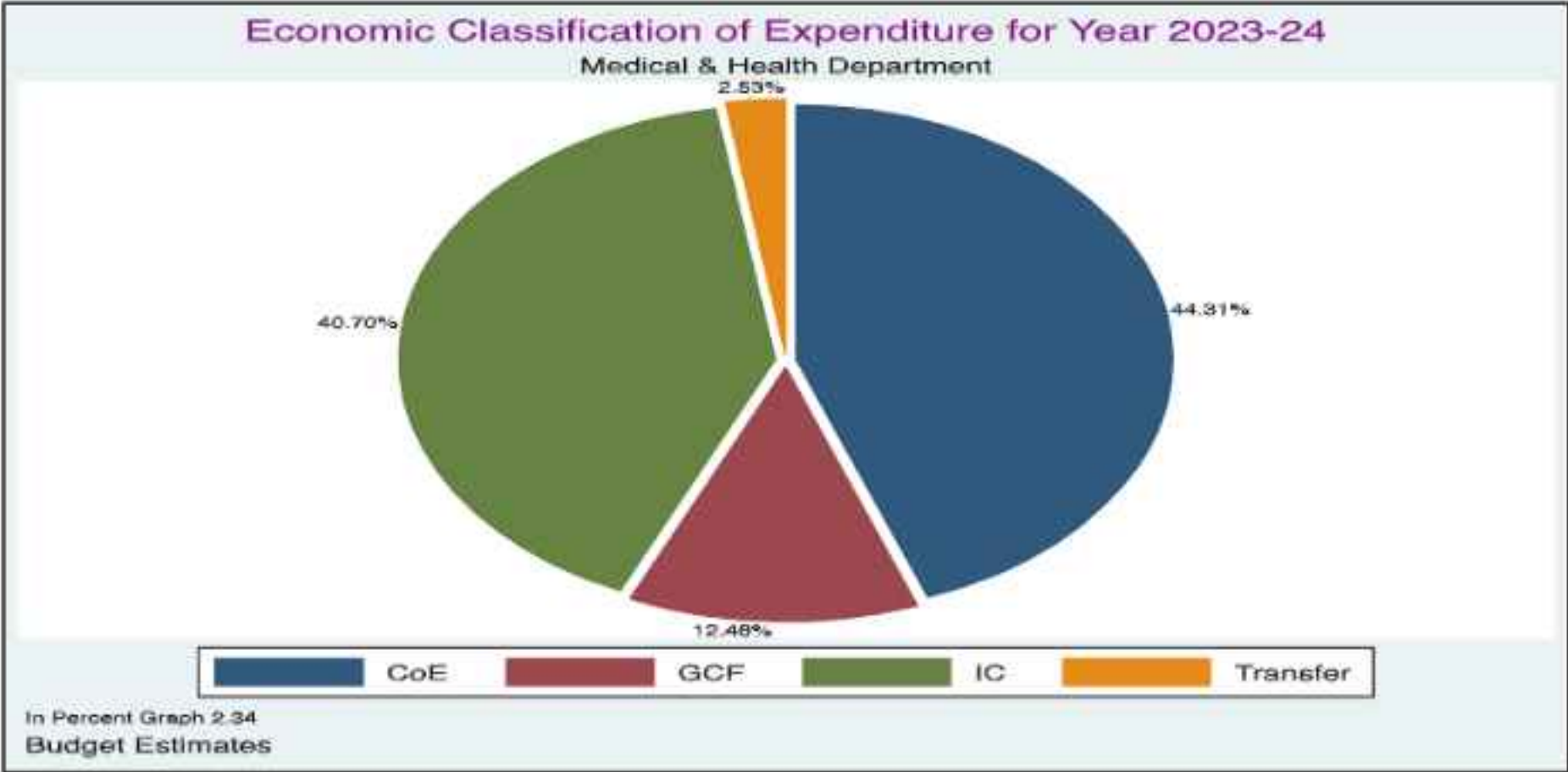
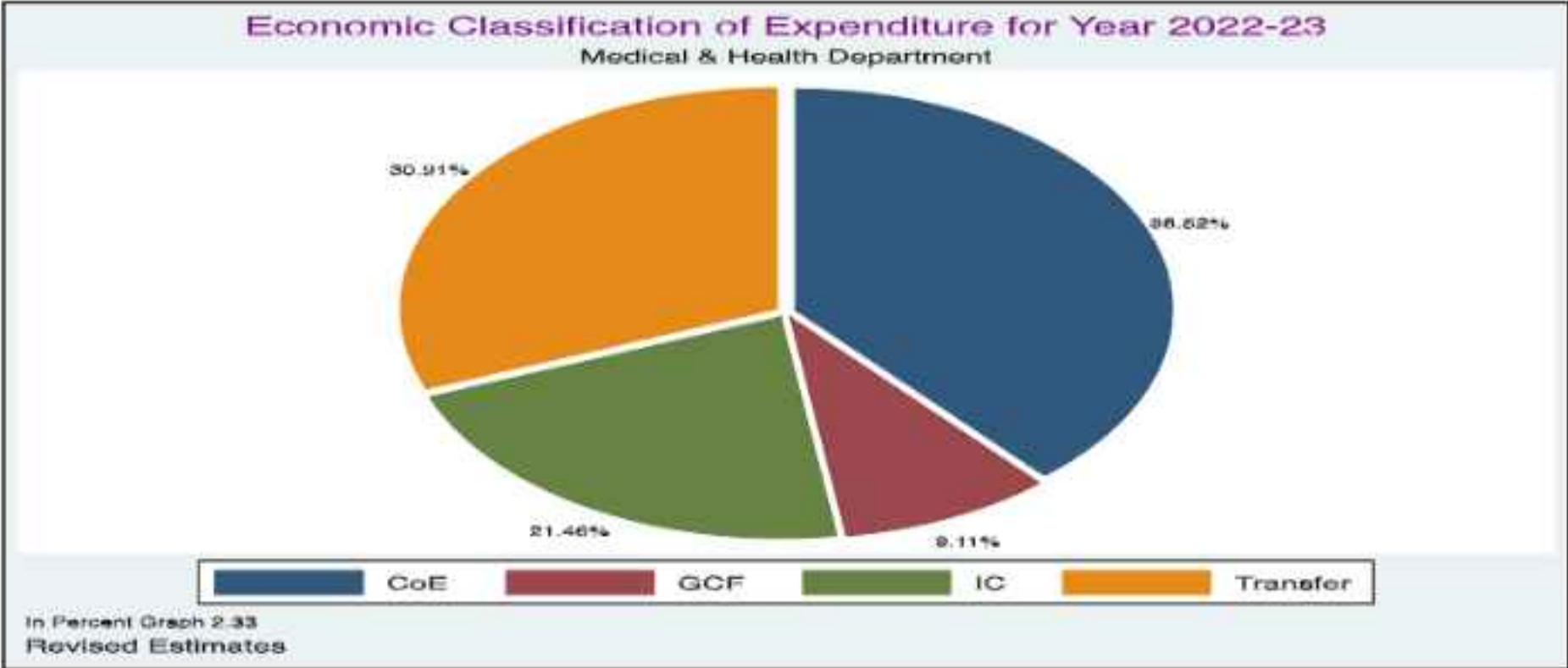
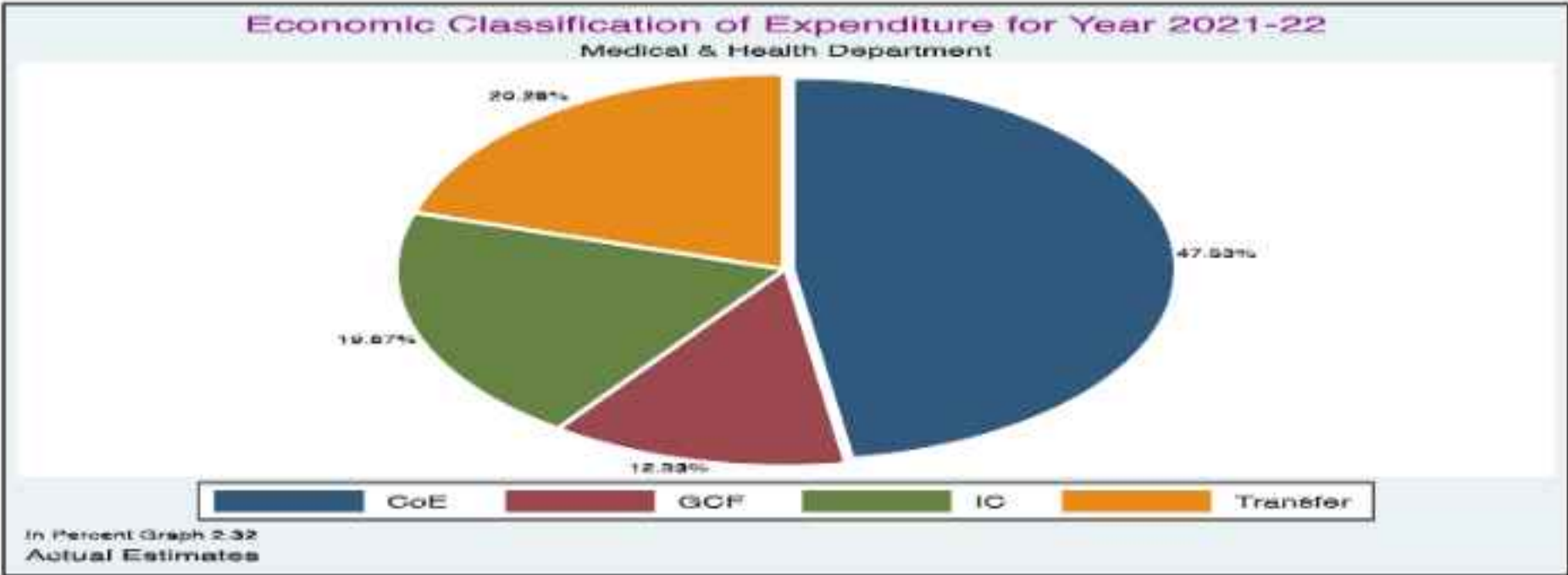




**Table-G**  
**Economic Classification of Budget Expenditure by Health Department**  
**Rs In Lakhs**

S. No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>131935</b>	<b>45.43</b>	<b>165773</b>	<b>36.09</b>	<b>177338</b>	<b>41.81</b>
1(a)	Allowances	5550	1.91	9969	2.17	10669	2.52
1(b)	Other Cash Benefits	5323	1.83	3202	0.70	3260	0.77
1(c)	Social Cash Benefits	154	0.05	447	0.10	134	0.03
1(d)	Benefits in Kind	13	0.00	64	0.01	59	0.01
1(e)	Salary	102673	35.36	125096	27.23	136166	32.10
1(f)	Wages	18222	6.28	26995	5.88	27050	6.38
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>37,219</b>	<b>12.82</b>	<b>42,958</b>	<b>9</b>	<b>55,265</b>	<b>13.03</b>
2(a)	Construction of Non-Residential Building	31319	10.79	35651	7.76	12790	3.02
2(b)	Construction of Residential Building	0	0.00	0	0.00	0	0.00
2(c)	Construction of other	228	0.08	202	0.04	33074	7.80
2(d)	Purchase of ICT	128	0.04	6672	1.45	304	0.07
2(e)	Purchase of Machinery	5428	1.87	253	0.06	8794	2.07
2(f)	Purchase of Land	55	0.02	55	0.01	151	0.04
2(g)	Purchase of Software	61	0.02	90	0.02	132	0.03
2(h)	Purchase of Transport	-	-	35	0.01	20	0.00
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>59,958</b>	<b>20.65</b>	<b>102,553</b>	<b>22</b>	<b>180,367</b>	<b>42.52</b>
3(a)	Maintenance of Buildings	1156	0.40	1954	0.43	2067	0.49
3(b)	Purchase of Goods & Services	58802	20.25	100599	21.90	178300	42.03
<b>4</b>	<b>Transfer</b>	<b>61,223</b>	<b>21.09</b>	<b>148,167</b>	<b>32</b>	<b>11,215</b>	<b>2.65</b>
4(a)	Transfer to Autonomous	100	0.03	150	0.03	150	0.04
4(b)	Transfer to Individuals	1267	0.44	2971	0.65	4282	1.01
4(c)	Transfer to Private Institutions	59856	20.62	145046	31.57	6783	1.60
<b>5</b>	<b>Grand Total</b>	<b>290,335</b>	<b>100</b>	<b>459,451</b>	<b>100</b>	<b>424,185</b>	<b>100</b>

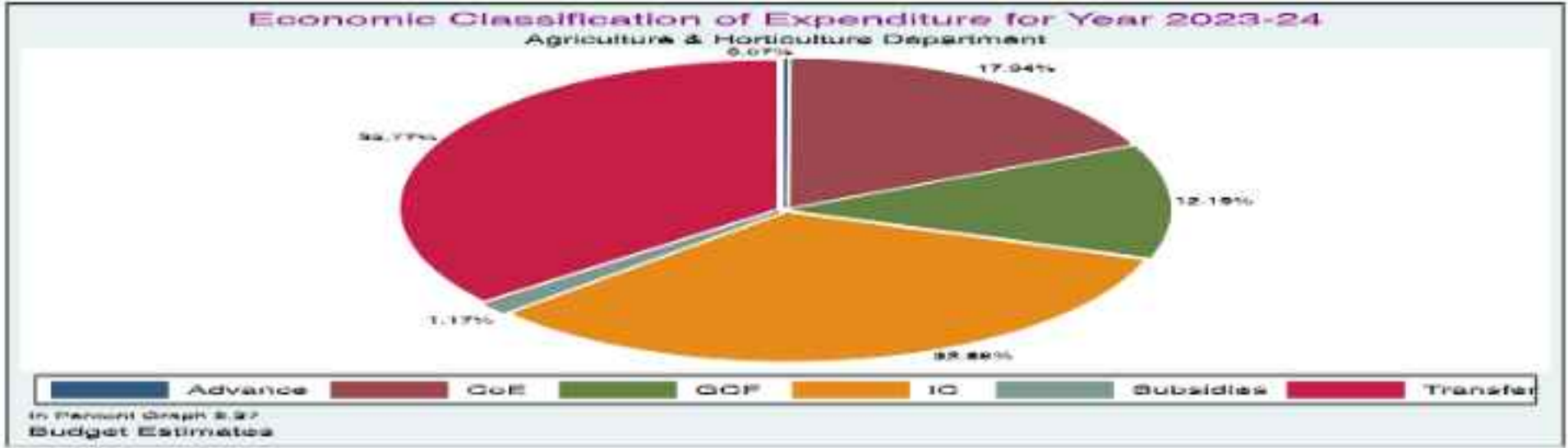
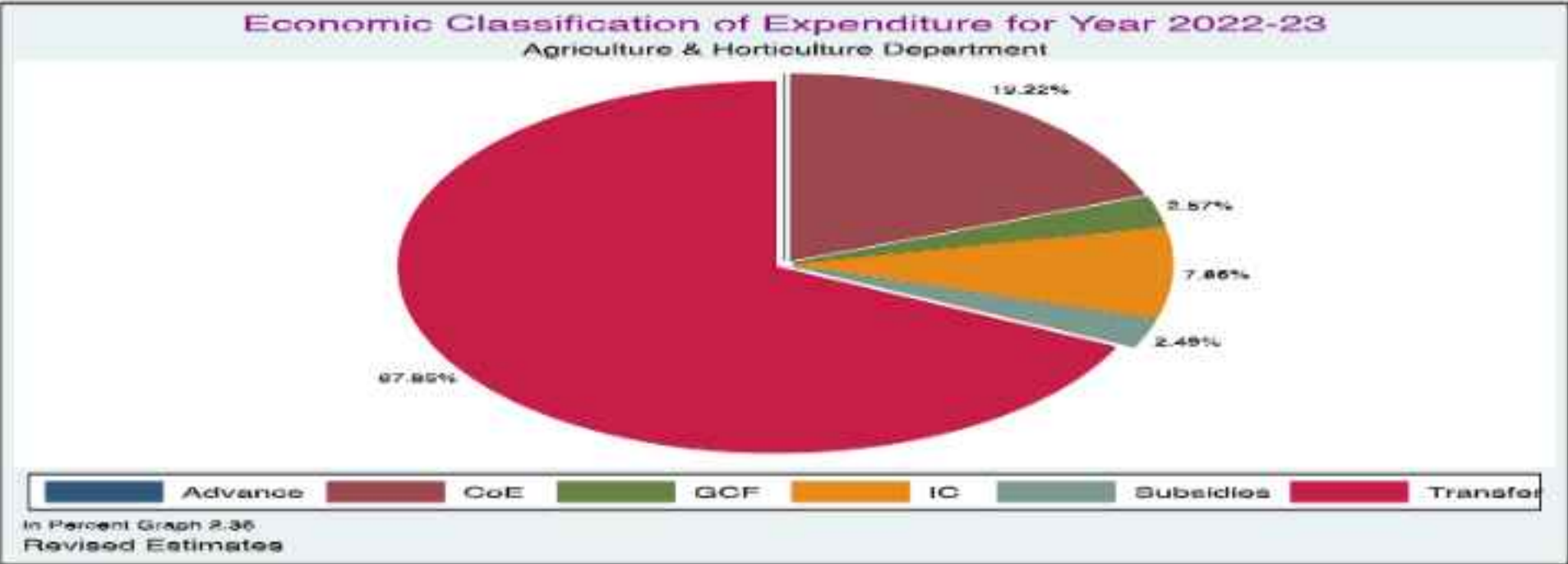
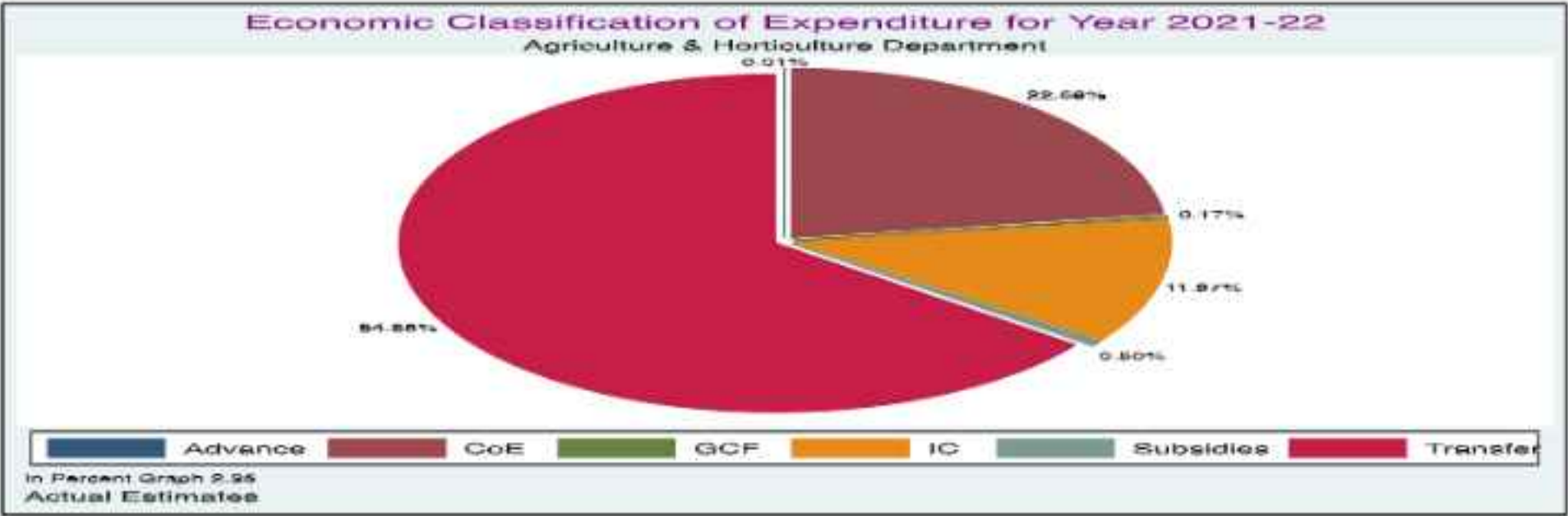




