



GOVERNMENT OF HARYANA

**ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2020-21**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2020**

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PREFACE

The magnitudes shown in the State Government Budget are too detailed and scattered and not necessarily based on the distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. The Government's transactions have to be sorted out, reclassified and re-grouped into meaningful economic and purpose categories. This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2018-19 (Actual), 2019-20 (Revised Estimates) and 2020-21 (Budget Estimates). This classification is based on the methodology adopted by the National Accounts Division (NAD) of National Statistical Office (NSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

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

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

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

Panchkula
Dated, the 6th October, 2020

Dr. R.S. Malhan
Director, Deptt. of Economic and
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Highlights

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government’s expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into “Economic-cum-Purpose Classification” to present the economic and purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. The Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2018-19 (A), 2019-20 (RE) and 2020-21 (BE).

I. Economic Classification

a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 11522891 lakh in 2020-21 (BE) as compared to ₹ 10641143 lakh in 2019-20 (RE) and ₹ 9363569 lakh in 2018-19 (A). The total expenditure is likely to increase by 8.29 percent in 2020-21 (BE) over 2019-20 (RE) whereas this increase is estimated as 13.64 percent in 2019-20 (RE) over 2018-19 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.50 percent, 94.87 percent and 94.32 percent whereas the expenditure of DCUs is recorded as 5.50 percent, 5.13 percent and 5.68 percent during 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 4357416 lakh in 2020-21 (BE) as against ₹ 3850960 lakh in 2019-20 (RE) and ₹ 3181647 lakh in 2018-19 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 34 to 38 percent during the three years. It is likely to increase by 13.15 percent in 2020-21 (BE) over 2019-20 (RE) whereas it increased by 21.04 percent in 2019-20 (RE) over 2018-19 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 4807135 lakh in 2020-21 (BE) as against ₹ 4111483 lakh in 2019-20 (RE) and ₹ 3276473 lakh in 2018-19 (A). The current transfers are likely to increase by 16.92 percent in 2020-21 (BE) over 2019-20 (RE) whereas this increase is recorded as 25.49 percent in 2019-20 (RE) over 2018-19 (A). The contribution of current transfers is recorded as 34.99 percent, 38.64 percent and 41.72 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.
- The capital transfers are estimated to be ₹ 890480 lakh in 2020-21 (BE) as against ₹ 881000 lakh in 2019-20 (RE) and ₹ 902650 lakh in 2018-19 (A). The capital transfers are estimated to increase by 1.08 percent in 2020-21 (BE) but it decrease by 2.40 percent in 2019-20 (RE).
- The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 965202 lakh in 2020-21 (BE) as against ₹ 677095 lakh in 2019-20 (RE) and ₹ 837494 lakh in 2018-19 (A) showing increase of 42.55 percent in 2020-21 (BE) over 2019-20 (RE) but it decrease to 19.15 percent in 2019-20 (RE) over 2018-19 (A). The contribution of this item in the total expenditure of the State Government is estimated as 8.94 percent, 6.36 percent and 8.38 percent during 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

b. Current Receipts of State Government

- The current receipts of the State Government are recorded as ₹ 6234900 lakh in 2018-19 (A) which are expected to increase to ₹ 7279179 lakh in 2019-20 (RE) and ₹ 8448657 lakh in 2020-21 (BE) recording the growth of 16.75 percent in 2019-20 (RE) and 16.07 percent in 2020-21 (BE). Tax revenue is the major source of current receipts accounting for 81.31 percent, 75.30 percent and 71.55 percent in 2018-19(A), 2019-20 (RE) and 2020-21 (BE), respectively.

c. The Net Product from Public Administration

- The Net Product from Public Administration sector has been recorded as ₹ 1100136 lakh in 2018-19 (A) which is expected to increase to ₹ 1304078 lakh and ₹ 1429638 lakh in 2019-20 (RE) and 2020-21 (BE), respectively with the growth of 18.54 percent in 2019-20 (RE) and 9.63 percent in 2020-21 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1508991 lakh in 2018-19 (A) which is expected to mount up to ₹ 1707502 lakh and ₹ 1993678 lakh in 2019-20 (RE) and 2020-21 (BE), respectively.

II. Purpose Classification

- The examination of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2797162 lakh has been incurred on Economic Affairs and Services accounting for 37.12 percent of total expenditure of ₹ 7534986 lakh in 2018-19 (A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest in 2019-20 (RE) but in 2020-21 (BE) it is expected to be second position.
- The second highest priority has been accorded to Education Affairs and Services for the utilization of funds in 2018-19 (A) and 2019-20 (RE), except 2020-21 (BE) where it is expected to be at first position. In 2018-19 (A), the expenditure incurred on Education Affairs and Services contributed 23.50 percent of total expenditure which is increase to 24.34 percent and 28.22 percent in 2019-20 (RE) and 2020-21 (BE), respectively.
- The share of General Public Services is 12.39 percent, 13.69 percent and 14.46 percent during 2018-19 (A), 2019-20 (RE) and 2020-21 (BE).
- The Share of Housing and Community Amenity Affairs and Services, stood at 11.04 percent, 13.37 percent and 14.81 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.
- The share of Health Affairs and Services is 4.89 percent, 5.47 percent and 6.02 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

III. Economic-cum-Purpose Classification

- The analysis shows that out of the total current expenditure of ₹ 6458120 lakh incurred by the Administrative Departments in 2018-19 (A), the maximum expenditure has been incurred on Educational Affairs and Services (25.31 percent) followed by Interest

(20.34 percent), Economic Affairs and Services (14.59 percent) and General Public Services (12.51 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2019-20 (RE) and 2020-21 (BE) also.

- Out of total capital expenditure of ₹ 2390246 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 77.60 percent, 72.31 percent and 46.83 percent of total capital expenditure in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

CHAPTER-I

INTRODUCTION

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

1.1 Objective of Budget Analysis

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

1.2 Classification of Govt. Expenditure

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

1.3 Scope of the Report

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2018-19, Revised Estimates (RE) of 2019-20 and Budget Estimates (BE) of 2020-21.

1.4 Scheme of the Report

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

CHAPTER-II

ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION

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

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

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

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

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

2.1 Income and Outlay Account of Administrative Departments

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

2.1.1 Current Receipts of Administrative Departments

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 8448657 lakh in 2020-21 (BE) as compared to ₹ 7279179 lakh in 2019-20 (RE) and ₹ 6234900 lakh in 2018-19 (A). Thus, the increase in the current receipts is expected to be 16.07 percent in 2020-21 (BE) and 16.75 percent in 2019-20 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 71.55 percent in 2020-21 (BE) whereas this percentage was 75.30 and 81.31 in 2019-20 (RE) and 2018-19 (A), respectively. The revenue from the Central Government accounted for 11.35 percent, 17.17 percent and 16.52 percent of the total current receipts in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 2 to 3 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated to vary from 4 to 9 percent during the three years.

2.1.2 Disbursements of Administrative Departments

The disbursement of Administrative Departments comprises the consumption expenditure, net interest, subsidies and transfer payment to local authorities and other sectors. The current expenditure of the Administrative Departments is expected to be ₹ 9164551 lakh in 2020-21 (BE) as compared to ₹ 7962443 lakh in 2019-20 (RE) and ₹ 6458120 lakh in 2018-19 (A) thus showing an increase of 15.10 percent in 2020-21 (BE) and 23.29 percent in 2019-20 (RE). The consumption expenditure is estimated as ₹ 3181647 lakh, ₹ 3850960 lakh and ₹ 4357416 lakh contributing 49.27 percent, 48.36 percent and 47.55 percent of total current expenditure in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The expenditure on net interest accounted 20.34 percent, 20.45 percent and 20.09 percent in 2018-19(A), 2019-20 (RE) and 2020-21 (BE) of the total current expenditure. The expenditure on subsidies on the total current expenditure is estimated to vary from 5 to 6 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 16.27 percent, 16.30 percent and 16.03 percent during the three years. The expenditure on Inter Government transfers to total current expenditure is estimated to vary from 8 to 11 percent during 2018-19(A), 2019-20 (RE) and 2020-21 (BE), respectively.

2.2 Production Account of DCUs

DCUs may briefly be defined as the agencies engaged in the production and distribution of goods and services that are meant for marketing. As a result, the DCUs are expected to function like any commercial organization and meet most of their costs from their sale proceeds. However, it does not include independent statutory corporations and boards set up by the State Government and hence, these are excluded from the purview of DCUs. Thus, the Departmental Enterprises (DEs) or government trading enterprises may briefly be defined as government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises like working expenses of productive enterprises, constitutes intermediate expenditure that enters into prices of commodities and services, as these are sold to other sectors of the economy. Hence, expenditure of these enterprises is different in character from final outlays of Administrative Departments which have no income of their own and depend upon the incomes of other sectors to meet their expenditure. Other main characteristics of DCUs are:-

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

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

The net surplus of DCUs indicates their financial health. The net surplus of DEs is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of Administrative Departments of the State Government. The shortfall in current receipts in comparison to the operating expenses is balanced by the imputed subsidy. The production account of DCUs has been analysed in **Tables 2.4 and 2.5**. In 2017-18 (A), the expenditure of DCUs was ₹ 393789 lakh in comparison to the commercial receipts of ₹ 139077 lakh resulting in the shortfall of ₹ 254712 lakh. This shortfall of ₹ 254712 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 254712 lakh decreased to ₹ 246854 lakh in 2019-20 (RE).

2.3 Capital Finance Account of the State Government

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

2.3.1 Receipts of Capital Account: This part deals with the financing of the capital formation from different sources. CFC, capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. CFC is brought over from production account of DEs. Net borrowings include items like internal debt, small savings, provident funds etc. Other liabilities include net extra budgetary borrowings and less net purchase of financial assets. The savings/surplus on current account are directly taken from income and outlay account of Administrative Departments. The total receipts under this account in 2018-19 (A) have been recorded as ₹ 1878200 lakh which is expected to decrease to ₹ 1642187 lakh in reflecting the negative growth of 12.57 percent in 2019-20 (RE). But it increased to ₹ 2042840 in 2020-21 (BE) with the growth of 24.40 percent. The net budgetary borrowings are the most important source of financing under this account.

2.3.2 Expenditure of Capital Account: The expenditure under capital finance account has been examined for Administrative Departments and DEs separately. The capital outlay, net purchase of physical assets and change in stock are the common items of expenditure in both Administrative Departments and DEs. However, one more item of expenditure i.e. capital transfers

is included under Administrative Departments. The capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments for public works, water supply, sewerage disposal scheme, etc. The capital transfers are also made to assist capital formation in other sectors of the economy. The amount to the tune of ₹ 1756786 lakh, ₹ 1566432 lakh and ₹ 1864676 lakh has been estimated to be spent by the Administrative Departments accounting for 93.54 percent, 95.39 percent and 91.28 percent of the total expenditure of ₹ 1878200 lakh, ₹ 1642182 lakh and ₹ 2042840 lakh under capital finance account in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. Under the total expenditure of the Administrative Departments, the major chunk ranging from about 48 to 56 percent has been estimated to be spent as capital transfers during the three years. About 41 to 60 percent of total expenditure of Administrative Departments has been estimated to be spent as capital outlay.

2.4 Budgetary Expenditure of the State Government as per Economic Classification

The budgetary expenditure of the State Government has been bifurcated in the two categories of Administrative Departments and DCUs. The budgetary expenditure of the State Government has been analysed in **Table 2.7**. The total expenditure of the State Government is expected to be ₹ 11522891 lakh in 2020-21 (BE) as compared to ₹ 10641143 lakh in 2019-20 (RE) and ₹ 9363569 lakh in 2018-19 (A). The total expenditure is likely to increase by 8.29 percent in 2020-21 (BE) over 2019-20 (RE) whereas this increase is estimated as 13.64 percent in 2019-20 (RE) over 2018-19 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.50 percent, 94.87 percent and 94.32 percent whereas the expenditure of DCUs is recorded as 5.50 percent, 5.13 percent and 5.68 percent during 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

2.4.1 Budgetary Expenditure of Administrative Departments

The items of expenditure of Administrative Departments are consumption expenditure, current transfers, gross capital formation, capital transfers, purchase of financial assets, loans and advances and net purchase of physical assets. The consumption expenditure of the Administrative Departments is estimated as ₹ 4357416 lakh in 2020-21 (BE) as against ₹ 3850960 lakh in 2019-20 (RE) and ₹ 3181647 lakh in 2018-19 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 34 to 38 percent during the three years. The consumption expenditure of the Government is likely to increase by 13.15 percent in 2020-21 (BE) over 2019-20 (RE) whereas it increased by 21.04 percent in 2019-20 (RE) over 2018-19 (A). The current transfers which also include subsidies and interest payments are

estimated as ₹ 4807135 lakh in 2020-21 (BE) as against ₹ 4111483 lakh in 2019-20 (RE) and 3276473 lakh in 2018-19 (A). The current transfers are likely to increase by 16.92 percent in 2020-21 (BE) over 2019-20 (RE) whereas this increase is recorded as 25.49 percent in 2019-20 (RE) over 2018-19 (A). The contribution of current transfers is recorded as 34.99 percent, 38.64 percent and 41.72 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 965202 lakh in 2020-21 (BE) as against ₹ 677095 lakh in 2019-20 (RE) and ₹ 837494 lakh in 2018-19 (A) showing increase of 42.55 percent in 2020-21 (BE) over 2019-20 (RE) but it decrease 19.15 percent in 2019-20 (RE) over 2018-19 (A). The contribution of this item in the total expenditure of the State Government is estimated as 8.94 percent, 6.36 percent and 8.38 percent during 2018-19 (A), 2019-20 (RE) and 2020-21 (BE) respectively. The capital transfers are estimated to be ₹ 890480 lakh in 2020-21 (BE) as against ₹ 881000 lakh in 2019-20 (RE) and ₹ 902650 lakh in 2018-19 (A). The capital transfers are estimated to decrease by 2.40 percent in 2019-20 (RE) but it increase by 1.08 percent in 2020-21 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 0.81 percent in 2018-19 (A) and it increased to 1.37 percent in 2019-20 (RE) but in 2020-21 (BE) it decreased to 1.05 percent. The expenditure towards purchase of financial assets and net purchase of physical assets taken together accounted for 6.14 percent, 4.03 percent and -2.37 percent of the total budgetary expenditure of the State Government in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

