
**Uttarakhand's Budget Trends on Education Financing and Human Capital: : A Decadal
Review of Uttarakhand's Education Budget(2008-2019)**

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ABSTRACT

Education is one of the primary function for the individual and social development as it enhances living standard and make person meet their abilities, possibility of developing intellectual at individual level as well as at social level. Educational development directly indicates the growth of region, state or country and reflects the socio-economic status of the population. Education is a significant standard for improving socio-economic condition and human capital development. Education is critical input in Human Resource Development Index (HDI). Sustainable Development Goal 4 is based on Quality education. Better Human resource fosters Social Justice, Social Well being and Social Stability and indirectly growth of the economy. High literacy rate correlates with low birth rate, low Infant mortality rate and increase in the rate of life expectancy. Each year government announced their annual Budgets with huge scopes of development. Furthermore, economic growth alone cannot be achieved by raising funds for employment, and reducing poverty. To cover the overall problem, government need to give more priority for education sector. Government need to raise budget for social sectors like education which is linked with economic growth and social development. The main aim of this paper is to assess the Budget expenditure on Education & extra-curricular activities in Uttarakhand since 2008 and to make comparison between the budget required for the education sector and actual budget allocated.

Key words- Education, Human Resource Development, Social Equality, Social Justice, Social well-being and Social Stability, Budget Allocation

1. Introduction:

Access to education is related to factors like facilities, infrastructure, availability of educational institutions and its totally or largely depends upon government expenditure on education. In recent years, Government of India has increased its contribution to Elementary Education by launching of Centrally Sponsored Schemes (CSS) such as Sarva Shiksha Abhiyan (SSA), Kasturba Gandhi Balika Vidyalaya (KGBV) and the Mid-Day Meal (MDM) scheme. As early as 1966, the education commission chaired by D. S. Kothari had recommended that India should allocate at least 6% of its national income to education. Similar sentiments have been reiterated since then including in the Common Minimum Programme (CMP) of the UPA government (Tilak 2007). Since 2012, there have been some important policy shifts. The 12th Five Year Plan focused on Education sector by its

Learning outcomes. Government wants to rise the learning outcomes, so, it is taken as key policy goal. This was followed by MHRD's renewed articulation of the importance of meeting the learning challenge. Consequently, MHRD launched the 'Padhe Bharat, Badhe Bharat' scheme with a focus on learning. To get the system to prioritize learning outcomes not just in policy documents but also in actual practice, i.e. in terms of plans, finances and actions of education bureaucracy all the way down to schools is going to be India's greatest challenge in elementary education in the next few years.

2. Literature Review:

In Malaysia, education is recognized as the driver of economic growth aside from land, labor, physical capital. There is a close relation between expenditure on education and economic growth. (Akhtar, 2019) In Vietnam, enrollment number of lower secondary school, enrollment number of primary school, capital expenditure of public budget, and HDI are related positively to GDP growth. (Nguyen, 2020) To gain effective education planning, policies should match-up the condition of economy. Education system should be flexible. Policy maker should prefer intensive development policies (priority to improve education quality) rather than extensive development policies (quantitative development). Policy should emphasize more on quality of education and skilled based learning as the developing nation needs more and more skilled manpower (Jan Kluczyński, 2017) there is a statistically significant and positive relationship between government spending on education and national development in Nigeria from the period 2001 to 2017 and investment on education will enhance the production of more skilled human resource which will lead to improvements in labor /capital productivity and national output. The significant increase in government spending shows positive relation between net enrolment rate in recent years. A challenge for Nigerian government is like if their net enrolment ratio has increased will they be able to give a good quality of education with scarce resources. The growth of the education sector in the national development process of any economy cannot be over-emphasized because only a well-educated person can produce optimally and contribute to national output. more priority to education sector by Nigerian government has led to the increase in public expenditure allocation over the years with the intention that this will further enhance the growth and development of the country. (Lyndon M. Etale, 2019) Country like Ethiopia which is A under-developed nation is spending more amount on education as percentage share of their expenditures among all sectors. Norway country spent most on education as a percentage of GDP at 6.4% followed by New Zealand at 6.3%, the United Kingdom at 6.2% respectively. Neighbouring countries of India, Like Sri Lanka, Bhutan, Bangladesh, Pakistan ranks for Human development Index for year Report 2019 was 71, 134, 135, 152 whereas India ranks for 129th. (REPORTS, O. 2018) Government financial assistance and material incentive is not enough for students. With help of NSSO data it is concluded that the expenditure done by households on education is quite large and free primary education is myth. People also spend quite big amount on tuition fee and other fee. The need of spending a lot amount of money by household lead to less enrolment and dropouts. Interstate, inter- region and inter- gender variation are found in study. "Only 24.9 per cent of the male students in urban areas in government schools in Maharashtra (get free education while 99.4 percent of the girl students in rural Gujarat belong to this category. (Tilak J. B., 1996) Budget allocation on education is more in Bihar as compared to Kerala but the status of quality of education and literacy rate is low in Bihar than Kerala. (Dr. Mehnaz Rehman, 2020) The growth rate of education expenditure in Assam during 1981-82 to 1992-93 was 16% while in same post shift period 1994-95 to 2013-14 had been 10.9%. after post reform in Assam, less than 4% was spent in Elementary and 2% was spent in Secondary education, but it was expected that after reform period expenditure on Secondary education will rise but it didn't. Many studies found that social sector expenditure declined under the pressure to reduce fiscal deficits in the post reform periods. Teacher's training is a very important part to achieve Quality education, but less than one percent of plan and non plan expenditure was spent on it during both pre and post reform period. Even no expenditure

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was incurred on it from 2008-09 to 2013-14 under both plan and non plan heads. More assistance was given to non-government schools than the assistance to government schools during pre and post reform periods. Moreover, the non plan expenditure over the years has been increased only due to the salary liability of the state government rather than other expenditure like training, textbook, scholarship and other quality improvements. (Gogoi, 2019)

3. The Objective of the Study:

The main objective of this study is to assess the Budget expenditure on Education & extra-curricular activities in Uttarakhand since 2008 and to make comparison between the budget required for the education sector and actual budget allocated and to give some policy suggestions.

4. Research Methodology:

The data used in this study is secondary data. The analysis of data has been done through the process of **Descriptive Statistics**, with the help of tables and graphs using Microsoft Excel 2007. The sources for the secondary data:

- Budget Documents of Uttarakhand, Dept. of Finance
- Directorate of Economics and Statistics, Uttarakhand

Analysis:

The data has been extracted from Secondary source known as Department of Budget, Government of Uttarakhand. Data has been collected according to the objective of the study that is Yearly time series data of last 10 years, i.e. From year F.Y. 2008-09 to F.Y. 2018-19. The analysis is divided broadly into three parts namely Total Budget expenditure held by Uttarakhand government, Revenue expenditure incurred and Capital expenditure incurred.

In first category analysis, we tried to address the Share of Education and sports, Art and culture activities in total budget expenditure for all sectors. And also tried to analyze the trend of total budget expenditure, revised-expenditure and actual from year 2008-09 to 2018-19. In first category we also shed the light on over budget and under budget estimates scenario over the ten years (2008-09 to 2018-19).

