



GOVERNMENT OF HARYANA

**ECONOMIC AND FUNCTIONAL CLASSIFICATION
OF BUDGETS OF
MUNICIPAL COMMITTEES/COUNCILS/CORPORATIONS
IN HARYANA
2013-14**

**ISSUED BY:
DEPARTMENT OF ECONOMIC AND STATISTICAL ANALYSIS
HARYANA**

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PREFACE

Economic and Functional Classification of the Budgets of Municipal Committees/Councils/Corporations in Haryana is an attempt to recast the state Municipal transactions in order to assess the economic and functional significance of these transactions. Economic Classification groups together the items of receipts and expenditure by their economic characters such as consumption expenditure, capital formation, transfer payments etc. whereas the Functional Classification groups them according to the particular purpose of function they perform such as education, medical & public health, economic services etc. It indicates the relative changes in the income and expenditure of Municipal Committees/Councils/Corporations in the state during a year as compared to previous year.

The Department of Economic and Statistical Analysis, Haryana has been doing Economic and Functional Classification of the Budgets of Municipal Committees/Councils/Corporations in accordance with the guidelines of the Central Statistical Office (CSO), Govt. of India since 1966-67 and publishes the report periodically.

I take this opportunity to thank the CSO for providing valuable guidance. Efforts made by the District Statistical Offices for collection of data from Municipal Committees/Councils/Corporations are thankfully acknowledged. The cooperation extended by various Municipal Committees/Councils/Corporations for providing required data is also highly appreciated and acknowledged.

The concerted efforts made by Sh. Sandeep Grewal, Research Officer and other team members namely Sh. Harpal Singh, Assistant Research Officer, Sh. Rajesh Duhan, Field Assistant and Sh. Mahesh Kumar, Steno-typist under the supervision of Sh. Jagdish Jalandhra, Deputy Director and overall guidance of Dr. Nathu Ram Sheoran, Addl. Director in bringing out this report are also acknowledged.

I hope this report will provide an useful information for administrators, planners and research scholars interested in the study of Municipal Committees/ Councils/ Corporations Budgets of the Haryana.

Panchkula
Dated: 16 June, 2016

J.S.Dalal
Director
Deptt. of Economic & Statistical Analysis
Haryana

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CHAPTER-I

INTRODUCTION

The budget of a Municipal Committee/Council/Corporation presents detailed information about its revenue & expenditure and other financial transactions during the financial year in terms of various departments and purposes but it does not clearly explain the economic significance of various items of revenue and expenditure as these items are not recorded separately therein. Therefore, from the study of budget document (G-1 Form), as they are, it is not possible to have a clear idea of consumption expenditure, capital formation, current receipts etc. of a Municipal Committee/Council/Corporation. The accounts shown in the budget are, therefore, required to be re-classified and re-grouped into meaningful economic categories for understanding the real economic impact of the budgetary transactions of a Municipal Committee/Council/Corporation. Thus, in the present report an attempt has been made to bring together the details of significant heads under various accounts.

Besides, the items of revenue and expenditure of Municipal Committees/Councils/Corporations have also been re-classified and re-grouped according to particular purpose of function they perform such as education, medical and public health, economic services etc. The two types of classification are integrated into Economic-cum-Functional Classification and Services are split horizontally into economic categories and vertically into functional categories.

The present study covers the budgets of 9 Municipal Corporations, 19 Municipal Councils and 50 Municipal Committees that existed in Haryana as on December, 2014.

CHAPTER-II

THE SET OF ACCOUNTS

The following five accounts containing the re-classified data of all the Municipal Committees/Councils/Corporations in the State for the years 2011-12, 2012-13 and 2013-14 are presented in this chapter:-

- Account-I** Transactions in Commodities and Services and Transfers:
Current Account of Administrative Departments of
Municipal Committees/Councils/Corporations.
- Account-II** Transactions in Commodities and Services and Transfers:
Current Account of Departmental Commercial Undertakings of
Municipal Committees/Councils/Corporations.
- Account-III** Transactions in Commodities and Services and Transfers:
Capital Account of Administrative Departments and Departmental
Commercial Undertakings of Municipal Committees/Councils/
Corporations.
- Account-IV** Changes in Financial Assets and Liabilities:
Capital Account of Municipal Committees/Councils/Corporations.
- Account-V** Cash and Capital Reconciliation Account of Municipal
Committees/Councils/Corporations.

ACCOUNT-I
Transactions in Commodities and Services and Transfers:
Current Account of Administrative Departments of Municipal Committees/Councils/Corporations in Haryana

(₹ Lakh)

Sr. No.	Expenditure	2011-12	2012-13	2013-14	Sr. No.	Revenue	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
1	Consumption Expenditure	70267	77556	75580	1	Tax Revenue@	27305	49741	72599
1.1	Wages & Salaries	43194	47175	51465	1.1	Taxes on Income	429	502	262
1.2	Net Purchase of Commodities & Services(a+b-c)	27073	30381	24115	(a)	Profession or Trade Tax	385	356	196
(a)	Purchase of Commodities	8466	7271	9960	(b)	Servant Tax	44	146	66
(b)	Repairs and Maintenance	19868	23321	22110	1.2	Taxes on Commodities & Services	7033	9296	19217
(c)	Less Sale of Commodities (Pub.Safety,Medical, Public Health)	1261	211	7955	(a)	Octroi	-	-	-
2	Transfer Payments	1081	291	1150	(b)	Water Tax	-	-	-
2.1	Interest	1081	291	1150	(c)	Terminal Tax	2652	2978	11575
2.2	Grants	-	-	-	(d)	Taxes on Vehicles	1166	954	1245
2.3	Other Current Transfers	-	-	-	(e)	Taxes on Animals (Including Fee for Registration of Dogs)	62	353	132
3	Savings on Current Account	45338	30052	74916	(f)	Fee for Vehicle Licenses	564	553	543
					(g)	License Fee for Job Porters	1227	1519	1102
					(h)	Dangerous & Offensive Trade, License Fees and for Letting off Fire Works	386	213	1339

Continued.....

Concluded.....

