

AN ANALYSIS OF STATE GOVERNMENT BUDGET OF UTTARAKHAND

[2011-12 (Actual), 2012-13 (Revised) & 2013-14 (Estimated)]



Government Of Uttarakhand

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Govt. of Uttarakhand

Minister

**Planning, Finance, Commercial Tax,
Parliamentary Affairs, Census and Higher Education
Government of Uttarakhand**

MESSAGE

I am pleased to note that DES Uttarakhand has put in commendable efforts to publish An Analysis of State Government Budget [Year: 2011-12 (Actual), 2012-13 (Revised) & 2013-14 (Budget Estimated)] of National Account Division of Central Statistics Office (CSO), Government of India.

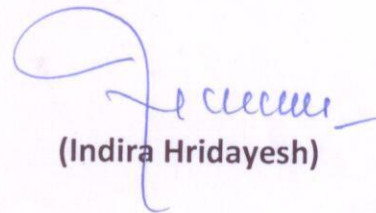
An Analysis of State Government Budget of Uttarakhand provides a significant information in regard to receipts and expenditures as per the economic & purpose-wise classifications of each transactions of financial documents (budget) including the estimates of savings, profit & loss of departmental commercial undertaking, input-output of administrative departments, capital formations by the administrative departments & borrowing and lending scenario of the government.

I would like to congratulate the team of DES officials for putting up their strenuous efforts to bring out this valuable publication of the State.

Certainly this publication would help policy makers and administrators to consider suitable changes in future developments.

Date: 26-02-2015

Place: Dehradun


(Indira Hridayesh)

FOREWORD

I am pleased to note that the Directorate of Economics & Statistics (DES) has come out with its one of the most valuable Publication "An Analysis of State Government Budget of Uttarakhand 2011-12 (Actual), 2012-13 (Revised) & 2013-14 (Estimated)".

An Analysis of State Government budget represents its volume of receipts and expenditure incurred by the various Administrative Departments and Department of Commercial Undertakings (DCUs) on major economic and purpose wise activities taking place in the state. The economic character indicates the expenditure like expenditure on salaries and allowances, goods & services, maintenance, capital formation, loans and advances of the government budget transaction. Purpose wise classification indicates the purpose of service, such as Health, Education, General Public Service, Social Security and Welfare, Housing & Community Amenity, Cultural and Economic Services etc.

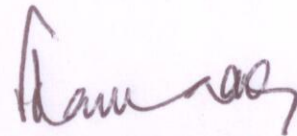
The present publication presents total receipts and expenditure of the State Government on various activities. The analysis also reflects the Gross Capital Formation created by the Administrative Departments and Department of Commercial Undertakings (DCUs) functioning under the State Government. This report throws light on the Net Extra Budgetary Receipts (Lending/Borrowing) of Administrative Departments, Distribution of Gross input/output of Administration Departments and DCUs. Similarly the purpose wise expenditure on the various purpose items like Health, Education etc. of the Administrative Department of the State government have been reflected in this publication. These all, analyzed and classified data are meaningful and helps in the preparation of the Gross State Domestic Product of the State.

I hope that budget analysis report containing in this publication would help policy makers and decision-making bodies in the respective spheres.

I am happy to record my appreciation of the officers & staff of the Directorate of Economics & Statistics associated with preparation of this publication.

Date: 26-02-2015

Place: Dehradun



(S Ramaswamy)

Principal Secretary (Planning)
Government of Uttarakhand

PREFACE

The present publication “Budget Analysis of Uttarakhand State Budget” has been made by the Directorate of Economics and Statistics, Uttarakhand as per the guidelines and revised methodology adopted by the National Accounts Division, Central Statistical Office, Ministry of Statistics and Programme Implementation Division, Government of India.

In this publication, the actual expenditure for the year 2011-12(AC), revised estimates for 2012-13 (RE) & 2013-14 (BE) of State Government Budget have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, saving of the state government thereof and its overall contribution to the State Domestic Product.

The Government Budget is presented to and duly passed by the State Legislative Assembly every year, which facilitate the financial administration for its proper utilization and generation of revenue resources. It generally gives detailed information of receipts and expenditure and other financial transaction for a financial year. It is a monetary plan that fixes the accountability of spending for achieving the preset goal of the government. However it does not bring out the economic significance of budgetary transaction of the government.

According to the guidelines of National Account Division, CSO, the Economic and Purpose classification has been prepared to bring out the economic significance of the State Government Budget. These two types of classification are combined together to assess the flow of budgetary transaction of particular economy in various purpose categories.

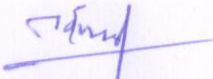
The strenuous efforts put in by the officials of the Directorate of Economics & Statistics, Uttarakhand in analyzing the budget documents; data processing & report publication are highly appreciated.

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

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

Date: 26-2-2015

Place: Dehradun


(Y S Pangtey)
Director, DES
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EXECUTIVE SUMMARY

The following are the main highlights of the analysis of State Government Budget of Uttarakhand for the year 2011-12 (Actual), 2012-13 (Revised) & 2013-14 (Estimated):

A. BUDGETARY RECEIPTS

The gross revenue receipts have decreased from ₹ 4516753 lakh in 2011-12 to ₹ 3590790 lakh in the year 2012-13, thereby reporting a decrease to the tune of nearly 21% between these two successive years. It further increased by ₹ 4003766 lakh in the year 2013-14, recording an increase of nearly 12%.

Taxes (Direct and Indirect) and Revenue Grants from Government of India taken together accounted for more than 90 % of revenue receipts during all the reference years.

B. BUDGETARY EXPENDITURE/ OUTLAY

The Gross Expenditure/ Outlay has decreased from ₹ 4479769 lakh in 2011-12 to ₹ 3503026 lakh in the year 2012-13. Thus, reporting a decrease of about 22%, which is mainly due to decrease of 26% in Suspense & Miscellaneous account. In the year 2013-14 it however shows an 11% marginal increase to the tune of ₹ 3893879 lakh.

Expenditure booked towards Suspense & Miscellaneous (46.38%), compensation of employees (14.02%), current transfers (5.13%), Deposits & Advances (5.26%), and new construction (4.69%) taken together has accounted for more than 75% of the total outlay during the year 2011-12. This trend has continued

during the subsequent year with major deviation in the Suspense & Miscellaneous head, whose share decreased from 46.04% in 2011-12 to 19.98 % in 2012-13. During 2013-14, Suspense & Miscellaneous head remained almost similar to the previous year showing minor increase of 0.57%.

C. GROSS SAVINGS

Gross Savings of Administrative Departments depicts a surplus of ₹ 86027 lakh in the year 2011-12 (AC), ₹ 209669 lakh in the year 2012-13 (RE) and a surplus of ₹ 176227 in the 2013-14 (BE).

D. NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/LENDINGS)

There has been a down ward trend in the Net Extra Budgetary Receipts (Borrowing /Lending) of the State Government for the financial years 2011-12, 2012-13 & 2013-14. It is to be noted that NEBR is positive in the year 2011-12 and is negative for the next two years. It has decreased from 53550 in 2011-12(AC) to ₹ -544 Lakh in the year 2012-13(RE). It is further estimated to reach down the score of ₹ -59471 Lakh in the year 2013-14 (BE).

E. PROFIT /LOSS FROM DCUs

The account reveals that the short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy, which is moving downwards and upwards year after year. This is supported by the fact that imputed subsidy has decreased from ₹60462 lakh in 2011-12 to ₹ 50842 lakh in 2012-13. Thereby reporting a decrease of 16 %. In the year 2013-14 it increased to ₹ 58903 lakh indicating an increase of 16 %.

F. PRODUCTION OF GOODS & SERVICES BY UTTARAKHAND GOVERNMENT

The account gives details pertaining to government services. It is evident from the account that the expenditure on Compensation of Employees forms the major portion of the gross input. The Salary & Wages are reported as ₹ 539413 lakh in 2011-12, ₹ 630082 lakh in 2012-13 and ₹ 797986 lakh in 2013-14.

G. PURPOSE CLASSIFICATION OF EXPENDITURE

Percentage wise distribution of expenditure during 2011-12 revealed that maximum expenditure has been incurred on Education (31.09%), followed by Economic Services (26.37%) and General Public Services (19.70%). Almost similar trend has been observed in the year 2012-13 & 2013-14.

H. GROSS CAPITAL FORMATION (Administrative Department & DCUs)

As per Budget estimates for 2013-14, Gross Capital Formation has been estimated as ₹443081 lakh as compared to the amount of actual gross capital formation of ₹239072 lakh & ₹382842 lakh in 2011-12 & 2012-13 respectively. The main source of capital formation has emerged mainly from construction activity. The Gross Capital Formation from Construction is reported as ₹ 210318 lakh in 2011-12, ₹ 369662 lakh in 2012-13 & ₹ 435479 lakh in 2013-14.

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1 An Overview of Analysis of State Government Budget of Uttarakhand

INTRODUCTION

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

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

The Directorate of Economics and Statistics (DES), which has been declared as Nodal Agency for all Statistical Activities in the State, prepares the State Income Estimates every year. During this exercise partial budget analysis is being done regularly to cull out the share of the Public Administration sector in state's GSDP. However, the need for extensive analysis of the Budget is felt as this is one of the major components of Fiscal Variables covered, identified among '20 Core Statistical subjects'. There is emphasis on collection, compilation, analysis

and publication of reports on these subjects/activities. Thus growing importance of the budget analysis has motivated the State Income compilers to analyze and reclassify the budgetary data.

Budget analysis is a process in which aggregates of income and expenditure are culled out by reclassifying the budgetary transactions as per their association with the major sectors of the state's economy. This kind of analysis consequently helps in the studying the flow of money and identification of major and minor sector of economy. It can be instrumental for policy makers for ensuring qualitative development in the state.

OBJECTIVES OF BUDGET ANALYSIS

Budget is not merely a financial tool for the government but also a monitoring & control mechanism. Playing a primary role in the development planning, budget analysis helps in allocating current resources while estimating future financial requirements concurrently. It sheds light on the efficiency & performance of the government and thereby leads to rational distribution of funds and other resources among a variety of departments and programs. Through the process of examination, research, and exploration, budget analysis leads to evaluation of government's priorities and financial resources.

DOCUMENTS REQUIRED FOR BUDGET ANALYSIS

The government budget mainly comprises of the following documents:-

1. Speech of Hon'ble Finance Minister on Budget Estimates
2. Annual Financial Statement (AFS)
3. Brief Comments on the proposed expenditure for the New Schemes/Plans/ Construction Works

4. Details of Revenue Receipt, Receipt from Public Debt/ Borrowings and Recovery of Loan and Advances
5. Details of Revenue and Capital Expenditure
6. Details of Departmental Posts/ Pay Scales of various departments

Amongst above, mainly three documents of Budget are required to analyze the budget transactions of the State government. *The Annual Financial Statement (AFS)* is the major document, which contains the summary of government receipts, expenditure of current and capital nature, loans and advances and transfers. *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 expenditure. These documents are drawn up in accordance with the provisions of the Constitution. The expenditure in the government budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending.

APPROACH OF THE DES

DES receives the Annual Financial Statement (Block-2), Details of Revenue and Capital Receipts (Block-4) and Details of Revenue and Capital Expenditure i.e. (Block-5) of the Budget estimated for reference year from the Finance Department every year. Thereafter, the Budget cell of DES performs economic and purpose classification categorizing all the transactions for Actual (AC), Revised (RE) and Budget Estimates (BE) accordingly. The re-classified data are calculated, summed up and entered in the software provided by the Central Statistics Office, Government of India. Different sheets are generated by using this software and various accounts are prepared. The data used for Budget Analysis is culled out from the software-generated sheets, AFS and

Budget Documents as per the guidelines of National Account Division, CSO, Government of India. In order to bring out this publication a team of DES officials has put in their strenuous efforts. Budget Analysis reports of various other states have also been referred for the said purpose.

COVERAGE

The coverage of the present publication is confined to the analysis of budget documents of the State Government for the period of 2011-12 (actual expenditure), 2012-13 (revised estimates) & 2013-14 (budget estimates).

SCHEME OF THE REPORT

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

2 CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

This account gives income and expenditure of administrative departments. All the departments, other than those, which are commercial in nature, are considered as administrative departments for this kind of economic classification. On the receipts (income) side, income from property & entrepreneurship, direct taxes, indirect taxes, fees and miscellaneous receipts and income from transfers from public authority is taken into account. The expenditure of administrative departments includes expenditure on salaries & wages, benefits, purchases of goods and services, interest paid, subsidies paid and transfers to various institutional units/individuals. The final outlay of government represents government's current consumption. Besides final outlay, government makes transfer payments, i.e. interest, grants, subsidies, scholarships etc. to the rest of economy, which are added indirectly to the disposable income of the community. To meet these current expenditures, government appropriates a part of the income of

community, receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. The excess of current receipts over current expenditure denotes the saving of the government administration, available for domestic capital formation. (Reference: *Manual on Budget Analysis* by National Accounts Division of CSO, Government of India).

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

This account gives source of funding of capital formation and expenditure on capital formation for administration and departmental enterprises. This includes capital outlay, net purchase of physical assets, and change in stock in inventories and capital transfers that effects the state economy .In the case of departmental commercial enterprises similar transactions take place to generate the capital finance account of the government. In respect of receipts it covers the surplus on current account, consumption of fixed capital, foreign grants, net budgetary borrowing and income receipts from other sources from other liabilities. (Reference: *Manual on Budget Analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

The Departmental Commercial Undertakings may briefly be defined as governmental agencies, producing goods and services, which are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments are that they charge for goods and services they provide and are thus able to meet most of their costs from their sale proceeds. Independent statutory corporations and boards set up by the state government are excluded from the preview of those commercial

undertakings included in this account. The following activities are generally classified as departmental commercial undertaking:

1. Agriculture/Irrigation
2. Forests
3. Manufacturing/Milk Supply Schemes/ Printing Presses
4. Electricity
5. Transport - (a) Road & Water (b) Civil Aviation (c) Ports, Pilotages & Light
6. Communications
7. Trade & Hotels
8. Other Services

In Uttarakhand there are DCUs of irrigation, forest, printing presses and civil aviation.

The input component of the departmental commercial undertakings is the current expenditure in terms of wages & salaries, benefits, purchase of goods and services, interest, consumption on fixed capital where as the output being the revenue side of the account includes commercial receipts from sale of goods and services, imputed subsidies which otherwise is loss on account of irrigation, forest, manufacturing/printing press & other transports, and, by definition it is treated as subsidy. (Reference: *Manual on Budget Analysis* by National Accounts Division of CSO, Government of India).