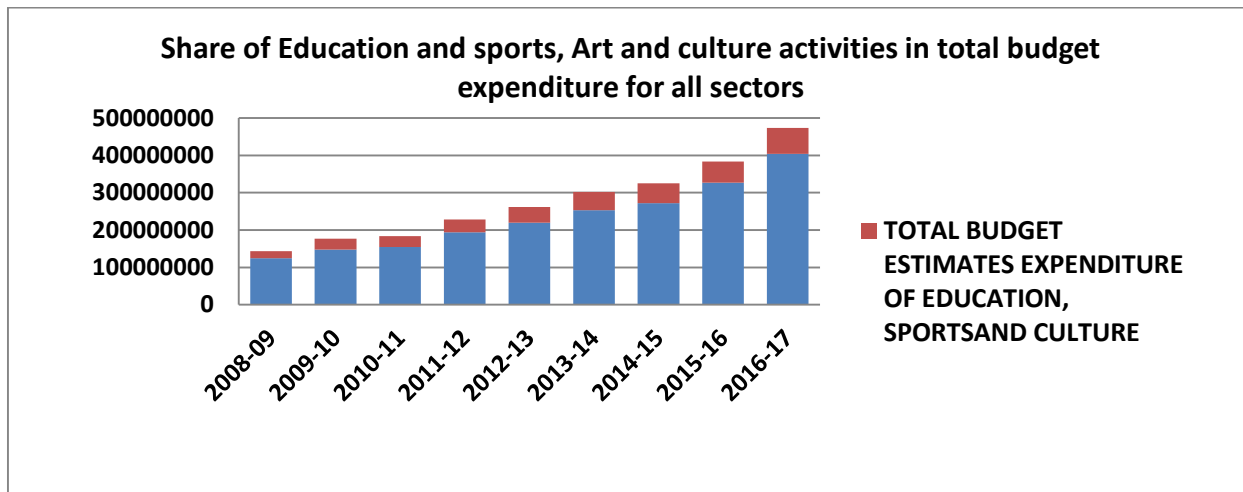
In second category analysis, we address the revenue expenditure of Uttarakhand budget for education, sports, art and culture. This analysis is divided into two parts; 1. Total revenue expenditure and indices 2. Budget estimates for Sub-sectors of education, sports, art and culture and their indices along with the comparison of budget estimates and actual estimates. Sub-sectors are divided into three parts- General education, Sports and games activities and Art and Culture. Sector like general education consists of elementary, secondary education, universities and higher education, other expenses, and language development. So, sum of all these sub-sectors forms the General Education as Head sector.

In third category analysis, we address the Capital expenditure of Uttarakhand budget for education, sports, art and culture. We have taken main sub-sectors of education, sports, art and culture.

4.1. Total Budget Expenditure of Uttarakhand Government on Education and Extra-curriculum activities

4.1.1. Share of Education and extra-curriculum activities sector in total budget expenditure for all sectors

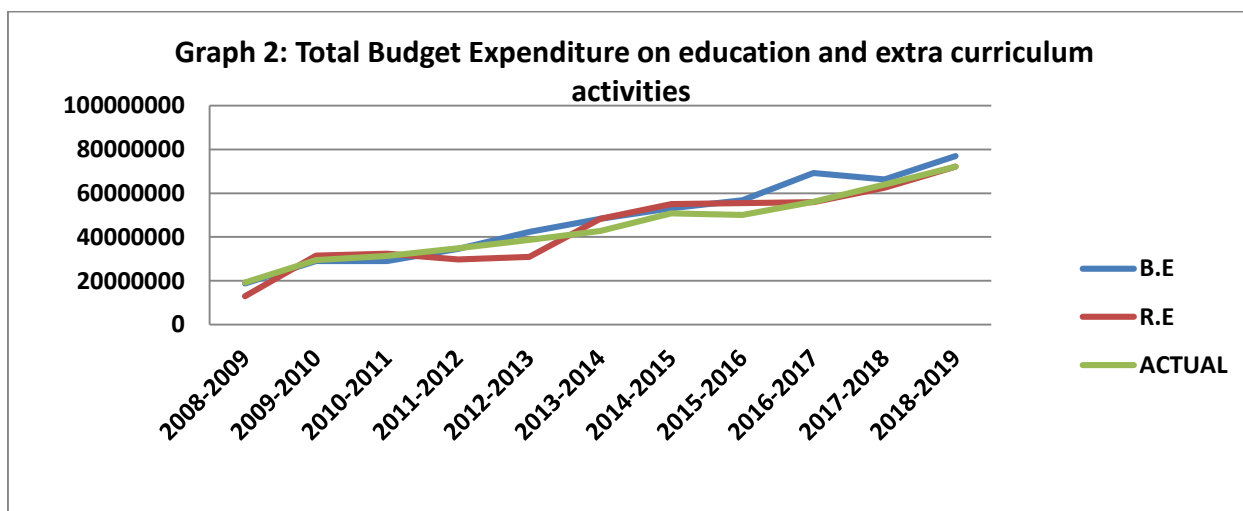
Graph-1 Comparison of Budget Estimates for Education and extra-curriculum activities sector with all sectors budget estimates.



Source: Budget documents of different years

Graph 1 illustrates the share of education and extra-curriculum activities sector in budget estimates of all sectors by Uttarakhand budget from year 2008-09 to 2018-19. Over the time-span of ten years the share of education, sports, art and culture shows maximum share of 19.68% and least was 15% in budget estimates for all sectors. In other words, which implies that from last 10 years(2008-09 to 2018-19) only 19.68% amount which is highest of share is given to education and extra curriculum activities from all sectors. And least share is been noticed in year 2008. In year 2008 the share of education and extra curriculum activities is about 15% and rise to 19.68% in 2009. And in year 2010 and 2011 it was about 18.84% and 17.83% respectively. After 2011, the share of education and extra-curriculum activities sector was increased and to be constant about 19% for 3 years (2012,2013 and 2014) and in year 2015 and 2016 it decline to 17% respectively.

4.1.2. Total Budget Expenditure on Education, sports, art and culture



Source: Budget documents of different years

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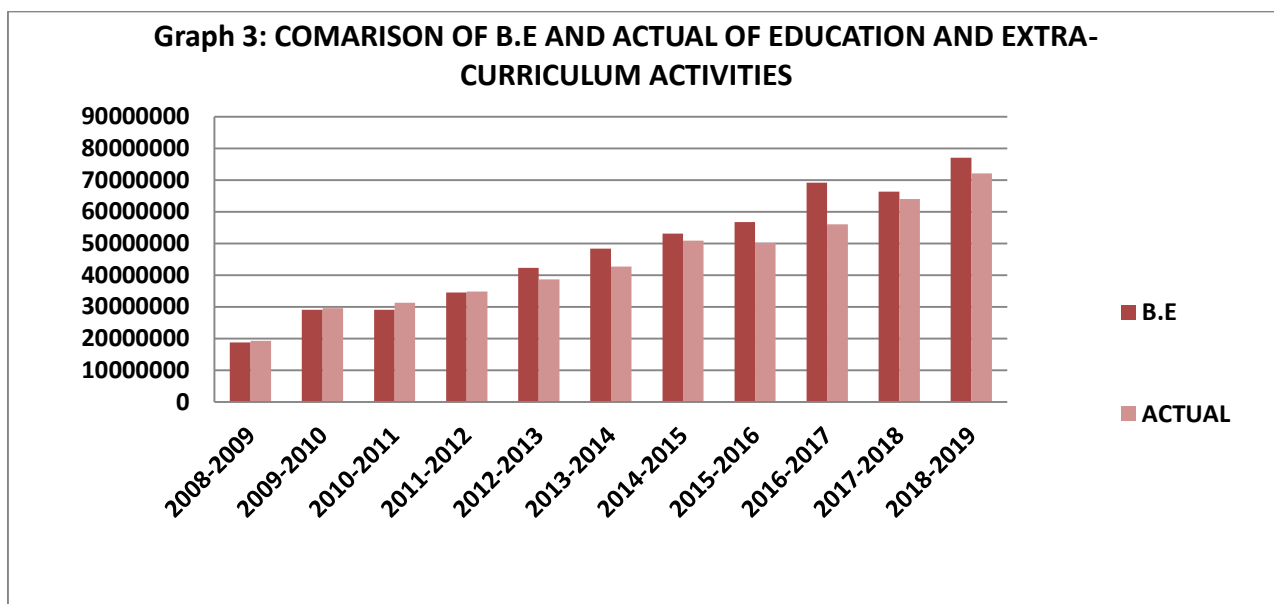
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The above graph 2 shows the total budget allocation for education and extra-curriculum activities by Uttarakhand budgeted documents. Over all there is no constant trend has been observed of Revised estimates in context to budgeted. It has been observed that in year 2008-09 revised estimates are less than budgeted which implies that withdrawal of funds by the government but after that in year 2009 and 2010 there is a marginal increment in Revised estimates in context to budget estimates which shows the raised funds by the government for this particular sector. In year 2011,2012,2013 there is a marginal decrease in revised estimates, funds are withdrawn by the government. And in year 2014 ,2015 there is a slightly difference can be found in revised estimates but after that it continues to decrease. Over the decade, the actual expenditure has marginally increased and substantially decreased in context to revised estimates.