Sr. No.	Expenditure	2011-12	2012-13	2013-14	Sr. No.	Revenue	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
					(i)	Tolls on Vehicles & Animals	78	32	287
					(j)	Local Rate	669	593	467
					(k)	Income from Public Safety and Convenience	229	2101	2527
					1.3	Taxes on Properties & Capital Transactions	19843	39943	53120
					(a)	Taxes on Buildings and Land	10677	20708	33990
					(b)	Income from Municipal Properties	9166	19235	19130
					2	Administrative Receipts	160	42	169
					3	Revenue Grants and Contributions	68605	32832	32847
					4	Other Income from	4750	6365	31713
					(a)	Profit Transferred from Departmental Commercial Undertaking (Account II)	(-)2126	(-)1788	7473
					(b)	Income from Investment	2292	1731	2525
					(c)	Interest Receipts	4584	6422	7397
					5	Miscellaneous Receipts	15866	18919	14318
	Total	116686	107899	151646		Total	116686	107899	151646

ACCOUNT-II

**Transactions in Commodities and Services and Transfers:
Current Account of Departmental Commercial Undertakings of Municipal Committees/Councils/Corporations in Haryana**

(₹ Lakh)

Sr. No.	Expenditure	2011-12	2012-13	2013-14	Sr. No.	Revenue	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
1	Wages and Salaries	2566	2605	1588	1	Gross Sale Proceeds	1449	1553	10294
2	Commodities & Services	310	54	104	(a)	Electricity	-	-	-
3	Repairs & Maintenance	132	682	208	(b)	Transport	-	-	-
4	Interest (Water Supply)	567	-	921	(c)	Water Supply	1449	1553	10294
5	Profit Transferred to Current Account	(-)2126	(-)1788	7473					
	Total	1449	1553	10294		Total	1449	1553	10294

ACCOUNT-III
Transactions in Commodities and Services and Transfers:
Capital Account of Administrative Departments and Departmental Commercial Undertakings of
Municipal Committees/Councils/Corporations in Haryana

(₹ Lakh)

Sr. No.	Disbursement	2011-12	2012-13	2013-14	Sr. No.	Revenue	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
1	Capital Formation (A+B)	16006	19664	48219	1	Savings on Current Account	45338	30052	74916
	A. Administrative Departments	10285	13387	43971	2	Capital Transfers	6356	15073	11418
	1.1 Buildings & Other Construction	9868	12703	43557	2.1	Capital Grants	1349	5905	5835
	1.2 Machinery & Equipment Contributions & Recoveries	417	684	414	2.2	Suspense Account	5007	9168	5583
	B Departmental Commercial Undertakings	5721	6277	4248					
	1.1 Buildings and Other Construction (Water Supply)	5721	6277	4248					
	1.2 Machinery and Equipment	-	-	-					
2	Increase in Inventories (Suspense Account)	3758	14152	23731					
3	Capital Transfers	-	-	-					
4	Balance: Surplus/Deficit on all Transactions in Commodities and Transfers	31930	11309	14384					
	Total	51694	45125	86334		Total	51694	45125	86334

ACCOUNT-IV

**Changes in Financial Assets and Liabilities:
Capital Account of Municipal Committees/Councils/Corporations in Haryana**

(₹ Lakh)

Sr. No.	Outgoing	2011-12	2012-13	2013-14	Sr. No.	Incoming	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
1	Repayment of Loan and Advances	1218	2001	116	1	Loans and Advances	1153	943	942
2	Unearmarked Investment	409	228	353					
3	Balance : Net Increase in Financial Assets and Liabilities	(-)474	(-)1286	473					
	Total	1153	943	942		Total	1153	943	942

ACCOUNT-V

Cash and Capital Reconciliation Account of Municipal Committees/Councils/Corporations in Haryana

(₹ Lakh)

Sr. No.	Outgoing	2011-12	2012-13	2013-14	Sr. No.	Incoming	2011-12	2012-13	2013-14
1	2	3	4	5	6	7	8	9	10
1	Increase in Cash Balance	31456	10023	14857	1	Surplus in all Transactions in Commodities & Services and Transfer (Balancing Item 4 of Account-III)	31930	11309	14384
					2	Net Increase in Financial Assets/Liabilities (Balancing Item3 of Account-IV)	(-)474	(-)1286	473
	Total	31456	10023	14857		Total	31456	10023	14857

CHAPTER-III

MAIN FINDINGS

The main findings emerging from the economic classification of municipal budgets are depicted below:-

Total Expenditure as per Economic Classification:

The total expenditure of the Municipal Committees/Councils/Corporations in Haryana excluding operating expenses of Departmental Commercial Undertakings was ₹ 1,49,149 lakh during 2013-14 as compared to ₹ 1,13,892 lakh during 2012-13 and ₹ 93,988 lakh during 2011-12 respectively with an increase of 30.96 percent in 2013-14 over 2012-13 and 21.18 percent in 2012-13 over 2011-12. The Municipal Committees/Councils/Corporations incurred expenditure mainly on wages and salaries of Municipal staff, construction of roads, pavement and maintenance of streets and drainage works. The allocation expenditure is given in table-3.1.

Table 3.1: Expenditure by Municipal Committees/Councils/Corporations in Haryana

(₹ Lakh)				
Sr. No.	Item	2011-12 (Accounts)	2012-13 (Accounts)	2013-14 (Accounts)
1.	Final Outlays	91280 (97.12)	111372 (97.79)	147530 (98.91)
a)	Consumption Expenditure (Vide item- 1 of Account-I)	70267 (74.76)	77556 (68.10)	75580 (50.67)
b)	Capital Formation (Vide item-1 of Account-III)	16006 (17.03)	19664 (17.26)	48219 (32.33)
c)	Suspense Account (vide item-2 of Account-III)	5007 (5.33)	14152 (12.43)	23731 (15.91)
2.	Transfer Payments to the rest of the Economy	1081 (1.15)	291 (0.26)	1150 (0.77)
a)	Current Transfer (Vide item-2 of Account No. 1)	1081 (1.15)	291 (0.26)	1150 (0.77)
b)	Capital Transfer (Vide item -3 of Account No. III)	- -	- -	- -
3.	Financial Investment and Loans to the rest of the Economy (Vide item 1 & 2 of Account-IV)	1627 (1.73)	2229 (1.96)	469 (0.32)
*Total Exp. (as per Economic Classification)		93988 (100.00)	113892 (100.00)	149149 (100.00)

* Expenditure is exclusive of operating expenses of Departmental Commercial Undertakings.

