



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM- PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2018-19**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2018**

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## **PREFACE**

The magnitudes shown in the State Government Budget are too detailed and scattered and not necessarily based on the distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. The Government's transactions have to be sorted out, reclassified and re-grouped into meaningful economic and purpose categories. This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2016-17 (Actual), 2017-18 (Revised Estimates) and 2018-19 (Budget Estimates). This classification is based on the methodology adopted by the National Accounts Division (NAD) of Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, capital formation out of budgetary resources whereas the purpose classification groups these items according to the particular purpose or functions they perform such as general public services, education affairs and services, health affairs and services, welfare affairs and services, housing and community amenity affairs and services, cultural, recreational and religious affairs and services, economic affairs and services, etc. These two types of classifications are integrated into "Economic-cum-Purpose Classification" which presents the economic and purpose characteristics of the government budgetary transactions in a consolidated statement.

The report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Assistant Research Officer and Smt. Taramani, Senior Scale Steno under the guidance of Sh. Rajender Kumar Mor, Deputy Director and the overall supervision of Dr. Nathu Ram Sheoran, Additional Director.

It is hoped that the analysis presented herein will be useful to the administrators, planners and research scholars interested in the study of the budgetary transactions of the State Government.

Panchkula  
Dated, the 20<sup>th</sup> September, 2018

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## **Executive Summary**

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government’s expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into “Economic-cum-Purpose Classification” to present the economic and purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. The Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2016-17 (A), 2017-18 (RE) and 2018-19 (BE).

The analysis of income and outlay account of Administrative Departments of the State Government shows that the current receipts of the Administrative Departments are recorded as ₹ 4901587 lakh in 2016-17 (A) which are expected to increase to ₹ 6227268 lakh in 2017-18 (RE) and ₹ 6877754 lakh in 2018-19 (BE) recording the growth of 27.05 percent in 2017-18 (RE) and 10.45 percent in 2018-19 (BE). Tax revenue is the major source of current receipts accounting for 82.75 percent, 85.10 percent and 84.71 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The current expenditure of the Administrative Departments are estimated as ₹ 6730304 lakh in 2018-19 (BE) as compared to ₹ 6052853 lakh in 2017-18 (RE) and ₹ 5211542 lakh in 2016-17 (A) showing an increase of 11.19 percent in 2018-19 (BE) and 16.14 percent in 2017-18 (RE). Out of total current expenditure, the consumption expenditure contributed 47.63 percent, 45.02 percent and 45.21 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The analysis of production account of DCUs indicates that the expenditure of DCUs is ₹ 352244 lakh in comparison to the commercial receipts of ₹ 143504 lakh resulting in the

shortfall of ₹ 208740 lakh in 2016-17 (A) which has been balanced by the imputed subsidy. The subsidy of ₹ 208740 lakh increased to ₹ 223871 lakh in 2017-18 (RE) and to ₹ 259354 lakh in 2018-19 (BE).

The total receipts under capital finance account of State Government have been recorded as ₹ 1672566 lakh, ₹ 1808789 lakh and ₹ 1981846 lakh in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively reflecting the growth of 8.14 percent in 2017-18 (RE) and 9.57 percent in 2018-19 (BE). The amount to be spent by the Administrative Departments accounted for 95.18 percent, 94.65 percent and 93.57 percent whereas the amount to be spent by DEs contributed 4.82 percent, 5.35 percent and 6.43 percent in the total expenditure under capital finance account in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.

The analysis of budgetary expenditure as per economic classification shows that the total expenditure of State Government is estimated as ₹ 9835715 lakh in 2018-19 (BE) as compared to ₹ 9052141 lakh in 2017-18 (RE) and ₹ 7884410 lakh in 2016-17 (A). Out of the total budgetary expenditure of State Government, the expenditure of Administrative Departments is estimated as 94.51 percent, 94.03 percent and 93.79 percent whereas the expenditure of DCUs is recorded as 5.49 percent, 5.97 percent and 6.21 percent during 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The consumption expenditure of Administrative Departments accounted for about 30 to 31 percent whereas the current transfers contributed about 35 to 37 percent in the total expenditure of the State Government during the three years. In case of DCUs, the expenditure on purchase of goods and services contributed about 2 percent whereas the expenditure on compensation of employees accounted for about 2 to 3 percent of total expenditure of State Government throughout the period of three years.

The analysis of borrowing account of State Government indicates that under the component 'Borrowing at Home', the total receipts were higher as compared to the expenditure resulting in the net receipts of ₹ 2407162 lakh in 2016-17 (A). However, the net receipts decreased to ₹ 1798055 lakh in 2017-18 (RE). But it again increased to ₹ 1999189 lakh in 2018-19 (BE). Under the component, 'Extra Budgetary Receipts', the total receipts were lower as compared to the expenditure resulting in the negative net receipts of ₹ 232163 lakh in 2016-17 (A). But the net receipts were positive to the tune of ₹ 418340 lakh and ₹ 294145 lakh in 2017-18 (RE) and 2018-19 (BE), respectively.

The examination of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2733394 lakh has been incurred on Economic Affairs and Services accounting for 36.68 percent of total

expenditure of ₹ 7451593 lakh in 2016-17 (A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest in 2017-18 (RE) and 2018-19 (BE) also. The second highest priority has been accorded to Education Affairs and Services for utilization of funds. General Public Services, Housing and Community Amenity Affairs & Services, Social Security and Welfare Affairs and Services and Health Affairs and Services are other sectors which have been given priority in utilization of funds.

The net product from Public Administration sector has been recorded as ₹ 847879 lakh in 2016-17 (A) which is expected to increase to ₹ 1050236 lakh and ₹ 1136856 lakh in 2017-18 (RE) and 2018-19 (BE), respectively. The net product from Other Services including education, medical and public health activities has been estimated as ₹ 1196060 lakh, ₹ 1465633 lakh and ₹ 1585160 lakh in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The gross product of DCUs in 2016-17 (A) has been recorded as ₹ 231864 lakh which is expected to be ₹ 313052 lakh and ₹ 332700 lakh in 2017-18 (RE) and 2018-19 (BE), respectively. The GFCF of General Government has been estimated as ₹ 421921 lakh, ₹ 778669 lakh and ₹ 932871 lakh in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. Out of total GFCF, the maximum expenditure has been incurred on construction followed by machinery and equipments during the three years. The maximum GFCF has been generated in Public Administration sector followed by Water Supply, Education, Sanitation and Health sectors throughout the period of three years. The GFCF of DCUs has been recorded as ₹ 71738 lakh, ₹ 89280 lakh and ₹ 162869 lakh in 2016-17 (A) and 2017-18 (RE) and 2018-19 (BE), respectively. The maximum expenditure has been estimated in construction sector followed by machinery and equipments.

The economic-cum-purpose classification of budget analysis further shows that out of the total current expenditure incurred by the Administrative Departments, the maximum expenditure has been incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services throughout the period of three years. Out of total capital expenditure of Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 86.92 percent, 74.54 percent and 69.58 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The activity-wise comparison of expenditure among current and capital accounts indicates that the activities recording the higher expenditure on capital account are Economic Affairs and Services and Relief on Calamities.

# **CHAPTER-I**

## **INTRODUCTION**

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year which runs from 1<sup>st</sup> April to 31<sup>st</sup> March. The Financial Statement and the Demands for Grant in a Government Budget are drawn up in accordance with the provision of the Constitution and the needs of Legislative control. In modern industrial economies, the budget is considered as the key instrument for the execution of economic policies of the Government. It also serves as an effective tool for ensuring administrative accountability and legislative control and above all, a source for social audit in the present age of information and public awareness. Because Government Budget aims at economic growth in different sectors of the economy, it is a source of rich information for economists, researchers and State Income compilers. Therefore, the budget analysis has come to occupy the central stage in the process of estimation of State Income and Capital Formation of the State.

### **1.1 Objective of Budget Analysis**

The expenditure in the Government Budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending. Though the budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice-versa. Moreover, these magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings 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, savings of the Government and contribution of the Government towards net product from public administration for the estimation of State Income. The Government's transactions are significant only in terms of such items and so, they have to be sorted out, reclassified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and thereafter correlate them to the major sectors of the economy. At the outset, the reclassified budgetary information of State Government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the State Income accounting.



## **1.2 Classification of Govt. Expenditure**

For the purpose of budget analysis, the Government's expenditure can broadly be classified as economic classification and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers and capital formation out of budgetary resources whereas the purpose classification groups these items according to the particular purpose or functions it performs such as general public services, education affairs and services, health affairs and services, social security and welfare affairs and services, housing and community amenity affairs and services, cultural, recreational and religious affairs and services, economic affairs and services, etc. These two types of classifications are integrated into "Economic-cum-Purpose Classification" which presents the economic-cum-purpose characteristics of the Government's budgetary transactions in a consolidated statement. The combination of economic and purpose classifications explains how expenditure for a particular purpose is divided between different economic categories and vice-versa. The adoption of economic-cum-purpose classification during the course of budget analysis gives a meaningful presentation of the Government's spending and helps to draw logical conclusions about the same.

## **1.3 Scope of the Report**

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2016-17, Revised Estimates (RE) of 2017-18 and Budget Estimates (BE) of 2018-19.

## **1.4 Scheme of the Report**

The report is presented in five chapters. The analysis of budget as per economic classification has been discussed in chapter II. Chapter III deals with the analysis of budget as per purpose classification, while chapter IV is focused on the compilation of State Income and Capital Formation estimates from budget analysis. Chapter V is devoted to the discussion on economic-cum-purpose classification of budget analysis. The reconciliation statements have been discussed in chapter VI. The explanatory notes pertaining to the accounts and their derivations and purpose categories are kept at the Appendix for the benefit of data users.

## **CHAPTER-II**

### **ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION**

The Central Statistics Office (CSO) prepares the economic classification of the Government Budget and publishes related accounts in the annual publication “National Accounts Statistics” every year. The similar economic classification of the State Government’s budgetary transactions is prepared by the Department of Economic & Statistical Analysis, Haryana. The government sector (excluding public sector corporations) can be broadly divided into Administrative Departments and Departmental Commercial Undertakings (DCUs). Administrative Departments comprise government departments/organizations whose function is to produce and provide the community public goods and services which otherwise can not be provided conveniently or economically by the market. Administrative Departments act as an administrative agency for the social and economic policy of the State. The DCUs are un-incorporated enterprises owned, controlled and run directly by the public authorities. The criterion to distinguish enterprises from administrative activity is the use of commercial accounting methods to determine profit and loss and control of productive capital in the form of equipments like plant, machinery, stock etc. For Administrative Departments, both economic and purpose classifications are done whereas for DCUs, only economic classification is done in the budget documents. However, the grant, subsidies, financial assets, loans, etc. shown under the commercial head (DCUs) are classified under the relevant purpose categories.

It is only after reclassification and re-grouping on the lines indicated above that it has been possible to analyse the economic impact of the State Government’s budgetary transactions on the rest of the economy. The term "rest of the economy" refers to all the entities other than State Government and includes the Central Government, other State Governments, local bodies, statutory public undertakings, private commercial and non-commercial corporations or companies and individuals. This system of classification is adopted for analysing the economic impact on the rest of the economy. According to this classification, current transactions are distinguished from capital transactions and in both the cases, transactions in goods and services are separated from transfer. The current transactions of DCUs are at par with those of producers, and that of the purely Administrative Departments with those of consumers. Current receipts of the former constitute sale proceeds of goods and services supplied to the rest of the economy while purely Administrative Departments have little or no income of their own and largely rely upon the

income of other sectors to meet their expenditure. Current expenditure of DCUs like working expenses of productive enterprises is intermediate expenses that go to form prices of goods and services supplied. These expenses are different in character from the current expenditure on wages and salaries and goods purchased by the Administrative Departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

In economic classification, each transaction of the revenue and expenditure scattered over the budget has been sorted out and reclassified according to the appropriate economic categories in the following accounts:-

1. Income and Outlay Account of Administrative Departments
2. Production Account of DCUs
3. Capital Finance Account of the State Government
4. Budgetary Expenditure of the State Government
5. Borrowing Account of the State Government

## **2.1 Income and Outlay Account of Administrative Departments**

This account deals with the current revenue and expenditure of Government Administrative Departments. All departments, other than those which are commercial in nature, are considered as administrative for the purpose of economic classification. These include organs of the State, collection of taxes, other fiscal services, interest payments and servicing of debts, administrative services like police, jails, supply and disposal, pensions, social security and welfare and relief on account of natural calamities, etc. and economic services like agriculture, animal husbandry, industries, community development, etc. The management of expenditure of various funds like those of famine relief funds, etc is also included. The current expenditure of Administrative Departments consists of the final outlays of Government on current account which represent Government's current consumption. In addition to final outlays, the Government makes transfer payments such as interest, grants, subsidies, etc. to the rest of the economy which are added indirectly to the disposable income of the community. To meet the current expenditure, the Government appropriates a part of the income of the community through a variety of taxes, miscellaneous fees, etc. accrued during the course of administration. In addition, the Government has an investment income from property and entrepreneurship. The Government also receives revenue grants, contributions and recoveries from the Union Government and the rest of the economy. The excess of current receipts over current expenditure denotes the 'Saving' of the government administration available for domestic capital formation. The income and outlay account of Administrative Departments has been analysed in **Tables 2.1 to 2.3.**

### **2.1.1 Current Receipts of Administrative Departments**

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 6877754 lakh in 2018-19 (BE) as compared to ₹ 6227268 lakh in 2017-18 (RE) and ₹ 4901587 lakh in 2016-17 (A). Thus, the increase in the current receipts is expected to be 10.45 percent in 2018-19 (BE) and 27.05 percent in 2017-18 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 84.71 percent in 2018-19 (BE) whereas this percentage was 85.10 and 82.75 in 2017-18 (RE) and 2016-17 (A), respectively. The revenue from the Central Government accounted for 11.63 percent, 9.72 percent and 10.51 percent of the total current receipts in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 3 to 4 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated to be about 1 percent during the three years.

### **2.1.2 Disbursements of Administrative Departments**

The disbursement of Administrative Departments comprises the consumption expenditure, net interest, subsidies and transfer payment to local authorities and other sectors. The current expenditure of the Administrative Departments is expected to be ₹ 6730304 lakh in 2018-19 (BE) as compared to ₹ 6052853 lakh in 2017-18 (RE) and ₹ 5211542 lakh in 2016-17 (A) thus showing an increase of 11.19 percent in 2018-19 (BE) and 16.14 percent in 2017-18 (RE). The consumption expenditure is estimated as ₹ 2482284 lakh, ₹ 2725081 lakh and ₹ 3042599 lakh contributing 47.63 percent, 45.02 percent and 45.21 percent of total current expenditure in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The remaining expenditure comprising net interest, subsidies and transfer payments is estimated as ₹ 3687705 lakh in 2018-19 (BE) whereas the same has been estimated as ₹ 3327772 lakh in 2017-18 (RE) and ₹ 2729258 lakh in 2016-17 (A). Its contribution to total disbursements of Administrative Departments is recorded as 52.37 percent, 54.98 percent and 54.79 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.

## **2.2 Production Account of DCUs**

DCUs may briefly be defined as the agencies engaged in the production and distribution of goods and services that are meant for marketing. As a result, the DCUs are expected to function like any commercial organization and meet most of their costs from their sale proceeds. However, it does not include independent statutory corporations and boards set up by the State Government

and hence, these are excluded from the purview of DCUs. Thus, the Departmental Enterprises (DEs) or government trading enterprises may briefly be defined as government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises like working expenses of productive enterprises, constitutes intermediate expenditure that enters into prices of commodities and services, as these are sold to other sectors of the economy. Hence, expenditure of these enterprises is different in character from final outlays of Administrative Departments which have no income of their own and depend upon the incomes of other sectors to meet their expenditure. Other main characteristics of DCUs are :-

- i) DEs are subject to market forces i.e., demand and supply.
- ii) The activities of such enterprises are subordinate to legislative control and are owned, run and managed by the Government.
- iii) The intention to make profit is not the essential characteristic and the activities of such enterprises may be carried on deliberately at a loss.
- iv) The operation of DEs usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may, therefore, be a significant element in the total cost of operations.
- v) Commercial accounting methods have to be used to determine the profit or loss.
- vi) To maintain their operations, DEs must give and receive commercial credit.

The expenditure side of production account consists of wages and salaries, purchase of goods and services (including maintenance & repairs), interest, consumption of fixed capital (CFC) and profits as items of current expenditure of DCUs. The loss of these departments is treated as subsidy and is shown as imputed charges on revenue side of the account along with sale proceeds. The departments of Irrigation, Education (only sale of text books), Road Transport, Forests and Printing & Stationery have been classified as DCUs in Haryana State.

The net surplus of DCUs indicates their financial health. The net surplus of DEs is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of Administrative Departments of the State Government. The shortfall in current receipts in comparison to the operating expenses is balanced by the imputed subsidy. The production account of DCUs has been analysed in **Tables 2.4 and 2.5**. In 2016-17 (A), the expenditure of DCUs was ₹ 352244 lakh in comparison to the commercial receipts of ₹ 143504 lakh resulting

in the shortfall of ₹ 208740 lakh. This shortfall of ₹ 208740 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 208740 lakh increased to ₹ 223871 lakh in 2017-18 (RE) with the growth of 7.25 percent. It further increased to ₹ 259354 lakh in 2018-19 (BE) with the growth of 15.85 percent.

## **2.3 Capital Finance Account of the State Government**

This account deals with the total capital formation by the State Government Administration and DCUs taken together alongwith capital transfer payments which are made mostly for assisting capital formation in the rest of the economy. The capital expenditure of Government Administration and DCUs are given separately whereas, the sources of finance are common to both. The receipts and expenditure are two parts of this account. The capital finance account has been examined in **Table 2.6**.