Source: Budget documents of different years

Graph 3 illustrates the comparison between budgeted and actual expenditure taken place for education and extra curriculum sector by the Uttarakhand budget documents. Over the time span of ten years it has been observed that the actual expenditure has been marginally decreased. In year 2008,2009,2010 actual estimates are more than budgeted which reveals that expenditure incurred is more than the estimated. So, here this shows that estimates are under budget the real expense to meet is more than their estimation. After year 2011, actual expenditure begins to substantially decrease. this trend has been observed from year 2012-13 to 2018-19. This situation states to things that 1st government spending was less than the allocated funds and 2nd that the budget estimates are over utilized; there estimations are more than their actual expenses.

4.1.2 INDICES

Table 4.1.2: INDICES OF TOTAL BUDGET EXPENDITURE ON EDUCATION,SPORTS,ART AND CULTURE			
YEAR	B.E	R.E	ACTUAL
2008-2009	100	100	100
2009-2010	154.5704934	242.3817754	153.0743
2010-2011	155.0315146	249.2294166	162.3108
2011-2012	183.9848547	229.0594153	180.7074
2012-2013	225.3702392	237.7502502	200.38
2013-2014	257.6410241	370.5362464	221.3216
2014-2015	282.8283752	422.6017367	263.624
2015-2016	302.3641244	425.9778804	259.7715
2016-2017	368.6525682	429.8291962	290.5929
2017-2018	353.3982071	480.2073596	331.4767
2018-2019	410.3041522	553.89427	373.6723

Source: Calculated from Budget documents of different years

The above table 4.1.2 shows the Indices of 3 major component of our paper viz. Budgeted, Revised estimates and Actual Expenditure. By the calculation of Indices we tried to relate our budget estimates with Inflation of Uttarakhand state. So, we take 2008 as the base year for other years data. Over the years indices of budget estimates shows the rising trend whereas indices of revised estimates shows no constant trend, there is marginal increase and decrease of the values.and same trend can be found in Actual expenditure. In context to inflationary perspective budget estimates are rising over the years by the rate 54%, 55%,83%,125%,157%,182%,202%,268%,253% and 310% respectively.

4.1.3 GAPS BETWEEN BUDGET ESTIMATES AND ACTUAL

Table 4.1.3: GAP BETWEEN BUDGET EXPENDITURE AND ACTUAL

YEAR	B.E	ACTUAL	GAP	% UNDER BUDGET OR OVER BUDGET
2008-2009	18770501	19295306	524805	2.795902997
2009-2010	29013656	29536149	522493	1.800851985
2010-2011	29100192	31318373	2218181	7.622564827
2011-2012	34534879	34868040	333161	0.964708751
2012-2013	42303123	38664769	-3638354	-8.60
2013-2014	48360511	42704674	-5655837	-11.69515558
2014-2015	53088303	50867061	-2221242	-4.184051617
2015-2016	56755261	50123712	-6631549	-11.68446569
2016-2017	69197934	56070796	-13127138	-18.97041897
2017-2018	66334614	63959451	-2375163	-3.58057861
2018-2019	77016145	72101216	-4914929	-6.381686593

Source: Budget documents of different years

Table 4.1.3 shows that gap between budget expenditure and actual expenditure with their accuracy of estimation. The gap lies in both negative and positive values. By the calculation of percentage of under budget/over budgeted we tried to show the estimation accuracy. In years 2008,2009,2010 and 2011 the allocation of budget is 2.7% ,1.8%,7.6% and 0.9% overly budgeted. Here, overly budgeted means allocation of funds or determination of budget is more than the actual expenditures to meet. It reveals their accuracy to meet expenses is best in year 2011-12 which is about 0.9%. Contrary, from year 2012 to 2018-19 it shows negative trend which was -8.6%, -11.6%, -4.1%, -11.6%, -18.9%, -3.5% and -6.3% respectively. So, this negative values shows the under estimation of budget. Under estimation means the proposed budget is less accurate to meet their actual expenditures. In year 2016-17 budget for education and extra-curriculum was least able to meet their expenditures in actual, their estimates are not enough to meet real expenses.

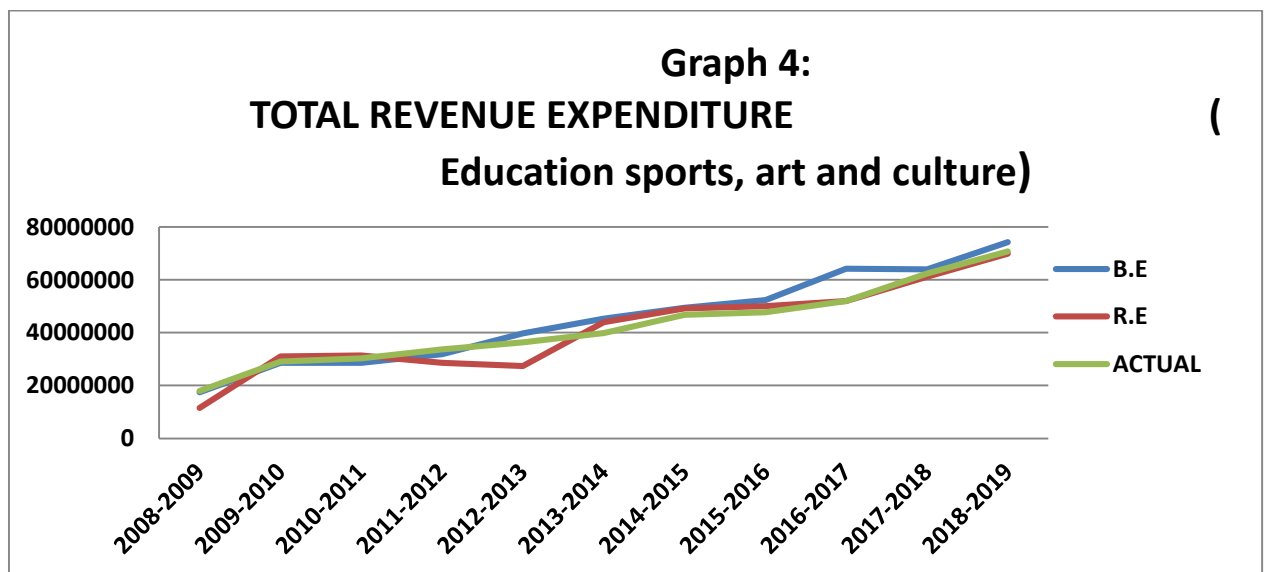
4.2. REVENUE EXPENDITURE

4.2.1 Total Revenue expenditure of Education and Extra curriculum activities from year 2008-09 to 2018-19

Table 4.2.1: TOTAL REVENUE EXPENDITURE (Education sports, art and culture)

YEAR	B.E	R.E	ACTUAL
2008-2009	17403722	11536750	17945793
2009-2010	28637964	30988161	29039295
2010-2011	28623883	31413428	30324361
2011-2012	31824425	28565434	33658903
2012-2013	39781320	27364919	36290287
2013-2014	45327324	43933123	39813923
2014-2015	49455032	49182248	46709788
2015-2016	52362027	49971668	47736367
2016-2017	64207380	51979184	52007518
2017-2018	63913188	61091258	62307714
2018-2019	74243020	69823965	70673273