**Table-H**  
**Economic Classification of Expenditure by Agriculture & Horticulture Department**  
**Rs In Lakh**

S. No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>31,718</b>	<b>22.68</b>	<b>35,449</b>	<b>19.22</b>	<b>40,825</b>	<b>17.95</b>
1(a)	Allowances	1,562	1.12	2,163	1.17	2,637	1.16
1(b)	Other Cash Benefits	44	0.03	88	0.05	99	0.04
1(c)	Social Cash Benefits	58	0.04	73	0.04	3	0.00
1(d)	Benefits in Kind	12	0.01	21	0.01	28	0.01
1(e)	Salary	26765	19.14	29217	15.84	33597	14.78
1(f)	Wages	3277	2.34	3887	2.11	4461	1.96
<b>2</b>	<b>Gross Capital Formation</b>	<b>233</b>	<b>0.17</b>	<b>4747</b>	<b>2.57</b>	<b>27739</b>	<b>12.21</b>
2(a)	Construction of Non-Residential Building	20	0.01	41	0.02	1050	0.46
2(b)	Construction of other Capital	147	0.11	4593	2.49	26477	11.65
2(c)	Purchase of ICT equipments	12	0.01	37	0.02	109	0.05
2(d)	Purchase of Machinery	47	0.03	62	0.03	59	0.03
2(e)	Purchase of Software	7	0.01	14	0.01	44	0.02
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>16,736</b>	<b>11.97</b>	<b>14,502</b>	<b>7.86</b>	<b>74,767</b>	<b>32.89</b>
3(a)	Maintenance of Buildings	245	0.18	446	0.24	358	0.16
3(b)	Purchase of Goods & Services	16491	11.79	14056	7.62	74409	32.73
<b>4</b>	<b>Subsidies</b>	<b>699</b>	<b>0.5</b>	<b>4587</b>	<b>2.49</b>	<b>2651</b>	<b>1.17</b>
8(a)	Product Subsidy	699	0.50	4587	2.49	2651	1.17
<b>5</b>	<b>Transfer</b>	<b>90,475</b>	<b>64.68</b>	<b>125,143</b>	<b>67.85</b>	<b>81,376</b>	<b>35.78</b>
5(a)	Capital Transfer to Autonomous Bodies	200	0.14	501	0.27	1000	0.44
5(b)	Transfer to Autonomous Bodies	22784	16.29	25928	14.06	28202	12.40
5(c)	Transfer to Individuals	4	0.00	8	0.00	9	0.00
5(d)	Transfer to Private Institutions	67487	48.25	98706	53.52	49665	21.84
<b>6</b>	<b>Grand Total</b>	<b>139,861</b>	<b>100</b>	<b>184,428</b>	<b>100</b>	<b>227,338</b>	<b>100</b>





**Table-I**  
**Economic Classification of Expenditure by Welfare Department(In lakh Rs)**

S. No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>43,771</b>	<b>20.53</b>	<b>43,540</b>	<b>12.35</b>	<b>36,567</b>	<b>09.94</b>
1(a)	Allowances	666	0.31	1150	0.33	1226	0.33
1(b)	Other Cash Benefits	204	0.10	557	0.16	422	0.11
1(c)	Social Cash Benefits	21	0.01	38	0.01	27	0.01
1(d)	Benefits in Kind	1	0.00	18	0.005	19	0.01
1(e)	Salary	11,497	5.39	14842	4.21	15998	4.35
1(f)	Wages	31382	14.72	26935	7.63	18875	5.13
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>4744</b>	<b>2.22</b>	<b>9,260</b>	<b>2.61</b>	<b>29,236</b>	<b>7.95</b>
2(a)	Construction of Non-Residential Building	3601	1.69	5827	1.65	8931	2.43
2(b)	Construction of Residential Building	-	-	1626	0.46	50	0.01
2(c)	Construction of other Capital	1060	0.5	1248	0.35	19870	5.4
2(d)	Purchase of ICT equipment	30	0.01	121	0.03	110	0.03
2(e)	Purchase of Machinery	30	0.01	177	0.05	153	0.04
2(f)	Purchase of Software	23	0.01	67	0.02	62	0.02
2(g)	Purchase of Transport	-	-	194	0.05	60	0.02
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>35,197</b>	<b>16.48</b>	<b>67,923</b>	<b>19.25</b>	<b>88,255</b>	<b>23.99</b>
3(a)	Maintenance of Buildings	56	0.03	576	0.16	296	0.08
3(b)	Purchase of Goods & Services	35,081	16.45	67,347	19.09	87959	23.91
<b>4</b>	<b>Purchase of Financial Assets (PFA)</b>	<b>225</b>	<b>0.11</b>	<b>191</b>	<b>0.05</b>	<b>232</b>	<b>0.06</b>
4(a)	Purchase of Financial Assets	225	0.11	191	0.05	232	0.06
<b>5</b>	<b>Transfer</b>	<b>1,29,377</b>	<b>60.67</b>	<b>231,962</b>	<b>65.73</b>	<b>2,13,527</b>	<b>58.05</b>
5(a)	Capital Transfer to Private Institution	2,357	1.11	400	0.11	0	0.00
5(b)	Transfer to Individuals	1,09,152	51.18	153580	43.52	1, 74,103	47.33
5(c)	Transfer to Private Institutions	17868	8.38	77,982	22.10	39,424	10.72
<b>6</b>	<b>Grand Total</b>	<b>2,13,254</b>	<b>100.00</b>	<b>352,876</b>	<b>100.00</b>	<b>3,67,817</b>	<b>100.00</b>