**2.3.1 Receipts of Capital Account:** This part deals with the financing of the capital formation from different sources. CFC, capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. CFC is brought over from production account of DEs. Net borrowings include items like internal debt, small savings, provident funds etc. Other liabilities include net extra budgetary borrowings less net purchase of financial assets. The savings/surplus on current account are directly taken from income and outlay account of Administrative Departments. The total receipts under this account in 2016-17 (A) have been recorded as ₹ 1672566 lakh which is expected to mount up to ₹ 1808789 lakh and ₹ 1981846 lakh in 2017-18 (RE) and 2018-19 (BE), respectively reflecting the growth of 8.14 percent in 2017-18 (RE) and 9.57 percent in 2018-19 (BE). The net budgetary borrowings are the most important source of financing under this account.

**2.3.2 Expenditure of Capital Account:** The expenditure under capital finance account has been examined for Administrative Departments and DEs separately. The capital outlay, net purchase of physical assets and change in stock are the common items of expenditure in both Administrative Departments and DEs. However, one more item of expenditure i.e. capital transfers is included under Administrative Departments. The capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments for public works, water supply, sewerage disposal scheme, etc. The capital transfers are also made to assist capital formation in other sectors of the economy. The amount to the tune of ₹ 1591993 lakh, ₹ 1712109 lakh and ₹ 1854318 lakh has been estimated to be spent by the Administrative Departments accounting for

95.18 percent, 94.65 percent and 93.57 percent of the total expenditure of ₹ 1672566 lakh, ₹ 1808789 lakh and ₹ 1981846 lakh under capital finance account in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. Under the total expenditure of the Administrative Departments, the major chunk ranging from about 52 to 75 percent has been estimated to be spent as capital transfers during the three years. About 27 to 50 percent of total expenditure of Administrative Departments has been estimated to be spent as capital outlay.

## **2.4 Budgetary Expenditure of the State Government**

The budgetary expenditure of the State Government has been bifurcated in the two categories of Administrative Departments and DCUs. The budgetary expenditure of the State Government has been analysed in **Table 2.7**. The total expenditure of the State Government is expected to be ₹ 9835715 lakh in 2018-19 (BE) as compared to ₹ 9052141 lakh in 2017-18 (RE) and ₹ 7884410 lakh in 2016-17 (A). The total expenditure is likely to increase by 8.66 percent in 2018-19 (BE) over 2017-18 (RE) whereas this increase is estimated as 14.81 percent in 2017-18 (RE) over 2016-17 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.51 percent, 94.03 percent and 93.79 percent whereas the expenditure of DCUs is recorded as 5.49 percent, 5.97 percent and 6.21 percent during 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.

### **2.4.1 Budgetary Expenditure of Administrative Departments**

The items of expenditure of Administrative Departments are consumption expenditure, current transfers, gross capital formation, capital transfers, purchase of financial assets, loans and advances and net purchase of physical assets. The consumption expenditure of the Administrative Departments is estimated as ₹ 3042599 lakh in 2018-19 (BE) as against ₹ 2725081 lakh in 2017-18 (RE) and ₹ 2482284 lakh in 2016-17 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 30 to 31 percent during the three years. The consumption expenditure of the Government is likely to increase by 11.65 percent in 2018-19 (BE) over 2017-18 (RE) whereas it increased by 9.78 percent in 2017-18 (RE) over 2016-17 (A). The current transfers which also include subsidies and interest payments are estimated as ₹ 3687705 lakh in 2018-19 (BE) as against ₹ 3327772 lakh in 2017-18 (RE) and ₹ 2729258 lakh in 2016-17 (A). The current transfers are likely to increase by 10.82 percent in 2018-19 (BE) over 2017-18 (RE) whereas this increase is recorded as 21.93 percent in 2017-18 (RE) over 2016-17 (A). The contribution of current transfers is recorded as 34.62 percent, 36.76 percent and 37.49 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of

Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 879051 lakh in 2018-19 (BE) as against ₹ 714686 lakh in 2017-18 (RE) and ₹ 395013 lakh in 2016-17 (A) showing an increase of 23 percent in 2018-19 (BE) over 2017-18 (RE) and this increase was 80.93 percent in 2017-18 (RE) over 2016-17 (A). The contribution of this item in the total expenditure of the State Government is estimated as 5.01 percent, 7.90 percent and 8.94 percent during 2016-17 (A), 2017-18 (RE) and 2018-19 (BE) respectively. The capital transfers are estimated to be ₹ 962024 lakh in 2018-19 (BE) as against ₹ 987629 lakh in 2017-18 (RE) and ₹ 1194815 lakh in 2016-17 (A). The capital transfers are estimated to decrease by 17.34 percent and 2.59 percent in 2017-18 (RE) and 2018-19 (BE), respectively. The contribution of loans and advances in the total expenditure of the State Government is estimated as 5.73 percent in 2016-17 (A) but it decreased to 1.77 percent and 1.80 percent in 2017-18 (RE) and 2018-19 (BE), respectively. The expenditure towards purchase of financial assets and net purchase of physical assets taken together accounted for 2.52 percent, 6.59 percent and 4.84 percent of the total budgetary expenditure of the State Government in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.

#### **2.4.2 Budgetary Expenditure of DCUs**

The items of expenditure of DCUs are purchase of goods and services, compensation of employees, CFC, interest, gross capital formation and net purchase of physical assets. The expenditure on purchase of goods and services in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE) is estimated as ₹ 126968 lakh, ₹ 137567 lakh and ₹ 157807 lakh, respectively reflecting the growth of 8.35 percent in 2017-18 (RE) and 14.71 percent in 2018-19 (BE). The contribution of this item is recorded as 1.61 percent, 1.52 percent and 1.60 percent of the total expenditure of State Government in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The expenditure on compensation of employees in 2016-17 (A) is recorded as ₹ 154889 lakh which is likely to increase to ₹ 234733 lakh and ₹ 253379 lakh in 2017-18 (RE) and 2018-19 (BE), respectively reflecting the growth of 51.55 percent in 2017-18 (RE) and 7.94 percent in 2018-19 (BE). This item accounted for 1.96 percent, 2.59 percent and 2.58 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 1.91 percent, 1.86 percent and 2.04 percent of the total budgetary expenditure of the State Government in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.



## **2.5 Borrowing Account of the State Government**

This account comprises 'Borrowing at Home' and 'Extra Budgetary Receipts' taken from the Annual Financial Statement. The items included in 'Borrowing at Home' are internal debt, small savings, provident funds etc. The items in 'Extra Budgetary Receipts' are loans from Government of India, loans and advances by State Government, Inter-State settlement, contingency fund, reserve funds, deposits and advances, suspense and miscellaneous, remittances, cash balances and CFC. Besides these, there are some funds maintained by the Government like famine relief fund, road fund etc. which are also covered here under the heads revenue, capital and commercial accounts. The borrowing account of the State Government has been shown in **Table 2.8**.

Under the component 'Borrowing at Home', the total receipts have been recorded as ₹ 3108034 lakh as compared to the expenditure of ₹ 700872 lakh resulting in the net receipts of ₹ 2407162 lakh during the year 2016-17 (A). However, the net receipts decreased to ₹ 1798055 lakh in 2017-18 (RE) with the negative growth of 25.30 percent over 2016-17 (A). But it increased to ₹ 1999189 lakh with the growth of 11.19 percent in 2018-19 (BE) over 2017-18 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2016-17 (A) are estimated as ₹ 12736101 lakh which are lower as compared to the expenditure of ₹ 12968264 lakh resulting in the negative net receipts of ₹ 232163 lakh. However, in 2017-18 (RE), the net receipts are expected to be positive to the tune of ₹ 418340 lakh. But the net receipts under the component 'Extra Budgetary Receipts' are likely to decrease to the level of ₹ 294145 lakh in 2018-19 (BE).

**Table 2.1**  
**Income and Outlay Account of Administrative Departments**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
<b>Receipts</b>				
1	Income from Entrepreneurship & Property	217515	256718	240774
	1.1 Profits	0	0	0
	1.2 Income from Property	217515	256718	240774
	1.2.1 Net Interest Receipts	148548	145853	106092
	a) Public Authorities	0	0	0
	b) From Other Sectors	148548	145853	106092
	1.2.2 Other Property Receipts	68967	110865	134682
2	Total Tax Revenue	4055873	5299394	5826221
	2.1 Production Taxes	323430	395716	435721
	2.2 Product Taxes	3372860	4436371	4871381
	2.3 Other Transfers	359583	467307	519119
3	Fees & Miscellaneous Receipts	58188	65577	88197
4	Transfer from Central Govt.	570011	605579	722562
	<b>Total Receipts (1+2+3+4)</b>	<b>4901587</b>	<b>6227268</b>	<b>6877754</b>
<b>Disbursements</b>				
5	Consumption Expenditure	2482284	2725081	3042599
	5.1 Compensation of Employees	2164000	2651902	2864278
	a) Wages & Salaries	1633897	1881345	2102667
	b) Pensions	530103	770557	761611
	5.2 Net Purchase of Commodities & Services	293921	36257	138665
	a) Purchases	297786	370999	497570
	b) Maintenance & Repairs	110429	123865	126964
	c) Less Sales	114294	458607	485869
	5.3 Transfers in kind	24363	36922	39656
6	Net Interest Paid to	1012541	1146722	1360722
	6.1 Public Authorities	10791	5294	5291
	a) Centre	10791	5294	5291
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1068049	1208446	1423448
	6.3 Less Commercial Interest	66299	67018	68017
7	Total Subsidies	321221	347100	442041
	7.1 Production Subsidies	264886	287155	370903
	7.2 Product Subsidies	56335	59945	71138
8	Total Current Transfer to Other Sectors	885517	1046472	1203424
9	Inter Govt. Transfer fo Local Authorities	509979	787478	681518
	9.1 Current Transfer to Local Authorities	264105	239397	147264
	9.2 Capital Transfer to Local Authorities	245874	548081	534254
	<b>Total Current Expenditure (5+6+7+8+9)</b>	<b>5211542</b>	<b>6052853</b>	<b>6730304</b>
	<b>Surplus on Current Account</b>	<b>-309955</b>	<b>174415</b>	<b>147450</b>

**Table 2.2**  
**Current Receipts of State Administration**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
1	Tax Receipt	4055873 (82.75)	5299394 (85.10)	5826221 (84.71)
2	Income form Property & Entrepreneurship	217515 (4.44)	256718 (4.12)	240774 (3.50)
3	Fees & Miscellaneous Receipts	58188 (1.19)	65577 (1.05)	88197 (1.28)
4	Revenue Grants from Govt. of India	570011 (11.63)	605579 (9.72)	722562 (10.51)
	<b>Total Current Receipts (1+2+3+4)</b>	<b>4901587 (100.00)</b>	<b>6227268 (100.00)</b>	<b>6877754 (100.00)</b>

Note: Figures in parenthesis show the percentages to the total current receipts.

**Table 2.3**  
**Disbursements of State Administration**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
1	Consumption Expenditure	2482284 (47.63)	2725081 (45.02)	3042599 (45.21)
2	Other Current Expenditure	2729258 (52.37)	3327772 (54.98)	3687705 (54.79)
	<b>Total Current Expenditure (1+2)</b>	<b>5211542 (100.00)</b>	<b>6052853 (100.00)</b>	<b>6730304 (100.00)</b>

Note: Figures in parenthesis show the percentages to the total current expenditure.

**Table 2.4**  
**Production Account of Departmental Enterprises**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
	<b>Receipts:</b>			
1	Commercial Receipts	143504	219835	224240
2	Imputed Subsidy	208740	223871	259354
	<b>Total Receipts</b>	<b>352244</b>	<b>443706</b>	<b>483594</b>
	<b>Expenditure:</b>			
3	Purchase of Commodities & Services including maintenance	126968	137567	157807
4	Compensation of Employees	154889	234733	253379
	4.1 Wages & Salaries	120578	167766	187367
	4.2 Pensions	34311	66967	66012
5	Interest	66299	67018	68017
6	Consumption of Fixed Capital	4088	4388	4391
7	Profits	0	0	0
	<b>Total Expenditure</b>	<b>352244</b>	<b>443706</b>	<b>483594</b>

**Table 2.5**  
**Net Surplus of Departmental Enterprises**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
1	Gross Receipts	352244	443706	<b>483594</b>
2	Operating Expenses	352244	443706	<b>483594</b>
	<b>Net Surplus (1-2)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 2.6**  
**Capital Finance Account of State Government**

(₹ in lakh)

Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
<b>Receipts</b>				
1	Consumption of Fixed Capital	4088	4388	4391
2	Capital Transfers	0	0	0
	2.1 From the other Governments	0	0	0
	2.2 From Rest of the World	0	0	0
3	Net Budgetary Borrowings	2407162	1798055	1999189
	3.1 At Home	2407162	1798055	1999189
	3.2 From Abroad	0	0	0
4	Other Liabilities	-428729	-168069	-169184
	4.1 Net Extra budgetary Borrowings	-232163	418340	294145
	4.2 Less Net Purchase of Financial Assets	196566	586409	463329
5	Surplus on Current Account	-309955	174415	147450
	<b>Total Receipts (1 to 5)</b>	<b>1672566</b>	<b>1808789</b>	<b>1981846</b>
<b>Expenditure:</b>				
<b>Administration</b>				
1	Capital Outlay	421921	778669	932871
2	Net purchase of Physical Assets	2165	9794	13243
	2.1 Second Hand Assets	0	0	0
	2.2 Land	2165	9794	13243
3	Change in Stock	-26908	-63983	-53820
	3.1 Inventory	1197	1180	1180
	3.2 Others	-28105	-65163	-55000
4	Capital Transfers	1194815	987629	962024
	4.1 For Capital Formation	1194815	987629	962024
	4.2 For Others	0	0	0
<b>5</b>	<b>Total (1 to 4)</b>	<b>1591993</b>	<b>1712109</b>	<b>1854318</b>
<b>Enterprises</b>				
6	Capital Outlay	71738	89280	162869
7	Net purchase of Physical Assets	8926	7400	8500
	7.1 Second Hand Assets	0	0	0
	7.2 Land	8926	7400	8500
8	Change in Stock	-91	0	-43841
<b>9</b>	<b>Total (6 to 8)</b>	<b>80573</b>	<b>96680</b>	<b>127528</b>
	<b>Total Expenditure (5+9)</b>	<b>1672566</b>	<b>1808789</b>	<b>1981846</b>

**Table 2.7**  
**Budgetary Expenditure of Haryana Government as per Economic Classification**

(₹ in lakh)

Items		2016-17 (A)	2017-18 (RE)	2018-19 (BE)
<b>I</b>	<b>Administrative Departments</b>	<b>7451593</b>	<b>8511755</b>	<b>9224593</b>
		(94.51)	(94.03)	(93.79)
	1 Consumption Expenditure	2482284	2725081	3042599
		(31.48)	(30.10)	(30.93)
	i) Compensation of Employees	2164000	2651902	2864278
		(27.45)	(29.30)	(29.12)
	ii) Net Purchase of Commodities & Services	293921	36257	138665
		(3.73)	(0.40)	(1.41)
	iii) Transfers in kind	24363	36922	39656
		(0.31)	(0.41)	(0.40)
	2 Current Transfers*	2729258	3327772	3687705
		(34.62)	(36.76)	(37.49)
	3 Gross Capital Formation	395013	714686	879051
		(5.01)	(7.90)	(8.94)
	4 Capital Transfers	1194815	987629	962024
		(15.15)	(10.91)	(9.78)
	5 Purchase of Financial Assets	196566	586409	463329
		(2.49)	(6.48)	(4.71)
	6 Loans & Advances	451492	160384	176642
		(5.73)	(1.77)	(1.80)
	7 Net Purchase of Physical Assets	2165	9794	13243
		(0.03)	(0.11)	(0.13)
<b>II</b>	<b>Departmental Commercial Undertakings</b>	<b>432817</b>	<b>540386</b>	<b>611122</b>
		(5.49)	(5.97)	(6.21)
	1 Purchase of Goods & Services	126968	137567	157807
		(1.61)	(1.52)	(1.60)
	2 Compensation of Employees	154889	234733	253379
		(1.96)	(2.59)	(2.58)
	3 Consumption of Fixed Capital	4088	4388	4391
		(0.05)	(0.05)	(0.04)
	4 Interest	66299	67018	68017
		(0.84)	(0.74)	(0.69)
	5 Gross Capital Formation	71647	89280	119028
		(0.91)	(0.99)	(1.21)
	6 Net Purchase of Physical Assets	8926	7400	8500
		(0.11)	(0.08)	(0.09)
	<b>Total Expenditure (I+II)</b>	<b>7884410</b>	<b>9052141</b>	<b>9835715</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>

Note: Figures in parenthesis show the percentages to the total expenditure.