Source: Budget documents of different years

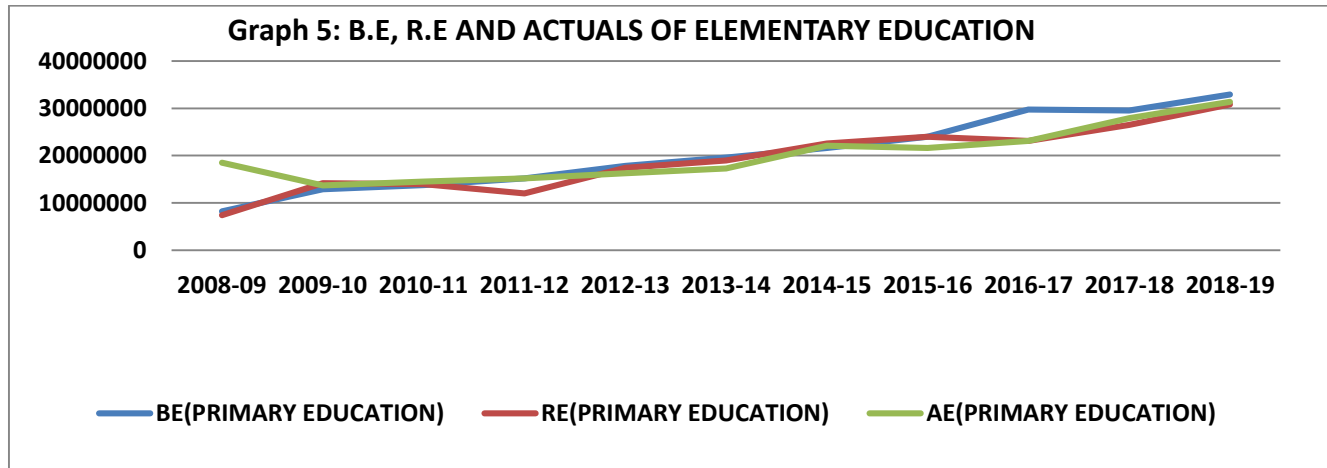


Source: Budget documents of different years

Table 4.2.1 and Graph 4 illustrates the budgeted, revised and actual expenditure on Education and extra curriculum activities. The data shows revised estimates have no constant trend in context to budget estimates. From the beginning year 2008 revised estimates are less which shows government withdrawal funds from the budgeted. after that it starts rising to year 2010 which shows government raised funds to meet their expenditure for education and extra curriculum activities. The time span of 2011 to 2018 revised estimates shows declining trend in context to budgeted which shows government withdrawal funds from it. Contrary, actual expenditure is declining over the years which shows that government actual spending is less than their budgeted estimates.

4.2.2 REVENUE EXPENDITURE ON SUB SECTORS

4.2.2 REVENUE EXPENDITURE OF ELEMENTARY EDUCATION SECTOR



Source: Budget documents of different years

Graph 5 indicates the trend of budgeted, revised and actual expenditure on Education and Extra-curriculum activities. The data shows that actual expenditure decreases in year 2008 and rise from year 2009-10 to year 2013-14 with a steady increasing rate. In year 2014-15 actual expenditure substantially increase at increasing rate in context to budget estimates which shows actual spending of government is more in year 2014-15 that budget estimates from years 2015-16 to 2019-20 actual expenditure is less than budgeted which reveals government spend less on education and extra-curriculum activities in compare to budgeted fund allocation. In time period of years 2008-09, 2010-11, 2011-12, 2012-13, 2013-14, 2015-16, 2016-17, 2017-18 and 2018-19 there has been marginal decrease in the revised expenditure which shows withdrawal of funds by government. And only in two years 2009-10 and 2014-15 it has been noticed that there is substantial increase in revised expenditure which implies raise of funds by the government to meet their expenditures for this particular sector.

4.2.3 INDICES

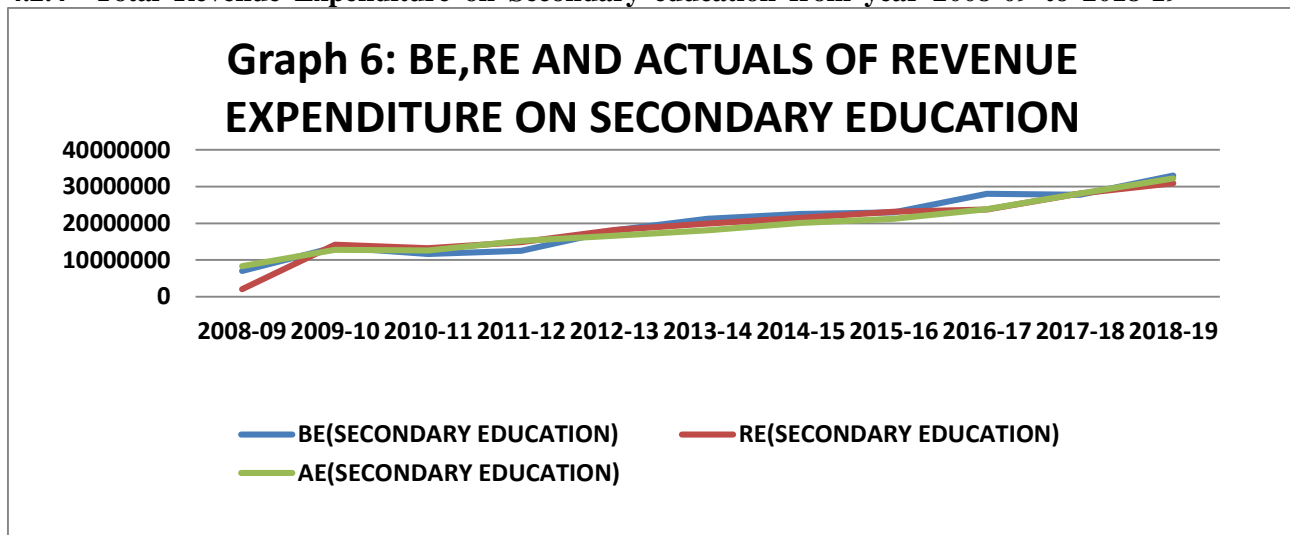
TABLE 4.2.3: INDICES OF REVENUE EXPENDITURE INCURRED IN EDUCATION AND EXTRA-CURRICULUM ACTIVITIES FROM YEAR 2008-09 TO 2019-20

YEARS	BE(INDICES)	RE(INDICES)	AE(INDICES)
2008-09	100.00	100.00	100.00
2009-10	156.81	190.73	74.10
2010-11	167.10	188.58	78.38
2011-12	184.60	161.63	82.16
2012-13	216.82	235.04	88.06
2013-14	238.34	255.53	93.62
2014-15	262.77	304.15	119.75
2015-16	291.58	323.17	116.92
2016-17	361.47	311.75	125.05
2017-18	359.24	357.02	151.18
2018-19	399.91	415.07	169.92

Source: Calculated from Budget documents of different years

Table 4.2.3 shows the Indices of 3 major component of our paper viz. Budgeted, Revised expenditure and Actual Expenditure. By the calculation of Indices we tried to relate our budget estimates with Inflation of Uttarakhand state. So, we take 2008 as the base year for other years data. Over the years, budget estimates for education and extra curriculum activities shows increasing growth with inflationary perspective. From year 2009 to 2018-19 the growth rate of budget expenditure is 56%, 67%, 84%, 16%, 138%, 162%, 191%, 261%, 259% and 299% respectively. Taking 2008-09 as base year, In Revised expenditure least growth rate is found in year 2011-12 which is about 61.63% and highest growth rate is found in year 2018-19 by 315% with respect to inflation perspective. And actual expenditure growth rate was least in year 2009-10 which is 74.10%. In context to inflationary view, from year 2009-10 to 2013-14 it shows deflation / decrease rate in growth of actual expenditure and after 2013 It starts increasing respectively.

4.2.4 Total Revenue Expenditure on Secondary education from year 2008-09 to 2018-19



Source: Budget documents of different years

Graph 6 shows budgeted, revised and actual expenditure incurred in Secondary education by Uttarakhand state Budget Documents. Data shows that from year 2009-10 to 2011-12 revised expenditure increased in compare to budget estimates. It reveals that government raised more funds in allocated budget to meet their expenses. From year 2012-13 to 2018-19 revised expenditure substantially declined in context to budgeted estimates which reflects that funds are withdraw by government. And if we compare budgeted and actual expenditures, from period of 20012-13 to 2018-19 it has been seen that actual expenditure is low than budgeted expenditure which means government spending is less in compare to allocated funds for the financial years.