2.4.2 Budgetary Expenditure of DCUs

The items of expenditure of DCUs are purchase of goods and services, compensation of employees, CFC, interest, gross capital formation and net purchase of physical assets. The expenditure on purchase of goods and services in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE) is estimated as ₹ 134465 lakh, ₹ 146815 lakh and ₹ 120886 lakh, respectively reflecting the growth of 9.18 percent in 2019-20 (RE) but it shows 17.66 percent negative growth in 2020-21 (BE). The contribution of this item is recorded as 1.44 percent, 1.38 percent and 1.05 percent of the total expenditure of State Government in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The expenditure on compensation of employees in 2018-19 (A) is recorded as ₹ 183171 lakh which is likely to increase to ₹ 251288 lakh and ₹ 283585 lakh in 2019-20 (RE) and 2020-21 (BE), respectively reflecting the growth of 37.19 percent in 2019-20 (RE) and 12.85 percent in 2020-21 (BE). This item accounted for 1.96 percent, 2.36 percent and 2.46 percent in 2018-19 (A),

2019-20 (RE) and 2020-21 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 2.12 percent, 1.39 percent and 2.18 percent of the total budgetary expenditure of the State Government in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

2.5 Borrowing Account of the State Government

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

Under the component 'Borrowing at Home', the total receipts have been recorded as ₹ 3765222 lakh as compared to the expenditure of ₹ 1932908 lakh resulting in the net receipts of ₹ 1832314 lakh during the year 2018-19 (A). The net receipts increased to ₹ 2123404 lakh in 2019-20 (RE) with the growth of 15.89 percent over 2018-19 (A) and it again increased to ₹ 2320511 lakh with the growth of 9.28 percent in 2020-21 (BE) over 2019-20 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2018-19 (A) are estimated as ₹ 12201612 lakh against the expenditure of ₹ 11378998 lakh in showing the net receipts of ₹ 822614 lakh. In 2019-20 (RE) and 2020-21 (BE) the net receipts also expected to be ₹ 617854 lakh and ₹ 151216 lakh.

Table 2.1
Income and Outlay Account of Administrative Departments

(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
Receipts				
1	Income from Entrepreneurship & Property	181259	204287	280975
	1.1 Profits	0	0	4109
	1.2 Income from Property	181259	204287	276866
	1.2.1 Net Interest Receipts	117403	117655	98640
	a) Public Authorities	5	5	5
	b) From Other Sectors	117398	117650	98635
	1.2.2 Other Property Receipts	63856	86632	178226
2	Total Tax Revenue	5069491	5481422	6045044
	2.1 Production Taxes	643549	744821	838471
	2.2 Product Taxes	3927429	4298119	4702916
	2.3 Other Transfers	498513	438482	503657
3	Fees & Miscellaneous Receipts	276475	343858	726673
4	Transfer from Central Govt.	707675	1249612	1395965
	Total Receipts (1+2+3+4)	6234900	7279179	8448657
Disbursements				
5	Consumption Expenditure	3181647	3850960	4357416
	5.1 Compensation of Employees	2737987	3161321	3587116
	a) Wages & Salaries	1977757	2322976	2756296
	b) Pensions	760230	838345	830820
	5.2 Net Purchase of Commodities & Services	399951	649237	727630
	a) Purchases	380136	660937	732994
	b) Maintenance & Repairs	116144	138737	166600
	c) Less Sales	96329	150437	171964
	5.3 Transfers in kind	43709	40402	42670
6	Net Interest Paid to	1313380	1628214	1840742
	6.1 Public Authorities	11242	8944	10375
	a) Centre	11242	8944	10375
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1373904	1687286	1898383
	6.3 Less Commercial Interest	71766	68016	68016
7	Total Subsidies	382554	429466	490091
	7.1 Production Subsidies	319597	353071	397900
	7.2 Product Subsidies	62957	76395	92191
8	Total Current Transfer to Other Sectors	1050654	1297923	1468996
9	Inter Govt. Transfer fo Local Authorities	529885	755880	1007306
	9.1 Current Transfer to Local Authorities	87590	118311	149844
	9.2 Capital Transfer to Local Authorities	442295	637569	857462
	Total Current Expenditure (5+6+7+8+9)	6458120	7962443	9164551
	Surplus on Current Account	-223220	-683264	-715894

Table 2.2
Current Receipts of State Administration

(₹ in lakh)				
Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	Tax Receipt	5069491 (81.31)	5481422 (75.30)	6045044 (71.55)
2	Income form Property & Entrepreneurship	181259 (2.91)	204287 (2.81)	280975 (3.33)
3	Fees & Miscellaneous Receipts	276475 (4.43)	343858 (4.72)	726673 (8.60)
4	Revenue Grants from Govt. of India	707675 (11.35)	1249612 (17.17)	1395965 (16.52)
	Total Current Receipts (1+2+3+4)	6234900 (100.00)	7279179 (100.00)	8448657 (100.00)

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

Table 2.3
Disbursements of State Administration

(₹ in lakh)				
Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	Consumption Expenditure	3181647 (49.27)	3850960 (48.36)	4357416 (47.55)
2	Net Interest	1313380 (20.34)	1628214 (20.45)	1840742 (20.09)
3	Subsidies	382554 (5.92)	429466 (5.39)	490091 (5.35)
4	Current Transfers	1050654 (16.27)	1297923 (16.30)	1468996 (16.03)
5	Inter-Government Transfers	529885 (8.20)	755880 (9.49)	1007306 (10.99)
	Total Current Expenditure (1+2+3+4+5)	6458120 (100.00)	7962443 (100.00)	9164551 (100.00)

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

Table 2.4
Production Account of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
	Receipts:			
1	Commercial Receipts	139077	223651	275121
2	Imputed Subsidy	254712	246854	205859
	Total Receipts	393789	470505	480980
	Expenditure:			
3	Purchase of Commodities & Services including maintenance	134465	146815	120886
4	Compensation of Employees	183171	251288	283585
	4.1 Wages & Salaries	132803	184632	218404
	4.2 Pensions	50368	66656	65181
5	Interest	71766	68016	68016
6	Consumption of Fixed Capital	4387	4386	4384
7	Profits	0	0	4109
	Total Expenditure	393789	470505	480980

Table 2.5
Net Surplus of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	Gross Receipts	393789	470505	480980
2	Operating Expenses	393789	470505	476871
	Net Surplus (1-2)	0	0	4109

Table 2.6
Capital Finance Account of State Government

(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
Receipts				
1	Consumption of Fixed Capital	4387	4386	4384
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	1832314	2123404	2320511
	3.1 At Home	1832314	2123404	2320511
	3.2 From Abroad	0	0	0
4	Other Liabilities	264719	197661	433839
	4.1 Net Extra budgetary Borrowings	822614	617854	151216
	4.2 Less Net Purchase of Financial Assets	557895	420193	-282623
5	Surplus on Current Account	-223220	-683264	-715894
	Total Receipts (1 to 5)	1878200	1642187	2042840
Expenditure:				
Administration				
1	Capital Outlay	714172	799815	1124922
2	Net purchase of Physical Assets	16642	8337	8994
	2.1 Second Hand Assets	0	0	0
	2.2 Land	16642	8337	8994
3	Change in Stock	123322	-122720	-159720
	3.1 Inventory	-1367	2280	2280
	3.2 Others	124689	-125000	-162000
4	Capital Transfers	902650	881000	890480
	4.1 For Capital Formation	902650	881000	890480
	4.2 For Others	0	0	0
5	Total (1 to 4)	1756786	1566432	1864676
Enterprises				
6	Capital Outlay	118889	114278	213170
7	Net purchase of Physical Assets	3609	3250	7750
	7.1 Second Hand Assets	0	0	0
	7.2 Land	3609	3250	7750
8	Change in Stock	-1084	-41773	-42756
9	Total (6 to 8)	121414	75755	178164
	Total Expenditure (5+9)	1878200	1642187	2042840

Table 2.7
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ in lakh)

Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
I Administrative Departments	8848366	10094883	10867856
	(94.50)	(94.87)	(94.32)
1 Consumption Expenditure	3181647	3850960	4357416
	(33.98)	(36.19)	(37.82)
i) Compensation of Employees	2737987	3161321	3587116
	(29.24)	(29.71)	(31.13)
ii) Net Purchase of Commodities & Services	399951	649237	727630
	(4.27)	(6.10)	(6.31)
iii) Transfers in kind	43709	40402	42670
	(0.47)	(0.38)	(0.37)
2 Current Transfers*	3276473	4111483	4807135
	(34.99)	(38.64)	(41.72)
3 Gross Capital Formation	837494	677095	965202
	(8.94)	(6.36)	(8.38)
4 Capital Transfers	902650	881000	890480
	(9.64)	(8.28)	(7.73)
5 Purchase of Financial Assets	557895	420193	-282623
	(5.96)	(3.95)	(-2.45)
6 Loans & Advances	75565	145815	121252
	(0.81)	(1.37)	(1.05)
7 Net Purchase of Physical Assets	16642	8337	8994
	(0.18)	(0.08)	(0.08)
II Departmental Commercial Undertakings	515203	546260	655035
	(5.50)	(5.13)	(5.68)
1 Purchase of Goods & Services	134465	146815	120886
	(1.44)	(1.38)	(1.05)
2 Compensation of Employees	183171	251288	283585
	(1.96)	(2.36)	(2.46)
3 Consumption of Fixed Capital	4387	4386	4384
	(0.05)	(0.04)	(0.04)
4 Interest	71766	68016	68016
	(0.77)	(0.64)	(0.59)
5 Gross Capital Formation	117805	72505	170414
	(1.26)	(0.68)	(1.48)
6 Net Purchase of Physical Assets	3609	3250	7750
	(0.04)	(0.03)	(0.07)
Total Expenditure (I+II)	9363569	10641143	11522891
	(100.00)	(100.00)	(100.00)

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

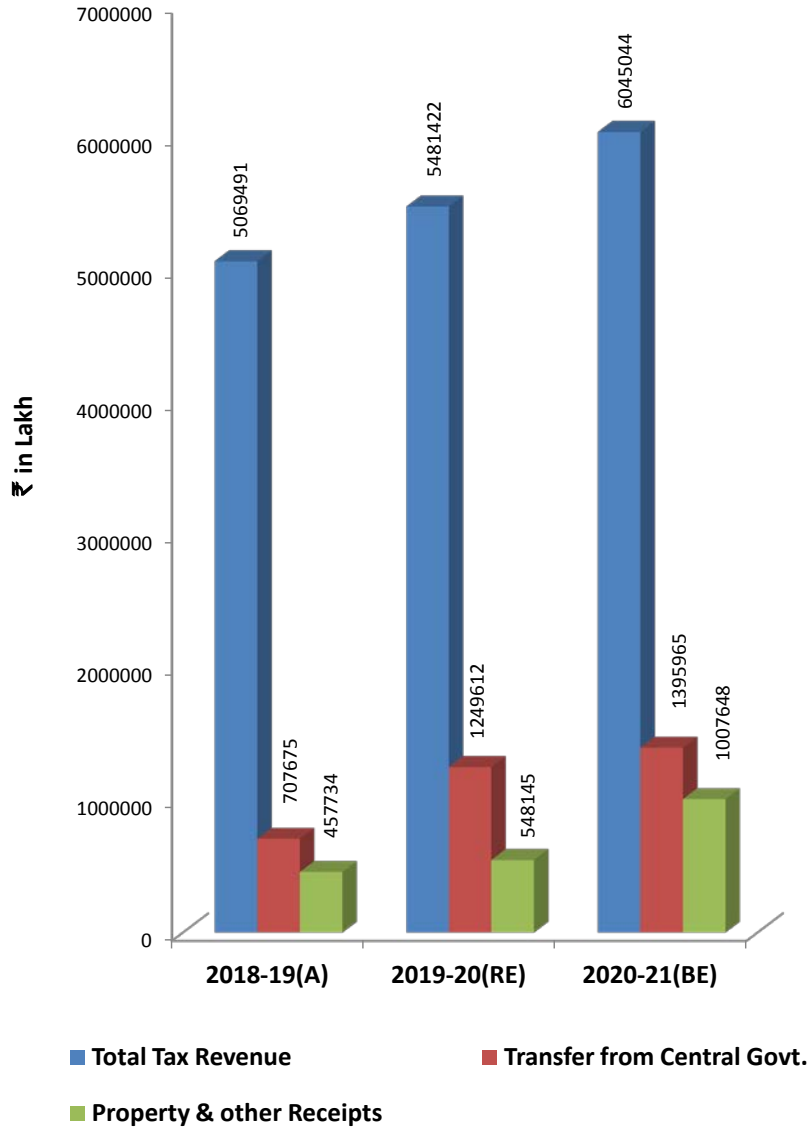
*Current transfer also include subsidies and interest.