PRODUCTION ACCOUNT OF GOVERNMENT SERVICES

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (which has already been defined under the final consumption expenditure of Income & Outlay Account) and (ii) sale of goods & services, while gross input is

inclusive of (i) intermediate consumption / purchase of commodities & services including maintenance (ii) compensation of employees and (iii) consumption of fixed capital. (Reference: *Manual on Budget Analysis* by National Accounts Division of CSO, Government of India).

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

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

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

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

PURPOSE CLASSIFICATIONS OF ADMINISTRATIVE DEPARTMENTS

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

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

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

these head is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations and also in conformity with classification done by the Government Finance Statistics. List given below presents the purpose classifications used by the CSO and the rows indicated in bold are the major categories. Following table gives details of the categories/ sub-categories adopted by Uttarakhand State for Purpose Classification:-

Table A: 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 Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admin, External Affairs, Public Order & Safety n.e.c.
2	Defense		
3	Education Affairs 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 Affairs 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 affairs and Services
5.2	Welfare affairs and services		
5.3	Social Security and Welfare Affairs/Services n.e.c.		
6	Housing/Community Amenities Affairs/ Services	6.1	Housing and community Services
		6.2	Sanitary Affairs and services
		6.3	Housing, community Amenity affairs / services n.e.c.
7	Cultural, Recreational / Religious affairs/ services	7.1	Art and Cultural Affairs / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism affairs & Services
		7.4	Cultural/Recreational/Religious Affairs & Services n.e.c.
8	Economic Affairs 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).

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3 An Analysis of State Government Budget

INTRODUCTION

A critical analysis of budget of government of Uttarakhand for the year 2011-12, 2012-13 & 2013-14 has been done and being presented in this Chapter. It is essential to reflect that whenever reference is made to the year 2011-12 it means actual/final whereas it denotes revised estimates for the year 2012-13 while for the year 2013-14 the figures are simply budget estimates. In other words data of 2012-13 and 2013-14 are purely provisional and they will get concretized in the coming years.

TOTAL BUDGETARY RECEIPTS

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

From Statement-A it is clear that taxes and revenue grants from GOI taken together accounted for approximately 92 % of the total revenue receipts during the year 2011-12. Loans & Advances and other receipts are usually helping in balancing the current revenue and current outlay. However, the major component of the balance is the Suspense

& Miscellaneous receipts and outlay. One can note that revenue receipts of Government of Uttarakhand have increased from ₹1369142 lakh in 2011-12 to ₹ 1721149 lakh in 2012-13, reporting a growth of 25.7% and ₹ 1895573 lakh in the year of 2013-14 reporting a growth of 10.1% respectively.

Statement- A: Distribution of Total Budgetary Receipts

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)	% age	2012-13 (RE)	% age	2013-14 (BE)	% age
1	2	3	4	5	6	7	8
(A) REVENUE RECEIPTS							
1	Taxes (Direct & Indirect)	846521	61.83	930563	54.07	1098341	57.94
2	Misc. Receipts & Fees	36736	2.68	25194	1.46	25052	1.32
3	Interest	5062	0.37	3500	0.20	4483	0.24
4	Property Receipts	18327	1.34	16710	0.97	17766	0.94
5	Revenue Grants From GOI	407369	29.75	637392	37.03	673965	35.55
6	Transfer from Non-Govt.	0	0.00	0	0.00	0	0.00
7	Funds Revenue Account	0	0.00	0	0.00	0	0.00
8	Other Asset	0	0.00	1	0.00	1	0.00
9	Sale of Goods & Services including DCUs	10316	0.75	26589	1.54	30569	1.61
10	Pension Receipts	44811	3.27	81200	4.72	45396	2.39
	Sub Total (A)	1369142	100	1721149	100	1895573	100
(B) LOAN AND ADVANCES, OTHER RECEIPTS							
1	Borrowing at home	446983	14.20	573368	30.68	636543	30.19
2	Loan from Govt. of India/Public Debt	4640	0.15	5000	0.27	5000	0.24
3	Recovery of loan and advances	9057	0.29	36810	1.97	68459	3.25
4	Deposits and advances	233093	7.41	248636	13.31	307246	14.57
5	Reserve fund	65020	2.07	18210	0.97	16229	0.77
6	Suspense & miscellaneous	2031239	64.53	706007	37.78	806006	38.23
7	Remittances	304966	9.69	271600	14.53	259700	12.32
8	Contingency fund	52613	1.67	9000	0.48	9000	0.43
9	Inter State Settlement	0	0.00	0	0.00	0	0.00
10	Cash Balance	0	0.00	10	0.00	10	0.00
	Sub Total (B)	3147611	100	1868641	100	2108193	100
	Total Budgetary Receipts (A+B)	4516753		3589790		4003766	

Figure – 1: Breakup of Revenue Receipts 2011-12 (AC)

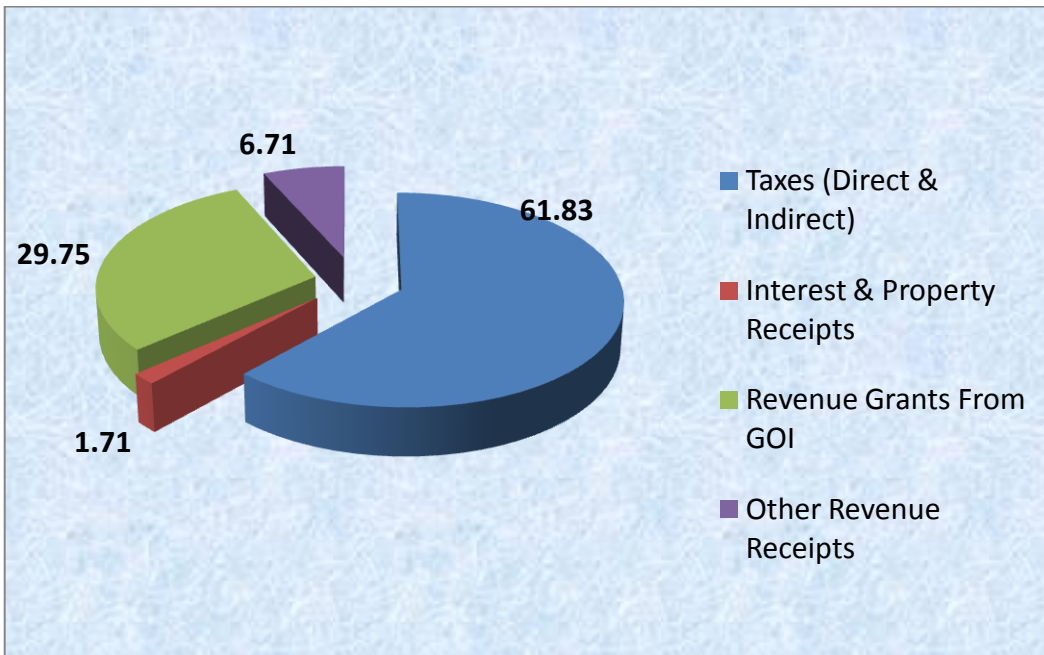


Figure – 2: Breakup of Revenue Receipts 2012-13 (RE)

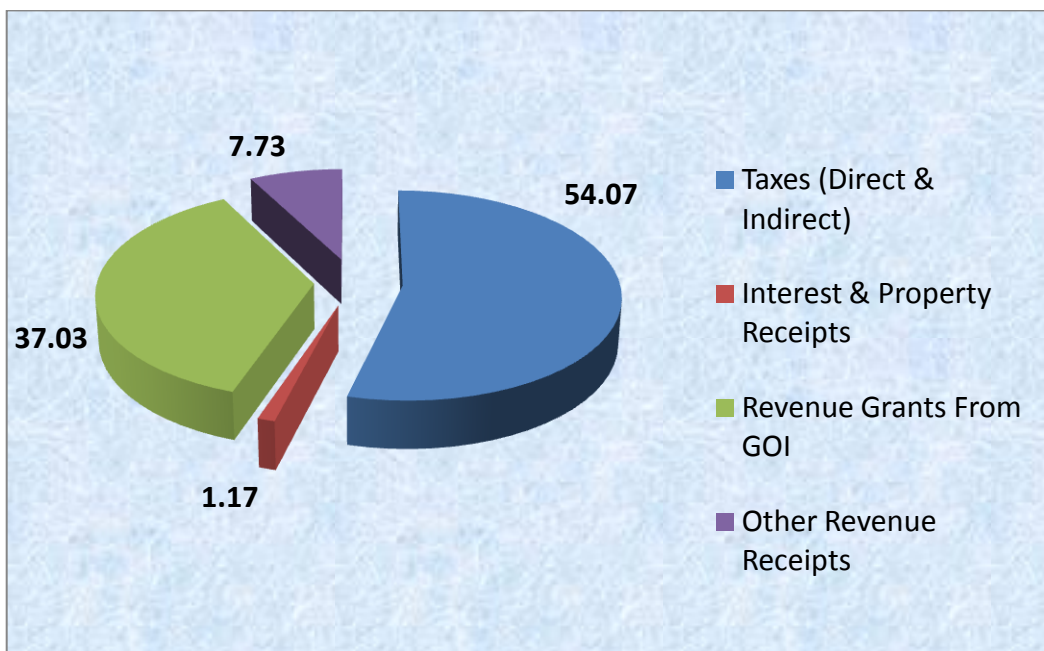


Figure – 3: Breakup of Revenue Receipts 2013-14 (BE)

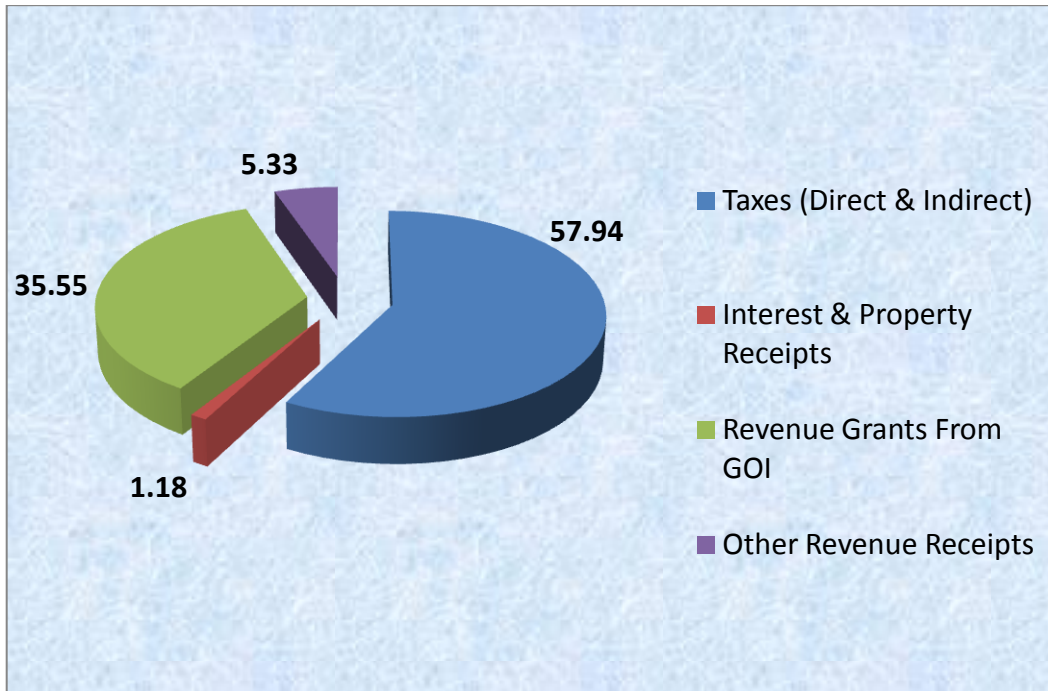
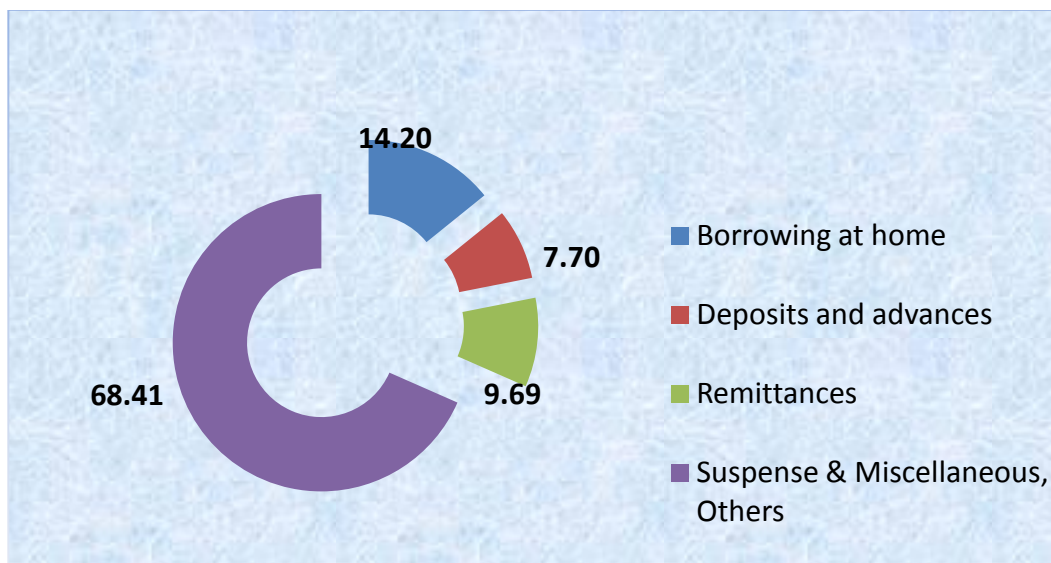
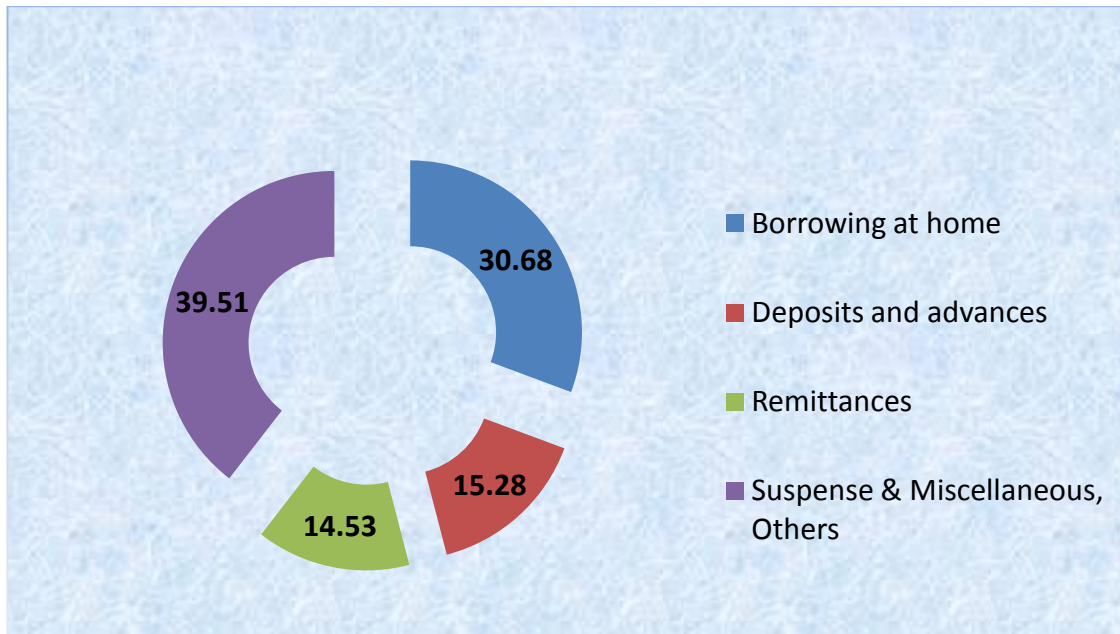