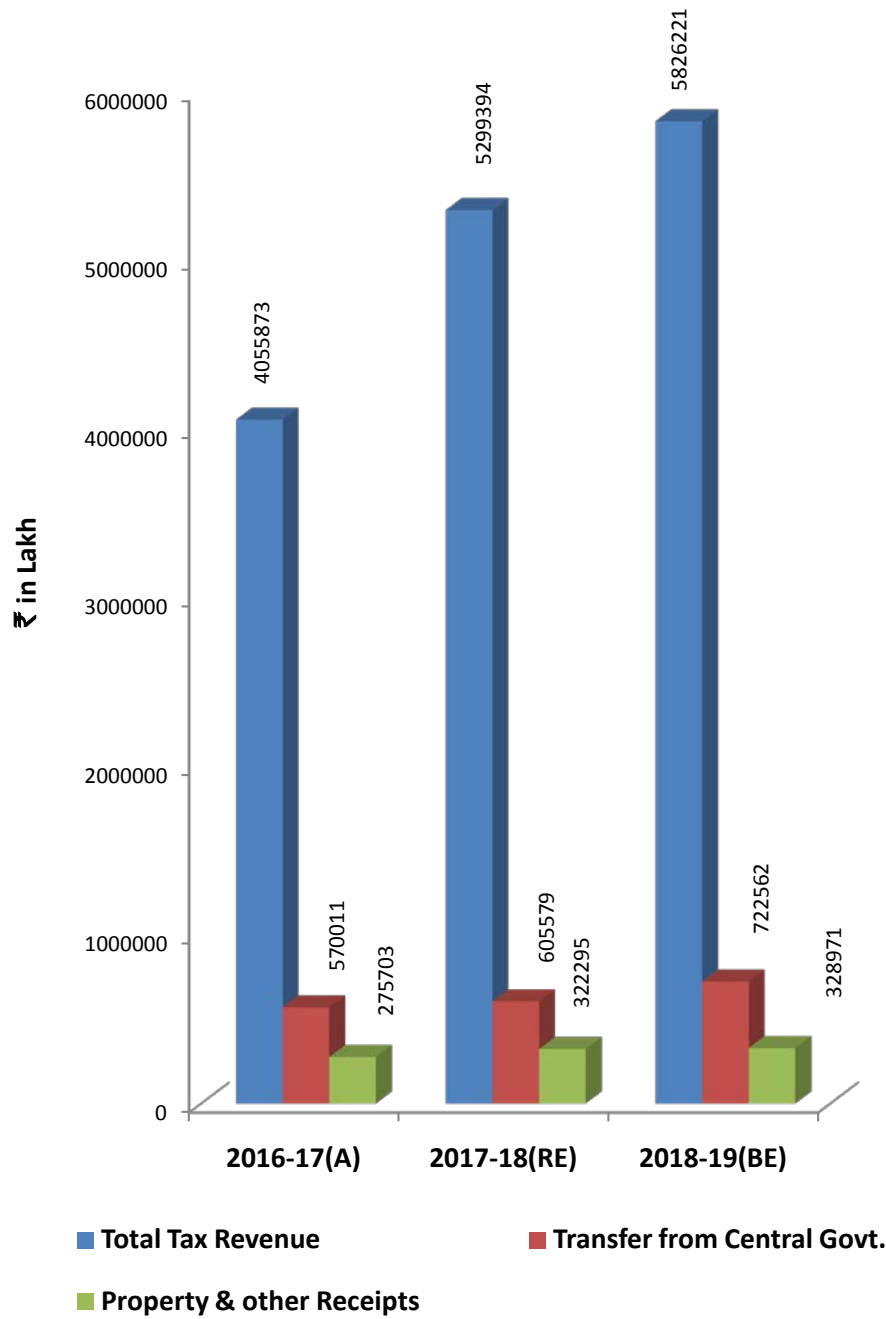
\*Current transfer also include subsidies and interest.

**Table 2.8**  
**Borrowing Account of State Government**

(₹ in lakh)

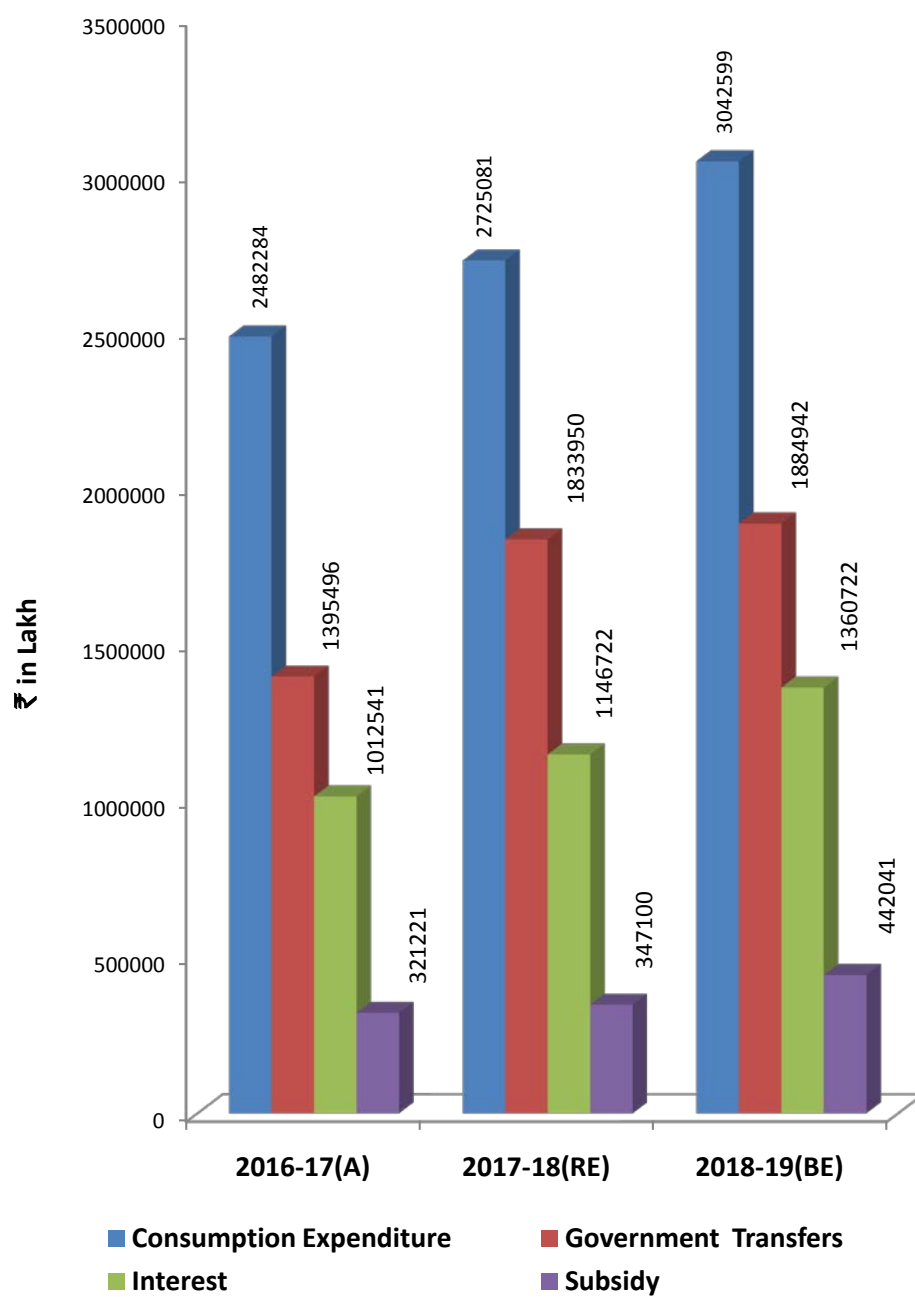
Sr. No.	Items	2016-17 (A)		2017-18 (RE)		2018-19 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	2804627	508952	2390496	692941	3127821	1234132
2	Small Savings, Provident Fund etc.	303407	191920	314000	213500	324500	219000
3	Other Debt	0	0	0	0	0	0
Total		3108034	700872	2704496	906441	3452321	1453132
Net Receipts		2407162		1798055		1999189	
II Borrowing Abroad							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
Total		0	0	0	0	0	0
III Extra Budgetary Receipts							
1	Loans & Advances by State Govt.	97323	451492	632194	160384	536018	176642
2	Govt. of India	12326	18632	33780	12445	55453	12443
3	Inter State Settlements	0	0	0	0	0	0
4	Contingency Funds	8014	8013	2677	2677	0	0
5	Reserve Funds	192880	28248	130064	95740	100232	70428
6	Deposits & advances	1949735	1949947	2311200	2301150	2726700	2716700
7	Suspense & Miscellaneous	9813284	9639800	18135800	18300700	19185800	19345800
8	Remittances	713420	707654	825000	829000	900000	905000
9	Cash Balance	-73340	42673	42673	13492	13492	-9439
10	Funds	22459	117717	33266	8338	34870	36455
11	Consumption of Fixed Capital		4088		4388		4391
Total		12736101	12968264	22146654	21728314	23552565	23258420
Net Receipts		-232163		418340		294145	

### Income of Administrative Departments





## Expenditure of Administrative Departments



## CHAPTER-III

### ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

The objective of the purpose classification is to reclassify expenditure in accordance with the immediate or short term social needs of the State and it relates only to General Government excluding DCUs. The DCUs are engaged in the production and distribution of goods and services that are meant for marketing. As a result, these DCUs are expected to function like any commercial organization. Therefore, the budgetary expenditure in accordance with the social needs of the State relates only to General Government excluding DCUs.

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other educational institutions is 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, Co-operation, etc. The expenditure under these heads 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. The entire expenditure of the State Government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Social Security and Welfare Affairs and Services (vi) Housing and Community Amenity Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection and (x) Relief on Calamities. **Tables 3.1 and 3.2** present the analysis of functional/ purpose classification of the State Government's budgetary expenditure for the years 2016-17 (A), 2017-18 (RE) and 2018-19 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2733394 lakh has been incurred on Economic Affairs and Services accounting for 36.68 percent of total expenditure of ₹ 7451593 lakh in 2016-17 (A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest accounting for 31.98 percent and 30.47 percent in 2017-18 (RE) and

2018-19 (BE), respectively. The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy among the items of Economic Affairs and Services. The second highest priority has been accorded to Education Affairs and Services for the utilization of funds. In 2016-17 (A), the expenditure incurred on Education Affairs and Services contributed 19.25 percent of total expenditure which is likely to improve to 20.78 percent and 21.07 percent in 2017-18 (RE) and 2018-19 (BE), respectively. The expenditure incurred on General Public Services accounted for 9.78 percent, 10.67 percent and 11.26 percent of total budgetary expenditure in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. Housing and Community Amenity Affairs and Services, Welfare Affairs and Services and Health Affairs and Services are other sectors which have been given the priority in the utilization of funds.

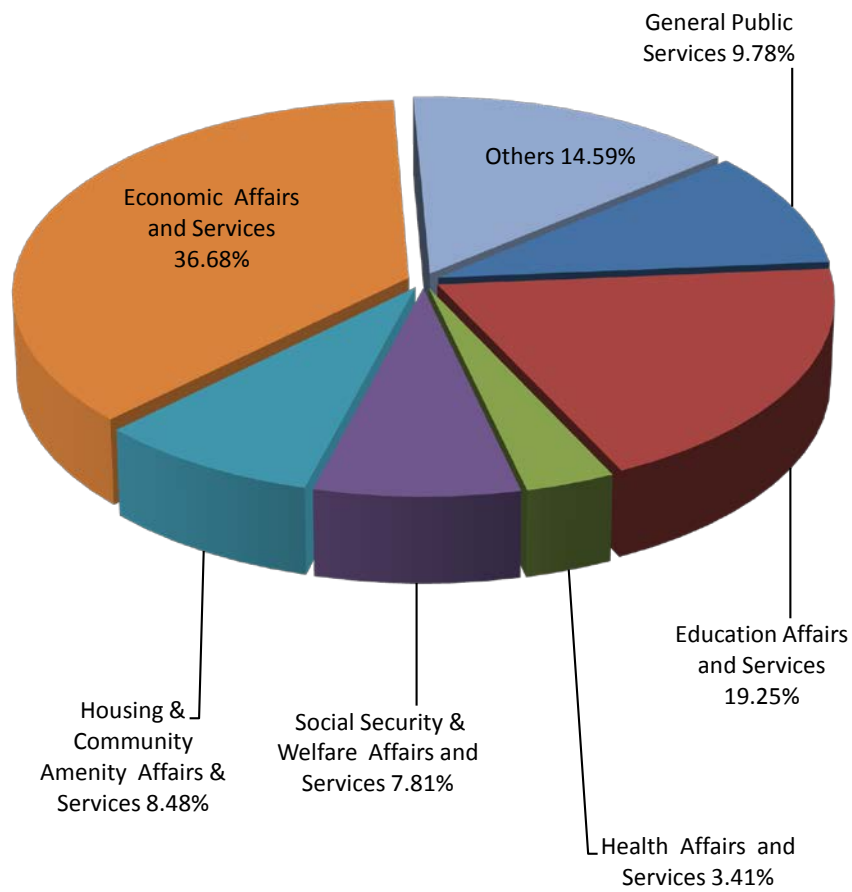
**Table 3.1**  
**Budgetary Expenditure of Administrative Departments**  
**as per Purpose Classification**

(₹ in lakh)				
Sr. No.	Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
1	General Public Services	729041	907818	1038395
	1.1 General Administration, External Affairs, Public Order & Safety	726495	905774	1031140
	1.2 General Research	2546	2044	7255
2	Defence	2880	3705	3939
3	Education Affairs & services	1434152	1768543	1943442
	3.1 Administration, Regulation & Research	27245	39469	49322
	3.2 Educational Services	1406907	1729074	1894120
4	Health Affairs & Services	254254	327238	387051
	4.1 Administration, Regulation & Research	10860	14135	16288
	4.2 Health Services	243394	313103	370763
5	Social Security and Welfare Affairs & Services	582094	713196	826107
	5.1 Social Security Affairs & Services	418892	507451	602983
	5.2 Welfare Affairs & Services	163202	205745	223124
6	Housing & Community Amenity Affairs & Services	632150	842918	750695
7	Cultural, Recreational & Religious Affairs & Services	42889	51120	63952
8	Economic Affairs & Services	2733394	2721778	2810923
	8.1 General Administration, Regulation & Research	57781	104413	148382
	8.2 Agriculture, Forestry, Fishing & Hunting	329989	450481	593847
	8.3 Mining, Manufacturing & Construction	68788	60831	77451
	8.4 Electricity, Gas, Steam & Other Sources of Energy	1605737	1439900	1231149
	8.5 Water Supply	250797	296988	347006
	8.6 Transport & Communication	314087	323392	361674
	8.7 Other Economic Services	106215	45773	51414
9	Environmental Protection	794	964	1380
10	Relief on Calamities	27404	27753	37987
11	Interest	1012541	1146722	1360722
	<b>Total</b>	<b>7451593</b>	<b>8511755</b>	<b>9224593</b>

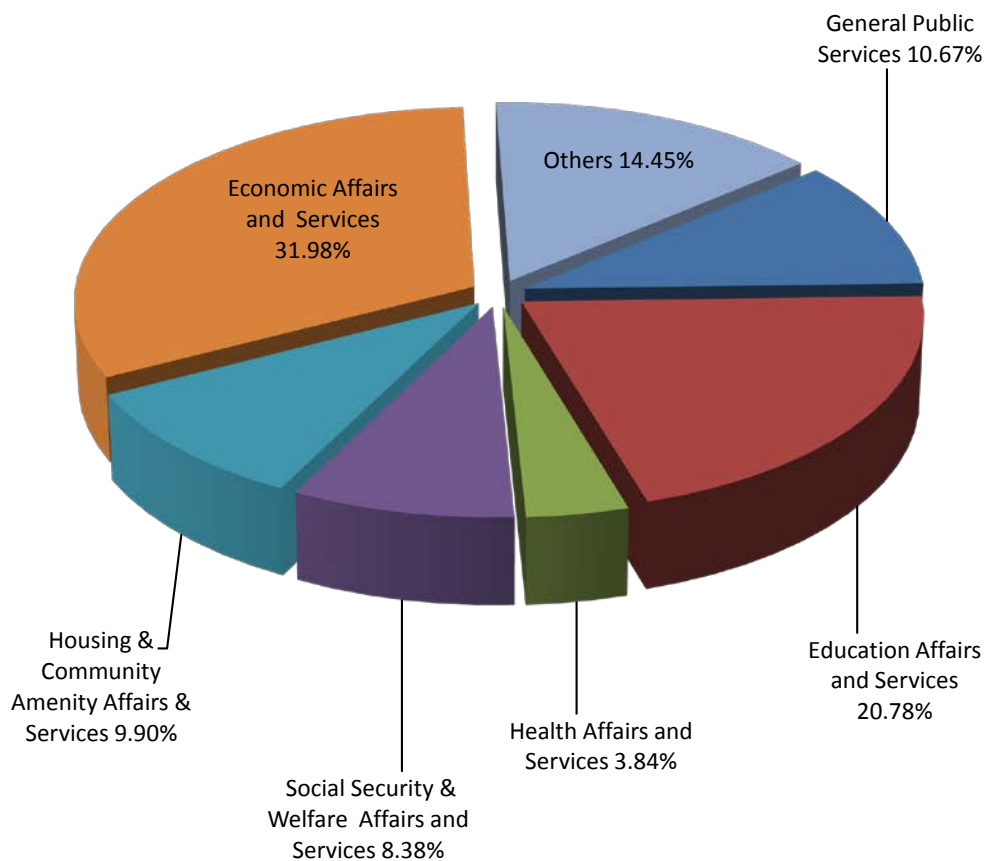
**Table 3.2**  
**Distribution of Expenditure of of Administrative Departments**  
**as per Purpose Classification**