Table 2.8
Borrowing Account of State Government

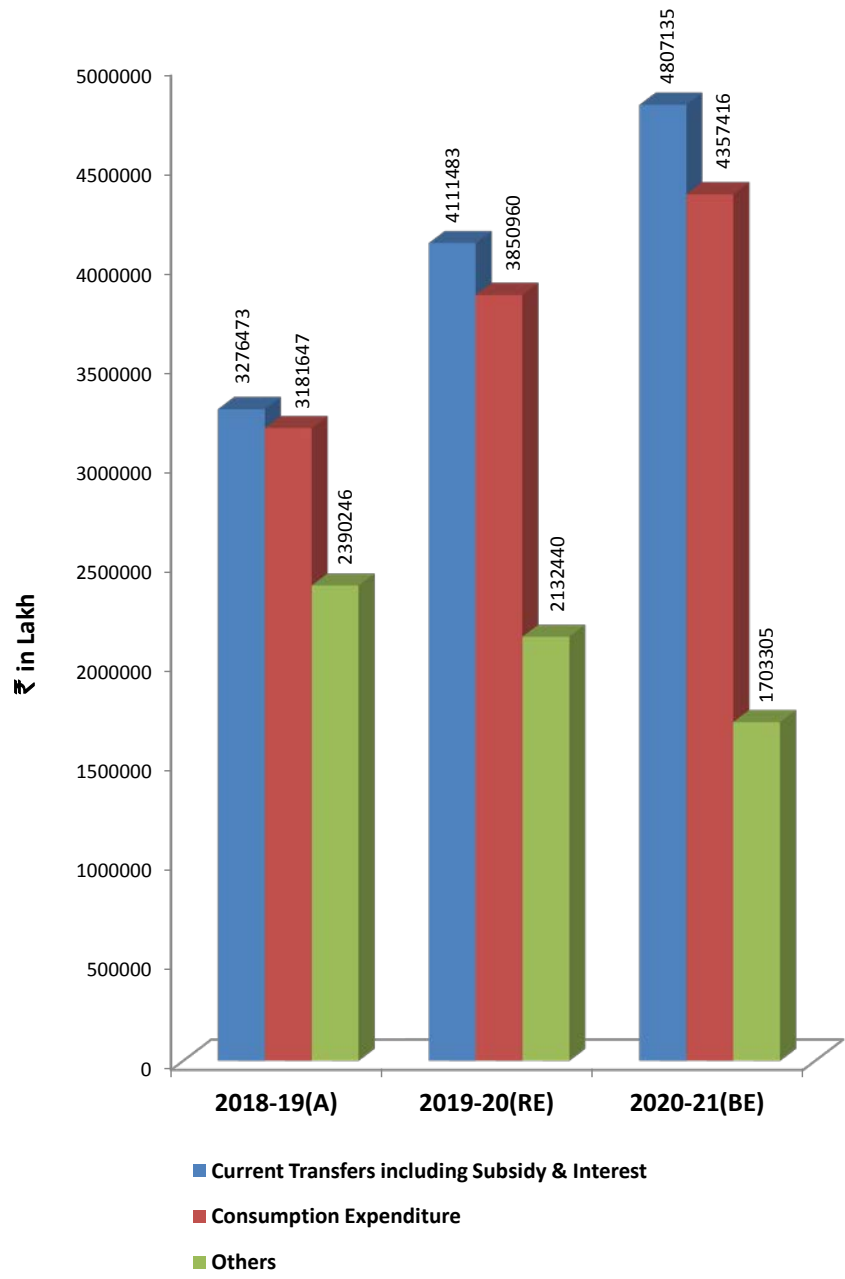
(₹ in lakh)

Sr. No.	Items	2018-19 (A)		2019-20 (RE)		2020-21 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	3414014	1698471	4096925	2089507	4422350	2232239
2	Small Savings, Provident Fund etc.	351208	234437	369086	253100	388600	258200
3	Other Debt	0	0	0	0	0	0
Total		3765222	1932908	4466011	2342607	4810950	2490439
Net Receipts		1832314		2123404		2320511	
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.	537189	75565	540802	145815	35623	121252
2	Loans from Govt. of India	12483	19917	21135	26043	21500	26942
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	1218	1218	6185	6185	0	0
5	Reserve Funds	94498	39152	236517	76274	278213	99133
6	Deposits & Advances	2650469	2516718	2902950	2971150	3431800	3498000
7	Suspense & Miscellaneous	8020571	7890942	8880300	8764500	10090350	9990700
8	Remittances	891101	874029	970000	950300	970000	880350
9	Cash Balance	-48957	-79456	-79456	-77075	-77075	-27986
10	Funds	43040	36526	33766	26767	32745	39165
11	Consumption of Fixed Capital		4387		4386		4384
Total		12201612	11378998	13512199	12894345	14783156	14631940
Net Receipts		822614		617854		151216	

Income of Administrative Departments



Expenditure of Administrative Departments as per Economic Classification



CHAPTER-III

ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other educational institutions is generally shown under account head 'Medical', expenditure on water supply is shown under 'Public Health' and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation, etc. The expenditure under these heads is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh. The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations. The entire expenditure of the State Government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Social Security and Welfare Affairs and Services (vi) Housing and Community Amenity Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection and (x) Relief on Calamities. **Tables 3.1 and 3.2** present the analysis of functional/ purpose classification of the State Government's budgetary expenditure for the years 2018-19 (A), 2019-20 (RE) and 2020-21 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2797162 lakh has been incurred on Economic Affairs and Services accounting for 37.12 percent of total expenditure of ₹ 7534986 lakh in 2018-19 (A). The expenditure on Economic Affairs and Services is expected to be accounting for 31.44 percent in 2019-20 (RE) but it decrease to 23.80 percent in 2020-21 (BE).

The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy in 2018-19 (A) and 2019-20 (RE) among the items of Economic Affairs and Services. The second highest priority has been accorded to Education Affairs and Services for the utilization of funds in 2018-19 (A) and 2019-20 (RE) except 2020-21 (BE) where it was at top position. In 2018-19 (A), the expenditure incurred on Education Affairs and Services contributed 23.50 percent of total expenditure which is increase to 24.34 percent and 28.22 percent in 2019-20 (RE) and 2020-21 (BE), respectively. The share of General Public Services is 12.39 percent, 13.69 percent and 14.46 percent during the three years. The Share of Housing and Community Amenity Affairs and Services, stood at 11.04 percent, 13.37 percent and 14.81 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The share of Health Affairs and Services is 4.89 percent, 5.47 percent and 6.02 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

Table 3.1
Budgetary Expenditure of Administrative Departments
as per Purpose Classification

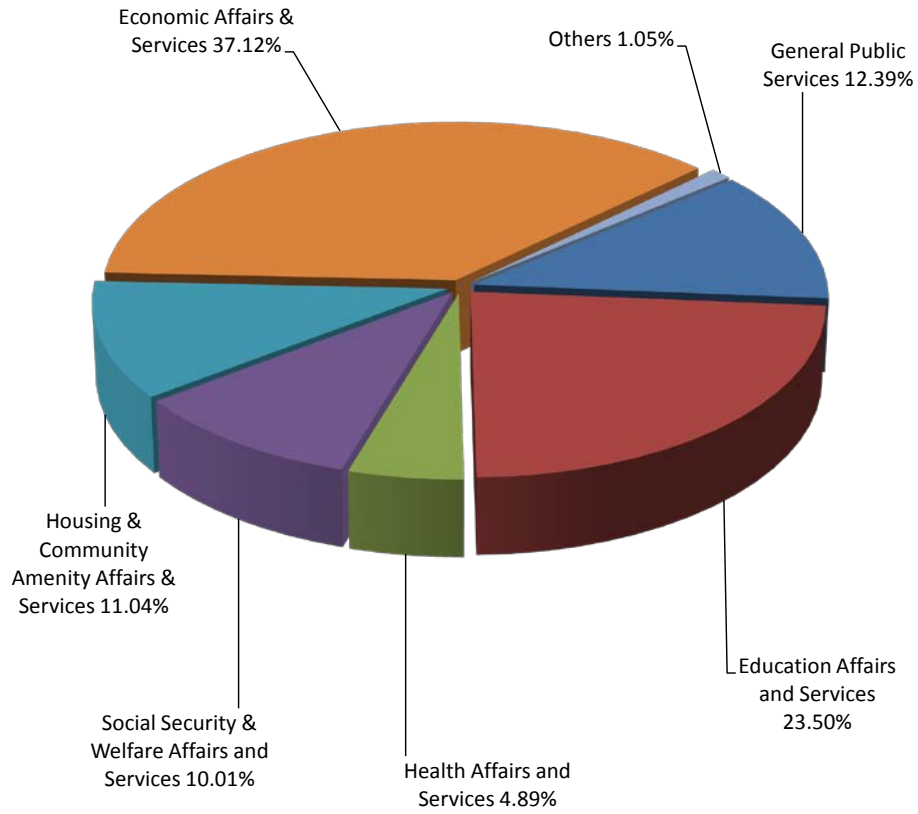
(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	General Public Services	933603	1158916	1305544
	1.1 General Administration, Extnal Affairs, Public Order & Safety	932092	1147316	1291892
	1.2 General Research	1511	11600	13652
2	Defence	3118	3520	3869
3	Education Affairs & services	1770798	2061160	2547047
	3.1 Administration, Regulation & Research	48147	76979	79462
	3.2 Educational Services	1722651	1984181	2467585
4	Health Affairs & Services	368668	462903	543786
	4.1 Administration, Regulation & Research	14168	37479	53965
	4.2 Health Services	354500	425424	489821
5	Social Security and Welfare Affairs & Services	754060	891521	1033947
	5.1 Social Security Affairs & Services	560272	638467	750440
	5.2 Welfare Affairs & Services	193788	253054	283507
6	Housing & Community Amenity Affairs & Services	831638	1132004	1336938
7	Cultural,Recreational & Religious Affairs & Services	42690	54298	63623
8	Economic Affairs & Services	2797162	2661812	2148373
	8.1 General Administration, Regulation & Research	90710	130620	144768
	8.2 Agriculture, Forestry, Fishing & Hunting	421620	581809	833943
	8.3 Mining, Manufacturing & Construction	79249	133684	108648
	8.4 Electricity,Gas,Steam & Other Sources of Energy	1300116	1131911	755299
	8.5 Water Supply	320821	331929	349639
	8.6 Transport & Communication	366983	344833	326879
	8.7 Other Economic Services	217663	7026	-370803
9	Environmental Protection	619	1340	1391
10	Relief on Calamities	32630	39195	42596
	Total	7534986	8466669	9027114

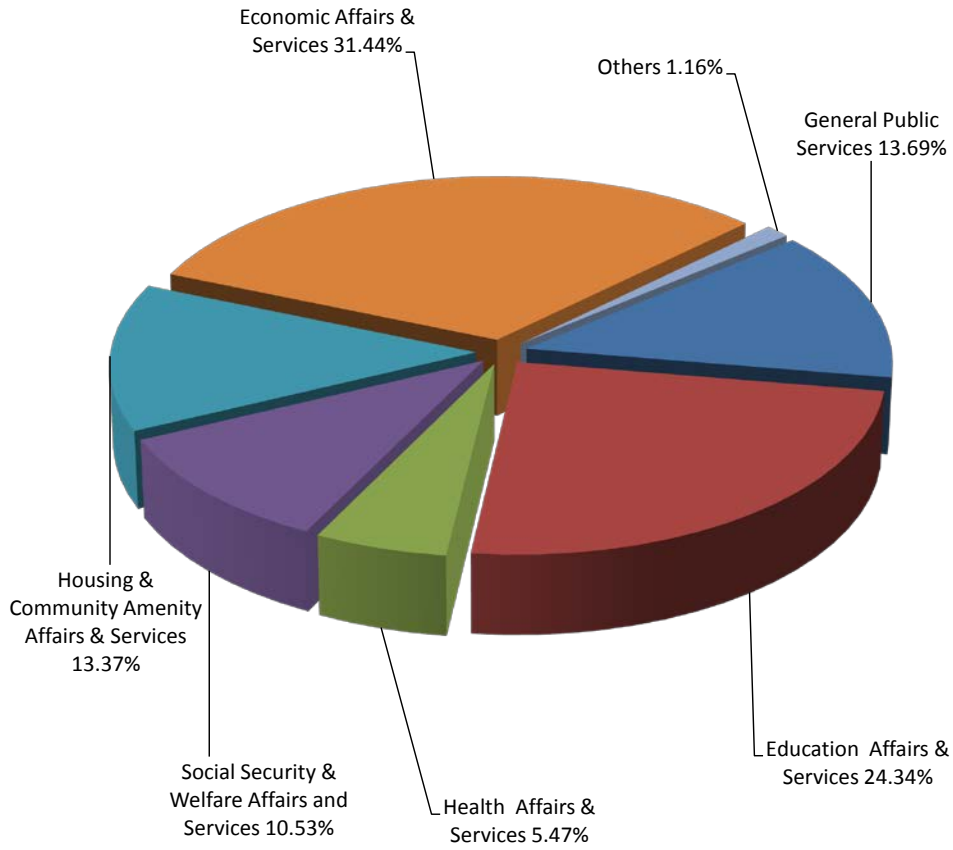
Table 3.2
Distribution of Expenditure of of Administrative Departments
as per Purpose Classification