3.1 (a) Final Outlays:- Final outlays represent direct demand for consumption expenditure, capital formation etc. of the Municipal Committees/Councils/Corporations. Final outlays constitute the major expenditure i.e. 98.91 percent in 2013-14 as against 97.79 percent in 2012-13 and 97.12 percent in 2011-12. Out of the final outlay, an amount of ₹ 75,580 lakh (50.67%), ₹ 77,556 lakh (68.10%) and ₹ 70,267 lakh (74.76%) constituted consumption expenditure during 2013-14, 2012-13 and 2011-2012 respectively.

3.1 (b) Capital Formation:- Capital formation was to the tune of ₹ 48,219 lakh in 2013-14 as compared to ₹ 19,664 lakh in 2012-13 showing an increase of 145.21 percent in 2013-14 over 2012-13. However, it increased by 22.85 percent in 2012-13 over 2011-12. The expenditure incurred on capital formation during 2013-14 formed 32.33 percent of the total expenditure as against 17.26 percent during 2012-13 and 17.03 percent during 2011-12.

3.1 (2 & 3) Transfer Payments, Financial Investments and Loans:- The expenditure of ₹ 1,619 lakh forming 1.09 percent of the total expenditure in 2013-14 represents transfer payments on current and capital accounts, financial investment and loans and advances to the rest of the economy. The corresponding figure for 2012-13 was ₹ 2,520 lakh (2.21 percent) and for 2011-12 was ₹ 2,708 lakh (2.88 percent).

3.2 Financial Assistance for Capital Formation:- In addition to the capital formation directly undertaken, the assistance was also provided to the rest of the economy for capital formation. The details of amount spent for this purpose for the years under review are given in table-3.2.

Table 3.2: Financial Assistance by Municipal Committees/ Councils/Corporations for Capital Formation in Haryana

(₹ Lakh)				
Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Loans for Capital Formation	-	-	-
2.	Unearmarked Investments (Vide item 2 of Account –IV)	409	228	353
	Total Financial Assistance for Capital Formation	409	228	353

3.3 Capital Formation Out of Budgetary Resources:- The details of investment for capital formation by Municipal Committees/Councils/Corporations out of budgetary resources are indicated in table-3.3.

Table 3.3: Capital Formation Out of Budgetary Resources of the Municipal Committees/ Councils/Corporations in Haryana

		(₹ Lakh)		
Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Capital Formation by the Municipal Committee/ Councils/ Corporations (Vide item 1 of Account-III)	16006	19664	48219
2.	Finance Investment /Under marked Investment for capital formation to the rest of economy (Vide item 2 of Account –IV)	409	228	353
	Total Capital formation out of the Budgetary Resources of Municipal Committee/Councils/ Corporation	16415	19892	48572

The above table depicts that the total outlay provided for capital formation by Municipal Committees/Councils/Corporations out of their budgetary resources was ₹ 16,415 lakh in 2011-12, ₹ 19,892 lakh in 2012-13 and 48,572 lakh in 2013-14 showing an increase by 144.18 percent in 2013-14 over 2012-13 and increase of 21.18 percent in 2012-13 over 2011-12. The percentage of total outlay for capital formation to the total expenditure during the years 2013-14, 2012-13 and 2011-12 was 99.27, 98.85 and 97.51 respectively.

3.4 Current Receipts:- In assessing the economic implications of municipal expenditure, it is necessary to examine the resources from which they are financed. The Municipal Committees/Councils/Corporations derive income mainly from taxes on buildings and land and their properties. The state Govt. also gives grants and loans to Municipal Committees/ Councils/Corporations for developmental works and for salary of the Municipal staff. For proper assessment of economic implications of municipal expenditure, their sources of income have been grouped under significant economic heads in table-3.4.

Table 3.4: Current Receipts of Municipal Committees/Councils/Corporations in Haryana

(₹ Lakh)				
Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Tax Revenue (vide item 1 of Account-I)	27305 (23.40)	49741 (46.10)	72599 (47.88)
2.	Other Income (Vide item 4 of Account-I)	4750 (4.07)	6365 (5.90)	31713 (20.91)
3.	Miscellaneous Receipts (Vide item 5 of Account-I)	15866 (13.60)	18919 (17.53)	14318 (9.44)
4.	Revenue Grants and Contributions (Vide item 3 of Account-I)	68605 (58.79)	32832 (30.43)	32847 (21.66)
5.	Administrative Receipts (Vide item 2 of Account-I)	160 (0.14)	42 (0.04)	169 (0.11)
	Total*	116686 (100.00)	107899 (100.00)	151646 (100.00)

* Receipts are excluding receipts from Departmental Commercial Undertakings.

The total current revenue of Municipal Committees/Councils/Corporations in the state was ₹ 1,51,646 lakh in 2013-14 as against ₹ 1,07,899 lakh in 2012-13 and ₹ 1,16,686 lakh during 2011-12. The revenue increased by 40.54 percent during 2013-14 over 2012-13 and decreased 7.53 percent during 2012-13 over 2011-12. Out of total revenue of ₹ 1,51,646 lakh in 2013-14, ₹ 72,599 lakh (47.88 percent) was from tax revenue. The corresponding percentages for 2012-13 and 2011-12 were 46.10 and 23.40 respectively.

3.5 Current Outgoing:- The current outgoing which consists of consumption expenditure and transfer payments were ₹ 70,267 lakh during the year 2011-12, ₹ 77,556 lakh during 2012-13 and ₹ 75,580 lakh during 2013-14. This shows an increase of 10.37 percent during 2012-13 over 2011-12 and but a decrease of 2.55 percent during 2013-14 over 2012-13. Consumption expenditure constitutes the major portion of the current outgoing. Its contribution to total current outgoing were 98.48 percent, 99.63 percent and 98.50 percent respectively during the above periods whereas the contribution of transfer payments to total current outgoing during the same periods were only 1.52 percent, 0.37 percent and 1.50 percent respectively. The details are given in the following table-3.5.