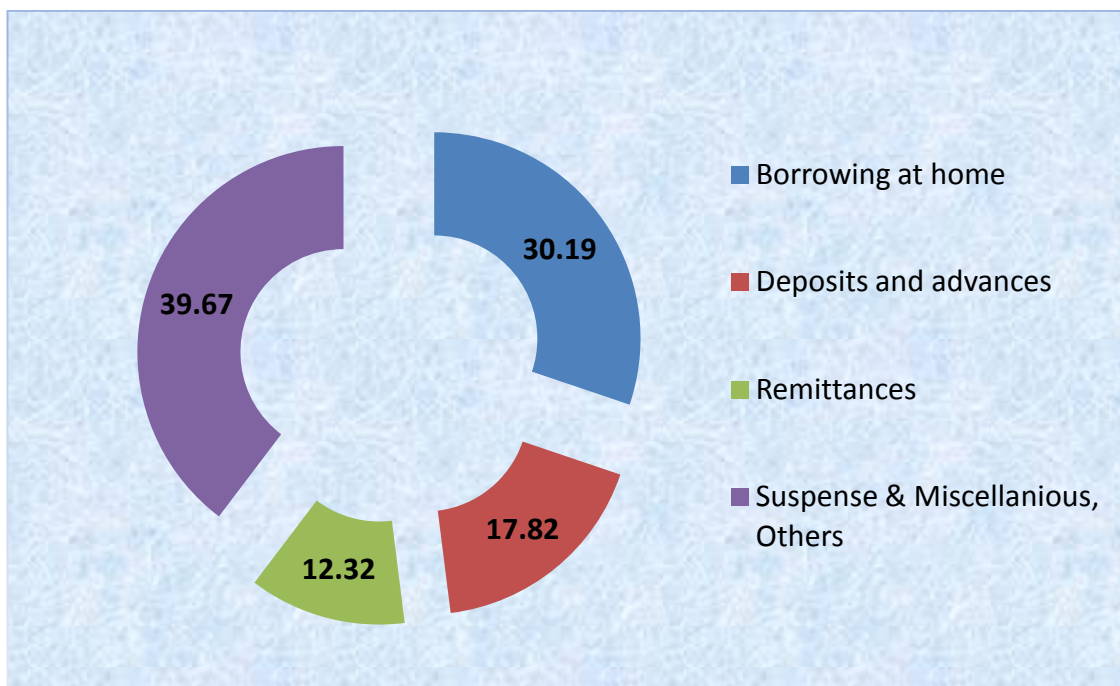
Figure – 4: Breakup of Loan, Advances & Other Receipts, 2011-12 (AC)



**Figure – 5: Breakup of Loan, Advances & Other Receipts
2012-13 (RE)**



**Figure – 6: Breakup of Loan, Advances & Other Receipts
2013-14 (BE)**



Statement-B: Distribution of Total Expenditure /Outlay

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)	% age	2012-13 (RE)	% age	2013-14 (BE)	% age
1	2	3	4	5	6	7	8
1	Compensation of Employees	627886	14.02	731822	20.89	917074	23.55
2	Purchase of Goods & Services including Maintenance	203447	4.54	158876	4.54	170154	4.37
3	Current Transfer including Subsidy	230033	5.13	326644	9.32	332277	8.53
4	Construction	210318	4.69	369662	10.55	435479	11.18
5	Machinery & Equipment including Transport, Software & Cultivated assets	5674	0.13	13180	0.38	7602	0.20
6	Purchase of Physical Assets	2905	0.06	80	0.00	80	0.00
7	Purchase of Financial Assets	0	0.00	0	0.00	0	0.00
8	Capital Transfer	-22999	-0.51	107363	3.06	87316	2.24
9	Change in Stock	23080	0.52	0	0.00	0	0.00
10	Interest	176921	3.95	211908	6.05	254085	6.53
11	Borrowing at home	254419	5.68	280412	8.00	272660	7.00
12	Inter-State Settlement	0	0.00	0	0.00	0	0.00
13	Contingency Fund	6907	0.15	4000	0.11	4000	0.10
14	Reserve Funds	61714	1.38	18210	0.52	20491	0.53
15	Deposits & Advances	235568	5.26	224470	6.41	244607	6.28
16	Suspense & Miscellaneous	2077557	46.38	700024	19.98	800027	20.55
17	Remittances	351579	7.85	295579	8.44	298679	7.67
18	Fund Revenue Account	7450	0.17	20187	0.58	20433	0.52
19	Loan & Advances by State Govt	24684	0.55	37126	1.06	24866	0.64
20	Repayment of Loan to GOI	2626	0.06	3473	0.10	4039	0.10
21	Cash Balance	0	0.00	10	0.00	10	0.00
	Total Expenditure/Outlay	4479769	100	3503026	100	3893879	100

TOTAL EXPENDITURE/OUTLAY

The thematic focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government as reflected in Statement-B. It provides the break-up of expenditure/ outlay for the years 2011-12 (Actual), 2012-13 (Revised) and 2013-14 (Estimated). While analyzing the total expenditure/outlay of the Government, it appears that during 2011-12 expenditure of ₹ 4479769 lakh has been incurred which has declined in the succeeding years to ₹ 3503026 and ₹ 3893879 lakh, showing a major decline of 22% & increase of 11 % respectively. This downfall and upward has been due to the major change in Suspense and Miscellaneous account. During 2011-12 the major expenditure on aforesaid account is ₹ 2077557 lakh which has declined to ₹ 700024 lakh in the year 2012-13 and swing upward ₹ 800027 lakh in 2013-14. The breakup of budget outlay in the years 2011-12, 2012-13, 2013-14 is shown in the Figure 7, 8, 9 & 10 below.

Figure – 7: Breakup of Budget Outlay 2011-12 (AC)

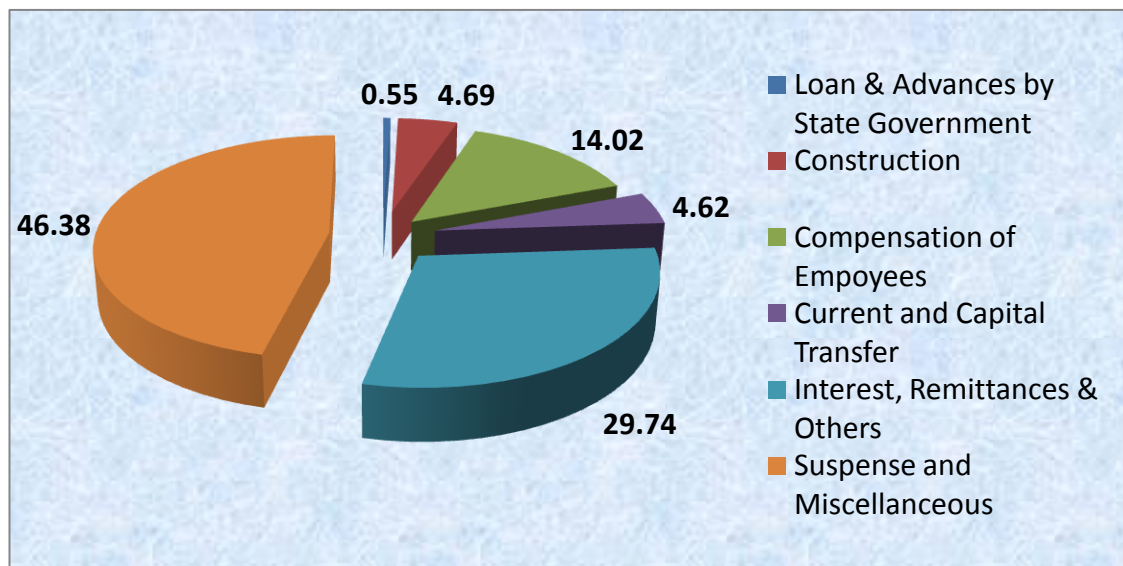


Figure – 8: Breakup of Budget Outlay 2012-13 (RE)

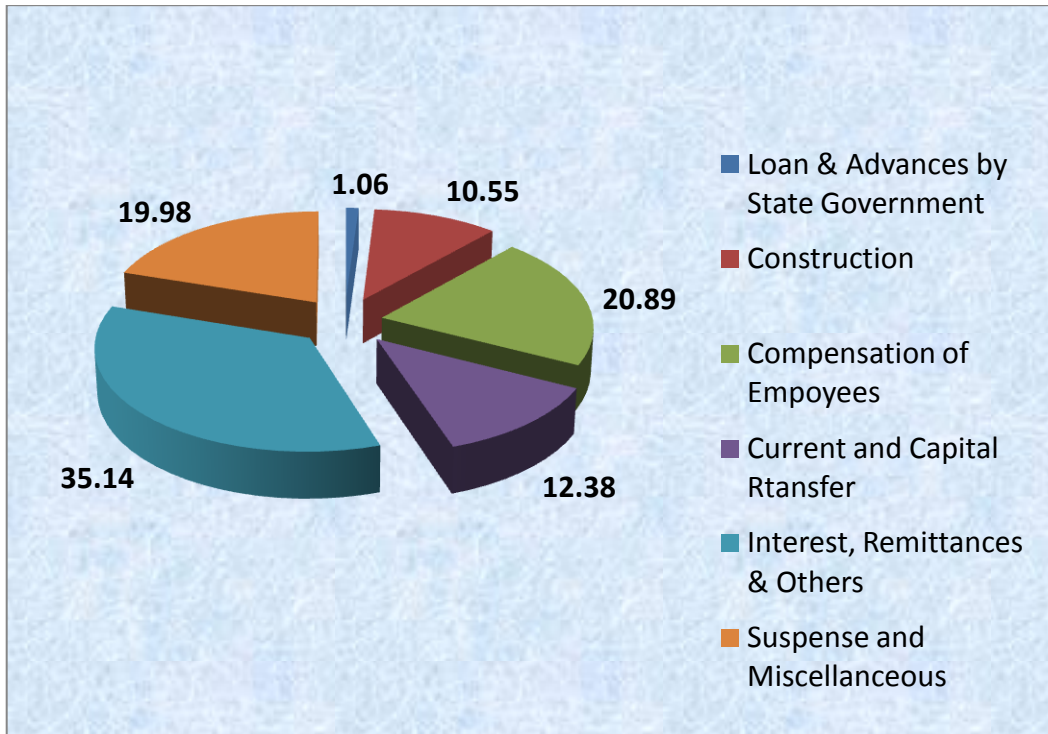


Figure – 9: Breakup of Budget Outlay 2013-14 (BE)

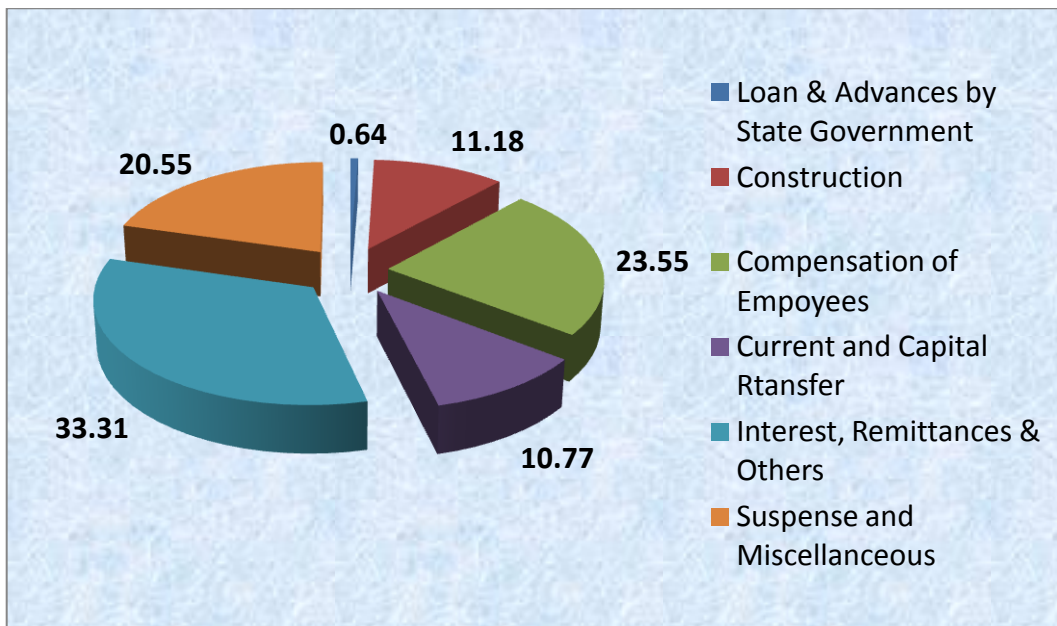
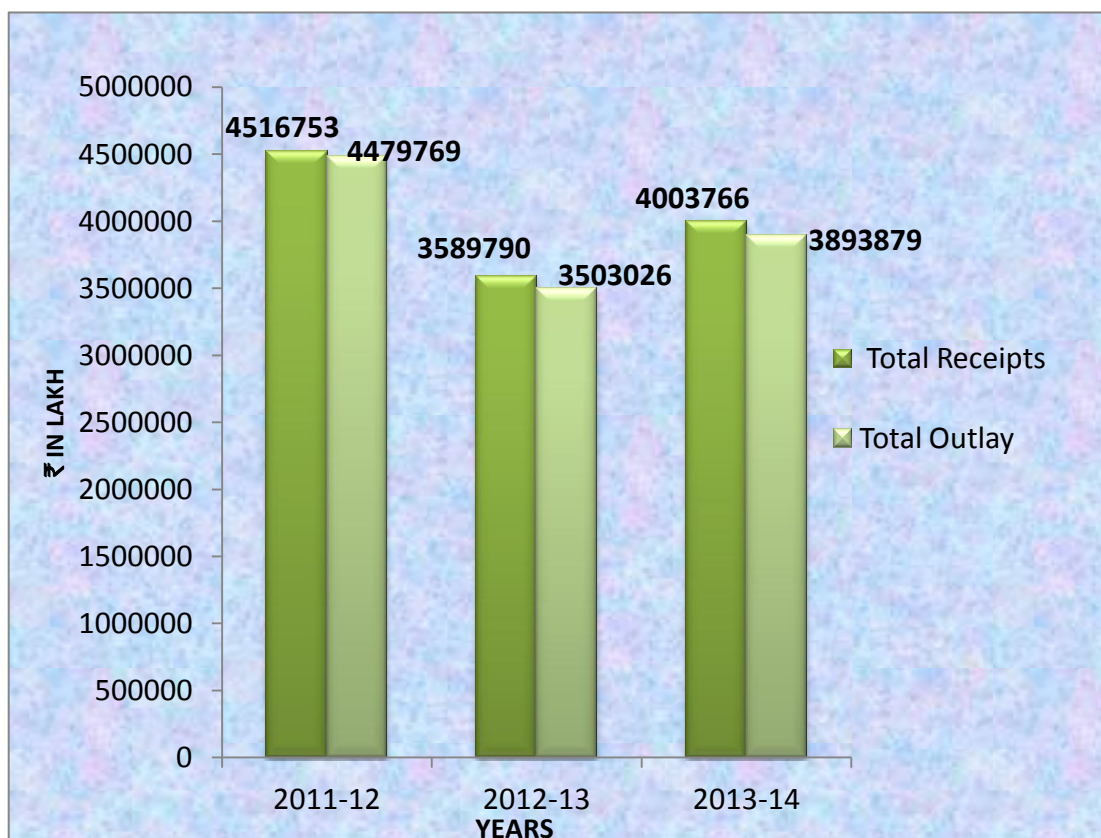