(Percent)				
Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	General Public Services	12.39	13.69	14.46
	1.1 General Administration, Extnal Affairs, Public Order & Safety	12.37	13.55	14.31
	1.2 General Research	0.02	0.14	0.15
2	Defence	0.04	0.04	0.04
3	Education Affairs & services	23.50	24.34	28.22
	3.1 Administration, Regulation & Research	0.64	0.91	0.88
	3.2 Educational Services	22.86	23.44	27.34
4	Health Affairs & Services	4.89	5.47	6.02
	4.1 Administration, Regulation & Research	0.19	0.44	0.60
	4.2 Health Services	4.70	5.02	5.43
5	Social Security and Welfare Affairs & Services	10.01	10.53	11.45
	5.1 Social Security Affairs & Services	7.44	7.54	8.31
	5.2 Welfare Affairs & Services	2.57	2.99	3.14
6	Housing & Community Amenity Affairs & Services	11.04	13.37	14.81
7	Cultural,Recreational & Religious Affairs & Services	0.57	0.64	0.71
8	Economic Affairs & Services	37.12	31.44	23.80
	8.1 General Administration, Regulation & Research	1.20	1.54	1.60
	8.2 Agriculture, Forestry, Fishing & Hunting	5.60	6.87	9.24
	8.3 Mining, Manufacturing & Construction	1.05	1.58	1.20
	8.4 Electricity,Gas,Steam & Other Sources of Energy	17.25	13.37	8.37
	8.5 Water Supply	4.26	3.92	3.87
	8.6 Transport & Communication	4.87	4.07	3.62
	8.7 Other Economic Services	2.89	0.08	-4.11
9	Environmental Protection	0.01	0.02	0.02
10	Relief on Calamities	0.43	0.46	0.47
	Total	100.00	100.00	100.01

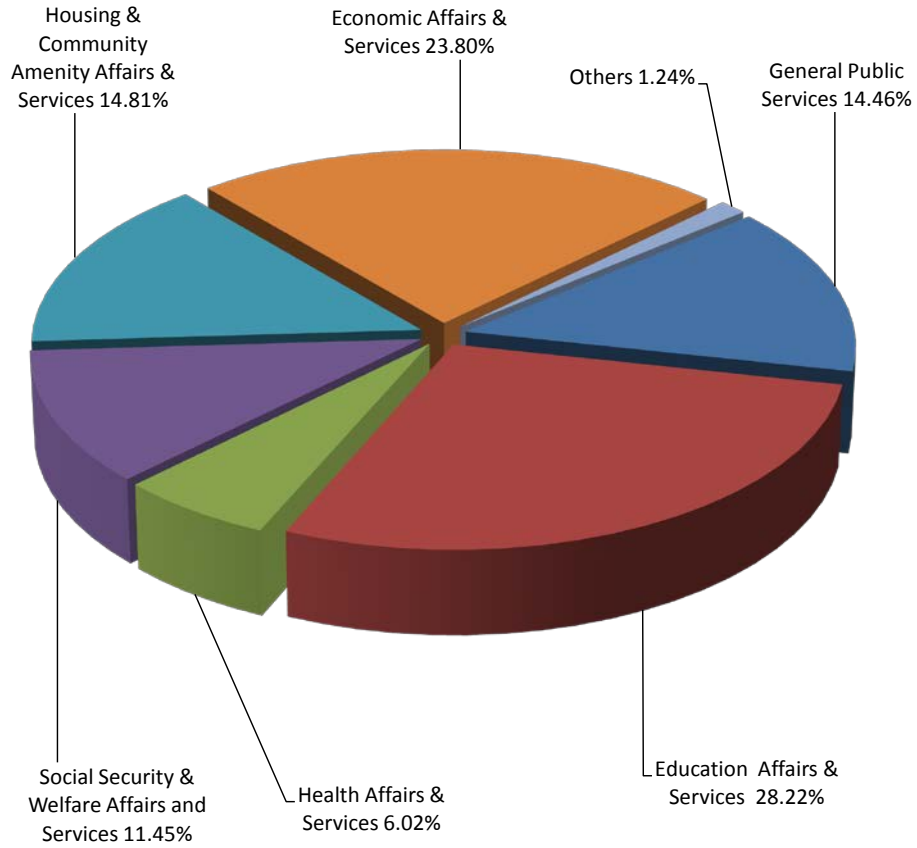
**Purpose Classification of Budget Expenditure
of Administrative Departments
2018-19 (A)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2019-20 (RE)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2020-21 (BE)**



CHAPTER – IV

COMPILATION OF STATE INCOME AND CAPITAL FORMATION

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

4.1 Estimates of State Income

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

4.1.1 Estimates of State Income from Administrative Departments

The compensation of employees for public administration constitutes Net Product from Administrative Departments. Compensation of employees comprises the remuneration of government employees such as salaries/pay, wages, allowances and honorarium other than traveling and daily allowances, contributions to provident fund by the Government as well as all pension payments to government employees and benefits. The benefits include expenditure on social benefits viz. medical and educational e.g. medical charges and reimbursement of medical expenditure and other benefits (LTC) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head '2071' are also covered under this category. The payments in kind e.g. cost of liveries and uniforms, ration supplied to the police personnel etc. are treated as benefits in kind. It is also pointed out that the total pension shown in the budget is proportionately distributed in to Public Administration and Departmental Enterprises. The estimates of Net Product from Public Administration have been given in **Table 4.1**.

The Net Product from Public Administration sector has been recorded as ₹ 1100136 lakh in 2018-19 (A) which is expected to increase to ₹ 1304078 lakh and ₹ 1429638 lakh in 2019-20 (RE) and 2020-21 (BE), respectively with the growth of 18.54 percent in 2019-20 (RE) and 9.63 percent in 2020-21 (BE). The Net Product from Other Services Sector including education, medical and

public health activities has been estimated as ₹ 1508991 lakh in 2018-19 (A) which is expected to mount up to ₹ 1707502 lakh and ₹ 1993678 lakh in 2019-20 (RE) and 2020-21 (BE), respectively.

4.1.2 Estimates of State Income from DCUs

The Net Product of DCUs is worked out by adding compensation of employees, interest, rent, rate, taxes and profits. The depreciation available from the budget analysis is then added to Net Product to compile GVA/gross product of DCUs. The estimates of gross product from DCUs have been given in **Tables 4.2 to 4.4**. The gross product of DCUs in 2018-19 (A) has been estimated as ₹ 265950 lakh out of which the maximum product has been estimated in Transport (₹ 160846 lakh) sector followed by Irrigation (₹ 86163 lakh), Forest (₹ 16457 lakh) and Manufacturing (₹ 2484 lakh) sectors. The gross product in 2019-20 (RE) and 2020-21 (BE) is expected to be ₹ 330392 lakh and ₹ 366829 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

4.2 Estimates of Gross Capital Formation

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

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

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

I Construction

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

II Machinery and Equipments

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

III Cultivated Biological Resources

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

IV Intellectual Property Products (IPP)

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

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

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

4.2.1 Capital Formation of General Government

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 837494 lakh, ₹ 677095 lakh and ₹ 965202 lakh in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 714172 lakh, ₹ 799815 lakh and ₹ 1124922 lakh in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively recording the growth of 11.99 percent in 2019-20 (RE) and 40.65 percent in 2020-21 (BE). Out of total GFCF of General Government, the maximum expenditure is estimated to be incurred on construction of dwellings and other building and structures accounting for 93.45 percent, 92.79 percent and 93.70 percent in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 5.43 percent, 6.13 percent and 5.58 percent of total GFCF in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 484584 lakh) followed by Water Supply (₹ 119917 lakh), Education (₹ 52356 lakh), Sanitation (₹ 26527 lakh), Health (₹ 24897 lakh) and construction (₹ 5891 lakh) sectors in 2018-19 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2019-20 (RE) and 2020-21 (BE).

4.2.2 Capital Formation of DCUs

The industry-wise and asset-wise analysis of capital formation of DCUs has been given in **Tables 4.8 to 4.10**. The Table indicates that the GCF of DCU's has been estimated to be 170414 lakh in 2020-21 (BE) as against 72505 lakh in 2019-20 (RE) and 117805 lakh in 2018-19 (A). The examination of capital formation of DCUs shows that GFCF or total new outlay has been recorded as ₹ 118889 lakh in 2018-19 (A) which is decrease to ₹ 114278 lakh in 2019-20 (RE) with the negative growth of 3.88 percent. The GFCF is expected to increase to ₹ 213170 lakh with the growth of 86.54 percent in 2020-21 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 76899 lakh) followed by machinery and equipments (₹ 41922 lakh) in 2018-19 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2019-20 (RE) and 2020-21 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 101816 lakh, ₹ 101780 lakh and ₹ 186864 lakh accounting for 85.64 percent, 89.06 percent and 87.66 percent of total GFCF in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively.

Table 4.1
Estimates of Net Product from Public Administration

(₹ in lakh)

Sr. No.	Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
1	Total Administration	2737987	3161321	3587115
	Less			
2	Construction (Repair & Maintenance)	45981	57777	60359
3	Water Supply	82879	91964	103440
4	Other Services	1508991	1707502	1993678
	a) Education (3.2)	1289137	1457777	1705609
	b) Medical & Public Health (4.2)	219854	249725	288069
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	1637851	1857243	2157477
6	Public Administration (1-5)	1100136	1304078	1429638

Table 4.2

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2018-19 (A)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	17933	307	28258	0	0	14723	67916	7	0	0	16419	112725	129144	86163	86163
2	Forest	16038	413	894	364	0	2924	0	6	0	0	2848	17791	20639	16457	16457
3	Manufacturing	2365	95	280	0	0	36	0	12	12	0	146	2654	2800	2472	2484
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	142163	3857	71971	0	0	8389	3850	6601	4375	0	119664	121542	241206	156471	160846
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	178499	4672	101403	364	0	26072	71766	6626	4387	0	139077	254712	393789	261563	265950

Table 4.3
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2019-20 (RE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	74284	2947	41496	0	0	15366	64166	93	0	0	20000	178352	198352	141490	141490
2	Forest	16986	524	1646	300	0	2763	0	7	0	0	3465	18761	22226	17517	17517
3	Manufacturing	2381	159	314	0	0	1	0	2	11	0	186	2682	2868	2542	2553
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	149987	4020	69527	0	0	8700	3850	6600	4375	0	200000	47059	247059	164457	168832
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	243638	7650	112983	300	0	26830	68016	6702	4386	0	223651	246854	470505	326006	330392

Table 4.4
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2020-21 (BE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	81420	3016	39797	0	0	15916	64166	123	0	0	21000	183438	204438	148725	148725
2	Forest	18884	665	1359	190	0	2501	0	9	0	0	3935	19673	23608	19558	19558
3	Manufactuirng	2429	132	353	0	0	8	0	3	9	0	186	2748	2934	2564	2573
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	173019	4020	45327	0	0	8700	3850	6600	4375	4109	250000	0	250000	191598	195973
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	275752	7833	86836	190	0	27125	68016	6735	4384	4109	275121	205859	480980	362445	366829

Table 4.5
Industry and Asset-wise Capital Formation of General Government in 2018-19 (A)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	119793	26527	0	453353	49466	18288	667427
	1.1) Dwelling	0	0	0	26129	0	0	26129
	1.2) Other Building and Structure (i to iv)	119793	26527	0	427224	49466	18288	641298
	i) Non-Residential Building	0	0	0	83500	49466	18288	151254
	ii) Other Structures	119793	26527	0	189184	0	0	335504
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	154540	0	0	154540
2	Machinery and Equipment (2.1 to 2.4)	123	0	52	29379	2648	6584	38786
	2.1) Transport Equipment	119	0	0	5562	66	16	5763
	2.2) ICT Equipment	4	0	9	7480	963	100	8556
	2.3) Other Machinery and Equipment	0	0	43	16337	1619	6468	24467
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	5839	1852	242	25	7959
	4.1) Research and Development	0	0	5837	0	0	0	5837
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	2	1852	242	25	2122
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	119917	26527	5891	484584	52356	24897	714172
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	-1813	0	446	124689	0	0	123322
	Gross Capital Formation	118104	26527	6337	609273	52356	24897	837494

Table 4.6
Industry and Asset-wise Capital Formation of General Government in 2019-20 (RE)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	119436	24928	0	502181	74370	21200	742115
	1.1) Dwelling	0	0	0	28064	86	0	28150
	1.2) Other Building and Structure (i to iv)	119436	24928	0	474117	74284	21200	713965
	i) Non-Residential Building	0	0	0	97702	74284	21200	193186
	ii) Other Structures	119436	24928	0	179958	0	0	324322
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	196457	0	0	196457
2	Machinery and Equipment (2.1 to 2.4)	205	0	231	39029	1962	7607	49034
	2.1) Transport Equipment	175	0	0	6271	77	129	6652
	2.2) ICT Equipment	5	0	6	10235	259	88	10593
	2.3) Other Machinery and Equipment	25	0	225	22523	1626	7390	31789
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	6002	2575	66	22	8666
	4.1) Research and Development	0	0	6000	52	0	0	6052
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	2	2523	66	22	2614
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	119642	24928	6233	543785	76398	28829	799815
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	1180	0	1100	-125000	0	0	-122720
	Gross Capital Formation	120822	24928	7333	418785	76398	28829	677095

Table 4.7
Industry and Asset-wise Capital Formation of General Government in 2020-21 (BE)

(₹ in lakh)