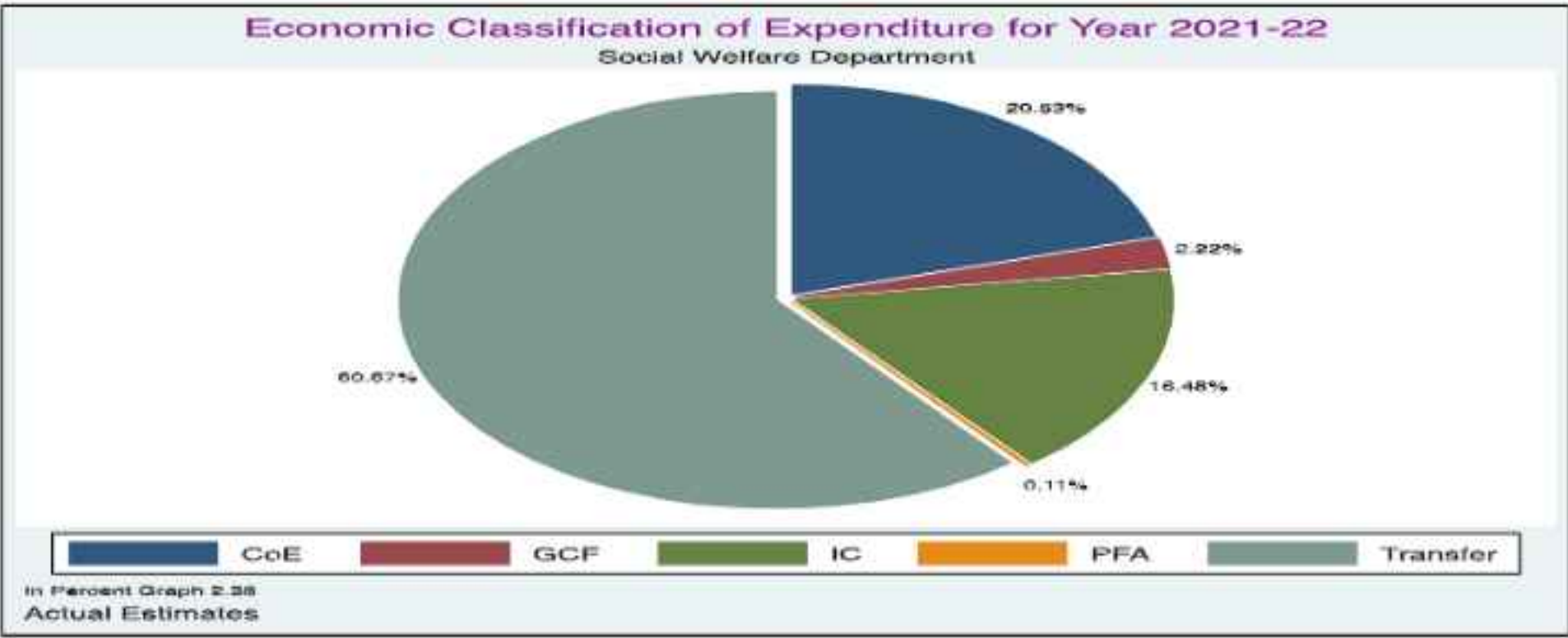
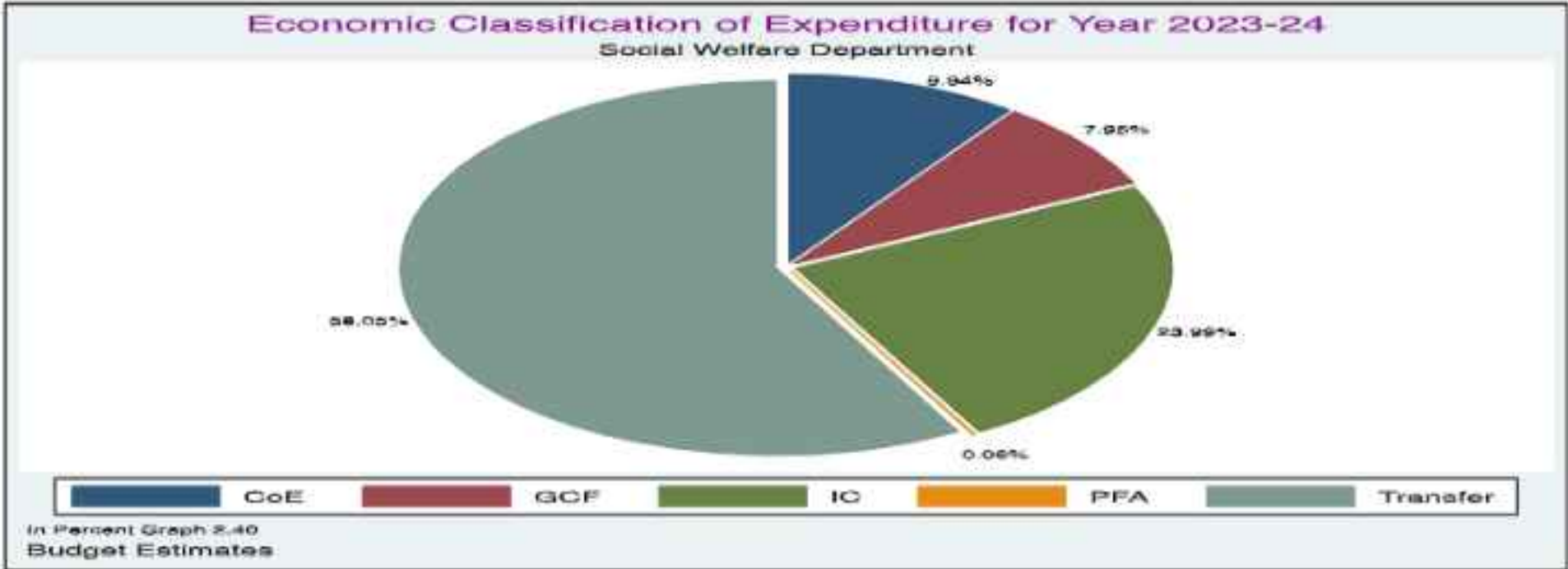
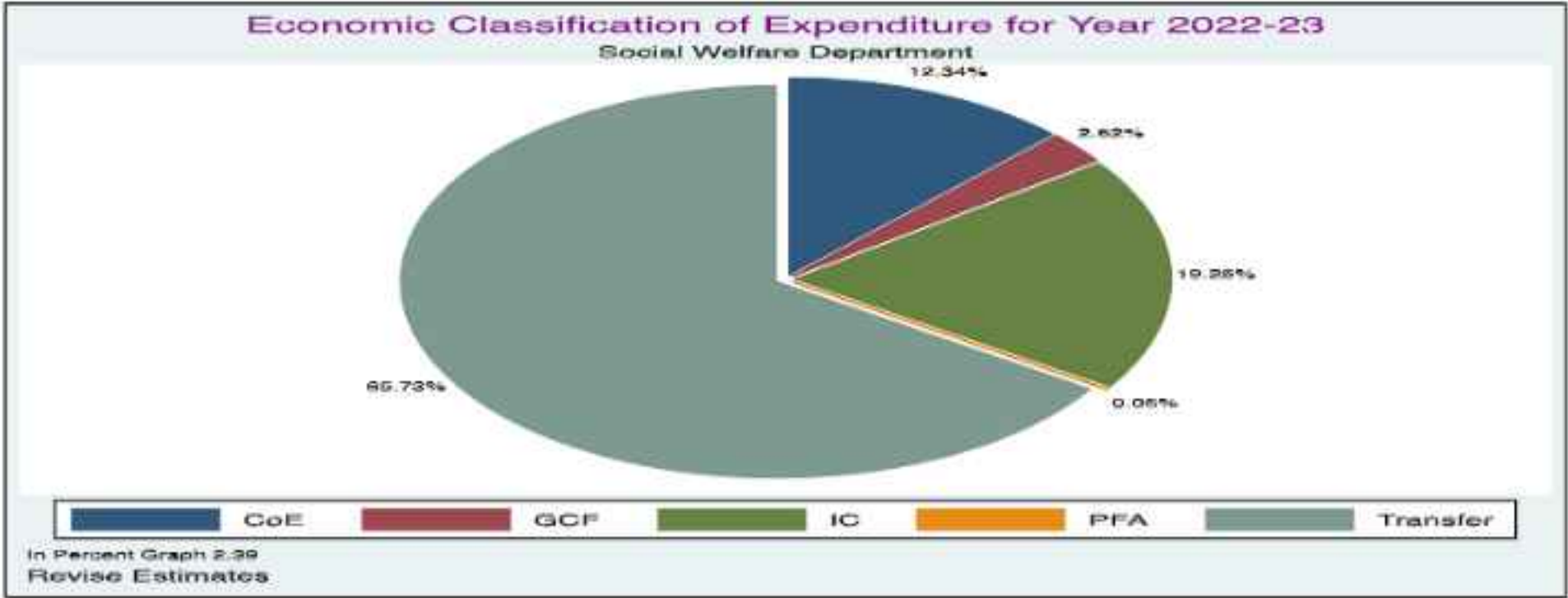
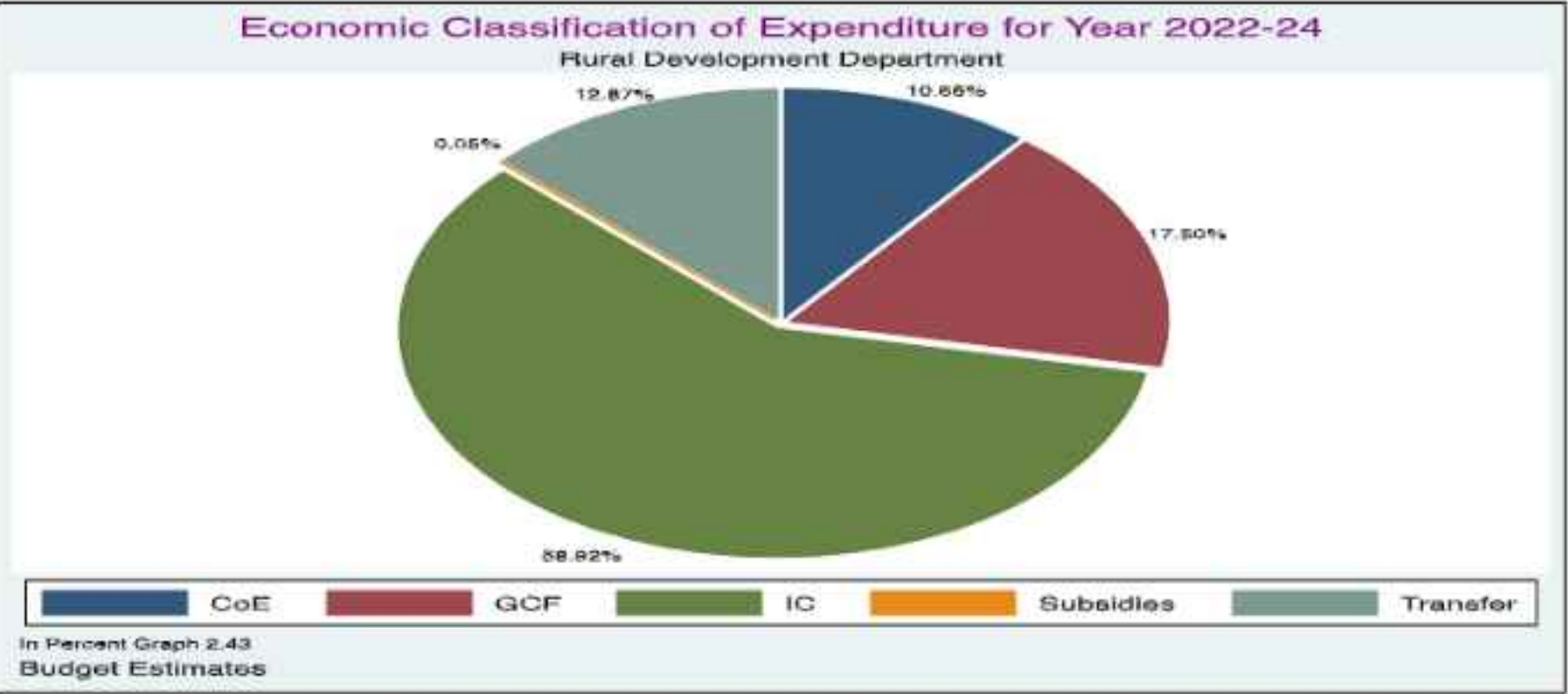
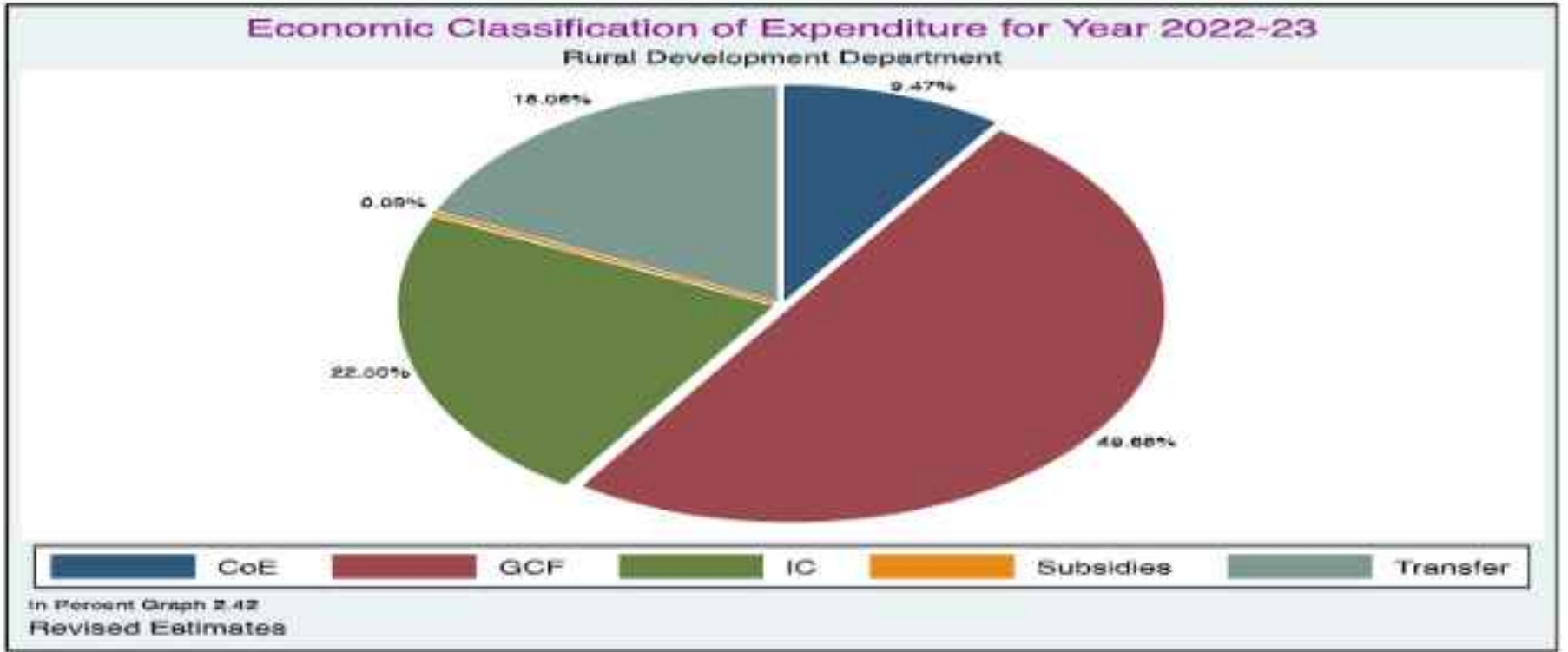
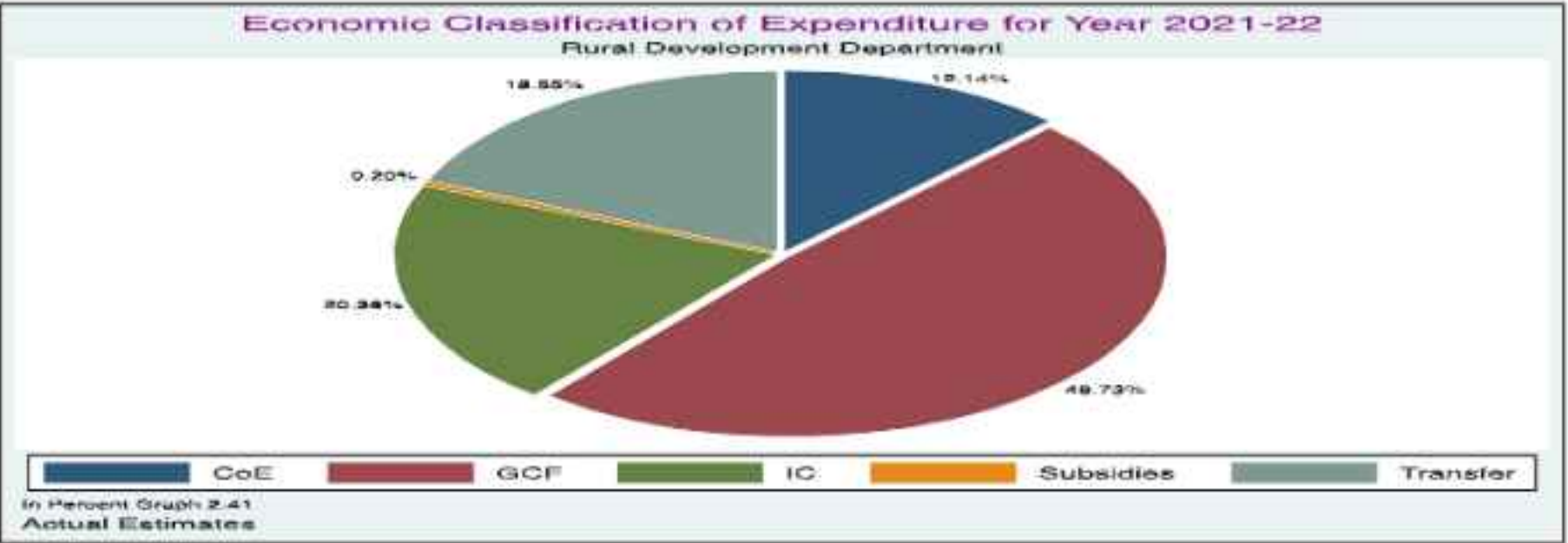


Table-J

**Economic Classification of Expenditure by Rural Development Department**  
**Rs In Lakh**

S. No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>34,235</b>	<b>12.14</b>	<b>40,673</b>	<b>9.47</b>	<b>43,789</b>	<b>10.67</b>
1(a)	Allowances	1959	0.69	2881	0.67	3198	0.78
1(b)	Other Cash Benefits	0	0.00	2	0.00	2	0.00
1(c)	Social Cash Benefits	49	0.02	57	0.01	24	0.01
1(d)	Benefits in Kind	4	0.00	29	0.01	24	0.01
1(e)	Salary	31499	11.17	36584	8.52	39374	9.59
1(f)	Wages	724	0.26	1120	0.26	1167	0.28
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>137,452</b>	<b>48.72</b>	<b>214,229</b>	<b>49.89</b>	<b>161,855</b>	<b>39.42</b>
2(a)	Construction of Non-Residential Building	3001	1.06	3824	0.89	40,950	9.97
2(b)	Construction of other Capital	7661	2.72	2604	0.61	108,500	26.42
2(c)	Purchase of ICT equipment	20	0.01	52	0.01	78	0.02
2(d)	Purchase of Machinery	12	0.00	39	0.01	35	0.01
2(e)	Purchase of Land	16200	5.74	77	0.02	5000	1.22
2(f)	Construction of Roads	110545	39.19	207503	48.31	7186	1.75
2(g)	Purchase of Software	13	0.00	22	0.01	36	0.01
2(h)	Purchase of Transport	0	0.00	108	0.03	70	0.02
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>57,479</b>	<b>20.38</b>	<b>96,660</b>	<b>22.50</b>	<b>151,973</b>	<b>37.01</b>
3(a)	Maintenance of Buildings	1314	0.47	1779	0.41	1507	0.37
3(b)	Purchase of Goods & Services	52,165	18.49	90,881	21.16	146,616	35.70
3(c)	Maintenance of Roads	4000	1.42	4000	0.93	3850	0.94
<b>4</b>	<b>Subsidies</b>	<b>576</b>	<b>0.2</b>	<b>400</b>	<b>0.09</b>	<b>200</b>	<b>0.05</b>
4(a)	Product Subsidy	576	0.20	400	0.09	200	0.05
<b>5</b>	<b>Transfer</b>	<b>52,325</b>	<b>18.55</b>	<b>77,555</b>	<b>18.05</b>	<b>52,842</b>	<b>12.87</b>
5(a)	Capital Transfer to Private Institution	33225	11.78	33725	7.85	35858	8.73
5(b)	Transfer to Private Institutions	19,100	6.77	43,830	10.20	16984	4.14
<b>6</b>	<b>Grand Total</b>	<b>282067</b>	<b>100</b>	<b>429517</b>	<b>100</b>	<b>410659</b>	<b>100</b>





**Table-K**  
**Economic Classification of Expenditure by Forest Administrative Unit**  
**Rs In Lakh**

S.No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>412</b>	<b>0.67</b>	<b>2141</b>	<b>9.46</b>	<b>82</b>	<b>7.71</b>
1(a)	Allowances	0	0	30	0.13	0	0.11
1(c)	Social Cash Benefits	0	0	10	0.04	5	0.07
1(d)	Benefits in Kind	0	0	32	0.14	1	0.08
1(e)	Salary	0	0	310	1.37	0	1.12
1(f)	Wages	412	0.67	1759	7.78	76	6.33
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>1,133</b>	<b>2</b>	<b>28,114</b>	<b>124</b>	<b>1,682</b>	<b>107.62</b>
2(a)	Acquiring Cultivated Assets	37	0.06	9960	44.08	98	35.85
2(b)	Construction of other Capital	959	1.55	16789	74.3	1478	66.13
2(c)	Purchase of ICT equipments	7	0.01	27	0.12	3	0.09
2(d)	Purchase of Machinery	128	0.21	676	2.99	101	2.43
2(e)	Purchase of Land	0	0	500	2.21	0	1.80
2(f)	Purchase of Software	2	0	11	0.05	2	0.04
2(g)	Purchase of Transport	0	0	151	0.67	0	1.26
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>45,844</b>	<b>74</b>	<b>-22,943</b>	<b>-102</b>	<b>8,623</b>	<b>(78.86)</b>
3(a)	Maintenance of Buildings	1502	2.43	3970	17.57	900	15.35
3(b)	Maintenance of other construction	0	0	0	0	0	0.47
3(c)	Purchase of Goods & Services	44342	71.65	-26913	-119.11	7723	(94.68)
<b>4</b>	<b>Transfer</b>	<b>14,494</b>	<b>23</b>	<b>15,283</b>	<b>68</b>	<b>11,742</b>	<b>63.53</b>
4(a)	Transfer to Autonomous Bodies	0	0	100	0.44	100	0.36
4(b)	Transfer to Private Institutions	14494	23.42	15183	67.2	11642	63.17
<b>5</b>	<b>Grand Total</b>	<b>61,883</b>	<b>100</b>	<b>22,595</b>	<b>100</b>	<b>22,129</b>	<b>100.00</b>



**Table-L**  
**Economic Classification of Budget Expenditure by Forest Departmental Enterprise**

**Rs In Lakh**

S.No.	Row Labels	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
<b>1</b>	<b>Compensation of Employees (CoE)</b>	<b>39,634</b>	<b>70.51</b>	<b>46,907</b>	<b>68.26</b>	<b>54,890</b>	<b>68.01</b>
1(a)	Allowances	1874	3.33	2948	4.29	3605	4.27
1(b)	Other Cash Benefits	7	0.01	44	0.06	49	0.07
1(c)	Social Cash Benefits	117	0.21	170	0.25	100	0.14
1(d)	Benefits in Kind	115	0.2	120	0.17	150	0.27
1(e)	Salary	32428	57.7	37509	54.59	44453	54.39
1(f)	Wages	5093	9.06	6116	8.9	6533	8.87
<b>2</b>	<b>Gross Capital Formation (GCF)</b>	<b>7,873</b>	<b>14.01</b>	<b>11,736</b>	<b>17.08</b>	<b>12,890</b>	<b>17.39</b>
2(a)	Acquiring Cultivated Assets	4365	7.77	6011	8.75	7598	7.70
2(b)	Construction of other Capital	3258	5.8	4943	7.19	4592	8.56
2(c)	Purchase of ICT equipments	19	0.03	31	0.05	84	0.03
2(d)	Purchase of Machinery	222	0.39	619	0.9	381	0.90
2(e)	Purchase of Software	9	0.02	12	0.02	35	0.03
2(f)	Purchase of Transport	0	0	120	0.17	200	0.17
<b>3</b>	<b>Intermediate Consumption (IC)</b>	<b>8,698</b>	<b>15.48</b>	<b>10,065</b>	<b>14.65</b>	<b>21,297</b>	<b>14.59</b>
3(a)	Maintenance of other construction	2275	4.05	3578	5.21	4126	2.88
3(b)	Purchase of good & services	6,423	11.43	6487	9.44	17,171	11.71
<b>4</b>	<b>Grant Total</b>	<b>53,205</b>	<b>100</b>	<b>68,708</b>	<b>100</b>	<b>89,077</b>	<b>100</b>

