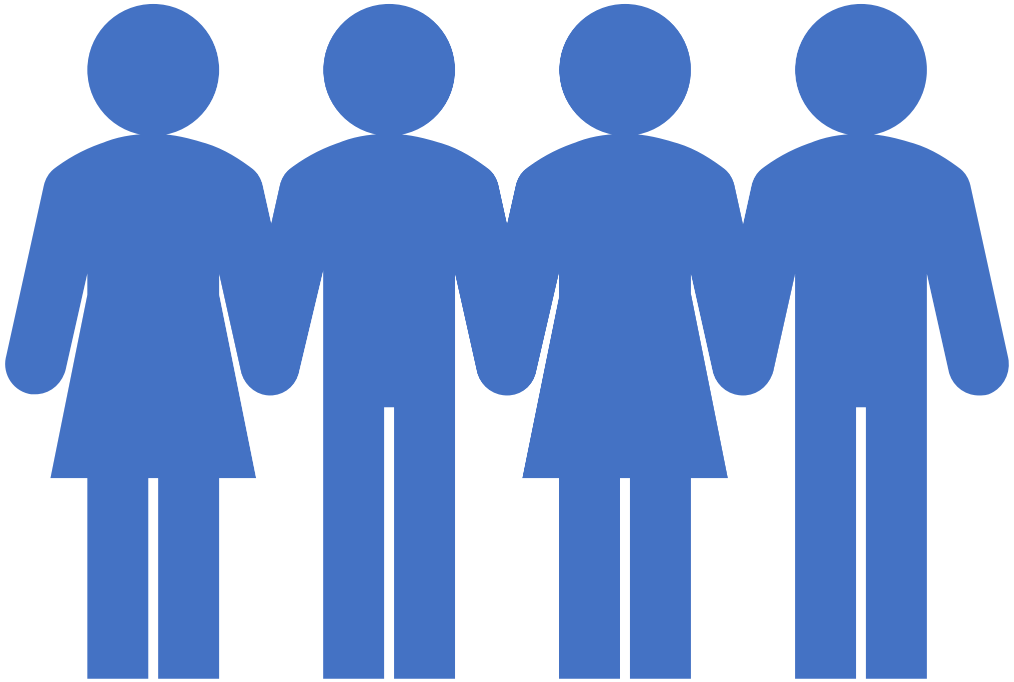
Citizen Budget

Government of Uttarakhand FY 2022-23



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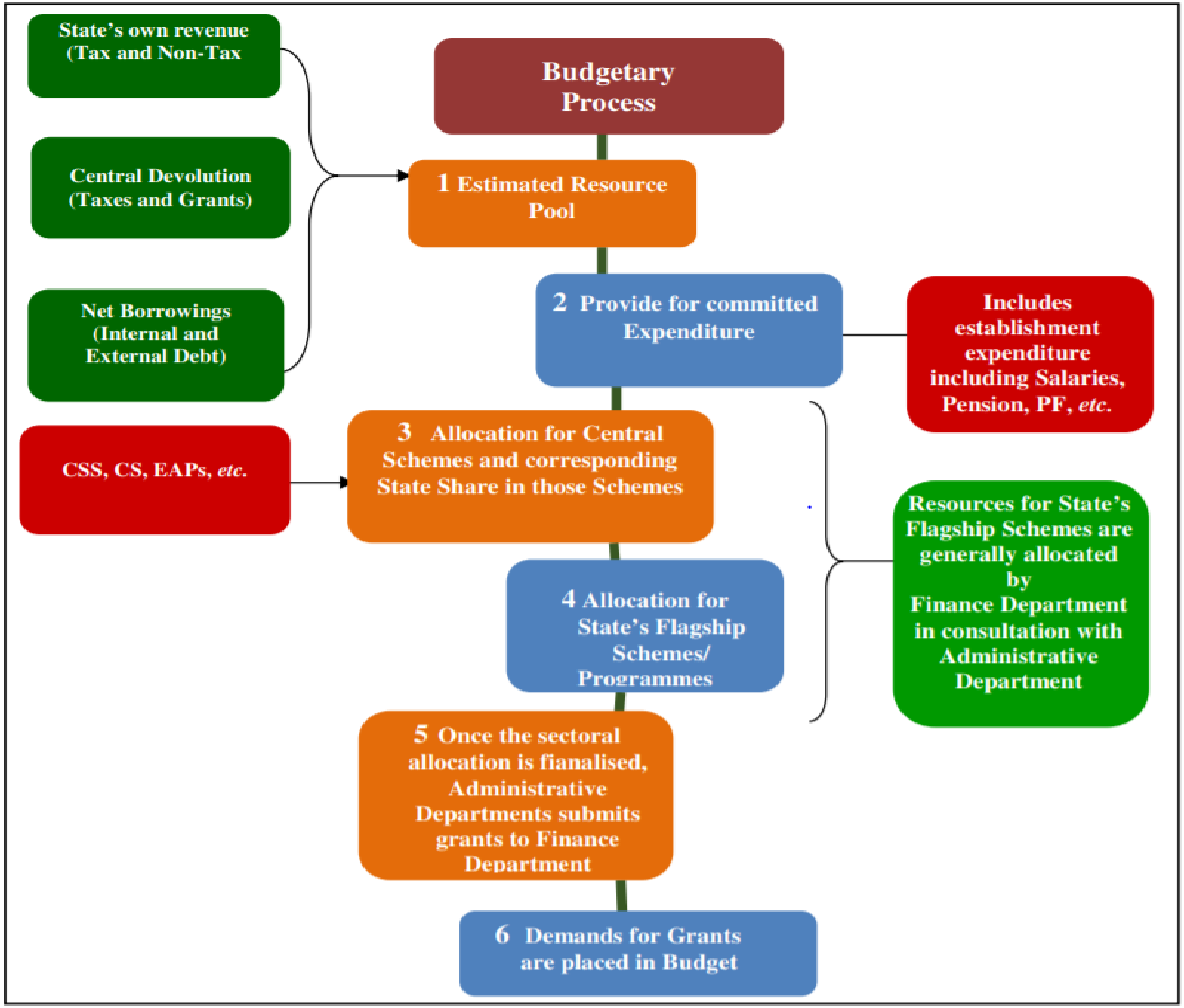
Budget Process

- Budget process starts in September- October when a budget circular is issued by the Finance Department.
- The circular requires all Departments to provide their action plan and the budget required for the next Financial Year
- All Departments submit their requirements to Finance Department.
- Finance Department holds meetings with each Department, scrutinize the demand and finalized on the Budget for the year.
- This document is laid in the house and discussions.
- After the discussions are done appropriation bill is passed by the legislature.
- All these activities are completed before the start of the coming Financial Year.

Budgetary Process



Budget Documents

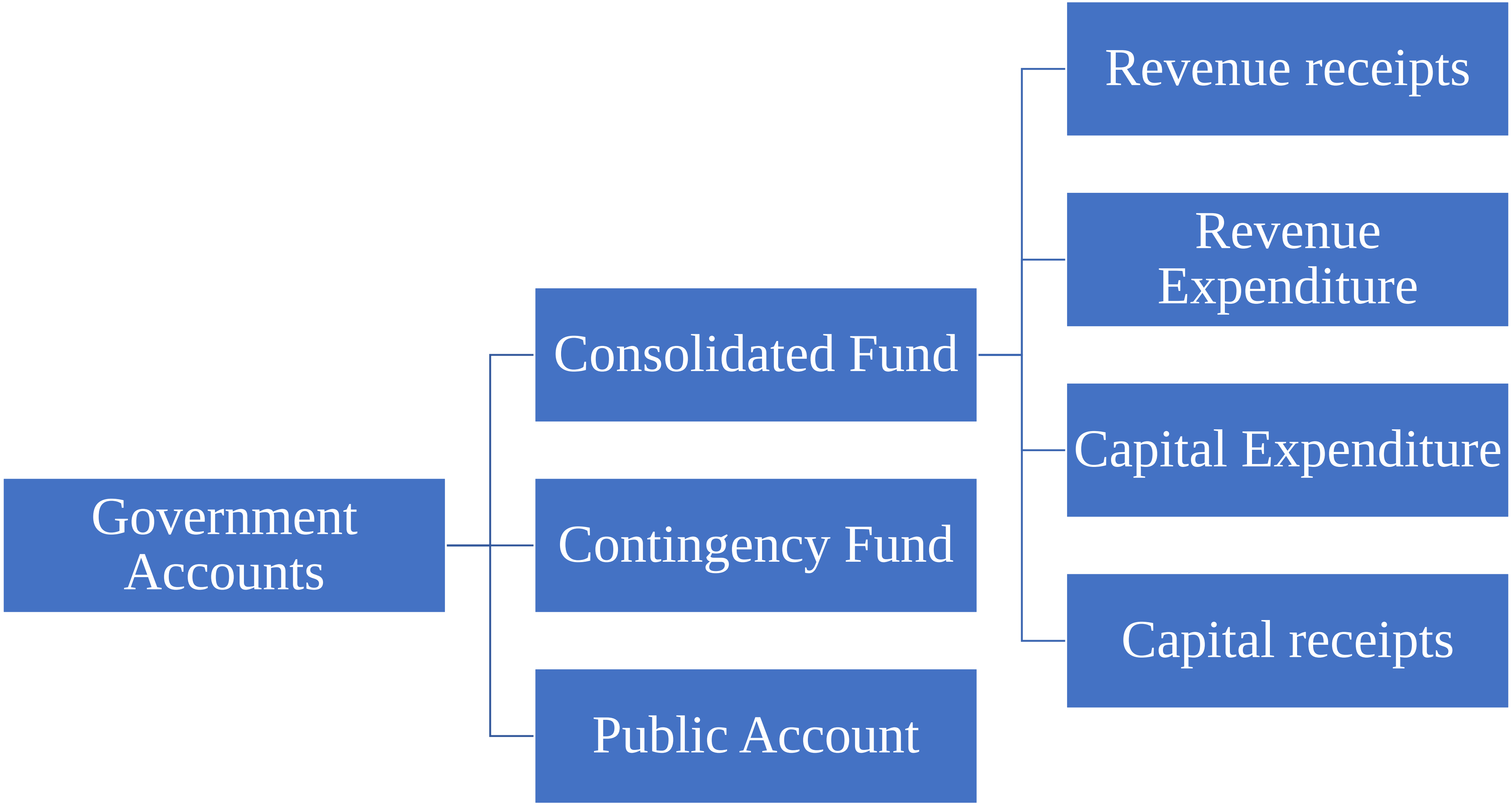
- List of the Budget Documents

1. Volume 1 - Speech of Hon'ble Finance Minister
2. Budget at a Glance
3. Volume 2 - Annual Financial Statements
4. Volume 3 - New Items of Expenditure
5. Volume 4 - Detailed Estimates of Receipts of Revenue and Capital Accounts
6. Volume 5 - Account Heading Grant Wise Statement
    1. Volume 5 (PART - 1) Grant **1-10**
    2. Volume 5 (PART - 2) Grant **11-15**
    3. Volume 5 (PART - 3) Grant **16-29**
    4. Volume 5 (PART - 4) Grant **30-31**
7. Volume 6 - Details of Gazetted and Non-Gazetted Posts under Govt. and autonomous bodies.
8. Gender Budget
9. Supplementary Details Related to Urban Local Bodies and Panchayati Raj Institutions

Structure of Government Accounts

- Government Accounts record receipts and payments is kept cash basis during the Financial Year. The period of accounts is from 1st April to 31st March.
- Government Accounts are classified into three major funds
  - Consolidated Fund: A fund in which all receipts and payments related to government are accounted. This is the main account passed in the budget.
  - Contingency Fund: A fund authorized to be used only for emergency purpose. Advance is given from consolidated fund which needs to be reimbursed at the earliest.
  - Public Account: An account in which funds are maintained by the Government as custodian.

Government Accounts



Budget for FY 2022-23

Budget at a Glance

बजट का सार (Budget at a Glance)

(धनराशि करोड़ रू0 में)

क्र0 स0	विषय हिन्दी		English	2020-21 Actual वास्तविक आंकड़े	2021-22 Budget Estimates बजट अनुमान	2021-22 Revised Estimates पुनरीक्षित अनुमान	2022-23 Budget Estimates बजट अनुमान
	प्राप्तियॉं		**Receipts**				
1	**राजस्व प्राप्तियॉं**	1	**Revenue Receipts**	**38204.36**	**44151.24**	**43701.23**	**51474.27**
	2.कर राजस्व '		2.Tax Revenue *	18506.31	20195.43	24019.04	24500.72
	3.करेत्तर राजस्व''		3.Non Tax Revenue **	19698.05	23955.81	19682.19	26973.55
4	**पूँजी प्राप्तियॉं**	4	**Capital Receipts**	**15157.94**	**12872.98**	**8639.01**	**12300.28**
	5.ऋणों की वसूली		5.Recovery of Loans	23.05	22.98	22.98	25.28
	6.अन्य प्राप्तियॉं		6.Other Receipts				
	7.उधार और अन्य देयताएं		7.Borrowing and other Liabilities	15134.89	12850.00	8616.03	12275.00
8	**कुल प्राप्तियॉं (1+4)**	8	**Total Receipts (1+4)**	**53362.30**	**57024.22**	**52340.24**	**63774.55**
	व्यय		**Expenditure**				
9	**राजस्व खाते पर**	**9**	**On Revenue Account**	**37091.03**	**44036.31**	**41466.43**	**49013.31**
	जिसमें		of which				
	10.ब्याज अदायगियां		10. Interest Payments	4773.07	6052.63	5953.47	6017.85
11	**पूँजी खाते पर**	**11**	**On Capital Account**	**14845.36**	**13364.01**	**11664.19**	**16558.18**
	जिसमें		of which				
	12.पूँजीगत परिव्यय		12. Capital Outlay	6538.21	8972.84	7111.93	10840.27
	13.ऋणों की अदायगियॉं		13.Loan Payment	8269.59	4241.57	4502.43	5568.24
	14.ऋण और अग्रिम		14. Loans and Advances	37.55	149.60	49.82	149.67
15	**कुल व्यय (9+11)**	15	**Total Expenditure (9+11)**	**51936.39**	**57400.32**	**53130.62**	**65571.49**
16	**राजस्व घाटा (–)/ अधिशेष (+) (1–9)**	16	**Revenue Deficit (-) /Surplus (+) (1-9)**	**1113.33**	**114.93**	**2234.80**	**2460.96**
17	**राजकोषीय घाटा**	17	**Fiscal Deficit ((1+5)-(9+12+14))**	**5439.38**	**8984.53**	**4903.97**	**8503.70**
18	**प्रारंभिक घाटा (17–10)**	**18**	**Primary Deficit (17-10)**	**666.31**	**2931.90**	**-1049.50**	**2485.85**

