



GOVERNMENT OF HARYANA

**ECONOMIC-CUM- PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2013-2014**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2013**

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PREFACE

This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2011-12, 2012-13 [Revised Estimates (R.E.)] and 2013-14 [Budget Estimates (B.E.)]. The present Economic-cum-Purpose Classification report is based on the methodology adopted by the National Accounts Division of Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, 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. The purpose classification groups refer 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 in a consolidated statement, the economic-cum-purpose characteristics of the government budgetary transactions.

This report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Statistical Assistant under the supervision of Shri J. S. Dalal, Joint Director.

It is hoped that the analysis presented herein will be found useful by administrators, planners and research scholars interested in the study of the budgetary transactions of the State Government. Suggestions, if any, for improvement of the publication are most welcome.

Panchkula
Dated the 12th August, 2013

R.K. Bishnoi
Director, Deptt. of Economic and
Statistical Analysis, Haryana

EXECUTIVE SUMMARY

The Central Statistical Office (C.S.O.) undertakes Economic-Cum-Purpose Classification of the Government Budget documents and publishing related accounts in the annual publication “National Accounts Statistics” every year. Similar classification is also prepared regularly by the Department of Economic and Statistical Analysis, Haryana based on the methodology adopted by the National Accounts Division of Central Statistical Office, Ministry of Statistics and Programme Implementation, Govt. of India.

The Government transactions can be classified according to (i) the economic character such as Government consumption expenditure, goods and services, maintenance, capital formation, Loans & Advances, transfers etc. (ii) the purpose or functions it serves such as economic affairs and services, education affairs and services, health affairs and services etc. Budget can broadly be divided into Administrative Departments and Departmental Commercial Undertakings. Administrative Departments are Government agencies for the implementation of social and economic policy of the Government whereas Departmental Commercial Undertakings are un-incorporated enterprises owned, controlled and run by the Government.

The Economic Classification of the Haryana Government Budget which groups together the budgetary transactions in significant economic categories places the total expenditure at ₹ 5307861 lakh in 2013-14 [(Budget Estimates(B.E.))] as compared to ₹ 4645227 lakh in 2012-13 [(Revised Estimates(R.E.))] and ₹ 3598643 lakh in 2011-12 showing an increase of 14.26 percent in 2013-14 (B.E.) over 2012-13 (R.E.) whereas this increase was 29.08 percent in 2012-13 (R.E.) over 2011-12.

Consumption expenditure of the Government is estimated at ₹ 1889597 lakh in 2013-14 (B.E.) as against ₹ 1607855 lakh in 2012-13 (R.E.) and ₹ 1378007 lakh in 2011-12. It shows that consumption expenditure is likely to be increased by 17.52 percent in 2013-14 (B.E.) over 2012-13 (R.E.) as against 16.68 percent in 2012-13 (R.E.) over 2011-12.

Gross capital formation i.e. investment on buildings, roads and other construction, purchase of vehicles and machinery and equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 628602 lakh in 2013-14 (B.E.) as against ₹ 499363 lakh in 2012-13 (R.E.) and ₹ 395954 lakh in 2011-12 showing a increase of 25.88 percent in 2013-14(B.E.) over 2012-13(R.E) whereas it increased by 26.12 percent in 2012-13(R.E) over 2011-12. In addition to the gross capital formation directly undertaken, the State Government also provides financial assistance to the other

sectors of the economy for capital formation through grants, loans and advances and by purchasing financial assets.

Current transfers or grants which also include subsidies and interest is estimated at ₹ 2015511 lakh in 2013-14(B.E.) as against ₹ 1892951 lakh in 2012-13(R.E.) and ₹ 1293948 lakh in 2011-12. Current transfers are estimated to increase by 6.47 percent in 2013-14(B.E.) over 2012-13(R.E.) whereas this increase was 46.29 percent in 2012-13 (R.E.) over 2011-12.

Capital transfers or grants are estimated at ₹ 321558 lakh in 2013-14(B.E.) as compared to ₹ 240377 lakh in 2012-13(R.E.) and ₹ 176302 lakh in 2011-12. It shows an estimated increase by 33.77 percent in 2013-14(B.E.) over 2012-13(R.E.) whereas this increase was 36.34 percent in 2012-13(R.E.) over 2011-12.

The net product from Public Administration which constitutes compensation of employees for public administration is estimated at ₹ 608001 lakh in 2013-14(B.E.) as compared to ₹ 563496 lakh in 2012-13(R.E.) and ₹ 487662 lakh in 2011-12. The net product from Public Administration is estimated to increase by 7.90 percent in 2013-14(B.E.) over 2012-13(R.E.) whereas this increase was 15.55 percent in 2012-13(R.E.) over 2011-12.

As per purpose classification, expenditure incurred on Education Affair & Services is estimated at ₹ 1155297 lakh in 2013-14(B.E.) as compared to ₹ 960216 lakh in 2012-13(R.E.) and ₹ 782512 lakh in 2011-12. Expenditure on education affairs and services is estimated to increase by 20.32 percent in 2013-14(B.E.) over 2012-13(R.E.) whereas this increase was 22.71 percent in 2012 13. (R.E.) over 2011-12.

The expenditure on Health Affairs and Services is estimated at ₹ 173099 lakh in 2013-14(B.E.) as against ₹ 166614 lakh in 2012-13(R.E.) and ₹ 127842 lakh in 2011-12 showing a increase of 3.89 percent in 2013-14(B.E.) over 2012-13(R.E.) whereas it increased by 30.33 percent in 2012-13 (R.E.) over 2011-12.

The expenditure on Economic Affairs and Services is estimated at ₹ 1417430 lakh in 2013-14 (B.E.), ₹ 1408866 lakh in 2012-13 (R.E.) and ₹ 1019433 lakh in 2011-12 which shows that expenditure on economic services and affairs is estimated to increase by 0.61 percent in 2013-14(B.E.) over 2012-13(R.E.) and 38.20 percent in 2012-13 (R.E.) over 2011-12.

The current receipts of the Government are estimated at ₹4082880 lakh in 2013-14 (B.E.) as compared to ₹ 3491867 lakh in 2012-13(R.E.) and ₹ 2741453 lakh in 2011-12 showing an increase of 16.93 percent in 2013-14 (B.E.) and 27.37 percent in 2012-13 (R.E.) over 2011-12.

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CHAPTER-I

INTRODUCTION

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. 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, 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. 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 etc. 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.

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 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 in a consolidated statement, the economic-cum-purpose characteristics of the government budgetary transactions.

CHAPTER-II

PRINCIPLES OF ECONOMIC CLASSIFICATION

The Central Statistical Office has been preparing economic classification of the government budget documents and publishing related accounts in the annual publication “National Accounts Statistics” (NAS) every year. Similar economic classification of the budgetary transactions is also being 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). For budget analysis, we are concerned with both of them. Administrative departments comprise government departments/organizations whose function is to produce and provide for the community public goods and services which otherwise can not be provided conveniently or economically by the market. It is expected to act as an administrative agency for the social and economic policy of the State. Departmental Enterprises, also known as Departmental Commercial Undertakings (DCU), 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 equipment like plant, machinery and stock. For administrative departments, both economic and purpose classification is done, whereas for DCUs only economic classification is done in the budget documents. However, the grant, subsidies, financial assets, loans etc. shown under commercial head (DCU), 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 the departmental commercial undertakings 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 incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services supplied. These 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 transactions of the revenue and expenditure scattered over the budget has been sorted out and reclassified according to the appropriate economic categories in to a set of three accounts viz.,

Account -1	Income and Outlay Account of Administrative Departments
Account -2	Production Account of Departmental Commercial undertakings
Account -3	Capital Finance Account of the State Government