Table 3.5: Current Outgoing of Municipal Committees/Councils/Corporations in Haryana
(₹ Lakh)

Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Consumption Expenditure (Vide item 1 of Account –1)	70267 (98.48)	77556 (99.63)	75580 (98.50)
2.	Transfer Payments (Vide item 2 of Account-1)	1081 (1.52)	291 (0.37)	1150 (1.50)
	Total Current Outgoing*	71348 (100.00)	77847 (100.00)	76730 (100.00)

* Current outgoing excludes operating expenses of Departmental Commercial Undertakings.

3.6 Gross Savings:- Gross savings comprise savings of the Municipal administration i.e. the surplus of municipal current receipts over municipal current expenditure.

3.6(a) Income Surplus/Deficit:- The income surplus/deficit of Municipal Committees/Councils/Corporations is measured by the excess of investment over net saving and is shown in table-3.6(a).

Table 3.6(a): Income Surplus/Deficit of the Municipal Committees/Councils/ Corporations in Haryana

		(₹ Lakh)		
Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Savings by the Municipal Committees/ Councils/Corporations (Vide item 3 of Account-1)	45338	30052	74916
2.	Investment/Capital Formation by the Municipal Committees/ Councils/Corporations (Vide item 1 of Account-III)	16006	19964	48219
	Income Surplus/Deficit of the Municipal Committees/ Councils/Corporations (1-2)	29332	10088	26697

3.6(b) Other Surplus/Deficit:- The other surplus/deficit on income account as indicated in the balancing items of account-III and IV forms the overall surplus/deficit which denotes the total requirements of finance over and above the savings affected by the Municipal Committees/Councils/Corporations. The overall financial position of Municipal Committees/ Councils/Corporations are given in table-3.6(b).

**Table 3.6(b): Total Requirement of Finance for the Municipal Committees/
Councils/Corporations in Haryana**

(₹ Lakh)				
Sr.No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Surplus on all Transactions on Commodities and Services and Transfer (Vide balancing item No.4 of Account -III)	31930	11309	14384
2.	Net Increase in Financial Assets (Vide balancing item No.3 of Account-1V)	(-)474	(-)1286	473
	Surplus/Deficit Denoting Total Requirements of Finance (1+2)	31456	10023	14857

3.7 Net Profit of Departmental Commercial Undertakings:- The net profit of Departmental Commercial Undertakings i.e. the excess of gross receipts over operating expenses exhibits the financial result of the working of these undertakings. This is taken as profit and taken to current account of Municipal Committees/Councils/Corporations and add to their savings. The derivations of the net profit are shown below in table-3.7.

**Table 3.7: Net Profit of Departmental Commercial Undertakings of Municipal
Committees/Councils/Corporations in Haryana**

(₹ Lakh)				
Sr. No.	Item	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Gross Receipts (Vide item 1 of Account-II)	1449	1553	10294
2.	Operating Expenses (Vide item 1, 2, 3 and 4 of Account-II)	3575	3341	2821
	Net Profit (1-2)	(-)2126	(-)1788	7473

CHAPTER-IV

NOTES ON THE ACCOUNTS, THEIR DERIVATION AND RATIONALE

Account I: Transactions in Commodities and Services and Transfers: Current Account of Municipal Committees/Councils/Corporations

This account deals with the current revenue and expenditure of all the Municipal Committees/Councils/Corporations in the State. All departments other than those listed under Account-II in the chapter are considered as administrative for the purpose of this classification. The current expenditure of administrative departments consist of the final outlays of Municipal Committees/Councils/Corporations on current account which represents consumption. The final outlays are made up of purchases of commodities and services and wages and salaries payments. Besides final outlays, Municipal Committees/Councils/Corporations make transfer payments, i.e. grants, scholarships, prizes etc. to the rest of the economy which add indirectly to the disposable income of the community. To meet the current expenditure, Municipal Committees/Councils/Corporations appropriate a part of the income of the community through a variety of taxes, miscellaneous receipts accruing during the course of administration. In addition, Municipal Committees/Councils/Corporations have an investment income from property and entrepreneurship. The Municipal Committees/Councils/Corporations also receive revenue grants, contributions and recoveries from the State Government and others. The excess of the current receipts over current expenditure denote the savings of the Municipal Committees/Councils/Corporations is available for capital formation. Some of the items included in this Account are explained as below:-

Item No. 1.1 Wages and Salaries:- This item including pay of the establishments (other than traveling and daily allowances) other allowances and honorarium and 50 percent of the expenditure incurred on un-classified miscellaneous heads. Wages and Salaries also include contributions to provident funds.

Item No. 1.2 Commodities and Services:- This item includes all expenditure under contingency, office supplies, fuel and light, expenditure on repairs and maintenance, printing, traveling and daily allowances, telephone and telegraph charges, taxes and rent of hired buildings, machinery and equipment, 50 per cent lump-sum miscellaneous unclassified charges and other items for current operation.

Item No. 2 Transfer Payments:- Transfer payments include grants, scholarships, stipends, prizes and awards etc.

Item No. 3 Savings on Current Account:- The balancing item on the Current Account of the Municipal Committees/Councils/Corporations represent the saving of this sector, i.e. surplus of current receipts over current expenditure.

Item No. 4 Tax Revenue:- This is classified into taxes on income, taxes on commodities and services and taxes on properties and capital transactions. Taxes on income include tax on profession or trade. Taxes on commodities and services consist of octroi, terminal tax, water tax, taxes on vehicles and animals and income under the head of public safety and convenience which include lighting, fire, fee for services of fire brigade etc. Taxes on properties and capital transactions comprise taxes on buildings, land and income from municipal properties (rent of land and buildings, dak bungalows, gardens, road side trees and tehbazari fees).

Item No. 5 Administrative Receipts:- These comprise of all kinds of receipts from administrative services (education, medical, public health, water supply and veterinary). They exclude, however, contributions from the State Government for the purpose for administration.