* इसमें राज्य का स्वयं का कर राजस्व एवं केन्द्रीय करों में राज्यांश सम्मिलित है।

** इसमें राज्य का करेत्तर राजस्व एवं केन्द्र से प्राप्त अनुदान सम्मिलित है।

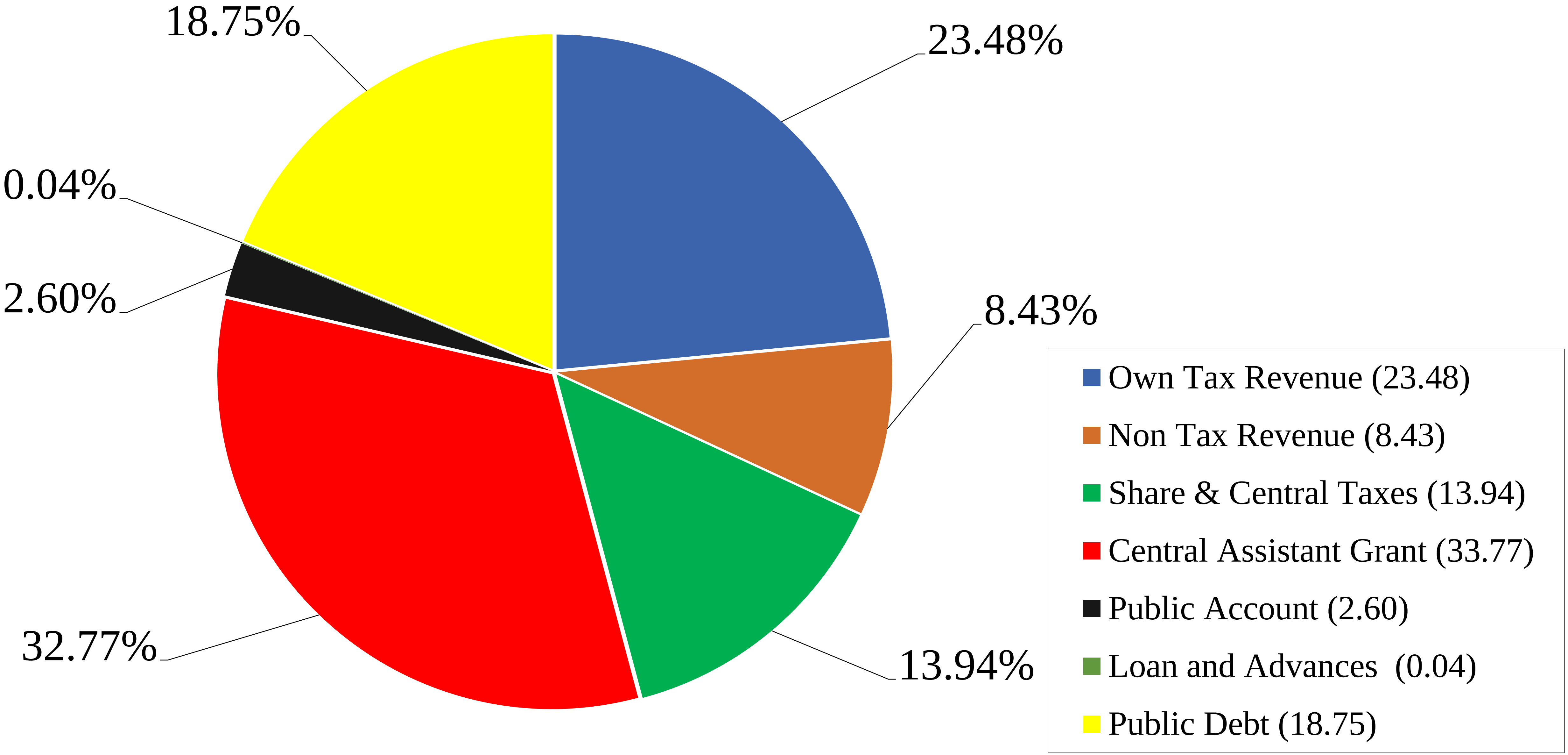
* It includes State own Tax Revenue and Central share of Taxes

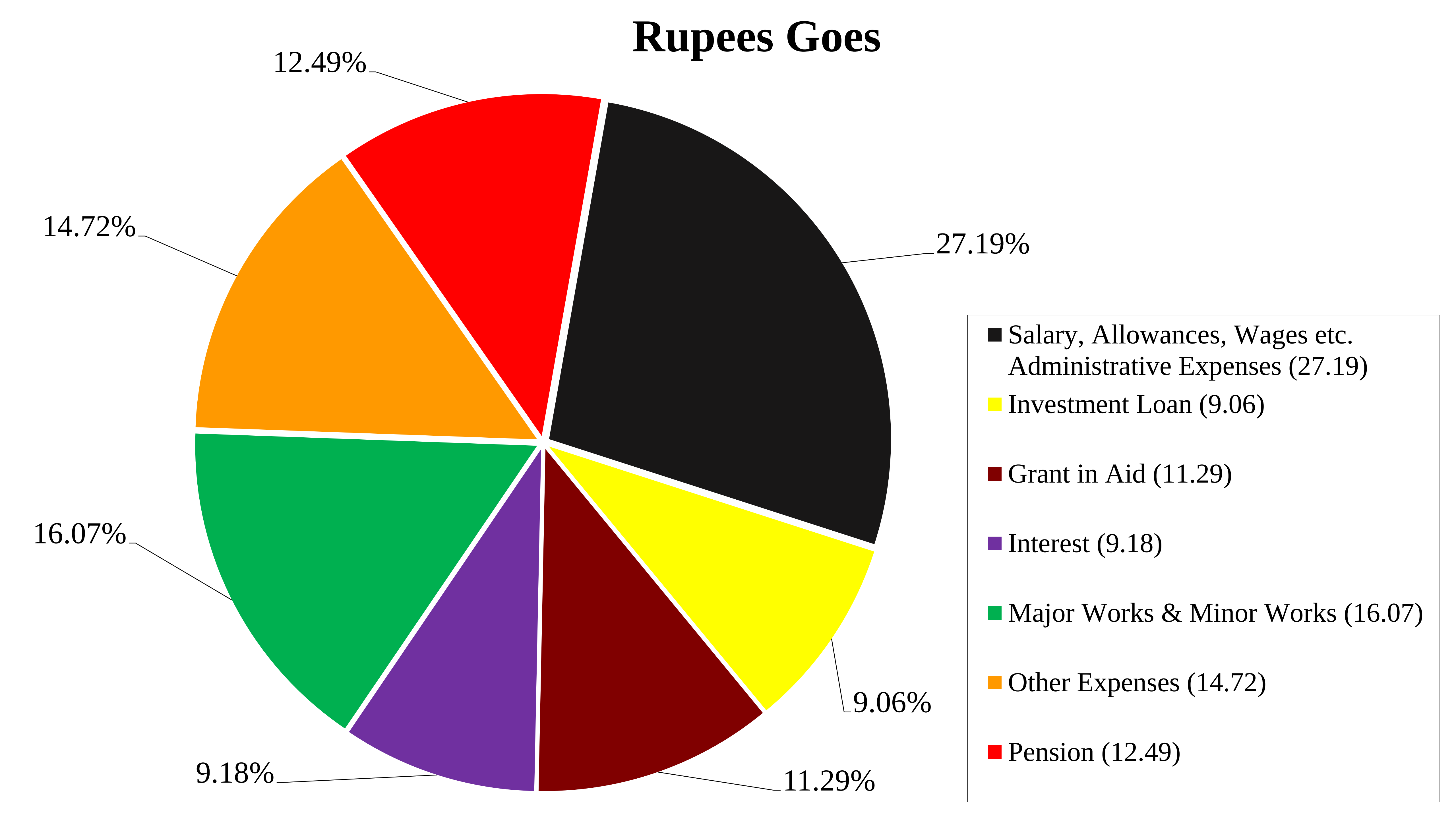
** It includes State Non Tax Revenue and Central grants In aid

Fiscal Indicators

Numerical Rule	*Target/Limit*	*Achievement*
Deficit Indicators	Maintain Revenue Surplus.	2460. 96 Cr (Surplus)
	Keep Fiscal Deficit to 3.5% of GSDP.	3.07 % of GSDP
Debt Indicators	Ensuring fiscal liabilities to GSDP in period beginning from 1st April, 2022 and ending 31st March, 2023 shall not be more than 33.3%.	31.51 % of GSDP