<b>(Percent)</b>				
<b>Sr. No.</b>	<b>Items</b>	<b>2016-17 (A)</b>	<b>2017-18 (RE)</b>	<b>2018-19 (BE)</b>
1	General Public Services	9.78	10.67	11.26
	1.1 General Administration, External Affairs, Public Order & Safety	9.75	10.64	11.18
	1.2 General Research	0.03	0.02	0.08
2	Defence	0.04	0.04	0.04
3	Education Affairs & services	19.25	20.78	21.07
	3.1 Administration, Regulation & Research	0.37	0.46	0.53
	3.2 Educational Services	18.88	20.31	20.53
4	Health Affairs & Services	3.41	3.84	4.20
	4.1 Administration, Regulation & Research	0.15	0.17	0.18
	4.2 Health Services	3.27	3.68	4.02
5	Social Security and Welfare Affairs & Services	7.81	8.38	8.96
	5.1 Social Security Affairs & Services	5.62	5.96	6.54
	5.2 Welfare Affairs & Services	2.19	2.42	2.42
6	Housing & Community Amenity Affairs & Services	8.48	9.90	8.14
7	Cultural, Recreational & Religious Affairs & Services	0.58	0.60	0.69
8	Economic Affairs & Services	36.68	31.98	30.47
	8.1 General Administration, Regulation & Research	0.78	1.23	1.61
	8.2 Agriculture, Forestry, Fishing & Hunting	4.43	5.29	6.44
	8.3 Mining, Manufacturing & Construction	0.92	0.71	0.84
	8.4 Electricity, Gas, Steam & Other Sources of Energy	21.55	16.92	13.35
	8.5 Water Supply	3.37	3.49	3.76
	8.6 Transport & Communication	4.22	3.80	3.92
	8.7 Other Economic Services	1.43	0.54	0.56
9	Environmental Protection	0.01	0.01	0.01
10	Relief on Calamities	0.37	0.33	0.41
11	Interest	13.59	13.47	14.75
	<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

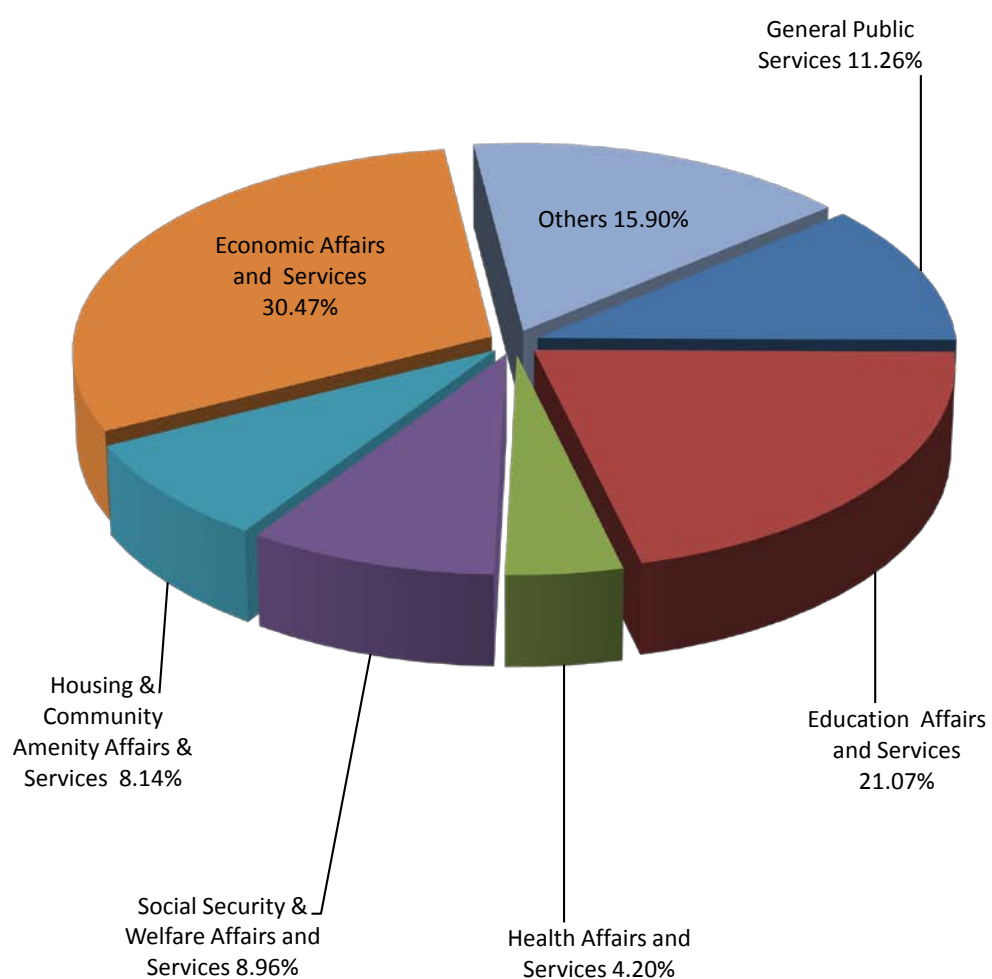
**Purpose Classification of Budgetary Expenditure  
of Administrative Departments  
for the year 2016-17 (A)**



**Purpose Classification of Budgetary Expenditure  
of Administrative Departments  
for the year 2017-18 (RE)**



**Purpose Classification of Budgetary Expenditure  
of Administrative Departments  
for the year 2018-19 (BE)**





## **CHAPTER – IV**

### **COMPILATION OF STATE INCOME AND CAPITAL FORMATION**

As already explained in the previous chapters that the estimates of State Income and related aggregates in public sector are worked out by the analysis of budgetary transactions of State Government budget. These estimates are compiled strictly as per the methodology suggested by the CSO. In this chapter, an attempt has been made to compile the estimates of State Income and Capital Formation on the basis of analysis of State Government budget.

#### **4.1 Estimates of State Income**

Firstly, the estimates of Net Product are compiled for State Administration and DCUs separately. Thereafter, the CFC supplied by the CSO is added to Net Product to get Gross Value Added (GVA) in case of State Administration. In case of DCUs, depreciation available from the budget analysis is added to Net Product to compile GVA. However, the analysis of State Income estimates for Administrative Departments is made only on the basis of Net Product in this report as the figures of CFC are not available at the time of budget analysis.

##### **4.1.1 Estimates of State Income from Administrative Departments**

The compensation of employees for public administration constitutes Net Product from Administrative Departments. Compensation of employees comprises the remuneration of government employees such as salaries/pay, wages, allowances and honorarium other than traveling and daily allowances, contributions to provident fund by the Government as well as all pension payments to government employees and benefits. The benefits include expenditure on social benefits viz. medical and educational e.g. medical charges and reimbursement of medical expenditure and other benefits (LTC) in cash. The items like compassionate allowance, 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. The payments in kind e.g. cost of liveries and uniforms, ration supplied to the police personnel etc. are treated as benefits in kind. It is also pointed out that the total pension shown in the budget is proportionately distributed in to Public Administration and Departmental Enterprises. The estimates of Net Product from Public Administration have been given in **Table 4.1**.

The Net Product from Public Administration sector has been recorded as ₹ 847879 lakh in 2016-17 (A) which is expected to increase to ₹ 1050236 lakh and ₹ 1136856 lakh in 2017-18 (RE) and 2018-19 (BE), respectively with the growth of 23.87 percent in 2017-18 (RE) and 8.25 percent in 2018-19 (BE). The Net Product from Other Services sector including education, medical and

public health activities has been estimated as ₹ 1196060 lakh in 2016-17 (A) which is expected to mount up to ₹ 1465633 lakh and ₹ 1585160 lakh in 2017-18 (RE) and 2018-19 (BE), respectively.

#### **4.1.2 Estimates of State Income from DCUs**

The Net Product of DCUs is worked out by adding compensation of employees, interest, rent, rate, taxes and profits. The depreciation available from the budget analysis is then added to Net Product to compile GVA/gross product of DCUs. The estimates of gross product from DCUs have been given in **Tables 4.2 to 4.4**. The gross product of DCUs in 2016-17 (A) has been estimated as ₹ 231864 lakh out of which the maximum product has been estimated in Transport (₹ 137349 lakh) sector followed by Irrigation (₹ 76682 lakh), Forest (₹ 15204 lakh) and Manufacturing (₹ 2629 lakh) sectors. The gross product in 2017-18 (RE) and 2018-19 (BE) is expected to be ₹ 313052 lakh and ₹ 332700 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

#### **4.2 Estimates of Gross Capital Formation**

Capital Formation of a State is defined as that part of State's current output and imports which is not consumed or exported during the accounting period but is set aside as an addition to its stock of capital goods. Gross Capital Formation (GCF) can be broadly classified into Gross Fixed Capital Formation (GFCF) and change in stock of raw materials. GFCF represents the gross value of the goods which are added to the domestic capital stock of the State during the year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. The change in stocks represents the value of the 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 DCUs and in government stockpiles. In case of Administrative Departments, the stocks are held (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. The purchases or additions less sales/ withdrawals during the year, as given in the detailed demands for grants are taken as change in stock.

The source-wise financing for capital formation by the State Government and the expenditure incurred by State Government Administration and DCUs on capital formation has already been discussed under Capital Finance Account of State Government in Chapter II. However, an analysis has been made in this chapter to examine the capital formation in respect of use of industries and type of assets. The GFCF has been examined by type of industry i.e. water

supply, sanitation, construction, education, health and public administration. The GFCF has been classified into the following assets in the new series with base year 2011-12:-

**I Construction**

- i) Dwelling
- ii) Other Building and Structures
  - a) Non-Residential Building
  - b) Other Structures
  - c) Land Improvement
  - d) Roads & Bridges

**II Machinery and Equipments**

- i) Transport Equipments
- ii) ICT Equipment
- iii) Other Machinery and Equipment
- iv) Weapons Systems

**III Cultivated Biological Resources**

- i) Animal Resources Yielding Repeat Products
- ii) Tree, Crop and Plant Resources Yielding Repeat Products

**IV Intellectual Property Products (IPP)**

- i) Research and Development
- ii) Mineral Exploration and Evaluation
- iii) Computer Software & Databases
- iv) Entertainment, Literary or Artistic Originals
- v) Other IPP

The GFCF from dwellings and non-residential buildings includes all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year. In the remaining assets under construction, the expenditure incurred on land improvement, roads and bridges and other structures is covered. The GFCF from transport equipments includes the expenditure incurred on purchase of various equipments such as buses, jeeps, trucks, tractors etc. The item of other machinery and equipments covers the expenditure incurred on the purchase of various machines, such as power generating machinery, agricultural machinery and implements/instruments used by professional men. The item of ICT covers the expenditure incurred on information, computer and telecommunication equipments. The item of tree, crops and plant resources cover the plantations, orchards and other cash crops having life of more than one year. The GFCF from animal covers the animal stock such as horses, camels etc. prevalent in particular defence services and other departments concerned with security and animal

husbandry departments. The GFCF from IPP covers the expenditure incurred on research and development, mineral exploration and evaluation, computer software and databases, entertainment, literary of artistic originals and other IPP.

#### **4.2.1 Capital Formation of General Government**

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 395013 lakh, ₹ 714686 lakh and ₹ 879051 lakh in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The GFCF of General Government has been estimated as ₹ 421921 lakh, ₹ 778669 lakh and ₹ 932871 lakh in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively recording the growth of 84.55 percent in 2017-18(RE) and 19.80 percent in 2018-19 (BE). Out of total GFCF of General Government, the maximum expenditure is estimated to be incurred on construction of dwellings and other building and structures accounting for 91.42 percent, 95.46 percent and 94.18 percent in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 7.52 percent, 4.03 percent and 5.24 percent of total GFCF in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 273323 lakh) followed by Water Supply (₹ 67371 lakh), Education (₹ 38801 lakh), Sanitation (₹ 26979 lakh), Health (₹ 11197 lakh) and construction (₹ 4250 lakh) sectors in 2016-17 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector followed by Water Supply, Education, Sanitation, Health and Construction sectors in 2017-18 (RE) and 2018-19 (BE).

#### **4.2.2 Capital Formation of DCUs**

The industry-wise and asset-wise analysis of capital formation of DCUs has been given in **Tables 4.8 to 4.10**. The examination of capital formation of DCUs shows that GFCF has been recorded as ₹ 71738 lakh in 2016-17 (A) which is likely to increase to ₹ 89280 lakh in 2017-18 (RE) with the growth of 24.45 percent. The GFCF is expected to increase to ₹ 162869 lakh with the excellent growth of 82.42 percent in 2018-19 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 41628 lakh) followed by machinery and equipments (₹ 30030 lakh) in 2016-17 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2017-18 (RE) and 2018-19 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 61191 lakh, ₹ 57334 lakh and ₹ 128950 lakh accounting for 85.30 percent, 64.22 percent and 79.17 percent of total GFCF in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively.

**Table 4.1**  
**Estimates of Net Product from Public Administration**

(₹ in lakh)

<b>Sr. No.</b>	<b>Items</b>	<b>2016-17 (A)</b>	<b>2017-18 (RE)</b>	<b>2018-19 (BE)</b>
<b>1</b>	<b>Total Administration</b>	<b>2196661</b>	<b>2669058</b>	<b>2882399</b>
	Less			
2	Construction (Repair & Maintenance)	74270	69688	73908
3	Water Supply	78452	83501	86475
4	Other Services	1196060	1465633	1585160
	a) Education (3.2)	1031530	1266244	1367115
	b) Medical & Public Health (4.2)	164530	199389	218045
	c) Sanitation	0	0	0
<b>5</b>	<b>Sub Total (2 to 4)</b>	<b>1348782</b>	<b>1618822</b>	<b>1745543</b>
<b>6</b>	<b>Public Administration (1-5)</b>	<b>847879</b>	<b>1050236</b>	<b>1136856</b>

**Table 4.2**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2016-17 (A)**

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	11941	2290	24736	0	0	18044	62449	2	0	0	11343	108119	119462	76682	76682
2	Forest	14526	672	943	183	0	3323	0	6	0	0	5531	14122	19653	15204	15204
3	Manufacturing	2537	79	289	2	0	0	0	0	13	0	117	2803	2920	2616	2629
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	119638	3206	63481	0	0	9379	3850	6580	4075	0	126513	83696	210209	133274	137349
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>148642</b>	<b>6247</b>	<b>89449</b>	<b>185</b>	<b>0</b>	<b>30746</b>	<b>66299</b>	<b>6588</b>	<b>4088</b>	<b>0</b>	<b>143504</b>	<b>208740</b>	<b>352244</b>	<b>227776</b>	<b>231864</b>

**Table 4.3**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2017-18 (RE)**

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	63707	2851	35722	0	0	13752	63168	3	0	0	16600	162603	179203	129729	129729
2	Forest	16198	668	973	300	0	3321	0	9	0	0	5955	15514	21469	16875	16875
3	Manufacturing	2657	86	303	2	0	3	0	1	13	0	280	2785	3065	2744	2757
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	144768	3798	66628	0	0	9650	3850	6900	4375	0	197000	42969	239969	159316	163691
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>227330</b>	<b>7403</b>	<b>103626</b>	<b>302</b>	<b>0</b>	<b>26726</b>	<b>67018</b>	<b>6913</b>	<b>4388</b>	<b>0</b>	<b>219835</b>	<b>223871</b>	<b>443706</b>	<b>308664</b>	<b>313052</b>

**Table 4.4**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2018-19 (BE)**

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	68800	3140	43992	0	0	15157	64167	3	0	0	17500	177759	195259	136110	136110
2	Forest	17637	675	1060	400	0	3840	0	9	0	0	6460	17161	23621	18321	18321
3	Manufactuirng	2876	88	296	3	0	3	0	1	16	0	280	3003	3283	2965	2981
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	156608	3555	76493	0	0	9650	3850	6900	4375	0	200000	61431	261431	170913	175288
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>245921</b>	<b>7458</b>	<b>121841</b>	<b>403</b>	<b>0</b>	<b>28650</b>	<b>68017</b>	<b>6913</b>	<b>4391</b>	<b>0</b>	<b>224240</b>	<b>259354</b>	<b>483594</b>	<b>328309</b>	<b>332700</b>



**Table 4.5**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2016-17 (A)**

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Admin- istration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>67191</b>	<b>26979</b>	<b>0</b>	<b>247606</b>	<b>38308</b>	<b>5644</b>	<b>385728</b>
	1.1) Dwelling		0	0	21114	940	0	22054
	1.2) Other Building and Structure (i to iv)	67191	26979	0	226492	37368	5644	363674
	i) Non-Residential Building	0	0	0	60414	37368	5644	103426
	ii) Other Structures	67191	26979	0	20585	0	0	114755
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	145493	0	0	145493
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>179</b>	<b>0</b>	<b>748</b>	<b>24755</b>	<b>489</b>	<b>5537</b>	<b>31708</b>
	2.1) Transport Equipment	172	0	0	4433	8	43	4656
	2.2) ICT Equipment	0	0	16	4888	18	63	4985
	2.3) Other Machinery and Equipment	7	0	732	15434	463	5431	22067
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>1</b>	<b>0</b>	<b>3502</b>	<b>962</b>	<b>4</b>	<b>16</b>	<b>4485</b>
	4.1) Research and Development	0	0	3498	0	0	0	3498
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	4	962	4	16	987
	4.4) Entertainment, Literary or Artistic Originals	0	0	0		0	0	0
	4.5) Other Intellectual Property Products	0	0	0		0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>67371</b>	<b>26979</b>	<b>4250</b>	<b>273323</b>	<b>38801</b>	<b>11197</b>	<b>421921</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>1197</b>	<b>0</b>	<b>0</b>	<b>-28105</b>	<b>0</b>	<b>0</b>	<b>-26908</b>
	<b>Gross Capital Formation</b>	<b>68568</b>	<b>26979</b>	<b>4250</b>	<b>245218</b>	<b>38801</b>	<b>11197</b>	<b>395013</b>