Item No. 6 Revenue Grants, Contributions and Recoveries:- These are current receipts accruing from the State Government and various Committees and Boards.

Item No. 7 Income from Property and Entrepreneurship:- This record the income receivable by the Municipal Committees/Councils/Corporations from Departmental Commercial Undertakings as well as the net rent, interest and dividend accruing to them from the ownership of buildings or financial assets.

Item No. 8 Miscellaneous Receipts:- This item includes fines and penalties, birth and death registration fees, copying fees etc.

Account- II: Transactions in Commodities and Services and Transfers: Current Account of Departmental Commercial Undertakings of Municipal Committees/Councils/Corporations

The Departmental Commercial Undertakings briefly be defined as agencies producing goods and services that are not provided free of charge. The essential characteristics distinguishing these departments from other administrative departments are that they charge for what they provide according to use and are thus able to meet a part or most of their costs from their

sale proceeds. In this study electricity, transport and water supply have been classified as Departmental Commercial Undertakings.

The expenditure side of the Departmental Commercial Undertakings spell out the current expenditure into wages and salaries, commodities and services, repairs and maintenance, interest, provision for depreciation and profit which is transferred to Administrative Departments. Repairs and maintenance expenditure is shown separately because of the importance of such expenditure of the efficient working of commercial enterprises.

Account–III: Transactions in Commodities and Services and Transfers: Capital Account of Administrative Departments and Departmental Commercial Undertakings of Municipal Committees/Councils/Corporations

This Account is concerned with the total capital outlay representing physical assets and capital formation by the Administrative Departments and Commercial Undertakings of the Municipal Committees/Councils/Corporations. The savings transferred from Account I and capital grants, contributions and recoveries received by the Municipal Committees/ Councils/Corporations constitute the source of finance for all expenditure recorded in this Account. The difference between savings and capital formation and suspense account is often used in economic analysis as a measure of budgetary deficit. The surplus/deficit which is shown as balancing item in Account-III along with net increase in financial assets and liabilities in Account-IV gives the total requirements of finances of the Municipal Committees/Councils/Corporations.

Item 1.1 Buildings and Other Constructions:- This item includes all expenditure on works of buildings and reservoirs, construction of roads and pavement of streets.

Item 1.2 Machinery and Equipment:- Machinery and Equipment include expenditure incurred on the purchase of tools and plants by the Municipal Committees/ Councils/ Corporations of the State.

Item 2 Increase in Inventories:- This item represents increase or decrease in work stores and stock of goods etc. Suspense Account is included under the head ‘ Work Stores’ .

Receipts on Capital Account

Receipts available for capital formation consists of gross savings on Current Account brought over from Account-I and capital grants, contributions and recoveries from the State Government and other institutions.

Account-IV: Changes in Financial Assets and Liabilities: Capital Account of Municipal Committees/Councils/Corporations

This account which shows the changes in the financial assets and liabilities of the Municipal Committees/Councils/Corporations in the State is concerned with transactions in

financial investment and repayment of loans and advances. The balancing item of this Account representing net financial assets and liabilities when added to the deficit in Account-III which gives the total requirements of finance of the Municipal Committees/Councils/Corporations for fixed assets formation and for the accumulation of financial claims against the rest of the economy.

Account-V: Cash and Capital Reconciliation Account of Municipal Committees/ Councils/ Corporations

This Account sums up the net position in respect of Account-III and IV showing the effect of all transactions of the Municipal Committees/ Councils/ Corporations in the State on its cash position. As stated earlier, Account-III gives the net position in respect of all the transactions in commodities and services and transfers while Account-IV brings out the net position in respect of financial assets and liabilities.

CHAPTER –V

RECONCILIATION

In this chapter an attempt has been made to reconcile the figures relating to total income and expenditure of Municipal Committees/Councils/Corporations with the revenue and expenditure as worked out by the economic classification scheme.

5.1 Reconciliation of Income:- The various adjustments in the Economic Classification to arrive at the income as given in the Municipal Budgets for the years under review are spelt on in detail in the table-5.1.

Table 5.1: Income Reconciliation of Municipal Committees/Councils/Corporations Budgets in Haryana

(₹ Lakh)				
Sr. No.	Revenue	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Total Income of the Municipal Committees/Councils/Corporations Total of (# + *)	129031	127467	189728
LESS:				
2.	Sale of Commodities and Services treated as deduction of consumption expenditure (Vide item 1.2c of Acct.-I)(Exp.)	1261	211	7955
3.	Suspense Account (Vide item 2.2 of Acct.-III)	5007	9168	5583
4.	Capital Transfers (Capital Grants and Contributions and recoveries) (Vide item 2.1 of Acct.-III)	1349	5905	5835
5.	Sale Proceeds of Departmental Commercial undertakings (Vide item 1 of Acct.-II)	1449	1553	10294
6.	Loans (Incomings) (Vide item 1 of Acct.-IV)	1153	943	942
ADD:				
7.	Profit of Departmental Commercial Undertakings (Vide item 5 of Acct.- II)(Exp.)	(-)2126	(-)1788	7473
	Total Adjustments (#)	(-)12345	(-)19568	38082
	Revenue as shown in the Economic Classification (From Table 3.4) (*)	116686	107899	151646

5.2 Reconciliation Expenditure: The various adjustments in the Economic Classification to arrive at the expenditure as given in the Municipal Budgets for the years under review are spelt on in detail in the table-5.2.

Table 5.2: Expenditure: Reconciliation of Municipal Committees/Councils/Corporations Budgets in Haryana

(₹ Lakh)				
Sr. No.	Expenditure (Revenue & Capital)	2011-12	2012-13	2013-14
1	2	3	4	5
1.	Total Expenditure of Municipal Committees/Councils/Corporation	98824	117444	159925
2.	Sale of Commodities and Services Treated as deduction of Consumption Expenditure(Vide item 1.2c of Acct.- I)	1261	211	7955
3.	Operating Expenses of Departmental Commercial Undertakings (Item 2 of table 3.7)	3575	3341	2821
	Total Adjustments (2+3)	(-)4836	(-)3552	(-)10776
	Expenditure as shown in the Economic Classification (From Table 3.1)	93988	113892	149149

FUNCTIONAL CLASSIFICATION

CHAPTER-VI

PRINCIPLES OF FUNCTIONAL CLASSIFICATION

Economic classification groups the primary items of expenditure by their economic character while functional classification groups them according to the particular purpose they serve. It is designed to show how expenditure is divided into different types of services provided. It gives information about public expenditure devoted to a particular service or group of services, say education, health or housing and community services etc.