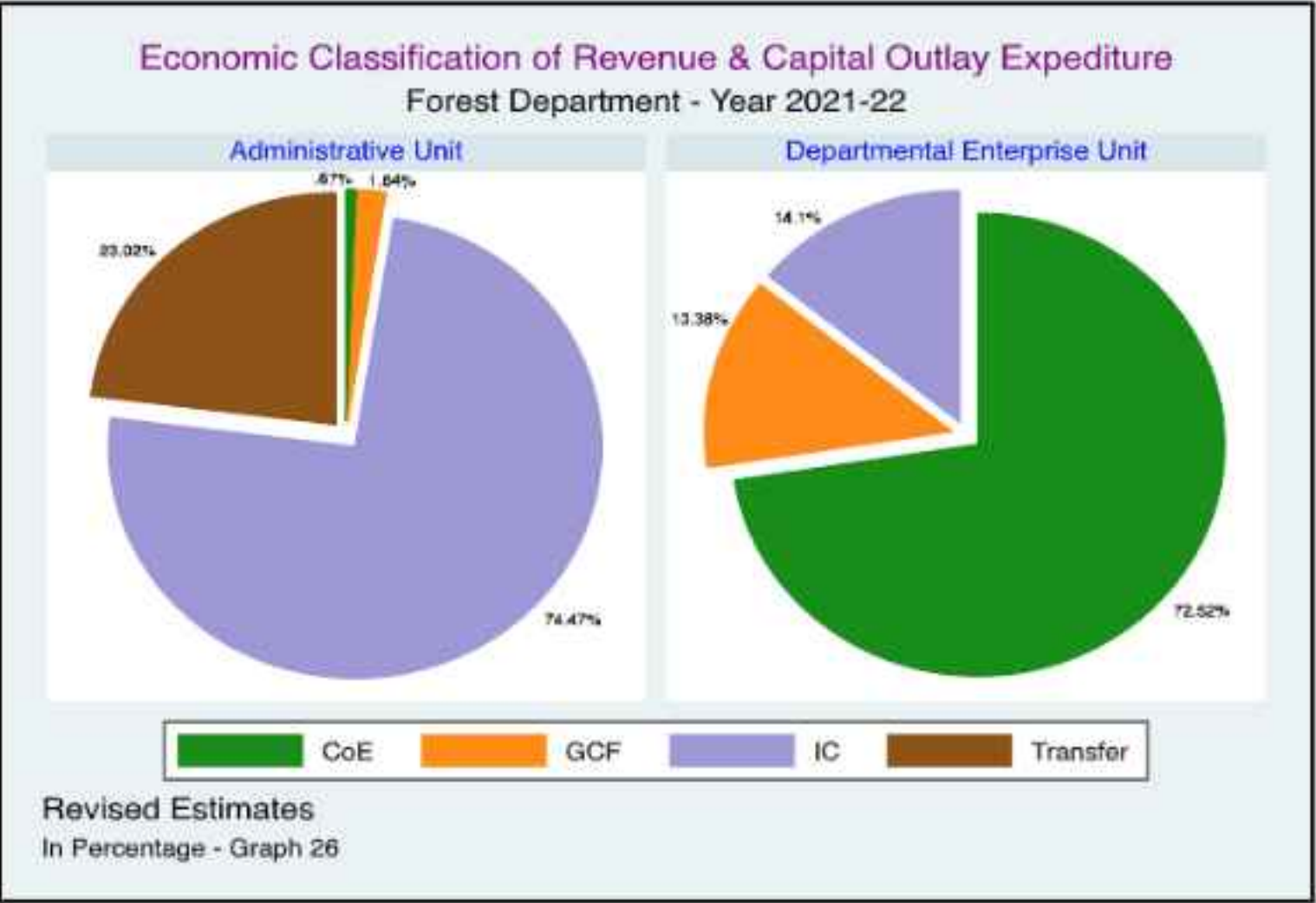
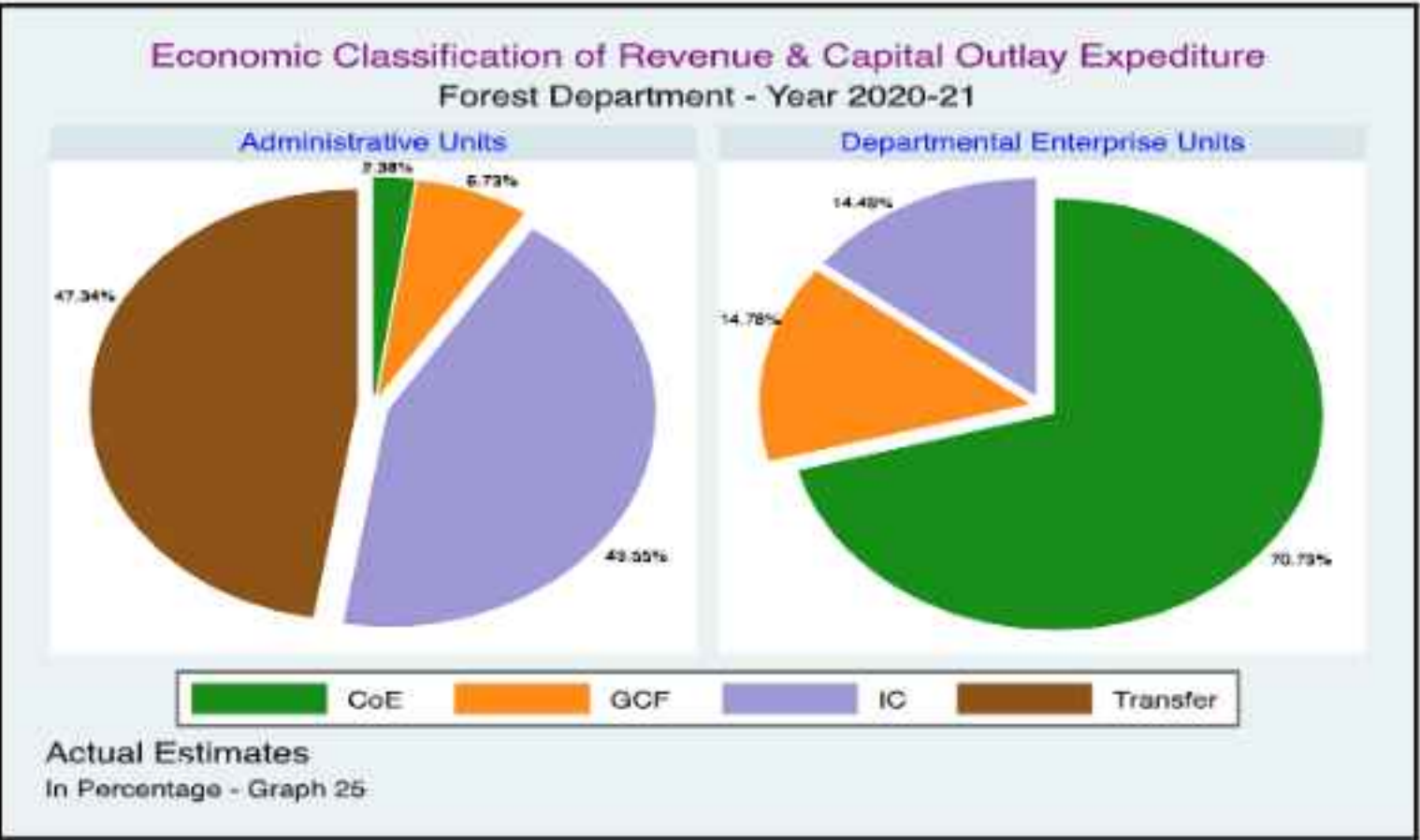


Table-K shows the expenditure incurred by various departments & its percentage share in comparison to total Budget Expenditure.



**Table-M**  
**Budget Expenditure of different Department of Uttarakhand**

S. No.	Department	AE	%	RE	%	BE	%
		2021-22	age	2022-23	age	2023-24	age
1	ADMINISTRATION OF JUSTICE	26,960	0.58	52,680	0.88	71,981	1.09
2	ANIMAL HUSBANDRY	24,735	0.53	37,665	0.63	42,310	0.64
3	ART AND CULTURE	2,185	0.05	4,635	0.08	4,271	0.06
4	CO-OPERATION	9,767	0.21	21,981	0.37	35,418	0.54
5	COUNCIL OF MINISTER	18,627	0.4	10,950	0.18	10,973	0.17
6	CROP HUSBANDRY AND RESEARCH	105,674	2.26	137,354	2.28	145,941	2.21
7	DAIRY	7,345	0.16	10,093	0.17	13,512	0.2
8	EDUCATION	846,724	18.09	1,021,738	16.98	1,061,874	16.05
9	ELECTION	12,431	0.27	9,787	0.16	8,171	0.12
10	ENERGY	40,458	0.86	44,535	0.74	125,990	1.9
11	EXCISE	2,983	0.06	3,843	0.06	8,126	0.12
12	FAMILY WELFARE	11,624	0.25	19,247	0.32	19,307	0.29
13	FINANCE, TAXES, PLANNING, SECRETERIAT AND GENERAL SERVICES	1,502,020	32.09	1,896,304	31.51	2,069,331	31.27
14	FISHERIES	3,181	0.07	7,397	0.12	8,964	0.14
15	FOOD	59,704	1.28	45,235	0.75	93,012	1.41
16	FOREST	118,088	2.52	91,303	1.52	112,106	1.69
17	GOVERNER	1,109	0.02	1,498	0.02	1,612	0.02
18	HORTICULTURE DEVELOPMENT	34,197	0.73	47,075	0.78	81,576	1.23
19	HOUSING	4,215	0.09	5,676	0.09	19,120	0.29
20	INDUSTRIES	29,167	0.62	47,601	0.79	46,211	0.7
21	INFORMATION AND PUBLICITY	38,410	0.82	18,039	0.3	14,171	0.21
22	IRRIGATION AND FLOOD CONTROL	72,059	1.54	102,022	1.7	150,672	2.28
23	LABOUR AND EMPLOYMENT	25,332	0.54	39,413	0.65	31,990	0.48
24	MEDICAL AND PUBLIC HEALTH	290,335	6.2	460,065	7.65	424,185	6.41
25	POLICE AND JAIL	207,656	4.44	240,323	3.99	256,188	3.87
26	PUBLIC SERVICES COMMISSION	3,756	0.08	7,064	0.12	13,353	0.2
27	PUBLIC WORKS	225,741	4.82	271,424	4.51	285,333	4.31
28	REVENUE AND GENERAL SERVICES	187,122	4	242,819	4.04	318,445	4.81
29	RURAL DEVELOPMENT	282,067	6.03	429,517	7.14	410,659	6.21
30	SANITATION	4,120	0.09	11,470	0.19	11,994	0.18
31	SPORTS AND YOUTH SERVICES	20,450	0.44	27,772	0.46	24,580	0.37
32	TOURISM	19,205	0.41	34,714	0.58	31,205	0.47
33	TRANSPORT	26,411	0.56	35,978	0.6	45,873	0.69
34	URBAN DEVELOPMENT	48,676	1.04	93,608	1.56	125,786	1.9
35	VIDHAN SABHA	6,357	0.14	8,684	0.14	9,594	0.14
36	WATER SUPPLY	148,844	3.18	125,157	2.08	116,294	1.76
37	WELFARE SCHEME	213,254	4.56	352,876	5.86	367,817	5.56
38	Grand Total	4,680,989	100	6,017,542	100	6,617,945	100

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# 3 CONCEPTS & DEFINITION USED IN BUDGET ANALYSIS

Budget analysis is based on economic & purpose classification of different receipts & expenditure recorded in the budget book. Given below is the list of items and their definition used in the budget analysis. The descriptions of items are given below. The relevant economic code has been written in bracket after the item.

**1. Income from Property and Entrepreneurship(Pr):**-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. Property income (Pr) is the sum of investment income and rent.

**1.1. Investment income (Pr):**-is the income receivable by the owner of a financial asset in return for providing funds to another institutional unit.

**1.2. Rent (Pr):**-is the income receivable by the owner of a natural resource at the disposal of another institutional unit for use of natural resource in production.

**2. Product Tax (Txt) & Product Subsidy (Subt):** -A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or services. 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 results of their use for own consumption or own capital formation.

**3. Production Tax (Txn) & Production Subsidy (Subn):** - 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 & stamp tax are treated as production taxes, while the input subsidies to farmers have been treated as production subsidies.

**4. Compensation of Employees (S,W,A,Bcs,Bk,P1&P2):**-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.



**4.1 Salary, Wages & Allowance (S, W, A):-**This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

**4.2 Pension (P1&P2):-**This includes pension payments to government employees (P1) as well as employer's contributions to the Pension Fund (P2). The state government has started new pension scheme. The new pension scheme is applicable for all the new recruits who joined Centre Government on and after 1st October 2005. This new scheme is called Defined Contribution Pension scheme. Under this scheme each State Government employee has to contribute 10% of salary and dearness allowance (DA) to the pension fund and the matching or enhanced grant is contributed by state government. The contribution from employer (State government) is part of compensation of employees. The economic code for employers' contributions from central government to pension fund is treated as P2.

**4.3 Benefits (Bcs, Bco or Bk):-**Expenditure on social benefits include medical and educational e.g., medical charges and reimbursement of medical expenditure, cost of text books to the children of low-paid government employees, other benefits (Leave Travel Concession) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the major account head 2071 are also covered under this category. Payments in kinds e.g., cost of liveries and uniforms; ration supplied to Police personnel etc. to be treated as Benefits in Kind.

**5. Goods and Services(Intermediate Consumption or G):-**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.

**6. Maintenance:**are the expenses towards maintenance of buildings(Bm), roads(Rm), other or machinery(Cm).

**7. 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 personnel etc. are to be treated as Benefits in kind.

**8. Interest(Int):**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.

**9. Subsidies (Sub):**-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. Subsidies are to be classified under product subsidy (Subt) and production subsidy(Subn) as per SNA-2008.

**10. Transfers:** - A transfer is a transaction in which one institutional unit provides a good, service or asset to another unit without receiving from the latter any good, service or asset in return as a direct counterpart. Transfers are of two types, current and capital transfers. There are seven (7) economic codes for current transfers, i.e., Ta, Tf, Ti, Tk, Tl, Tp and Ts. In these economic codes "T" stands for transfer and the second character tells about the recipient of the current transfer. Therefore, if government is giving money to an autonomous body then "Ta" economic code should be given. If the recipient is foreign institution then the economic code is "Tf", individual then the economic code is "Ti", the transfer is given in kind then the economic code is "Tk", local body then the economic code is "Tl", private institution then the economic code is "Tp" and if the recipient is a state government then the economic code is "Ts".

There are six (6) economic codes for capital transfers, i.e., Capta, Captf, Capti, Captl, Captp and Capts. The description of all these codes is same as given above for current transfers. The only difference is that these transfers are given for creation of capital assets.

**11. Gross Fixed Capital Formation (GFCF):**- 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.

**11.1 Buildings:-**Buildings include all expenditure on new construction of dwelling(BoR) and non dwelling(BoNR) 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.

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

**11.3 Roads & Bridges (Ro):-**Expenditure on construction of roads and bridges is considered.

**11.4 Transport Equipment (Tro):** - includes expenditure incurred on the purchases of various equipment such as buses, jeeps, trucks, tractors for road haulage.

**11.5 Machinery (Mo):-**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.

**11.6 Information & Communication Technology and Software (ICT/So):-** 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.

**11.7 Cultivated Assets (Cao):-** included plantations, orchards and other cash crops having life for more than a year.

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

**12.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.

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

**14. 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.

## **ITEM LIST AND DEFINITION OF PURPOSE CODES**

### **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 tribunal's 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) Central Motor Vehicles Pools etc. permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission and 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 endeavours. 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 encyclopaedia, 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 viz., expenditure of Ministry of Defense, Defense Science Organization and Defense Production Units.

Military and civil defense viz., all type of expenditures for armed forces, army, navy and air force, their recruitment equipment, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure in military schools, training of civil defense personnel, expenditure on Home Guards and Border Security Forces etc. Military aid to other countries, military alliances, contribution to international military organizations or groups.

### **3. Education Affairs and Services:-**

**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:-

**4.1Administration, Regulation and Research:-**Administration of Ministries and similar department for health i.e., expenditure of Department 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 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 and Institute of Public Health etc.

Registration of information on vital events, diseases 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. Child welfare service i.e., expenditure on child and mother care, maternity benefits, child welfare clinics institutions/ homes for child and mother like maternity homes, Family Welfare Services i.e., expenditure on family planning and applied nutrition programme.

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 Security Affairs and Services:** - Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other



benefits, to compensate loss in income. This includes expenditure on personal injuries, compensation Insurance Schemes, State Insurance Schemes, grants to Life Insurance Corporation (LIC) etc.

**5.2 Social Welfare Services:** - It includes administration i.e., expenditure on Department of Social Welfare, Department of family planning etc.( excluding hospitals and dispensary),

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

Family Welfare Services i.e., expenditure on guardians and widows' allowances and orphanages etc.