THE SET OF ACCOUNTS

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(₹ Lakhs)		
Sr No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
	Receipts			
1	Income from Entrepreneurship & Property	44513	179052	203101
	1.1 Profits	0	0	9283
	1.2 Income from Property	44513	179052	193818
	1.2.1 Net Interest Receipts	38338	55751	61069
	a) Public Authorities	0	14	14
	b) From Other Sectors	38338	55737	61055
	1.2.2 Other Property Receipts	6175	123301	132749
2	Direct Taxes	159579	188692	209772
	2.1 Corporation Tax	105555	124800	140787
	2.2 Income Tax	53617	63400	68465
	2.3 Other Taxes on Income & Expenditure	0	0	0
	2.4 Land Revenue	0	0	0
	2.5 Taxes on Wealth	407	492	520
3	Indirect Taxes	2146640	2554467	3013639
	3.1 Stamps & Registration	278450	333730	383420
	3.2 Customs	46496	54958	59355
	3.3 Union Excise Duties	30088	35564	38423
	3.4 State Excise Duties	283189	300000	400000
	3.5 Sales Tax	1338369	1645000	1928861
	3.6 Taxes on Vehicles	74015	77000	85000
	3.7 Taxes on Goods & Passengers	42932	47000	52000
	3.8 Taxes & Duties on Electricity	16643	18300	20140
	3.9 Service Tax	31992	37815	40840
	3.10 Other Taxes & Duties	4466	5100	5600
4	Fees & Miscellaneous Receipts	114981	15108	16024
5	Transfer from Central Govt.	275740	554548	640344
	Total Receipts	2741453	3491867	4082880

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(₹in Lakhs)		
Sr No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
	Disbursements			
6	Consumption Expenditure	1378007	1607855	1889597
	6.1 Compensation of Employees	1220973	1434218	1603049
	a) Wages & Salaries	940020	1127666	1266604
	b) Pensions	280953	306552	336445
	6.2 Net Purchase of Commodities & Services	157034	173637	286548
	a) Purchases	206050	203083	283409
	b) Maintenance & Repairs	60129	78753	85151
	c) Less Sales	109145	108199	82012
7	Benefits	22145	52138	28800
8	Net Interest Paid to	388369	516289	638324
	8.1 Public Authorities	385715	13475	15422
	a) Centre	385715	13475	15422
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	46748	542770	664743
	8.3 Less Commercial Interest	44094	39956	41841
9	Subsidies	440799	704287	622094
10	Total Current Transfer to Other Sectors	406124	535555	594821
11	Inter Govt. Transfer fo Local Authorities	147019	269117	305446
	11.1 Current Transfer to Local Authorities	58656	136820	160272
	11.2 Capital Transfer to Local Authorities	88363	132297	145174
Total Current Expenditure (6+8+9+10+11)		2760318	3633103	4050282
Total Receipts		2741453	3491867	4082880
Surplus on Current Account		-18865	-141236	32598

ACCOUNT- 2
Production Account of Departmental Enterprises

		(₹Lakh)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
	<u>Receipts:</u>			
1	Commercial Receipts	147861	126074	159662
2	Imputed Subsidy	55811	143815	137093
	Total Receipts	203672	269889	296755
	<u>Expenditure:</u>			
3	Purchase of Commodities & Services including Maintenance	16788	61798	66237
4	Compensation of Employees	139494	164740	175997
	4.1 Wages & Salaries	107796	129843	139811
	4.2 Pensions	31698	34897	36186
5	Interest	44094	39956	41841
6	Consumption of Fixed Capital	3296	3395	3397
7	Profits	0	0	9283
	Total Expenditure	203672	269889	296755

ACCOUNT- 3
Capital Finance Account of State Government

		(₹ Lakh)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
	<u>Receipts:</u>			
1	Consumption of Fixed Capital	3296	3395	3397
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	757539	761060	908884
	3.1 At Home	757539	761060	908884
	3.2 From Aboard	0	0	0
4	Other Liabilities	-191972	-82853	-222580
	4.1 Net Extra budgetary Borrowings	-109203	-24997	-168111
	4.2 Less Net Purchase of Financial Assets	82769	57856	54469
5	Surplus on Current Account	-18865	-141236	32598
	Total Receipts	549998	540366	722299
	<u>Expenditure:</u>			
	Administration:-			
1	Capital Outlay	279402	384416	498897
2	Net purchase of Physical Assets	3354	1256	885
	2.1 Second Hand Assets	0	0	0
	2.2 Land	3354	1256	885
3	Change in Stock	53140	-67930	-83715
	3.1 Inventory	-7681	1261	1270
	3.2 Others	60821	-69191	-84985
4	Capital Transfers	87939	108080	176384
	4.1 For Capital Formation	87939	108080	176384
	4.2 For Others	0		
5	Total (1 to 4)	423835	425822	592451
	Enterprises			
6	Capital Outlay	124324	113686	128435
7	Net purchase of Physical Assets	1930	858	1413
	7.1 Second Hand Assets	0	0	0
	7.2 Land	1930	858	1413
8	Change in Stock	-91	0	0
9	Total (6 to 8)	126163	114544	129848
10	Total Expenditure(5+9)	549998	540366	722299

THE BORROWING ACCOUNT

Borrowing Account

(₹ lakh)

Sr. No.	Items	2011-12		2012-13 (Revised Estimates)		2013-14 (Budgeted Estimates)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8
I Borrowing at Home							
1	Internal Debt	1164338	478652	1725439	1042425	2116122	1298067
2	Small Savings, Provident Fund etc.	219862	148009	232346	154300	252679	161850
3	Other Debt	0	0	0	0	0	0
Total		1384200	626661	1957785	1196725	2368801	1459917
Net Receipts		757539		761060		908884	
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.	29413	62707	44447	74822	30482	108354
2	Loans from Govt. of India	9772	22488	16795	12457	48691	12423
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	16752	16752	0	0	0	0
5	Reserve Funds	44261	45926	59200	58924	98355	98453
6	Deposits & Advances	1017186	934531	892300	829518	971419	912359
7	Suspense & Miscellaneous	2658666	2617993	6972357	6983251	7605816	7686576
8	Remittances	565768	544280	566889	570099	602578	627109
9	Cash Balance	-177586	-4946	-4946	-3852	-3852	-2626
10	Funds	12206	42614	15248	58673	19836	95391
11	Consumption of Fixed Capital		3296		3395		3397
Total		4176438	4285641	8562290	8587287	9373325	9541436
Net Receipts		-109203		-24997		-168111	

CHAPTER-III

MAIN FINDINGS

The significant economic magnitudes emerging from the set of three accounts given in the previous section are presented as under: -

Budgetary Expenditure of Haryana Government as per Economic Classification

According to Economic Classification of Haryana Government Budget, the total expenditure is estimated at ₹ 5307861 lakh in 2013-14 [Budget Estimate (B.E.)] as compared to ₹ 4645227 lakh in 2012-13 [Revised Estimate (R.E.)] and ₹ 3598643 Lakh in 2011-12. The total expenditure is estimated to be increased by 14.26 percent in 2013-14 (B.E.) over 2012-13 (R.E.) whereas this increase was 29.08 percent in 2012-13 (R.E.) over 2011-12.

Consumption Expenditure of the Government is estimated at ₹ 1889597 lakh in 2013-14 (B.E.) as against ₹ 1607855 lakh in 2012-13 (R.E.) and ₹ 1378007 lakh in 2011-12. The consumption expenditure of the Govt. is estimated to increase by 17.52 percent in 2013-14 (B.E.) over 2012-13 (R.E.) whereas it increases by 16.68 percent in 2012-13 (R.E.) over 2011-12.

Gross Capital Formation i.e. investment on buildings, roads & other constructions, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 628602 lakh in 2013-14 (B.E.) as against ₹ 499363 lakh in 2012-13 (R.E.) and ₹ 395954 lakh in 2011-12 showing an increase of 25.88 percent in 2013-14 (B.E.) over 2012-13 (R.E.) where as it increased by 26.12 percent in 2012-13 (R.E.) over 2011-12.

Current transfers which also include subsidies and interest payments are estimated at ₹ 2015511 lakh in 2013-14 (B.E.) as against ₹ 1892951 lakh in 2012-13 (R.E.) and ₹ 1293948 lakh in 2011-12. It indicates that current transfers are likely to increase by 6.47 percent in 2013-14 (B.E.) over 2012-13 (R.E.) whereas this increase was 46.29 percent in 2012-13 (R.E.) over 2011-12.

Capital transfers are estimated at ₹ 321558 lakh in 2013-14 (B.E.) as against ₹ 240377 lakh in 2012-13 (R.E.) and ₹ 176302 lakh in 2011-12. It shows that capital transfer are estimated to increase by 33.77 percent in 2013-14 (B.E.) over 2012-13 (R.E.) whereas it increased by 36.34 percent in 2012-13 (R.E.) over 2011-12.