The functional classification excludes current expenditure on goods and services of Departmental Commercial Undertakings. These enterprises produce goods and services that are sold largely out-side the public sector. Their current expenditure on goods and services is an intermediate expenditure which represents cost of production and net expenditure on final goods and services. It may also be noted that the functional classification is not applied to receipts except to those which may be considered as offsets to expenditure on goods and services included in this type of classification such as proceeds from sale of goods and services.

All items of expenditure have been grouped under different broad functional categories. The U.N. reports i.e. “A Manual for Economic and Functional Classification of Government Transactions, 1958” and “ System of National Account, 1968” serve as guidelines. The functional categories are as under:-

1. General Public Services
2. Civil Defense
3. Education
4. Medical and Public Health
5. Social Security and Welfare Services
6. Housing and Community Services
7. Cultural, Recreational and Religious Services
8. Economic Services
9. Other purposes

Economic and Functional Classification have been combined into a single two way cross-classification by significant economic and functional categories. It relates to expenditure for the year 2011-12 (Accounts), 2012-13 (Accounts) and 2013-14 (Accounts). The Table 6.1, 6.2 and 6.3 splits up horizontally the expenditure on each service for the years under review into significant economic categories. The broad divisions of economic classification are current and capital expenditure while that of functional classification are general public services, defense, education, medical and public health, social security, welfare services, housing and community services, cultural, recreational and religious services, economic services and other purposes. From this, it is very easy to see the nature of expenditure on each group of services. For example, it can be seen how much is spent on goods and services, on capital formation or for promoting education, health and water supply etc.

TABLE: 6.1
Economic & Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2011-12 (Accounts)

(₹ Lakh)

Current Expenditure										
Sr. No	Name of Head	Wages and Salaries	Purchase of Goods & Services	Repair Total Maintenance	Total (3+4+5)	Less Out Side Sales	Net Consumption Expenditure (6-7)	Interests	Grants	Total Current Expenditure (8 to 10)
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Service	11226	1015	356	12597	2710	9887	1647	-	11534
2.	Defense	-	-	-	-	-	-	-	-	-
3.	Education	24	-	17	41	-	41	-	-	41
4.	Medical& public Health	20778	2479	8	23270	-	23270	-	-	23270
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-	-
6.	Housing& Community Service	9155	4778	19450	33383	-	33383	350	-	33733
7.	Cultural, Recreational & Religious Services	126	6	-	132	-	132	-	-	132
8.	Economic Services	4448	180	170	4798	-	4798	567	-	5365
i)	Agriculture, Forestry, Fishing & Hunting	1882	170	38	2090	-	2090	-	-	2090
ii)	Water Supply	2566	10	132	2708	-	2708	567	-	3275
iii)	Transport Services	-	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-	-
9.	Other Purposes	-	-	-	-	-	-	-	-	-
10.	Grand Total	45762	8458	20001	74221	2710	71511	2564	-	74075

Continued....

TABLE: 6.1
Economic & Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2011-12 (Accounts)

(₹ Lakh)

Capital Expenditure									
Loans									
Sr. No.	Name of Head	Building & Other Construction	Machinery & Equipments	Increase in Inventories (Suspense Account)	For Capital Formation	For Current Consumption	Unear-marked Investment	Total Capital Expenditure (12to17)	Grand Total* (11+18)
1	2	12	13	14	15	16	17	18	19
1.	General Public Service	933	-	-	-	-	409	1342	12876
2.	Defense	-	-	-	-	-	-	-	-
3.	Education	61	-	-	-	-	-	61	102
4.	Medical & Public Health	2105	175	-	-	-	-	2280	25550
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-
6.	Housing & Community Service	5214	242	3758	-	-	-	9214	42947
7.	Cultural, Recreational & Religious Services	59	-	-	-	-	-	59	191
8.	Economic Services	6957	-	-	-	-	-	6957	12322
i)	Agriculture, Forestry, Fishing & Hunting	1236	-	-	-	-	-	1236	3326
ii)	Water Supply	5721	-	-	-	-	-	5721	8996
iii)	Transport Service	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-
9.	Other Purposes	-	-	-	-	-	-	-	-
10.	Grand Total	15329	417	3758	-	-	409	19913	93988

* Budgetary expenditure is excluding operating expenses of Departmental Commercial Undertakings.

TABLE: 6.2
Economic and Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2012-13 (Accounts)

(₹ Lakh)

Current Expenditure										
Sr. No.	Name of Head	Wages and Salaries	Purchase of Goods & Services	Repair Total Maintenance	Total (3+4+5)	Less Out Side Sales	Net Consumption Expenditure (6-7)	Interests	Grants	Total Current Expenditure (8to10)
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Service	12358	858	419	13635	3732	9903	241	-	10144
2.	Defense	-	-	-	-	-	-	-	-	-
3.	Education	45	-	5	50	-	50	-	-	50
4.	Medical&Public Health	19872	1990	2381	24243	-	24243	-	-	24243
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-	-
6.	Housing& Community Service	10209	4208	19514	33931	-	33931	50	-	33981
7.	Cultural, Recreational & Religious Services	125	11	-	136	-	136	-	-	136
8.	Economic Services	4171	258	689	5118	-	5118	-	-	5118
i)	Agriculture, Forestry, Fishing & Hunting	1566	204	7	1777	-	1777	-	-	1777
ii)	Water Supply	2605	54	682	3341	-	3341	-	-	3341
9.	Other Purposes	-	-	-	-	-	-	-	-	-
10.	Grand Total	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		46780	7325	23008	77113	3732	73381	291	-	73672

Continued.....