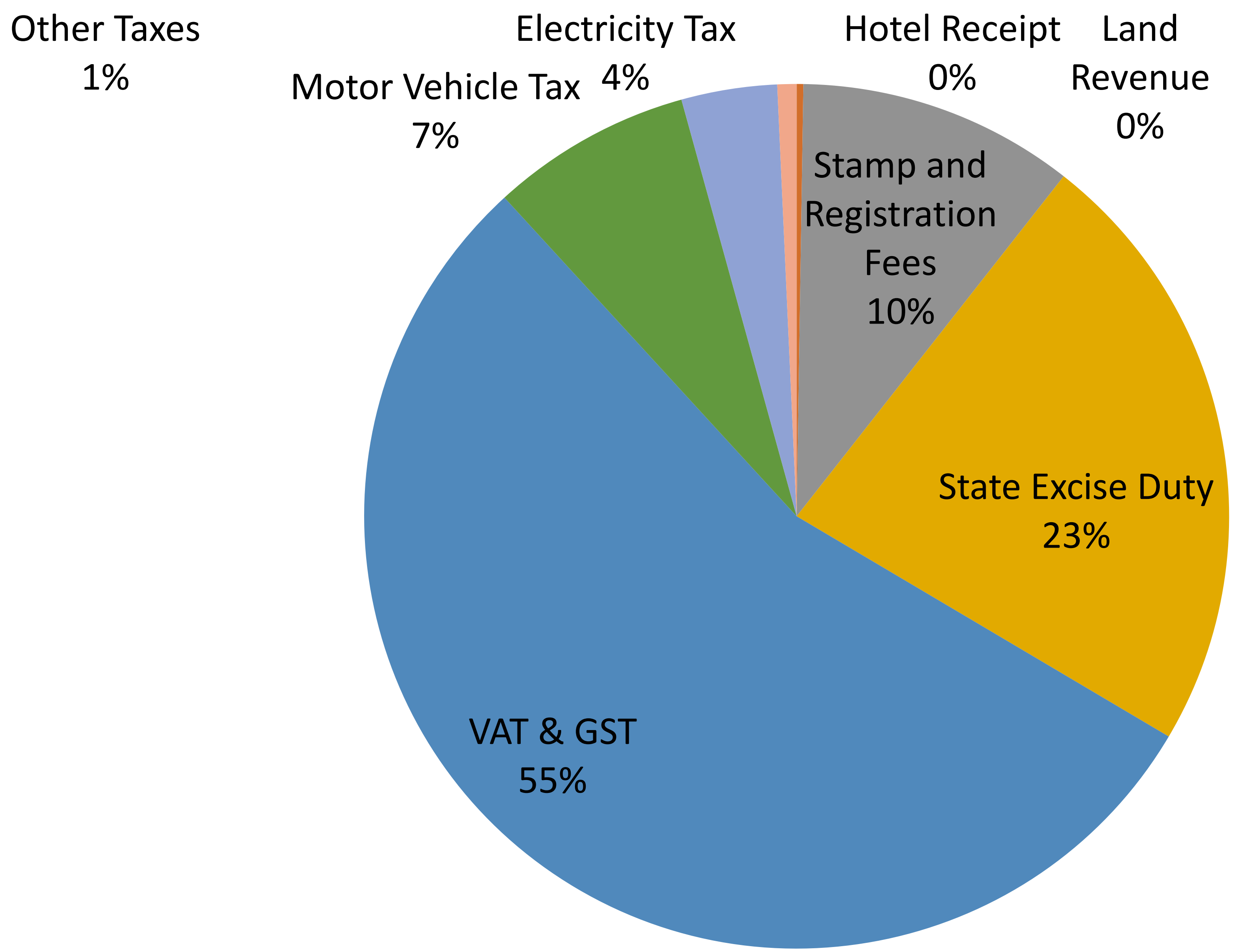
Rupees Comes From



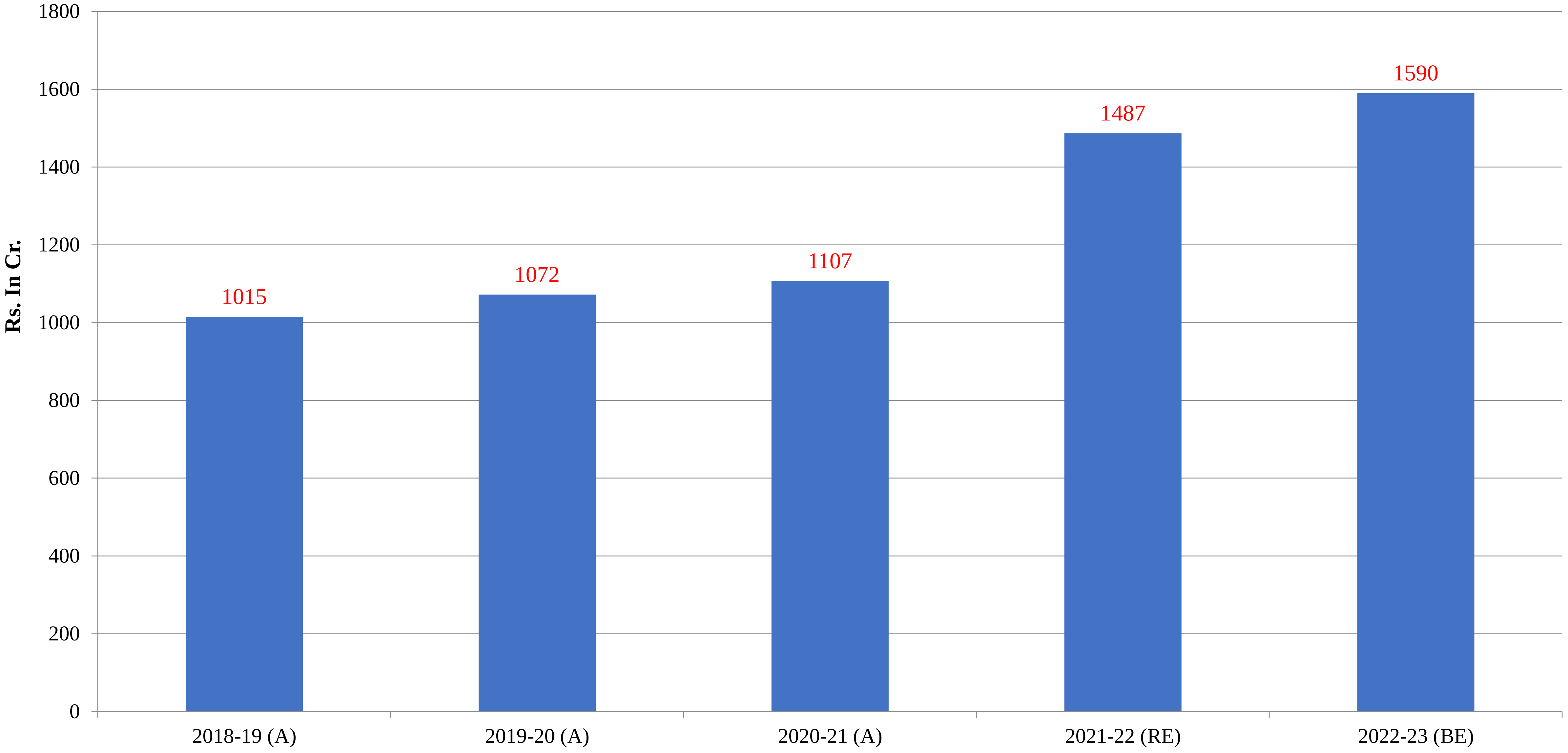


Rupees Goes
12.49%
27.19%
14.72%
16.07%
9.06%
9.18%
11.29%
Salary, Allowances, Wages etc. Administrative Expenses (27.19)
Investment Loan (9.06)
Grant in Aid (11.29)
Interest (9.18)
Major Works & Minor Works (16.07)
Other Expenses (14.72)
Pension (12.49)

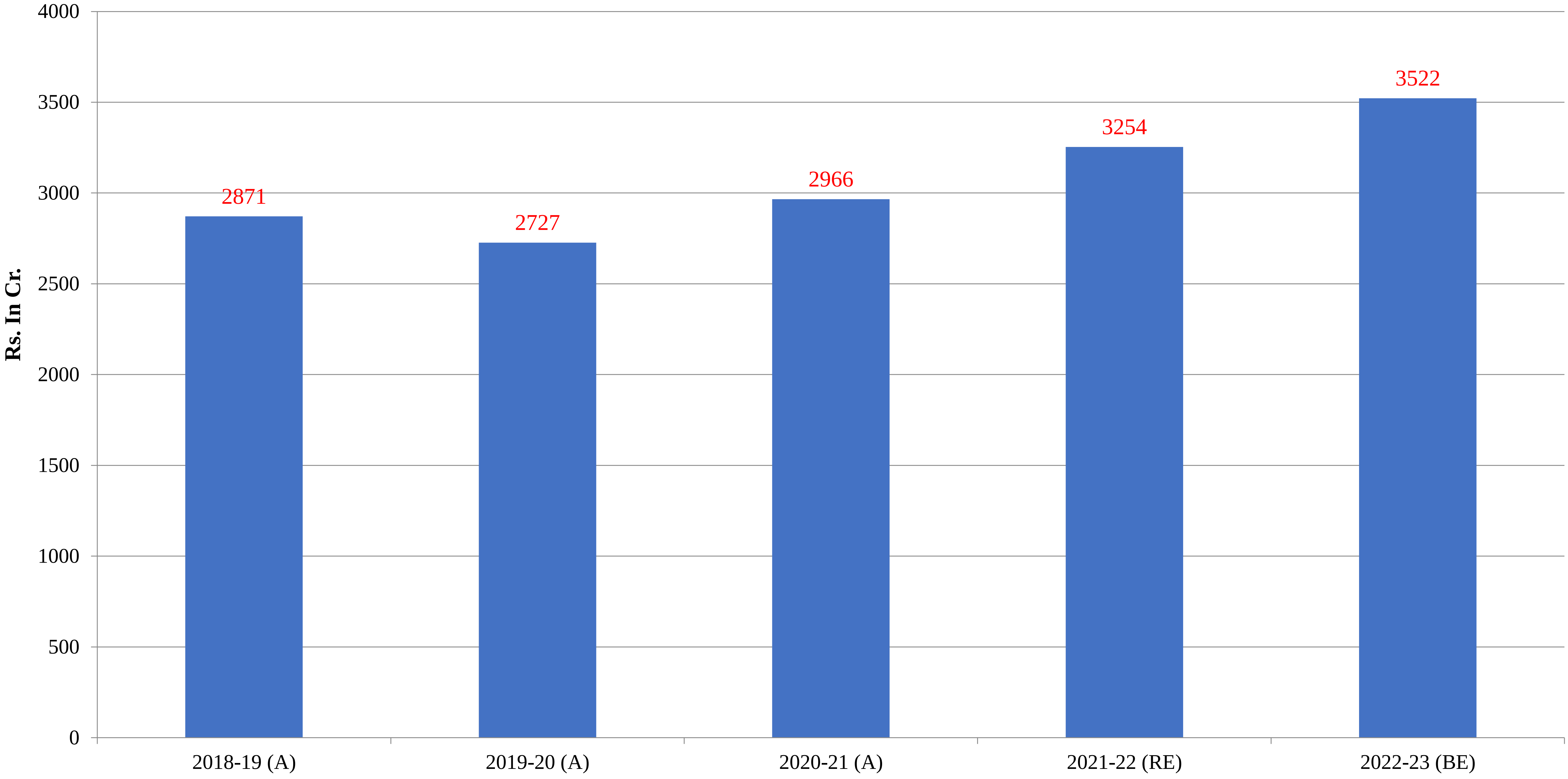
Tax Revenue


Other Taxes
1%
Motor Vehicle Tax
7%
Electricity Tax
4%
Hotel Receipt
0%
Land
Revenue
0%
Stamp and
Registration
Fees
10%
State Excise Duty
23%
VAT & GST
55%