Sr. No	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	124361	23690	0	649558	226450	30000	1054059
	1.1) Dwelling		0	0	37225	200	0	37425
	1.2) Other Building and Structure (i to iv)	124361	23690	0	612333	226250	30000	1016634
	i) Non-Residential Building	0	0	0	146855	226250	30000	403105
	ii) Other Structures	124361	23690	0	258287	0	0	406338
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	207191	0	0	207191
2	Machinery and Equipment (2.1 to 2.4)	205	0	231	40537	1284	20535	62792
	2.1) Transport Equipment	175	0	0	6238	150	221	6784
	2.2) ICT Equipment	5	0	6	10829	233	128	11201
	2.3) Other Machinery and Equipment	25	0	225	23470	901	20186	44807
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	5002	2977	59	32	8071
	4.1) Research and Development	0	0	5000	304	0	0	5304
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	2	2673	59	32	2767
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	124567	23690	5233	693072	227793	50567	1124922
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	1180	0	1100	-162000	0	0	-159720
	Gross Capital Formation	125747	23690	6333	531072	227793	50567	965202

Table 4.8
Industry and Asset-wise Capital Formation of Enterprises in 2018-19 (A)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	62741	7766	0	6392	76899
	1.1) Dwelling	0	0	0		0
	1.2) Other Building and Structure (i to iv)	62741	7766	0	6392	76899
	i) Non-Residential Building	0	237	0	6392	6629
	ii) Other Structures	62741	7529	0		70270
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	39073	512	9	2328	41922
	2.1) Transport Equipment	5	0	0	2217	2222
	2.2) ICT Equipment	3	195	0	68	266
	2.3) Other Machinery and Equipment	39065	317	9	43	39434
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	2	49	0	17	68
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	2	49	0	17	68
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	101816	8327	9	8737	118889
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-1084	0	0	0	-1084
	Gross Capital Formation	100732	8327	9	8737	117805

Table 4.9
Industry and Asset-wise Capital Formation of Enterprises in 2019-20 (RE)

(₹ in lakh)

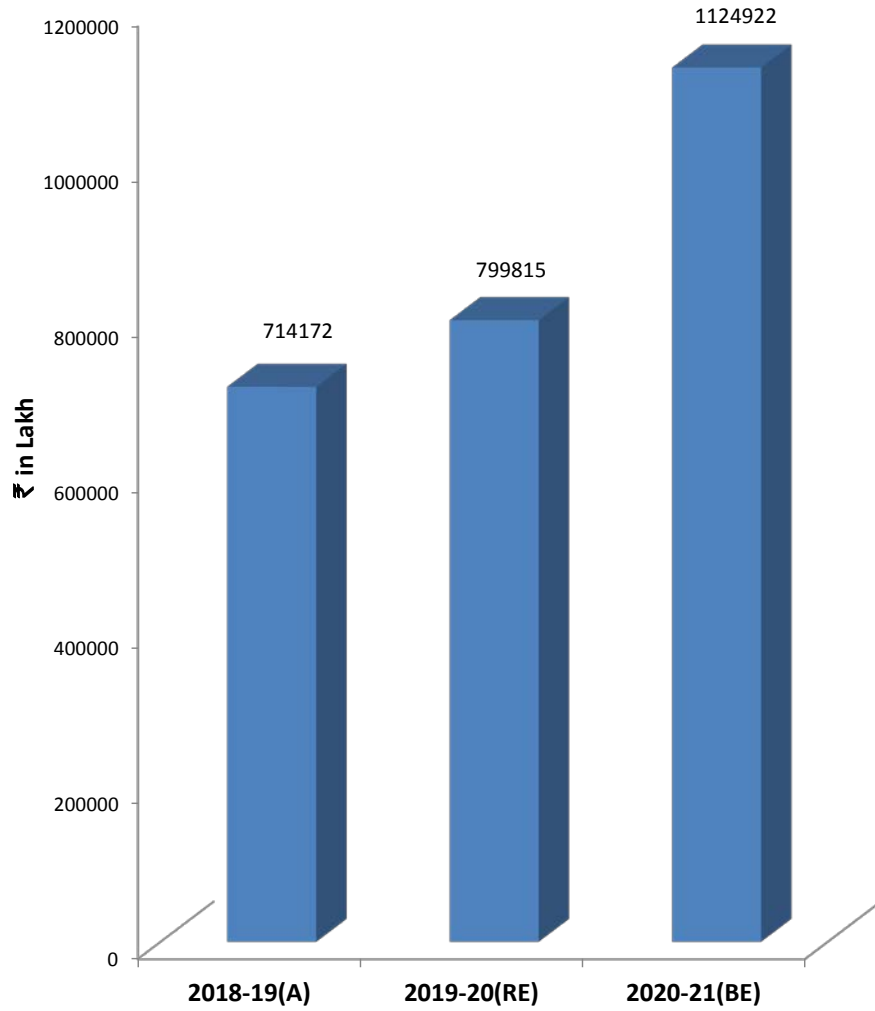
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	69676	8023	0	3350	81049
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	69676	8023	0	3350	81049
	i) Non-Residential Building	0	150	0	3350	3500
	ii) Other Structures	69676	7873	0	0	77549
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	32093	330	150	575	33148
	2.1) Transport Equipment	235	0	0	500	735
	2.2) ICT Equipment	44	240	0	40	324
	2.3) Other Machinery and Equipment	31814	90	150	35	32089
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	11	60	0	10	81
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	11	60	0	10	81
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	101780	8413	150	3935	114278
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-41773	0	0	0	-41773
	Gross Capital Formation	60007	8413	150	3935	72505

Table 4.10
Industry and Asset-wise Capital Formation of Enterprises in 2020-21 (BE)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	153831	6871	0	8750	169452
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	153831	6871	0	8750	169452
	i) Non-Residential Building		130	0	8750	8880
	ii) Other Structures	153831	6741	0		160572
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	33019	340	200	10075	43634
	2.1) Transport Equipment	295	0	0	10000	10295
	2.2) ICT Equipment	58	240	0	40	338
	2.3) Other Machinery and Equipment	32666	100	200	35	33001
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	14	60	0	10	84
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	14	60	0	10	84
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	186864	7271	200	18835	213170
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-42756	0	0	0	-42756
	Gross Capital Formation	144108	7271	200	18835	170414

Gross Fixed Capital Formation of Administrative Departments



CHAPTER-V

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The economic and purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2018-19 (A), 2019-20 (RE) and 2020-21 (BE). The expenditure on each service has been classified horizontally into different economic categories and vertically into functional categories in **Tables 5.1 to 5.3**.

The analysis shows that out of the total current expenditure of ₹ 6458120 lakh incurred by the Administrative Departments in 2018-19 (A), the maximum expenditure has been incurred on Educational Affairs and Services (25.31 percent) followed by Interest (20.34 percent), Economic Affairs and Services (14.59 percent) and General Public Services (12.51 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2019-20 (RE) and 2020-21 (BE) also. Out of total capital expenditure of ₹ 2390246 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 77.60 percent, 72.31 percent and 46.83 percent of total capital expenditure in 2018-19 (A), 2019-20 (RE) and 2020-21 (BE), respectively. In the remaining activities/services of purpose classification, the expenditure varied from about 0 to 21 percent of total capital expenditure during the three years.

Table 5.1

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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expdn. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	486142	189114	16083	691339	101017	40794	60223	0	751562	56485	0	0	0	0	808047
1.1	General Administration, Public Order and Safety	485301	188787	16060	690148	100759	37623	63136	0	753284	53290	0	0	0	0	806574
1.1.1	Public Order and Safety	395833	153129	10874	559836	42869	12623	30246	0	590082	29430	0	0	0	0	619512
1.1.2	Planning and Statistical Activities	3612	1456	165	5233	278	0	278	0	5511	681	0	0	0	0	6192
1.1.3	General Administration, Public Order and Safety n.e.c	85856	34202	5021	125079	57612	25000	32612	0	157691	23179	0	0	0	0	180870
1.2	General Research	841	327	23	1191	258	3171	-2913	0	-1722	3195	0	0	0	0	1473
2	Civil Defence	2205	614	103	2922	50	5	45	0	2967	138	0	0	0	0	3105
3	Education Affairs and Services	926391	371812	17003	1315206	62696	25199	37497	30994	1383697	250906	0	101	0	0	1634704
3.1	Administration, Regulation and Research	17995	7100	974	26069	3846	0	3846	0	29915	16213	0	101	0	0	46229
3.1.1	Primary Education Affairs	5887	2376	297	8560	291	0	291	0	8851	588	0	0	0	0	9439
3.1.2	Secondary Education Affairs	6768	2742	383	9893	1322	0	1322	0	11215	4715	0	0	0	0	15930
3.1.3	Higher Secondary/and University/Education Affairs	5340	1982	294	7616	2233	0	2233	0	9849	10910	0	101	0	0	20860
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	908396	364712	16029	1289137	58850	25199	33651	30994	1353782	234693	0	0	0	0	1588475
3.2.1	Primary Education Services	566325	228337	9062	803724	15041	8038	7003	29700	840427	44419	0	0	0	0	884846
3.2.2	Secondary Education Services	260382	105409	5793	371584	13922	13826	96	444	372124	66359	0	0	0	0	438483
3.2.3	Higher Secondary and University Education Services	81494	30887	1172	113553	29886	2882	27004	850	141407	123906	0	0	0	0	265313
3.2.4	Educational Services n.e.c	195	79	2	276	1	453	-452		-176	9	0	0	0	0	-167

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														Total Cap. Expd. (27to32)	Grand Total (17+33)	
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan			
															ANG			ALB
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	129	57214	0	39986	4920	5237	1112	0	446	109044	16512	0	0	0	0	125556	933603
1.1	General Administration, Public Order and Safety	129	57214	0	39986	4920	5207	1104	0	446	109006	16512	0	0	0	0	125518	932092
1.1.1	Public Order and Safety	0	20229	0	0	3975	3002	545	0	0	27751	5351	0	0	0	0	33102	652614
1.1.2	Planning and Statistical Activities	0	0	0	0	0	7	2	0	0	9	0	0	0	0	0	9	6201
1.1.3	General Administration,Public Order and Safety n.e.c	129	36985	0	39986	945	2198	557	0	446	81246	11161	0	0	0	0	92407	273277
1.2	General Research	0	0	0	0	0	30	8	0	0	38	0	0	0	0	0	38	1511
2	Civil Defence	0	0	0	0	13	0	0	0	0	13	0	0	0	0	0	13	3118
3	Education Affairs and Services	0	49466	0	0	157	4043	608	0	0	54274	0	81820	0	0	0	136094	1770798
3.1	Administration, Regulation and Research	0	0	0	0	91	1461	366	0	0	1918	0	0	0	0	0	1918	48147
3.1.1	Primary Education Affairs	0	0	0	0	13	116	29	0	0	158	0	0	0	0	0	158	9597
3.1.2	Secondary Education Affairs	0	0	0	0	78	273	68	0	0	419	0	0	0	0	0	419	16349
3.1.3	Higher Secondary/and University/Education Affairs	0	0	0	0	0	1072	269	0	0	1341	0	0	0	0	0	1341	22201
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools,University and Institutions	0	49466	0	0	66	2582	242	0	0	52356	0	81820	0	0	0	134176	1722651
3.2.1	Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	0	0	0	0	2500	887346
3.2.2	Secondary Education Services	0	9955	0	0	0	919	230	0	0	11104	0	14744	0	0	0	25848	464331
3.2.3	Higher Sec.and University Edu.Services	0	37011	0	0	66	1663	12	0	0	38752	0	67076	0	0	0	105828	371141
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-167

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	161934	65302	3521	230757	37101	2583	34518	0	265275	77406	0	0	0	0	342681
4.1	Administration, Regulation and Research	7537	3054	313	10904	550	0	550	0	11454	1624	0	0	0	0	13078
4.1.1	Allopathic	6101	2472	276	8849	152	0	152	0	9001	107	0	0	0	0	9108
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	1436	582	37	2055	398	0	398	0	2453	1517	0	0	0	0	3970
4.2	Hospitals, Clinics and other Health Services	154397	62248	3208	219853	36551	2583	33968	0	253821	75782	0	0	0	0	329603
4.2.1	Allopathic	127775	51765	2450	181990	35173	2344	32829	0	214819	73292	0	0	0	0	288111
4.2.2	Homeopathic	354	132	1	487	10	0	10	0	497	11	0	0	0	0	508
4.2.3	Ayurvedic	10040	3786	286	14112	754	239	515	0	14627	2057	0	0	0	0	16684
4.2.4	Unani	383	146	0	529	5	0	5	0	534	0	0	0	0	0	534
4.2.5	Other Medical Services	15845	6419	471	22735	609	0	609	0	23344	422	0	0	0	0	23766
5	Social Security and Welfare Affairs and Services	64698	26150	528	91376	60335	111	60224	0	151600	567341	9642	175	0	0	728758
5.1	Social Security Affairs and Services	1382	560	40	1982	2661	0	2661	0	4643	546077	0	0	0	0	550720
5.2	Social Welfare Services	63316	25590	488	89394	57674	111	57563	0	146957	21264	9642	175	0	0	178038
6	Housing and Community Amenity Affairs and Services	63023	25523	1130	89676	9679	621	9058	0	98734	535739	3937	0	0	0	638410
6.1	Housing and Community Services	63023	25523	1130	89676	9679	209	9470	0	99146	535739	3937	0	0	0	638822
6.2	Sanitary Affairs Services	0	0	0	0	0	412	-412	0	-412	0	0	0	0	0	-412
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational./Religious Affairs and Services	9524	3758	340	13622	9737	3074	6663	0	20285	11868	0	0	0	0	32153
7.1	Arts and Cultural Affairs Services	535	211	15	761	457	0	457	0	1218	1344	0	0	0	0	2562
7.2	Recreational and Sporting Services	8804	3473	316	12593	7443	2445	4998	0	17591	10453	0	0	0	0	28044
7.3	Tourism Affairs and Services	156	63	9	228	1268	618	650	0	878	52	0	0	0	0	930
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	29	11	0	40	569	11	558	0	598	19	0	0	0	0	617