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The details of Budgetary expenditure of Haryana Government as per economic classification is given in the following table:-

Table 3.1
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ lakh)			
Items	2011-12	2012-13(R.E)	2013-14(B.E)
1	2	3	4
I Administrative Departments	3268808	4260794	4890541
	90.83	91.72	92.14
1 Consumption Expenditure	1378007	1607855	1889597
	38.29	34.61	35.60
i) Compensation of Employees	1220973	1434218	1603049
	33.93	30.88	30.20
ii) Net Purchase of	157034	173637	286548
Commodities & Services	4.36	3.74	5.40
2 Current Transfers*	1293948	1892951	2015511
	35.96	40.75	37.97
3 Gross Capital Formation	271721	385677	500167
	7.55	8.30	9.42
4 Capital Transfers	176302	240377	321558
	4.90	5.17	6.06
5 Purchase of Financial Assets	82769	57856	54469
	2.30	1.25	1.03
6 Loans & Advances	62707	74822	108354
	1.74	1.61	2.04
7 Net purchase of Physical Assets	3354	1256	885
	0.09	0.03	0.02
II Departmental Commercial Undertakings	329835	384433	417320
	9.17	8.28	7.86
1 Purchase of Goods & Services	16788	61798	66237
	0.47	1.33	1.25
2 Compensation of Employees	139494	164740	175997
	3.88	3.55	3.32
3 Consumption of Fixed Capital	3296	3395	3397
	0.09	0.07	0.06
4 Interest	44094	39956	41841
	1.23	0.86	0.79
5 Gross Capital Formation	124233	113686	128435
	3.45	2.45	2.42
6 Net Purchase of Physical Assets	1930	858	1413
	0.05	0.02	0.03
Total Expenditure I+II	3598643	4645227	5307861
	100.00	100.00	100.00

*Current transfers include subsidies and interest.

2. Current Receipts of the State Government

Current receipts of the State Government show the sources of finance to the Government and also assess the economic implication of Government expenditure. The current receipts of the State Government are estimated at ₹ 4082880 lakh in 2013-14 (B.E.) as compared to ₹ 3491867 lakh in 2012-13 (R.E.) and ₹ 2741453 lakh in 2011-12. Thus, the increase in the current receipts are estimated to be 16.93 percent in 2013-14 (B.E.) and 27.37 percent in 2012-13 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 78.95 percent in 2013-14 (B.E.) whereas this percentage was 78.56 and 84.12 in 2012-13 (R.E.) and 2011-12. The current receipts of the State Government under different heads are given in the Table 3.2.

Table - 3.2
Current Receipts

		(₹ Lakh)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	Tax Receipt	2306219	2743159	3223411
		84.12	78.56	78.95
2	Income from Property & Entrepreneurship	44513	179052	203101
		1.62	5.13	4.97
3	Fees & Miscellaneous Receipts	114981	15108	16024
		4.19	0.43	0.39
4	Revenue Grants from Govt. of India	275740	554548	640344
		10.06	15.88	15.68
5	Total Current Receipts	2741453	3491867	4082880
		100.00	100.00	100.00

4. Current Outgoings of the State Government.

The current outgoings of the State Government constitute consumption expenditure and current transfers payments of the State Government. The current outgoings of the State Government are estimated at ₹ 3905108 lakh in 2013-14 (B.E.) as compared to ₹ 3500806 lakh in 2012-13 (R.E.) and ₹ 2671955 lakh in 2011-12 thus showing an increase of 11.55 percent in 2013-14 (B.E.) and 31.02 percent in 2012-13 (R.E.). Current Transfer payments are estimated at ₹ 2015511 lakh in 2013-14 (B.E.) whereas current transfer payments were ₹ 1892951 lakh in 2012-13(R.E.) and ₹ 1293948 lakh in 2011-12. Its contributions to total current outgoings are 51.61 percent, 54.07 percent and 48.43 percent respectively during the above period. The details are given in Table 3.3.

Table - 3.3
Current Outgoing of the State Government

		(₹ Lakh)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	Consumption Expenditure	1378007	1607855	1889597
		51.57	45.93	48.39
2	Current Transfers	1293948	1892951	2015511
		48.43	54.07	51.61
3	Total Current Outgoing (1+2)	2671955	3500806	3905108
		100.00	100.00	100.00

3. Net Surplus of Departmental Enterprises

The net surplus of departmental enterprises 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 details are set out in Table –3.4

Table - 3.4
Net Surplus of Departmental Enterprises

(₹ Lakh)				
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	Gross Receipts	203672	269889	296755
2	Operating Expenses	203672	269889	287472
Net Surplus (1-2)		0	0	9283

6. Estimates of Net Product from Public Administration

The Net Product from Public Administration has been worked out for the purpose of estimation of Gross State Domestic Product. It constitutes compensation of employees for public administration.

Table - 3.5
Estimates of Net Product from Public Administration

(₹ Lakh)				
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	1220973	1434218	1603049
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	33167	35614	47625
3	Water Supply	54396	60509	64834
4	Other Services	645748	774599	882589
	a) Education	556563	667814	766018
	b) Medical & Public Health	89185	106785	116571
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	733311	870722	995048
6	Public Administration (1-5)	487662	563496	608001

Note: Wages and Salaries include pension. Total pension is proportionately distributed in public administration and departmental enterprises.

SUBSIDIARY TABLES

Table 3.8(i)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2011-12****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			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	56173	1682	-17872	0	0	11645	41394	0	0	0	58327	34695	93022	99249	99249
2	Forest	10846	117	1973	169	0	3042	0	25	0	0	3912	12260	16172	10988	10988
3	Manufacturing	3468	74	696	4	0	0	0	6	16	0	321	3939	4260	3548	3564
4	Transport	65831	1305	7382	0	0	5805	2700	3913	3280	0	85301	4919	90220	73749	77029
	(i) Civil Aviation	86	4	38	0	0	0	0	0	0	0	5	127	132	90	90
	(ii) Road Transport	65745	1301	7344	0	0	5805	2700	3913	3280	0	85296	4792	90088	73659	76939
	Total	136318	3178	-7821	173	0	20492	44094	3944	3296	0	147861	55813	203674	187534	190830

Table 3.8(ii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2012-13 (R.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			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	61138	2210	19953	0	0	14104	37056	0	0	0	19468	114993	134461	100404	100404
2	Forest	11940	397	1011	430	0	3906	0	28	0	0	4000	13712	17712	12365	12365
3	Manufacturing	2642	138	458	0	0	0	0	6	15	0	1581	1678	3259	2786	2801
4	Transport	84837	1439	8886	6		8300	2900	4710	3380		101025	13433	114458	93886	97266
	(i) Civil Aviation	99	4	51	0	0	0	0	0	0	0	25	135	160	103	103
	(ii) Road Transport	84738	1435	8835	6	0	8300	2900	4710	3380	0	101000	13298	114298	93783	97163
	Total	160557	4184	30308	436	0	26310	39956	4744	3395	0	126074	143816	269890	209441	212836

Table 3.8(iii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2013-14 (B.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			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	67378	1876	21252	0	0	14629	38941	0	0	0	21381	122695	144076	108195	108195
2	Forest	11464	320	1041	250	0	4204	0	37	0	0	4500	12816	17316	11821	11821
3	Manufactuirng	3093	112	487	0	0	0	0	6	17	0	2271	1444	3715	3211	3228
4	Transport	90149	1604	9615	6	0	9400	2900	5310	3380	9283	131510	137	131647	109246	112626
	(i)Civil Aviation	107	4	30	6	0	0	0	0	0	0	10	137	147	111	111
	(ii)Road Transport	90042	1600	9585	0	0	9400	2900	5310	3380	9283	131500	0	131500	109135	112515
	Total	172084	3912	32395	256	0	28233	41841	5353	3397	9283	159662	137092	296754	232473	235870

Table 3.9 (i)**Capital Formation by Type of Assets & Industry of Use-Administration year 2011-12****State: Haryana****(₹ lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks*	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	45352	93143	131340	2008	7002	557	279402	0	279402	-7681	271721
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	440	0	440	0	440	1266	1706
3	Water Supply	0	0	80917	91	-38	0	80970	0	80970	-8947	72023
4	Other Services	10397	0	110	19	2272	228	13026	0	13026	0	13026
	i) Education 3.2	5567	0	110	0	883	228	6788	0	6788	0	6788
	ii) Medical and Public Health 4.2	4830	0	0	19	1389	0	6238	0	6238	0	6238
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	10397	0	81027	110	2674	228	94436	0	94436	-7681	86755
6	Net Public Admn.(1-5)	34955	93143	50313	1898	4328	329	184966	0	184966	0	184966

*Does not include Change in Stock of Food.