**Table 4.6**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2017-18 (RE)**

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Admin- istration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>103058</b>	<b>31125</b>	<b>0</b>	<b>512258</b>	<b>86906</b>	<b>10000</b>	<b>743347</b>
	1.1) Dwelling	0	0	0	34955	200	0	35155
	1.2) Other Building and Structure (i to iv)	103058	31125	0	477303	86706	10000	708192
	i) Non-Residential Building	0	0	0	86248	86706	10000	182954
	ii) Other Structures	103058	31125	0	204795	0	0	338978
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	186260	0	0	186260
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>254</b>	<b>0</b>	<b>686</b>	<b>22503</b>	<b>1129</b>	<b>6842</b>	<b>31414</b>
	2.1) Transport Equipment	208	0	0	4725	61	79	5073
	2.2) ICT Equipment	11	0	16	9214	48	64	9353
	2.3) Other Machinery and Equipment	35	0	670	8564	1020	6699	16988
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>3</b>	<b>0</b>	<b>2004</b>	<b>1873</b>	<b>12</b>	<b>16</b>	<b>3908</b>
	4.1) Research and Development	0	0	2000	5	0	0	2005
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	3	0	4	1868	12	16	1903
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>103315</b>	<b>31125</b>	<b>2690</b>	<b>536634</b>	<b>88047</b>	<b>16858</b>	<b>778669</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>1180</b>	<b>0</b>	<b>0</b>	<b>-65163</b>	<b>0</b>	<b>0</b>	<b>-63983</b>
	<b>Gross Capital Formation</b>	<b>104495</b>	<b>31125</b>	<b>2690</b>	<b>471471</b>	<b>88047</b>	<b>16858</b>	<b>714686</b>

**Table 4.7**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2018-19 (BE)**

(₹ in lakh)

Sr. No	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>137612</b>	<b>37837</b>	<b>0</b>	<b>591300</b>	<b>101800</b>	<b>10000</b>	<b>878549</b>
	1.1) Dwelling		0	0	59125	1000	0	60125
	1.2) Other Building and Structure (i to iv)	137612	37837	0	532175	100800	10000	818424
	i) Non-Residential Building	0	0	0	120547	100800	10000	231347
	ii) Other Structures	137612	37837	0	225855	0	0	401304
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	185773	0	0	185773
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>238</b>	<b>0</b>	<b>329</b>	<b>46789</b>	<b>1324</b>	<b>181</b>	<b>48861</b>
	2.1) Transport Equipment	195	0	0	11190	300	81	11766
	2.2) ICT Equipment	8	0	4	10698	1024	100	11834
	2.3) Other Machinery and Equipment	35	0	325	24901		0	25261
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>2</b>	<b>0</b>	<b>3001</b>	<b>2177</b>	<b>256</b>	<b>25</b>	<b>5461</b>
	4.1) Research and Development	0	0	3000	5	0	0	3005
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	2	0	1	2172	256	25	2456
	4.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>137852</b>	<b>37837</b>	<b>3330</b>	<b>640266</b>	<b>103380</b>	<b>10206</b>	<b>932871</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>1180</b>	<b>0</b>	<b>0</b>	<b>-55000</b>	<b>0</b>	<b>0</b>	<b>-53820</b>
	<b>Gross Capital Formation</b>	<b>139032</b>	<b>37837</b>	<b>3330</b>	<b>585266</b>	<b>103380</b>	<b>10206</b>	<b>879051</b>

**Table 4.8**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2016-17 (A)**

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>33041</b>	<b>7957</b>	<b>0</b>	<b>630</b>	<b>41628</b>
	1.1) Dwelling	0	0	0		0
	1.2) Other Building and Structure (i to iv)	33041	7957	0	630	41628
	i) Non-Residential Building	0	271	0	630	901
	ii) Other Structures	33041	7686	0	0	40727
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>28150</b>	<b>246</b>	<b>13</b>	<b>1621</b>	<b>30030</b>
	2.1) Transport Equipment	94	47	0	1359	1500
	2.2) ICT Equipment	0	166	0	156	322
	2.3) Other Machinery and Equipment	28056	33	13	106	28208
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>0</b>	<b>41</b>	<b>0</b>	<b>39</b>	<b>80</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	0	41	0	39	80
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>61191</b>	<b>8244</b>	<b>13</b>	<b>2290</b>	<b>71738</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-91</b>
	<b>Gross Capital Formation</b>	<b>61100</b>	<b>8244</b>	<b>13</b>	<b>2290</b>	<b>71647</b>

**Table 4.9**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2017-18 (RE)**

(₹ in lakh)

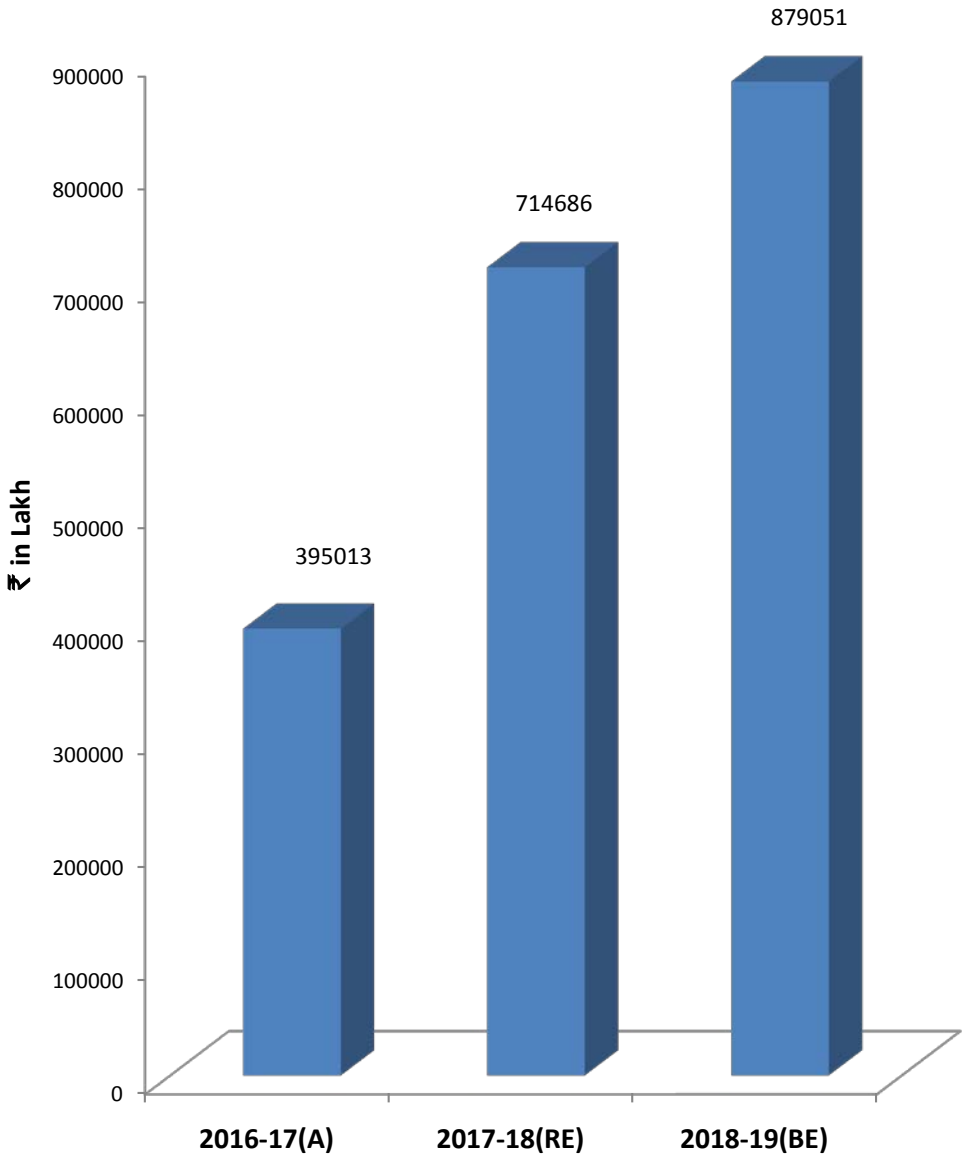
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>57247</b>	<b>12009</b>	<b>0</b>	<b>6625</b>	<b>75881</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	57247	12009	0	6625	75881
	i) Non-Residential Building	0	400	0	6625	7025
	ii) Other Structures	57247	11609	0	0	68856
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>87</b>	<b>895</b>	<b>12</b>	<b>12315</b>	<b>13309</b>
	2.1) Transport Equipment	80	45	0	12000	12125
	2.2) ICT Equipment	0	200	0	160	360
	2.3) Other Machinery and Equipment	7	650	12	155	824
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>40</b>	<b>90</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	0	50	0	40	90
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>57334</b>	<b>12954</b>	<b>12</b>	<b>18980</b>	<b>89280</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>57334</b>	<b>12954</b>	<b>12</b>	<b>18980</b>	<b>89280</b>

**Table 4.10**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2018-19 (BE)**

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>94861</b>	<b>14089</b>	<b>0</b>	<b>8500</b>	<b>117450</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	94861	14089	0	8500	117450
	i) Non-Residential Building		500	0	8500	9000
	ii) Other Structures	94861	13589	0		108450
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>34069</b>	<b>815</b>	<b>100</b>	<b>10315</b>	<b>45299</b>
	2.1) Transport Equipment	100	55	0	10000	10155
	2.2) ICT Equipment	80	240	0	160	480
	2.3) Other Machinery and Equipment	33889	520	100	155	34664
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>20</b>	<b>60</b>	<b>0</b>	<b>40</b>	<b>120</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	20	60	0	40	120
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (1+2+3+4)</b>	<b>128950</b>	<b>14964</b>	<b>100</b>	<b>18855</b>	<b>162869</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-43841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-43841</b>
	<b>Gross Capital Formation</b>	<b>85109</b>	<b>14964</b>	<b>100</b>	<b>18855</b>	<b>119028</b>

# Gross Capital Formation of Administrative Departments



## CHAPTER-V

### ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The economic and purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2016-17 (A), 2017-18 (RE) and 2018-19 (BE). The expenditure on each service has been classified horizontally into different economic categories and vertically into functional categories in **Tables 5.1 to 5.3**.

The analysis shows that out of the total current expenditure of ₹ 5211542 lakh incurred by the Administrative Departments in 2016-17 (A), the maximum expenditure has been incurred on Educational Affairs and Services (25.63%) followed by Interest (19.43%), Economic Affairs and Services (15.09%) and General Public Services (12.81%). The minimum expenditure (0.01%) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2017-18 (RE) and 2018-19 (BE) also. Out of total capital expenditure of Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 86.92 percent, 74.54 percent and 69.58 percent of total expenditure in 2016-17 (A), 2017-18 (RE) and 2018-19 (BE), respectively. In the remaining activities/services of purpose classification, the expenditure varied from about 0 to 11 percent of total capital expenditure during the three years.

The analysis further reveals that out of total expenditure of ₹ 27404 lakh incurred by the Administrative Departments on Relief on Calamities in 2016-17 (A), the amount of ₹ 22126 lakh accounting for about 81 percent has been incurred as capital expenditure and the remaining



amount of ₹ 5278 lakh contributing about 19 percent has been spent as revenue expenditure. In case of Economic Affairs and Services, about 71 percent of the total expenditure has been spent as capital expenditure and the remaining 29 percent has been incurred as revenue expenditure. In case of Cultural/Recreational/Religious Affairs and Services, about 31 percent has been spent as capital expenditure and the remaining 69 percent has been spent as revenue expenditure. In case of Environmental Protection, about 19 percent has been spent as capital expenditure and the remaining 81 percent has been spent as revenue expenditure. In case of Housing and Community Amenity Affairs and Services, about 10 percent of the total expenditure has been incurred on capital account and the remaining 90 percent has been spent on revenue account. In the remaining categories of functional classification, the amount ranging from 0 to 8 percent has been spent on capital account. In 2017-18 (RE), the activities recording the higher expenditure on capital account are Economic Affairs and Services (67.35%) followed by Relief on Calamities (55.49%), Housing and Community Affairs and Services (29.20%). Cultural/ Recreational/ Religious Affairs and Services (28.77%), Environmental Protection (21.16%) and General Public Services (12.56%). In 2018-19 (BE), the activities likely to record the higher expenditure on capital account are Relief on Calamities (66.89%) followed by Economic Affairs and Services (61.75%), Housing and Community Affairs and Services (38.08%), Environmental Protection (36.52%), Cultural/ Recreational/Religious Affairs and Services (33.82%) and General Public Services (15.89%).

**Table 5.1**

**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2016-17 (A)**

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expenditure (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>413863</b>	<b>136365</b>	<b>17966</b>	<b>568194</b>	<b>83353</b>	<b>15837</b>	<b>67516</b>	<b>0</b>	<b>635710</b>	<b>32052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>667762</b>
	1.1 General Administration, Public Order and Safety	413057	136101	17936	567094	83101	14305	68796	0	635890	30737	0	0	0	0	666627
	1.1.1 Public Order and Safety	328392	107723	12587	448702	38400	8572	29828	0	478530	7534	0	0	0	0	486064
	1.1.2 Planning and Statistical Activities	3382	1140	210	4732	9151	0	9151	0	13883	5504	0	0	0	0	19387
	1.1.3 General Administration, Public Order and Safety n.e.c	81283	27238	5139	113660	35550	5733	29817	0	143477	17699	0	0	0	0	161176
	1.2 General Research	806	264	30	1100	252	1532	-1280	0	-180	1315	0	0	0	0	1135
<b>2</b>	<b>Civil Defence</b>	<b>2022</b>	<b>546</b>	<b>87</b>	<b>2655</b>	<b>121</b>	<b>5</b>	<b>116</b>	<b>0</b>	<b>2771</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2869</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>777771</b>	<b>261402</b>	<b>14408</b>	<b>1053581</b>	<b>39941</b>	<b>65037</b>	<b>-25096</b>	<b>24358</b>	<b>1052843</b>	<b>282809</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>1335674</b>
	3.1 Administration, Regulation and Research	15926	5309	816	22051	2619	0	2619	0	24670	1974	0	22	0	0	26666
	3.1.1 Primary Education Affairs	5199	1753	211	7163	327	0	327	0	7490	142	0	0	0	0	7632
	3.1.2 Secondary Education Affairs	5817	1969	337	8123	1013	0	1013	0	9136	1187	0	0	0	0	10323
	3.1.3 Higher Secondary/and University/Education Affairs	4910	1587	268	6765	1279	0	1279	0	8044	645	0	22	0	0	8711
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	761845	256093	13592	1031530	37322	65037	-27715	24358	1028173	280835	0	0	0	0	1309008
	3.2.1 Primary Education Services	498785	167910	8068	674763	13457	54469	-41012	22783	656534	60223	0	0	0	0	716757
	3.2.2 Secondary Education Services	209515	70851	3958	284324	7748	7531	217	843	285384	96152	0	0	0	0	381536
	3.2.3 Higher Secondary and University Education Services	53327	17258	1556	72141	16115	2574	13541	732	86414	122723	0	0	0	0	209137
	3.2.4 Educational Services n.e.c	218	74	10	302	2	463	-461		-159	1737	0	0	0	0	1578

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	770	38894	0	0	4171	7191	693	0	0	51719	1857	7703	0	0	0	61279	729041
	1.1 General Administration, Public Order and Safety	770	37494	0	0	4171	7182	691	0	0	50308	1857	7703	0	0	0	59868	726495
	1.1.1 Public Order and Safety	0	19398	0	0	2666	4515	192	0	0	26771	1661	7703	0	0	0	36135	522199
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	5	1	0	0	6	0	0	0	0	0	6	19393
	1.1.3 General Administration,Public Order and Safety n.e.c	770	18096	0	0	1505	2662	498	0	0	23531	196	0	0	0	0	23727	184903
	1.2 General Research	0	1400	0	0	0	9	2	0	0	1411	0	0	0	0	0	1411	2546
2	Civil Defence	0	0	0	0	10	1	0	0	0	11	0	0	0	0	0	11	2880
3	Education Affairs and Services	940	37368	0	0	79	887	106	0	0	39380	0	59098	0	0	0	98478	1434152
	3.1 Administration, Regulation and Research	0	0	0	0	71	406	102	0	0	579	0	0	0	0	0	579	27245
	3.1.1 Primary Education Affairs	0	0	0	0	0	175	44	0	0	219	0	0	0	0	0	219	7851
	3.1.2 Secondary Education Affairs	0	0	0	0	71	116	29	0	0	216	0	0	0	0	0	216	10539
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	115	29	0	0	144	0	0	0	0	0	144	8855
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	940	37368	0	0	8	481	4	0	0	38801	0	59098	0	0	0	97899	1406907
	3.2.1 Primary Education Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	716757
	3.2.2 Secondary Education Services	8	1176	0	0	0	10	0	0	0	1194	0	0	0	0	0	1194	382730
	3.2.3 Higher Sec.and University Edu.Services	932	36192	0	0	8	471	4	0	0	37607	0	59098	0	0	0	96705	305842
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1578

