



GOVERNMENT OF HARYANA

**ECONOMIC-CUM- PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2012-2013**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2012**

Publication No. 1025



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FOREWORD

The present Economic-cum-Purpose Classification of Haryana Government Budget is an annual publication of Department of Economic & Statistical Analysis, Haryana and is based on the methodology adopted by the National Accounts Division of Central Statistical Office, Ministry of Statistics & Programme Implementation, Govt. of India.

The publication “Economic-cum-Purpose Classification of Haryana Govt. Budget is an attempt to recast the State Govt. transactions in order to assess the economic & purpose significance of these transactions. The economic classification classifies State Govt. expenditure and receipts by economic character such as Govt. consumption expenditure, commodities & services, maintenance, capital formation, current & capital transfers, current receipt etc. whereas the purpose classification groups these items according to the purpose or functions it serves such as economic affairs and services, education affairs and services, health affairs and services etc.

I hope this publication would prove very useful by the administrators, planners and research scholars interested in the budgetary transactions of the State Govt. This report is also placed on the Department website (www.esaharyana.gov.in).

I appreciate the efforts made by the Director, Department of Economic & Statistical Analysis, Haryana and his Officers/Staff for bringing out this publication in time.

Panchkula
Dated the 26th September, 2012.

S.M. Mahajan
Special Secretary to Govt. Haryana
Planning Department.

PREFACE

This report presents Economic -cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2010-11, 2011-12 [Revised Estimates (R.E.)] and 2012-13 [Budget Estimates (B.E.)]. The present Economic-cum-Purpose Classification report is based on the methodology adopted by the National Accounts Division of Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, Government of India.

The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance , current and capital transfers, capital formation out of budgetary resources whereas the purpose classification groups these 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 in a consolidated statement, the economic-cum-purpose characteristics of the government budgetary transactions.

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

This report has been prepared by Sh. Bijender Kumar, Research Officer with the assistance of Smt. Saroj Mehra, Assistant Research Officer under the supervision of Shri J. S. Dalal, Deputy Director.

Panchkula
Dated the 26th September, 2012

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

EXECUTIVE SUMMARY

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

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

The Economic Classification of the Haryana Government Budget which groups together the budgetary transactions in significant economic categories places the total expenditure at ₹ 4612787 lakh in 2012-13 [(Budget Estimates(B.E.))] as compared to ₹ 4168495 lakh in 2011-12 [(Revised Estimates(R.E.))] and ₹ 3353128 lakh in 2010-11 showing an increase of 10.66 percent in 2012-13 (B.E.) over 2011-12 (R.E.) whereas this increase was 24.32 percent in 2011-12 (R.E.) over 2010-11.

Consumption expenditure of the Government is estimated at ₹ 1705971 lakh in 2012-13 (B.E.) as against ₹1509844 lakh in 2011-12 (R.E.) and ₹ 1315902 lakh in 2010-11. It shows that consumption expenditure is likely to be increased by 12.99 percent in 2012-13 (B.E.) over 2011-12 (R.E.) as against 14.74 percent in 2011-12 (R.E.) over 2010-11.

Gross capital formation i.e. investment on buildings, roads and other construction, purchase of vehicles and machinery and equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 437329 lakh in 2012-13 (B.E.) as against ₹ 414584 lakh in 2011-12 (R.E.) and ₹ 342873 lakh in 2010-11 showing a increase of 5.49 percent in 2012-13(B.E.) over 2011-12(R.E) whereas it increased by 20.91 percent in 2011-12(R.E) over 2010-11. In addition to the gross capital formation directly undertaken, the State Government also provides financial assistance to the other

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

Current transfers or grants which also include subsidies and interest is estimated at ₹ 1698965 lakh in 2012-13(B.E.) as against ₹ 1509747 lakh in 2011-12(R.E.) and ₹ 1202003 lakh in 2010-11. Current transfers are estimated to increase by 12.53 percent in 2012-13(B.E.) over 2011-12(R.E.) whereas this increase was 25.60 percent in 2011-12 (R.E.) over 2010-11.

Capital transfers or grants are estimated at ₹ 279837 lakh in 2012-13(B.E.) as compared to ₹ 277252 lakh in 2011-12(R.E.) and ₹ 120795 lakh in 2010-11. It shows an estimated increase by 0.93 percent in 2012-13(B.E.) over 2011-12(R.E.) whereas this increase was 129.52 percent in 2011-12(R.E.) over 2010-11 due to much higher amount allocation to the Other Rural Development Programmes and Urban Development Plan schemes as compare to the previous year.

The net product from Public Administration which constitutes compensation of employees for public administration is estimated at ₹ 562330 lakh in 2012-13(B.E.) as compared to ₹ 505060 lakh in 2011-12(R.E.) and ₹ 460712 lakh in 2010-11. The net product from Public Administration is estimated to increase by 11.34 percent in 2012-13(B.E.) over 2011-12(R.E.) whereas this increase was 9.63 percent in 2011-12(R.E.) over 2010-11.