Table 3.9 (ii)**Capital Formation by Type of Assets & Industry of Use-Administration year 2012-13 (R.E)****State: Haryana****(₹ lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks*	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	66166	143849	152060	2958	18177	1206	384416	0	384416	1261	385677
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	1810	0	1810	0	1810	891	2701
3	Water Supply	0	0	96720	65	30	0	96815	0	96815	370	97185
4	Other Services	13549	0	127	71	4756	287	18790	0	18790	0	18790
	i) Education (3.2)	13249	0	127	0	3846	279	17501	0	17501	0	17501
	ii) Medical and Public Health(4.2)	300	0	0	71	910	8	1289	0	1289	0	1289
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	13549	0	96847	136	6596	287	117415	0	117415	1261	118676
6	Net Public Admn.(1-5)	52617	143849	55213	2822	11581	919	267001	0	267001	0	267001

*Does not include Change in Stock of Food.

Table 3.9 (iii)

Capital Formation by Type of Assets & Industry of Use-Administration year 2013-14 (B.E.)

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks*	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	107791	148406	210002	2505	26733	3460	498897	0	498897	1270	500167
	<u>Less</u>								0			
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	615	0	615	0	615	900	1515
3	Water Supply	0	0	106493	75	30	0	106598	0	106598	370	106968
4	Other Services	29085	0	132	76	4860	308	34461	0	34461		34461
	i) Education 3.2	27385	0	132	20	2385	304	30226	0	30226	0	30226
	ii) Medical and Public Health 4.2	1700	0	0	56	2475	4	4235	0	4235	0	4235
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	29085	0	106625	151	5505	308	141674	0	141674	1270	142944
	Net Public Admn.(1-5)	78706	148406	103377	2354	21228	3152	357223	0	357223	0	357223

*Does not include Change in Stock of Food.

Table 3.10 (i)**Capital Formation by Type of Assets and Industry of Use -Enterprises year 2011-12****State: Haryana****(₹ lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	75404	0	1	0	75405	0	75405	-91	75314
2	Forest 2406+4406	0	0	6018	31	135	21	6205	0	6205	0	6205
3	Manufacturing	0	0	1	0	0	0	1	0	1	0	1
4	Others	1021	0	133	41404	155	0	42713	0	42713	0	42713
	(i) Road Transport 3055+5055	1021	0	0	41404	119	0	42544	0	42544	0	42544
	(ii) Civil Aviation 3053+5053	0	0	133	0	36	0	169	0	169	0	169
	Total	1021	0	81556	41435	291	21	124324	0	124324	-91	124233

Table 3.10 (ii)**Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2012-13 (R.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	50779	330	22	0	51131	0	51131	0	51131
2	Forest 2406+4406	0	0	8434	40	208	41	8723	0	8723	0	8723
3	Manufacturing	0	0	9	0	11	0	20	0	20	0	20
4	Others	858	0	490	52328	136	0	53812	0	53812	0	53812
	(i) Road Transport 3055+5055	858	0	0	52328	81		53267	0	53267	0	53267
	(ii) Civil Aviation 3053+5053		0	490	0	55	0	545	0	545	0	545
	Total	858	0	59712	52698	377	41	113686	0	113686	0	113686

Table 3.10 (iii)**Capital Formation by Types of Assets and Industry of Use - Enterprises year 2013-14 (B.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) (3 to 8)				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	54875	450	27	0	55352	0	55352	0	55352
2	Forest 2406+4406	0	0	8205	80	314	60	8659	0	8659	0	8659
3	Manufacturing	0	0	0	0	792	0	792	0	792	0	792
4	Others	1412	0	820	61010	390	0	63632	0	63632	0	63632
	(i)Road Transport 3055+5055	1412	0	0	61010	165	0	62587	0	62587	0	62587
	(ii)Civil Aviation.3053+5053	0	0	820	0	225	0	1045	0	1045	0	1045
	Total	1412	0	63900	61540	1523	60	128435	0	128435	0	128435

CHAPTER-IV

PRINCIPLES AND DETAILED FUNCTIONAL/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 departmental commercial undertakings. The departmental commercial undertakings (DCUs) may briefly be defined as agencies 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 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 are excluded from the purview of commercial undertakings.

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, 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 education institutions are generally shown under account head Medical; expenditure on water supply is shown under Public Health and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation etc. The expenditure under these heads are 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) 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, (x) Other Services.

The following table presents the detailed functional/purpose classification of the State government budgetary expenditure for the years 2011-12, 2012-13 (R.E.) and 2013-14 (B.E.).

Table - 4.1
Purpose Classification of Budgetary Expenditure of Administrative
Department of Haryana Government

		(₹ Lakh)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	General Public Services	384812	416812	528053
	1.1 General Administration, External Affairs, Public Order & Safety	383054	413542	524216
	1.2 General Research	1758	3270	3837
2	Civil Defence	1899	1604	1750
3	Education Affairs & services	782512	960216	1155297
	3.1 Administration, Regulation & Research	20270	35210	27806
	3.2 Educational Services	762242	925006	1127491
4	Health Affairs & Services	127842	166614	173099
	4.1 Administration, Regulation & Research	7771	8260	10833
	4.2 Health Services	120071	158354	162266
5	Social Security & Welfare Affairs & Services	248435	303270	337610
	5.1 Social Security Affairs & Services	160401	176838	182628
	5.2 Welfare Affairs & Services	88034	126432	154982
6	Housing & Community Amenity Affairs & Services	287592	445436	580352
7	Cultural, Recreational & Religious Affairs & Services	12149	18834	22868
8	Economic Affairs & Services	1019433	1408866	1417430
	8.1 General Administration, Regulation & Research	23610	28517	32668
	8.2 Agriculture, Forestry, Fishing & Hunting	117315	271957	309452
	8.3 Mining, Manufacturing & Construction	22806	23721	34229
	8.4 Electricity, Gas, Steam & Other Sources of Energy	454698	580186	522864
	8.5 Water Supply	209909	204864	225108
	8.6 Transport & Communication	151242	228888	229885
	8.7 Other Economic Services	39853	70733	63224
9	Environmental Protection	340	492	599
10	Relief on Calamities	15425	22361	35159
11	Interest	388369	516289	638324
Total		3268808	4260794	4890541

Table - 4.2
Purpose Classification : Percentage Distribution of Expenditure

		(Percentage)		
Sr. No.	Items	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4	5
1	General Public Services	11.77	9.78	10.80
	1.1 General Administration, External Affairs, Public Order & Safety	11.72	9.71	10.72
	1.2 General Research	0.05	0.08	0.08
2	Civil Defence	0.06	0.04	0.04
3	Education Affairs & services	23.94	22.54	23.62
	3.1 Administration, Regulation & Research	0.62	0.83	0.57
	3.2 Educational Services	23.32	21.71	23.05
4	Health Affairs & Services	3.91	3.91	3.54
	4.1 Administration, Regulation & Research	0.24	0.19	0.22
	4.2 Health Services	3.67	3.72	3.32
5	Social Security & Welfare Affairs & Services	7.60	7.12	6.90
	5.1 Social Security Affairs & Services	4.91	4.15	3.73
	5.2 Welfare Affairs & Services	2.69	2.97	3.17
6	Housing & Community Amenity Affairs & Services	8.80	10.45	11.87
7	Cultural, Recreational & Religious Affairs & Services	0.37	0.44	0.47
8	Economic Affairs & Services	31.19	33.07	28.98
	8.1 General Administration, Regulation & Research	0.72	0.67	0.67
	8.2 Agriculture, Forestry, Fishing & Hunting	3.59	6.38	6.33
	8.3 Mining, Manufacturing & Construction	0.70	0.56	0.70
	8.4 Electricity, Gas, Steam & Other Sources of Energy	13.91	13.62	10.69
	8.5 Water Supply	6.42	4.81	4.60
	8.6 Transport & Communication	4.63	5.37	4.70
	8.7 Other Economic Services	1.22	1.66	1.29
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	0.47	0.52	0.72
11	Interest	11.88	12.12	13.05
Total		100.00	100.00	100.00

CHAPTER –V

ECONOMIC-CUM- PURPOSE CLASSIFICATION

The Economic-cum- Purpose Classifications have been combined into a single two-way cross-classification by significant economic purpose categories. This classification shows how expenditure for 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. Economic-cum- Purpose Classification of transactions provides macro-economic data and is useful mostly at the policy formulation level and enable the decision makers to review in broad terms, the pattern of resource allocation and its impact on rest of the economy. Such a cross classification of the Government's budgetary expenditure is of great value in drawing up a programme of projected expenditure covering a period of years and in evaluating the progress of actual expenditure.