Figure – 10: Budgetary Receipts & Outlay



NOTE

Figure-10 depicts that gross expenditure/outlay of the state government has been estimated as ₹ 4479769 lakh as against gross budgetary receipts of ₹ 4516753 for the year 2011-12. The gross expenditure/outlay for 2012-13 has been revised to be ₹ 3503026 lakh against the gross receipts of ₹ 3589790 lakh. Outlay for 2013-14 has been estimated to be ₹ 3893879 lakh against gross receipts of ₹ 4003766.

GROSS SAVINGS

Gross Savings of Administrative Departments of state government comprises of the surplus on current account and provision for Consumption of Fixed Capital (CFC). It is depicted in the Statement-C and Figure- 11. There has been a surplus of ₹ 86027 lakh in the year of 2011-

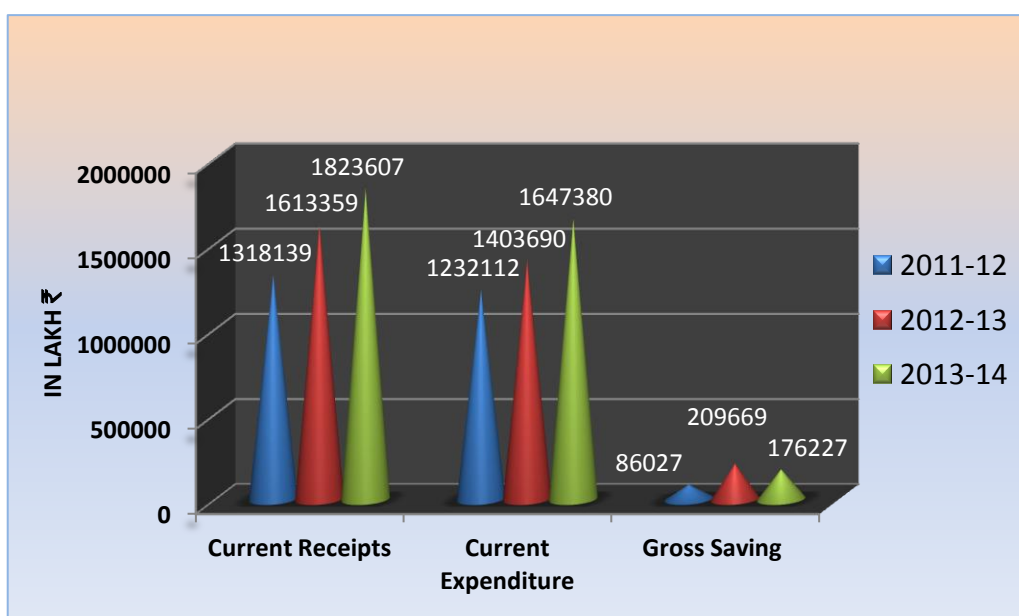
12 (AC), ₹ 209669 lakh in the year of 2012-13 (RE) and a surplus of ₹ 176227 reported in 2013-14 (BE).

Statement-C: Distribution of Gross Savings of Administrative Department

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)	2012- 13 (RE)	2013- 14 (BE)
1	2	3	4	5
1	Current Receipts	1318139	1613359	1823607
2	Current Expenditure	1232112	1403690	1647380
3	Surplus on Current A/C (1-2)	86027	209669	176227
4	Depreciation (CFC)	0	0	0
5	Gross Saving (3+4)	86027	209669	176227

Figure – 11: Comparative Graph showing Receipts Expenditure & Gross Saving



NET EXTRA BUDGETARY RECEIPTS (BORROWINGS/ LENDINGS)

Statement-D indicates an increase in the Net Extra Budgetary Receipts (NEBR) of Administrative Departments of the state government between the financial years 2011-12 to 2013-14. (Refer Figure 12). It is to be noted that NEBR is positive in the year 2011-12 and is neutral for next two years. Thus, indicating Borrowing and lending in these years. It has decreased from 53550 in 2011-12 (AC) to ₹ -544 Lakh in the year 2012-13 (RE). It is further estimated to low down to the score of ₹ -59471 Lakh in the year 2013-14 (BE).

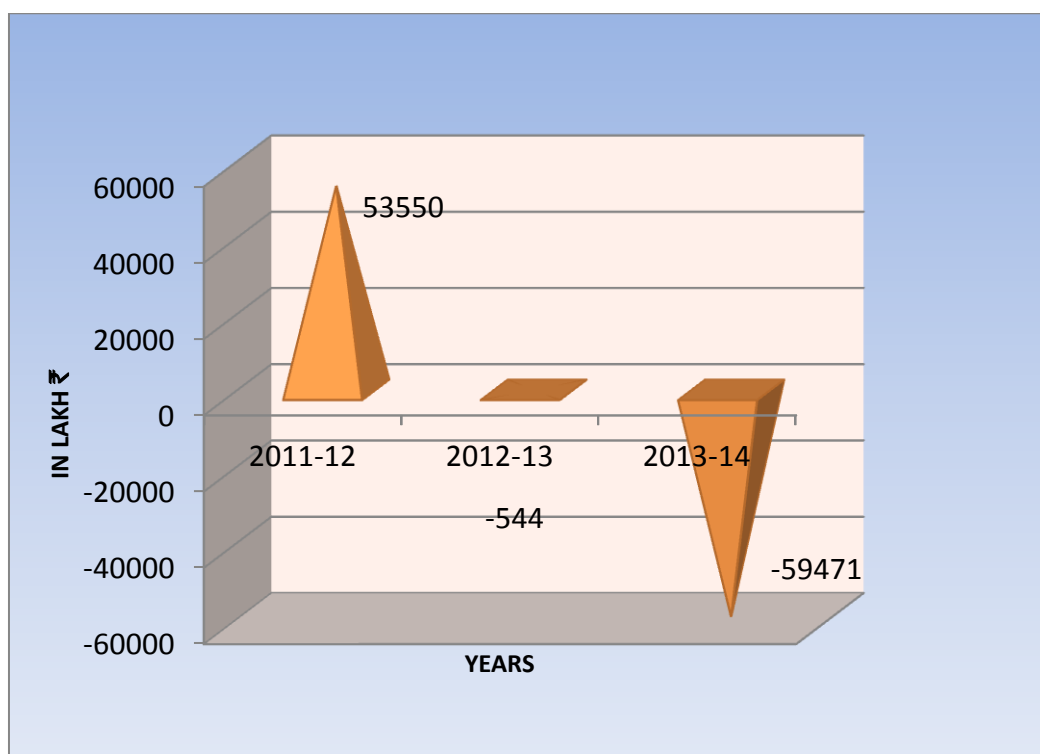
Statement-D: Distribution of Net Extra Budgetary Borrowings / Lending of Administrative Departments

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)	2012-13 (RE)	2013- 14 (BE)
1	2	3	4	5
1	Capital Expenditure on Fixed Assets	218978	489275	530137
2	(Add) Expenditure on Financial Assets	0	0	0
3	(Less) Budgetary Borrowings	79401	280150	413381
4	(Less) Surplus on Current Account	86027	209669	176227
5	Net Extra Budgetary Receipts (1+2-3-4)	53550	-544	-59471

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

Figure – 12: Net Extra Budgetary Receipts



PROFIT/LOSS FROM DCUs

There are number of DCUs in the state. These are mainly in Agriculture (Irrigation), Forest etc. Statement- E reflects the Input Output of DCUs. Customarily 'Imputed Subsidy' is balancing factor between the Inputs (Operating Expenses) and the Output (which is mainly due to sales of goods and services). The value of 'Imputed Subsidy' reflects the profit or loss borne by the DCUs. As it is positive and increasing in the reference periods, (Ref. Figure 13), it is clear that DCUs are running in loss. There has been a decrease of 0.16% in 'Imputed Subsidy' from 2011-12 to 2012-13. However there has been increase again to the tune of 0.16% in the year 2013-14 from the year 2012-13 respectively.

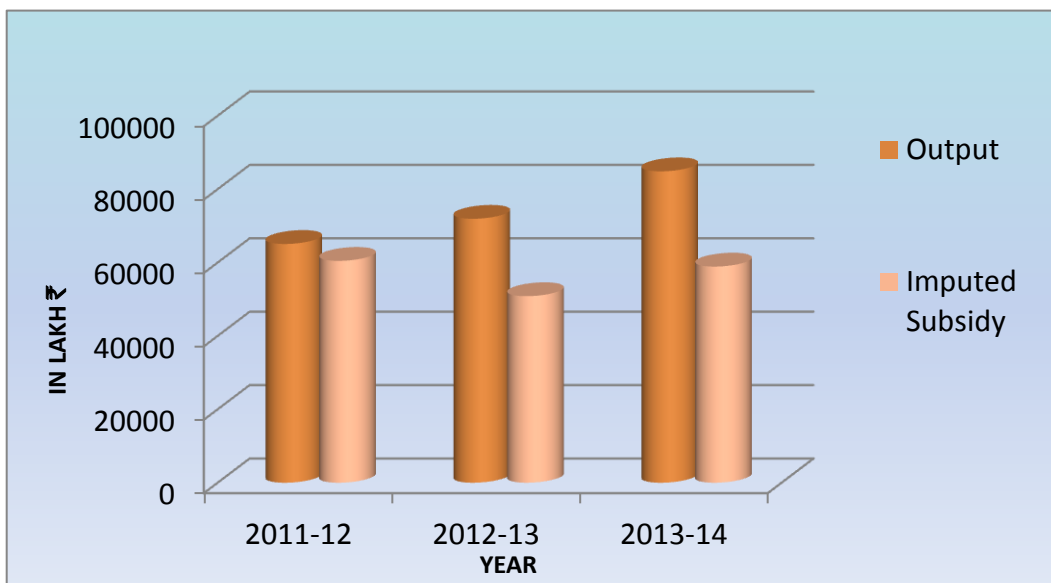
A closer analysis shows that most of the 'Imputed Subsidy' is going for Agriculture (Irrigation).

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

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)	2012-13 (RE)	2013-14 (BE)
1	2	3	4	5
1	INPUT Purchase of Commodities & Services including Maintenance	10470	17171	14784
2	Compensation of Employees (Salary, Allowances, Pension etc)	50162	54522	65871
3	Benefits	301	222	194
4	Operating Surplus			
	4.1 Interest	0	0	0
	4.2 Rent	17	19	19
	4.3 Profits/Loss	4124	0	4000
5	Consumption of Fixed Capital	0	0	0
	Gross Input	65074	71934	84868
1	OUTPUT Sales of Goods & Services (Commercial Receipts)	4612	21092	25965
2	Imputed Subsidy	60462	50842	58903
	Gross Output	65074	71934	84868

Figure – 13: Gross Output & Subsidy



PRODUCTION OF GOODS & SERVICES BY ADMINISTRATIVE DEPARTMENTS OF THE STATE

Statement-F displays a detailed account of gross input/ output of administrative departments of state government. In the gross input side it comprises (i) purchase of commodities and services including maintenance (ii) compensation of employees, salary, allowances, pension etc. (iii) benefits (iv) consumption of fixed capital where as in gross output side, it includes (i) services produced for own use by administrative departments and (ii) sale of goods and services.

It is evident from the Statement-F that maximum input during 2011-12 ₹ 539413 lakh has been contributed through Compensation of Employees (Salary, Allowances, Pension etc.) which has been subsequently increased to ₹ 630082 lakh during 2012-13, showing an increase of 16.8%. The Compensation of Employees further increased to ₹ 797986 lakh in the year 2013-14 showing an increase of 26.6%. In the output side, services produced for its own use by the administrative departments has been to the tune of ₹ 764696 lakh during 2011-12 which has been increased to ₹ 813286 during 2012-13 and to ₹ 1001775 in the year 2013-14. It appears that the production ratio for the employees (***Ratio of Services Produced for its own use to Compensation of Employees***) has been positive to the rate of 1.42% in the year 2011-12, which gradually decreased to 1.29% in the year 2012-13. It eventually shows the decline again to the tune of 1.26% in the year 2013-14.