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27+32)	Grand Total (17+33)
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Physical Assets	Capital Transfers	Investment in Shares	Loan			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	18288	0	0	229	6578	28	0	0	25123	114	750	0	0	0	25987	368668
4.1	Administration, Regulation and Research	0	0	0	0	213	10	3	0	0	226	114	750	0	0	0	1090	14168
4.1.1	Allopathic	0	0	0	0	165	0	0	0	0	165	0	0	0	0	0	165	9273
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	48	10	3	0	0	61	114	750	0	0	0	925	4895
4.2	Hospitals, Clinics and other Health Services	0	18288	0	0	16	6568	25	0	0	24897	0	0	0	0	0	24897	354500
4.2.1	Allopathic	0	0	0	0	0	6374	0	0	0	6374	0	0	0	0	0	6374	294485
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	508
4.2.3	Ayurvedic	0	0	0	0	16	100	25	0	0	141	0	0	0	0	0	141	16825
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534
4.2.5	Other Medical Services	0	18288	0	0	0	94	0	0	0	18382	0	0	0	0	0	18382	42148
5	Social Security and Welfare Affairs and Services	11	16689	0	1470	0	1765	35	0	0	19970	16	0	302	5014	0	25302	754060
5.1	Social Security Affairs and Services	0	7974	0	0	0	1486	1	0	0	9461	16	0	75	0	0	9552	560272
5.2	Social Welfare Services	11	8715	0	1470	0	279	34	0	0	10509	0	0	227	5014	0	15750	193788
6	Housing and Community Amenity Affairs and Services	20627	0	0	156913	163	435	103	0	0	178241	0	14618	0	221	148	193228	831638
6.1	Housing and Community Services	20627	0	0	130386	163	435	103	0	0	151714	0	14618	0	221	148	166701	805523
6.2	Sanitary Affairs Services	0	0	0	26527	0	0	0	0	0	26527	0	0	0	0	0	26527	26115
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural/ Recreational/Religious Affairs and Services	186	7191	0	0	67	360	42	0	0	7846	0	2691	0	0	0	10537	42690
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	13	2	0	0	15	0	0	0	0	0	15	2577
7.2	Recreational and Sporting Services	186	4579	0	0	67	161	40	0	0	5033	0	2691	0	0	0	7724	35768
7.3	Tourism Affairs and Services	0	2612	0	0	0	186	0	0	0	2798	0	0	0	0	0	2798	3728
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	617

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
8	Economic Affairs and Services	219179	77720	5346	302245	214031	23204	190827	0	493072	80549	49378	319321	0	0	942320
8.1	General Administration, Regulation and Research	51351	10064	798	62213	10203	5859	4344	0	66557	1989	0	0	0	0	68546
8.2	Agriculture, Forestry, Fishing and Hunting	65105	26141	2109	93355	29386	3299	26087	0	119442	45682	33458	176380	0	0	374962
8.3	Mining, Manufacturing and Construction	3434	1353	146	4933	13313	995	12318	0	17251	1807	0	10496	0	0	29554
8.4	Electricity, Gas, Steam and Other Sources of Energy	202	82	4	288	42	17	25	0	313	3007	0	6284	0	0	9604
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	1856	0	0	0	0	1856
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	202	82	4	288	42	17	25	0	313	1151	0	6284	0	0	7748
8.5	Drinking Water Supply	57901	23458	1520	82879	121539	6040	115499	0	198378	4339	0	0	0	0	202717
8.6	Transportation and Communication	27323	11069	5	38397	37258	5991	31267	0	69664	4766	0	121542	0	0	195972
8.6.1	Road Transport	27202	11020	0	38222	37248	5817	31431	0	69653	4685	0	121542	0	0	195880
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	121	49	5	175	10	174	-164	0	11	81	0	0	0	0	92
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	13863	5553	764	20180	2290	1003	1287	0	21467	18959	15920	4619	0	0	60965
9	Environmental Protection	315	124	4	443	110	0	110	0	553	65	0	0	0	0	618
10	Relief on Calamities	281	113	7	401	1524	738	786	12715	13902	42	0	0	0	0	13944
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1313380	0	1313380
	Administrative Deptt. Total	1933692	760230	44065	2737987	496280	96329	399951	43709	3181647	1580539	62957	319597	1313380	0	6458120
	DCU	128131	50368	4672	183171	134465	0	134465	0	317636	0	0	0	71766	4387	393789
	Grand Total	2061823	810598	48737	2921158	630745	96329	534416	43709	3499283	1580539	62957	319597		4387	5462376

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Physical Assets	Capital Transfer	Investment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
8	Economic Affairs and Services	5169	2406	154540	125381	214	7680	194	5837	122876	424297	0	802770	557593	70182	0	1854842	2797162
8.1	General Administration, Regulation and Research	5169	0	0	0	0	485	121	0	0	5775	0	16389	0	0	0	22164	90710
8.2	Agriculture, Forestry, Fishing and Hunting	0	2216	0	645	71	593	36	0	0	3561	0	43097	0	0	0	46658	421620
8.3	Mining, Manufacturing and Construction	0	190	0	0	6	63	12	0	0	271	0	8007	21	41396	0	49695	79249
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	25	6	0	0	31	0	735172	550025	5284	0	1290512	1300116
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	735172	550025	5284	0	1290481	1292337
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	25	6	0	0	31	0	0	0	0	0	31	7779
8.5	Drinking Water Supply	0	0	0	119793	119	4	1	0	-1813	118104	0	0	0	0	0	118104	320821
8.6	Transportation and Communication	0	0	154540	3950	0	6438	0	5837	0	170765	0	0	0	246	0	171011	366983
8.6.1	Road Transport	0	0	154540	0	0	345	0	5837	0	160722	0	0	0	246	0	160968	356848
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	3950	0	6093	0	0	0	10043	0	0	0	0	0	10043	10135
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	993	18	72	18	0	124689	125790	0	105	7547	23256	0	156698	217663
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	619
10	Relief on Calamities	7	0	0	11754	0	6925	0	0	0	18686	0	0	0	0	0	18686	32630
	interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1313380
	Administrative Deptt.Total	26129	151254	154540	335504	5763	33023	2122	5837	123322	837494	16642	902650	557895	75417	148	2390246	8848366
	DCU	0	6629	0	70270	2222	39700	68	0	-1084	117805	3609	0	0	0	0	121414	515203
	Grand Total	26129	157883	154540	405774	7985	72723	2190	5837	122238	955299	20251	902650	557895	75417	148	2511660	9363569

Table 5.2
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2019-20 (RE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	601040	220946	21066	843052	178811	44267	134544	0	977596	68247	0	0	0	0	1045843
	1.1 General Administration, Public Order and Safety	600048	220578	21017	841643	178473	41766	136707	0	978350	57068	0	0	0	0	1035418
	1.1.1 Public Order and Safety	491906	179077	15269	686252	61630	16563	45067	0	731319	28148	0	0	0	0	759467
	1.1.2 Planning and Statistical Activities	4066	1578	189	5833	613	0	613	0	6446	240	0	0	0	0	6686
	1.1.3 General Administration, Public Order and Safety n.e.c	104076	39923	5559	149558	116230	25203	91027	0	240585	28680	0	0	0	0	269265
	1.2 General Research	992	368	49	1409	338	2501	-2163	0	-754	11179	0	0	0	0	10425
2	Civil Defence	2458	700	127	3285	88	5	83	0	3368	136	0	0	0	0	3504
3	Education Affairs and Services	1050094	399791	39197	1489082	98688	65425	33263	37800	1560145	328998	0	601	0	0	1889744
	3.1 Administration, Regulation and Research	21705	8161	1439	31305	19624	0	19624	0	50929	23277	0	600	0	0	74806
	3.1.1 Primary Education Affairs	6425	2498	550	9473	5352	0	5352	0	14825	500	0	0	0	0	15325
	3.1.2 Secondary Education Affairs	7860	3068	480	11408	6620	0	6620	0	18028	5090	0	0	0	0	23118
	3.1.3 Higher Secondary/and University/Education Affairs	7420	2595	409	10424	7652	0	7652	0	18076	17687	0	600	0	0	36363
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	1028389	391630	37758	1457777	79064	65425	13639	37800	1509216	305721	0	1	0	0	1814938
	3.2.1 Primary Education Services	622194	236850	26500	885544	18814	36470	-17656	36300	904188	56791	0	0	0	0	960979
	3.2.2 Secondary Education Services	312420	121851	8570	442841	19917	21470	-1553	500	441788	74717	0	1	0	0	516506
	3.2.3 Higher Sec. and University Edu. Services	93550	32841	2674	129065	40331	7477	32854	1000	162919	174193	0	0	0	0	337112
	3.2.4 Educational Services n.e.c	225	88	14	327	2	8	-6	0	321	20	0	0	0	0	341

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Physical Assets	Capital Transfer	Investment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	69784	0	20000	5181	7088	1424	50	1100	104727	8336	10	0	0	0	113073	1158916
1.1	General Administration, Public Order and Safety	100	68633	0	20000	5181	7069	1419	50	1100	103552	8336	10	0	0	0	111898	1147316
1.1.1	Public Order and Safety	0	21000	0	0	2997	3768	663	0	0	28428	4500	0	0	0	0	32928	792395
1.1.2	Planning and Statistical Activities	0	0	0	0	0	64	16	0	0	80	0	0	0	0	0	80	6766
1.1.3	General Administration, Public Order and Safety n.e.c	100	47633	0	20000	2184	3237	740	50	1100	75044	3836	10	0	0	0	78890	348155
1.2	General Research	0	1151	0	0	0	19	5	0	0	1175	0	0	0	0	0	1175	11600
2	Civil Defence	0	0	0	0	15	1	0	0	0	16	0	0	0	0	0	16	3520
3	Education Affairs and Services	86	74284	0	0	253	3482	466	0	0	78571	1	92844	0	0	0	171416	2061160
3.1	Administration, Regulation and Research	0	0	0	0	176	1597	400	0	0	2173	0	0	0	0	0	2173	76979
3.1.1	Primary Education Affairs	0	0	0	0	16	160	40	0	0	216	0	0	0	0	0	216	15541
3.1.2	Secondary Education Affairs	0	0	0	0	160	120	30	0	0	310	0	0	0	0	0	310	23428
3.1.3	Higher Secondary/and University/Education Affairs	0	0	0	0	0	1317	330	0	0	1647	0	0	0	0	0	1647	38010
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	86	74284	0	0	77	1885	66	0	0	76398	1	92844	0	0	0	169243	1984181
3.2.1	Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	0	0	0	0	2500	963479
3.2.2	Secondary Education Services	1	16000	0	0	0	200	50	0	0	16251	0	4001	0	0	0	20252	536758
3.2.3	Higher Sec. and University Edu. Services	85	55784	0	0	77	1685	16	0	0	57647	1	88843	0	0	0	146491	483603
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	341