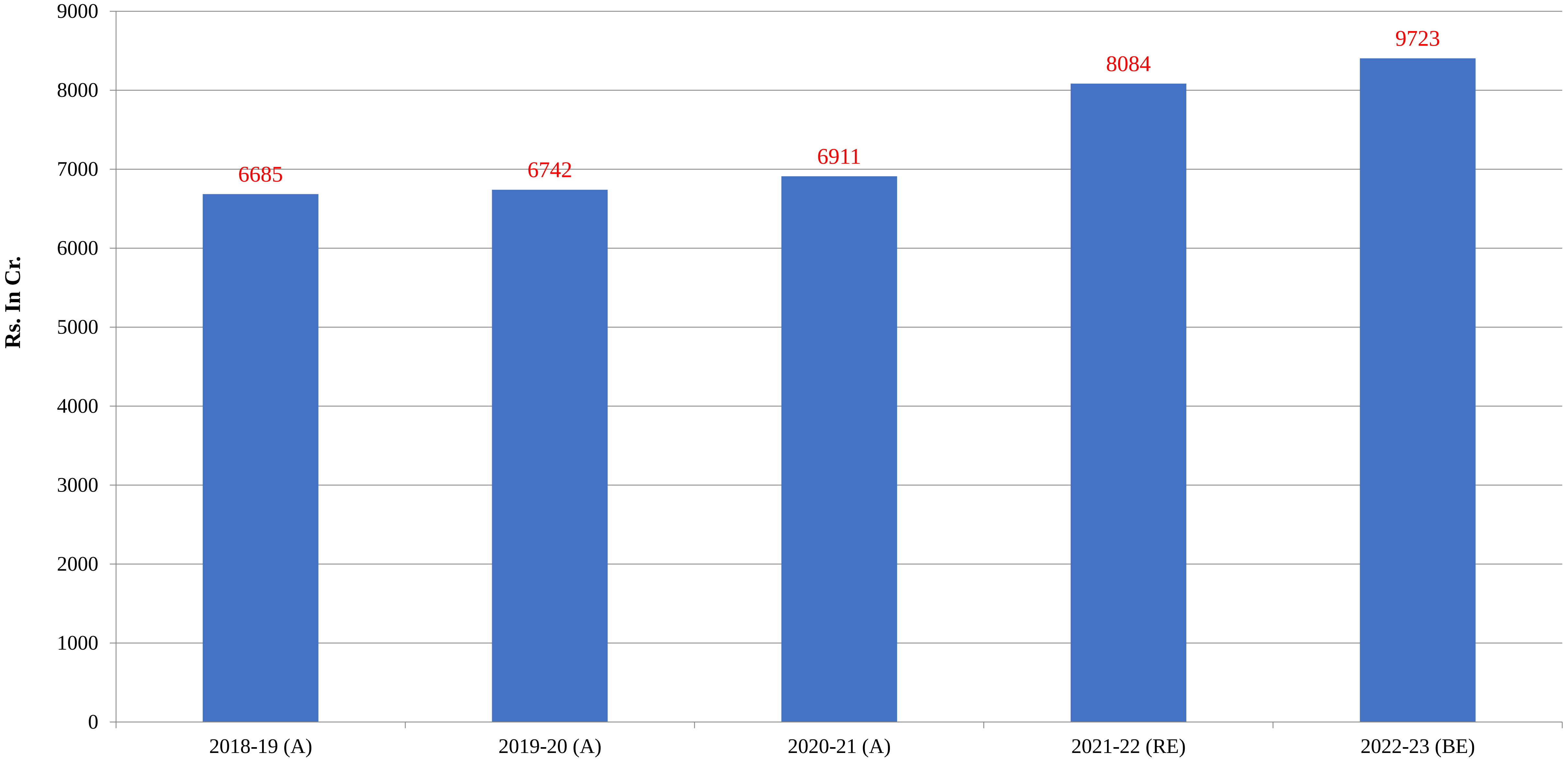
Receipt Trends: Stamp & Registration



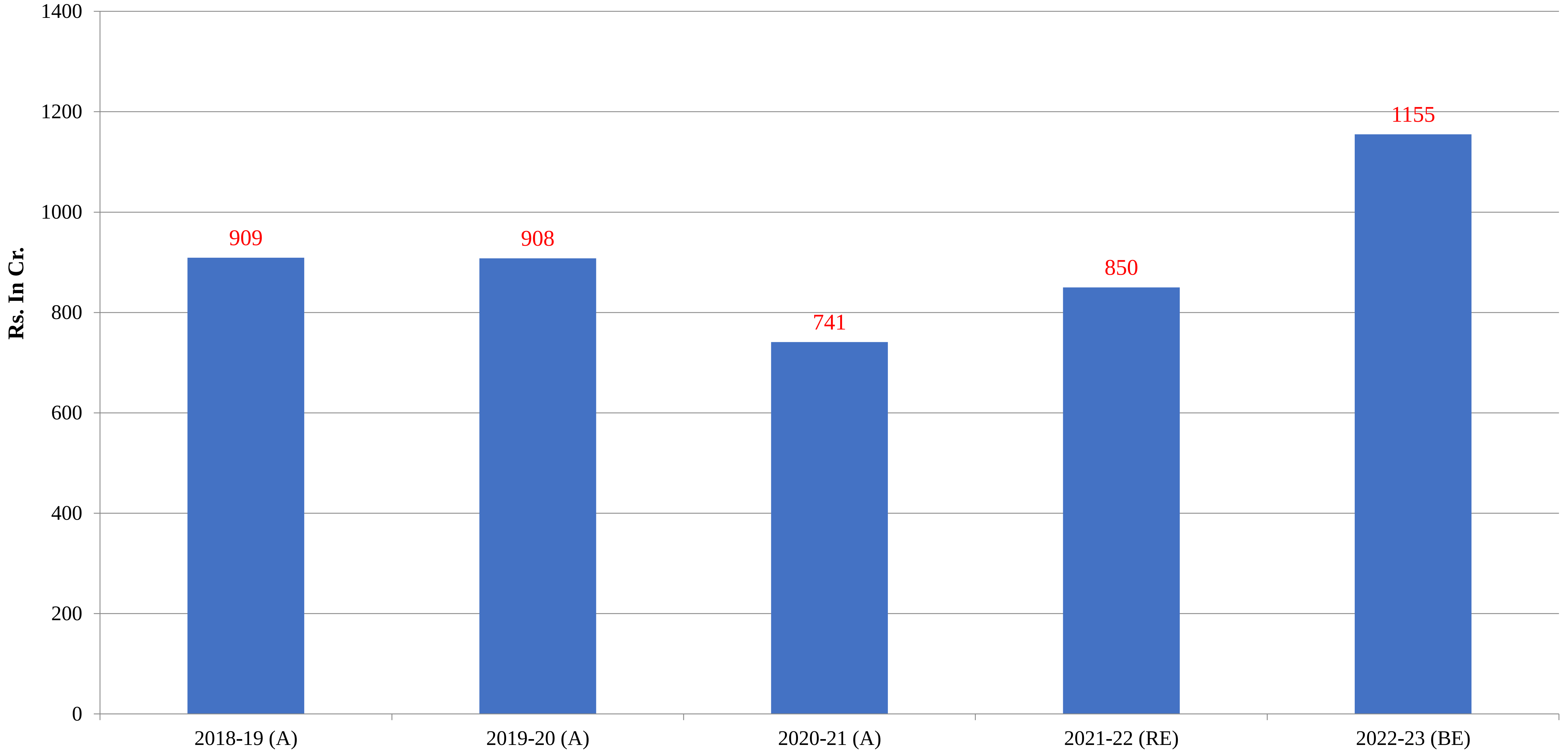
Receipt Trends: State Excise



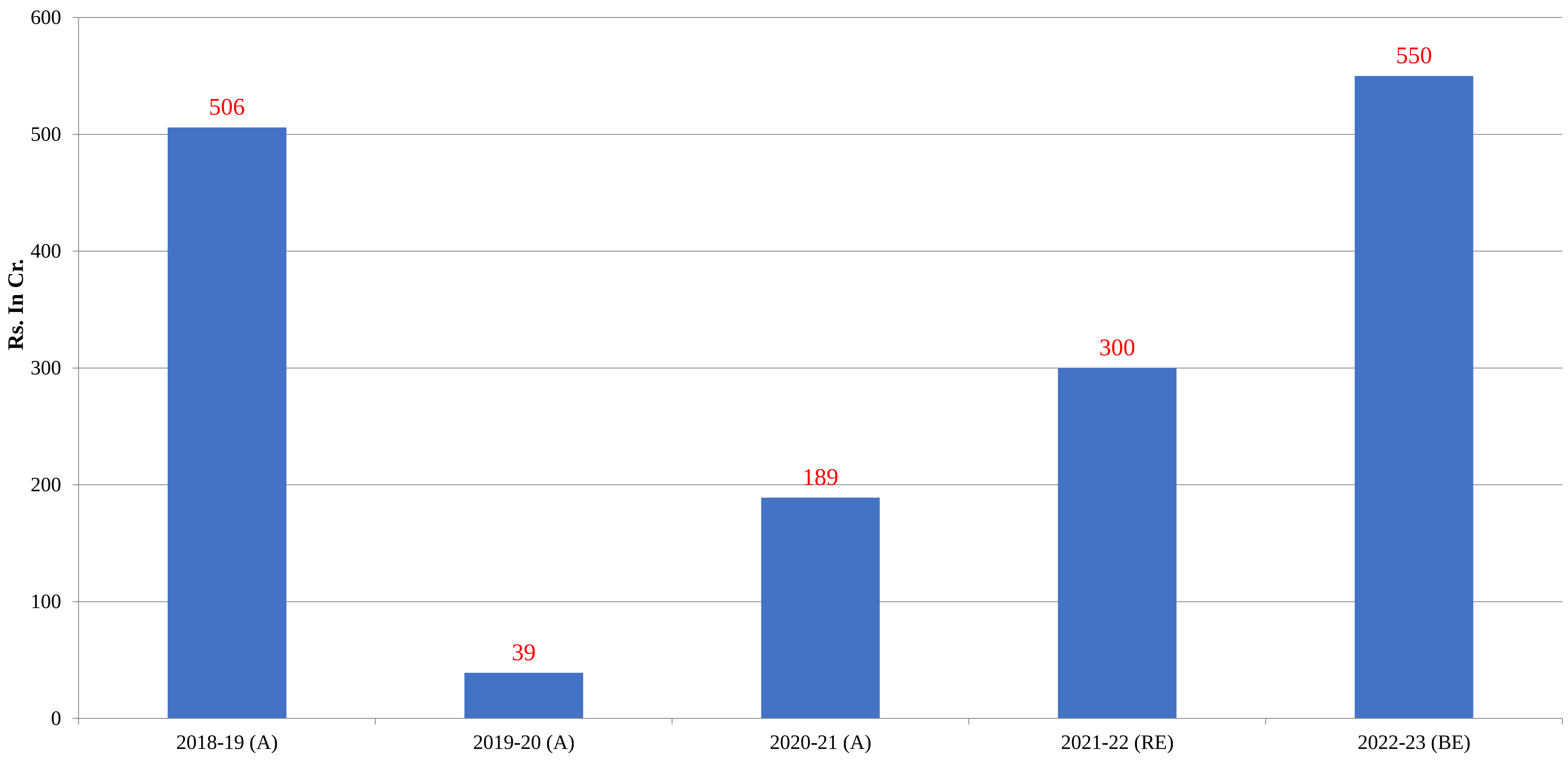
Receipt Trends: VAT/ GST



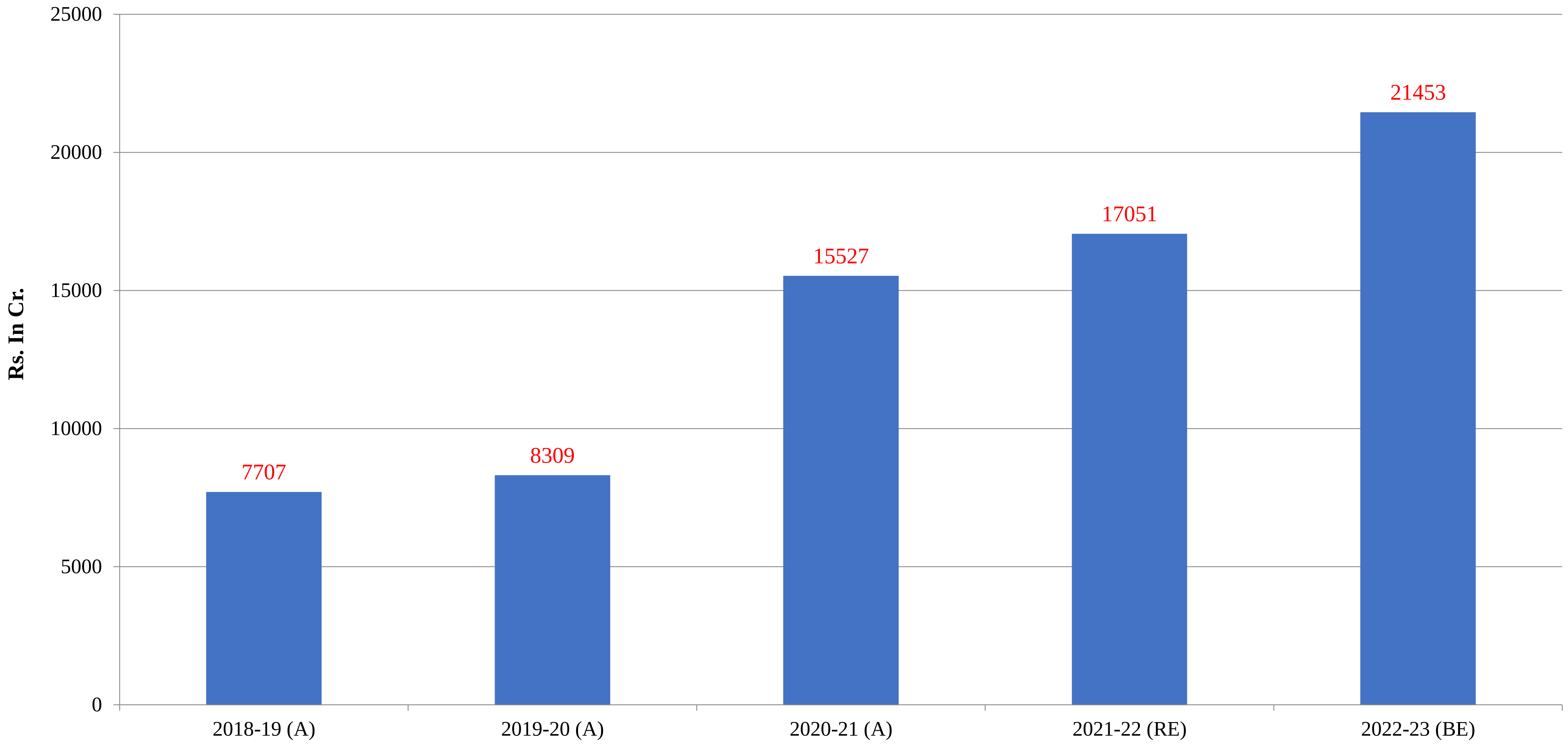
Receipt Trends: Motor Vehicle Tax



Receipt Trends: Electricity Tax

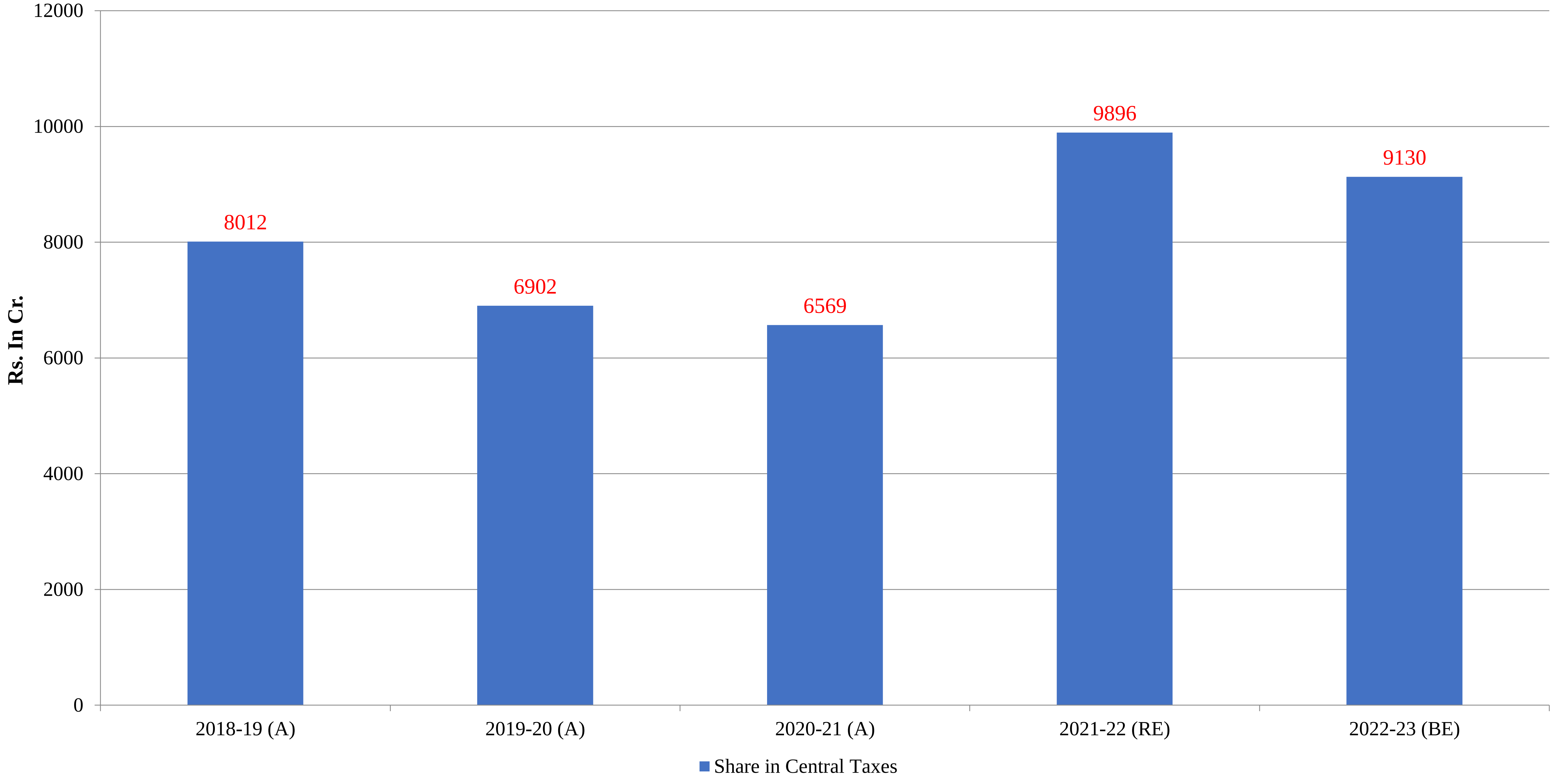


Receipt Trends: Grants from Centre

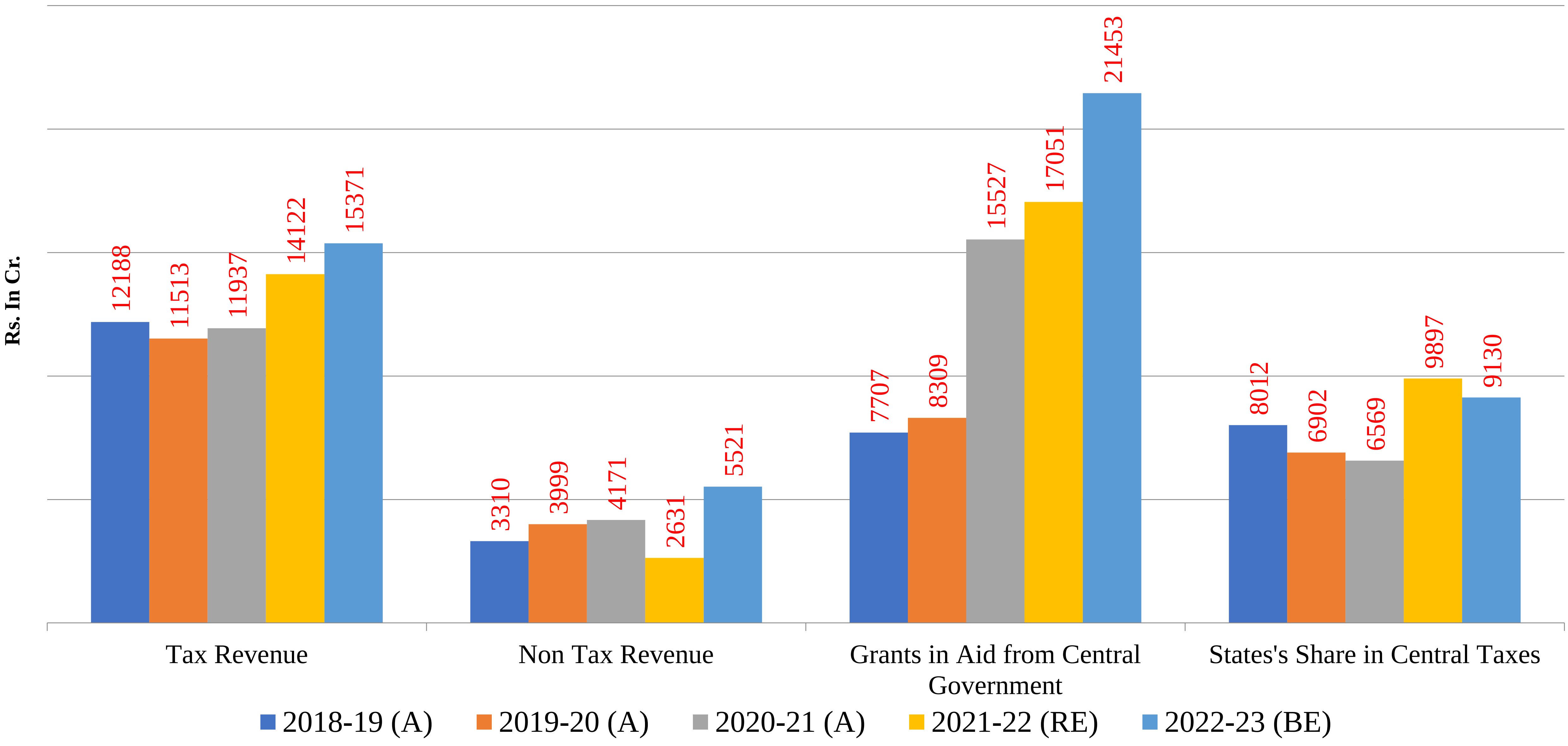


Sharp increase in 2020-21 is because of Revenue Deficit grant given by 15th Finance Commission.