Present Economic-cum- Purpose Classification of Haryana Government budgetary transactions relates to the years 2011-12 (Actual), 2012-13 (Revised Estimates) and 2013-14 (Budget Estimates). The table classifies horizontally the expenditure on each service for the year under review into significant economic categories and vertically into different functional categories.

TABLE- 5.1**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2011-12**

(₹ 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)	Consumption Expend. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	226574	69840	7576	303990	56963	23053	33910	337900	8767	0	0	0	346667
1.1	General Administration, Public Order and Safety	226118	69699	7570	303387	56900	23053	33847	337234	7688	0	0	0	344922
1.1.1	Public Order and Safety	165792	51137	4184	221113	19841	8838	11003	232116	607	0	0	0	232723
1.1.2	Planning and Statistical Activities	2325	719	108	3152	14544	0	14544	17696	2	0	0	0	17698
1.1.3	General Administration, Public Order and Safety n.e.c	58001	17843	3278	79122	22515	14215	8300	87422	7079	0	0	0	94501
1.2	General Research	456	141	6	603	63	0	63	666	1079	0	0	0	1745
2	Civil Defence	1356	412	19	1787	446	22	424	2211	-312	0	0	0	1899
3	Education Affairs and Services	433518	133181	4358	571057	19719	29302	-9583	561474	201164	0	0	0	762638
3.1	Administration, Regulation and Research	10742	3311	441	14494	2488	0	2488	16982	3168	0	0	0	20150
3.1.1	Primary Education Affairs	2961	912	74	3947	183	0	183	4130	17	0	0	0	4147
3.1.2	Secondary Education Affairs	3729	1155	188	5072	1885	0	1885	6957	139	0	0	0	7096
3.1.3	Higher Secondary/and University/Education Affairs	4052	1244	179	5475	420	0	420	5895	3012	0	0	0	8907
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	422776	129870	3917	556563	17231	29302	-12071	544492	197996	0	0	0	742488
3.2.1	Primary Education Services	248758	76285	1490	326533	12392	27211	-14819	311714	62349	0	0	0	374063
3.2.2	Secondary Education Services	144250	44583	1987	190820	2208	233	1975	192795	44094	0	0	0	236889
3.2.3	Higher Secondary and University Education Services	29612	8954	437	39003	2629	1185	1444	40447	91383	0	0	0	131830
3.2.4	Educational Services n.e.c	156	48	3	207	2	673	-671	-464	170	0	0	0	-294

(₹ lakh)

[illegible]

TABLE-5.1 Contd.

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4	Health Affairs and Services	71598	22049	1609	95256	13576	493	13083	108339	1675	0	0	0	110014
4.1	Administration, Regulation and Research	4450	1375	246	6071	739	0	739	6810	86	0	0	0	6896
4.1.1	Allopathic	3336	1033	212	4581	481	0	481	5062	70	0	0	0	5132
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	594	182	14	790	66	0	66	856	16	0	0	0	872
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	520	160	20	700	192	0	192	892	0	0	0	0	892
4.2	Hospitals,Clinics and other Health Services	67148	20674	1363	89185	12837	493	12344	101529	1589	0	0	0	103118
4.2.1	Allopathic	61437	19032	1243	81712	12446	463	11983	93695	1589	0	0	0	95284
4.2.2	Homeopathic	242	75	0	317	1	0	1	318	0	0	0	0	318
4.2.3	Ayurvedic	4786	1358	94	6238	250	30	220	6458	0	0	0	0	6458
4.2.4	Unani	194	57	6	257	5	0	5	262	0	0	0	0	262
4.2.5	Other Medical Services	489	152	20	661	135	0	135	796	0	0	0	0	796
5	Welfare Affairs and Services	29525	9139	3738	42402	26559	563	25996	68398	161123	559	0	0	230080
5.1	Social Security Affairs and Services	813	251	15	1079	5470	0	5470	6549	149490	0	0	0	156039
5.2	Social Welfare Services	28712	8888	3723	41323	21089	563	20526	61849	11633	559	0	0	74041
6	Housing and Community Amenity Affairs and Services	20738	6421	304	27463	1906	1028	878	28341	65345	2369	0	0	96055
6.1	Housing and Community Services	20738	6421	304	27463	1906	749	1157	28620	65345	2369	0	0	96334
6.2	Sanitary Affairs Services	0	0	0	0	0	279	-279	-279	0	0	0	0	-279
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational./Religeous Affairs and Services	4999	1527	192	6718	220	658	-438	6280	2928	0	0	0	9208
7.1	Arts and Cultural Affairs Services	395	122	22	539	42	0	42	581	780	0	0	0	1361
7.2	Recreational and Sporting Services	4487	1369	163	6019	925	251	674	6693	2065	0	0	0	8758
7.3	Tourism Affairs and Services	100	31	6	137	83	336	-253	-116	79	0	0	0	-37
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	17	5	1	23	-830	71	-901	-878	4	0	0	0	-874

TABLE-5.1 Contd.

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8	Economic Affairs and Services	129137	38251	4336	171724	144731	52998	91733	263457	23713	437871	0	0	725041
	8.1 General Administration, Regulation and Research	17518	3746	418	21682	3564	3019	545	22227	1006	0	0	0	23233
	8.2 Agriculture, Forestry, Fishing and Hunting	45122	13930	1256	60308	8106	41391	-33285	27023	7936	67134	0	0	102093
	8.3 Mining, Manufacturing and Construction	2710	837	164	3711	954	2710	-1756	1955	1069	3989	0	0	7013
	8.4 Electricity, Gas, Steam and Other Sources of Energy	91	28	2	121	362	323	39	160	195	358474	0	0	358829
	8.4.1 Electricity, Gas and Steam	0	0	0	0	348	322	26	26	0	357658	0	0	357684
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	91	28	2	121	14	1	13	134	195	816	0	0	1145
	8.5 Drinking Water Supply	40636	12591	2109	55336	100446	3707	96739	152075	49	0	0	0	152124
	8.6 Transportation and Communication	14444	4475	0	18919	30278	1403	28875	47794	824	4919	0	0	53537
	8.6.1 Road Transport	14444	4475	0	18919	30278	1403	28875	47794	623	4792	0	0	53209
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	0	0	0	0	0	0	0	0	201	127	0	0	328
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	8616	2644	387	11647	1021	445	576	12223	12634	3355	0	0	28212
9	Environmental Protection	191	59	5	255	46	0	46	301	37	0	0	0	338
10	Relief on Calamities	239	74	8	321	2013	1028	985	1306	340	0	0	0	1646
11	Interest	0	0	0	0	0	0	0	0	0	0	388369	0	388369
Administrative Deptt. Total		917875	280953	22145	1220973	266179	109145	157034	1378007	464780	440799	388369	0	2671955
DCU		104618	31698	3178	139494	16788	0	16788	156282	0	0	44094	3296	203672
Grand Total		1022493	312651	25323	1360467	282967	109145	173822	1534289	464780	440799	432463	3296	2875627

TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														
		Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
8	Economic Affairs and Services	488	92841	67790	101	1022	27	-8947	153322	0	18303	82639	40128	0	294392	1019433
8.1	General Administration, Regulation and Research	0	0	0	0	376	1	0	377	0	0	0	0	0	377	23610
8.2	Agriculture, Forestry,Fishing and Hunting	468	0	132	10	219	7	0	836	0	14386	0	0	0	15222	117315
8.3	Mining,Manufacturing and Construction	20	0	0	0	44	8	0	72	0	3917	2016	9788	0	15793	22806
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	80160	15709	0	95869	454698
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	80160	15709	0	95869	453553
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1145
8.5	Drinking Water Supply	0	0	66667	91	-26	0	-8947	57785	0	0	0	0	0	57785	209909
8.6	Transpotation and Communication	0	92841	0	0	366	0	0	93207	0	0	1	4497	0	97705	151242
8.6.1	Road Transport	0	92841	0	0	366	0	0	93207	0	0	0	4497	0	97704	150913
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	0	0	0	0	0	0	0	0	0	0	1	0	0	1	329
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	0	0	991	0	43	11	0	1045	0	0	462	10134	0	11641	39853
9	Environmental Protection	0	0	0	0	2	0	0	2	0	0	0	0	0	2	340
10	Relief on Calamities	0	88	13691	0	0	0	0	13779	0	0	0	0	0	13779	15425
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	388369
Administrative Deptt.Total		45352	93143	131340	2008	7002	557	-7681	271721	3355	176302	82769	62706	0	596853	3268808
DCU		1021	0	81556	41435	291	21	-91	124233	1930	0	0	0	0	126163	329835
Grand Total		46373	93143	212896	43443	7293	578	-7772	395954	5285	176302	82769	62706	0	723016	3598643

TABLE- 5.2**Economic-Cum-Purpose Classification of Budgetry Expenditure of Administrative Departments of Haryana Government 2012-13 (R.E.)**

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	265029	75953	13852	354834	55289	53355	1934	356768	13402	0	0	0	370170
1.1	General Administration, Public Order and Safety	264409	75775	13820	354004	55148	53355	1793	355797	11122	0	0	0	366919
1.1.1	Public Order and Safety	197531	56670	9907	264108	23582	8999	14583	278691	1168	0	0	0	279859
1.1.2	Planning and Statistical Activities	2539	730	125	3394	5729	0	5729	9123	8	0	0	0	9131
1.1.3	General Administration, Public Order and Safety n.e.c	64339	18375	3788	86502	25837	44356	-18519	67983	9946	0	0	0	77929
1.2	General Research	620	178	32	830	141	0	141	971	2280	0	0	0	3251
2	Civil Defence	1548	388	64	2000	86	486	-400	1600	1	0	0	0	1601
3	Education Affairs and Services	512031	146511	26988	685530	34332	40464	-6132	679398	253576	736	0	0	933710
3.1	Administration, Regulation and Research	13041	3740	936	17717	11281	0	11281	28998	5903	0	0	0	34901
3.1.1	Primary Education Affairs	3538	1015	260	4813	247	0	247	5060	50	0	0	0	5110
3.1.2	Secondary Education Affairs	5044	1453	386	6883	10163	0	10163	17046	5827	0	0	0	22873
3.1.3	Higher Secondary/and University/Education Affairs	4459	1272	290	6021	871	0	871	6892	26	0	0	0	6918
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	498990	142771	26052	667813	23051	40464	-17413	650400	247673	736	0	0	898809
3.2.1	Primary Education Services	366657	104908	17865	489430	5922	35994	-30072	459358	73307	0	0	0	532665
3.2.2	Secondary Education Services	101420	29122	6591	137133	13433	305	13128	150261	40100	736	0	0	191097
3.2.3	Higher Sec. and University Edu. Services	30711	8683	1582	40976	3694	3411	283	41259	134173	0	0	0	175432
3.2.4	Educational Services n.e.c	202	58	14	274	2	754	-752	-478	93	0	0	0	-385

(₹ lakh)

[illegible]

TABLE-5.2 Contd.

(₹ lakh)

[illegible]

(₹ lakh)

[illegible]

TABLE-5.2 Contd.

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational/Religious Affairs and Services	5499	1571	308	7378	2284	899	1385	8763	6848	0	0	0	15611
	7.1 Arts and Cultural Affairs Services	453	130	20	603	62	0	62	665	681	0	0	0	1346
	7.2 Recreational and Sporting Services	4913	1402	283	6598	2682	280	2402	9000	6062	0	0	0	15062
	7.3 Tourism Affairs and Services	116	34	4	154	85	529	-444	-290	79	0	0	0	-211
	7.4 Cultural, Recreational/Religious Affairs and Services n.e.c	17	5	1	23	-545	90	-635	-612	26	0	0	0	-586
8	Economic Affairs and Services	146528	40507	5920	192955	131027	10223	120804	313759	42480	699007	0	0	1055246
	8.1 General Administration, Regulation and Research	19990	4118	697	24805	3987	2069	1918	26723	989	0	0	0	27712
	8.2 Agriculture, Forestry, Fishing and Hunting	50150	14404	2642	67196	11882	972	10910	78106	12657	164784	0	0	255547
	8.3 Mining, Manufacturing and Construction	3085	885	184	4154	1207	1011	196	4350	2813	2178	0	0	9341
	8.4 Electricity, Gas, Steam and Other Sources of Energy	79	23	5	107	614	426	188	295	116	513275	0	0	513686
	8.4.1 Electricity, Gas and Steam	0	0	0	0	340	420	-80	-80	0	512913	0	0	512833
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	79	23	5	107	274	6	268	375	116	362	0	0	853
	8.5 Drinking Water Supply	46021	13270	1984	61275	66245	3801	62444	123719	39	0	0	0	123758
	8.6 Transportation and Communication	15941	4596	0	20537	45823	1500	44323	64860	1031	13433	0	0	79324
	8.6.1 Road Transport	15941	4596	0	20537	45823	1500	44323	64860	800	13298	0	0	78958
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	0	0	0	0	0	0	0	0	231	135	0	0	366
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	11262	3211	408	14881	1269	444	825	15706	24835	5337	0	0	45878
9	Environmental Protection	203	57	5	265	101	0	101	366	122	0	0	0	488
10	Relief on Calamities	284	81	7	372	7886	750	7136	7508	3803	0	0	0	11311
11	Interest	0	0	0	0	0	0	0	0	0	0	516289	0	516289
Administrative Deptt. Total		1075528	306552	52138	1434218	281836	108199	173637	1607855	672375	704287	516289	0	3500806
DCU		125659	34897	4184	164740	61798	0	61798	226538	0	0	39956	3395	269889
Grand Total		1201187	341449	56322	1598958	343634	108199	235435	1834393	672375	704287	556245	3395	3770695

TABLE-5.2 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational/Religious Affairs and Services	2529	0	0	50	153	9	0	2741	0	482	0	0	0	3223	18834
7.1	Arts and Cultural Affairs Services	63	0	0	0	8	2	0	73	0	0	0	0	0	73	1419
7.2	Recreational and Sporting Services	366	0	0	50	45	7	0	468	0	482	0	0	0	950	16012
7.3	Tourism Affairs and Services	2100	0	0	0	100	0	0	2200	0	0	0	0	0	2200	1989
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	-586
8	Economic Affairs and Services	2931	143541	82394	153	3710	558	370	233657	0	18050	57230	44683	0	353620	1408866
8.1	General Administration, Regulation and Research	100	0	0	0	688	17	0	805	0	0	0	0	0	805	28517
8.2	Agriculture, Forestry,Fishing and Hunting	131	0	264	88	352	15	0	850	0	14151	0	1409	0	16410	271957
8.3	Mining,Manufacturing and Construction	200	0	0	0	35	6	0	241	0	3899	40	10200	0	14380	23721
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	49975	16525	0	66500	580186
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	49975	16525	0	66500	579333
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	853
8.5	Drinking Water Supply	0	0	80630	65	41	0	370	81106	0	0	0	0	0	81106	204864
8.6	Transpotation and Communication	0	143541	0	0	514	0	0	144055	0	0	1	5508	0	149564	228888
8.6.1	Road Transport	0	143541	0	0	514	0	0	144055	0	0	0	5508	0	149563	228521
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	0	0	0	0	0	0	0	0	0	0	1	0	0	1	367
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	2500	0	1500	0	2080	520	0	6600	0	0	7214	11041	0	24855	70733
9	Environmental Protection	0	0	0	0	2	2	0	4	0	0	0	0	0	4	492
10	Relief on Calamities	0	0	11050	0	0	0	0	11050	0	0	0	0	0	11050	22361
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	516289
Administrative Deptt.Total		66166	143849	152060	2958	18177	1206	1261	385677	1256	240377	57856	74822	0	759988	4260794
DCU		858	0	59712	52698	377	41	0	113686	858	0	0	0	0	114544	384433
Grand Total		67024	143849	211772	55656	18554	1247	1261	499363	2114	240377	57856	74822	0	874532	4645227