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

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

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

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

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

**7.2 Recreational and Sporting Services:** Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V Programme, Songs and Drama Division, organization in film festival, grants/loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centres, 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 centres 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 make services, i.e. expenditure on meteorological departments and centres 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, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbours 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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# 4 METHODOLOGY ADOPTED FOR BUDGET ANALYSIS

## BUDGET OVERVIEW

Items in budget are tabulated for three years:

- Actual
- Budget Estimates and
- Revised Estimates

In a nutshell, if budget is presented for year 2012-13, then it will have Actual data of entire year of 2010-11, the revised estimates of 2011-12, and the budget estimates of year 2012-13 both -plan and non-plan wise. For reporting the expenditure figures in the Detailed Demands for Grants, a Six-Tier Budget Head system is being followed in India. The six tiers of this Budget Head system are as given below:-

1. Major Head: (four digit) representing the major function of the government
2. Sub-Major Head: (two digit) representing a sub-function of the government
3. Minor Head: (three digit) representing a programme of the government
4. Sub- Head: (two digit) representing a scheme
5. Detailed Head: (two digit) representing a sub-scheme and
6. Object Head: (two digit) representing the type and object of the expenditure

A four-digit code has been allotted to the major heads, the first digit indicating whether the major head is a Receipt head or a Revenue Expenditure head or Capital Expenditure head or a Loan head. The first digit of code for Revenue Receipt head is either "0" or "1". Adding 2 to the first digit code of the Revenue Receipt head will give the number allotted to the corresponding Revenue Expenditure head, adding another 2 the Capital Expenditure head and another 2 the Loan head of the account. For example for Crop Husbandry, the code 0401 represents the Receipt head, 2401 the Revenue Expenditure head, 4401 Capital Outlay head and 6401 the Loan head.



# BUDGET STRUCTURE

<b>Consolidated Fund</b>	
0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Current Expenditure
4000	Miscellaneous Capital Receipts
4046 to 5475	Capital Expenditure
6001 to 6004	Public Debt
6075 to 7999	Loans and Advances, Inter-state Settlements, Transfer to Contingency Fund
<b>Contingency Fund</b>	
8000	Contingency Fund
<b>Public Account</b>	
8001 to 8797	Public Account
8999	Cash Balance

## BUDGET ANALYSIS PROCEDURE

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. Annexure 1 & 2.
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 WHILE ASSIGNING CODES

- 1) Rents, Rates and Taxes
  - a. For Administrative Departments - G (100%)
  - b. For DCUs - DR (60%), G (40%)
- 2) 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.
- 3) If a detail regarding the nature of recovery is not given then it should be adjusted in the proportion to economic codes of those minor heads for which recovery is given.



- 4) There should be no current expenditure in Capital heads but there may be some capital expenditure in current heads.
- 5) 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
- 6) Net pension is distributed in administrative departments and departmental enterprises in the ratio of salary and wages.
- 7) In budget Water supply and Sanitation is under one head 2215 & 4215. This should be entered in budget software as follows :
  - a. Water Supply (2215.01, 4215.01) with purpose code 8.5
  - b. Sanitation (2215.02, 4215.02) with purpose code 6.2
- 8) 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

- 9) Purpose classification is done for Administrative Department only.
- 10) The following expenditure should be excluded from purpose classification
  - a. Expenditure of departmental enterprises
  - b. Expenditure on interest
  - c. Inter accounting transfer
  - d. Funds
  - e. Pension



- 11) Receipt heads except G, SI, ssh should be entered with purpose code 0.0.
- 12) Fund, Pension (Major Head 2071), Interest (Major Head 2049) also should be entered with purpose code 0.0.
- 13) 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.
- 14) Expenditures on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under “Recreational Services”.
- 15) 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.
- 16) Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded from education and classified as cultural services.
- 17) Expenditure on Central Government Health Scheme (CGHS), Employees State Insurance (ESI) are included in health.
- 18) Expenditure on unemployment benefits, old age pensions, accident injury are included in social security.

## CHECKING POINTS OF ACCOUNTS GENERATED

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



## NEW OBJECT HEAD IN BUDGET MANUAL

### 01-Expenditure on pay and other allowances of employees

S.No.	New Object head	Old Object head
1.	01-Pay	01 – Pay. 02-Others Aids. 03-Dearness Allowance.
2.	02- Wages	02-Wages.
3.	03- Dearness Allowance	03-Dearness Allowance.
4.	04- Travelling Allowance	04-Travelling Allowance. 05-Transfer Allowance. 45-Leave Travelling Allowance
5.	05- Grant in aid for pay, Allowances and other expenses.	43-Sub grant for pay and others Allowance.
6.	06- Others Allowance.	06- Others Allowance.
7.	07- Honorarium.	07- Honorarium.
8.	08- Remuneration.	New object head.
9.	09- Medical Reimbursement	27-MedicalReimbursement
10.	10- Training Expenses	44- Training Expenses
11.	11- Speculation related Expenditure.	New object head.
12.	12- Pension	33- Pension 49- Dearness Pension
13.	13- Cash for Earn vacation	New object head.



02- Expenditure on official object.

S.No.	New Object head	Old Object head
14.	20- Printing and Stationery	11 – Stationery and farm Printing. 47-Computer maintenance and stationery, cartage i.e.
15.	21- Furniture, Fixtures and Equipment for Offices	12- Furniture, Fixtures and Equipment for Offices.
16.	22- General office Expense	03-General office Expense.
17.	23- Rent, Fee and Ownership Tax	17- Rent, Fee and Ownership Tax.
18.	24- Advertisement and Publicity.	18-Publicity 19- Advertisement and Publicity.
19.	25- Utility bill payment.	09- Others Allowance.
20.	26- Computer Hardware, Software and Peripherals purchase/Maintenance.	46- Purchase of Computer Hardware/ Software.
21.	27- Professional Service Expense	16- Professional Service Expense.
22.	28- Purchase of official Vehicle	14- Purchase of official Vehicle
23	29- Operation of Vehicle Maintenance & purchase of fuel.	15- Operation of Vehicle Maintenance & purchase of fuel. 16-Payment of Commercial & special services.
24.	30- Hospitality Expense.	22-Hospitality Expense Allowance.
25	31- Secret Service Expense.	23-Secret Service Expense.



03 Expenditure on Departmental items.

S.No.	New Object head	Old Object head
26.	40- Equipment Machine and Accessory	40 – Dispensary related accessory.
27.	41- Dietary Expense.	41- Dietary Expense.
28.	42- Other Departmental expense.	42- Other Departmental expense.
29.	43- Medicine and Chemical.	39- Medicine and Chemical.
30.	44- Material and Supply.	31-Material and Supply.
31	45- Scholarship/Stipend	21-Scholarship/Stipend
32.	46- Plantation	New object head.

04 Expenditure on Construction work.

S.No.	New Object head	Old Object head
33.	50- Subsidy	40 – Subsidy
34.	51- Repair & Maintenance.	29-Repair & Maintenance.
35.	52- Minor Work	25- Minor Work.
36.	53- Major Work	24- Major Work.
37.	54- Land	New object head.
38.	55- Grant in aid for capital asset.	35- Grant in aid for capital asset.
39.	56- Grant in aid other than salary.	20- Grant in aid/contribution/subsidy.



05 Expenditure on Financial items.

S.No.	New Object head	Old Object head
S.No.	New Object head	Old Object head
40.	60-Investment.	30 – Investment/Loan.
41.	61- Loan.	30 – Investment/Loan.
42.	62- Interest/Dividend	32- Interest/Dividend.
43.	63- Suspense.	37- Suspense.
44.	64- Loss/Write off	36-Loss/Write off.
45.	65- Depreciation.	35- Depreciation.
46.	66- Inter Account suspense	48- Inter Account suspense.
47.	67- Refund.	New object head.
48.	68- Insurance policy & Premium.	New object head.
49.	69- Devolution	New object head.

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# 5 SIGNIFICANCE OF GENERATED ACCOUNTS

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 already discussed in detail in chapter 4. This chapter focuses on significance of 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 receipts on one side & total expenditure on other side. These receipts and expenditure are further classified into Revenue & Capital Account, Borrowing at Home, Borrowing Abroad & Extra Budgetary Receipts & Adjustments. The total receipt of the government is equal to total expenditure of the government.

## INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

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



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

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

This account gives source of funding of capital formation and expenditure on capital formation by administrative and departmental enterprises. Expenditure 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 expenditure of the departmental enterprises. The total of capital expenditure by two units is financed & reflected in part two of Capital Finance Account i.e. Receipt side. In respect of receipts it cover the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and other liabilities. The total receipts are equal to total expenditure of the government. (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 cost. 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 disaggregate data in the few categories of purpose classification. Similarly, the broad Economic Classification includes the compensation of employees, Net purchase of goods & services, repair & maintenance, current & capital transfer, subsidy, capital formation nature of expenditure, Net purchase of assets etc. Thus two classifications simultaneously provide the economic expenditure with respect to its purpose expenditure made by the various government administrative units.

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## Code for Economic Classification of Budget Documents

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



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



S. No.	SNA Description	Economic Code	Definition
57	Gross Fixed Capital Formation	BoR	Expenditure on Construction of Dwellings
58		BonR	Expenditure on Construction of non-residential Buildings
59		Ro	Expenditure on Construction of Road
60		Co	Expenditure on Construction of Other Capital
61		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



## 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).



## **ANNEXURE- A2**

### **ACCOUNTS GENERATED THROUGH USE OF SOFTWARE (TABLE-1 TO TABLE -27 B)**

**TABLE-1**

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		3820443	4646244
<b>I. Borrowing at Home</b>			
	1. Internal Debt	423222	377461
	2. Small Savings, Provident Fund etc.	190474	157086
	Total	613696	534547
	Net Receipts (I)	613696	0
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	368577	5554
	2. Loans and Advances from States Government	1708	34746
	3. InterState Settlement	0	0
	4. Contingency Fund	43585	21195
	5. Reserve Funds	124132	170889
	6. Deposits & Advances	526151	594260
	7. Suspense and Miscellaneous	9030637	9013462
	8. Remittances	105	-1124
	9. Cash Balance	16730	11247
	10. Funds Revenue Account	1154	104280
	11. Funds Commercial Account		0
	Total	10112779	9954509
	Net Receipts (III)	10112779	
	<b>Total excluding Funds</b>	<b>15031020</b>	<b>15031020</b>



**TABLE-2**  
**Income Outlay Account of Uttarakhand Government**  
**(Administrative Department) for year 2021-22**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>124346</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>2351464</b>
1.1 Profits	0	1.1 Compensation of Employees	1918108
1.2 Income from Property	124346	a) Wages & Salaries	1319701
1.2.1 Net Interest Received	47749	b) Pension	598407
a) Public Authorities	744	1.2 Net Purchases of Goods & Services	433356
i) Centre		a) Purchases	457950
ii) States	0	b) Maintenance	55195
iii) Local Authorities	744	c) Less Sales	79789
b) Foreign	0	1.3 Transfers in kind	0
c) From other Sectors	47005	1.4 CFC	
1.2.2 Other Property Receipts	76597	<b>2. Net Interest Paid to</b>	<b>493883</b>
<b>2. Total Tax Revenue</b>	<b>2378144</b>	2.1 Public Authorities	7013
2.1 Import Duty	0	a) Centre	7013
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	224773	c) Local Authorities	0
2.4 Product Taxes	1560868	2.2 Foreign Agencies	0
2.5 Other Transfers	592503	2.3 Others	486870
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>40583</b>	2.4 Less Commercial Interest	0
<b>4. Total Transfers from Public Authorities</b>	<b>1621867</b>	<b>3. Total Subsidies</b>	<b>86761</b>
4.1 Centre	1621867	3.1 Production Subsidies	72253
4.2 States	0	3.2 Product Subsidies	14508
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>543979</b>
<b>Total Receipts (1+2+3+4)</b>	<b>4164940</b>	4.1 Other Sectors	543979
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>150447</b>
		5.1 Current to	150447
		a) Centre	
		b) States	0
		c) Local Authorities	150447
		5.2 Capital to	0
		a) Centre	
		b) States	0
		c) Local Authorities	0
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>3626534</b>
		<b>8. Surplus on Current Account</b>	<b>538406</b>



**TABLE-3****Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2021-22 (AC)**

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	627558
2. Net Purchase of Physical Assets	29427
2.1 Second Hand Assets	-401
2.2 Land	29828
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	83398
4.1 for Capital Formation	83398
4.2 for Others	0
<b>5. Total (1 to 4)</b>	<b>740383</b>
<b>Enterprises</b>	
6. Capital Outlay	25130
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>25130</b>
<b>Total Expenditure (5 + 9)</b>	<b>765513</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	538406
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	79149
14.1 At Home	79149
14.2 From Abroad	0
15 Other Liabilities	147958
15.1 Net Extra Budgetary Borrowing	158270
15.2 less Net Purchase of Financial Assets	10312
<b>16. Total Receipts (11 to 15)</b>	<b>765513</b>



**TABLE-4**

**Estimates of Net Product from Public Administration of Uttarakhand  
Government for year 2021-22 (AC)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
<b>1. Total</b>	<b>1126299</b>	<b>598407</b>	<b>193402</b>	<b>1918108</b>	<b>0</b>	<b>1918108</b>	<b>513145</b>	<b>2431253</b>
2.Construction (Repair & Maintenance)	41493	22045	4236	67774	0	67774	41757	109531
3.Water Supply	0	0	0	0	0	0	22000	22000
<b>4. Other Services</b>	<b>690858</b>	<b>367055</b>	<b>76354</b>	<b>1134267</b>	<b>0</b>	<b>1134267</b>	<b>41917</b>	<b>1176184</b>
I. (a) Education	609473	323815	65227	998515	0	998515	22580	1021095
(b) Medical & Public Health	81385	43240	11127	135752	0	135752	19337	155089
(c) Sanitation	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>732351</b>	<b>389100</b>	<b>80590</b>	<b>1202041</b>	<b>0</b>	<b>1202041</b>	<b>105674</b>	<b>1307715</b>
6. Public Administration & Defense (1-5)	393948	209307	112812	716067	0	716067	407471	1123538



TABLE-5

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2021-22 (AC)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	<b>Total</b>	32428	17229	56624	239	6397	26	0	2275	0	0	0	65561	51156	-14405	14405
	2406	32428	17229	56624	239	6397	26	0	2275	0	0	0	65561	51156	-14405	0
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	<b>Total</b>	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	<b>3051</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	<b>3053</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	<b>Total</b>	0	0	0	0	631	0	0	0	0	0	0	631	23	-608	608
	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	0	0	0	0	29	0	0	0	0	0	0	29	17	-12	0
	2202	0	0	0	0	602	0	0	0	0	0	0	602	6	-596	0
Electricity	<b>2801</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	<b>Total</b>	27579	14653	43831	249	7373	699	0	6180	0	0	0	58332	1092	-57240	57240
	2700	24936	13249	39547	92	824	0	0	0	0	0	0	40463	73	-40390	0
	2701	0	0	0	0	6300	699	0	5476	0	0	0	12475	728	-11747	0
	2702	2643	1404	4284	157	249	0	0	704	0	0	0	5394	294	-5103	0
Trade & Hotels	<b>2075</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	<b>3275</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	<b>2221</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>		60007	31882	100455	488	14401	725	0	8455	0	0	0	124524	52271	-72253	72253



TABLE-6

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2021-22 (AC)

Figures in INR

Lakh

Industry	TSW	Benefits	Purchases	Bm	Rm	Om	Rent	Interest	Depreciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	43831	249	7373	699	0	6180	0	0	0	0	1092	57240	58332	44080	44080
2. Forests	56624	239	6397	26	0	2275	0	0	0	0	51156	14405	65561	56863	56863
3. Manufacturing	0	0	631	0	0	0	0	0	0	0	23	608	631	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>100455</b>	<b>488</b>	<b>14401</b>	<b>725</b>	<b>0</b>	<b>8455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52271</b>	<b>72253</b>	<b>124524</b>	<b>100943</b>	<b>100943</b>



TABLE-7

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2021-22 (AC)

Figures in INR Lakh

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	<b>80299</b>	<b>1006</b>	<b>0</b>	<b>4777746</b>	<b>47383</b>	<b>5833</b>	<b>612267</b>
P1	Dwelling	0	0	0	4029	0	408	4029
<b>P2</b>	<b>Other Building and Structure (P2.1+P2.2+P2.3)</b>	<b>80299</b>	<b>1006</b>	<b>0</b>	<b>473717</b>	<b>47383</b>	<b>5833</b>	<b>608238</b>
P2.1	Non-Residential Building	0	0	0	87296	34971	5751	128018
P2.2	Other Structures	80299	1006	0	146823	12412	82	240622
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	239598	0	0	239598
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	<b>495</b>	<b>0</b>	<b>349</b>	<b>5492</b>	<b>6388</b>	<b>1160</b>	<b>13884</b>
P3.1	Transport Equipment	0	0	0	1453	0	0	1453
P3.2	ICT Equipment	0	0	12	1300	1807	17	3136
P3.3	Other Machinery and Equipment	495	0	337	2739	4581	1143	9295
P4	Weapons Systems	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	37	0	0	37
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>581</b>	<b>777</b>	<b>7</b>	<b>1370</b>
P7.1	Research and Development	0	0	0	0	0	0	0
P7.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3	Computer Software and Databases	0	0	5	581	777	20	773
P7.4	Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>80794</b>	<b>1006</b>	<b>354</b>	<b>483856</b>	<b>40542</b>	<b>7000</b>	<b>627558</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-401</b>	<b>0</b>	<b>0</b>	<b>-401</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>80794</b>	<b>1006</b>	<b>354</b>	<b>483455</b>	<b>54548</b>	<b>7000</b>	<b>627157</b>