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>4</b>	<b>Health Affairs and Services</b>	<b>127928</b>	<b>43071</b>	<b>3495</b>	<b>174494</b>	<b>20786</b>	<b>1682</b>	<b>19104</b>	<b>0</b>	<b>193598</b>	<b>49334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242932</b>
4.1	Administration, Regulation and Research	7096	2402	465	9963	622	0	622	0	10585	150	0	0	0	0	10735
4.1.1	Allopathic	3944	1335	304	5583	356	0	356	0	5939	111	0	0	0	0	6050
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	213	72	10	295	42	0	42	0	337	0	0	0	0	0	337
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	2939	995	151	4085	224	0	224	0	4309	39	0	0	0	0	4348
4.2	Hospitals, Clinics and other Health Services	120832	40669	3030	164531	20164	1682	18482	0	183013	49184	0	0	0	0	232197
4.2.1	Allopathic	86900	29409	2050	118359	16261	1622	14639	0	132998	46740	0	0	0	0	179738
4.2.2	Homeopathic	274	86	1	361	15	0	15	0	376	9	0	0	0	0	385
4.2.3	Ayurvedic	8561	2687	177	11425	539	60	479	0	11904	1826	0	0	0	0	13730
4.2.4	Unani	301	95	2	398	6	0	6	0	404	0	0	0	0	0	404
4.2.5	Other Medical Services	24796	8392	800	33988	3343	0	3343	0	37331	609	0	0	0	0	37940
<b>5</b>	<b>Social Security and Welfare Affairs and Services</b>	<b>46512</b>	<b>15701</b>	<b>353</b>	<b>62566</b>	<b>40996</b>	<b>1936</b>	<b>39060</b>	<b>0</b>	<b>101626</b>	<b>433414</b>	<b>21268</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>556818</b>
5.1	Social Security Affairs and Services	2485	831	80	3396	4929	0	4929	0	8325	399703	0	0	0	0	408028
5.2	Social Welfare Services	44027	14870	273	59170	36067	1936	34131	0	93301	33711	21268	510	0	0	148790
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>31952</b>	<b>10806</b>	<b>980</b>	<b>43738</b>	<b>2963</b>	<b>946</b>	<b>2017</b>	<b>0</b>	<b>45755</b>	<b>524331</b>	<b>1000</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>571200</b>
6.1	Housing and Community Services	31952	10806	980	43738	2963	148	2815	0	46553	524331	1000	114	0	0	571998
6.2	Sanitary Affairs Services	0	0	0	0	0	798	-798	0	-798	0	0	0	0	0	-798
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>7</b>	<b>Cultural, Recreational/Religious Affairs and Services</b>	<b>7927</b>	<b>2628</b>	<b>427</b>	<b>10982</b>	<b>6751</b>	<b>1115</b>	<b>5636</b>	<b>0</b>	<b>16618</b>	<b>12941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29559</b>
7.1	Arts and Cultural Affairs Services	460	146	15	621	423	0	423	0	1044	2367	0	0	0	0	3411
7.2	Recreational and Sporting Services	7278	2419	403	10100	6204	443	5761	0	15861	10504	0	0	0	0	26365
7.3	Tourism Affairs and Services	163	55	8	226	7	627	-620	0	-394	60	0	0	0	0	-334
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	26	8	1	35	117	45	72	0	107	10	0	0	0	0	117

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfers	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>4</b>	<b>Health Affairs and Services</b>	<b>0</b>	<b>5644</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>5513</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>11216</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11322</b>	<b>254254</b>
4.1	Administration, Regulation and Research	0	0	0	0	0	19	0	0	0	19	106	0	0	0	0	125	10860
4.1.1	Allopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6050
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	337
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	19	0	0	0	19	106	0	0	0	0	125	4473
4.2	Hospitals,Clinics and other Health Services	0	5644	0	0	43	5494	16	0	0	11197	0	0	0	0	0	11197	243394
4.2.1	Allopathic	0	0	0	0	37	5404	0	0	0	5441	0	0	0	0	0	5441	185179
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385
4.2.3	Ayurvedic	0	0	0	0	6	90	16	0	0	112	0	0	0	0	0	112	13842
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	404
4.2.5	Other Medical Services	0	5644	0	0	0	0	0	0	0	5644	0	0	0	0	0	5644	43584
<b>5</b>	<b>Social Security and Welfare Affairs and Services</b>	<b>5</b>	<b>15581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2984</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>18588</b>	<b>202</b>	<b>0</b>	<b>422</b>	<b>6064</b>	<b>0</b>	<b>25276</b>	<b>582094</b>
5.1	Social Security Affairs and Services	0	7850	0	0	0	2896	9	0	0	10755	0	0	109	0	0	10864	418892
5.2	Social Welfare Services	5	7731	0	0	0	88	9	0	0	7833	202	0	313	6064	0	14412	163202
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>8173</b>	<b>1410</b>	<b>1000</b>	<b>30208</b>	<b>37</b>	<b>27</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>40857</b>	<b>0</b>	<b>19458</b>	<b>0</b>	<b>596</b>	<b>39</b>	<b>60950</b>	<b>632150</b>
6.1	Housing and Community Services	8173	1410	1000	3229	37	27	2	0	0	13878	0	19458	0	596	39	33971	605969
6.2	Sanitary Affairs Services	0	0	0	26979	0	0	0	0	0	26979	0	0	0	0	0	26979	26181
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>7</b>	<b>Cultural/ Recreational./Religeous Affairs andServices</b>	<b>240</b>	<b>4144</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>247</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>4730</b>	<b>0</b>	<b>8600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13330</b>	<b>42889</b>
7.1	Arts and Cultural Affairs Services	0	0	0	0	11	2	0	0	0	13	0	0	0	0	0	13	3424
7.2	Recreational and Sporting Services	240	0	0	0	29	244	59	0	0	572	0	8600	0	0	0	9172	35537
7.3	Tourism Affairs and Services	0	4144	0	0	0	1	0	0	0	4145	0	0	0	0	0	4145	3811
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>8</b>	<b>Economic Affairs and Services</b>	<b>179873</b>	<b>59395</b>	<b>7755</b>	<b>247023</b>	<b>207328</b>	<b>26718</b>	<b>180610</b>	<b>0</b>	<b>427633</b>	<b>60328</b>	<b>34067</b>	<b>264240</b>	<b>0</b>	<b>0</b>	<b>786268</b>
8.1	General Administration, Regulation and Research	25403	7404	1132	33939	5121	4031	1090	0	35029	671	0	0	0	0	35700
8.2	Agriculture, Forestry, Fishing and Hunting	59734	19995	2220	81949	17248	1690	15558	0	97507	29489	9922	147977	0	0	284895
8.3	Mining, Manufacturing and Construction	3169	1053	209	4431	18625	2467	16158	0	20589	8163	0	5201	0	0	33953
8.4	Electricity, Gas, Steam and Other Sources of Energy	171	58	5	234	44	0	44	0	278	157	0	985	0	0	1420
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	11	0	0	0	0	11
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	171	58	5	234	44	0	44	0	278	146	0	985	0	0	1409
8.5	Drinking Water Supply	56008	18955	3489	78452	109499	8755	100744	0	179196	3033	0	0	0	0	182229
8.6	Transportation and Communication	22417	7586	3	30006	55899	8499	47400	0	77406	3249	0	83696	0	0	164351
8.6.1	Road Transport	22310	7550	0	29860	55889	8496	47393	0	77253	3149	0	83696	0	0	164098
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	107	36	3	146	10	3	7	0	153	100	0	0	0	0	253
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	12971	4344	697	18012	892	1276	-384	0	17628	15566	24145	26381	0	0	83720
<b>9</b>	<b>Environmental Protection</b>	<b>277</b>	<b>92</b>	<b>11</b>	<b>380</b>	<b>86</b>	<b>0</b>	<b>86</b>	<b>0</b>	<b>466</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>287</b>	<b>97</b>	<b>3</b>	<b>387</b>	<b>5890</b>	<b>1018</b>	<b>4872</b>	<b>5</b>	<b>5264</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5278</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1012541</b>	<b>0</b>	<b>1012541</b>
<b>Administrative Deptt.Total</b>		<b>1588412</b>	<b>530103</b>	<b>45485</b>	<b>2164000</b>	<b>408215</b>	<b>114294</b>	<b>293921</b>	<b>24363</b>	<b>2482284</b>	<b>1395496</b>	<b>56335</b>	<b>264886</b>	<b>1012541</b>	<b>0</b>	<b>5211542</b>
<b>DCU</b>		<b>114331</b>	<b>34311</b>	<b>6247</b>	<b>154889</b>	<b>126968</b>	<b>0</b>	<b>126968</b>	<b>0</b>	<b>281857</b>	<b>0</b>	<b>0</b>		<b>66299</b>	<b>4088</b>	<b>352244</b>
<b>Grand Total</b>		<b>1702743</b>	<b>564414</b>	<b>51732</b>	<b>2318889</b>	<b>535183</b>	<b>114294</b>	<b>420889</b>	<b>24363</b>	<b>2764141</b>	<b>1395496</b>	<b>56335</b>	<b>264886</b>	<b>1078840</b>	<b>4088</b>	<b>5559698</b>

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
8	Economic Affairs and Services	11922	385	144493	71457	276	1168	93	3498	-26908	206384	0	1099805	196144	444793	0	1947126	2733394
8.1	General Administration, Regulation and Research	11922	0	0	0	13	152	38	0	0	12125	0	9956	0	0	0	22081	57781
8.2	Agriculture, Forestry,Fishing and Hunting	0	185	0	416	90	490	37	0	0	1218	0	37362	0	6514	0	45094	329989
8.3	Mining,Manufacturing and Construction	0	200	0	0	0	56	9	0	0	265	0	2350	20	32200	0	34835	68788
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1050136	189473	364708	0	1604317	1605737
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1050136	189473	364708	0	1604317	1604328
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1409
8.5	Drinking Water Supply	0	0	0	67191	172	7	1	0	1197	68568	0	0	0	0	0	68568	250797
8.6	Transpotation and Communication	0	0	144493	1082	0	430	0	3498	0	149503	0	0	0	233	0	149736	314087
8.6.1	Road Transport	0	0	144493	0	0	334	0	3498	0	148325	0	0	0	233	0	148558	312656
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	1082	0	96	0	0	0	1178	0	0	0	0	0	1178	1431
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	2768	1	33	8	0	-28105	-25295	0	1	6651	41138	0	22495	106215
9	Environmental Protection	0	0	0	0	0	2	0	0	0	2	0	151	0	0	0	153	794
10	Relief on Calamities	4	0	0	13090	0	9032	0	0	0	22126	0	0	0	0	0	22126	27404
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1012541
Administrative Deptt.Total		22054	103426	145493	114755	4656	27052	987	3498	-26908	395013	2165	1194815	196566	451453	39	2240051	7451593
DCU		0	901	0	40727	1500	28530	80	0	-91	71647	8926	0	0	0	0	80573	432817
Grand Total		22054	104327	145493	155482	6156	55582	1067	3498	-26999	466660	11091	1194815	196566	451453	39	2320624	7884410

Table 5.2

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2017-18 (RE)

(₹ in lakh)

		Current Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	479441	199559	21721	700721	97299	46322	50977	0	751698	42140	0	0	0	0	793838
	1.1 General Administration, Public Order and Safety	478461	199150	21670	699281	96927	44887	52040	0	751321	40495	0	0	0	0	791816
	1.1.1 Public Order and Safety	384430	159047	15723	559200	50807	10843	39964	0	599164	19420	0	0	0	0	618584
	1.1.2 Planning and Statistical Activities	3658	1572	211	5441	390	0	390	0	5831	88	0	0	0	0	5919
	1.1.3 General Administration,Public Order and Safety n.e.c	90373	38531	5736	134640	45730	34044	11686	0	146326	20987	0	0	0	0	167313
	1.2 General Research	980	409	51	1440	372	1435	-1063	0	377	1645	0	0	0	0	2022
2	Civil Defence	2336	730	83	3149	438	4	434	0	3583	112	0	0	0	0	3695
3	Education Affairs and Services	892137	382763	18486	1293386	54148	112421	-58273	34990	1270103	320170	0	796	0	0	1591069
	3.1 Administration, Regulation and Research	18282	7748	1111	27141	3549	0	3549	0	30690	6831	0	296	0	0	37817
	3.1.1 Primary Education Affairs	6143	2643	300	9086	389	0	389	0	9475	222	0	0	0	0	9697
	3.1.2 Secondary Education Affairs	6430	2778	455	9663	1080	0	1080	0	10743	5291	0	0	0	0	16034
	3.1.3 Higher Secondary/and University/Education Affairs	5709	2327	356	8392	2080	0	2080	0	10472	1318	0	296	0	0	12086
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	873855	375015	17375	1266245	50599	112421	-61822	34990	1239413	313339	0	500	0	0	1553252
	3.2.1 Primary Education Services	560285	240689	10650	811624	15003	73514	-58511	33090	786203	58374	0	0	0	0	844577
	3.2.2 Secondary Education Services	249508	107694	5364	362566	9833	32741	-22908	1000	340658	112972	0	500	0	0	454130
	3.2.3 Higher Sec.and University Edu.Services	63783	26511	1337	91631	25756	5908	19848	900	112379	141393	0	0	0	0	253772
	3.2.4 Educational Services n.e.c	279	121	24	424	7	258	-251	0	173	600	0	0	0	0	773

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>1</b>	<b>General Public Services</b>	<b>900</b>	<b>48390</b>	<b>0</b>	<b>30000</b>	<b>4045</b>	<b>10648</b>	<b>1455</b>	<b>0</b>	<b>0</b>	<b>95438</b>	<b>9453</b>	<b>9089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113980</b>	<b>907818</b>
	1.1 General Administration, Public Order and Safety	900	48388	0	30000	4045	10632	1451	0	0	95416	9453	9089	0	0	0	113958	905774
	1.1.1 Public Order and Safety	0	15000	0	0	2136	6620	694	0	0	24450	7800	9009	0	0	0	41259	659843
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	8	2	0	0	10	0	0	0	0	0	10	5929
	1.1.3 General Administration,Public Order and Safety n.e.c	900	33388	0	30000	1909	4004	755	0	0	70956	1653	80	0	0	0	72689	240002
	1.2 General Research	0	2	0	0	0	16	4	0	0	22	0	0	0	0	0	22	2044
<b>2</b>	<b>Civil Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>3705</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>200</b>	<b>86706</b>	<b>0</b>	<b>0</b>	<b>356</b>	<b>1708</b>	<b>172</b>	<b>0</b>	<b>0</b>	<b>89142</b>	<b>30</b>	<b>88302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177474</b>	<b>1768543</b>
	3.1 Administration, Regulation and Research	0	0	0	0	295	640	160	0	0	1095	0	557	0	0	0	1652	39469
	3.1.1 Primary Education Affairs	0	0	0	0	0	208	52	0	0	260	0	0	0	0	0	260	9957
	3.1.2 Secondary Education Affairs	0	0	0	0	260	280	70	0	0	610	0	557	0	0	0	1167	17201
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	35	152	38	0	0	225	0	0	0	0	0	225	12311
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	200	86706	0	0	61	1068	12	0	0	88047	30	87745	0	0	0	175822	1729074
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	13221	0	0	0	15721	860298
	3.2.2 Secondary Education Services	0	18700	0	0	0	523	0	0	0	19223	0	11665	0	0	0	30888	485018
	3.2.3 Higher Sec.and University Edu.Services	200	65506	0	0	61	545	12	0	0	66324	30	62859	0	0	0	129213	382985
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	773