TABLE- 5.3**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2013-14(B.E.)**

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	289549	79119	8607	377275	93850	20782	73068	450343	14840	0	0	0	465183
	1.1 General Administration, Public Order and Safety	288839	78926	8545	376310	93654	20782	72872	449182	12180	0	0	0	461362
	1.1.1 Public Order and Safety	211260	57788	5012	274060	23903	15773	8130	282190	1262	0	0	0	283452
	1.1.2 Planning and Statistical Activities	2908	797	134	3839	31933	0	31933	35772	43	0	0	0	35815
	1.1.3 General Administration, Public Order and Safety n.e.c	74671	20341	3399	98411	37818	5009	32809	131220	10875	0	0	0	142095
	1.2 General Research	710	193	62	965	196	0	196	1161	2660	0	0	0	3821
2	Civil Defence	1667	397	32	2096	94	486	-392	1704	41	0	0	0	1745
3	Education Affairs and Services	609772	166313	9967	786052	47947	43877	4070	790122	309309	480	0	0	1099911
	3.1 Administration, Regulation and Research	15051	4104	879	20034	3718	0	3718	23752	3280	0	0	0	27032
	3.1.1 Primary Education Affairs	4041	1105	150	5296	315	0	315	5611	60	0	0	0	5671
	3.1.2 Secondary Education Affairs	5392	1480	373	7245	2412	0	2412	9657	3131	0	0	0	12788
	3.1.3 Higher Secondary/and University/Education Affairs	5618	1519	356	7493	991	0	991	8484	89	0	0	0	8573
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	594721	162209	9088	766018	44229	43877	352	766370	306029	480	0	0	1072879
	3.2.1 Primary Education Services	428470	116876	4350	549696	23789	39235	-15446	534250	100015	0	0	0	634265
	3.2.2 Secondary Education Services	128670	35227	3616	167513	14787	305	14482	181995	72302	480	0	0	254777
	3.2.3 Higher Sec. and University Edu. Services	37356	10044	1110	48510	5651	3546	2105	50615	132664	0	0	0	183279
	3.2.4 Educational Services n.e.c	225	62	12	299	2	791	-789	-490	1048	0	0	0	558

(₹ lakh)

[illegible]

TABLE-5.3 Contd.

(₹ lakh)

[illegible]

[illegible]

TABLE-5.3 Contd.

(₹ 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)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational/Religious Affairs and Services	6257	1696	286	8239	3296	699	2597	10836	5467	0	0	0	16303
7.1	Arts and Cultural Affairs Services	535	145	32	712	80	0	80	792	775	0	0	0	1567
7.2	Recreational and Sporting Services	5571	1510	249	7330	3785	307	3478	10808	4602	0	0	0	15410
7.3	Tourism Affairs and Services	130	36	4	170	85	300	-215	-45	80	0	0	0	35
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	21	5	1	27	-654	92	-746	-719	10	0	0	0	-709
8	Economic Affairs and Services	167338	44262	6183	217783	146618	11351	135267	353050	37634	614658	0	0	1005342
8.1	General Administration, Regulation and Research	22222	4507	751	27480	5425	2209	3216	30696	1517	0	0	0	32213
8.2	Agriculture, Forestry, Fishing and Hunting	57054	15603	2857	75514	17213	1045	16168	91682	16218	180618	0	0	288518
8.3	Mining, Manufacturing and Construction	3493	951	211	4655	2146	1168	978	5633	4605	1944	0	0	12182
8.4	Electricity, Gas, Steam and Other Sources of Energy	120	33	9	162	465	466	-1	161	115	426609	0	0	426885
8.4.1	Electricity, Gas and Steam	0	0	0	0	420	460	-40	-40	0	426025	0	0	425985
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	120	33	9	162	45	6	39	201	115	584	0	0	900
8.5	Drinking Water Supply	50117	13765	1862	65744	71890	3976	67914	133658	665	0	0	0	134323
8.6	Transportation and Communication	21825	5995	0	27820	48116	2050	46066	73886	894	137	0	0	74917
8.6.1	Road Transport	21825	5995	0	27820	48116	2050	46066	73886	850	0	0	0	74736
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	44	137	0	0	181
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	12507	3408	493	16408	1363	437	926	17334	13620	5350	0	0	36304
9	Environmental Protection	252	67	4	323	115	0	115	438	154	0	0	0	592
10	Relief on Calamities	321	88	9	418	11198	12	11186	11604	8805	0	0	0	20409
11	Interest	0	0	0	0	0	0	0	0	0	0	638324	0	638324
Administrative Deptt. Total		1237804	336445	28800	1603049	368560	82012	286548	1889597	755093	622094	638324	0	3905108
DCU		135899	36186	3912	175997	66237	0	66237	242234	0	0	41841	3397	287472
Grand Total		1373703	372631	32712	1779046	434797	82012	352785	2131831	755093	622094	680165	3397	4192580

TABLE-5.3 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational./Religious Affairs and Services	3075	0	0	20	209	11	0	3315	0	3250	0	0	0	6565	22868
7.1	Arts and Cultural Affairs Services	175	0	0	0	14	4	0	193	0	0	0	0	0	193	1760
7.2	Recreational and Sporting Services	650	0	0	20	45	7	0	722	0	3250	0	0	0	3972	19382
7.3	Tourism Affairs and Services	2250	0	0	0	150	0	0	2400	0	0	0	0	0	2400	2435
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	-709
8	Economic Affairs and Services	6502	147816	93645	226	10717	2369	370	261645	0	21646	53703	75094	0	412088	1417430
8.1	General Administration, Regulation and Research	300	0	0	0	144	11	0	455	0	0	0	0	0	455	32668
8.2	Agriculture, Forestry,Fishing and Hunting	2136	0	345	140	623	18	0	3262	0	17671	0	1	0	20934	309452
8.3	Mining,Manufacturing and Construction	300	0	0	11	166	39	0	516	0	3975	56	17500	0	22047	34229
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	47568	48411	0	95979	522864
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	47568	48411	0	95979	521964
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900
8.5	Drinking Water Supply	0	0	90300	75	40	0	370	90785	0	0	0	0	0	90785	225108
8.6	Transpotation and Communication	0	147816	0	0	538	0	0	148354	0	0	1	6613	0	154968	229885
8.6.1	Road Transport	0	147816	0	0	538	0	0	148354	0	0	0	6613	0	154967	229703
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	0	0	0	0	0	0	0	0	0	0	1	0	0	1	182
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	3766	0	3000	0	9206	2301	0	18273	0	0	6078	2569	0	26920	63224
9	Environmental Protection	0	0	0	0	4	3	0	7	0	0	0	0	0	7	599
10	Relief on Calamities	0	250	14500	0	0	0	0	14750	0	0	0	0	0	14750	35159
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	638324
Administrative Deptt.Total		107791	148406	210002	2505	26733	3460	1270	500167	885	321558	54469	108354	0	985433	4890541
DCU		1412	0	63900	61540	1523	60	0	128435	1413	0	0	0	0	129848	417320
Grand Total		109203	148406	273902	64045	28256	3520	1270	628602	1758	321558	54469	108354	0	735629	5307861

CHAPTER -VI

RECONCILIATION STATEMENTS

A reconciliation of the figures of revenue and expenditure given in the budget (Financial Statement) and in the economic and functional/purpose classification is given below. The various adjustments made in the classification to arrive at the figures mentioned are spelt out in detail in the following statements:-