TABLE-8

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2021-22 (AC)

Figures in INR Lakh

	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	<b>Construction (P1+P2)</b>	17225	3258	0	0	0	0	0	0	0	0	0	0	20481
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)	17225	3258	0	0	0	0	0	0	0	0	0	0	20481
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	17223	3258	0	0	0	0	0	0	0	0	0	0	20481
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)	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	27	241	0	0	0	0	0	0	0	0	0	0	268
P3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
P3.2	ICT Equipment	10	19	0	0	0	0	0	0	0	0	0	0	29
P3.3	Other Machinery and Equipment	17	222	0	0	0	0	0	0	0	0	0	0	239
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
(III)	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	0	4365	0	0	0	0	0	0	0	0	0	0	4365
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	4365	0	0	0	0	0	0	0	0	0	0	4365
(IV)	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	7	9	0	0	0	0	0	0	0	0	0	0	16
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	7	9	0	0	0	0	0	0	0	0	0	0	16
P7.4	Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	17257	7873	0	0	0	0	0	0	0	0	0	0	25130
	<b>Net Purchase of Second Hand Assets</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Change in Stocks</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Gross Capital Formation</b>	17252	7873	0	0	0	0	0	0	0	0	0	0	25130



TABLE-9(A)

## Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2021-22 (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	674674	58251	4299	0	0	139024	5092	0	694302
1.1	Gen. Admn., Public Order & Safety	487636	58251	4299	0	0	139024	5092	0	694302
1.1.1	Public Order & Safety	297434	19780	1481	0	0	0	200	0	318895
1.1.2	Planning & Statistical Activities	3164	357	0	0	0	0	423	0	3344
1.1.3	Gen Admn. E.A.P.O&S n.e.c	187038	38114	2818	0	0	139024	4469	0	371463
2	CIVIL DEFENCE	13678	0	5	0	0	0	40	0	13993
3	EDUCATION	1010655	-2321	1986	0	0	0	175950	0	1186270
3.1	Admn/Regulation/Research	12139	833	31	0	0	0	2177	0	15180
3.2	Educational Services	998516	-3154	1955	0	0	0	173773	0	1171090
4	HEALTH	176923	37835	582	0	0	8156	59273	0	282769
4.1	Admn/Regulation/Research	41171	32498	75	0	0	0	2311	0	76055
4.2	Health Services	135752	5337	507	0	0	8156	56962	0	206714
5	SOCIAL SEC/WEL SERVICES	45646	30052	23	0	0	0	120693	0	196414
6	HOUSING/COMMUNITY AMENITIES	53630	78164	1871	0	0	3267	23773	0	160705
7	CULTRL, RECRE, RELIG SERVICES	9775	38745	27	0	0	0	11263	0	59810
8	ECONOMICS SERVICES	119446	93400	40123	1502	4000	0	147985	72253	478709
8.1	Gen. Admn., Public Order & Safety	17810	12300	26	0	0	0	7984	0	38120
8.2	Agriculture, Forestry and Fishing	81047	58177	265	1502	0	0	91488	71645	304124
8.3	Mining, Mfg. & Construction	4925	-924	12	0	0	0	14847	608	19468
8.4	Electricity, Gas, Steam	15	-23	0	0	0	0	1381	0	1373
8.5	Water Supply	0	21984	0	0	0	0	21439	0	43413
8.6	Transport & Communication	5595	2647	39580	0	4000	0	9430	0	61252
8.7	Other Economic Services	10054	-761	240	0	0	0	1426	0	10959
9	Environmental Protection	30	21	137	0	0	0	0	0	51
10	Relief on Calamities	688	43777	697	0	0	0	0	0	45162
	<b>Total</b>	<b>2105145</b>	<b>378194</b>	<b>49613</b>	<b>1502</b>	<b>4000</b>	<b>150447</b>	<b>544069</b>	<b>72253</b>	<b>3118185</b>

**TABLE-9(B)**  
**Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2021-22 (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 Construction	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assets	Animal Stock	Physical Assets			To Local Bodies	To others		
	12	13	14	15	16	17	18	19	20	Second Hand Assets	Land	Change in Stock	24	25	26	27
1	62594	0	42219	0	1453	2248	453	0	0	0	9	0	0	0	108967	803269
1.1	62594	0	42219	0	1453	2248	453	0	0	0	9	0	0	0	108967	803269
1.1.1	3525	0	508	0	426	1630	197	0	0	0	9	0	0	0	6286	325181
1.1.2	0	0	0	0	0	3	3	0	0	0	0	0	0	0	6	3950
1.1.3	59069	0	41711	0	1027	615	253	0	0	0	0	0	0	0	102675	474138
2	0	0	30	0	0	7	2	0	0	0	0	0	0	0	39	14032
3	34971	0	12420	0	0	4610	790	0	0	0	55	0	0	3764	56610	1242880
3.1	0	0	8	0	0	29	13	0	0	0	0	0	0	0	50	15230
3.2	34971	0	12412	0	0	4581	777	0	0	0	55	0	0	3764	56560	1227650
4	5751	0	107	0	0	1192	15	0	0	0	0	0	0	0	7065	289834
4.1	0	0	25	0	0	49	8	0	0	0	0	0	0	0	82	76137
4.2	5751	0	82	0	0	1143	7	0	0	0	0	0	0	0	6983	213697
5	3601	0	1060	0	0	5	17	0	0	0	0	0	0	2357	7040	203454
6	7030	95220	31835	0	0	13	17	0	0	0	16200	0	0	52620	202935	363640
7	12629	0	3761	0	0	15	9	0	0	0	5800	0	0	0	22214	82024
8	5471	144378	136761	0	0	1190	65	37	0	0	8667	0	0	24657	321226	799935
8.1	4370	0	108	0	0	60	7	0	0	0	0	0	0	0	4555	42675
8.2	704	0	1240	0	0	188	17	37	0	0	0	0	0	200	2390	306514
8.3	0	0	332	0	0	6	21	0	0	0	0	0	0	0	341	19809
8.4	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	1373
8.5	0	0	80299	0	0	495	0	0	0	0	0	0	0	24167	104961	148374
8.6	287	144378	5602	0	0	337	0	0	0	0	8667	0	0	290	159561	220813
8.7	110	0	49180	0	0	104	24	0	0	0	0	0	0	0	49418	60377
9	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	52
10	0	0	12429	0	0	15	1	0	0	0	0	0	0	0	12445	57607
	132047	239598	240622	0	1453	9235	1370	37	0	0	30722	0	0	83398	738542	3856727



TABLE-10

## Borrowing Account of Uttarakhand Government for the year 2022-23 (RE)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		5204486	6006573
<b>I. Borrowing at Home</b>			
	1. Internal Debt	1411000	749703
	2. Small Savings, Provident Fund etc.	190313	127300
	Total	1601313	877003
	Net Receipts (I)	724310	
<b>II. Borrowing Abroad</b>			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
	1. Loans from Government of India	110900	8121
	2. Loans and Advances from States Government	2298	10969
	3. InterState Settlement	0	0
	4. Contingency Fund	35000	25000
	5. Reserve Funds	121210	151219
	6. Deposits & Advances	283390	293695
	7. Suspense and Miscellaneous	155893	123439
	8. Remittances	284341	299493
	9. Cash Balance	11247	14566
	10. Funds Revenue Account	736	117245
	11. Funds Commercial Account		0
	Total	1005015	1043747
	Net Receipts (III)	-38732	
	<b>Total excluding Funds</b>	<b>7810078</b>	<b>7810078</b>

**TABLE-11**  
**Income Outlay Account of Uttarakhand Government (Administrative Department) for year**  
**2022-23 (RE)**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	<b>156251</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>2620334</b>
1.1 Profits	0	1.1 Compensation of Employees	2084721
1.2 Income from Property	156251	a) Wages & Salaries	1580447
1.2.1 Net Interest Received	71022	b) Pension	504274
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	534633
i) Centre	0	a) Purchases	546201
ii) States	0	b) Maintenance	69896
iii) Local Authorities	0	c) Less Sales	81464
b) Foreign	0	1.3 Transfers in kind	980
c) From other Sectors	71022	1.4 CFC	0
1.2.2 Other Property Receipts	85229	<b>2. Net Interest Paid to</b>	<b>601786</b>
<b>2. Total Tax Revenue</b>	<b>2711825</b>	2.1 Public Authorities	6500
2.1 Import Duty	0	a) Centre	6500
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	314691	c) Local Authorities	0
2.4 Product Taxes	1745074	2.2 Foreign Agencies	0
2.5 Other Transfers	652060	2.3 Others	595286
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>75075</b>	2.4 Less Commercial Interest	0
<b>4. Total Transfers from Public Authorities</b>	<b>1954807</b>	<b>3. Total Subsidies</b>	<b>106425</b>
4.1 Centre	1954807	3.1 Production Subsidies	81207
4.2 States	0	3.2 Product Subsidies	25218
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>843586</b>
<b>Total Receipts (1+2+3+4)</b>	<b>4897958</b>	4.1 Other Sectors	843586
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>302086</b>
		5.1 Current to	302086
		a) Centre	0
		b) States	0
		c) Local Authorities	302086
		5.2 Capital to	0
		a) Centre	0
		b) States	0
		c) Local Authorities	0
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>4474217</b>
		<b>8. Surplus on Current Account</b>	<b>423741</b>



**TABLE-12**

**Capital Finance Account of Public Authorities Administration of  
Enterprises of Uttarakhand Government for year 2022-23 (RE)**

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	935701
2. Net Purchase of Physical Assets	35141
2.1 Second Hand Assets	-500
2.2 Land	35641
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	69153
4.1 for Capital Formation	69153
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>1039995</b>
<b>Enterprises</b>	
6. Capital Outlay	47750
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>47750</b>
<b>Total Expenditure (5 + 9)</b>	<b>1087745</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	423741
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	724310
14.1 At Home	724310
14.2 From Abroad	0
15 Other Liabilities	-60306
15.1 Net Extra Budgetary Borrowing	-38732
15.2 less Net Purchase of Financial Assets	21574
<b>16. Total Receipts (11 to 15)</b>	<b>1087745</b>

**TABLE-13**

**Estimates of Net Product from Public Administration of Uttarakhand Government  
for year 2022-23 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
<b>1. Total</b>	<b>1328853</b>	<b>504274</b>	<b>251594</b>	<b>2084721</b>	<b>0</b>	<b>2084721</b>	<b>616097</b>	<b>2700818</b>
2. Construction (repair & Maintenance)	49245	18688	5789	73722	0	73722	50494	124216
3. Water Supply	0	0	0	0	0	0	28001	28001
<b>4. Other Services</b>	<b>809952</b>	<b>307361</b>	<b>111044</b>	<b>1228357</b>	<b>0</b>	<b>1228357</b>	<b>125575</b>	<b>1353932</b>
I. (a) Education	709208	269131	93233	1071572	0	1071572	72887	1144459
(b) Medical & Public Health	100744	38230	17811	156785	0	156785	52688	209473
(c) Sanitation	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>859197</b>	<b>326049</b>	<b>116833</b>	<b>1302079</b>	<b>0</b>	<b>1302079</b>	<b>204070</b>	<b>1506149</b>
6. Public Administration & Defense (1-5)	469656	178225	134761	782642	0	782642	412027	1194669



TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2022-23 (RE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	<b>Total</b>	37509	14234	60807	334	6432	55	0	3578	0	0	0	71206	660012	-11194	0
	2406	37509	14234	60807	334	6432	55	0	3578	0	0	0	71206	660012	-11194	0
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Water Transport	<b>Total</b>	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	<b>3051</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	<b>3053</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Manufacturing	<b>Total</b>	0	0	0	0	4732	0	0	0	0	0	0	4732	23	-4709	4709
	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	0	0	0	0	25	0	0	0	0	0	0	25	10	-15	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	4707	0	0	0	0	0	0	4707	13	-4694	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	<b>2801</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	<b>Total</b>	32756	12430	48055	206	9489	1000	0	7860	0	0	0	66610	1306	-65304	65304
	2700	29618	11239	43405	201	1643	0	0	0	0	0	0	45249	81	-45168	0
	2701	0	0	0	0	7500	1000	0	7150	0	0	0	15650	889	-14761	0
	2702	3138	1191	4650	5	346	0	0	710	0	0	0	5711	336	-5375	0
Trade & Hotels	<b>2075</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication	<b>3275</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Services	<b>2221</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>		70265	26664	108862	540	20653	1055	0	11438	0	0	0	142548	61341	-81207	81207

**TABLE-15****Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2021-22 (RE)****Figures in INR Lakh**

<b>Industry</b>	<b>TSW</b>	<b>Benefits</b>	<b>Purchases</b>	<b>Bm</b>	<b>Rm</b>	<b>Cm</b>	<b>Rent</b>	<b>Interest</b>	<b>Depreciation</b>	<b>Profits</b>	<b>Sales</b>	<b>Imputed Subsidy</b>	<b>Total Receipts</b>	<b>Net Product</b>	<b>Gross Product</b>
1. Agriculture (Irrigation)	48055	206	9489	1000	0	7860	0	0	0	0	1306	65304	66610	48261	48261
2. Forests	60807	334	6432	55	0	3578	0	0	0	0	60012	11194	71206	61141	61141
3. Manufacturing	0	0	4732	0	0	0	0	0	0	0	23	4709	4732	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>108862</b>	<b>540</b>	<b>20653</b>	<b>1055</b>	<b>0</b>	<b>11438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61341</b>	<b>81207</b>	<b>142548</b>	<b>109402</b>	<b>109402</b>



TABLE-16

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2022-23 (RE)

Figures in INR Lakh

	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defense	Education	Health	Total
<b>(I)</b>	<b>Construction (P1+P2)</b>	56082	6851	0	767007	58596	11122	899658
P1	Dwelling	0	0	0	7087	0	0	7087
<b>P2</b>	<b>Other Building and Structure (P2.1+P2.2+P2.3)</b>	56082	6851	0	759920	58596	11122	892571
P2.1	Non-Residential Building	0	0	0	208000	40184	10892	259076
P2.2	Other Structures	56082	6851	0	187826	18412	230	269401
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	364094	0	0	364094
<b>(II)</b>	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	1100	0	124	15448	6243	1565	24480
P3.1	Transport Equipment	0	0	0	4288	123	0	4411
P3.2	ICT Equipment	0	0	23	2891	659	37	3610
P3.3	Other Machinery and Equipment	1100	0	101	8269	5461	1528	16459
P4	Weapons Systems	0	0	0	0	0	0	0
<b>(III)</b>	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	0	0	0	9960	0	0	9960
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	9960	0	0	9960
<b>(IV)</b>	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	0	0	10	1288	287	18	1603
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	10	1288	287	18	1603
P7.4	Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	57182	6851	134	793703	65126	12705	935701
	<b>Net Purchase of Second Hand Assets</b>	0	0	0	-500	0	0	-500
	<b>Change in Stocks</b>	0	0	0	0	0	0	0
	<b>Gross Capital Formation</b>	57182	6851	134	793703	65126	12705	935701

TABLE-17

## Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2022-23(RE)

Figures in INR Lakh

	Item	Crops	Forestry & Logging	Manufacturing registered	Ra Eways Manufacturing	Electricity	Trade & Repair Services	Ra Eways Transport	Road Transport	Water Transport	Air Transport	Services incidental to Transport	Communication & Services related to Transport	Total
(I)	Construction (P1+P2)	35763	4943	0	0	0	0	0	0	0	0	0	0	40706
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)	35763	4943	0	0	0	0	0	0	0	0	0	0	40706
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	35763	4943	0	0	0	0	0	0	0	0	0	0	40706
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)	241	770	0	0	0	0	0	0	0	0	0	0	1011
P3.1	Transport Equipment	200	120	0	0	0	0	0	0	0	0	0	0	320
P3.2	ICT Equipment	19	31	0	0	0	0	0	0	0	0	0	0	50
P3.3	Other Machinery and Equipment	22	619	0	0	0	0	0	0	0	0	0	0	641
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	6011	0	0	0	0	0	0	0	0	0	0	6011
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	6011	0	0	0	0	0	0	0	0	0	0	6011
(IV)	Intellectual Property Products (sum of P7.1 to P7.5)	10	12	0	0	0	0	0	0	0	0	0	0	22
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	10	12	0	0	0	0	0	0	0	0	0	0	22
P7.4	Entertainment, Literary or 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	36014	11736	0	0	0	0	0	0	0	0	0	0	47750
	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	36014	11736	0	0	0	0	0	0	0	0	0	0	47750