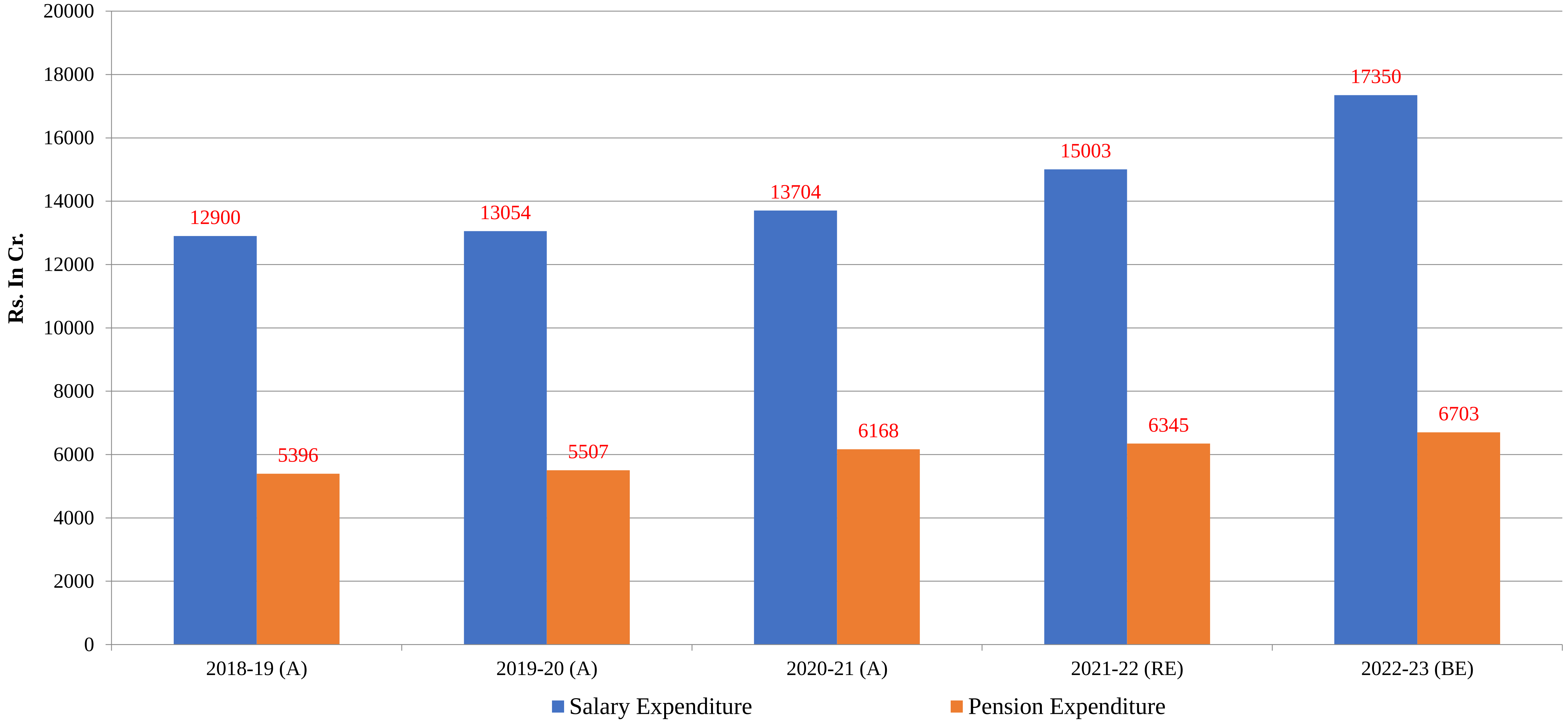
Share in Central Taxes



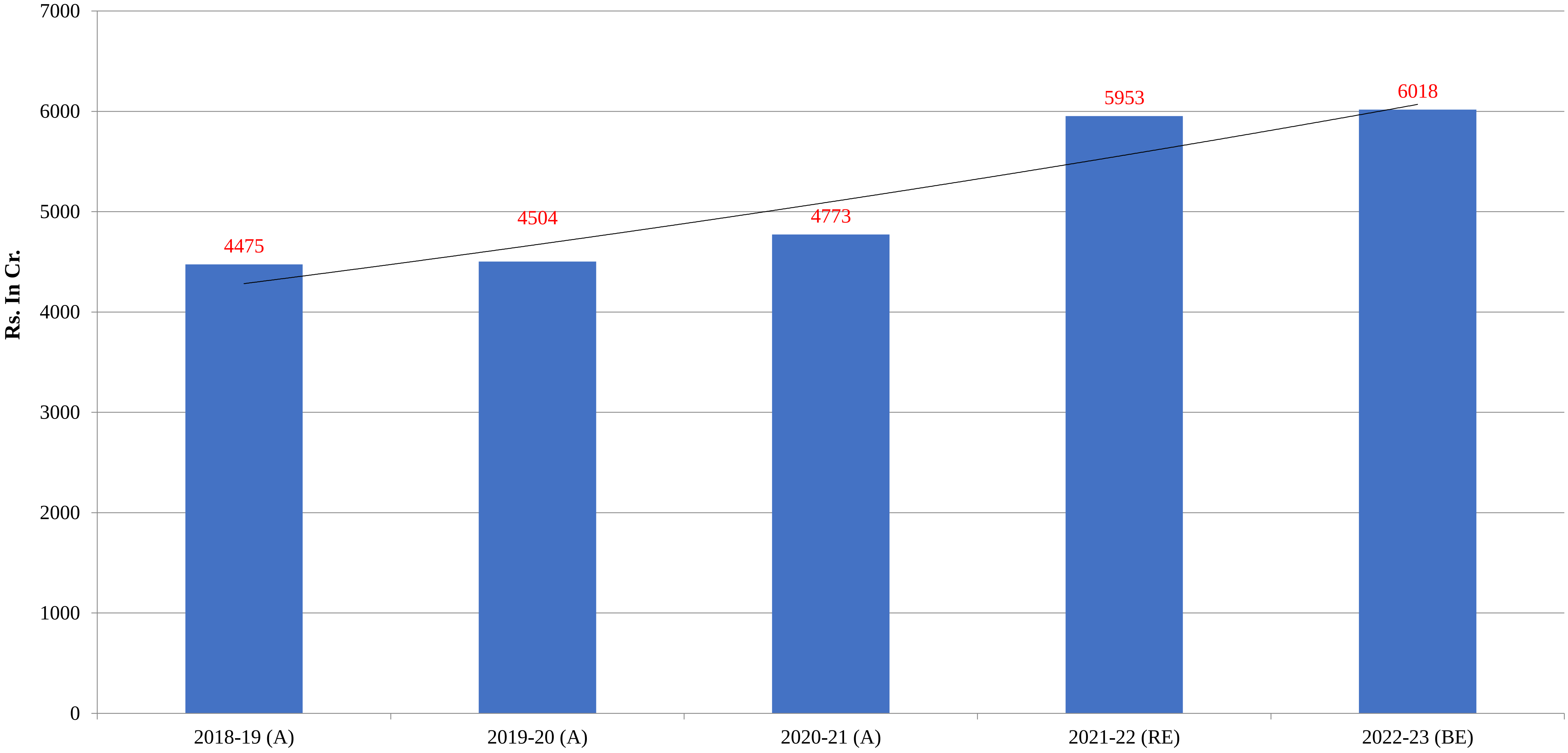
Trends: Revenue Receipts



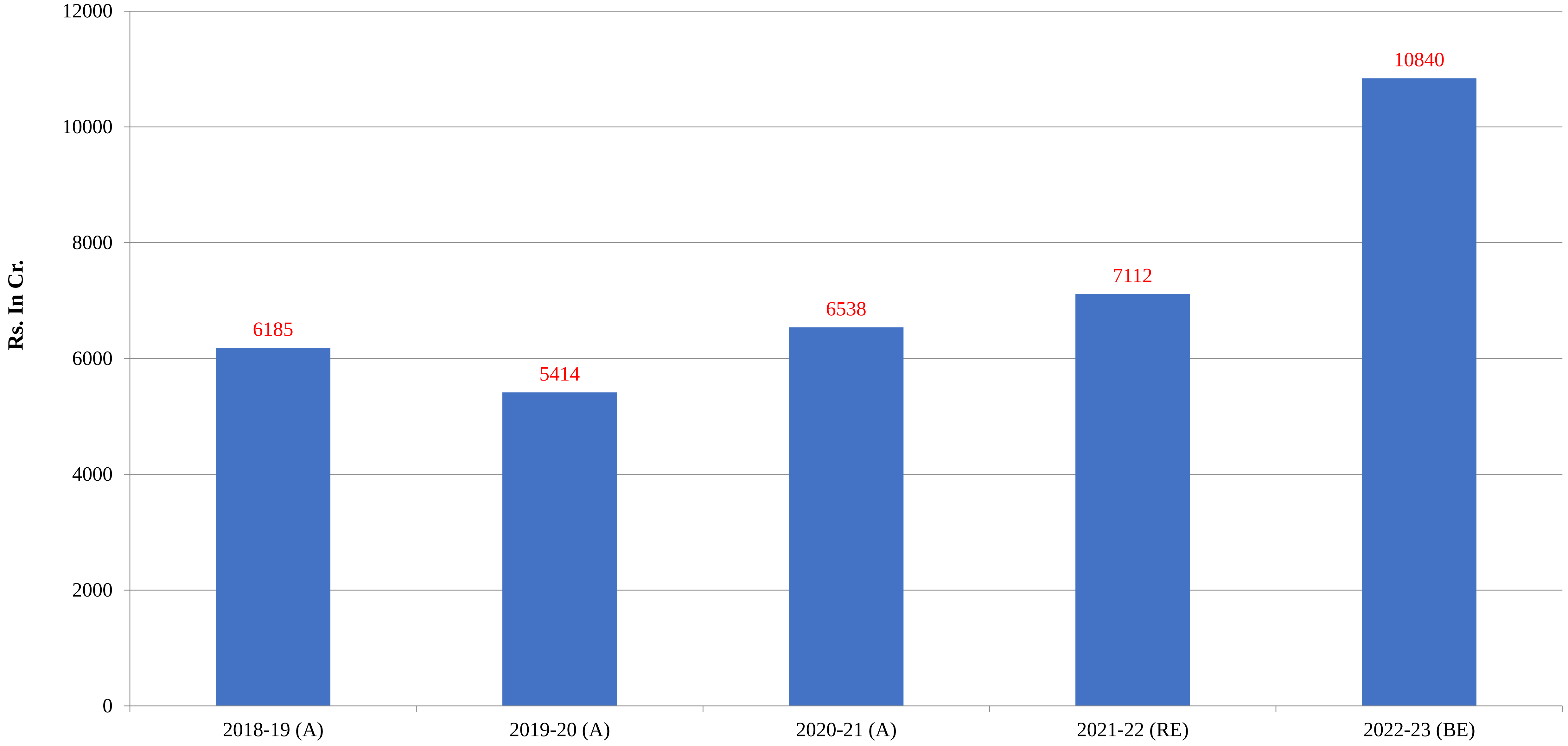
Expenditure Trends: Salary & Pension



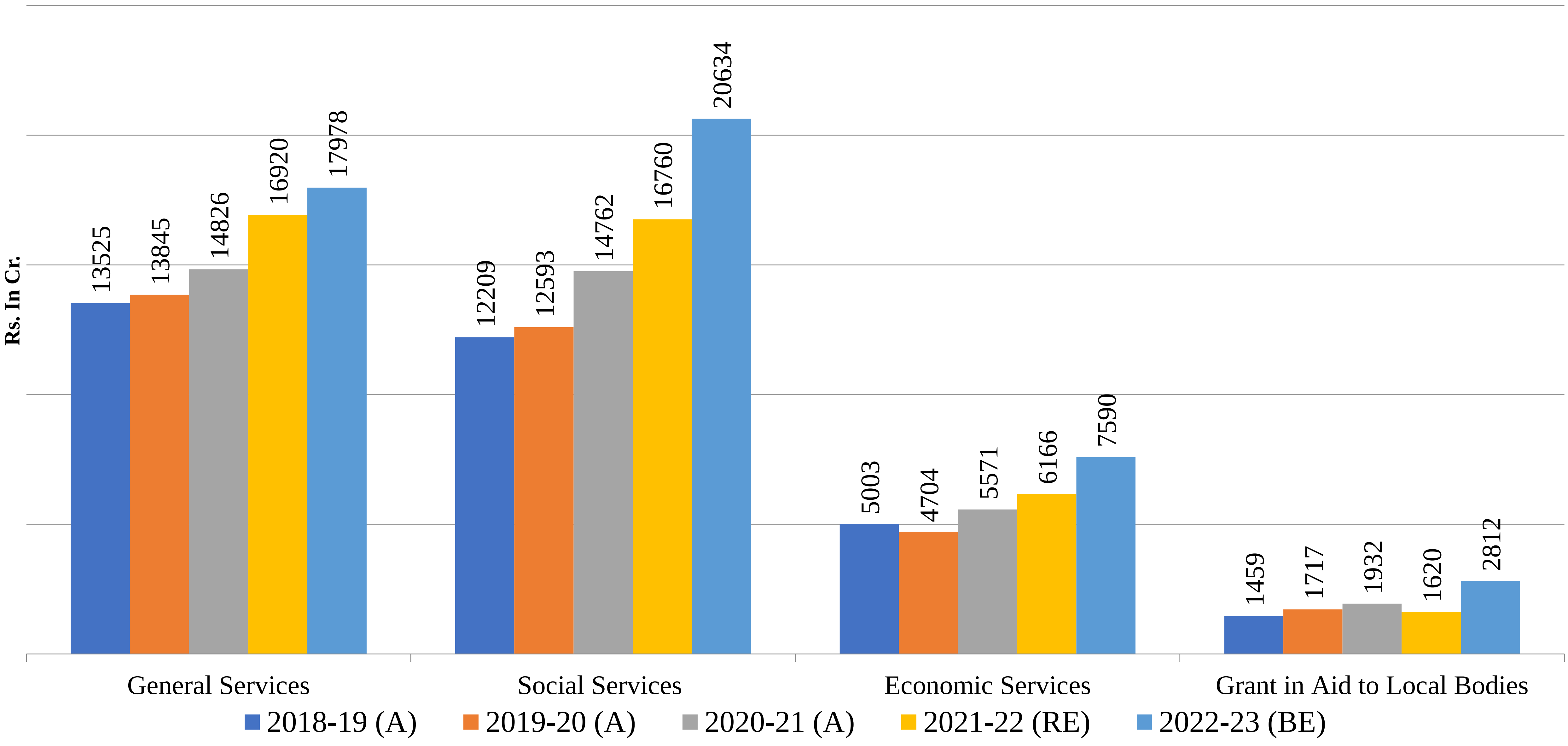