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	144699	62187	5369	212255	35513	1726	33787	0	246042	64133	0	0	0	0	310175
4.1	Administration, Regulation and Research	8598	3714	554	12866	889	0	889	0	13755	175	0	0	0	0	13930
4.1.1	Allopathic	4717	2038	315	7070	412	0	412	0	7482	110	0	0	0	0	7592
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	253	109	16	378	60	0	60	0	438	1	0	0	0	0	439
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	3628	1567	223	5418	417	0	417	0	5835	64	0	0	0	0	5899
4.2	Hospitals, Clinics and other Health Services	136101	58473	4815	199389	34624	1726	32898	0	232287	63958	0	0	0	0	296245
4.2.1	Allopathic	93555	40412	3168	137135	30882	1726	29156	0	166291	61183	0	0	0	0	227474
4.2.2	Homeopathic	371	149	4	524	27	0	27	0	551	11	0	0	0	0	562
4.2.3	Ayurvedic	9774	3927	335	14036	738	0	738	0	14774	1842	0	0	0	0	16616
4.2.4	Unani	372	149	1	522	7	0	7	0	529	1	0	0	0	0	530
4.2.5	Other Medical Services	32029	13836	1307	47172	2970	0	2970	0	50142	921	0	0	0	0	51063
5	Social Security and Welfare Affairs and Services	57392	24733	561	82686	72040	2845	69195	0	151881	502343	16631	1410	0	0	672265
5.1	Social Security Affairs and Services	2662	1135	91	3888	13859	0	13859	0	17747	475640	0	0	0	0	493387
5.2	Social Welfare Services	54730	23598	470	78798	58181	2845	55336	0	134134	26703	16631	1410	0	0	178878
6	Housing and Community Amenity Affairs and Services	36659	15824	1118	53601	5058	265881	-260823	0	-207222	801491	2500	0	0	0	596769
6.1	Housing and Community Services	36659	15824	1118	53601	5058	265180	-260122	0	-206521	801491	2500	0	0	0	597470
6.2	Sanitary Affairs Services	0	0	0	0	0	701	-701	0	-701	0	0	0	0	0	-701
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	10000	0	0	79	6858	19	0	0	16956	107	0	0	0	0	17063	327238
	4.1 Administration, Regulation and Research	0	0	0	0	0	95	3	0	0	98	107	0	0	0	0	205	14135
	4.1.1 Allopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7592
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	439
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	0	0	95	3	0	0	98	107	0	0	0	0	205	6104
	4.2 Hospitals,Clinics and other Health Services	0	10000	0	0	79	6763	16	0	0	16858	0	0	0	0	0	16858	313103
	4.2.1 Allopathic	0	0	0	0	58	6642	0	0	0	6700	0	0	0	0	0	6700	234174
	4.2.2 Homeopathic	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	2	564
	4.2.3 Ayurvedic	0	0	0	0	21	118	16	0	0	155	0	0	0	0	0	155	16771
	4.2.4 Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	531
	4.2.5 Other Medical Services	0	10000	0	0	0	0	0	0	0	10000	0	0	0	0	0	10000	61063
5	Social Security and Welfare Affairs and Services	1005	28041	0	1200	0	3631	30	0	0	33907	204	110	810	5900	0	40931	713196
	5.1 Social Security Affairs and Services	0	10500	0	0	0	3334	6	0	0	13840	4	100	120	0	0	14064	507451
	5.2 Social Welfare Services	1005	17541	0	1200	0	297	24	0	0	20067	200	10	690	5900	0	26867	205745
6	Housing and Community Amenity Affairs and Services	22000	2360	1720	185846	41	50	12	0	0	212029	0	33000	0	1000	120	246149	842918
	6.1 Housing and Community Services	22000	2360	1720	154721	41	50	12	0	0	180904	0	33000	0	1000	120	215024	812494
	6.2 Sanitary Affairs Services	0	0	0	31125	0	0	0	0	0	31125	0	0	0	0	0	31125	30424
	6.3 Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenanace	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religeous Affairs andServices	9235	3911	432	13578	6724	516	6208	0	19786	16627	0	0	0	0	36413
7.1	Arts and Cultural Affairs Services	589	248	22	859	664	0	664	0	1523	2687	0	0	0	0	4210
7.2	Recreational and Sporting Services	8424	3567	399	12390	5826	329	5497	0	17887	13876	0	0	0	0	31763
7.3	Tourism Affairs and Services	194	84	11	289	118	125	-7	0	282	52	0	0	0	0	334
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	28	12	0	40	116	62	54	0	94	12	0	0	0	0	106
8	Economic Affairs and Services	203505	80573	7497	291575	212243	27408	184835	0	476410	86621	40814	284949	0	0	888794
8.1	General Administration, Regulation and Research	39216	10029	1079	50324	8087	4800	3287	0	53611	8994	0	0	0	0	62605
8.2	Agriculture, Forestry,Fishing and Hunting	63509	27112	2617	93238	24152	2443	21709	0	114947	39623	18873	216888	0	0	390331
8.3	Mining,Manufacturing and Construction	3463	1462	226	5151	5322	1921	3401	0	8552	16679	0	9485	0	0	34716
8.4	Electricity, Gas, Steam and Other Sources of Energy	190	82	10	282	84	304	-220	0	62	501	0	5116	0	0	5679
8.4.1	Electricity,Gas and Steam	0	0	0	0	1	279	-278	0	-278	350	0	0	0	0	72
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	190	82	10	282	83	25	58	0	340	151	0	5116	0	0	5607
8.5	Drinking Water Supply	56479	24397	2625	83501	112434	7279	105155	0	188656	3837	0	0	0	0	192493
8.6	Transpotation and Communication	27107	11709	6	38822	58993	10001	48992	0	87814	3949	0	42969	0	0	134732
8.6.1	Road Transport	27000	11663	0	38663	58981	10000	48981	0	87644	3848	0	42969	0	0	134461
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	107	46	6	159	12	1	11	0	170	101	0	0	0	0	271
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	13541	5782	934	20257	3171	660	2511	0	22768	13038	21941	10491	0	0	68238
9	Environmental Protection	315	133	13	461	144	0	144	0	605	155	0	0	0	0	760
10	Relief on Calamities	334	144	12	490	11257	1484	9773	1932	12195	158	0	0	0	0	12353
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1146722	0	1146722
Administrative Deptt.Total		1826053	770557	55292	2651902	494864	458607	36257	36922	2725081	1833950	59945	287155	1146722	0	6052853
DCU		160363	66967	7403	234733	137567	0	137567	0	372300	0	0	0	67018	4388	443706
Grand Total		1986416	837524	62695	2886635	632431	458607	173824	36922	3097381	1833950	59945	287155	1213740	4388	6492171

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	<b>Cultural/ Recreational/Religious Affairs and Services</b>	<b>1000</b>	<b>5770</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>289</b>	<b>68</b>	<b>5</b>	<b>0</b>	<b>7232</b>	<b>0</b>	<b>7475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14707</b>	<b>51120</b>
7.1	Arts and Cultural Affairs Services	0	0	0	0	20	21	5	0	0	46	0	0	0	0	0	46	4256
7.2	Recreational and Sporting Services	1000	2000	0	0	80	267	63	5	0	3415	0	7475	0	0	0	10890	42653
7.3	Tourism Affairs and Services	0	3770	0	0	0	1	0	0	0	3771	0	0	0	0	0	3771	4105
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106
8	<b>Economic Affairs and Services</b>	<b>10000</b>	<b>1687</b>	<b>184490</b>	<b>106632</b>	<b>443</b>	<b>3152</b>	<b>147</b>	<b>2000</b>	<b>-63983</b>	<b>244568</b>	<b>0</b>	<b>849453</b>	<b>585599</b>	<b>153364</b>	<b>0</b>	<b>1832984</b>	<b>2721778</b>
8.1	General Administration, Regulation and Research	10000	0	0	0	12	692	47	0	0	10751	0	31057	0	0	0	41808	104413
8.2	Agriculture, Forestry, Fishing and Hunting	0	1667	0	984	202	1649	47	0	0	4549	0	55601	0	0	0	60150	450481
8.3	Mining, Manufacturing and Construction	0	0	0	0	0	157	32	0	0	189	0	2690	236	23000	0	26115	60831
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	760000	560025	114196	0	1434221	1439900
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	760000	560025	114196	0	1434221	1434293
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5607
8.5	Drinking Water Supply	0	0	0	103058	208	46	3	0	1180	104495	0	0	0	0	0	104495	296988
8.6	Transportation and Communication	0	20	184490	1115	0	535	0	2000	0	188160	0	0	0	500	0	188660	323392
8.6.1	Road Transport	0	0	184490	0	0	350	0	2000	0	186840	0	0	0	500	0	187340	321801
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	1115	0	185	0	0	0	1320	0	0	0	0	0	1320	1591
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	1475	21	73	18	0	-65163	-63576	0	105	25338	15668	0	-22465	45773
9	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204</b>	<b>964</b>
10	<b>Relief on Calamities</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>15300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15400</b>	<b>27753</b>
11	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1146722</b>
<b>Administrative Deptt. Total</b>		<b>35155</b>	<b>182954</b>	<b>186260</b>	<b>338978</b>	<b>5073</b>	<b>26341</b>	<b>1903</b>	<b>2005</b>	<b>-63983</b>	<b>714686</b>	<b>9794</b>	<b>987629</b>	<b>586409</b>	<b>160264</b>	<b>120</b>	<b>2458902</b>	<b>8511755</b>
<b>DCU</b>		<b>0</b>	<b>7025</b>	<b>0</b>	<b>68856</b>	<b>12125</b>	<b>1184</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>89280</b>	<b>7400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96680</b>	<b>540386</b>
<b>Grand Total</b>		<b>35155</b>	<b>189979</b>	<b>186260</b>	<b>407834</b>	<b>17198</b>	<b>27525</b>	<b>1993</b>	<b>2005</b>	<b>-63983</b>	<b>803966</b>	<b>17194</b>	<b>987629</b>	<b>586409</b>	<b>160264</b>	<b>120</b>	<b>2555582</b>	<b>9052141</b>

**Table 5.3**

**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2018-19 (BE)**

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>545315</b>	<b>200783</b>	<b>21037</b>	<b>767135</b>	<b>96368</b>	<b>34417</b>	<b>61951</b>	<b>0</b>	<b>829086</b>	<b>44281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>873367</b>
	1.1 General Administration, Public Order and Safety	544168	200393	20952	765513	95578	34417	61161	0	826674	42273	0	0	0	0	868947
	1.1.1 Public Order and Safety	438387	160614	14824	613825	46126	14801	31325	0	645150	16024	0	0	0	0	661174
	1.1.2 Planning and Statistical Activities	4146	1570	236	5952	1137	0	1137	0	7089	1110	0	0	0	0	8199
	1.1.3 General Administration, Public Order and Safety n.e.c	101635	38209	5892	145736	48315	19616	28699	0	174435	25139	0	0	0	0	199574
	1.2 General Research	1147	390	85	1622	790	0	790	0	2412	2008	0	0	0	0	4420
<b>2</b>	<b>Civil Defence</b>	<b>2807</b>	<b>760</b>	<b>106</b>	<b>3673</b>	<b>111</b>	<b>5</b>	<b>106</b>	<b>0</b>	<b>3779</b>	<b>149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3928</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>1000305</b>	<b>378208</b>	<b>18462</b>	<b>1396975</b>	<b>70818</b>	<b>121953</b>	<b>-51135</b>	<b>36490</b>	<b>1382330</b>	<b>354708</b>	<b>0</b>	<b>1010</b>	<b>0</b>	<b>0</b>	<b>1738048</b>
	3.1 Administration, Regulation and Research	20864	7787	1210	29861	3777	0	3777	0	33638	11795	0	510	0	0	45943
	3.1.1 Primary Education Affairs	6955	2633	350	9938	429	0	429	0	10367	282	0	0	0	0	10649
	3.1.2 Secondary Education Affairs	7225	2749	515	10489	1142	0	1142	0	11631	10823	0	0	0	0	22454
	3.1.3 Higher Secondary/and University/Education Affairs	6684	2405	345	9434	2206	0	2206	0	11640	690	0	510	0	0	12840
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	979441	370421	17252	1367114	67041	121953	-54912	36490	1348692	342913	0	500	0	0	1692105
	3.2.1 Primary Education Services	626758	237326	10192	874276	24016	80616	-56600	34590	852266	57848	0	0	0	0	910114
	3.2.2 Secondary Education Services	279732	106363	5386	391481	12531	34614	-22083	1000	370398	125227	0	500	0	0	496125
	3.2.3 Higher Sec. and University Edu. Services	72646	26616	1648	100910	30487	6416	24071	900	125881	159485	0	0	0	0	285366
	3.2.4 Educational Services n.e.c	305	116	26	447	7	307	-300	0	147	353	0	0	0	0	500

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	79173	0	40000	8438	10778	1572	0	0	140061	12548	12419	0	0	0	165028	1038395
	1.1 General Administration, Public Order and Safety	100	76588	0	40000	8428	10586	1524	0	0	137226	12548	12419	0	0	0	162193	1031140
	1.1.1 Public Order and Safety	0	30000	0	0	7108	7166	700	0	0	44974	11000	12339	0	0	0	68313	729487
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	312	78	0	0	390	0	0	0	0	0	390	8589
	1.1.3 General Administration,Public Order and Safety n.e.c	100	46588	0	40000	1320	3108	746	0	0	91862	1548	80	0	0	0	93490	293064
	1.2 General Research	0	2585	0	0	10	192	48	0	0	2835	0	0	0	0	0	2835	7255
2	Civil Defence	0	0	0	0	11	0	0	0	0	11	0	0	0	0	0	11	3939
3	Education Affairs and Services	1000	100800	0	0	2432	1688	422	0	0	106342	55	98997	0	0	0	205394	1943442
	3.1 Administration, Regulation and Research	0	0	0	0	2132	664	166	0	0	2962	0	417	0	0	0	3379	49322
	3.1.1 Primary Education Affairs	0	0	0	0	1862	208	52	0	0	2122	0	0	0	0	0	2122	12771
	3.1.2 Secondary Education Affairs	0	0	0	0	230	280	70	0	0	580	0	417	0	0	0	997	23451
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	40	176	44	0	0	260	0	0	0	0	0	260	13100
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	1000	100800	0	0	300	1024	256	0	0	103380	55	98580	0	0	0	202015	1894120
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	16358	0	0	0	18858	928972
	3.2.2 Secondary Education Services	0	23000	0	0	0	920	230	0	0	24150	0	13723	0	0	0	37873	533998
	3.2.3 Higher Sec.and University Edu.Services	1000	75300	0	0	300	104	26	0	0	76730	55	68499	0	0	0	145284	8511079
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>4</b>	<b>Health Affairs and Services</b>	<b>164805</b>	<b>62422</b>	<b>5519</b>	<b>232746</b>	<b>68021</b>	<b>1765</b>	<b>66256</b>	<b>0</b>	<b>299002</b>	<b>77494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>376496</b>
4.1	Administration, Regulation and Research	10200	3881	620	14701	817	0	817	0	15518	421	0	0	0	0	15939
4.1.1	Allopathic	5174	1969	315	7458	222	0	222	0	7680	297	0	0	0	0	7977
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	314	119	16	449	80	0	80	0	529	23	0	0	0	0	552
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	4712	1793	289	6794	515	0	515	0	7309	101	0	0	0	0	7410
4.2	Hospitals, Clinics and other Health Services	154605	58541	4899	218045	67204	1765	65439	0	283484	77073	0	0	0	0	360557
4.2.1	Allopathic	103676	39452	2801	145929	63409	1765	61644	0	207573	73515	0	0	0	0	281088
4.2.2	Homeopathic	411	146	7	564	34	0	34	0	598	12	0	0	0	0	610
4.2.3	Ayurvedic	11032	3928	360	15320	869	0	869	0	16189	2588	0	0	0	0	18777
4.2.4	Unani	414	147	1	562	18	0	18	0	580	1	0	0	0	0	581
4.2.5	Other Medical Services	39072	14868	1730	55670	2874	0	2874	0	58544	957	0	0	0	0	59501
<b>5</b>	<b>Social Security and Welfare Affairs and Services</b>	<b>56502</b>	<b>21442</b>	<b>494</b>	<b>78438</b>	<b>94705</b>	<b>548</b>	<b>94157</b>	<b>0</b>	<b>172595</b>	<b>594470</b>	<b>13345</b>	<b>1450</b>	<b>0</b>	<b>0</b>	<b>781860</b>
5.1	Social Security Affairs and Services	2925	1096	94	4115	16637	0	16637	0	20752	566358	0	0	0	0	587110
5.2	Social Welfare Services	53577	20346	400	74323	78068	548	77520	0	151843	28112	13345	1450	0	0	194750
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>41017</b>	<b>15597</b>	<b>1182</b>	<b>57796</b>	<b>10927</b>	<b>290926</b>	<b>-279999</b>	<b>0</b>	<b>-222203</b>	<b>682996</b>	<b>4000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464793</b>
6.1	Housing and Community Services	41017	15597	1182	57796	10927	290211	-279284	0	-221488	682996	4000	0	0	0	465508
6.2	Sanitary Affairs Services	0	0	0	0	0	715	-715	0	-715	0	0	0	0	0	-715
6.3	Housing / Community Amenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	10000	0	0	306	108	27	0	0	10441	114	0	0	0	0	10555	387051
	4.1 Administration, Regulation and Research	0	0	0	0	225	8	2	0	0	235	114	0	0	0	0	349	16288
	4.1.1 Allopathic	0	0	0	0	200	0	0	0	0	200	0	0	0	0	0	200	8177
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	552
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	0	25	8	2	0	0	35	114	0	0	0	0	149	7559
	4.2 Hospitals,Clinics and other Health Services	0	10000	0	0	81	100	25	0	0	10206	0	0	0	0	0	10206	370763
	4.2.1 Allopathic	0	0	0	0	60	0	0	0	0	60	0	0	0	0	0	60	281148
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	610
	4.2.3 Ayurvedic	0	0	0	0	21	100	25	0	0	146	0	0	0	0	0	146	18923
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	581
	4.2.5 Other Medical Services	0	10000	0	0	0	0	0	0	0	10000	0	0	0	0	0	10000	69501
5	Social Security and Welfare Affairs and Services	1805	25432	0	1800	0	7167	66	0	0	36270	526	110	841	6500	0	44247	826107
	5.1 Social Security Affairs and Services	0	8956	0	0	0	6667	2	0	0	15625	26	100	122	0	0	15873	602983
	5.2 Social Welfare Services	1805	16476	0	1800	0	500	64	0	0	20645	500	10	719	6500	0	28374	223124
6	Housing and Community Amenity Affairs and Services	36120	500	1000	186437	20	437	108	0	0	224622	0	59500	0	1600	180	285902	750695
	6.1 Housing and Community Services	36120	500	1000	148600	20	437	108	0	0	186785	0	59500	0	1600	180	248065	713573
	6.2 Sanitary Affairs Services	0	0	0	37837	0	0	0	0	0	37837	0	0	0	0	0	37837	37122
	6.3 Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religious Affairs and Services	10433	3902	428	14763	12726	534	12192	0	26955	15367	0	0	0	0	42322
	7.1 Arts and Cultural Affairs Services	678	253	27	958	823	0	823	0	1781	2794	0	0	0	0	4575
	7.2 Recreational and Sporting Services	9506	3554	390	13450	11105	342	10763	0	24213	12468	0	0	0	0	36681
	7.3 Tourism Affairs and Services	215	82	11	308	117	130	-13	0	295	54	0	0	0	0	349
	7.4 Cultural/Recreational/Religious Affairs and Services n.e.c	34	13	0	47	681	62	619	0	666	51	0	0	0	0	717
8	Economic Affairs and Services	226648	78219	6840	311707	260606	33821	226785	0	538492	114586	53793	368443	0	0	1075314
	8.1 General Administration, Regulation and Research	46673	10150	1098	57921	10977	5600	5377	0	63298	20961	0	0	0	0	84259
	8.2 Agriculture, Forestry,Fishing and Hunting	71888	27043	2699	101630	42959	1806	41153	0	142783	63284	23566	270981	0	0	500614
	8.3 Mining,Manufacturing and Construction	3371	1252	213	4836	16504	3216	13288	0	18124	10796	0	14903	0	0	43823
	8.4 Electricity, Gas, Steam and Other Sources of Energy	225	86	10	321	74	10	64	0	385	379	0	10041	0	0	10805
	8.4.1 Electricity,Gas and Steam	0	0	0	0	1	0	1	0	1	225	0	0	0	0	226
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	225	86	10	321	73	10	63	0	384	154	0	10041	0	0	10579
	8.5 Drinking Water Supply	61239	23296	1940	86475	124111	7424	116687	0	203162	4812	0	0	0	0	207974
	8.6 Transpotation and Communication	28125	10703	6	38834	63012	15005	48007	0	86841	6223	0	61431	0	0	154495
	8.6.1 Road Transport	28000	10655	0	38655	62999	15000	47999	0	86654	6118	0	61431	0	0	154203
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	125	48	6	179	13	5	8	0	187	105	0	0	0	0	292
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	15127	5689	874	21690	2969	760	2209	0	23899	8131	30227	11087	0	0	73344
9	Environmental Protection	372	138	14	524	128	0	128	0	652	224	0	0	0	0	876
10	Relief on Calamities	370	140	11	521	10124	1900	8224	3166	11911	667	0	0	0	0	12578
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1360722	0	1360722
Administrative Deptt.Total		2048574	761611	54093	2864278	624534	485869	138665	39656	3042599	1884942	71138	370903	1360722	0	6730304
DCU		179909	66012	7458	253379	157807	0	157807	0	411186	0	0	0	68017	4391	483594
Grand Total		2228483	827623	61551	3117657	782341	485869	296472	39656	3453785	1884942	71138	370903	1428739	4391	7213898