TABLE-18(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2022-23 (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.			
Buildings	Other construction			Roads							
1	2	3	4	5	6	7	8	9	10	11	
1	GENERAL PUBLIC SERVICES	476375	72082	3682	0	0	147024	7282	0	706445	
1.1	Gen. Admn., Public Order & Safety	475346	70782	3682	0	0	147024	5092	0	701926	
1.1.1	Public Order & Safety	291722	22605	1006	0	0	0	200	0	315533	
1.1.2	Planning & Statistical Activities	3082	343	0	0	0	0	5	0	3430	
1.1.3	Gen Admn. E.A. PO&S n.e.c	180542	47834	2676	0	0	147024	4887	0	382963	
1.2	General Research	1029	1300	0	0	0	0	2190	0	4519	
2	CIVIL DEFENCE	13650	306	5	0	0	0	40	0	14001	
3	EDUCATION	1126530	21696	1986	0	0	0	84299	0	1234511	
3.1	Admn/Regulation/Research	11836	832	31	0	0	0	2177	0	14876	
3.2	Educational Services	1114694	20864	1955	0	0	0	82122	0	1219635	
4	HEALTH	172143	49843	582	0	0	0	59273	0	281841	
4.1	Admn/Regulation/Research	40175	31498	75	0	0	0	2311	0	74059	
4.2	Health Services	131968	18345	507	0	0	0	56962	0	207782	
5	SOCIAL SEC/WEL SERVICES	45229	30314	23	0	0	0	120323	0	195889	
6	HOUSING/COMMUNITY AMENITIES	52234	77608	5871	0	0	3834	32107	0	171654	
7	CULTRL, RECREN, RELIG SERVICES	9560	37639	27	0	0	0	11163	0	58389	
8	ECONOMICS SERVICES	142174	96423	43305	1088	0	0	152075	56868	491933	
8.1	Gen. Admn., Public Order & Safety	18024	18290	26	0	0	0	9684	0	46024	
8.2	Agriculture, Forestry and Fishing	104132	60964	1760	1088	0	0	94317	55953	318224	
8.3	Mining, Mfg. & Construction	4787	-2505	12	0	0	0	11545	905	14744	
8.4	Electricity, Gas, Steam	15	-5000	0	0	0	0	1381	0	-3604	
8.5	Water Supply	0	21995	0	0	0	0	24292	0	46287	
8.6	Transport & Communication	5438	1614	41267	0	0	0	9430	0	57749	
8.7	Other Economic Services	9778	1065	240	0	0	0	1426	0	12509	
9	Environmental Protection	30	21	0	0	0	0	0	0	51	
10	Relief on Calamities	687	193668	0	291	0	0	0	0	194646	
	Total	2038612	579600	55481	1379	0	150858	466562	56868	3349360	

TABLE-18(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2022-23 (RE)

	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		
	12	13	14	15	16	17	18	19	20	Second Hand Assets	Land	Change in Stock	24	25	26	27
1	73507	0	31132	0	863	2350	251	0	0	0	2	0	0	0	108105	851436
1.1	73507	0	31132	0	863	2350	251	0	0	0	2	0	0	0	108105	851436
1.1.1	10000	0	289	0	345	1720	46	0	0	0	2	0	0	0	12402	302307
1.1.2	0	0	0	0	0	4	2	0	0	0	0	0	0	0	6	4038
1.1.3	63507	0	30843	0	518	626	203	0	0	0	0	0	0	0	95697	545091
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	30	0	14	9	1	0	0	0	0	0	0	0	54	13776
3	25771	0	11806	0	6	4722	625	0	0	0	350	0	0	2154	45434	1171811
3.1	0	0	18	0	6	29	11	0	0	0	0	0	0	0	64	14335
3.2	25771	0	11788	0	0	4693	614	0	0	0	350	0	0	2154	45370	1157476
4	4983	0	84	0	0	909	15	0	0	0	0	0	0	0	5991	218119
4.1	0	0	2	0	0	449	7	0	0	0	0	0	0	0	458	64946
4.2	4983	0	82	0	0	460	8	0	0	0	0	0	0	0	5533	153173
5	9290	0	1067	0	0	27	9	0	0	0	0	0	0	3420	13813	220307
6	7030	146250	73377	0	0	17	5	0	0	0	13000	0	0	35344	275023	527069
7	11600	0	13615	0	0	19	3	0	0	0	200	0	0	500	25937	60848
8	4029	118016	73442	0	0	1715	15	0	0	0	38300	0	300	10933	246750	715629
8.1	3500	0	26	0	0	250	3	0	0	0	0	0	0	0	3779	53532
8.2	529	0	3176	0	0	284	9	0	0	0	32000	0	300	220	36518	331732
8.3	0	0	2167	0	0	19	2	0	0	0	0	0	0	0	2188	18384
8.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	247
8.5	0	0	57798	0	0	400	0	0	0	0	0	0	0	10393	68588	107990
8.6	0	118016	10135	0	0	415	0	0	0	0	6300	0	0	320	135186	192286
8.7	0	0	143	0	0	347	1	0	0	0	0	0	0	0	491	11458
9	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	245
10	0	0	6566	0	0	62	4	0	0	0	0	0	0	-90000	-83368	103884
	136210	264266	211119	0	883	9831	928	0	0	0	51852	0	300	-57609	637740	3883124



TABLE-19

Borrowing Account of Uttarakhand Government for the year 2023-24 (BE)

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		5710726	6588150
I. Borrowing at Home			
	1. Internal Debt	1801000	1114642
	2. Small Savings, Provident Fund etc.	186860	124051
	Total	1987860	1238693
	Net Receipts (I)	749167	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt	0	0
	Total	0	0
	Net Receipts (II)	0	0
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	145000	8121
	2. Loans and Advances from States Government	2528	29795
	3. Inter State Settlement	0	0
	4. Contingency Fund	55000	30000
	5. Reserve Funds	150471	165101
	6. Deposits & Advances	479391	441282
	7. Suspense and Miscellaneous	256300	290260
	8. Remittances	62810	55139
	9. Cash Balance	14566	18111
	10. Funds Revenue Account	812	105140
	11. Funds Commercial Account		0
	Total	1091287	1049037
	Net Receipts (III)	42250	0
	Total excluding Funds	8864652	8864652

TABLE-20

**Income Outlay Account of Uttarakhand Government (Administrative Department) for year 2023-24(BE)**

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
<b>1. Income from Entrepreneurship and Property</b>	123144	<b>1. Government Final Consumption Expenditure (GFCE)</b>	3114562
1.1 Profits	0	1.1 Compensation of Employees	2265644
1.2 Income from Property	123144	a) Wages & Salaries	1703223
1.2.1 Net Interest Received	19225	b) Pension	562421
a) Public Authorities	680	1.2 Net Purchases of Commodities and Services	848018
i) Centre		a) Purchases	829665
ii) States	0	b) Maintenance	104031
iii) Local Authorities	680	c) Less Sales	85678
b) Foreign	0	1.3 Transfer in Kind	900
c) From other Sectors	18545	1.4 CFC	
1.2.2 Other Property Receipts	103919	<b>2. Net Interest Paid to</b>	616141
2. Total Tax Revenue	3062467	2.1 Public Authorities	7500
2.1 Import Duty	0	a) Centre	7500
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	352834	c) Local Authorities	0
2.4 Product Taxes	1988542	2.2 Foreign Agencies	0
2.5 Other Transfers	721091	2.3 Others	608641
3. Fees & Miscellaneous Receipts	104844	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	2089315	<b>3. Total Subsidies</b>	145906
4.1 Centre	2089315	3.1 Production Subsidies	96585
4.2 States	0	3.2 Product Subsidies	49321
4.3 Local Authorities	0	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	577006
Total Receipts (1+2+3+4)	5379770	5.1 Other Sectors	577006
		5.2 Foreign	0
		<b>6. Total Inter-Government Transfers</b>	342036
		6.1 Current to	342036
		a) Centre	0
		b) States	0
		c) Local Authorities	342036
		6.2 Capital to	0
		a) Centre	0
		b) States	0
		c) Local Authorities	0
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	4795651
		<b>8. Surplus on Current Account</b>	584119



TABLE-21

**Capital Finance Account of Public Authorities Administration of Enterprises of Uttarakhand Government for year 2023-24 (BE)**

Figures in INR Lakh

<b>I. Expenditure</b>	<b>Amount</b>
<b>Administration</b>	
1. Capital Outlay	1122581
2. Net Purchase of Physical Assets	60819
2.1 Second Hand Assets	-800
2.2 Land	61619
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	90088
4.1 for Capital Formation	90088
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>1273488</b>
<b>Enterprises</b>	
6. Capital Outlay	62255
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>62255</b>
<b>Total Expenditure (5 + 9)</b>	<b>1335743</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	584119
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	749167
14.1 At Home	749167
14.2 From Abroad	0
15 Other Liabilities	2467
15.1 Net Extra Budgetary Borrowing	23939
15.2 less Net Purchase of Financial Assets	21472
<b>16. Total Receipts (11 to 15)</b>	<b>1335743</b>

TABLE-22

Estimates of Net Product from Public Administration of Uttarakhand Government  
for year 2023-24 (BE)

Figures in INR Lakh

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Total
1. Total	1451299	562421	251924	2096234	0	2265644	933696	3199340
2. Construction (repair & Maintenance)	51551	19978	5693	70356	0	77222	89216	166438
3. Water Supply	0	0	0	0	0	0	26100	26100
4. Other Services	879714	340914	120342	1267862	0	1340970	177332	1518302
l. (a) Education	775282	300444	102818	1124381	0	1178544	44491	1223035
(b) Medical & Public Health	104432	40470	17524	143481	0	162426	132094	294520
(c) Sanitation	0	0	0	0	0	0	747	747
5. Sub Total (2 to 4)	931265	360892	126035	1338218	0	1418192	292648	1710840
6. Public Administration & Defense (1-5)	520034	201529	125889	758016	0	847452	641048	1488500



TABLE-23

## Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2023-24 (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	44453	17227	71818	299	17171	0	0	4126	0	0	0	93414	70000	-23414	23414
	2406	44453	17227	71818	299	17171	0	0	4126	0	0	0	93414	70000	-23414	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	0	0	0	0	3675	0	0	0	0	0	0	3675	25	-3650	3650
	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	0	0	0	0	30	0	0	0	0	0	0	30	11	-19	0
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2202	0	0	0	0	3645	0	0	0	0	0	0	3645	14	-3631	0
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	Total	34631	13421	51140	63	10015	1000	0	8710	0	0	0	70928	1406	-69522	69522
Irrigation	2700	31311	13421	46175	57	1592	0	0	0	0	0	0	47824	87	-47737	0
	2701	0	0	0	0	8000	1000	0	8000	0	0	0	17000	966	-16034	0
	2702	3320	1287	4965	5	423	0	0	710	0	0	0	6104	353	-5751	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		79084	30648	122958	362	30861	1000	0	12836	0	0	0	168017	71431	-96586	96586

TABLE-24

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2023-24 (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)	51140	63	10015	1000	0	8710	0	0	0	0	1406	69522	70928	51203	51203
2. Forests	71818	299	17171	0	0	4126	0	0	0	0	70000	23414	93414	72117	72117
3. Manufacturing	0	0	3675	0	0	0	0	0	0	0	25	3650	3675	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>122958</b>	<b>362</b>	<b>30861</b>	<b>1000</b>	<b>0</b>	<b>12836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71431</b>	<b>96586</b>	<b>168017</b>	<b>123320</b>	<b>123320</b>



TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2023-24 (BE)

	ITEMS	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(I)	<b>Construction (P1+P2)</b>	51676	6851	0	749381	62396	12023	894699
P1	Dwelling	0	0	0	9783	100	500	10383
P2	<b>Other Building and Structure (P2.1+P2.2+P2.3)</b>	51676	6851	0	739598	62296	11523	884316
P2.1	Non-Residential Building	0	0	0	226917	44920	11293	283130
P2.2	Other Structures	51676	6851	0	189212	17376	230	277717
P2.3	Land Improvement	0	0	0	0	0	0	0
P2.4	Roads & Bridges	0	0	0	323469	0	0	323469
(II)	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	500	0	427	16546	9340	1922	29335
P3.1	Transport Equipment	0	0	0	5934	123	0	6057
P3.2	ICT Equipment	0	0	27	3140	2963	25	6155
P3.3	Other Machinery and Equipment	500	0	400	7472	6254	1897	17123
P4	Weapons Systems	0	0	0	0	0	0	0
(III)	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	0	0	0	9960	0	0	9960
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	9960	0	0	9960
(IV)	<b>Intellectual Property Products (sum of P7.1 to P7.5)</b>	0	0	6	1006	761	30	1803
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	6	1006	761	30	1803
P7.4	Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
P7.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	52176	9797	250	947565	100033	12760	1122581
	<b>Net Purchase of Second Hand Assets</b>	0	0	0	-800	0	0	-800
	<b>Change in Stocks</b>	0	0	0	0	0	0	0
	<b>Gross Capital Formation</b>	52176	9797	250	947565	100033	12760	1122581

TABLE-26

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2023-24 (BE)

Figures in INR Lakh

	Items	Crops	Forestry & Logging	Manufacturing registered, Palnalya Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services incidental to Transport	Communication & Services related to Broadcasting	Total
(I)	<b>Construction (P1+P2)</b>	49237	4592	0	0	0	0	0	0	0	0	0	53829
P1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0
P2	Other Building and Structure (P2.1+P2.2+P2.3)	49237	4592	5	0	0	0	0	0	0	0	0	53829
P2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0
P2.2	Other Structures	49237	4592	5	0	0	0	0	0	0	0	0	53829
P2.3	Land Improvement	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
(II)	<b>Machinery and Equipment (P3.1+P3.2+P3.3+P4)</b>	118	665	0	0	0	0	0	0	0	0	0	783
P3.1	Transport Equipment	75	200	0	0	0	0	0	0	0	0	0	275
P3.2	ICT Equipment	21	84	0	0	0	0	0	0	0	0	0	105
P3.3	Other Machinery and Equipment	22	381	0	0	0	0	0	0	0	0	0	403
P4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
(III)	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	0	7598	0	0	0	0	0	0	0	0	0	7598
P5.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	7598	0	0	0	0	0	0	0	0	0	7598
(IV)	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	10	35	0	0	0	0	0	0	0	0	0	45
P7.1	Research and Development	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
P7.3	Computer Software and Databases	10	35	0	0	0	0	0	0	0	0	0	45
P7.4	Entertainment, Literary or Artistic Originals	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
	<b>Total New Outlay</b>	49365	12890	0	0	0	0	0	0	0	0	0	62255
	<b>Net Purchase of Second Hand Assets</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Change in Stocks</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Gross Capital Formation</b>	49365	12890	0	0	0	0	0	0	0	0	0	62255



TABLE-27(A)

## Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2023-24 (BE)

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	591454	72350	76296	6179	0	0	317624	12346	0
1.1	Gen. Admn., Public Order & Safety	591454	70742	76296	6179	0	0	317624	12346	0
1.1.1	Public Order & Safety	369595	25074	21853	1642	0	0	0	539	0
1.1.2	Planning & Statistical Activities	4116	1439	1447	0	0	0	0	7064	0
1.1.3	Gen Admn. E.A.P.O.&S n.e.c	217743	44229	52996	4537	0	0	317624	4743	0
2	CIVIL DEFENCE	18418	1608	375	7	0	0	0	10	0
3	EDUCATION	1191683	373	32240	3598	0	0	0	164180	0
3.1	Admn/Regulation/Research	13138	79080	2678	65	0	0	0	3320	0
3.2	Educational Services	1178545	2521	29562	3533	0	0	0	160860	0
4	HEALTH	209379	76559	153680	734	0	0	16722	7625	0
4.1	Admn/Regulation/Research	46953	73718	35619	237	0	0	0	0	0
4.2	Health Services	162426	36905	118061	497	0	0	16722	7625	0
5	SOCIAL SEC/WEL SERVICES	38506	36813	82995	258	0	0	0	205646	0
6	HOUSING/COMMUNITY AMENITIES	62328	67399	196364	2216	0	0	7690	22864	0
7	CULTRL, RECREN, RELIG SERVICES	11449	114625	16409	416	0	0	0	16201	0
8	ECONOMICS SERVICES	140704	14153	136771	84826	900	3850	0	148134	96585
8.1	Gen. Admn., Public Order & Safety	21712	29763	55382	26	0	0	0	7812	0
8.2	Agriculture, Forestry and Fishing	94437	27441	101149	510	900	0	0	75361	92935
8.3	Mining, Mfg. & Construction	5919	3220	-1827	73	0	0	0	15231	3650
8.4	Electricity, Gas, Steam	80	-1224	-44009	0	0	0	0	2553	0
8.5	Water Supply	0	-24749	26080	0	0	0	0	31045	0
8.6	Transport & Communication	6791	23185	1149	83912	0	3850	0	12053	0
8.7	Other Economic Services	11815	780	-1153	305	0	0	0	4279	0
9	Environmental Protection	82	1110	158	0	0	0	0	100	0
10	Relief on Calamities	1642	105	48699	945	0	0	0	0	0
	Total	1285	137152	743987	99179	900	3850	342036	577106	96585