Expenditure Trends: Interest Payment



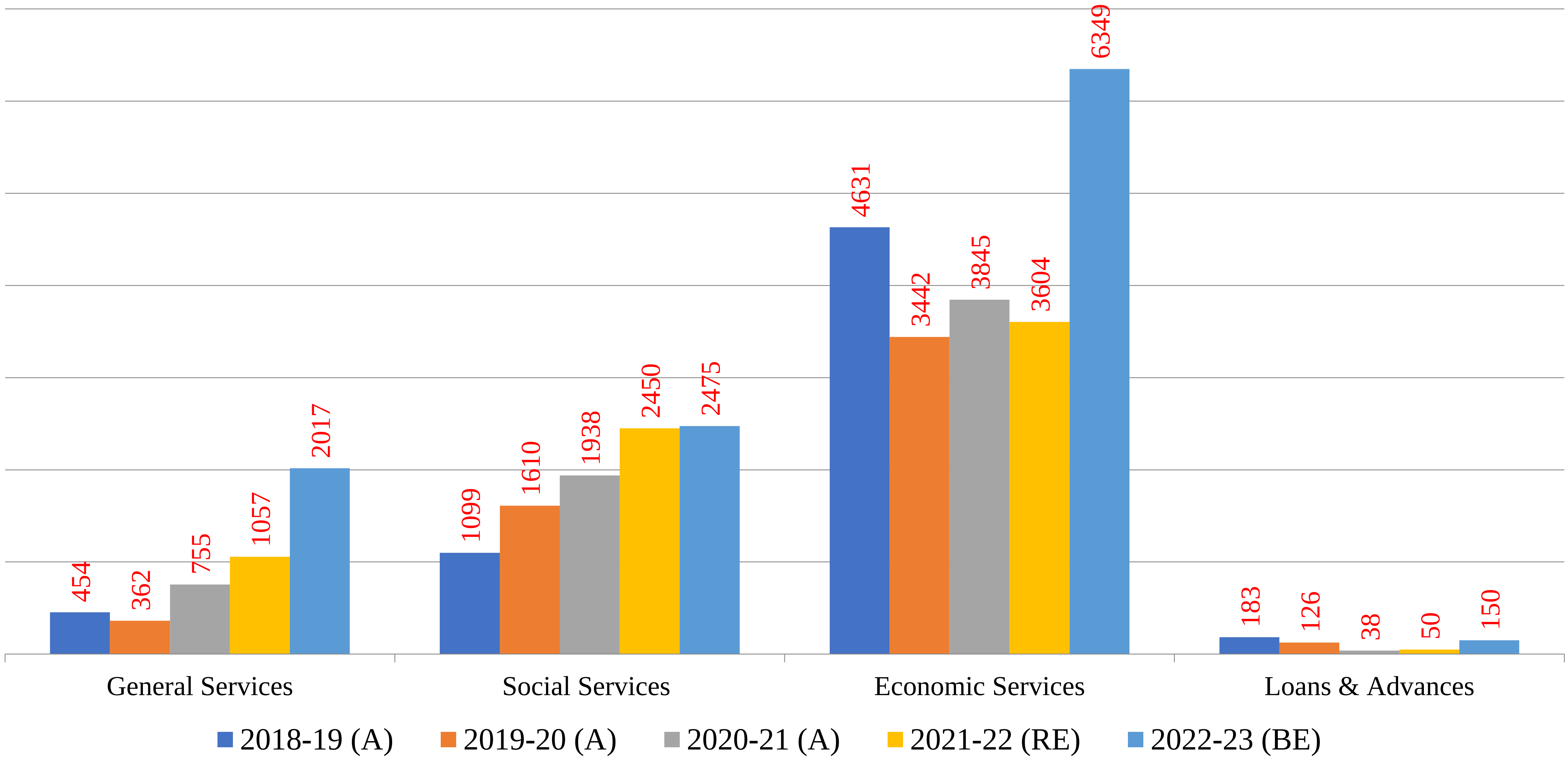
Trends: Capital Outlay



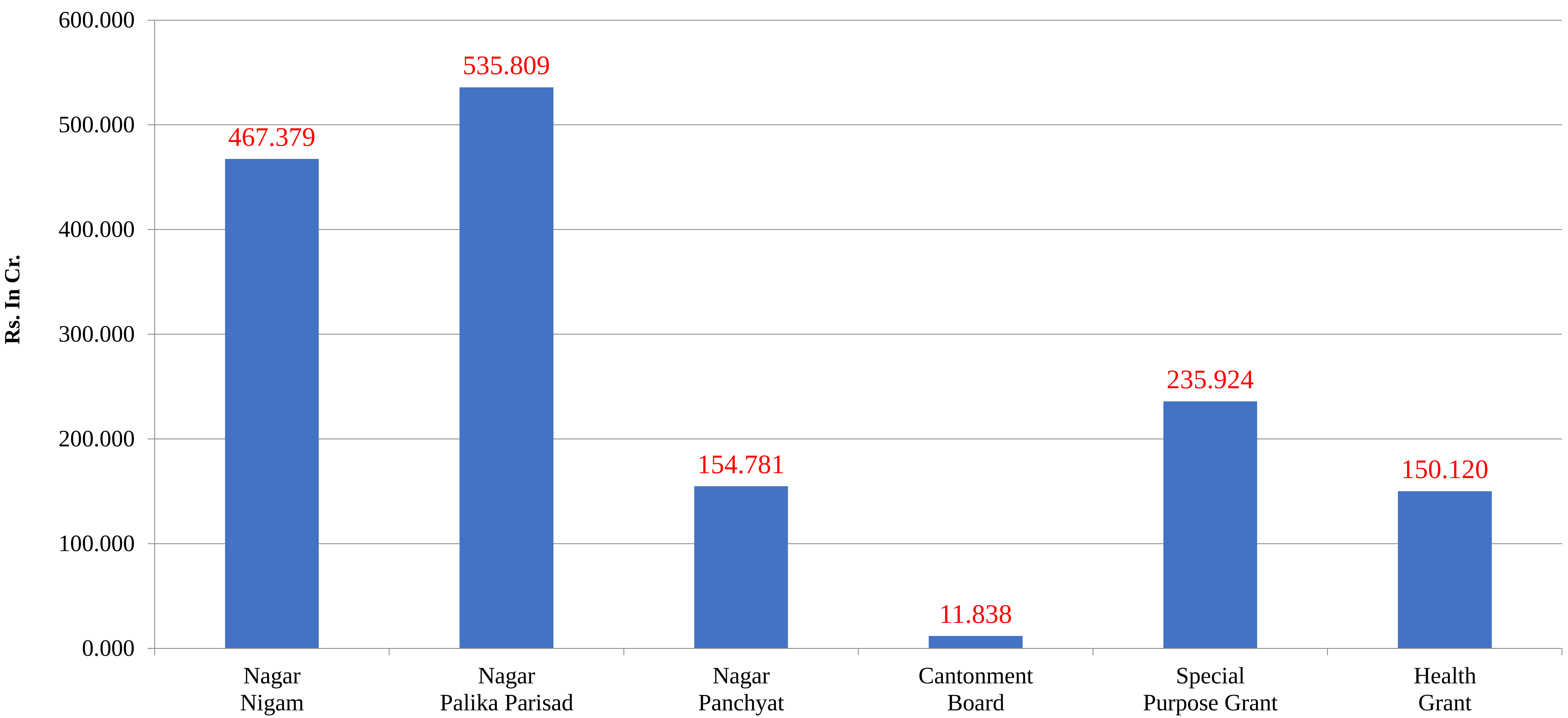
Component wise Trends: Revenue Expenditure



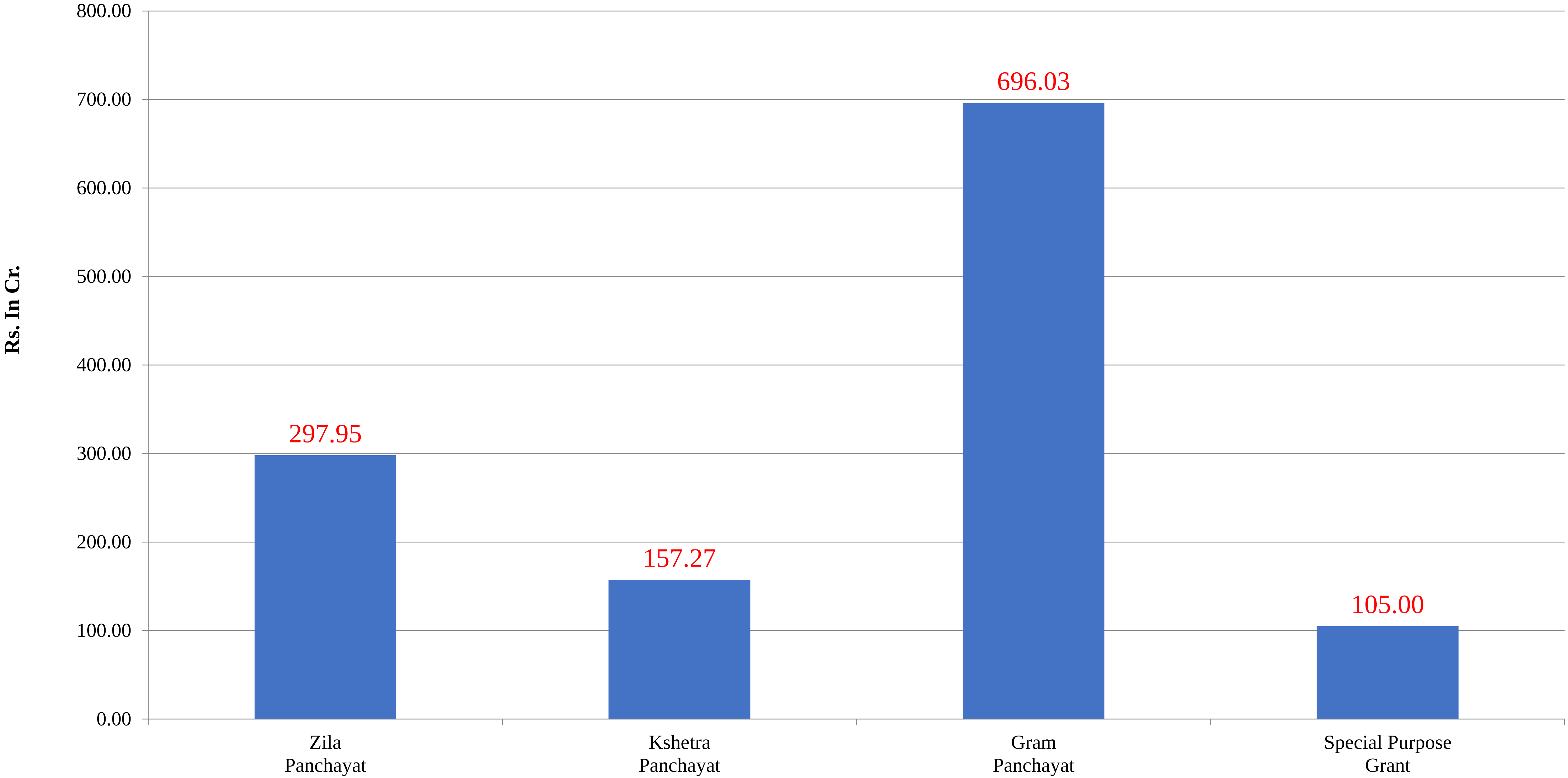
Component wise Trends: Capital Expenditure