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

(In Lakh INR)

S. No.	ITEMS	2011- 12 (AC)	2012-13 (RE)	2013-14 (BE)
1	2	3	4	5
1	Purchase of Commodities & Services including Maintenance	192977	141705	155370
2	Compensation of Employees, Salary, Allowances, Pension etc.	539413	630082	797986
3	Benefits	38010	46996	53023
4	Consumption of Fixed Capital			
	Gross Input (1 to 3)	770400	818783	1006379
5	Production of Goods and Services 4.1 Services Produced for own use	764696	813286	1001775
	4.2 Sale of Goods and Services	5704	5497	4604
6	Gross Output (5)	770400	818783	1006379

PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

Purpose classification of expenditure is more useful and meaningful in order to identify the immediate or short term social needs of the state. However, it relates to general government expenditure, excluding DCUs. Statement G provides details of this classification for the years 2011-12 (Actual) and 2012-13 (Revised) and 2013-14 (Estimated).

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

(In Lakh INR)

S. No.	ITEMS	2011-12 (AC)		2012-13 (RE)		2013-14 (BE)	
		Value	%	Value	%	Value	%
1	2	3	4	5	6	7	8
1	General Public Services	247960	19.70	331102	19.75	347704	17.75
2	Defence	0	0.00	0	0.00	0	0.00
3	Education	391251	31.09	504111	30.08	603083	30.78
4	Medical & Public Health	73292	5.82	89309	5.33	104022	5.31
5	Social Security & Welfare Services	56275	4.47	84459	5.04	93052	4.75
6	Housing & Other Community Amenities	78094	6.21	148335	8.85	182675	9.32
7	Cultural, Recreational & Religious Services	15258	1.21	31636	1.89	38316	1.96
8	Economic Services	331857	26.37	458341	27.35	564838	28.83
8.1	General Administration/ Regulation/Research & Labour	5972	0.47	10138	0.60	11227	0.57
8.2	Agriculture, Forestry, Fishing & Hunting	131009	10.41	130317	7.78	285543	14.57
8.3	Mining, Manufacturing & Construction	5368	0.43	9650	0.58	9249	0.47
8.4	Electricity, Gas, Steam	26560	2.11	125434	7.48	68196	3.48
8.5	Water Supply	24634	1.96	13943	0.83	41010	2.09
8.6	Transport & Communication	106381	8.45	125592	7.49	118985	6.07
8.7	Other Economic Services n.e.c	31933	2.54	29524	1.76	30628	1.56
9	Environmental Protection	0	0.00	0	0.00	0	0.00
10	Other Services	64462	5.12	28799	1.72	25641	1.31
	Total	1258449	100	1676092	100	1959331	100

Note:- Environmental Production has been included in Economic Services.

Figure – 14: Breakup of Purpose Classification of Budget Expenditure 2011-12 (AC)

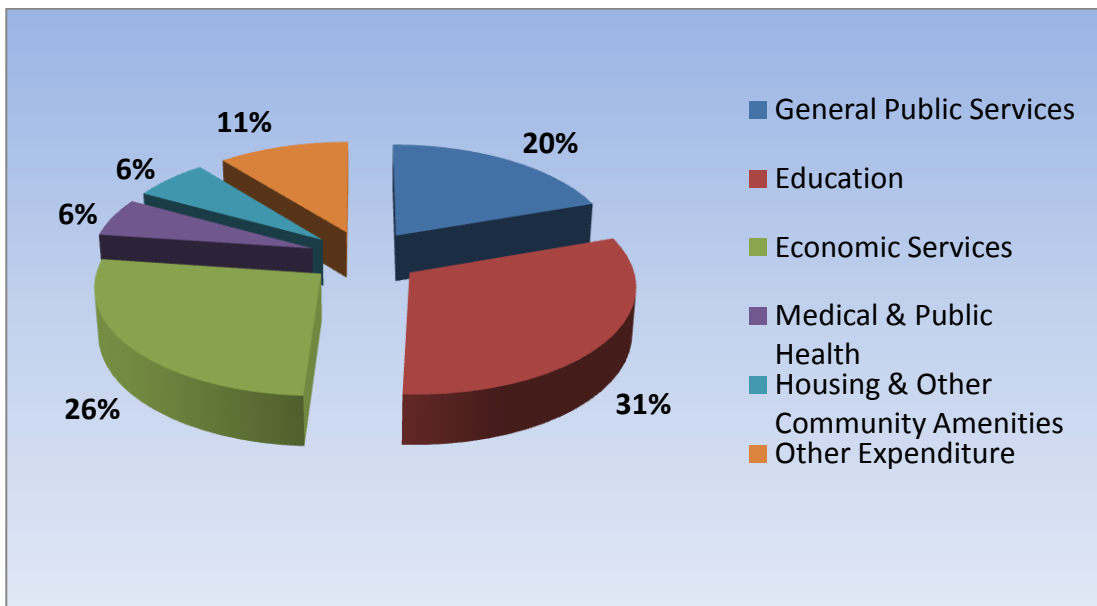


Figure – 15: Breakup of Purpose Classification of Budget Expenditure 2012-13 (RE)

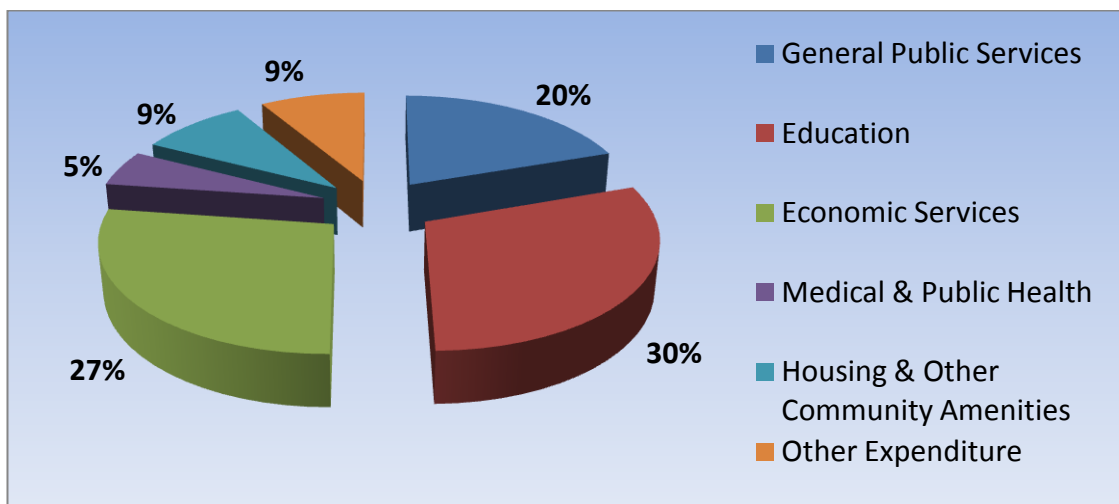
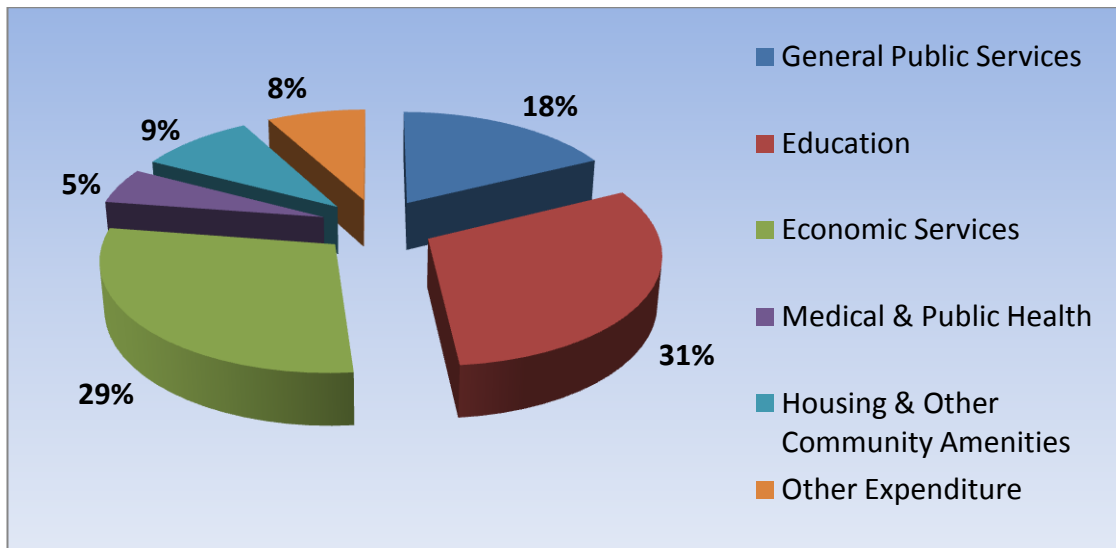


Figure – 16: Breakup of Purpose Classification of Budget Expenditure 2013-14 (BE)



It may be seen from the above Statement-G that during 2011-12, total expenditure incurred by administrative departments is ₹ 1258449 Lakh which has increased to the tune of ₹ 1676092 Lakh during 2012-13, showing an increase of 33.2%. The expenditure incurred by administrative departments in the year of 2013-14 is ₹ 1959331 indicating a growth of 16.9% from previous year. It appears that major portion of the total expenditure is incurred on Education in the year 2011-12, 2012-13 & 2013-14 consistently followed by Economic Services activities. (Ref. Figure 14, 15 &16).

GROSS CAPITAL FORMATION OF ADMINISTRATIVE DEPARTMENT AND DCUs

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

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

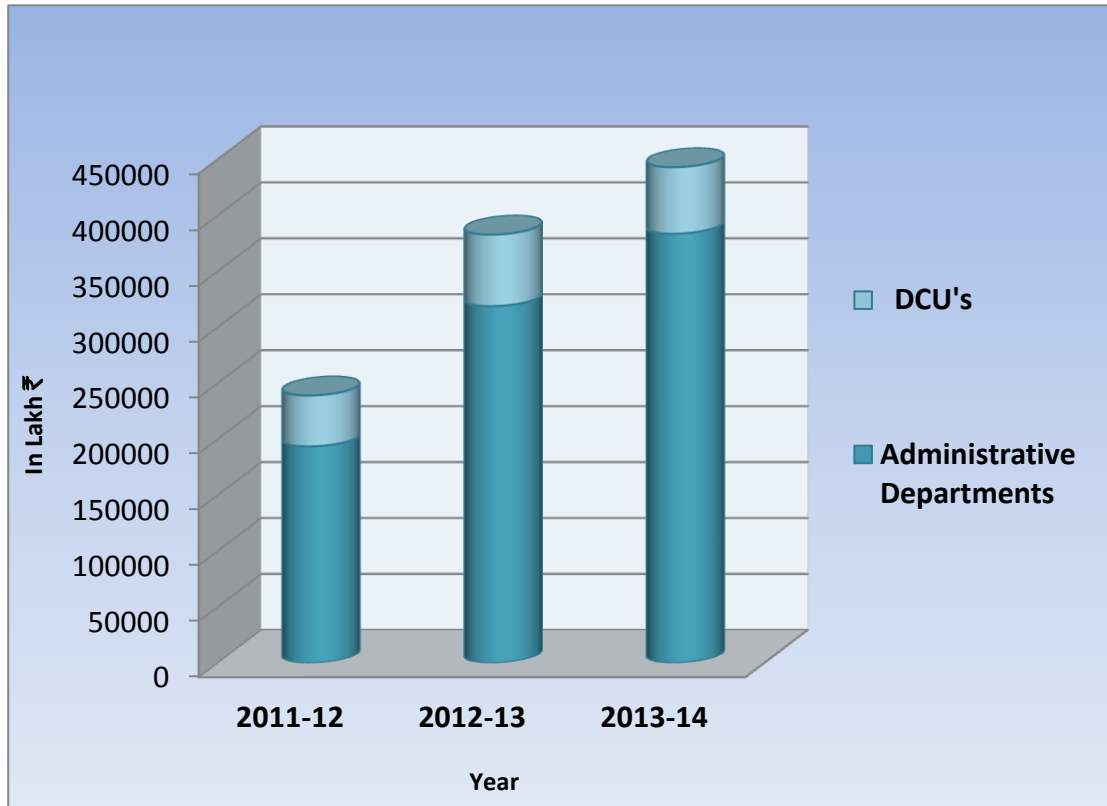
(In Lakh INR)

S. No.	ITEMS	2011- 12 (AC)	2012- 13 (RE)	2013- 14 (BE)
1	2	3	4	5
A	Administration Departments			
	New Capital Formation (Outlay)			
	1.1 Construction Work (Bo, Ro & Co)	164936	310158	376272
	1.2 Plant & Machinery including Software (Mo & So)	5496	8611	7375
	1.3 Transport Equipments (Tro)	46	164	12
	1.4 Others (Cao & Aso)	0	0	0
2	Net Purchase of Second hand Assets including Land	0	0	0
3	Change in Stock	23078	0	0
	Gross Capital Formation (Admin) A	193556	318933	383659
B	Departmental Commercial Undertaking			
4	New Capital Formation (Outlay)			
	4.1 Construction Work	45382	59504	59207
	4.2 Plant & Machinery including Software	143	333	155
	4.3 Transport Equipments	-11	4072	60
	4.4 Others (Cao)	0	0	0
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	2	0	0
	Gross Capital Formation (DCU) B	45516	63909	59422
	Gross Capital Formation (A+B)	239072	382842	443081

As per Budget estimates (BE) for 2013-14 Gross Capital Formation is expected to be ₹ 443081 lakh as compared to the amount of actual gross capital formation of ₹ 239072 lakh & ₹ 382842 lakh during 2011-12 & 2012-13 respectively. Here, it may be noted that major chunk of the Capital Formation is in the form of Construction activity which alone

contributes to 87.97%, 96.55% & 98.28% of the total Gross Capital formation in the year 2011-12, 2012-13 and 2013-14 respectively.