Concluded...

TABLE : 6.2
Economic and Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2012-13 (Accounts)

(₹ Lakh)

Capital Expenditure									
Loans									
Sr. No.	Name of Head	Building & Other Construction	Machinery & Equipments	Increase in Inventories (Suspense Account)	For Capital Formation	For Current Consumption	Unear-marked Investment	Total Capital Expenditure (12to17)	Grand Total* (11+18)
1	2	12	13	14	15	16	17	18	19
1.	General Public Service	718	-	-	-	-	228	946	11090
2.	Defense	-	-	-	-	-	-	-	-
3.	Education	51	-	-	-	-	-	51	101
4.	Medical&Public Health	3354	409	-	-	-	-	3763	28006
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-
6.	Housing& Community Service	13371	275	14152	-	-	-	27798	61779
7.	Cultural, Recreational & Religious Services	113	-	-	-	-	-	113	249
8.	Economic Services	7549	-	-	-	-	-	7549	12667
i)	Agriculture, Forestry, Fishing & Hunting	1272	-	-	-	-	-	1272	3049
ii)	Water Supply	6277	-	-	-	-	-	6277	9618
iii)	Transport Service	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-
9.	Other Purposes	-	-	-	-	-	-	-	-
10.	Grand Total	25156	684	14152	-	-	228	40220	113892

* Budgetary expenditure is excluding operating expenses of Departmental Commercial Undertakings.

TABLE: 6.3

**Economic & Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2013-14(Accounts)**

(₹ Lakh)

Current Expenditure										
Sr. No	Name of Head	Wages and Salaries	Purchase of Goods & Services	Repair and Maintenance	Total (3+4+5)	Less Out Side Sales	Net Consumption Expenditure (6-7)	Interests	Grants	Total Current Expenditure (8to10)
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Service	16732	1462	1437	19631	10631	9000	555	-	9555
2.	Defense	-	-	-	-	-	-	-	-	-
3.	Education	99	26	39	164	-	164	-	-	164
4.	Medical& Public Health	24020	2781	591	27392	-	27392	-	-	27392
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-	-
6.	Housing& Community Service	9151	5255	20033	34439	-	34439	595	-	35034
7.	Cultural, Recreational & Religious Services	205	26	-	231	-	231	-	-	231
8.	Economic Services	2846	515	218	3579	-	3579	921	-	4500
i)	Agriculture, Forestry, Fishing & Hunting	1258	411	10	1679	-	1679	-	-	1679
ii)	Water Supply	1588	104	208	1900	-	1900	921	-	2821
iii)	Transport Services	-	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-	-
9.	Other Purposes	-	-	-	-	-	-	-	-	-
10.	Grand Total	53053	10065	22318	85436	10631	74805	2071	-	76876

Continued.....

Concluded....

TABLE: 6.3
Economic and Functional Classification of Budgetary Expenditure of
Municipal Committees/Councils/Corporations 2013-14 (Accounts)

(₹ Lakh)

Capital Expenditure									
Loans									
Sr. No	Name of Head	Building & Other Construction	Machinery & Equipments	Increase in Inventories (Suspense Account)	For Capital Formation	For Current Consumption	Unear-marked Investment	Total Capital Expenditure (12to17)	Grand Total* (11+18)
1	2	12	13	14	15	16	17	18	19
1.	General Public Service	1055	-	-	-	-	353	1408	10963
2.	Defense	-	-	-	-	-	-	-	-
3.	Education	14	-	-	-	-	-	14	178
4.	Medical & Public Health	9643	59	-	-	-	-	9702	37094
5.	Social Society and Welfare Service	-	-	-	-	-	-	-	-
6.	Housing & Community Service	30839	325	23731	-	-	-	54895	89929
7.	Cultural, Recreational & Religious Services	255	-	-	-	-	-	255	486
8.	Economic Services	5999	-	-	-	-	-	5999	10499
i)	Agriculture, Forestry, Fishing & Hunting	1751	-	-	-	-	-	1751	3430
ii)	Water Supply	4248	-	-	-	-	-	4248	7069
iii)	Transport Service	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-
9.	Other Purposes	-	-	-	-	-	-	-	-
10.	Grand Total	47805	384	23731	-	-	353	72273	149149

* Budgetary expenditure is excluding operating expenses of Departmental Commercial Undertakings.

CHAPTER-VII

DETAILED FUNCTIONAL CLASSIFICATION SCHEME

This chapter presents a detailed scheme for the Functional Classification of Municipal Committees/Councils/Corporations budgetary expenditure. The principles of the scheme have already been discussed in the previous chapter.

The detailed scheme which is presented in the following pages is put forward as an illustration of the classification of Municipal Committees/Councils/Corporations expenditure by purpose. It can be further expanded by introducing more programmes/activities under the main category of expenditure.

7.1: Functional Classification - Distribution of Expenditure

The Functional Classification of Municipal Committees/Councils/Corporations budgetary expenditure for the years 2011-12, 2012-13 and 2013-14 is given in table-7.1.

Table 7.1: Functional Classification –Distribution of Expenditure of Municipal Committees/Councils/Corporations in Haryana

		(₹ Lakh)		
Sr. No.	Name	2011-12	2012-13	2013-14
1	2	3	4	5
1.	General Public Service	12876 (13.70)	11090 (9.74)	10963 (7.35)
2.	Defense	-	-	-
3.	Education	102 (0.11)	101 (0.09)	178 (0.12)
4.	Medical & Public Health	25550 (27.19)	28006 (24.59)	37094 (24.87)
5.	Social Society and Welfare Service	-	-	-
6.	Housing & Community Service	42947 (45.69)	61779 (54.24)	89929 (60.29)
7.	Cultural , Recreational & Religious Services	191 (0.20)	249 (0.22)	486 (0.33)
8.	Economic Services	12322 (13.11)	12667 (11.12)	10499 (7.04)
i)	Agriculture, Forestry, Fishing & Hunting	3326 (3.54)	3049 (2.68)	3430 (2.30)
ii)	Water Supply	8996 (9.57)	9618 (8.44)	7069 (4.74)
iii)	Transport Service	-	-	-
iv)	Electricity Services	-	-	-
9.	Other Purposes	-	-	-
10.	Total*	93988 (100.00)	113892 (100.00)	149149 (100.00)

* Budgetary expenditure is excluding operating expenses of Departmental Commercial Undertakings.