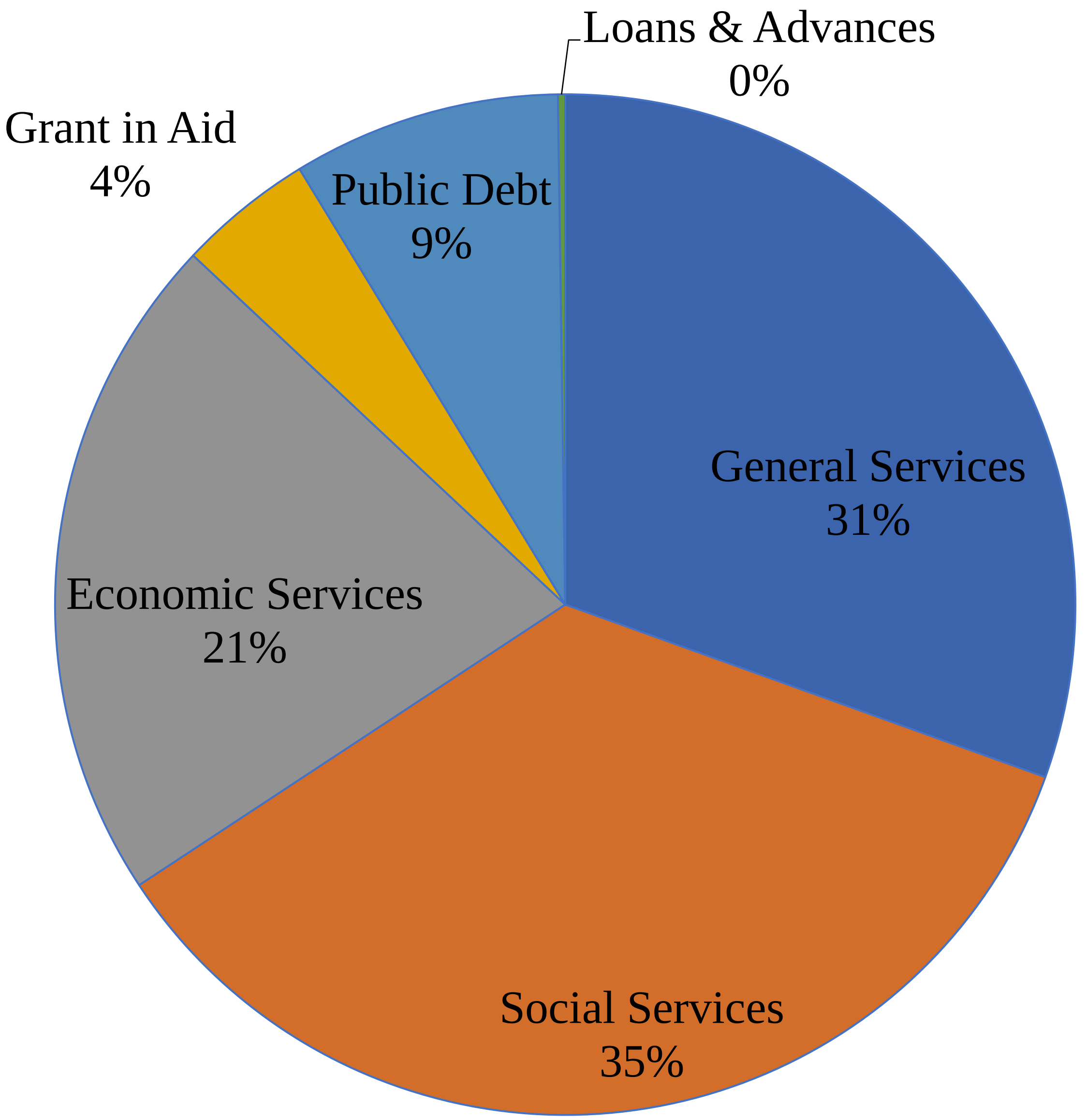
Grant in Aid to Urban Local Bodies (2022-23 BE)



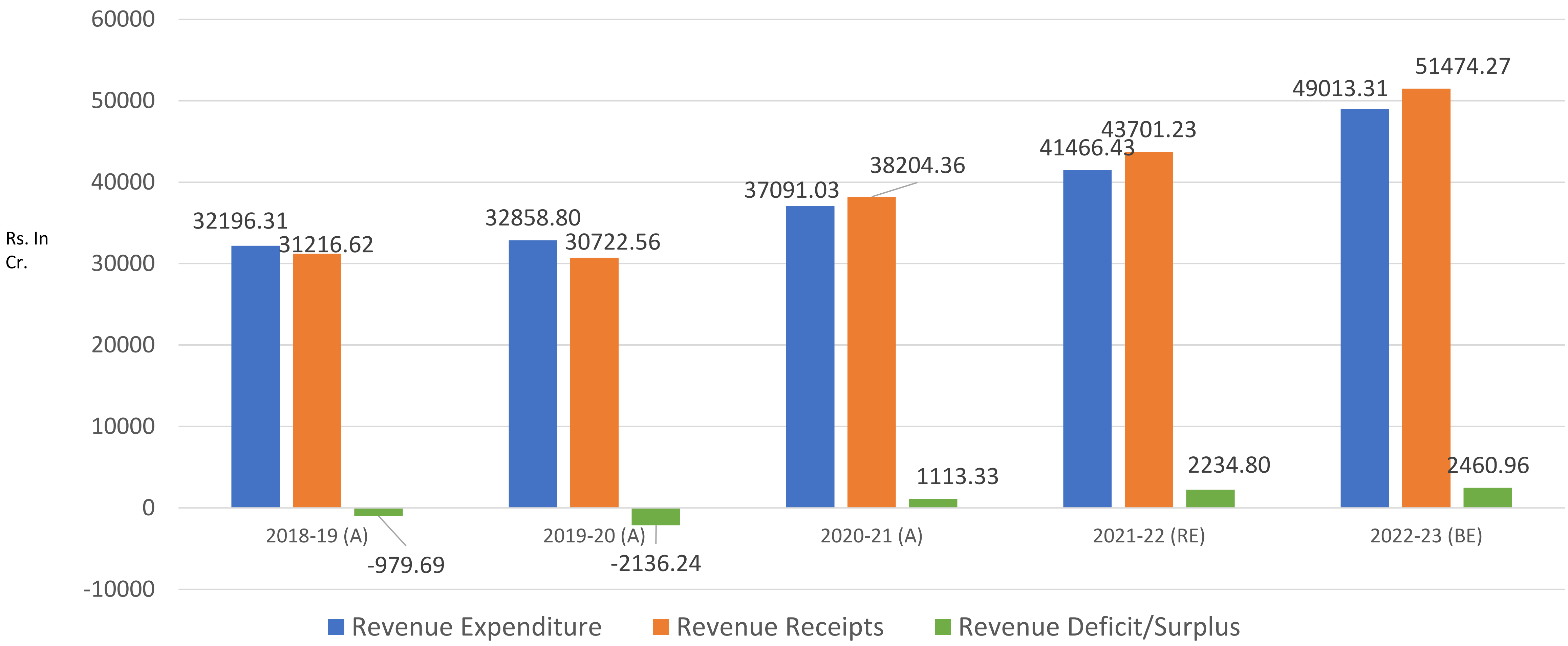
Grant in Aid to Rural Local Bodies (2022-23 BE)



