

Data dictionary for paper
Learning by doing for public procurement

September 2023

1. **Ministry:**

Lists 33 Union government ministries that are included in the dataset for which DDGs could be publicly accessed and that have details on the object head-wise expenditure. Ministry level data has been arrived upon by adding the object head-wise expenditures of departments under respective ministries. E.g. Ministry of Home Affairs object head-wise expenditure is calculated by adding object head-wise expenditures of departments of Police, Home affair, Cabinet and Union territories. For some ministries due to unavailability of department level DDGs only main/ primary departments have been added to arrive at ministry level object head-wise expenditure. Table 3 of the paper lists the entire list of departments included under each ministry.

2. **Year:**

Time period of the study is 2014-15 to 2020-21. Year 2015 refers to financial year 2014-15. Data has been extracted from DDGs of 2014-15 to 2022-23. Actual expenditure for the year 2014-15 is extracted from DDGs of 2016-17 as there is a two year lag in the release of the actuals data. Whereas, DDGs of 2014-15 report the budget estimates for the same year.

3. **ProcurementType:**

Refers to the type of procurement expenditure. G-goods, S-services and W-works. Total procurement for a given year can be ascertained for a ministry by adding G, S and W for a particular year.

4. **Actual and Budget:**

These columns are the actual procurement expenditure incurred and the budget estimates by the Union government ministry for a given year respectively. Values presented are in thousands of Rupees (INR '000).

5. **Spending gap:**

This variable has been calculated as

$$\text{spending gap}_t = 100 \frac{\text{actual exp.}_t - \text{budgeted exp.}_t}{\text{budgeted exp.}_t} \quad (1)$$