As per purpose classification, expenditure incurred on Education Affair & Services is estimated at ₹1033697 lakh in 2012-13(B.E.) as compared to Rs 889499 lakh in 2011-12(R.E.) and ₹ 731484 lakh in 2010-11. Expenditure on education affairs and services is estimated to increase by 16.21 percent in 2012-13(B.E.) over 2011-12(R.E.) whereas this increase was 21.60 percent in 2011 12. (R.E.) over 2010-11.

The expenditure on Health Affairs and Services is estimated at ₹ 153785 lakh in 2012-13(B.E.) as against ₹ 135420 lakh in 2011-12(R.E.) and ₹ 111543 lakh in 2010-11 showing a increase of 13.56 percent in 2012-13(B.E.) over 2011-12(R.E.) whereas it increased by 21.41 percent in 2011-12 (R.E.) over 2010-11.

The expenditure on Economic Affairs and Services is estimated at ₹ 1349270 lakh in 2012-13 (B.E.), ₹ 1246090 lakh in 2011-12 (R.E.) and ₹ 975798 lakh in 2010-11 which shows that expenditure on economic services and affairs is estimated to increase to increase by 8.28 percent in 2012-13(B.E.) over 2011-12(R.E.) and 27.70 percent in 2011-12 (R.E.) over 2010-11.

The current receipts of the Government are estimated at ₹3469851 lakh in 2012-13 (B.E.) as compared to ₹ 3079493 lakh in 2011-12(R.E.) and ₹ 2353545 lakh in 2010-11 showing an increase of 12.68 percent in 2012-13 (B.E.) and 30.84 percent in 2011-12 (R.E.) over 2010-11.

CONTENTS

Chapter	Description	Page(s)
1.	Introduction	1
2.	Principles of Economic Classification	2-8
3.	Main Findings	9-22
4.	Principles of Purpose Classification	23-26
5.	Economic -cum- Purpose Classification	27-45
6.	Reconciliation Statements	46-47
APPENDIX		
7.	Notes on the Accounts and their Derivations	48-54
8.	Notes on the Purpose Categories	55-66

CHAPTER-I

INTRODUCTION

The Financial Statement and the Demands for Grant in a Government Budget are drawn up in accordance with the provision of the Constitution and the needs of Legislative control. The expenditure in the Government Budget is generally classified department-wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending. Though the Budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and vice-versa. Moreover, the magnitudes shown in the Budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. For instance, from the study of Budget documents as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, savings of the government, and contribution of the government towards net product from public administration for the estimation of State Income etc. The government's transactions are significant only in terms of such items and so, they have to be sorted out, reclassified and re-grouped into meaningful economic categories.

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

CHAPTER-II

PRINCIPLES OF ECONOMIC CLASSIFICATION

The Central Statistical Office has been preparing economic classification of the government budget documents and publishing related accounts in the annual publication “National Accounts Statistics” (NAS) every year. Similar economic classification of the budgetary transactions is also being prepared by the Department of Economic & Statistical Analysis, Haryana.

The Government Sector (excluding public sector corporations) can be broadly divided into Administrative Departments and Departmental Commercial Undertakings (DCUs). For budget analysis, we are concerned with both of them. Administrative departments comprise government departments/organizations whose function is to produce and provide for the community public goods and services which otherwise can not be provided conveniently or economically by the market. It is expected to act as an administrative agency for the social and economic policy of the State. Departmental Enterprises, also known as Departmental Commercial Undertakings (DCU), are un-incorporated enterprises owned, controlled and run directly by the public authorities. The criterion to distinguish enterprises from administrative activity is the use of commercial accounting methods to determine profit and loss and control of productive capital in the form of equipment like plant, machinery and stock. For administrative departments, both economic and purpose classification is done, whereas for DCUs only economic classification is done in the budget documents. However, the grant, subsidies, financial assets, loans etc. shown under commercial head (DCU), are classified under the relevant purpose categories.

It is only after reclassification and re-grouping on the lines indicated above that it has been possible to analyse the economic impact of the State Government’s budgetary transactions on the rest of the economy. The term "rest of the economy" refers to all the entities other than State Government and includes the Central Government, other State Governments, local bodies, statutory public undertakings, private commercial and non-commercial corporations or companies and individuals.