CURRENT ACCOUNT : REVENUE RECEIPTS

(₹ Lakh)			
Item	2011-12	2012-13 (R.E)	2013-14 (B.E)
1	2	3	4
I Current revenue of Govt. administration shown in the Financial Statement	3055759	3782407	4378033
II Less :			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	109145	108199	82012
2. Interest Receipts from Departmental Enterprises(Account-2)	44094	39956	41841
3. Revenue attributed to Departmental Enterprises(Account-2)	147861	126074	159662
4. Sale of Land & Property	1	13	15
5. Fund(Borrowing Account)	12206	15248	19836
6. Pension(Receipts)	999	1050	1070
III Add :			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	9283
2. Rounding error	0	0	0
IV Total Adjustments	314306	290540	304436
Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)	2741453	3491867	4082880

TOTAL EXPENDITURE

			(₹ Lakh)
Item	2011-12	2012-13	2013-14
		(R.E)	(B.E)
1	2	3	4
I As per consolidated fund shown in the Financial Statement	4302570	5696211	6617849
II Less: -			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	109145	108199	82012
2. Sale of land & Property	1	13	15
3. Fund	42614	58673	95391
4. Interest Departmental Enterprises	44094	39956	41841
5. Repayment of public debt. (Borrowing account)	501140	1054882	1310490
6. Pension(receipt)	999	1050	1070
7. Stock Food	60821	-69191	-84985
8. Sale, Financial Assets	924	1217	1247
9. Contingency Fund	0	0	0
III Add: -			
1. Imputed Subsidy	55811	143815	137093
IV Rounding error	0	0	0
V Total Adjustments	703927	1050984	1309988
VI Total Expenditure as shown in the Economic & Functional/Purpose Classification	3598643	4645227	5307861

APPENDIX

1- Notes on the Accounts and their Derivations

Account –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 and community development. The management of expenditure of various funds like those of famine relief funds etc are also included. The current expenditure of administrative departments consists of the final outlays of government on current account which represent government's current consumption. Besides, final outlays 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 these current expenditures, government appropriates a part of the income of the community through a variety of taxes, miscellaneous fees, etc., accruing in the course of administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union Government and the rest of the economy. The excess of current receipt over current expenditure denotes the 'Saving' of the Government administration available for domestic capital formation. Some of the items included in this account are explained below:

Compensation of Employees.

This item comprises the remuneration of general government employees such as salaries-pay of officers, and establishment, 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 are included.

Purchase of goods and Services or Intermediate Consumption.

This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items of current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/charges for services rendered for other agencies/departments.

Maintenance

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

Benefits:

This includes expenditure on social benefits viz. medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of text books to the children of low paid govt. employees. Other benefits (Leave Travel Concession) 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. Payments in kind e.g. cost of liveries and uniforms: ration supplied to police personnel etc. are to be treated as benefits in kind.

Interest Paid

Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities is shown separately.

Subsidies

These are grants on current account, which entrepreneur receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of Government trading organisations. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes are treated as subsidies. 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 losses by e.g. irrigation, transport, forest etc. are to be treated as imputed subsidies.

Current Transfers

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central government, State 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. Welfare of the Weaker sections of the society), Private institutions and autonomous bodies.

Capital Transfers

These also be classified in a similar manner with Current Grants.

Savings on Current Account.

This represents the excess of current receipts over current expenditure.

Income from Entrepreneurship and Property

This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings and financial assets.

Interest Received

Interest received can be classified into three broad categories, from the households, from the local bodies and from the departmental commercial undertakings. The interest received from departmental commercial undertakings appears as a payment item in Account - 2. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

Direct Taxes

A list of direct taxes is given below: -

1. Taxes on Income other than corporation tax.
2. Land Revenue
3. Corporation Tax
4. Other Taxes on Income and Expenditure
5. Taxes on Wealth
6. Hotels receipts Tax
7. Gift Tax

Indirect Taxes

These are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold.

A list of indirect taxes is given below: -

1. Stamps and Registration fees.
2. Union and State Excise Duties
3. Sales Tax
4. Taxes on Vehicles
5. Taxes on Goods and Passengers
6. Taxes and Duties on Electricity
7. Other Taxes and Duties on Commodities and Services
8. Customs
9. Service Tax
10. Entertainment Tax

Miscellaneous Receipts.

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

Revenue Grants, Contributions, etc.

Grants, Revenue, Contributions are mostly from other governments and will ultimately get cancelled. However, these have to be classified separately in the case of individual state.

Account –2: Production Account of Departmental Commercial Undertakings

The departmental commercial undertakings (DCUs) may briefly be defined as agencies 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 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 departmental commercial undertakings

The departmental enterprises 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, constitute intermediate expenditure that enter into prices of commodities and services, as these are sold to the other sectors of the economy. Hence, expenditure of these enterprises is

different in character from final outlays by administrative departments which have no income of their own and draw upon incomes of other sectors to meet their expenditure. Other main characteristics are :-

- i) Departmental Enterprises 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 departmental enterprises 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, departmental enterprises must both give and receive commercial credit.

The following departments have been classified as departmental commercial undertakings :-

Irrigation, Education (Only Sale of Text Books), Road Transport. Forests Civil Aviation, Printing and Stationery

The expenditure side of this account consists of the following items of current expenditure of departmental commercial undertakings, such as Wages and Salaries, purchase of goods and services (including maintenance and repairs), interest, consumption of fixed capital and profits. The loss of these departments are treated as subsidy and is shown as imputed charges on revenue side of the account along with sale proceed.

Account –3: Capital Finance Account of State Government.

This account deals with the total capital formation by the State Government administration and departmental commercial undertakings together with capital transfer payments which are mostly for assisting capital formation in the rest of the economy. The capital expenditure of government administration and departmental commercial undertakings are given separately whereas, the sources of finance are common to both.

Some of the items included in this account are explained below:

Change in Stock

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 departmental commercial undertakings and in Government stockpiles. In the case of administrative department, the stocks held are (i) in the nature of Policy Stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consists of cement, bricks, steel etc. Purchases or additions less sales/withdrawals during the year, as given in the details demands, for grants are taken as charge in stock.

Gross Fixed Capital Formation

Gross fixed capital formation represents the gross value of the goods which are added to the domestic capital stocks during a year of the State. It comprises the expenditure on the acquisition as well as own account production of fixed assets. The gross fixed capital formation, has been classified into buildings, roads, other constructions, machinery, transport and other capital assets.

Buildings and Other Construction

Buildings include 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.

Roads and Bridges

Expenditure on construction of roads and bridges is considered.

Transport Equipment

Expenditure incurred on purchase of various equipments such as buses, jeeps, trucks, and tractors for road haulage is considered.

Machinery

This item includes expenditure incurred on the purchase of various machines, such as power generating machinery, agricultural machinery and implements and instruments used by professional men.

Other Capital Outlay

This includes expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply, sanitation and office furniture etc.

Software

This includes all the software purchased or generated with in the government for improvement in day to day work.

Net purchase of Physical Assets

The major component here is purchase of land . Occasionally, purchase and sale of second hand capital assets are also shown in budgets. These transactions of both land as well as second hand assets are treated as sale/purchase to their relevant categories.

Receipts of Capital Account

This part deals with the financing of the capital formation and the sources for the same are discussed as under:

Savings

The savings on current account is directly taken from Account-1.

Consumption of Fixed Capital

This is brought over from Account-2

Capital Transfers

Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for Public Works, Water Supply and Sewerage Deposit Scheme etc. Capital transfers are included to assist capital formation in other sectors of the economy.

Net Borrowings

Includes items like internal debt, small savings, provident funds etc.

Other Liabilities

All investment in the share capitals of statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities, as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, loans and advances by State Government, Inter-State Debt Settlement, Contingency Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Cash Balances. Besides, there are some funds maintained by the government like Famine Relief Fund, Road Fund etc, which are also covered here.

2- NOTES ON PURPOSE CATEGORIES

1. General Public Services

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

1.1.3 General Administration, 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 adhoc 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 endeavours 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 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 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. grant 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 etc.

Medical, Dental and health research i.e. expenditure on and grants to research institute like 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 birth and death, 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 Aurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services:-

Hospitals and dispensaries i.e. 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 programmes 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 centers, 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:-

Ministeries 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 standardisation 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.

(d) 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 upgradation 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, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbours 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.

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

9. Environmental Protection:-

9.1 Waste Management

Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems.

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

9.2 Waste Water Management

Administration, supervision, inspection, operation or support of 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.