4.2.5 Indices

Table 4.2.5: Revenue expenditure - Indices of Secondary education

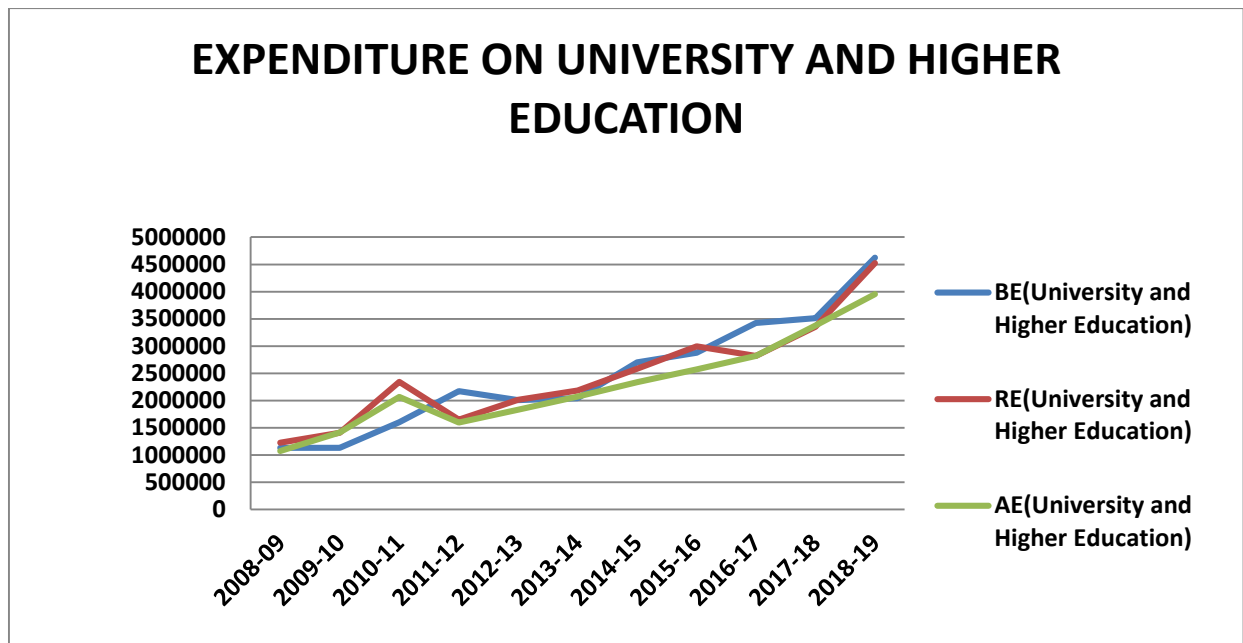
INDICES OF SECONDARY EDUCATION			
YEARS	BE(INDICES)	RE(INDICES)	AC(INDICES)
2008-09	100.00	100.00	100.00
2009-10	192.07	709.77	154.18
2010-11	165.58	661.17	151.99
2011-12	178.27	747.27	183.75
2012-13	258.49	914.89	199.95
2013-14	303.00	999.49	217.99
2014-15	321.90	1080.26	242.43
2015-16	327.57	1161.67	256.66
2016-17	399.82	1193.47	287.53
2017-18	396.32	1411.14	339.59
2018-19	471.73	1550.80	388.77

Source: Calculated from Budget documents of different years

The above table shows the indices of revenue expenditure incurred in secondary education sector. This table illustrates the data in inflationary context. From year 2008-09 to 2018-19 revised expenditure is more than the budgeted estimates. Over the time span of 10 years, with inflationary context actual expenditure is raised by 54%, 51%, 83%, 99%, 117%, 142%, 156%, 187%, 239% and 288% respectively. The least growth rate in Revised expenditure is observed in year 2009-10 which is 709% and maximum growth of indices is seen in 2018-19 respectively.

4.2.6 Revenue Expenditure: UNIVERSITY AND HIGHER EDUCATION

Graph 7: Budget allocation- Revenue expenditure incurred in University and Higher Education from year 2008-09 to 2018-19

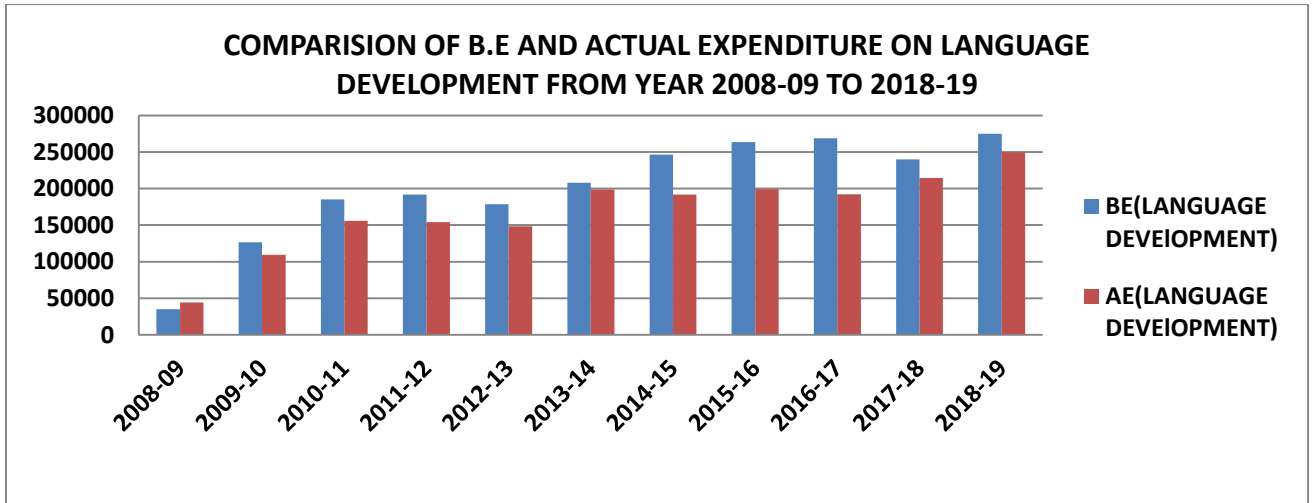


Source: Budget documents of different years

Graph 7 shows the budgeted, revised and actual expenditure on University and Higher education by Uttarakhand Budget document. It has been observed that from year 2008-09 to 2010-11 revised expenditure is marginally increased with comparison to budgeted expenditure. It reveals that government raises more funds to meet their expenditures. But in year 2011-12, 2014-15, 2016-17, 2017-18 and 2018-19 there is a substantial decrease in revised estimates in context to budgeted which implies government withdrawn by the budget allocated funds. And in view of actual estimates, there is a increment seen in year 2008-09, 2009-10, 2010-11 but after that it start substantially decreasing till 2011-12. it shows that in starting period of time there is a shortage of estimated funds and government spends more in actual than budgeted estimates but after that it decreases which shows government spend less or under-utilized funds are there.

4.2.7 LANGUAGE DEVELOPMENT

Graph 8: Comparison between Budgeted and Actual expenditure incurred in Language development sector by government budget allocations

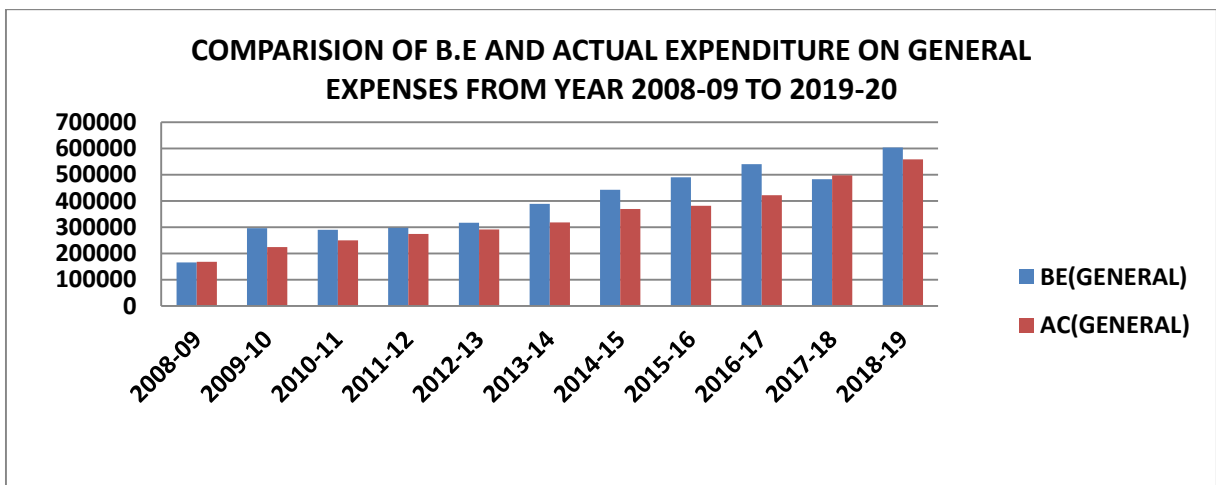


Source: Budget documents of different years

Graph 8 describes the comparison of two factors, one which shows estimated expenditure and second shows the actual expenditure taken place in each financial year. This sector is about language development. So, graph reveals that only in year 2008-09 actual expenditure is more than budgeted estimates which shows government spends more or there is a shortage of funds to meet their expenses. Time period of 2009, 2013-14 and 2017-18 shows there is rise of budget estimates but at lower rates whereas 2014-15 and 2016-17 the budget estimates are rising at increasing rates. This reveals that estimated funds are over proposed to meet expenses. On other hand, it can be understood that actual government spending is less than their proposed budget amount for the Language development sector.