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	185772	72199	5450	263421	58469	1771	56698	0	320119	110501	0	0	0	0	430620
	4.1 Administration, Regulation and Research	9383	3662	651	13696	8153	0	8153	0	21849	12176	0	0	0	0	34025
	4.1.1 Allopathic	7770	3033	593	11396	7743	0	7743	0	19139	159	0	0	0	0	19298
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	1613	629	58	2300	410	0	410	0	2710	12017	0	0	0	0	14727
	4.2 Hospitals, Clinics and other Health Services	176389	68537	4799	249725	50316	1771	48545	0	298270	98325	0	0	0	0	396595
	4.2.1 Allopathic	144058	56225	3604	203887	48339	1771	46568	0	250455	89269	0	0	0	0	339724
	4.2.2 Homeopathic	405	145	5	555	37	0	37	0	592	12	0	0	0	0	604
	4.2.3 Ayurvedic	10907	3975	509	15391	1193	0	1193	0	16584	8538	0	0	0	0	25122
	4.2.4 Unani	435	158	3	596	20	0	20	0	616	1	0	0	0	0	617
	4.2.5 Other Medical Services	20584	8034	678	29296	727	0	727	0	30023	505	0	0	0	0	30528
5	Social Security and Welfare Affairs and Services	78357	30531	679	109567	97584	2035	95549	0	205116	641111	11350	300	0	0	857877
	5.1 Social Security Affairs and Services	1471	574	52	2097	8403	0	8403	0	10500	614438	0	0	0	0	624938
	5.2 Social Welfare Services	76886	29957	627	107470	89181	2035	87146	0	194616	26673	11350	300	0	0	232939
6	Housing and Community Amenity Affairs and Services	61978	24177	1015	87170	88824	1183	87641	0	174811	760171	4956	0	0	0	939938
	6.1 Housing and Community Services	61978	24177	1015	87170	88824	381	88443	0	175613	760171	4956	0	0	0	940740
	6.2 Sanitary Affairs Services	0	0	0	0	0	802	-802	0	-802	0	0	0	0	0	-802
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Res-idential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	21200	0	0	479	7581	23	0	0	29283	0	3000	0	0	0	32283	462903
4.1	Administration, Regulation and Research	0	0	0	0	350	103	1	0	0	454	0	3000	0	0	0	3454	37479
4.1.1	Allopathic	0	0	0	0	200	0	0	0	0	200	0	0	0	0	0	200	19498
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	150	103	1	0	0	254	0	3000	0	0	0	3254	17981
4.2	Hospitals,Clinics and other Health Services	0	21200	0	0	129	7478	22	0	0	28829	0	0	0	0	0	28829	425424
4.2.1	Allopathic	0	0	0	0	31	7258	2	0	0	7291	0	0	0	0	0	7291	347015
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	604
4.2.3	Ayurvedic	0	0	0	0	98	80	20	0	0	198	0	0	0	0	0	198	25320
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	617
4.2.5	Other Medical Services	0	21200	0	0	0	140	0	0	0	21340	0	0	0	0	0	21340	51868
5	Social Security and Welfare Affairs and Services	751	14808	0	1800	93	9390	40	0	0	26882	0	0	372	6390	0	33644	891521
5.1	Social Security Affairs and Services	0	8347	0	0	0	5149	3	0	0	13499	0	0	30	0	0	13529	638467
5.2	Social Welfare Services	751	6461	0	1800	93	4241	37	0	0	13383	0	0	342	6390	0	20115	253054
6	Housing and Community Amenity Affairs and Services	20900	0	0	152528	134	100	24	0	0	173686	0	17400	0	800	180	192066	1132004
6.1	Housing and Community Services	20900	0	0	127600	134	100	24	0	0	148758	0	17400	0	800	180	167138	1107878
6.2	Sanitary Affairs Services	0	0	0	24928	0	0	0	0	0	24928	0	0	0	0	0	24928	24126
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religious Affairs and Services	10562	4016	468	15046	10533	807	9726	0	24772	11583	0	0	0	0	36355
7.1	Arts and Cultural Affairs Services	591	224	28	843	337	0	337	0	1180	1949	0	0	0	0	3129
7.2	Recreational and Sporting Services	9736	3701	431	13868	7700	450	7250	0	21118	9427	0	0	0	0	30545
7.3	Tourism Affairs and Services	180	70	9	259	2077	300	1777	0	2036	105	0	0	0	0	2141
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	55	21	0	76	419	57	362	0	438	102	0	0	0	0	540
8	Economic Affairs and Services	256569	85716	7433	349718	259125	33991	225134	0	574852	132783	60089	352170	0	0	1119894
8.1	General Administration, Regulation and Research	65406	11468	1284	78158	15712	8100	7612	0	85770	12269	0	0	0	0	98039
8.2	Agriculture, Forestry,Fishing and Hunting	77528	29996	3195	110719	38418	6339	32079	0	142798	84899	27716	261660	0	0	517073
8.3	Mining,Manufacturing and Construction	4070	1541	220	5831	14592	1961	12631	0	18462	3714	0	12682	0	0	34858
8.4	Electricity, Gas, Steam and Other Sources of Energy	247	96	8	351	11401	20	11381	0	11732	155	0	5527	0	0	17414
8.4.1	Electricity,Gas and Steam	0	0	0	0	10000	0	10000	0	10000	0	0	0	0	0	10000
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	247	96	8	351	1401	20	1381	0	1732	155	0	5527	0	0	7414
8.5	Drinking Water Supply	64773	25281	1910	91964	121734	8501	113233	0	205197	5910	0	0	0	0	211107
8.6	Transport and Communication	29163	11383	4	40550	54295	8090	46205	0	86755	5145	0	47061	0	0	138961
8.6.1	Road Transport	29000	11319	0	40319	54051	8000	46051	0	86370	5062	0	47059	0	0	138491
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	163	64	4	231	244	90	154	0	385	83	0	2	0	0	470
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	15382	5951	812	22145	2973	980	1993	0	24138	20691	32373	25240	0	0	102442
9	Environmental Protection	355	135	4	494	150	0	150	0	644	182	0	0	0	0	826
10	Relief on Calamities	345	134	7	486	7402	953	6449	2602	9537	91	0	0	0	0	9628
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1628214		1628214
	Administrative Deptt.Total	2247530	838345	75446	3161321	799674	150437	649237	40402	3850960	2053803	76395	353071	1628214	0	7962443
	DCU	176982	66656	7650	251288	146815	0	146815	0	398103	0	0	0	68016	4386	470505
	Grand Total	2424512	905001	83096	3412609	946489	150437	796052	40402	4249063	2053803	76395	353071		4386	6732332

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religious Affairs and Services	500	10310	0	0	65	373	53	2	0	11303	0	6640	0	0	0	17943	54298
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	6	1	0	0	7	0	0	0	0	0	7	3136
7.2	Recreational and Sporting Services	500	6000	0	0	65	205	51	2	0	6823	0	6640	0	0	0	13463	44008
7.3	Tourism Affairs and Services	0	4310	0	0	0	162	1	0	0	4473	0	0	0	0	0	4473	6614
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	540
8	Economic Affairs and Services	5800	2800	196432	130424	422	4404	584	6000	-123820	223046	0	760606	419821	138445	0	1541918	2661812
8.1	General Administration, Regulation and Research	5800	0	0	0	0	1584	396	0	0	7780	0	24801	0	0	0	32581	130620
8.2	Agriculture, Forestry, Fishing and Hunting	0	1300	0	5488	158	1309	126	0	0	8381	0	40355	0	16000	0	64736	581809
8.3	Mining, Manufacturing and Construction	0	1500	0	0	40	135	30	0	0	1705	0	7600	21	89500	0	98826	133684
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	718	4	0	0	722	0	687840	404700	21235	0	1114497	1131911
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	687840	404700	21235	0	1113775	1123775
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	718	4	0	0	722	0	0	0	0	0	722	8136
8.5	Drinking Water Supply	0	0	0	119436	175	30	1	0	1180	120822	0	0	0	0	0	120822	331929
8.6	Transportation and Communication	0	0	196432	2500	20	420	0	6000	0	205372	0	0	0	500	0	205872	344833
8.6.1	Road Transport	0	0	196432	0	0	350	0	6000	0	202782	0	0	0	500	0	203282	341773
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	2500	20	70	0	0	0	2590	0	0	0	0	0	2590	3060
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3000	29	208	27	0	-125000	-121736	0	10	15100	11210	0	-95416	7026
9	Environmental Protection	0	0	0	0	10	4	0	0	0	14	0	500	0	0	0	514	1340
10	Relief on Calamities	13	0	25	19570	0	9959	0	0	0	29567	0	0	0	0	0	29567	39195
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1628214
	Administrative Deptt.Total	28150	193186	196457	324322	6652	42382	2614	6052	-122720	677095	8337	881000	420193	145635	180	2132440	10094883
	DCU	0	3500	0	77549	735	32413	81	0	-41773	72505	3250	0	0	0	0	75755	546260
	Grand Total	28150	196686	196457	401871	7387	74795	2695	6052	-164493	749600	11587	881000	420193	145635	180	2208195	10641143

Table 5.3

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2020-21 (BE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	682955	205530	18266	906751	243968	40802	203166	0	1109917	62076	0	0	0	0	1171993
1.1	General Administration, Public Order and Safety	681646	205180	18186	905012	235285	37801	197484	0	1102496	59329	0	0	0	0	1161825
1.1.1	Public Order and Safety	556300	165669	11599	733568	78097	16969	61128	0	794696	28993	0	0	0	0	823689
1.1.2	Planning and Statistical Activities	4613	1467	215	6295	1581	0	1581	0	7876	201	0	0	0	0	8077
1.1.3	General Administration, Public Order and Safety n.e.c	120733	38044	6372	165149	155607	20832	134775	0	299924	30135	0	0	0	0	330059
1.2	General Research	1309	350	80	1739	8683	3001	5682	0	7421	2747	0	0	0	0	10168
2	Civil Defence	2847	664	141	3652	75	5	70	0	3722	141	0	0	0	0	3863
3	Education Affairs and Services	1303626	412062	27611	1743299	161994	85366	76628	36190	1856117	325256	0	800	0	0	2182173
3.1	Administration, Regulation and Research	27738	8572	1379	37689	22551	0	22551	0	60240	15592	0	600	0	0	76432
3.1.1	Primary Education Affairs	8125	2589	450	11164	1370	0	1370	0	12534	600	0	0	0	0	13134
3.1.2	Secondary Education Affairs	10335	3303	490	14128	2786	0	2786	0	16914	1045	0	0	0	0	17959
3.1.3	Higher Secondary/and University/Education Affairs	9278	2680	439	12397	18395	0	18395	0	30792	13947	0	600	0	0	45339
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	1275888	403490	26232	1705610	139443	85366	54077	36190	1795877	309664	0	200	0	0	2105741
3.2.1	Primary Education Services	733594	233548	15000	982142	47972	46470	1502	34190	1017834	56609	0	0	0	0	1074443
3.2.2	Secondary Education Services	407572	130191	8984	546747	46544	31255	15289	1000	563036	79229	0	200	0	0	642465
3.2.3	Higher Sec. and University Edu. Services	134679	39737	2241	176657	44927	7634	37293	1000	214950	173826	0	0	0	0	388776
3.2.4	Educational Services n.e.c	43	14	7	64	0	7	-7	0	57	0	0	0	0	0	57

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	90512	0	20000	4636	7100	1300	300	1100	125048	8493	10	0	0	0	133551	1305544
1.1	General Administration, Public Order and Safety	100	87212	0	20000	4576	7001	1275	300	1100	121564	8493	10	0	0	0	130067	1291892
1.1.1	Public Order and Safety	0	21000	0	0	3275	4596	744	0	0	29615	4500	0	0	0	0	34115	857804
1.1.2	Planning and Statistical Activities	0	0	0	0	0	64	16	0	0	80	0	0	0	0	0	80	8157
1.1.3	General Administration,Public Order and Safety n.e.c	100	66212	0	20000	1301	2341	515	300	1100	91869	3993	10	0	0	0	95872	425931
1.2	General Research	0	3300	0	0	60	99	25	0	0	3484	0	0	0	0	0	3484	13652
2	Civil Defence	0	0	0	0	5	1	0	0	0	6	0	0	0	0	0	6	3869
3	Education Affairs and Services	200	226250	0	0	731	3093	549	0	0	230823	1	134050	0	0	0	364874	2547047
3.1	Administration, Regulation and Research	0	0	0	0	581	1959	490	0	0	3030	0	0	0	0	0	3030	79462
3.1.1	Primary Education Affairs	0	0	0	0	20	156	39	0	0	215	0	0	0	0	0	215	13349
3.1.2	Secondary Education Affairs	0	0	0	0	540	518	130	0	0	1188	0	0	0	0	0	1188	19147
3.1.3	Higher Secondary/and University/Education Affairs	0	0	0	0	21	1285	321	0	0	1627	0	0	0	0	0	1627	46966
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools,University and Institutions	200	226250	0	0	150	1134	59	0	0	227793	1	134050	0	0	0	361844	2467585
3.2.1	Primary Education Services	0	2000	0	0	0	0	0	0	0	2000	0	8000	0	0	0	10000	1084443
3.2.2	Secondary Education Services	100	142500	0	0	0	192	48	0	0	142840	0	10400	0	0	0	153240	795705
3.2.3	Higher Sec.and University Edu.Services	100	81750	0	0	150	942	11	0	0	82953	1	115650	0	0	0	198604	10960587
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	226106	72012	5488	303606	44496	1776	42720	0	346326	146381	0	0	0	0	492707
	4.1 Administration, Regulation and Research	11261	3599	676	15536	617	0	617	0	16153	37300	0	0	0	0	53453
	4.1.1 Allopathic	9734	3111	627	13472	307	0	307	0	13779	211	0	0	0	0	13990
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	1527	488	49	2064	310	0	310	0	2374	37089	0	0	0	0	39463
	4.2 Hospitals, Clinics and other Health Services	214845	68413	4812	288070	43879	1776	42103	0	330173	109081	0	0	0	0	439254
	4.2.1 Allopathic	175124	55969	3580	234673	41501	1776	39725	0	274398	98977	0	0	0	0	373375
	4.2.2 Homeopathic	512	152	7	671	44	0	44	0	715	12	0	0	0	0	727
	4.2.3 Ayurvedic	13668	4138	558	18364	1587	0	1587	0	19951	9588	0	0	0	0	29539
	4.2.4 Unani	514	155	3	672	20	0	20	0	692	1	0	0	0	0	693
	4.2.5 Other Medical Services	25027	7999	664	33690	727	0	727	0	34417	503	0	0	0	0	34920
5	Social Security and Welfare Affairs and Services	86517	27602	754	114873	98993	2240	96753	0	211626	761441	13000	670	0	0	986737
	5.1 Social Security Affairs and Services	1816	580	51	2447	4307	0	4307	0	6754	731220	0	0	0	0	737974
	5.2 Social Welfare Services	84701	27022	703	112426	94686	2240	92446	0	204872	30221	13000	670	0	0	248763
6	Housing and Community Amenity Affairs and Services	77693	24660	1232	103585	49173	1405	47768	0	151353	912213	15000	0	0	0	1078566
	6.1 Housing and Community Services	77693	24660	1232	103585	49173	493	48680	0	152265	912213	15000	0	0	0	1079478
	6.2 Sanitary Affairs Services	0	0	0	0	0	912	-912	0	-912	0	0	0	0	0	-912
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	30000	0	0	579	20467	33	0	0	51079	0	0	0	0	0	51079	543786
4.1	Administration, Regulation and Research	0	0	0	0	358	153	1	0	0	512	0	0	0	0	0	512	53965
4.1.1	Allopathic	0	0	0	0	208	0	0	0	0	208	0	0	0	0	0	208	14198
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	150	153	1	0	0	304	0	0	0	0	0	304	39767
4.2	Hospitals,Clinics and other Health Services	0	30000	0	0	221	20314	32	0	0	50567	0	0	0	0	0	50567	489821
4.2.1	Allopathic	0	0	0	0	31	20054	2	0	0	20087	0	0	0	0	0	20087	393462
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	727
4.2.3	Ayurvedic	0	0	0	0	190	120	30	0	0	340	0	0	0	0	0	340	29879
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	693
4.2.5	Other Medical Services	0	30000	0	0	0	140	0	0	0	30140	0	0	0	0	0	30140	65060
5	Social Security and Welfare Affairs and Services	1400	25133	0	1800	80	7374	52	0	0	35839	500	0	371	10500	0	47210	1033947
5.1	Social Security Affairs and Services	0	8011	0	0	0	4423	3	0	0	12437	0	0	29	0	0	12466	750440
5.2	Social Welfare Services	1400	17122	0	1800	80	2951	49	0	0	23402	500	0	342	10500	0	34744	283507
6	Housing and Community Amenity Affairs and Services	31500	0	0	204390	245	109	27	0	0	236271	0	20400	0	1500	201	258372	1336938
6.1	Housing and Community Services	31500	0	0	180700	245	109	27	0	0	212581	0	20400	0	1500	201	234682	1314160
6.2	Sanitary Affairs Services	0	0	0	23690	0	0	0	0	0	23690	0	0	0	0	0	23690	22778
6.3	Housing / CommunityAmenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religious Affairs and Services	12925	4041	459	17425	14531	1022	13509	0	30934	13226	0	0	0	0	44160
7.1	Arts and Cultural Affairs Services	784	243	33	1060	2521	0	2521	0	3581	2058	0	0	0	0	5639
7.2	Recreational and Sporting Services	11872	3713	414	15999	8853	560	8293	0	24292	11012	0	0	0	0	35304
7.3	Tourism Affairs and Services	207	66	9	282	2227	400	1827	0	2109	105	0	0	0	0	2214
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	62	19	3	84	930	62	868	0	952	51	0	0	0	0	1003
8	Economic Affairs and Services	300211	83831	8089	392131	280787	38021	242766	0	634897	255133	64191	396430	0	0	1350651
8.1	General Administration, Regulation and Research	75939	12761	1537	90237	19181	8972	10209	0	100446	11870	0	0	0	0	112316
8.2	Agriculture, Forestry, Fishing and Hunting	94810	29891	3551	128252	66397	7255	59142	0	187394	190387	30906	337183	0	0	745870
8.3	Mining, Manufacturing and Construction	6093	1795	255	8143	15342	1511	13831	0	21974	2855	0	12848	0	0	37677
8.4	Electricity, Gas, Steam and Other Sources of Energy	273	87	8	368	126	25	101	0	469	1925	0	23885	0	0	26279
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	1771	0	0	0	0	1771
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	273	87	8	368	126	25	101	0	469	154	0	23885	0	0	24508
8.5	Drinking Water Supply	76940	24590	1910	103440	122398	8888	113510	0	216950	6942	0	0	0	0	223892
8.6	Transportation and Communication	29188	9328	4	38520	54295	10200	44095	0	82615	5145	0	1047	0	0	88807
8.6.1	Road Transport	29000	9268	0	38268	54051	10000	44051	0	82319	5062	0	0	0	0	87381
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	188	60	4	252	244	200	44	0	296	83	0	1047	0	0	1426
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	16968	5379	824	23171	3048	1170	1878	0	25049	36009	33285	21467	0	0	115810
9	Environmental Protection	414	127	12	553	301	0	301	0	854	224	0	0	0	0	1078
10	Relief on Calamities	913	291	37	1241	5276	1327	3949	6480	11670	211	0	0	0	0	11881
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1840742	0	1840742
	Administrative Deptt. Total	2694207	830820	62089	3587116	899594	171964	727630	42670	4357416	2476302	92191	397900	0	0	9164551
	DCU	210571	65181	7833	283585	120886	0	120886	0	404471	0	0	0	68016	4384	476871
	Grand Total	2904778	896001	69922	3870701	1020480	171964	848516	42670	4761887	2476302	92191	397900	0	4384	7732664