7.2: Developmental & Non-Developmental Expenditure

Developmental and non-developmental expenditure of all Municipal Committees/ Councils/Corporations comes to ₹ 1,49,149 lakh in 2013-14 as compared to ₹ 1,13,892 lakh in 2012-13 and ₹ 93,988 lakh in 2011-12. Developmental expenditure has been in the years under reference with a major share of 86.30 percent of total expenditure during 2011-12 as compared to 90.26 percent in 2012-13 and 92.65 percent in 2013-14. Non-developmental expenditure during 2011-12 was ₹ 12,876 lakh (13.70%) as compared to ₹ 11,090 lakh (9.74%) during 2012-13 and during 2013-14 ₹ 10,963 lakh (7.35%). Table-7.2 gives information regarding expenditure according to major heads and their percentages under developmental and non-developmental categories:-

Table:- 7.2 Developmental and Non-Developmental Expenditure of Municipal Committees/ Councils/Corporations in Haryana

(₹ Lakh)				
Sr. No.	Heads	2011-12	2012-13	2013-14
1	2	3	4	5
A.	Development Expenditure	81112 (86.30)	102802 (90.26)	138186 (92.65)
1.	Education	102 (0.11)	101 (0.09)	178 (0.12)
2.	Medical & Public Health	25550 (27.19)	28006 (24.59)	37094 (24.87)
3.	Social Society and Welfare Service	-	-	-
4.	Housing & Community Service	42947 (45.69)	61779 (54.24)	89929 (60.29)
5.	Cultural , Recreational & Religious Services	191 (0.20)	249 (0.22)	486 (0.33)
6.	Economic Services	12322 (13.11)	12667 (11.12)	10499 (7.04)
B.	Non- Development Expenditure	12876 (13.70)	11090 (9.74)	10963 (7.35)
1.	General Public Service	12876 (13.70)	11090 (9.74)	10963 (7.35)
2.	Defense	-	-	-
3.	Other Purposes	-	-	-
10.	Total*	93988 (100.00)	113892 (100.00)	149149 (100.00)

* Budgetary expenditure excluding operating expenses of Departmental Commercial Undertakings.

CHAPTER-VIII

NOTES ON FUNCTIONAL CATEGORIES

1. General Public Services:- It includes remuneration of Head of Municipal Committees/Councils/Corporations, Executive Officer, Secretary and their supporting staff. It also covers expenditure incurred on collection of taxes on land and buildings, taxes on vehicles, animals, dogs, advertisement tax, tax on entry of goods into local areas, rents on municipal lands and building fee, building application fee, composition fee and other taxes and duties on commodities and services.

2. Defense:- No expenditure is incurred at local bodies level under this functional head. The activities relating to this head come under the Centre and State Governments.

3. Education:- This head relates to expenditure incurred on general regulation and promotion of school systems, management and support to primary schools, secondary schools and colleges, technical training institutions such as craft schools, sewing schools, anganwari centers. It includes scholarships and grants to individuals for education and training purposes. Subsidiary services such as transportation of school children, school meals and other ancillary services designed to promote and facilitate schools attendance are covered under this head of expenditure.

4. Medical and Public Health:-

(a) Medical:- It includes establishment expenses on hospitals and dispensaries, medical and dental clinics, provision of drugs and appliances and similar field programmes, charges for lunatics, antirabic treatment of paupers and outlays in respect of hospitals and dispensaries and services of individual doctors, dentists, etc.

(b) Public Health:- It includes expenditure on public health direction, municipal engineer and supporting staff, vaccination, prevention and control of malaria and other epidemic diseases, burning and burial of paupers, slaughter houses, conservancy system and prevention of food adulteration.

5. Social Security and Welfare Services:- It consists of expenditure on relief measures. It comprises of payment of funds in case of accident, injury, sickness and other benefits to compensate for the loss. Welfare services include expenditure on child welfare, homes for aged, care for disabled, contributions to family welfare agencies etc.

6. Housing and Community Services:- This head includes expenditure on promotion of activities and facilities in respect of housing and capital expenditure in connection with housing. It

covers expenditure for provisions, assistance or support of housing and slum improvement activities. It also includes, street lighting, street watering and fire brigade services, construction of public toilets and urinals, rehri/rickshaw stands, municipal booths and shops, octroi barriers and pavement of streets and drains. Disbursement of loans to employees such as safai sewaks and other low income category of people for purchase and construction of houses.

7. Cultural, Recreational and Religious Services:- It includes expenditure for upkeep of facilities such as land scaping and development of parks, dak bungalows and sarais, public libraries, play-grounds, athletic fields, swimming pools, hostels and other lodging places which are not operated on a commercial basis. Expenditure for religious purposes and contributions to religious organizations.

8. Economic Services:-

(a) Agriculture, Forestry, Fishing and Hunting:- It includes expenditure incurred on plantation or road side trees, bushing and plant protection measures. Expenditure on removal of dairies, construction of dairy sheds, etc.

(b) Water Supply:- It comprises expenditure on the schemes executed by Water Supply and Sewerage Board on behalf of Municipal Committees/Councils/Corporations. It includes expenditure on wages and salaries of staff, road cutting, water rates, water and sewerage connection charges, storm water drainage, purchase of material machinery and equipments, cost of canal water, subsidy regarding water and sewerage connection charges, repair of motors and consumer connections, repairs and renewal of pipes and hydrant installation of tube wells, construction of water tank, development of slums and expenditure on collection, purification and distribution of water. Loans given to households for installation of water and sewerage connections are also included.

(c) Transport Services:- In Haryana Transport Services has not operated by the Municipal Committees/Councils/Corporations.

(d) Electricity Service:- In Haryana Electricity Service has not been supplied by the Municipal Committees/Councils/Corporations.

9. Other Purposes:- This head includes interest payments and repayment of loans of general character which have not been classified elsewhere.