4.2.8 GENERAL

Graph 9 Comparison of Budgeted estimates and Actual expenditure incurred in General sector from year 2008-09 to 2018-19



Source: Budget documents of different years

Graph 9 shows the comparison between budgeted estimates and actual expenditure in general sector. It has been observed that in year 2008-09 and 2017-18 actual expenditure is more than budgeted

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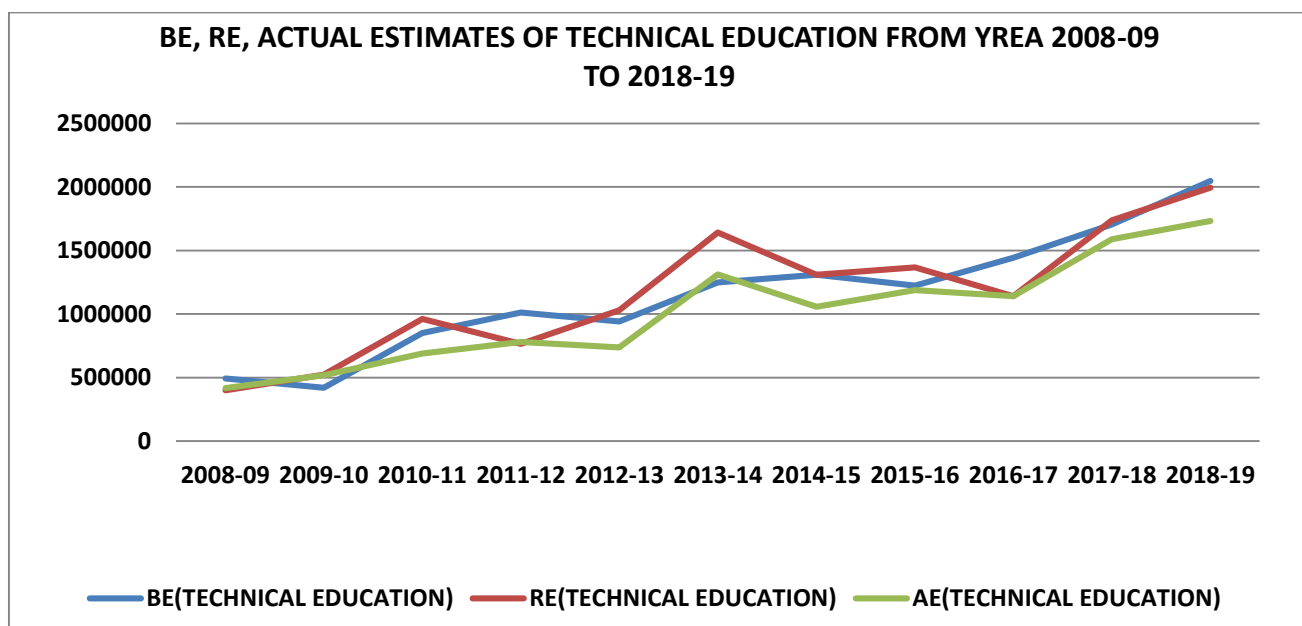
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expenditure which shows government spends more from their allocated budget to meet expenses. And over all from year 2009-10 to 2016-17 there is a marginal decline in actual expenditure respectively which shows in actual amount of expenditure government is spending less than their proposed budgeted amount for general expenses.

4.2.9 TECHNICAL EDUCATION

Graph 10: Revenue expenditure- Comparison of budgeted estimates, revised estimates and actual expenditure from year 2008-09 to 2018-19

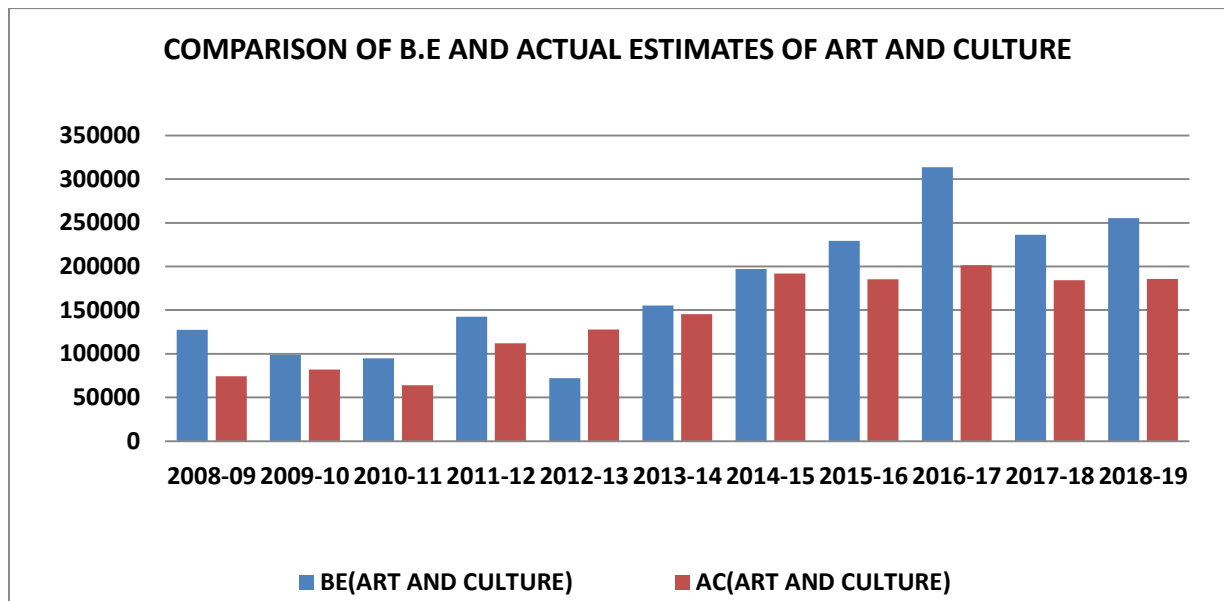


Source: Budget documents of different years

Graph 10 shows the comparison among budgeted estimates, revised estimates and actual expenditures held on Technical education by Uttarakhand budget documents. Over the years fluctuation is found in revised estimate like every year it is increasing or decreasing in context to budgeted expenditure. From year 2009-10 to 2012-13 actual expenditure is low than budgeted estimates which implies that government actual spending is less than their proposed expenditure amount. And same has been observed in time period 2014-15 to 2018-19. Only in 2013-14 actual spending is slightly high than budgeted estimates.

4.2.10 SPORTS AND YOUTH SERVICES

Graph 12 Revenue Expenditure- Comparison of Budgeted estimates and actual estimates for Art and culture sector



Source: Budget documents of different years

Graph 12 shows the data comparison of budgeted and Actual expenditure of government in Art and Culture sector. The data shows that average budget estimates is about Rs. 174779. Over the years there is marginal increase/ decrease in Budgeted estimates and actual spending. But when we came to compare only in year 2012-13 the actual spending of government is more than their budget estimates which reveals that in year 2012-13 the budget is under estimated to meet their expenses of Art and Culture sector. And rest of the years, budgeted estimates are marginally high than the actual spending which shows budget is over estimated or in other words we can say government spends less in actual than they proposed in budget estimates for each financial year. The highest revised budget estimates for art and culture sector is about Rs.31344 in year 2016-17 respectively.