Figure – 17: Gross Capital Formation of Uttarakhand Government



STATISTICAL TABLES

TABLE-1**Borrowing Account of Uttarakhand Government for the year 2011-12 (AC)**

Figures in Lakh INR

Items		Receipt	Expenditure
(1)		(2)	(3)
A. Revenue and Capital Account		1369142	1529264
I. Borrowing at Home			
	1. Internal Debt	319738	189779
	2. Small Savings, Provident Fund etc.	127245	64640
	3. Other Debt		
	Total	446983	254419
	Net Receipts (I)	192564	
II. Borrowing Abroad			
	1. External Debt		
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	4640	2626
	2. Loans and Advances from States Government	9057	24684
	3. InterState Settlement	0	0
	4. Contingency Fund	52613	6907
	5. Reserve Funds	65020	61714
	6. Deposits & Advances	233093	235568
	7. Suspense and Miscellaneous	2031239	2077557
	8. Remittances	304966	351579
	9. Cash Balance	0	0
	10. Funds Revenue Account	0	7450
	11. Funds Commercial Account		0
	Total	2700628	2768085
	Net Receipts (III)	-67457	
Check	Total excluding Funds	4516753	4544318
	Difference (Receipt - Expenditure)	-27565	

TABLE-2
Income Outlay Account of Uttarakhand Government (Administrative Department)
for year 2011-12 (AC)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	27513	1. Total Consumption Expenditure	764696
1.1 Profits	4124	1.1 Compensation of Employees	577423
1.2 Income from Property	23389	a) Wages & Salaries	514237
1.2.1 Net Interest Received	5062	b) Pension	63186
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and	187273
ii) States	0	a) Purchases	183698
iii) Local Authorities	0	b) Maintenance	9279
b) Foreign	0	c) Less Sales	5704
c) From other Sectors	5062	2. Benefits	38010
1.2.2 Other Property Receipts	18327	3. Net Interest Paid to	176921
2. Total Tax Revenue	846521	3.1 Public Authorities	79592
2.1 Total Direct Taxes	172964	a) Centre	79592
a) Corporation Tax	112807	b) States	0
b) Land Revenue	1019	c) Local Authorities	0
c) Other Direct Taxes	59138	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	673557	3.3 Others	97329
a) Customs	49690	3.4 Less Commercial Interest	0
b) Excise, Central	32154	4. Subsidies	82399
c) Excise, States	84365	5. Total Current Transfers to (Other than Inter-Government)	159085
d) Sales Tax	364351	5.1 Other Sectors	159085
e) Service Tax	34222	5.2 Foreign	0
f) Stamps & Registration	52405	6. Total Inter-Government Transfers	49011
g) Other Taxes and Duties	56370	6.1 Current to	49011
3. Fees & Miscellaneous Receipts	36736	a) Centre	
4. Total Transfers from Public Authorities	407369	b) States	0
4.1 Centre	407369	c) Local Authorities	49011
4.2 States	0	6.2 Capital to	0
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	1318139	c) Local Authorities	0
		7. Total Current Expenditure (1+3+4+5+6)	1232112
		8. Surplus on Current Account	86027

TABLE-3**Capital Finance Account of Public Authorities Administration of Enterprises of
Uttarakhand Government for year 2011-12 (AC)**

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	170478
2. Net Purchase of Physical Assets	2905
2.1 Second Hand Assets	0
2.2 Land	2905
3. Change in Stock	23078
3.1 Inventory	-335
3.2 Others	23413
4. Capital Transfers	-22999
4.1 for Capital Formation	-22999
4.2 for Others	
5. Total (1 to 4)	173462
Enterprises	
6. Capital Outlay	45516
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	2
9. Total (6 to 8)	45518
Total Expenditure (5 + 9)	218980
II. Receipts	
11. Surplus on Current Account	86027
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	192564
14.1 At Home	192564
14.2 From Abroad	0
15 Other Liabilities	-113163
15.1 Net Extra Budgetary Borrowing	-113163
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	165428

TABLE-4**Estimates of Net Product from Public Administration of Uttarakhand Government for year 2011-12 (AC)**

Figures in INR Lakh

Item	Salary	Pension	Others	Total
1. Total	455229	63186	59008	577423
2. Construction (Repaire & Maintenance)	18795	2609	5087	26491
3. Water Supply	0	0	0	0
4. Other Services	175081	24301	18655	218037
I. (a) Education (3.2)	134064	18608	16178	168850
(b) Medical & Public Health (4.2)	41017	5693	2477	49187
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	193876	26910	23742	244528
6. Public Administration & Defence (1-5)	261353	36276	35266	332895

TABLE-5

Current Expenditure of Departmental Undertakings of Uttarakhand Government for year 2011-12 (AC)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total	Receipts	Surplus	Imputed
Forests	Total	20063	2785	23706	160	3656	0	0	1076	6	0	0	28604	0	-28604	28604
	2406	20063	2785	23706	160	3656	0	0	1076	6	0	0	28604	0	-28604	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	70	10	99	2	375	0	0	43	0	0	0	519	9	-510	510
Manufacturing	Total	575	80	702	2	224	0	0	1	0	0	0	929	158	-771	771
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	575	80	702	2	224	0	0	1	0	0	0	929	157	-772	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	1	1	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	4124	4124	0
Irrigation	Total	19014	2639	25655	0	3101	0	0	1994	11	0	0	30770	321	-30449	30449
	2700	17533	2434	23841	0	425	0	0	7	2	0	0	24275	0	-24275	
	2701	320	44	376	0	12	0	0	820	0	0	0	1208	31	-1177	
	2702	1161	161	1438	0	2664	0	0	1167	9	0	0	5287	290	-4997	
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		39722	5514	50162	0	7356	0	0	3114	17	0	0	60822	4612	-56210	60334

TABLE-6

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year 2011-12 (AC)

Figures in INR Lakh

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depriciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	25655	137	3101	0	0	1994	11	0	0	0	321	30577	30898	25803	25803
2. Forests	23706	160	3656	0	0	1076	6	0	0	0	0	28604	28604	23872	23872
3. Manufacturing	702	2	224	0	0	1	0	0	0	0	158	771	929	704	704
4. Electricity	0	0	0	0	0	0	0	0	0	4124	4124	0	4124	4124	4124
5. Other Transport	99	2	375	0	0	43	0	0	0	0	9	510	519	101	101
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	99	2	375	0	0	43	0	0	0	0	9	510	519	101	101
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	50162	301	7356	0	0	3114	17	0	0	4124	4612	60462	65074	54604	54604

TABLE-7**Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for year 2011-12 (AC)**

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand	Change in Stock	Gross Capital Formation
1. Agriculture	0	0	42007	5	13	0	0	0	42025	0	2	42027
2. Forests	0	0	3249	0	115	0	0	0	3364	0	0	3364
3. Manufacturing	0	0	2	0	15	0	0	0	17	0	0	17
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	56	68	0	-16	0	0	0	0	108	0	0	108
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	56	68	0	-16	0	0	0	0	108	0	0	108
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	56	68	45258	-11	143	0	0	0	45514	0	2	45516

TABLE-8

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for year 2011-12 (AC)

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	45682	103214	16040	46	5377	119	0	0	170478	0	23078	193556
2. Construction					105	0	0	0	105	0	-335	-230
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	17438	0	58	0	3474	10	0	0	20980	0	0	20980
I. a) Education (3.2)	11216	0	30	0	1880	10	0	0	13136	0	0	13136
b) Medical & Public Health (4.2)	6222	0	28	0	1594	0	0	0	7844	0	0	7844
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	17438	0	58	0	3579	10	0	0	21085	0	-335	20750
6. Public Administration & Defence (1-5)	28244	103214	15982	46	1798	109	0	0	149393	0	23413	172806

TABLE-9(A)

Economic cum Purpose Classification of Uttarakhand Government Budget Expenditure for the year 2011-12 (AC)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification									Capital Expenditure		
		Current Expenditure									Outlay (New)		
		Consumption Expenditure					Current Transfer			Total Current Expenditure	Buildings	Roads	Other Construction
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.	Subsidy				
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	143487	28668	1058	7	0	37880	1989	0	213089	6039	0	1889
1.1	Gen. Admn., Public Order & Safety	143487	28588	1058	7	0	37880	706	0	211726	6039	0	1889
1.1.1	Public Order & Safety	74272	8765	280	4	0	0	0	0	83321	3406	0	10
1.1.2	Planning & Statistical Activities	1978	-1406	0	0	0	0	706	0	1278	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	67237	21229	778	3	0	37880	0	0	127127	2633	0	1879
1.2	General Research	0	80	0	0	0	0	1283	0	1363	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	310498	1529	390	22	0	0	60386	0	372825	11247	0	30
3.1	Admn/Regulation/Research	141649	1573	29	4	0	0	557	0	143812	31	0	0
3.2	Educational Services	168849	-44	361	18	0	0	59829	0	229013	11216	0	30
4	HEALTH	52384	4027	108	32	0	0	8864	0	65415	6228	0	34
4.1	Admn/Regulation/Research	3196	864	39	6	0	0	8864	0	12969	6	0	6
4.2	Health Services	49188	3163	69	26	0	0	0	0	52446	6222	0	28
5	SOCIAL SEC/WEL SERVICES	15014	7935	5	4	0	0	31602	0	54560	1528	0	5
6	HOUSING/COMMUNITY AMENITIES	17377	0	0	7	0	11131	2678	518	31711	16281	8373	9276
7	CULTRL, RECRE, RELIG SERVICES	2610	2660	5	25	0	0	5217	0	10517	2084	0	1858
8	ECONOMICS SERVICES	37906	7941	25	559	7032	0	47776	81882	183121	2275	94841	1405
8.1	Gen. Admn., Public Order & Safety	4984	293	25	3	0	0	0	0	5305	0	0	7
8.2	Agriculture, Forestry and Fishing	26208	7147	0	555	0	0	31866	60280	126056	1672	602	1636
8.3	Mining, Mfg. & Construction	2205	170	0	0	0	0	1850	1053	5278	62	0	3
8.4	Electricity, Gas, Steam	3	7	0	0	0	0	637	351	998	0	0	180
8.5	Water Supply	0	-190	0	0	0	0	12412	0	12222	0	0	0
8.6	Transport & Communication	1408	165		1	0	0	11	510	2095	88	94239	0
8.7	Other Economic Services	3098	349	0	0	7032	0	1000	19688	31167	453	0	-421
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	34	121065	0	0	0	0	0	0	121099	0	0	1543
	Total	579310	173825	1591	656	7032	49011	158512	82400	1052337	45682	103214	16040

N.B: Figure under the column (10) of subsidy against purpose code 8.2 includes imputed subsidy

TABLE-9(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2011-12 (AC)

Figures in INR Lakh

Purpose Code	Economic Classification															
	Capital Expenditure															
	Outlay (New)						Net Purchase of Assets				Capital Transfer		Advanced Local Bodies	Advance to Non-Govt.	Total Capital Expenditure	Total Expenditure (Current + Capital)
	Other N.E.C	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets				To Local Bodies	To Others				
15	16	17	18	19	20	Second Hand Assets	Land	Change in Stock	Financial Assets	24	25	26	27	28	29	30
1	0	34	755	107	0	0	0	0	23413	0	0	2502	0	132	34871	247960
1.1	0	34	755	107	0	0	0	0	23413	0	0	2502	0	132	34871	246597
1.1.1	0	1	238	4	0	0	0	0	0	0	0	0	0	0	3659	86980
1.1.2	0	0	4	0	0	0	0	0	0	0	0	0	0	0	4	1282
1.1.3	0	33	513	103	0	0	0	0	23413	0	0	2502	0	132	31208	158335
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1363
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	1905	12	0	0	0	0	0	0	0	5232	0	0	18426	391251
3.1	0	0	25	2	0	0	0	0	0	0	0	0	0	0	58	143870
3.2	0	0	1880	10	0	0	0	0	0	0	0	5232	0	0	18368	247381
4	0	0	1615	0	0	0	0	0	0	0	0	0	0	0	7877	73292
4.1	0	0	21	0	0	0	0	0	0	0	0	0	0	0	33	13002
4.2	0	0	1594	0	0	0	0	0	0	0	0	0	0	0	7844	60290
5	0	0	111	0	0	0	0	0	0	0	0	51	0	20	1715	56275
6	0	6	28	0	0	0	0	2895	0	0	0	9036	0	488	46383	78094
7	0	6	19	0	0	0	0	0	0	0	0	374	0	400	4741	15258
8	0	0	944	0	0	0	0	10	-335	10613	0	27997	0	10986	148736	331857
8.1	0	0	660	0	0	0	0	0	0	0	0	0	0	0	667	5972
8.2	0	0	148	0	0	0	0	0	0	0	0	895	0	0	4953	131009
8.3	0	0	25	0	0	0	0	0	0	0	0	0	0	0	90	5368
8.4	0	0	0	0	0	0	0	0	0	10613	0	3968	0	10801	25562	26560
8.5	0	0	0	0	0	0	0	0	0	0	0	12412	0	0	12412	24634
8.6	0	0	110	0	0	0	0	10	-335	0	0	10131	0	43	104286	106381
8.7	0	0	1	0	0	0	0	0	0	0	0	591	0	142	766	31933
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	-58180	0	0	-56637	64462
	0	46	5377	119	0	0	0	2905	23078	10613	0	-12988	0	12026	206112	1258449

TABLE-10**Borrowing Account of Uttarakhand Government for the year 2012-13 (RE)**

Figures in INR Lakh

Items		Receipt	Expenditure
A. Revenue and Capital Account		1721148	2053259
I. Borrowing at Home			
	1. Internal Debt	471600	226240
	2. Small Savings, Provident Fund etc.	102768	54172
	3. Other Debt		
	Total	574368	280412
	Net Receipts (I)	293956	
II. Borrowing Abroad			
	1. External Debt	0	0
	2. Other Debt		
	Total	0	0
	Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments			
	1. Loans from Government of India	5000	3473
	2. Loans and Advances from States Government	36810	37126
	3. InterState Settlement	0	0
	4. Contingency Fund	9000	4000
	5. Reserve Funds	18210	18210
	6. Deposits & Advances	248636	224470
	7. Suspense and Miscellaneous	706007	700024
	8. Remittances	271600	295579
	9. Cash Balance	10	10
	10. Funds Revenue Account	0	20187
	11. Funds Commercial Account		0
	Total	1295273	1303079
	Net Receipts (III)	-7806	
Check	Total excluding Funds	3590789	3616563
	Difference (Receipt - Expenditure)		-25774

TABLE-11**Income Outlay Account of Administrative Departments of Uttarakhand Government
for the year of 2012-13 (RE)**

Figures in INR Lakh

Receipt		Expenditure	
1. Income from Entrepreneur-ship	20210	1. Total Consumption Expenditure	813286
1.1 Profits	0	1.1 Compensation of Employees	677078
1.2 Income from Property	20210	a) Wages & Salaries	619094
1.2.1 Net Interest Received	3500	b) Pension	57984
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and	136208
ii) States	0	a) Purchases	126815
iii) Local Authorities	0	b) Maintenance	14890
b) Foreign	0	c) Less Sales	5497
c) From other Sectors	3500	2. Benefits	46996
1.2.2 Other Property Receipts	16710	3. Net Interest Paid to	211908
2. Total Tax Revenue	930563	3.1 Public Authorities	111608
2.1 Total Direct Taxes	192682	a) Centre	111608
a) Corporation Tax	119343	b) States	0
b) Land Revenue	855	c) Local Authorities	0
c) Other Direct Taxes	72484	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	737881	3.3 Others	100300
a) Customs	55330	3.4 Less Commercial Interest	0
b) Excise, Central	37515	4. Subsidies	75901
c) Excise, States	101215	5. Total Current Transfers to (Other than	207302
d) Sales Tax	408810	5.1 Other Sectors	207302
e) Service Tax	44116	5.2 Foreign	0
f) Stamps & Registration	57395	6. Total Inter-Government Transfers	95293
g) Other Taxes and Duties	33500	6.1 Current to	94283
3. Fees & Miscellaneous Receipts	25194	a) Centre	
4. Total Transfers from Public	637392	b) States	0
4.1 Centre	637392	c) Local Authorities	94283
4.2 States	0	6.2 Capital to	1010
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	1613359	c) Local Authorities	1010
		7. Total Current Expenditure (1+3+4+5+6)	1403690
		8. Surplus on Current Account	209669