TABLE 27(B)

## Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2023-24(BE)

Purpose Code	Economic Classification															
	Capital Expenditure															Total Expenditure (Current + Capital )
	Outlay (New)									Net Purchase of Assets			Capital Transfer		Total Capital Expenditure	
	Buildings	Roads	Other Construction	Other M.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	25	26	29	30
1	173295	0	133311	0	2481	4450	978	0	0	0	13	0	0	0	314528	1318427
1.1	173295	0	133311	0	2481	4450	978	0	0	0	13	0	0	0	314528	1318427
1.1.1	4615	0	817	0	1078	2351	263	0	0	0	13	0	0	0	9137	402766
1.1.2	0	0	0	0	0	3	5	0	0	0	0	0	0	0	8	12685
1.1.3	168680	0	132494	0	1403	2096	710	0	0	0	0	0	0	0	305383	303026
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	30	0	25	8	1	0	0	0	0	0	0	0	64	18874
3.1	25744	0	66176	0	28	7359	1050	0	0	0	150	0	0	4036	104843	1498344
3.2	0	0	2718	0	18	53	33	0	0	0	0	0	0	0	2822	22023
4	25744	0	85548	0	10	7308	1027	0	0	0	150	0	0	4036	101821	1474321
4.1	6080	0	4868	0	20	2118	89	0	0	0	1	0	0	0	18148	401288
4.2	0	0	95	0	20	273	39	0	0	0	0	0	0	0	427	33236
5	6080	0	4773	0	0	1845	20	0	0	0	1	0	0	0	12719	318050
6	8931	0	19870	0	60	33	36	0	0	0	0	0	0	0	29010	356415
7	59210	7186	193397	0	70	41	45	0	0	0	17860	0	0	55858	313867	808129
8	5987	0	11813	0	20	31	29	0	0	0	5100	0	0	25	23006	67481
8.1	8425	138270	213312	0	175	8389	148	98	0	0	58500	0	0	50189	457462	1069232
8.2	2500	0	121	0	0	274	45	0	0	0	0	0	0	0	2940	87872
8.3	4425	0	30305	0	45	192	55	98	0	0	30000	0	0	4400	69524	434815
8.4	1000	0	110	0	0	2028	3	0	0	0	0	0	0	0	3135	26185
8.5	300	0	50000	0	0	0	0	0	0	0	0	0	0	36304	86604	45178
8.6	0	0	51676	0	0	500	0	0	0	0	0	0	0	8723	56899	114033
8.7	0	136170	16100	0	90	5205	0	0	0	0	8500	0	0	4742	172907	280662
9	200	0	85000	0	40	172	27	0	0	0	0	0	0	0	85445	80695
10	0	0	0	0	0	3	2	0	0	0	0	0	0	0	5	345
	60	0	12962	0	0	260	20	0	0	0	0	0	0	0	13302	64588



# LIST OF STATEMENTS

## (STATEMENT- A TO STATEMENT- H)

### ANNEXURE- A3

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

S. No	ITEMS	2021-22 (A/C)	% age	2022-23 (RE)	% age	2023-24 (BE)	% age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(A)	<b>REVENUE RECEIPTS</b>						
1	Taxes (Direct & Indirect)	2378144	55.25	2711825	52.11	3062467	53.68
2	Misc. Receipts & Fees	40583	0.94	75075	1.44	104844	1.84
3	Interest	47749	1.11	71022	1.36	19225	0.34
4	Property Receipts	76597	1.78	85229	1.64	103919	1.82
5	Revenue Grants From GOI	1621867	37.68	1954807	37.56	2089315	36.62
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	1154	0.03	736	0.01	812	0.01
8	Other Asset	0	0.00	0	0.00	0	0.00
9	Sale of Goods & Services including DCUs	132060	3.07	142805	2.74	157109	2.75
10	Pension Receipts	6156	0.14	162382	3.12	167130	2.93
	<b>Sub Total (A)</b>	<b>4304310</b>	<b>100</b>	<b>5203881</b>	<b>100</b>	<b>5704821</b>	<b>100</b>
(B)	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>						
1	Borrowing at home	613696	5.72	1601313	61.46	1987860	63.03
2	Loan from Govt. of India/Public Debt	368577	3.44	110900	4.26	145000	4.60
3	Recovery of loan and advances	1708	0.02	2298	0.09	2528	0.08
4	Deposits and advances	526151	4.91	283390	10.88	479391	15.20
5	Reserve fund	124132	1.16	121210	4.65	150471	4.77
6	Suspense & miscellaneous	9030637	84.20	155893	5.98	256300	8.13
7	Remittances	105	0.00	284341	10.91	62810	1.99
8	Contingency fund	43585	0.41	35000	1.34	55000	1.74
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	16730	0.16	11247	0.43	14566	0.46
	<b>Sub Total (B)</b>	<b>10725321</b>	<b>100</b>	<b>2605592</b>	<b>100</b>	<b>3153926</b>	<b>100</b>
	<b>Total Budgetary Receipts (A+B)</b>	<b>15029631</b>		<b>7809473</b>		<b>8858747</b>	



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

(In Lakh ₹)

S. No	ITEMS	2021-22 (AC)	%	2022-23 (RE)	%	2023-24 (BE)	%
			age		age		age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Compensation of Employees	2025207	13.47	2356505	30.17	2556094	28.85
2	Purchase of Goods & Services including Maintenance	536726	3.57	649243	8.31	978393	11.04
3	Current Transfer including Subsidy	708934	4.72	1170890	14.99	968362	10.93
4	Trnasfer in kind	0	0.00	980	0.01	900	0.01
5	Construction	632748	4.41	940364	12.04	1142857	12.90
6	Machinery & Equipment including Transport, Software & Cultivated assets	19940	0.13	43087	0.55	41979	0.47
7	Purchase of Physical Assets	29427	0.20	35141	0.45	60819	0.69
8	Purchase of Financial Assets	10312	0.07	21574	0.28	21472	0.24
9	Capital Transfer	83398	0.55	69153	0.89	90088	1.02
10	Change in Stock	0	0.00	0	0.00	0	0.00
11	Interest	493883	3.29	601786	7.71	616141	6.96
12	Borrowing at home	534547	3.56	877003	11.23	1238693	13.98
13	Inter-State Settlement	0	0.00	0	0.00	0	0.00
14	Contingency Fund	21195	0.14	25000	0.32	30000	0.34
15	Reserve Funds	170889	1.14	151219	1.94	165101	1.86
16	Deposits & Advances	594260	3.95	293695	3.76	441282	4.98
17	Suspense & Miscellaneous	9013462	59.97	123439	1.58	290260	3.28
18	Remittances	-1124	-0.01	299493	3.83	55139	0.62
19	Fund Revenue Account	104280	0.69	117245	1.50	105140	1.19
20	Loan & Advances by State Govt	34746	0.23	10969	0.14	29795	0.34
21	Repayment of Loan to GOI	5554	0.04	8121	0.11	8121	0.09
22	Cash Balance	11247	0.07	14566	0.19	18111	0.20
	<b>Total Expenditure/Outlay</b>	<b>15029631</b>	<b>100</b>	<b>7809473</b>	<b>100</b>	<b>8858747</b>	<b>100</b>



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

(In Lakh ₹)

S. No	ITEMS	2020-21 (AC)	2022-23 (RE)	2023-24(BE)
(1)	(2)	(3)	(4)	(5)
1	Current Receipts	4164940	4897958	5379770
2	Current Expenditure	3626534	4474217	4795651
3	Surplus on Current A/C (1-2)	538406	423741	584119
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	538406	42741	584119

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

(In Lakh ₹)

S. No	ITEMS	2021-22 (AC)	2022-23 (RE)	2023-24 (BE)
(1)	(2)	(3)	(4)	(5)
1	Capital Expenditure on Fixed Assets	765513	1087745	1335743
2	(Add) Expenditure on Financial Assets	158270	21574	21472
3	(Less) Budgetary Borrowings	147958	685578	773096
4	(Less) Surplus on Current Account	538406	423741	584119
5	Net Extra Budgetary Receipts (1+2-3-4)	237419	0	0

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

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

(In Lakh ₹)

S. No	ITEMS	2021-22 (AC)	2022-23 (RE)	2023-24 (BE)
(1)	(2)	(3)	(4)	(5)
1	INPUT Purchase of Commodities & Services including Maintenance	23581	33146	44697
2	Compensation of Employees (Salary, Allowances, Pension etc)	100455	108862	122958
3	Benefits	488	540	362
4	Operating Surplus			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
	<b>Gross Input</b>	124524	142548	168017
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	52271	61341	71431
2	Imputed Subsidy	72253	81207	96586
	<b>Gross Output</b>	23581	142548	168017



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

(In Lakh ₹)

S. No	ITEMS	2021-22(AC)	2022-23 (RE)	2023-24 (BE)
(1)	(2)	(3)	(4)	(5)
1	Purchase of Commodities & Services including Maintenance	513145	616097	933696
2	Sale of Goods and Services	79789	81464	85678
3	Net Purchase of Commodities & Services	433356	534633	848018
4	Compensation of Employees Salary, Allowances, Pension etc.	1918108	2084721	2265644
5	Benefits (Transfer in kind)	0	980	900
6	Consumption of Fixed Capital	0	0	0
7	Government Final Consumption Expenditure	2351464	2620334	3114562



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

(In Lakh ₹)

S. No	ITEMS	2021-22 (AC)		2022-23 (RE)		2023-24 (BE)	
		Value	%	Value	%	Value	%
		(Lakh `)	age	(Lakh `)	age	(Lakh `)	age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	General Public Services	803269	20.83	1100178	22.53	1318427	24.42
2	Defence	14032	0.36	23486	0.48	18874	0.35
3	Education	1242880	32.23	1389149	28.45	1496344	27.72
4	Medical & Public Health	289834	7.52	445759	9.13	401286	7.43
5	Social Security & Welfare Services	203454	5.28	347829	7.12	356415	6.60
6	Housing & Other Community Amenities	363640	9.43	545795	11.18	605129	11.21
7	Cultural, Recreational & Religious Services	82024	2.13	84629	1.73	67481	1.25
8	Economic Services	799935	20.74	887094	18.17	1069232	19.81
8.1	General Administration/Regulation/Research & Labour	42675	1.11	91122	1.87	87672	1.62
8.2	Agriculture, Forestry, Fishing & Hunting	306514	7.95	334713	6.85	434816	8.05
8.3	Mining, Manufacturing & Construction	19809	0.51	32541	0.67	26185	0.49
8.4	Electricity, Gas, Steam	1373	0.04	-16236	-0.33	45178	0.84
8.5	Water Supply	148374	3.85	123071	2.52	114024	2.11
8.6	Transport & Communication	220813	5.73	276901	5.67	280662	5.20
8.7	Other Economic Services n.e.c	60377	1.57	44982	0.92	80695	1.49
9	Environmental Protection	52	0.00	496	0.01	345	0.01
10	Other Services	57607	1.49	58708	1.20	64588	1.20
	<b>Total</b>	3856727	100	4883123	100.00	5398121	100



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

(In Lakh ₹ )

S. No	ITEMS	2021-22 (AC)	2022-23 (RE)	2023-24 (BE)
(1)	(2)	(3)	(4)	(5)
A	<b>Administration Departments</b>			
	New Capital Formation (Outlay)	627558	935701	1122581
	1.1 Dwelling & Other Building and Structure	612267	899658	1089028
	1.2 Machinery & Equipment	13884	24480	31071
	1.3 Cultivated Biological Resources	37	9960	98
	1.4 Intellectual Property Product	1370	1603	2384
2	Net Purchase of Second hand Assets including Land	-401	-500	-800
3	Change in Stock	0	0	0
	Gross Capital Formation (Admin) A.	627157	935201	1121781
B	<b>Departmental Commercial Undertaking</b>			
4	New Capital Formation (Outlay)	25130	47750	62255
	4.1 Dwelling & Other Building & Structure	20481	40706	53829
	4.2 Machinery & Equipment	268	1011	783
	4.3 Cultivated Biological Resources	4365	6011	7598
	4.4 Intellectual Property Product	16	22	45
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	0	0	0
	Gross Capital Formation (DCU) B.	25130	47750	62255
	<b>Gross Capital Formation (A+B)</b>	652287	982951	1184036

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## ANNEXURE- A4

# METHODS USED FOR FORMULATION OF ACCOUNTS

## 1-Borrowing Account

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



## 2-Income Outlay Account of Administrative Departments

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

### 3-Capital Finance Account of Public Authorities

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



## 4-Estimates of Output Of General Government

States: 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
l. (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 (Depreciat ion)	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: Uttarakhand

	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 (DBm)	Method (DCm)	Method (DR)	Method (Dint)	Method (Dp)	Total Expenditure	Method (Receipts)	Surplus	Imputed Subsidy
Forests	Related Heads	DS for Con. Head	Total Pension/ Total DS*Resp. DS	DS+ PENSION +DA+DW	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	From DP Acc of DCU	Total	From DP Acc of DCU(CR)	Receipt -Total Expenditure	IF(SURPLUS<0,ABS (SURPLUS),)
Roads & Water Transport	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Ports & Pilotages	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Civil Aviation	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Manufacturing	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Electricity	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Irrigation	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Trade & Hotels	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Communication	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Other Services	do	Do	do	do	do	do	do	do	do	do	do	do	Total	do	do	do
Grand Total													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 Structure (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	Cso related head	Cso related head	Cso related head	Cso related head	Cso related head	Cso 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 or 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 USED FOR 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**

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



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

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

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

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

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

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

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

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



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

S. No	ITEMS	Method
1	2	3
1	General Public Services	Total Expenditure (Current + Capital ) of General Public Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
2	Defence	Total Expenditure (Current + Capital ) of Defence from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
3	Education	Total Expenditure (Current + Capital ) of Education from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
4	Medical & Public Health	Total Expenditure (Current + Capital ) of Medical & Public Health from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
5	Social Security & Welfare Services	Total Expenditure (Current + Capital ) from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
6	Housing & Other Community Amenities	Total Expenditure (Current + Capital ) of Housing & Other Community Amenities from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
7	Cultural, Recreational & Religious Services	Total Expenditure (Current + Capital ) of Cultural, Recreational & Religious Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8	Economic Services	Total Expenditure (Current + Capital ) of Economic Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.1	General Administration/Regulation/Research &Labour	Total Expenditure (Current + Capital ) of General Administration/Regulation/Research &Labour from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.2	Agriculture, Forestry, Fishing & Hunting	Total Expenditure (Current + Capital ) of Agriculture, Forestry, Fishing & Hunting from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.3	Mining, Manufacturing & Construction	Total Expenditure (Current + Capital ) of Mining, Manufacturing & Construction from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.4	Electricity, Gas, Steam	Total Expenditure (Current + Capital ) of Electricity, Gas, Steam from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.5	Water Supply	Total Expenditure (Current + Capital ) of Water Supply from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.6	Transport & Communication	Total Expenditure (Current + Capital ) of Transport & Communication from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
8.7	Other Economic Services n.e.c	Total Expenditure (Current + Capital ) of Other Economic Services n.e.c from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
9	Environmental Protection	Total Expenditure (Current + Capital ) of Environmental Protection from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
10	Other Services	Total Expenditure (Current + Capital ) of Other Services from Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure
	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	<b>Departmental Commercial Undertaking</b>	
4	New Capital Formation (Outlay)	
	4.1 Dwelling & Other Building & Structure	Total construction fromCapital Formation by type of asset and Industry of use (DCU)
	4.2 Machinery & Equipment	Total Machinery & Equipment fromCapital Formation by type of asset and Industry of use (DCU)
	4.3 Cultivated Biological Resources	Total Cultivated Biological Resources fromCapital Formation by type of asset and Industry of use (DCU)
	4.4 Intellectual Property Product	Total Intellectual Property Product fromCapital Formation by type of asset and Industry of use (DCU)
5	Net Purchase of Second hand Assets including Land	TotalNet Purchase of Second hand Assets including Land fromCapital Formation by type of asset and Industry of use (DCU)
6	Change in Stock	Change in Stock fromCapital Formation by type of asset and Industry of use (DCU)
	Gross Capital Formation (DCU) B.	4+5+6
	<b>Gross Capital Formation (A+B)</b>	

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1. Name (optional):
2. email id (optional) :
3. Your field of Work: (please tick ( ) the relevant )
- (a) Govt Sector

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4. Please mention the report/publication you are commenting on:
- 

## CONTENT

5. How useful/relevant is the report for your professional interests (please tick ( ) the relevant )
- (a) very useful

(b) Moderately Useful

(c) not at all useful
6. How useful/relevant is the report for your personal interests (please tick ( ) the relevant )
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(c) not at all useful

## PRESENTATION

7. How do you find style of presentation of information of the report? (Please tick ( ) the relevant)
- (a) Excellent

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- (a) Very easy

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