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Res-idential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religious Affairs and Services	1000	16760	0	0	85	448	75	4	0	18372	0	1091	0	0	0	19463	63623
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	272	68	0	0	340	0	0	0	0	0	340	5979
7.2	Recreational and Sporting Services	1000	12000	0	0	85	24	6	4	0	13119	0	1091	0	0	0	14210	49514
7.3	Tourism Affairs and Services	0	4760	0	0	0	152	1	0	0	4913	0	0	0	0	0	4913	7127
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1003
8	Economic Affairs and Services	3200	14450	207166	159573	413	7323	731	5000	-160820	237036	0	734629	-282994	109051	0	797722	2148373
8.1	General Administration, Regulation and Research	3200	0	0	0	10	1770	442	0	0	5422	0	27030	0	0	0	32452	144768
8.2	Agriculture, Forestry, Fishing and Hunting	0	13000	0	19212	118	1740	43	0	0	34113	0	53860	0	100	0	88073	833943
8.3	Mining, Manufacturing and Construction	0	1450	0	0	31	179	40	0	0	1700	0	9250	21	60000	0	70971	108648
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	504	1	0	0	505	0	642229	74785	11501	0	729020	755299
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	642229	74785	11501	0	728515	730286
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	504	1	0	0	505	0	0	0	0	0	505	25013
8.5	Drinking Water Supply	0	0	0	124361	175	30	1	0	1180	125747	0	0	0	0	0	125747	349639
8.6	Transportation and Communication	0	0	207166	13000	20	1886	0	5000	0	227072	0	0	0	11000	0	238072	326879
8.6.1	Road Transport	0	0	207166	0	0	350	0	5000	0	212516	0	0	0	11000	0	223516	310897
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	13000	20	1536	0	0	0	14556	0	0	0	0	0	14556	15982
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3000	59	1214	204	0	-162000	-157523	0	2260	-357800	26450	0	-486613	-370803
9	Environmental Protection	0	0	0	0	10	3	0	0	0	13	0	300	0	0	0	313	1391
10	Relief on Calamities	25	0	25	20575	0	10090	0	0	0	30715	0	0	0	0	0	30715	42596
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1840742
Administrative Deptt.Total		37425	403105	207191	406338	6784	56008	2767	5304	-159720	965202	8994	890480	-282623	121051	201	1703305	10867856
DCU		0	8880	0	160572	10295	33339	84	0	-42756	170414	7750	0	0	0	0	178164	655035
Grand Total		37425	411985	207191	566910	17079	89347	2851	5304	-202476	1135616	16744	890480	-282623	121051	201	1881469	11522891

CHAPTER -VI

RECONCILIATION STATEMENTS

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

It is obvious from Table 6.1 that the adjustment of ₹ 353612 lakh has been made in order to reconcile the figure of ₹ 6234900 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 6588512 lakh as shown in the Financial Statement of the budget in 2018-19 (A). The adjustment to the tune of ₹ 478894 lakh and ₹ 551866 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2019-20 (RE) and 2020-21 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 1676597 lakh has been adjusted to reconcile the expenditure of ₹ 9363569 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 11040166 lakh as shown in the Financial Statement of the budget in 2018-19 (A). The adjustment amounting to ₹ 2294739 lakh and ₹ 2711487 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2019-20 (RE) and 2020-21 (BE), respectively.

Table 6.1
Current Account : Revenue Receipts

(₹ in lakh)			
Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
I Current revenue of Govt. Administration shown in the financial statement	6588512	7758073	8996414
II Less :			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	96329	150437	171964
2 Interest Receipts from Departmental Enterprises (Table 2.4)	71766	68016	68016
3 Revenue attributed to Departmental Enterprises (Table 2.4)	139077	223651	275121
4 Sale of Land & Property	15	24	20
5 Fund (Borrowing Account)	43040	33766	32745
6 Pension (Receipts)	3385	3000	4000
III Add :			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	4109
2 Rounding error	0	0	0
IV Total Adjustments	353612	478894	551866
V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)	6234900	7279179	8448657

Table 6.2
Total Expenditure

(₹ in lakh)			
Items	2018-19 (A)	2019-20 (RE)	2020-21 (BE)
I As per consolidated fund shown in the Financial Statement	11040166	12935882	14234378
II Less: -			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	96329	150437	171964
2. Sale of land & Property	15	24	20
3. Fund	36526	26767	39165
4. Interest Departmental Enterprises	71766	68016	68016
5. Repayment of public debt.	1718387	2115549	2259181
6. Pension (receipts)	3385	3000	4000
7. Sale, Financial Assets	4901	177800	375000
III Add: -			
Imputed Subsidy	254712	246854	205859
IV Rounding error	0	0	0
V Total Adjustments	1676597	2294739	2711487
VI Total Expenditure as shown in the Economic and Purpose Classification	9363569	10641143	11522891

APPENDIX

DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

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

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

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

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

A list of product taxes is given below: -

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

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

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

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

NOTES ON PURPOSE CATEGORIES

ADOPTED BY NATIONAL STATISTICAL OFFICE (NSO) GOVERNMENT OF INDIA

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order and Safety

Organs to maintain internal order viz. expenditure on Ministry of Home Affairs, Police Department including Fire Protection, Traffic Police. This includes expenditure on prisons, jails, lockup and other places of detention and correction/reformatory schools, Intelligence Department., District and Sub-Divisional establishments, judicial system viz. expenditure on Ministry of Law, Law Courts, Administrative Tribunals registrations of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces of port, border and coast guards.

1.1.2 Planning and Statistical Activities

Niti Ayog, National Statistical Office, State Statistical Bureaus. etc. including administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 General Administration, Public Order and Safety n.e.c.

Organs of government viz. expenditure on President, Governors including his staff, library, research and other facilities. District and other Sub-Divisional establishments, Parliament and 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 of 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, Publicity and Publication Departments, serving whole of the government (i.e. Publication Department Division, Press Information Bureau, Audio Visual Scheme), Central motor vehicle pools etc. Permanent and ad-hoc commission on behalf of general administration viz. expenditure on pay commission, inter state water disputes etc.

1.2 General Research

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, Anthropological and Botanical and Zoological Surveys (but-not gardens), Archaeological Departments, National Archives (but excluding archeological gardens) standing commission for scientific and technical terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller Foundation etc.

2. Defence

Central administration and research in connection with activities carried on for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organisation, Defence Production units. Military and civil defence viz. all types of expenditure for Armed Forces, Army, Navy and Air Force, their recruitment equipment moving, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools, training of civil defence personnel, expenditure on Home Guards and Border Security Force, etc.

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

3. Education Affairs & Services

Each of the Categories (3.1 or 3.2) are sub-divided into the following four minor groups and they are self explanatory.

3.1 Administration, Regulation and Research

Administration of Ministries or Central Departments of education i.e. expenditure of the Department of Education, Directorate of Education etc.

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e. expenditure on Board of Higher Secondary Education, University Grants Commission. Research into objectives, organisations, administration and methodology of all types of education i.e. grants to national Council of Education Research and Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

3.2 Schools, Universities and Institutions including Subsidiary Services

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

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

Loans or grants for education i.e. grants to universities, colleges, schools, educational institutions or to individuals. Subsidiary educational services i.e. expenditure for mid-day meals for students, free transport to attend schools, colleges etc., or free supply of textbooks or any other facilities to attract attendance in schools.

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

4.1 Administration, Regulation and Research

Administration of Ministries and similar Department for Health i.e. expenditure of Department of Health. Administration of National Health Schemes i.e. expenditure for medical insurance schemes. Expenditure for regulation of hospitals, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central Drug Laboratory etc.

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

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

4.1.1 Allopathic

4.1.2 Homoeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services

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

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

4.2.1 Allopathic

4.2.2 Homoeopathic

4.2.3 Ayurvedic

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 schemes, 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 persons 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 Amenities 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 and 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 unspecified 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 & Cultural Affairs Services

Administration and Central Departments concerning with culture, recreation and religion i.e. expenditure on Department of Culture, 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. Programmes, 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. Recreational 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 and 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 sports, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

8. Economic Affairs & Services

8.1 General Administration, Regulation and Research

Ministries and Central Departments, concerned with the General Administration of Economic, Commercial and Labour Affairs i.e. expenditure of Department of Labour and Employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on Manpower Directorate, Commercial Intelligence and Statistics, Factory Inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

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

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

Research on technological engineering markets, 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, Seri culture 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 inland and coastal development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes 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 products. Buildings and other construction industries, i.e. expenditure for promotion, development of building materials, etc.

8.4 Electricity, Gas, Steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

Administration and Research i.e. Expenditure on department of atomic energy. Expenditure on atomic energy commission, atomic energy research and nuclear schemes, space research programme. Grants and donations to scientific societies and institutes.

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 and subsidies to support the operations, construction, maintenance or upgrading 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 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 ports facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbors and ports which are operated by commercial enterprises are excluded).

8.6.3 Air Transport and Other Communication

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services

Storage and warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item). Trade activity, i.e. expenditure for promotion, regulation and research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

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

9. Environmental Protection

9.1 Waste Management

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

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

9.2 Waste Water Management

Administration, supervision, inspection, operation or support of sewerage systems and waste water management.

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

9.3 Prevention and Control of Pollution

Administration, supervision, inspection, operation or support of activities relating to pollution 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.

NOTE:- Similar approach/categorization has been adopted for analyzing State Government Budget.

ABBREVIATIONS USED IN THE PUBLICATION

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