TABLE-12
Capital Finance Account of Public Authorities Administration and Enterprises of
Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

I. Expenditure	Amount
Administration	
1. Capital Outlay	318933
2. Net Purchase of Physical Assets	80
2.1 Second Hand Assets	0
2.2 Land	80
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	106353
4.1 for Capital Formation	106353
4.2 for Others	
5. Total (1 to 4)	425366
Enterprises	
6. Capital Outlay	63909
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	63909
Total Expenditure (5 + 9)	489275
II. Receipts	
11. Surplus on Current Account	209669
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	292956
14.1 At Home	292956
14.2 From Abroad	0
15 Other Liabilities	-12806
15.1 Net Extra Budgetary Borrowing	-12806
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	489819

TABLE-13**Estimates of Net Product from Public Administration of Uttarakhand Government
for the year of 2012-13 (RE)**

Figures in INR Lakh

Item	Salary	Pension	Others	Total
1. Total	545597	57984	73497	677078
2. Construction (Repaire & Maintenance)	26500	2816	4966	34282
3. Water Supply	0	0	0	0
4. Other Services	210844	22407	27155	260406
I. (a) Education (3.2)	161845	17200	22354	201399
(b) Medical & Public Health (4.2)	48999	5207	4801	59007
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	237344	25223	32121	294688
6. Public Administration & Defence (1-5)	308253	32761	41376	382390

TABLE-14

Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

Industry	Account	DS	Pension	TSW	Benefits	DG	DBm	DRm	DCm	DR	DInt	Dp	Total Expenditure	Receipts	Surplus	Imputed Subsidy
Forests	Total	22900	2434	26316	74	5225	0	0	2026	7	0	0	33648	20240	-13408	13408
	2406	22900	2434	26316	74	5225	0	0	2026	7	0	0	33648	20240	-13408	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	67	7	98	4	514	0	0	317	1	0	0	934	20	-914	914
Manufacturing	Total	588	62	698	6	240	0	0	3	0	0	0	947	165	-782	782
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	588	62	698	6	240	0	0	3	0	0	0	947	153	-794	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	12	12	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Irrigation	Total	21570	2293	27411	138	5773	0	0	3073	11	0	0	36406	667	-35739	35739
	2700	20094	2136	25647	127	2388	0	0	0	2	0	0	28164	0	-28164	
	2701	0	0	0	0	5	0	0	1313	0	0	0	1318	136	-1182	
	2702	1476	157	1764	11	3380	0	0	1760	9	0	0	6924	531	-6393	
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		45125	4796	54523	222	11752	0	0	5419	19	0	0	71935	21092	-50843	50843

TABLE-15

Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depriciation	Profits	Sales	Imputed Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	27410	138	5773	0	0	3073	11	0	0	0	667	35738	36405	27559	27559
2. Forests	26316	74	5225	0	0	2026	7	0	0	0	20240	13408	33648	26397	26397
3. Manufacturing	698	6	240	0	0	3	0	0	0	0	165	782	947	704	704
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transport	98	4	514	0	0	317	1	0	0	0	20	914	934	103	103
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	98	4	514	0	0	317	1	0	0	0	20	914	934	103	103
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	54522	222	11752	0	0	5419	19	0	0	0	21092	50842	71934	54763	54763

TABLE-16

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	117443	118200	74515	164	8505	106	0	0	318933	0	0	318933
2. Construction					57	0	0	0	57	0	0	57
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	57316	0	77	0	4471	8	0	0	61872	0	0	61872
I. a) Education (3.2)	51608	0	43	0	3033	8	0	0	54692	0	0	54692
b) Medical & Public Health (4.2)	5708	0	34	0	1438	0	0	0	7180	0	0	7180
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	57316	0	77	0	4528	8	0	0	61929	0	0	61929
6. Public Administration & Defence (1-5)	60127	118200	74438	164	3977	98	0	0	257004	0	0	257004

TABLE-17

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2012-13 (RE)

Figures in INR Lakh

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0	0	51244	12	15	0	0	0	51271	0	0	51271
2. Forests	20	0	2568	60	310	0	0	0	2958	0	0	2958
3. Manufacturing	0	0	2	0	6	0	0	0	8	0	0	8
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	1070	4600	0	4000	2	0	0	0	9672	0	0	9672
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	1070	4600	0	4000	2	0	0	0	9672	0	0	9672
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	1090	4600	53814	4072	333	0	0	0	63909	0	0	63909

TABLE-18(A)

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

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification											
		Current Expenditure									Capital Exp		
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other construction
Buildings	Other construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	177162	36427	1573	18	0	84792	2750	0	302722	19633	0	5648
1.1	Gen. Admn., Public Order & Safety	177162	35677	1573	18	0	84792	1865	0	301087	19633	0	5648
1.1.1	Public Order & Safety	92613	13832	544	9	0	0	30	0	107028	9872	0	20
1.1.2	Planning & Statistical Activities	1907	1559	0	0	0	0	412	0	3878	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	82642	20286	1029	9	0	84792	1423	0	190181	9761	0	5628
1.2	General Research	0	750	0	0	0	0	885	0	1635	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	346434	12953	337	55	0	0	70312	0	430091	51658	0	45
3.1	Admn/Regulation/Research	145035	2055	33	10	0	0	1667	0	148800	50	0	2
3.2	Educational Services	201399	10898	304	45	0	0	68645	0	281291	51608	0	43
4	HEALTH	63159	5000	223	54	0	0	13500	0	81936	5718	0	42
4.1	Admn/Regulation/Research	4151	1166	45	14	0	0	0	0	5376	10	0	8
4.2	Health Services	59008	3834	178	40	0	0	13500	0	76560	5708	0	34
5	SOCIAL SEC/WEL SERVICES	19613	19889	30	11	0	0	42234	0	81777	2479	0	3
6	HOUSING/COMMUNITY AMENITIES	21046	4135	0	16	0	9491	12055	1572	48315	27047	10503	45479
7	CULTRL, RECREN, RELIG SERVICES	3096	2500	106	104	0	0	14462	0	20268	8518	0	1755
8	ECONOMICS SERVICES	47123	6482	25	838	11500	0	51989	74328	192285	2390	107697	10183
8.1	Gen. Admn., Public Order & Safety	7433	1866	25	9	0	0	1	0	9334	156	0	27
8.2	Agriculture, Forestry and Fishing	31431	3956	0	826	0	0	32890	50411	119514	1118	474	6816
8.3	Mining, Mfg. & Construction	2363	73	0	2	0	0	1718	1407	5563	141	0	1107
8.4	Electricity, Gas, Steam	7	3	0	0	0	0	1258	106	1374	0	0	1983
8.5	Water Supply	0	-200	0	0	0	0	13943	0		0	0	0
8.6	Transport & Communication	1544	744	0	1	11500	0	255	914	14958	520	107223	0
8.7	Other Economic Services	4345	40	0	0	0	0	1924	21490	27799	455	0	250
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	74	33932	0	0	0	0	0	0	34006	0	0	11360
	Total	677707	121318	2294	1096	11500	94283	207302	75900	1191400	117443	118200	74515

TABLE-18(B)

Economic cum purpose classification of Uttarakhand government Budget Expenditure for the year 2011-12 (RE)

Figures in INR Lakh

Purpose Code	Economic Classification															Total Capital Expenditure (Current +Capital)
	Capital Expenditure															
	Capital Formation						Capital Trasfer		Advance to Non Government	Total Capital Expenditure						
	Outlay (New)						Net Purchase of Assesst				To Local Bodies	To Others				
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assesst	Animal Stock	Physical Assets									
Second Hand Assesst							Land	Change in Stock	Financial Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	130	2653	96	0	0	0	0	0	0	0	0	0	220	28380	331102
1.1	0	130	2653	96	0	0	0	0	0	0	0	0	0	220	28380	329467
1.1.1	0	13	1432	40	0	0	0	0	0	0	0	0	0	0	11377	118405
1.1.2	0	0	59	0	0	0	0	0	0	0	0	0	0	0	59	3937
1.1.3	0	117	1162	56	0	0	0	0	0	0	0	0	0	220	16944	207125
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1635
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	3144	10	0	0	0	0	0	0	0	19163	0	0	74020	504111
3.1	0	0	111	2	0	0	0	0	0	0	0	0	0	0	165	148965
3.2	0	0	3033	8	0	0	0	0	0	0	0	19163	0	0	73855	355146
4	0	0	1463	0	0	0	0	0	0	0	0	150	0	0	7373	89309
4.1	0	0	25	0	0	0	0	0	0	0	0	0	0	0	43	5419
4.2	0	0	1438	0	0	0	0	0	0	0	0	150	0	0	7330	83890
5	0	10	120	0	0	0	0	0	0	0	0	40	0	30	2682	84459
6	0	0	44	0	0	0	0	0	0	0	1010	15227	0	710	100020	148335
7	0	0	35	0	0	0	0	0	0	0	0	850	0	210	11368	31636
8	0	24	1046	0	0	0	0	80	0	15001	0	89990	0	39645	266056	458341
8.1	0	10	611	0	0	0	0	0	0	0	0	0	0	0	804	10138
8.2	0	14	234	0	0	0	0	0	0	0	0	2102	0	45	10803	130317
8.3	0	0	35	0	0	0	0	0	0	0	0	2804	0	0	4087	9650
8.4	0	0	1	0	0	0	0	0	0	15001	0	67811	0	39264	124060	125434
8.5	0	0	0	0	0	0	0	0	0	0	0	13943	0	0	13943	13943
8.6	0	0	161	0	0	0	0	80	0	0	0	2570	0	80	110634	125592
8.7	0	0	4	0	0	0	0	0	0	0	0	760	0	256	1725	29524
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	-16567	0	0	-5207	28799
	0	164	8505	106	0	0	0	80	0	15001	1010	108853	0	40815	484692	1676092

TABLE-19**Borrowing Account of Uttarakhand Government for the year of 2013-14 (BE)****Figures in INR Lakh**

Items		Receipt		Expenditure
A. Revenue and Capital Account		1895572		2292839
I. Borrowing at Home				
	1. Internal Debt	525000		211240
	2. Small Savings, Provident Fund etc.	111543		61420
	3. Other Debt			
	Total	636543		272660
	Net Receipts (I)	363883		
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	5000		4039
	2. Loans and Advances from States Government	68459		24866
	3. InterState Settlement	0		0
	4. Contingency Fund	9000		4000
	5. Reserve Funds	16229		20491
	6. Deposits & Advances	307246	244607	244607
	7. Suspense and Miscellaneous	806006		800027
	8. Remittances	259700		298679
	9. Cash Balance	10		10
	10. Funds Revenue Account	0		20433
	11. Funds Commercial Account			0
	Total	1471650		1417152
	Net Receipts (III)	54498		
Check	Total excluding Funds	4003765		3962218
	Difference (Receipt - Expenditure)		41547	

TABLE-20

Income Outlay Account of Administrative Departments of Uttarakhand Government for the year of 2013-14 (BE)

Figures in INR Lakh

Receipt	Amount	Expenditure	Amount
1. Income from Entrepreneurship and Property	26249	1. Total Consumption Expenditure	1001775
1.1 Profits	4000	1.1 Compensation of Employees	851009
1.2 Income from Property	22249	a) Wages & Salaries	708669
1.2.1 Net Interest Received	4483	b) Pension	142340
a) Public Authorities	0	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	150766
ii) States	0	a) Purchases	138645
iii) Local Authorities	0	b) Maintenance	16725
b) Foreign		c) Less Sales	4604
c) From other Sectors	4483	2. Benefits	53023
1.2.2 Other Property Receipts	17766	3. Net Interest Paid to	254085
2. Total Tax Revenue	1098341	3.1 Public Authorities	114902
2.1 Total Direct Taxes	221693	a) Centre	114902
a) Corporation Tax	134863	b) States	0
b) Land Revenue	815	c) Local Authorities	0
c) Other Direct Taxes	86015	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	876648	3.3 Others	139183
a) Customs	62960	3.4 Less Commercial Interest	0
b) Excise, Central	44329	4. Subsidies	83033
c) Excise, States	114925	5. Total Current Transfers to (Other than Inter-Government)	221523
d) Sales Tax	484722	5.1 Other Sectors	221523
e) Service Tax	63672	5.2 Foreign	0
f) Stamps & Registration	64040	6. Total Inter - Government Transfers	86964
g) Other Taxes and Duties	42000	6.1 Current to	86624
3. Fees & Miscellaneous Receipts	25052	a) Centre	
4. Total Transfers from Public	673965	b) States	0
4.1 Centre	673965	c) Local Authorities	86624
4.2 States	0	6.2 Capital to	340
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	1823607	c) Local Authorities	340
		7. Total Current Expenditure (1+3+4+5+6)	1647380
		8. Surplus on Current Account	176227

TABLE-21**Capital Finance Account of Public Authorities Administration and Enterprises of Uttarakhand Government for the year of 2013-14 (BE)**

Figures in INR Lakh

I. Expenditure	
Administration	
1. Capital Outlay	383659
2. Net Purchase of Physical Assets	80
2.1 Second Hand Assets	0
2.2 Land	80
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	86976
4.1 for Capital Formation	86976
4.2 for Others	
5. Total (1 to 4)	470715
Enterprises	
6. Capital Outlay	59422
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	59422
Total Expenditure (5 + 9)	530137
II. Receipts	
11. Surplus on Current Account	176227
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	363883
14.1 At Home	363883
14.2 From Abroad	
15 Other Liabilities	49498
15.1 Net Extra Budgetary Borrowing	49498
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	589608

TABLE-22**Estimates of Net Product from Public Administration of Uttarakhand Government
for the year of 2013-14 (BE)****Figures in INR Lakh**

Item	Salary	Pension	Others	Total
1. Total	632795	142340	75874	851009
2. Construction (Repaire & Maintenance)	30200	6793	3766	40759
3. Water Supply	0	0	0	0
4. Other Services	246307	55404	27204	328915
I. (a) Education (3.2)	189009	42515	22325	253849
(b) Medical & Public Health (4.2)	57298	12889	4879	75066
(c) Sanitaion	0	0	0	0
II. Autonomous Bodies				0
5. Sub Total (2 to 4)	276507	62197	30970	369674
6. Public Administration & Defence (1-5)	356288	80143	44904	481335