4.3 CAPTIAL EXPENDITURE

4.3.1 Total Capital expenditure incurred for Education and Extra- curriculum Activites

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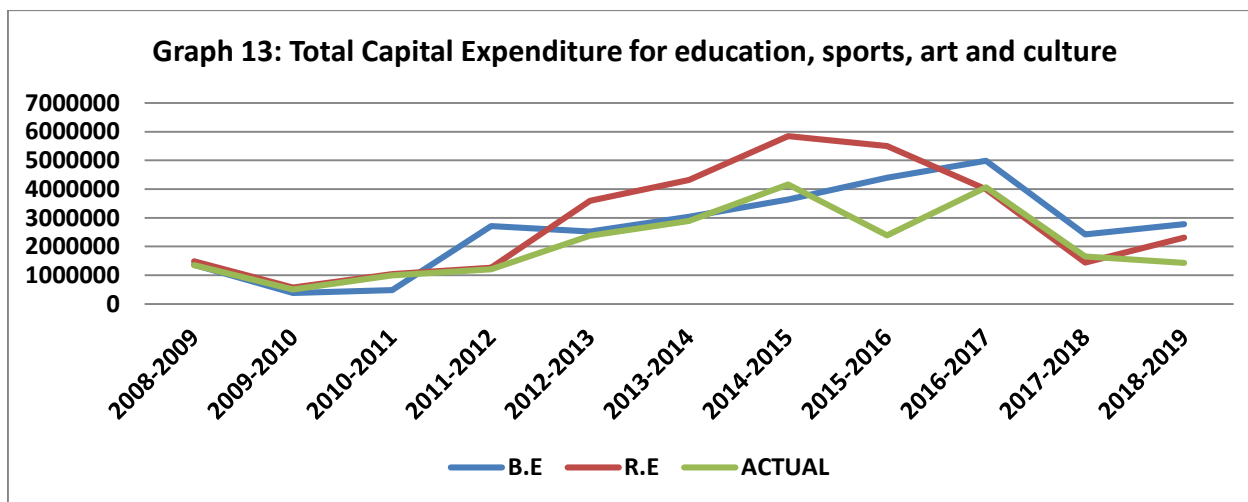
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Table 4.3.1 : TOTAL CAPITAL EXPENDITUR (Education sports, art and culture)

YEAR	B.E	R.E	ACTUAL
2008-2009	1366779	1485267	1349513
2009-2010	375692	574835	496854
2010-2011	476309	1041269	994012
2011-2012	2710454	1262722	1209137
2012-2013	2521803	3594959	2374482
2013-2014	3033187	4318170	2890751
2014-2015	3633271	5849022	4157273
2015-2016	4393234	5499244	2387345
2016-2017	4990554	3993247	4063278
2017-2018	2421426	1441426	1651737
2018-2019	2773125	2304241	1427943

Source: Budget documents of different years



Source: Budget documents of different years

The above table and graph 13 represents the budgeted, revised and actual capital expenditure on Education and Extra curriculum activities. The data shows that there was marginal increase/ decrease in the revised expenditure in the period from 2008-09 to 2018-19 in context to budgeted expenditure. From period of 2011-12 to 2015-16 it has been observed that there was marginal increase in the revised expenditure which shows that there has been increase in allocation of funds by the government to meet the expenses of this sector. In the periods i.e 2016-17, 2017-18, 2018-19 there has been marginal decrease in the revised expenditure which shows withdrawal of funds by the

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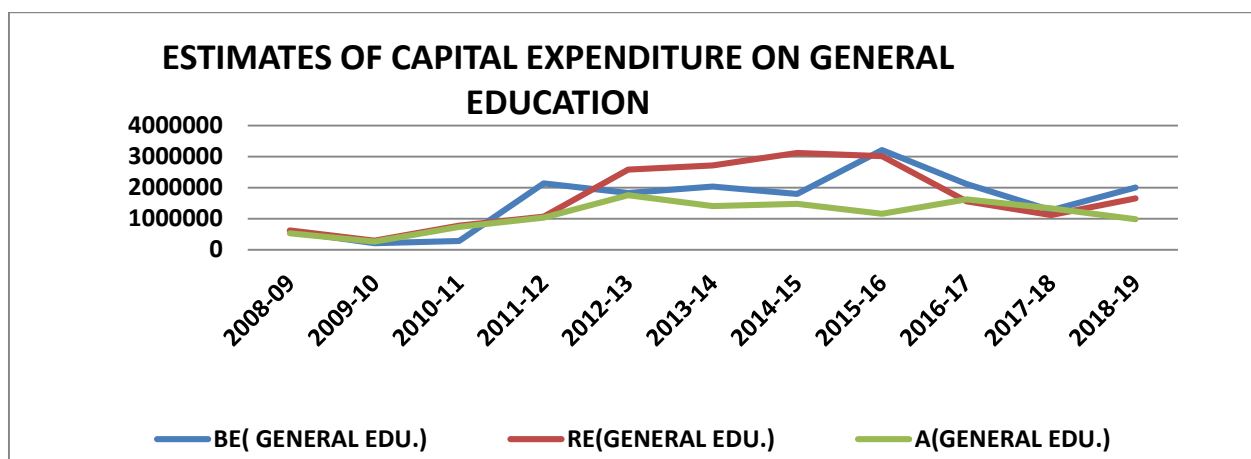
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government. Over the decade, the actual expenditure has marginally increased and substantially decreased in context to revised estimates.

4.3.2 CAPITAL EXPENDITURE ON SUB SECTORS

4.3.2 CAPITAL EXPENDITURE ON GENERAL EDUCATION

Graph 14 Budgeted, revised and actual expenditure on General education

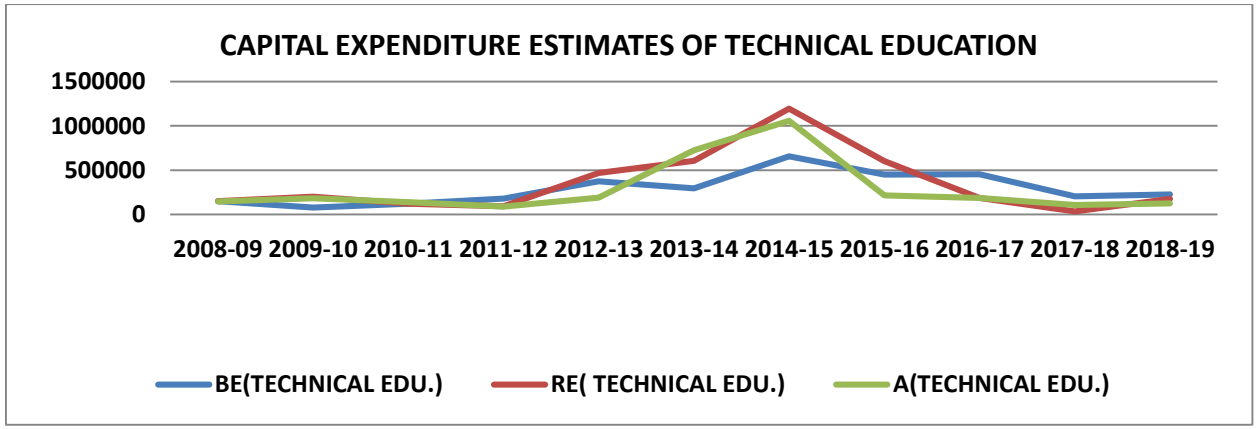


Source: Budget documents of different years

Table 15 and graph 14 shows the sub codes of general education and capital expenditure incurred in General education. Sector like general education is consist of elementary, secondary education, universities and higher education, other expenses, and language development. So, sum of all these sub sectors forms the General Education as Head sector. Over the ten years, the graph shows that there is marginal increase/ decrease in revised expenditure in context to budgeted expenditure. From time period of years 2008-09, 2009-10, 2010-11, 2012-13 to 2014-15 revised estimates shows marginal increase in context to budgeted expenditure which shows government raise funds for general education in capital expenditure outlay. And after 2015-16 to 2018-19 revised expenditure decreases which shows withdrawal of funds by the government. In year 2015-16 it has been noticed that there is a huge difference between budgeted and actual expenditure.