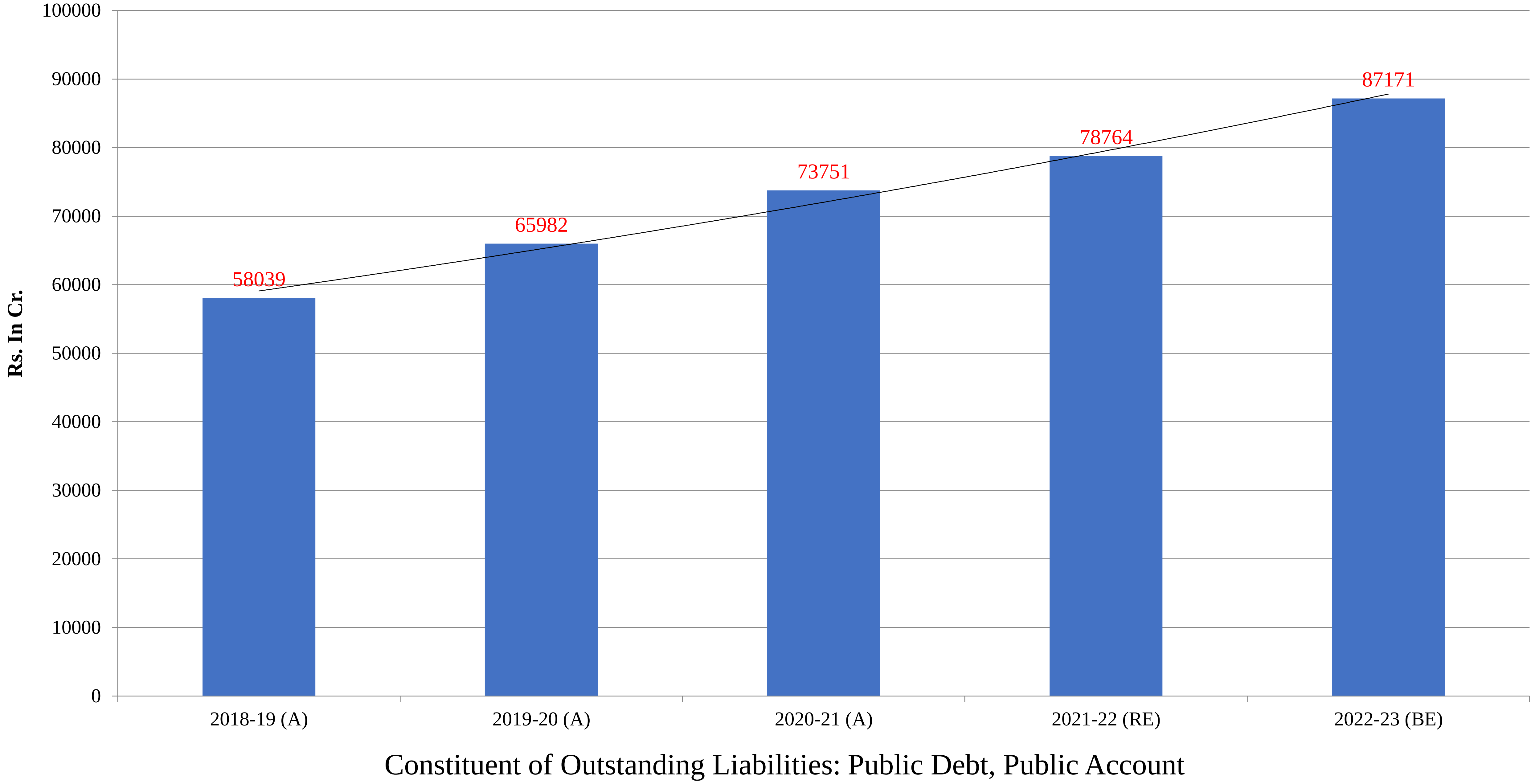
Sector Wise Expenditure F.Y. 2022-23

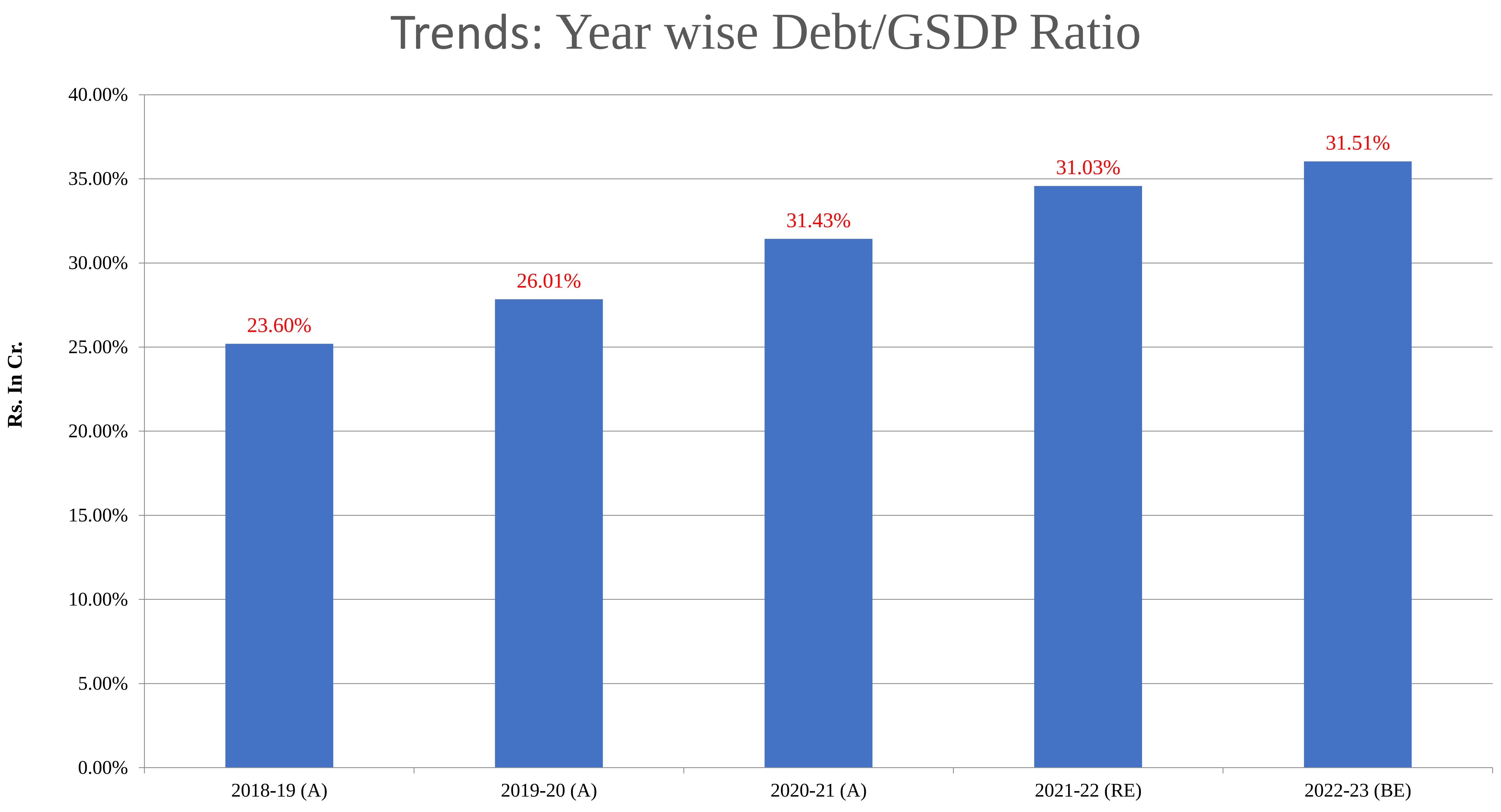


Revenue Expenditure, Receipt & Deficit/ Surplus

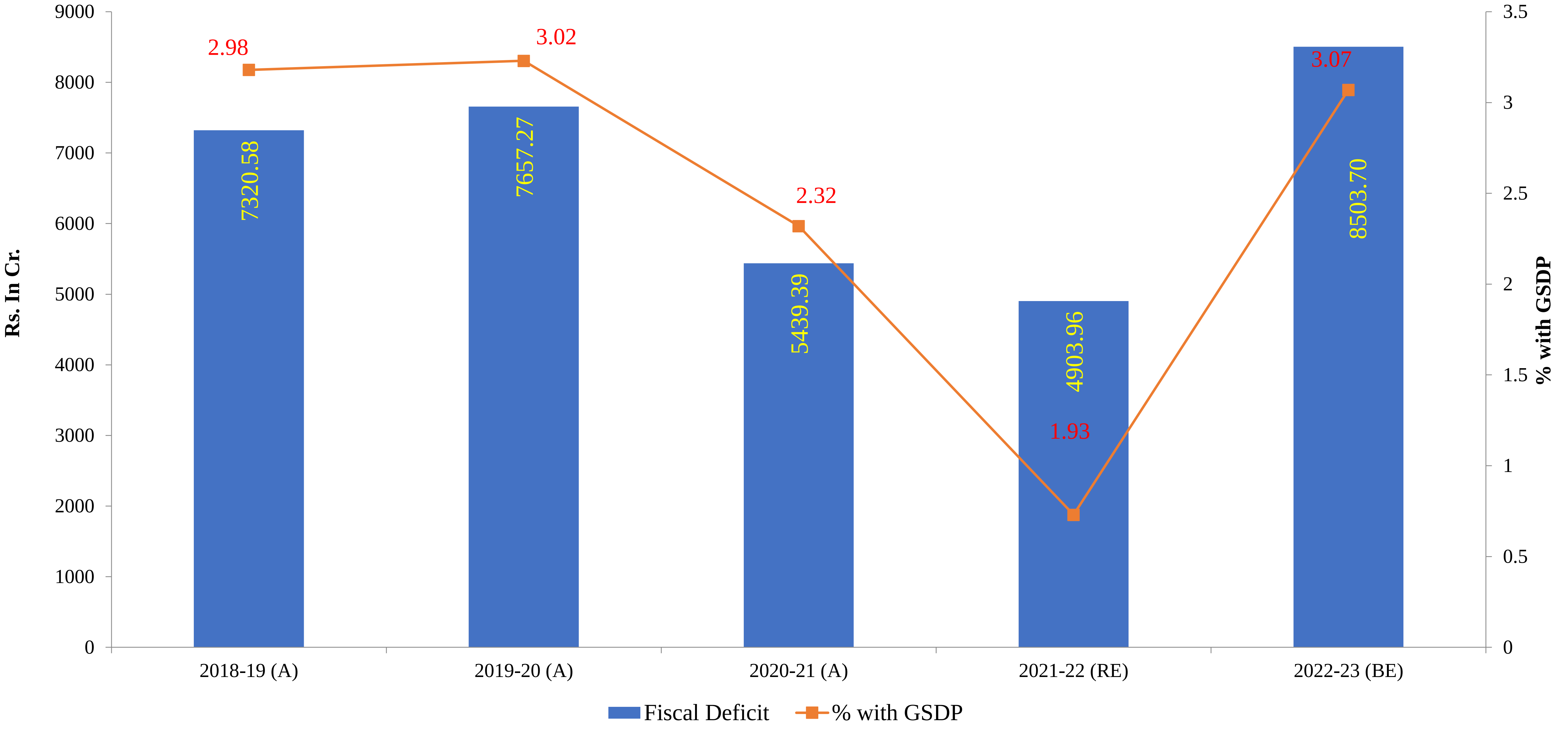


Trends: Total Outstanding Liabilities




Trends: Year wise Debt/GSDP Ratio
Rs. In Cr.
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
23.60%
26.01%
31.43%
31.03%
31.51%
2018-19 (A)
2019-20 (A)
2020-21 (A)
2021-22 (RE)
2022-23 (BE)

Trends: Fiscal Deficit



Sectoral Key Highlights

2022-23 BE

Education, Sports, Art & Culture

Total allocation – 10896.08 Cr.

Revenue Allocation – 10345.19 Cr.

Capital Allocation – 550.89 Cr.

Total allocation/GSDP – 3.94%

Total allocation/Budget- 16.62%

Health & Family Welfare

Total allocation – 4415.87 Cr.

Revenue allocation –4026.3 Cr.

Capital Allocation – 389.57 Cr.

Total allocation/GSDP – 1.60%

Total allocation/Budget- 6.73 %

Forest

Total allocation – 987.84 Cr.

Revenue allocation –893.37 Cr.

Capital Allocation – 94.47 Cr.

Total allocation/GSDP – 0.36 %

Total allocation/Budget- 1.51 %

Social Welfare

Total allocation – 3593.79 Cr.

Revenue allocation –3399.32 Cr.

Capital Allocation – 194.47 Cr.

Total allocation/GSDP – 1.30 %

Total allocation/Budget- 5.48 %

PWD

Total allocation – 2434.49 Cr.

Revenue allocation –993.89 Cr.

Capital Allocation – 1440.60 Cr.

Total allocation/GSDP – 0.88 %

Total allocation/Budget- 3.71 %

Rural Development

Total allocation – 4906.02 Cr.

Revenue allocation –2250.04 Cr.

Capital Allocation – 2655.97 Cr.

Total allocation/GSDP – 1.77 %

Total allocation/Budget- 7.48 %

Housing & Urban Development

Total allocation – 1002.60 Cr.

Revenue allocation –404.83 Cr.

Capital Allocation – 597.77 Cr.

Total allocation/GSDP – 0.36 %

Total allocation/Budget- 1.53 %

Drinking Water

Total allocation – 1278.67 Cr.

Revenue allocation –536.45 Cr.

Capital Allocation – 742.23 Cr.

Total allocation/GSDP – 0.46 %

Total allocation/Budget- 1.95 %

Assumptions Made For Medium-Term Fiscal Policy Formulations

राज्य के स्वयं के राजकोषीय सुधार पथ के संकेतक परिशिष्ट– 05

(करोड़ रूपये में)

	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	वास्तविक	आय–व्ययक	पुनरीक्षित	आय–व्ययक	प्रक्षेपित	प्रक्षेपित	प्रक्षेपित
1	2	3	4	5	6	7	8
(क) राज्य का राजस्व लेखा							
1–स्वयं का कर राजस्व	11937.59	12754.45	14122.23	15370.56	17368.73	19626.67	22570.67
2– करेत्तर राजस्व	4170.57	3293.56	2631.20	5520.79	5267.25	5530.95	5813.12
3–स्वयं का राजस्व	16108.15	16048.01	16753.43	20891.35	22635.98	25157.62	28383.79
4– केन्द्रीय करों से राज्यांश	6568.72	7440.98	9896.81	9130.16	10225.78	11452.87	12827.22
5– केन्द्रीय सरकार से सहायता अनुदान	15527.48	20662.25	17050.99	21452.76	19666.65	19972.89	18872.72
6– कुल केन्द्रीय अन्तरण	22096.20	28103.23	26947.80	30582.92	29892.43	31425.76	31699.93
7– कुल राजस्व प्राप्ति (3+6)	38204.36	44151.24	43701.23	51474.27	52528.41	56583.38	60083.72
8– राजस्व व्यय	37091.03	44036.31	41466.43	49013.31	52444.24	56115.34	60043.41
9– वेतन भुगतान	13704.09	16422.51	15002.96	17350.21	18564.72	19864.25	21254.75
10– पेंशन भुगतान	6167.71	6400.19	6344.95	6703.10	7172.32	7674.38	8211.59
11–ब्याज भुगतान	4773.07	6052.63	5953.47	6017.85	6738.32	7500.87	8358.97
12– ब्याज भुगतान/राजस्व प्राप्ति	12.49%	13.71%	13.62%	11.69%	12.83%	13.26%	13.91%
13– राजस्व व्यय	37091.03	44036.31	41466.43	49013.31	52444.24	56115.34	60043.41
14– वेतन +पेंशन + ब्याज	24644.87	28875.33	27301.38	30071.16	32475.36	35039.51	37825.31
15– राजस्व प्राप्ति के प्रतिशत (14/7)	64.51%	65.40%	62.47%	58.42%	61.82%	61.93%	62.95%
16– राजस्व बचत/घाटा (7–8)	1113.33	114.93	2234.80	2460.96	84.17	468.04	40.31
17– समेकित राजस्व बचत/घाटा	**1113.33**	**114.93**	**2234.80**	**2460.96**	**84.17**	**468.04**	**40.31**
(ख) समेकित ऋण							
1– अवशेष ऋण एवं दायित्व *	73750.64	85486.48	78764.24	87171.00	96176.83	105708.79	116434.98
2–कुल अवशेष गारन्टी	728.68	716.36	374.34	374.34	374.34	374.34	374.34
(ग) पूँजी लेखा							
1– पूँजीगत परिव्यय	6538.21	8972.84	7111.93	10840.27	9000.00	9900.00	10741.50
2– ऋण एवं अग्रिम	37.55	149.60	49.83	149.67	140.00	150.00	75.00
3–ऋणों की वसूली	23.05	22.98	22.98	25.28	50.00	50.00	50.00
4–अन्य पूँजीगत प्राप्तियाँ	5439.38	8984.53	4903.98	8503.70	9005.83	9531.96	10726.19
(घ) राजकोषीय घाटा	**5439.38**	**8984.53**	**4903.98**	**8503.70**	**9005.83**	**9531.96**	**10726.19**
सकल घरेलू राज्य उत्पाद	234660.20	293487.50	253832.0	276676.8	301577.8	328719.8	358304.5
प्रचलित दर पर वृद्धि दर	-0.98	15.70%	8.17%	9.00%	9.00%	9.00%	9.00%

*इसमें भविष्य निधि की धनराशि भी सम्मिलित है।

Assumptions Made For Medium-Term Fiscal Policy Formulations-Cont…

राज्य के स्वयं के राजकोषीय सुधार पथ के संकेतक

सकल राज्य घरेलू उत्पाद से प्रतिशत

	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	वास्तविक	आय–व्ययक	पुनरीक्षित	आय–व्ययक	प्रक्षेपित	प्रक्षेपित	प्रक्षेपित
1	2	3	4	5	6	7	8
(क) राज्य का राजस्व लेखा							
1–स्वयं का कर राजस्व	5.09%	4.35%	5.56%	5.56%	5.76%	5.97%	6.30%
2– करेत्तर राजस्व	1.78%	1.12%	1.04%	2.00%	1.75%	1.68%	1.62%
3–स्वयं का राजस्व	6.86%	5.47%	6.60%	7.55%	7.51%	7.65%	7.92%
4– केन्द्रीय करों से राज्यांश	2.80%	2.54%	3.90%	3.30%	3.39%	3.48%	3.58%
5– केन्द्रीय सरकार से सहायता अनुदान	6.62%	7.04%	6.72%	7.75%	6.52%	6.08%	5.27%
6– कुल केन्द्रीय अन्तरण	9.42%	9.58%	10.62%	11.05%	9.91%	9.56%	8.85%
7– कुल राजस्व प्राप्ति (3+6)	16.28%	15.04%	17.22%	18.60%	17.42%	17.21%	16.77%
8– राजस्व व्यय	15.81%	15.00%	16.34%	17.72%	17.39%	17.07%	16.76%
9– वेतन भुगतान	5.84%	5.60%	5.91%	6.27%	6.16%	6.04%	5.93%
10– पेंशन भुगतान	2.63%	2.18%	2.50%	2.42%	2.38%	2.33%	2.29%
11–ब्याज भुगतान	2.03%	2.06%	2.35%	2.18%	2.23%	2.28%	2.33%
12– वेतन +पेंशन + ब्याज	10.50%	9.84%	10.76%	10.87%	10.77%	10.66%	10.56%
13– राजस्व बचत / घाटा (8–16)	0.47%	0.04%	0.88%	0.89%	0.03%	0.14%	0.01%
14– समेकित राजस्व बचत / घाटा	0.47%	0.04%	0.88%	0.89%	0.03%	0.14%	0.01%
(ख) समेकित ऋण							
1– अवशेष ऋण एवं दायित्व	31.43%	29.13%	31.03%	31.51%	31.89%	32.16%	32.50%
2–कुल अवशेष गारन्टी	0.31%	0.24%	0.15%	0.14%	0.12%	0.11%	0.10%
(ग) पूँजी लेखा							
1– पूँजीगत परिव्यय	2.79%	3.06%	2.80%	3.92%	2.98%	3.01%	3.00%
2– ऋण एवं अग्रिम	0.02%	0.05%	0.02%	0.05%	0.05%	0.05%	0.02%
3–ऋणों की वसूली	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.01%
4–अन्य पूँजीगत प्राप्तियाँ	2.32%	3.06%	1.93%	3.07%	2.99%	2.90%	2.99%
(घ) राजकोषीय घाटा	2.32%	3.06%	1.93%	3.07%	2.99%	2.90%	2.99%

THANK YOU