TABLE-23

Current Expenditure of Departmental Undertakings of Uttarakhand Government for the year of 2013-14 (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	24900	5601	32124	59	4373	0	0	1473	7	0	0	38036	21314	-16722	16722
	2406	24900	5601	32124	59	4373	0	0	1473	7	0	0	38036	21314	-16722	
	2551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roads & Water Transport	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ports & Pilotages	3051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Aviation	3053	65	15	103	2	339	0	0	54	0	0	0	498	0	-498	498
Manufacturing	Total	684	154	879	2	223	0	0	2	0	0	0	1106	158	-948	948
	2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2058	684	154	879	2	223	0	0	2	0	0	0	1106	156	-950	
	2079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2851	0	0	0	0	0	0	0	0	0	0	0	0	2	2	
	2852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electricity	2801	0	0	0	0	0	0	0	0	0	0	0	4000	4000	0	0
Irrigation	Total	24227	5449	32764	131	5807	0	0	2513	12	0	0	41227	493	-40734	40734
	2700	22581	5079	30616	121	2316	0	0	6	2	0	0	33061	0	-33061	
	2701	0	0	0	0	5	0	0	1042	0	0	0	1047	162	-885	
	2702	1646	370	2148	10	3486	0	0	1465	10	0	0	7119	331	-6788	
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		49876	11219	65870	194	10742	0	0	4042	19	0	0	80867	25965	-54902	58902

TABLE-24**Domestic Product by Industry of Origin and Factor Income (DCUs) of Uttarakhand Government for the year of 2013-14 (BE)****Figures in INR Lakh**

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depriciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	32765	131	5807		0	2513	12	0	0	0	493	40735	41228	32908	32908
2. Forests	32124	59	4373	0	0	1473	7	0	0	0	21314	16722	38036	32190	32190
3. Manufacturing	879	2	223		0	2	0	0	0	0	158	948	1106	881	881
4. Electricity	0	0	0	0	0	0	0	0	0	4000	4000	0	4000	4000	4000
5. Other Transport	103	2	339	0	0	54	0	0	0	0	0	498	498	105	105
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	103	2	339	0	0	54	0	0	0	0	0	498	498	105	105
5.3 Other (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	65871	194	10742	0	0	4042	19	0	0	4000	25965	58903	84868	70084	70084

TABLE-25

Capital Formation by type of asset and Industry of use (Administration) of Uttarakhand Government for the year of 2013-14 (BE)

Figures in INR Lakh

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Total	110390	111275	154607	12	7341	34	0	0	383659	0	0	383659
2. Construction					256	0	0	0	256	0	0	256
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	49213	0	77	0	3608	7	0	0	52905	0	0	52905
I. a) Education (3.2)	45046	0	43	0	2056	7	0	0	47152	0	0	47152
b) Medical & Public Health (4.2)	4167	0	34	0	1552	0	0	0	5753	0	0	5753
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	49213	0	77	0	3864	7	0	0	53161	0	0	53161
6. Public Administration & Defence (1-5)	61177	111275	154530	12	3477	27	0	0	330498	0	0	330498

TABLE-26

Capital Formation by type of asset and Industry of use (DCU) of Uttarakhand Government for the year of 2013-14 (BE)

Figures in INR

Industry	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0	0	56486	0	12	0	0	0	56498	0	0	56498
2. Forests	100	0	1850	60	136	0	0	0	2146	0	0	2146
3. Manufacturing	0	0	1	0	6	0	0	0	7	0	0	7
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	70	700	0	0	1	0	0	0	771	0	0	771
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	70	700	0	0	1	0	0	0	771	0	0	771
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	170	700	58337	60	155	0	0	0	59422	0	0	59422

TABLE-27(A)

Economic cum purpose classification of Uttarakhand government budget expenditure for the year 2013-14 (BE)

Figures in INR Lakh

Purpose Code	Purpose Classification	Economic Classification											
		Current Expenditure									Capital Exp		
		Consumption Expenditure					Current Transfer		Subsidy	Total Current Expenditure	Outlay (New)		
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Local Bodies	Autonomous /Non Govt.			Buildings	Roads	Other Construction
Buildings	Other Construction			Roads									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	GENERAL PUBLIC SERVICES	220356	32513	1485	23	0	72766	2510	0	329653	14025	0	1670
1.1	Gen. Admn., Public Order & Safety	220356	31773	1485	23	0	72766	1685	0	328088	14025	0	1670
1.1.1	Public Order & Safety	114633	12548	514	10	0	0	35	0	127740	7648	0	38
1.1.2	Planning & Statistical Activities	2204	1208	0	0	0	0	32	0	3444	0	0	0
1.1.3	Gen Admn. E.A.PO&S n.e.c	103519	18017	971	13	0	72766	1618	0	196904	6377	0	1632
1.2	General Research	0	740	0	0	0	0	825	0	1565	0	0	0
2	CIVIL DEFENCE	0	0	0	0	0	0	0	0	0	0	0	0
3	EDUCATION	440554	17864	381	61	0	0	79796	0	538656	45106	0	45
3.1	Admn/Regulation/Research	186704	3168	47	11	0	0	2653	0	192583	60	0	2
3.2	Educational Services	253850	14696	334	50	0	0	77143	0	346073	45046	0	43
4	HEALTH	80283	6438	206	56	0	0	11109	0	98092	4174	0	40
4.1	Admn/Regulation/Research	5217	2406	45	12	0	0	0	0	7680	7	0	6
4.2	Health Services	75066	4032	161	44	0	0	11109	0	90412	4167	0	34
5	SOCIAL SEC/WEL SERVICES	21542	30668	30	8	0	0	38899	0	91147	1707	0	4
6	HOUSING/COMMUNITY AMENITIES	30986	6906	0	16	0	13858	13706	1133	66605	33990	11877	55240
7	CULTRL, RECREN, RELIG SERVICES	3898	2665	60	107	0	0	15649	0	22379	9279	0	5907
8	ECONOMICS SERVICES	57535	8980	30	962	13300	0	59854	81901	222562	2109	99398	80501
8.1	Gen. Admn., Public Order & Safety	9013	1461	30	11	0	0	1	0	10516	80	0	39
8.2	Agriculture, Forestry and Fishing	38457	6991	0	948	0	0	34112	58674	139182	1048	465	77888
8.3	Mining, Mfg. & Construction	2951	83	0	2	0	0	1725	1158	5919	50	0	441
8.4	Electricity, Gas, Steam	6	4	0	0	0	0	594	77	681	0	0	1883
8.5	Water Supply	0	-200	0	0	0	0	20655	0	20455	0	0	0
8.6	Transport & Communication	1966	571	0	1	13300	0	809	498	17145	440	98933	0
8.7	Other Economic Services	5142	70	0	0	0	0	1958	21494	28664	491	0	250
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0
10	Relief on Calamities	55	28007	0	0	0	0	0	0	28062	0	0	11200
	Total	855209	134041	2192	1233	13300	86624	221523	83034	1397156	110390	111275	154607

N.B: Figure under the column (10) of subsidy against purpose code 8.2 includes imputed subsidy

TABLE-27(B)

Economic cum purpose classification of Uttarakhand Government Budget Expenditure for the year 2013-14 (BE)

Figures in INR Lakh

Purpose Code	Economic Classification															Total Capital Expenditure (Current +Capital)
	Capital Expenditure															
	Capital Formation										Capital Transfer		Total Capital Expenditure			
	Outlay (New)						Net Purchase of Asset				To Local Bodies	To Others		Advanceto Local Bodes	Advance to Non Government	
	Other n.e.c	Transport	Machinery	Computer Software	Cultivated Assests	Animal Stock	Physical Assets									
Second Hand Assests							Land	Change in Stock	Financial Assets							
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	0	12	2054	20	0	0	0	0	0	0	0	0	0	270	18051	347704
1.1	0	12	2054	20	0	0	0	0	0	0	0	0	0	270	18051	346139
1.1.1	0	0	1030	6	0	0	0	0	0	0	0	0	0	0	8722	136462
1.1.2	0	0	28	0	0	0	0	0	0	0	0	0	0	0	28	3472
1.1.3	0	12	996	14	0	0	0	0	0	0	0	0	0	270	9301	206205
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1565
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	2201	14	0	0	0	0	0	0	0	17061	0	0	64427	603083
3.1	0	0	145	7	0	0	0	0	0	0	0	0	0	0	214	192797
3.2	0	0	2056	7	0	0	0	0	0	0	0	17061	0	0	64213	410286
4	0	0	1616	0	0	0	0	0	0	0	0	100	0	0	5930	104022
4.1	0	0	64	0	0	0	0	0	0	0	0	0	0	0	77	7757
4.2	0	0	1552	0	0	0	0	0	0	0	0	100	0	0	5853	96265
5	0	0	127	0	0	0	0	0	0	0	0	40	0	27	1905	93052
6	0	0	90	0	0	0	0	0	0	0	340	14123	0	410	116070	182675
7	0	0	41	0	0	0	0	0	0	0	0	500	0	210	15937	38316
8	0	0	1212	0	0	0	0	80	0	18045	0	69773	0	71158	342276	564838
8.1	0	0	592	0	0	0	0	0	0	0	0	0	0	0	711	11227
8.2	0	0	268	0	0	0	0	0	0	0	0	1642	0	65050	146361	285543
8.3	0	0	35	0	0	0	0	0	0	0	0	2804	0	0	3330	9249
8.4	0	0	2	0	0	0	0	0	0	18045	0	41699	0	5886	67515	68196
8.5	0	0	0	0	0	0	0	0	0	0	0	20555	0	0	20555	41010
8.6	0	0	306	0	0	0	0	80	0	0	0	2070	0	11	101840	118985
8.7	0	0	9	0	0	0	0	0	0	0	0	1003	0	211	1964	30628
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	-13621	0	0	-2421	25641
	0	12	7341	34	0	0	0	80	0	18045	340	87976	0	72075	562175	1959331

ANNEXURES

Abbreviations for Economic Classification of Budget Documents (Base Year 2004-05)

RECEIPTS

Dt	Direct Taxes
It	Indirect Taxes
G	Sale, Goods and Services
Mr	Miscellaneous Receipts
Into	Interest from Non- Government Bodies
Ints	Interest from State Governments
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Governments
Ts	Transfers from State Governments
Tf	Transfers from Foreign Governments
Tl	Transfers from Local Authorities
Tn	Transfers from Non- Profits Institution/Individuals
Captng	Capital Transfers from Non-Governments/Individuals
Captf	Capital Transfers from Foreign Countries/Organizations
Pn	Pension contribution
Cr	Commercial Receipts
F	Withdrawal from Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets
Lc	Loan from Centre

EXPENDITURE

S	Salaries
W	Wages
B	Benefits
Bco	Benefits others (cash)
Bcs	Benefits social security.
P 1	Pension Payments
P2	Employer Contributions to Pension Fund
G	Purchase, goods and Services
Bm	Maintenance, Building
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/ Organizations
Tk	Transfer in kind
Ts	Transfers, State Governments
Bo	Outlay, Building
Ro	Outlay, Roads
Co	Outlay, Other Constructions
Oo	Outlay, Othern.e.c.
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivate Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets

Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
CaptS	Capital Transfers, State Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries/Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Governments/Organizations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Government
F	Deposit to funds
Ang	Advances, Non- Government Organizations
Af	Advances, Foreign Countries/Organizations
Al	Advances, Local Authorities
Rol	Repayment of Loan

Note: *The nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a 'D' will be attached at the beginning.*

SPECIFIC CLASSIFICATION FOR DCUs

Dp	Depreciation
DR	Rent, DCU
Dint	Commercial Interest, DCU
DRe	Recoveries, DCU
DCi	Change in Stock, DCU

DEFINITIONS OF THE ITEMS IN ECONOMIC CLASSIFICATION

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

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

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

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

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

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

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

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

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

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

6.3 Benefits: Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and

defiance personnel etc. Leave encashment, gratuity payments, contributions to provident fund, leave travel concession, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

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

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

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

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

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

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

subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigations, electricity & village & small industries etc, are to be treated as imputed subsidies.

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

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

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

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

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

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

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

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

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

15.6 Machinery: include expenditure incurred on the purchase of various machinery such as power generating machinery, agriculture machinery and implements, machinery and equipments and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

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

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

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

16. Change in Stock: represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held

are (i) in the nature of policy stocks like food, fertilizer etc and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales/withdrawals during the year, as given in the detailed demands for grants, are taken as change in stock.

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

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

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

ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups:

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

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified

into purpose categories in accordance with the character of the body organizing.

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. The educational activities, which are integral part of other services, are, however, grouped along-with respective services. Thus, expenditure relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc, grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the "recreational services". Expenditure in regard to physical training in the educational institutions are however, grouped under education.

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

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

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category "education" hospital

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

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

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

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

ANNEXURE- A4

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1.General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

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

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

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

Offices serving the government as a whole viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e, Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements

(but not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e. DGS7D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. of Information and Publicity) Central Motor Vehicles pool etc.

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

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

1.2 General Research: Institutions and organizations engaged in basic and general research and promotions such research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens) archaeological departments, National Archives (but excluding archaeological garden), Standing Commission for Scientific and

Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller foundations, etc.

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

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

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

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

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

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c

3.2 Schools, Universities & Institutions including subsidiary services:

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

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c

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

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

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

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, clinic and other health services: Hospital and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provision of appliances, cost of

construction and maintenance of hospital, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs and Services

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

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

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

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

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

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

6.Housing and Community Amenities Affairs and Services

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

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

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

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

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

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

information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

7.Cultural, Recreational and Religious Affairs and Services

7.1 Art & Cultural Affairs Services: Administration and Central departments concerning with culture, recreation and religion i.e, expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children 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 centers, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC. Physical education and sports.

7.3 Tourism affairs and services: Administration, supervision, inspection, operation or support of activities relating to Tourism, Development of Tourism, Grants, Loans or Subsidies to support

activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museums etc.

7.4 Cultural, Recreational and Religious affairs and services n.e.c:

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

8. Economic Affairs and Services

8.1 General administration, regulation and research includes:

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

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

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

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment

survey etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centers including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

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

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

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

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

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

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

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

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

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

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

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

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

8.6 Transportation and Communication

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

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

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

8.6.4 Transport & Communication n.e.c

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

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

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

9.Environmental Protection

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

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

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

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

9.3Prevention 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.

9.4Environmental 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.