4.3.3 TECHNICAL EDUCATION

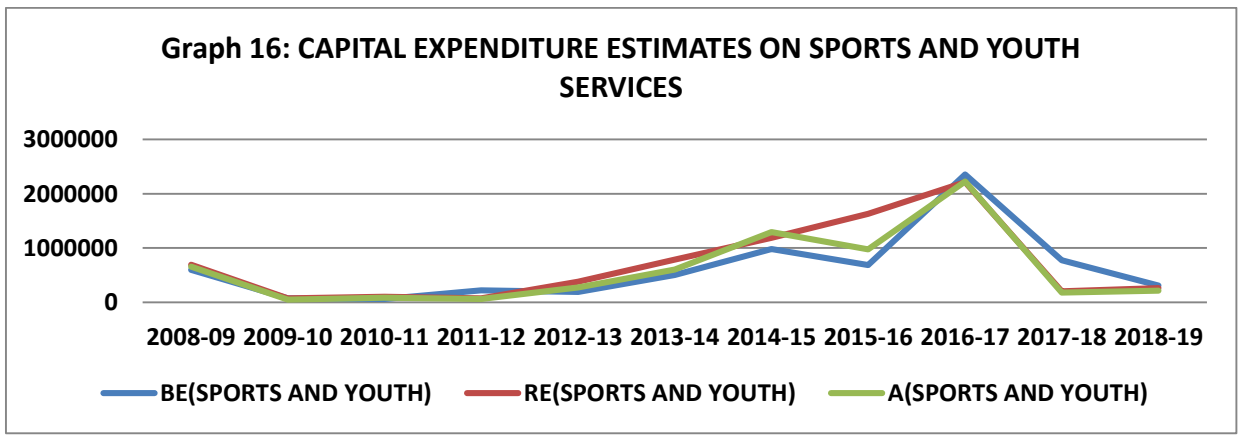
Graph 15 Capital expenditure incurred for Technical education by Uttarakhand BUDGET 2008-09 to year 2018-19



Source: Budget documents of different years

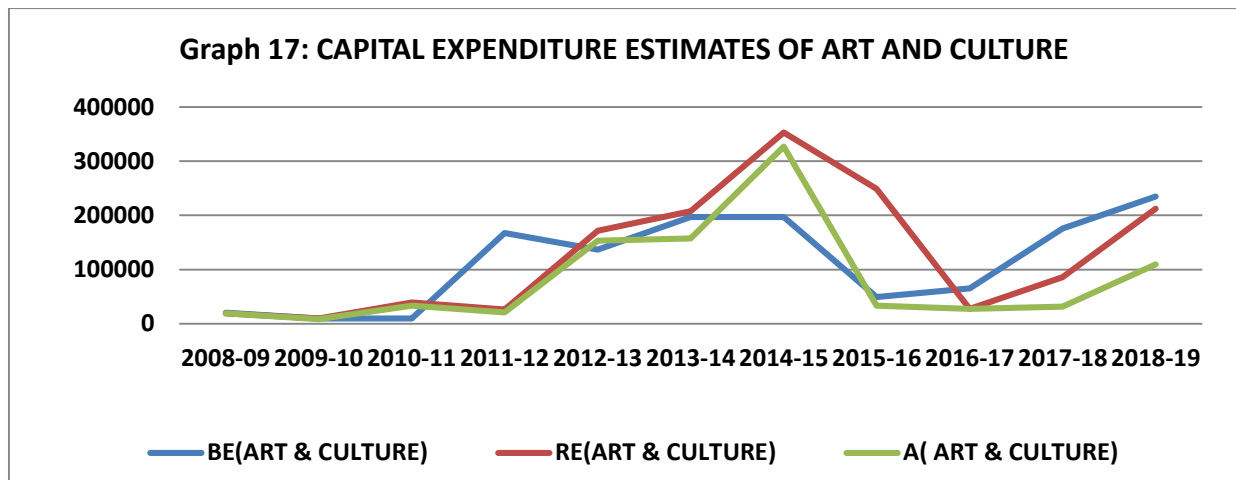
Graph 15 represents the capital expenditure of technical education and budgeted, revised and actual expenditure on Technical education. Graph reveals that Actual expenditure have marginal increase and decrease over the time period with respect to revised estimates. From year 2008-09 to 2010-11 it has been observed that there was marginal increase in actual expenditure in compare to budgeted expenditure. It shows in actual government spends more but budget allocations are insufficient to meet expenses. In the periods i.e 2011-12, 2012-13, 2014-15, 2015-16 and 2016-17 actual expenditure are substantially less than revised expenditure which shows that actual spending of government is less than their proposed funds. From year 2013-14 to 2015-16 revised estimates was marginal increased in context to budget estimates which reveals that there has been increase in allocation of funds by the government for technical education.

4.3.4 SPORTS AND YOUTH SERVICES



Source: Budget documents of different years

Graph 16 represents the Budgeted, revised and actual expenditure of Capital outlay for Sports and Youth services. It has been observed from the data the revised estimates marginal decrease for year 2008-09 to 2010-11 and after that from year 2011-12 to 2015-16 it is increasing at increasing rate. It reveals that there has been increase in allocation of funds by the government. But, from year 2016-17 to 2018-19 it sharply decreases which shows government withdrawing the funds. Contrary, actual expenditure was in situation of marginal increase/ decrease over the ten years.



Source: Budget documents of different years

Graph 17 represents budgeted, revised and actual estimates for Art and Culture. In context to budgeted expenditure, revised expenditure shows marginal increase/ decrease over the ten years. In periods e.g 2010-11, 2012-13, 2013-14 and 2014-15 revised expenditure has marginal increase in context to budget estimates which shows that there has been increase in the allocation of funds by the government, vice-versa. From year 2008-09 to 2012-13 actual expenditure and budget expenditure have very low difference which shows an accurate budget estimation but after that it starts fluctuating. In year 2014-15 actual expenditure has a huge difference to budget estimates which reveals that actual spending of government is more than their allocated funds. Contrary, in year 2016-17 actual expenditure is very less than budgeted expenditure which shows government actual spending is less. In year 2017-19 actual expenditure is very less than budgeted expenditure which shows government actual spending is very less in context to budgeted expenditure.

5. Conclusion and Recommendations:

The Analysis and Major findings of the study: it is divided into three parts; in first part we analyzed Uttarakhand state total budget expenditure for all different sectors and share of education and Extra curriculum activities on them over the ten years of time period. It is found that an average share of education and Extra curriculum activities on Total Budget expenditure (All sectors) is about 18.20%. Total budgeted expenditure on education and extra curriculum activities is highest in year 2018-19 from time period of years 2008-09 to 2018-19. There is a huge difference found in Actual expenditure and budgeted expenditure in year 2016-17. Here budgeted expenditure is more than the actual expenditure which implies government actual spending is less. It also tries to relate with inflationary context by calculating Indices. It has been also found in first part that budget estimates are under-estimated seven times and four times they are over-estimated.

In second part of analysis: it has been focused on Revenue expenditure. The average budgeted expenditure, average revised expenditure and average actual expenditure for education and Extra curriculum activities is about Rs.45070844.09, Rs. 41440921.64 and Rs. 42409747.45 respectively. The second part of analysis is divided into sub-sectors. Mainly there are 7 sub-sectors which are as follows- Elementary education, Secondary Education, Technical education, Language development, general and Sports, Art and culture.

In Elementary education, the revenue expenditure is mostly low in terms of revised expenditure with comparison to Budgeted expenditure. Over the ten years, in elementary education most of the years government withdraws the funds from budgeted allocation. In secondary education from period of 2012-13 to 2018-19 it has been seen that actual expenditure is low than budgeted expenditure which

means government spending is less in compare to allocated funds for the financial years. From the analysis, Language development sector states that there is continuous decline in actual spending in context to budgeted expenditure which shows less spending by the government in actual to the proposed funds.

Technical education's revenue expenditure shows fluctuation over the ten years in all three elements viz. Budgeted expenditure, revised and actual expenditure. In sub sector Universities and Higher education, time period of 2013-14 to 2016-17 shows marginal decline in revised expenditure in context to budgeted expenditure. Sports sector shows the steady budget allocations but art and culture sectors shows actual spending are always lower than estimated expenditure.

Third Analysis is about Capital Expenditure; this is generally divided into 2 parts. First part is about the total Capital expenditure incurred in education and Extra curriculum activities. . In the periods i.e 2016-17, 2017-18, 2018-19 there has been marginal decrease in the revised expenditure which shows withdrawal of funds by the government. Over the decade, the actual expenditure has marginally increased and substantially decreased in context to revised estimates.

Third analysis: Second part is about sub sectors of Capital Expenditure; for general education it is found mostly there is marginal increase in revised expenditure in context to budgeted estimates. In Technical Education year 2014-15 shows highest variation it is more than the average values for all three components; Budgeted , revised and actual estimates. According to this study, Sports and games sectors showed a increasing rate increase of revised expenditure which implies government is raising more funds for it. For art and culture sector most of the years noticed with less actual spending that budgeted expenditure.

Actual spending are observed low. Over budget estimates leads to over utilization of the funds. Government is spending low than their proposed amount of budget for each financial year. Education and extra curriculum activities both are necessary for development of child, so government can raise their funds for social sector like education but with proper utilization of it. Proper monitoring of funds and their outcomes should be evaluated for betterment of social sector like education.

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