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religious Affairs andServices	1000	10575	0	0	90	495	70	5	0	12235	0	9395	0	0	0	21630	63952
7.1	Arts and Cultural Affairs Services	0	0	0	0	20	27	7	0	0	54	0	0	0	0	0	54	4629
7.2	Recreational and Sporting Services	1000	5000	0	0	70	267	63	5	0	6405	0	9395	0	0	0	15800	52481
7.3	Tourism Affairs and Services	0	5575	0	0	0	201	0	0	0	5776	0	0	0	0	0	5776	6125
7.4	Cultural/Recreatinal/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	717
8	Economic Affairs and Services	20000	4867	184723	157767	469	6459	191	3000	-53820	323656	0	781103	462488	168362	0	1735609	2810923
8.1	General Administration, Regulation and Research	20000	0	0	0	13	1302	75	0	0	21390	0	42733	0	0	0	64123	148382
8.2	Agriculture, Forestry,Fishing and Hunting	0	3347	0	1155	228	2977	61	0	0	7768	0	85465	0	0	0	93233	593847
8.3	Mining,Manufacturing and Construction	0	1500	0	0	12	115	19	0	0	1646	0	4960	21	27001	0	33628	77451
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	32	8	0	0	40	0	647840	445000	127464	0	1220344	1231149
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	647840	445000	127464	0	1220304	1220530
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	32	8	0	0	40	0	0	0	0	0	40	10619
8.5	Drinking Water Supply	0	0	0	137612	195	43	2	0	1180	139032	0	0	0	0	0	139032	347006
8.6	Transpotation and Communication	0	20	184723	17000	0	1886	0	3000	0	206629	0	0	0	550	0	207179	361674
8.6.1	Road Transport	0	0	184723	0	0	350	0	3000	0	188073	0	0	0	550	0	188623	342826
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	17000	0	1536	0	0	0	18556	0	0	0	0	0	18556	18848
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	2000	21	104	26	0	-55000	-52849	0	105	17467	13347	0	-21930	51414
9	Environmental Protection	0	0	0	0	0	4	0	0	0	4	0	500	0	0	0	504	1380
10	Relief on Calamities	100	0	50	15300	0	9959	0	0	0	25409	0	0	0	0	0	25409	37987
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1360722
Administrative Deptt.Total		60125	231347	185773	401304	11766	37095	2456	3005	-53820	879051	13243	962024	463329	176462	180	2494289	9224593
DCU		0	9000	0	108450	10155	35144	120	0	-43841	119028	8500	0	0	0	0	127528	611122
Grand Total		60125	240347	185773	509754	21921	72239	2576	3005	-97661	998079	21743	962024	463329	176462	180	2621817	9835715

## **CHAPTER -VI**

### **RECONCILIATION STATEMENTS**

A reconciliation of the figures of revenue and expenditure given in the budget (Financial Statement) and the Economic-cum-Purpose classification has been done. The various adjustments made in the classification to arrive at the figures mentioned in the Financial Statement are spelt out in detail in **Tables 6.1 and 6.2**.

It is obvious from Table 6.1 that the adjustment of ₹ 348095 lakh has been made in order to reconcile the figure of ₹ 4901587 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 5249682 lakh as shown in the Financial Statement of the budget in 2016-17 (A). The adjustment to the tune of ₹ 781245 lakh and ₹ 815548 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2017-18 (RE) and 2018-19 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 621319 lakh has been adjusted to reconcile the expenditure of ₹ 7884409 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 8505728 lakh as shown in the Financial Statement of the budget in 2016-17 (A). The adjustment amounting to ₹ 1021797 lakh and ₹ 1684114 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2017-18 (RE) and 2018-19 (BE), respectively.

**Table 6.1**  
**Current Account : Revenue Receipts**

(₹ in lakh)

Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
<b>I Current revenue of Govt. Administration shown in the financial statement</b>	<b>5249682</b>	<b>7008513</b>	<b>7693302</b>
<b>II Less :</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	114294	458607	485869
2 Interest Receipts from Departmental Enterprises (Table 2.4)	66299	67018	68017
3 Revenue attributed to Departmental Enterprises (Table 2.4)	143504	219835	224240
4 Sale of Land & Property	19	42	52
5 Fund (Borrowing Account)	22459	33266	34870
6 Pension (Receipts)	1520	2477	2500
<b>III Add :</b>			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2 Rounding error	0	0	0
<b>IV Total Adjustments</b>	<b>348095</b>	<b>781245</b>	<b>815548</b>
<b>V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)</b>	<b>4901587</b>	<b>6227268</b>	<b>6877754</b>

**Table 6.2**  
**Total Expenditure**

(₹ in lakh)

Items	2016-17 (A)	2017-18 (RE)	2018-19 (BE)
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>8505728</b>	<b>10073938</b>	<b>11519829</b>
<b>II Less: -</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	114294	458607	485869
2. Sale of land & Property	19	42	52
3. Fund	117717	8338	36455
4. Interest Departmental Enterprises	66299	67018	68017
5. Repayment of public debt.	527584	705386	1246575
6. Pension (receipts)	1520	2477	2500
7. Sale, Financial Assets	2626	3800	104000
<b>III Add: -</b>			
Imputed Subsidy	208740	223871	259354
<b>IV Rounding error</b>	<b>(-)1</b>	<b>0</b>	<b>0</b>
<b>V Total Adjustments</b>	<b>621319</b>	<b>1021797</b>	<b>1684114</b>
<b>VI Total Expenditure as shown in the Economic and Purpose Classification</b>	<b>7884409</b>	<b>9052141</b>	<b>9835715</b>

## APPENDIX

### DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

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

**2. Production Taxes:** Production taxes is received on the factors of production i.e. land, labour or capital, irrespective of the volume of production. A list of production taxes is given below:-

- i) Stamps and Registration
- ii) Land Revenue
- iii) Estate Duty
- iv) Banking and Cash Transaction Tax
- v) Receipts under Indian Motor Vehicle Act
- vi) Other Taxes and Duties on Commodities and Services (some part is product tax)
- vii) Fringe Benefit Tax

**3. Product Taxes:** A tax on a product that is receivable per unit of some good or service.

A list of product taxes is given below: -

- i) Hotel Receipt Tax
- ii) Interest tax
- iii) Other Taxes on Income and Expenditure (some part is production tax)
- iv) Customs
- v) Union and State Excise Duties
- vi) Taxes on Sales, Trade, etc.
- vii) Receipts under State Motor Vehicle Act
- viii) Taxes on Goods and Passengers
- ix) Taxes and Duties on Electricity
- x) Service Tax

**4. Taxes on Income and Wealth:** A list of taxes on income and wealth is given below: -

- i) Corporation Tax
- ii) Taxes on Income other than Corporation Tax
- iii) Taxes on Agricultural Income
- iv) Taxes on Wealth
- v) Gift Tax
- vi) Security Transaction Tax
- vii) Taxes on Immovable Property other than Agricultural Land

5. **Miscellaneous Receipts:** These receipts are in the nature of fees, fines and forfeitures.
6. **Revenue Transfers:** These are revenue grants and contributions mostly from other public authorities such as transaction from Centre to State or inter-State transactions.
7. **Goods and Services:** This includes all contingent expenditure such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items of current operations less sales of goods and services by general government to enterprises and households. The whole expenditure on current repairs and maintenance and all payments/charges for services rendered for other agencies/departments are included under this item.
8. **Maintenance:** It is the expenses towards maintenance of buildings, roads, machinery, etc.
9. **Interest:** Interest payments comprise interest on public debt and other obligations other than commercial debt. The interest paid to or received from other public authorities is shown separately. The interest received from DCUs appears as a payment item in 'Production Account of DCUs'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
10. **Subsidies:** The subsidies are the grants on current account, which the entrepreneur receives from the Government. These may take the form of direct payments to producers for differentials between the buying and selling prices of Government trading organisations. All current transfers to public corporations, irrespective of the fact that whether these are made to maintain the price level or for other purpose are treated as subsidies. The rebate on the sale of handloom cloth, loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the co-operative societies, etc. are also treated as subsidies. The subsidies are classified into production and product subsidies.
  - i) Production subsidy is paid on the factors of production viz. land, labour or capital, irrespective of the volume of production.
  - ii) Product subsidy is payable per unit of some good or service. The losses by the DCUs e.g. Irrigation, Transport, Forest, etc. are to be treated as imputed subsidies.
11. **Current Transfers:** Current transfers or grants may be classified under the three main categories. These can be paid firstly to other governments like Central Government, other State Governments 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, benefits for welfare of the weaker sections of the society etc.), private institutions and autonomous bodies.

## **NOTES ON PURPOSE CATEGORIES**

### **1. General Public Services**

#### **1.1 General Administration, External Affairs, Public Order and Safety**

##### **1.1.1 Public Order and Safety**

Organs to maintain internal order viz. expenditure on Ministry of Home Affairs, Police Department including Fire Protection, Traffic Police. This includes expenditure on prisons, jails, lockup 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 registrations 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, of port, border and coast guards.

##### **1.1.2 Planning and Statistical Activities**

Niti Ayog, Central Statistical Office, 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, Public Order and Safety n.e.c.**

Organs of government viz. expenditure on Governors including his staff, library, research and other facilities. District and Sub-Divisional establishments, State Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections), Offices serving 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 and Land Record Survey and Settlements (but not consolidation of holdings) expenditures 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. DGS&G), Publicity and Publication Departments, serving whole of the government, (i.e. D.A.V.P., Publication Department Division, Press Information Bureau, Audio Visual Scheme), Central motor vehicle pools etc. Permanent and ad-hoc commission on behalf of general administration viz. expenditure on pay commission, inter state water disputes etc.



## **1.2 General Research**

Institutions and organizations engaged in basic and general 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 archeological gardens) 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. Defence**

Central administration and research in connection with activities carried on for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organisation, Defence Production units. Military and civil defence viz. all types of expenditure 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, training of civil defence personnel, expenditure on Home Guards and Border Security Force, etc.

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

## **3. Education Affairs & 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, organisations, administration and methodology of all types of education i.e. grants to national council of education 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

## **3.2 Schools, Universities and 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, veterinary colleges/schools, engineering colleges, art colleges/schools, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education, education for displaced persons, non-custodian 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 Schools etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is, however, excluded and grouped under welfare services (Class-5). Expenditure 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 type 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 textbooks 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 & Services**

### **4.1 Administration, Regulation and Research**

Administration of Ministries and similar Department for Health i.e. expenditure of Department of Health. Administration of National Health Schemes i.e. expenditure for medical insurance schemes. Expenditure for regulation of hospitals, 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 Institute like All India institute of Medical Science, National Institute of Communicable Diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

## **4.2 Hospitals, Clinics and Other Health Services**

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on Central Government Health Scheme (CGHS), Employees State Insurance (ESI) is also included here. Child welfare services i.e. expenditure on child and mothers care, maternity benefits, child welfare clinics, institutions/homes for child and maternity homes, family welfare services, i.e. expenditure on family planning and applied nutrition programme.

Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or programme for immunization, vaccination and other expenditure for eradication of epidemic diseases like Malaria Control Programme, Filaria Control Programme etc. Loans and grants for medical or health purposes to private hospitals, clinics, health centres, other bodies and individual doctor.

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

## **5. Welfare Affairs & Services**

### **5.1 Social Security Affairs & Services**

Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other benefits, to compensate loss in income. This includes expenditure on personal injuries, compensation insurance schemes, state insurance schemes, grants to Life Insurance Corporation etc.

### **5.2 Social Welfare Services**

It includes administration i.e. expenditures on Department of Social Welfare, Department of Family Planning etc. (excluding hospitals and dispensary).

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

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

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

Other Welfare Services, i.e. payment of pensions to freedom fighters, territorial and political pensions unspecified and general expenditure on welfare of Backward Classes, grants, loans etc., to institutions or organisations engaged in welfare activities like Red Cross Society and Contribution for unspecified charitable purposes.

## **6. Housing and Community Amenity Affairs and Services**

### **6.1 Housing and Community Services:**

Administration, regulation of standards and promotion of activities and facilities in respect of housing, community development, urban and rural renewals.

Housing and related slum clearance activities i.e. 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 organisation 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 (DDA), Metropolitan Development Organisation, expenditure for development of border areas, expenditure of National Building Organisation 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, preparation and enforcement of legislation and standards 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 Arts & Culture Affairs Services:-**

Administration concerning with culture, recreation and religion i.e. expenditure of Department of Culture, Directorate of Physical Education and Sports, Department of Tourism, cultural and literacy activities i.e. expenditure including grants/loans for studies of civilisation language, literature, libraries etc. This includes loans/grants for and to central institute of Indian languages, children banks in-regional languages. National books 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 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 of film festival, grants/loans to organization of institution engaged in research and production of film, drama like National Schools of Drama, film production training centers, art exhibition etc. recreation places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding 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 i.e. grants to Gandhi Memorial Committee, Dr. Zakir Hussain Memorial Committee, Ram Mohan Roy Centenary Committee, maintenance and development of tourist places, museum.

### **7.4 Cultural, Recreational and Religious Affairs and Services**

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 else where classified (other than 7.1, 7.2 & 7.3).

## **8. Economic Affairs & Services**

### **8.1 General Administration, Regulation and Research**

Ministries 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 conditions 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 unemployed persons with the object of fixing them with employment, expenditure on factory inspection (un-specified or general) and regulation of working conditions of labour (unspecified or general) expenditure for inspection of mines, inspection of steam boilers, 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, un-employment surveys 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 Organisation, Survey of India, etc.

## **8.2 Agriculture, Forestry, Fishing & Hunting**

Administration, regulation and research i.e. expenditure on Ministry of Food and Agriculture, I.C.A.R. included here.

Development of Agriculture i.e. expenditure on agricultural farms, implementation of improved method of agricultural 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 agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labour, 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 waste lands, land settlement etc. This also includes consolidation of holdings, flood control measures and settlement of land disputes.

Forest, 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, veterinary services, 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 on land and coastal development of fisheries and research on its 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 improvements of working conditions of fishermen, contribution to fishermen cooperative societies.

## **8.3 Mining, Manufacturing and Constructions**

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 and Natural Gas, Indian Standards Institute.

Mining, i.e. expenditure for promotion, investment, grants, subsidies and other assistance for extraction of mineral ores, expenditure for development of mines and working conditions of

miners 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 products. Buildings and other 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 Board 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**

Expenditure on department of atomic energy. Expenditure on atomic energy commission, atomic energy research and nuclear schemes, space research programme.

### **8.4.3 Non-Conventional Sources of Energy**

Administration, supervision, inspection, operation or support of non conventional source of energy viz. solar energy, wind energy etc. Grants, loans for subsidy to support the operation, construction, maintenance for up gradation of such energy systems.

## **8.5 Drinking Water Supply**

Water supply i.e. 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 wells in the rural areas for drinking purposes. (Tube wells and other water resources for irrigation purposes are excluded).

## **8.6 Transportation and Communication**

### **8.6.1 Road transport, Highways, roads, bridges and tunnels**

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-parks and other type of parking places, terminal facilities for bus, truck, etc. (Bridges, tunnels, car-parks, highways etc. for which tolls are charged are excluded).



### **8.6.2 Water Transport, Waterways and Other Navigations**

Expenditure including assistance, loans, etc., to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal water ways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of lighthouses, buoys and other navigational 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**

Expenditure as investment, grants, subsidies and other assistance for air transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.

### **8.6.4 Transport and 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 item). Trade activity, i.e. expenditure for promotion, regular research and other outlay 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.

Co-operative 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 co-operative societies, development of cooperative movement in the country. (Co-operative 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 sewerage systems and waste water management.

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

## **9.3 Prevention and Control of Pollution**

Administration, supervision, inspection, operation or support of activities relating to population abatement and control. Grants, loans or subsidies to support activities relating to pollution abatement and control.

## **9.4 Environmental Research and 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, e.g., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc.

## **ABBREVIATIONS USED IN THE PUBLICATION**

A	Actual
BE	Budget Estimates
Bm	Maintenance of Building
CFC	Consumption of Fixed Capital
CSO	Central Statistics Office
Cm	Other Maintenance
DCUs	Departmental Commercial Undertakings
DE	Departmental Enterprises
GFCF	Gross Fixed Capital formation
GVA	Gross Value Added
GCF	Gross Capital Formation
IPP	Intellectual Property Products
ICT	Information, Computer and Telecommunication
LTC	Leave Travel Concession
Rm	Maintenance of Road
RE	Revised Estimates
TSW	Total Salary & Wages

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