This system of classification is adopted for analysing the economic impact on the rest of the economy. According to this classification current transactions are distinguished from capital transactions and in both the cases, transactions in goods and services are separated from transfer. The current transactions of the departmental commercial undertakings are at par with those of producers, and that of the purely administrative departments with those of consumers. Current receipts of the former constitute sale proceeds of goods and services supplied to the rest of the economy while purely administrative departments have little or no income of their own and largely rely upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services supplied. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

In Economic Classification each transactions of the revenue and expenditure scattered over the budget has been sorted out and reclassified according to the appropriate economic categories in to a set of three accounts viz.,

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

THE SET OF ACCOUNTS

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(₹ Lakhs)		
Sr No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
	Receipts			
1	Income from Entrepreneurship & Property	32061	56032	84051
	1.1 Profits	0	0	0
	1.2 Income from Property	32061	56032	84051
	1.2.1 Net Interest Receipts	24480	46426	61933
	a) Public Authorities	10	13	14
	b) From Other Sectors	24470	46413	61919
	1.2.2 Other Property Receipts	7581	9606	22118
2	Direct Taxes	137702	166881	191914
	2.1 Corporation Tax	89972	111721	128479
	2.2 Income Tax	47545	54950	63193
	2.3 Other Taxes on Income & Expenditure	0	0	0
	2.4 Land Revenue	0	0	0
	2.5 Taxes on Wealth	185	210	242
3	Indirect Taxes	1769921	2208933	2510896
	3.1 Stamps & Registration	231273	279150	298940
	3.2 Customs	40251	46817	53839
	3.3 Union Excise Duties	29281	35707	41063
	3.4 State Excise Duties	236581	280000	300000
	3.5 Sales Tax	1108201	1410000	1645000
	3.6 Taxes on Vehicles	45736	70000	75000
	3.7 Taxes on Goods & Passengers	38714	41000	45000
	3.8 Taxes & Duties on Electricity	13027	14500	16000
	3.9 Service Tax	22941	27106	31174
	3.10 Other Taxes & Duties	3916	4653	4880
4	Fees & Miscellaneous Receipts	108782	127619	134340
5	Transfer from Central Govt.	305079	520028	548650
	Total Receipts	2353545	3079493	3469851

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(₹in Lakhs)		
Sr No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
	Disbursements			
6	Consumption Expenditure	1315902	1509844	1705971
	6.1 Compensation of Employees	1171009	1270906	1497610
	a) Wages & Salaries	899704	985891	1190772
	b) Pensions	271305	285015	306838
	6.2 Net Purchase of Commodities & Services	144893	238938	208361
	a) Purchases	146052	222542	195706
	b) Maintenance & Repairs	49315	74086	80007
	c) Less Sales	50474	57690	67352
7	Benefits	10901	22581	58061
8	Net Interest Paid to	310369	431485	523584
	8.1 Public Authorities	256831	81827	92621
	a) Centre	256831	81827	92621
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	93933	387629	470959
	8.3 Less Commercial Interest	40395	37971	39996
9	Subsidies	456283	527008	603604
10	Total Current Transfer to Other Sectors	404915	498472	518958
11	Inter Govt. Transfer fo Local Authorities	51016	181938	178034
	11.1 Current Transfer to Local Authorities	30436	52782	52819
	11.2 Capital Transfer to Local Authorities	20580	129156	125215
	Total Current Expenditure (6+8+9+10+11)	2538485	3148747	3530151
	Total Receipts	2353545	3079493	3469851
	Surplus on Current Account	-184940	-69254	-60300

ACCOUNT- 2
Production Account of Departmental Enterprises

		(₹Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
<u>Receipts:</u>				
1	Commercial Receipts	101743	158881	139292
2	Imputed Subsidy	127592	123942	168550
Total Receipts		229335	282823	307842
<u>Expenditure:</u>				
3	Purchase of Commodities & Services including Maintenance	40278	86505	99628
4	Compensation of Employees	145368	155152	164820
	4.1 Wages & Salaries	112220	121904	132074
	4.2 Pensions	33148	33248	32746
5	Interest	40395	37971	39996
6	Consumption of Fixed Capital	3294	3195	3398
7	Profits	0	0	0
Total Expenditure		229335	282823	307842

ACCOUNT- 3
Capital Finance Account of State Government

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
	<u>Receipts:</u>			
1	Consumption of Fixed Capital	3294	3195	3398
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	643574	693920	772377
	3.1 At Home	643574	693920	772377
	3.2 From Aboard	0	0	0
4	Other Liabilities	-23678	-115913	-196579
	4.1 Net Extra budgetary Borrowings	42450	-21079	-104983
	4.2 Less Net Purchase of Financial Assets	66128	94834	91596
5	Surplus on Current Account	-184940	-69254	-60300
	Total Receipts	438250	511948	518896
	<u>Expenditure:</u>			
	Administration:-			
1	Capital Outlay	261753	344135	367786
2	Net purchase of Physical Assets	1922	3343	2588
	2.1 Second Hand Assets	0	0	0
	2.2 Land	1922	3343	2588
3	Change in Stock	-6802	-54855	-75723
	3.1 Inventory	1941	970	1170
	3.2 Others	-8743	-55825	-76893
4	Capital Transfers	100215	148096	154622
	4.1 For Capital Formation	100215	148096	154622
	4.2 For Others	0		
5	Total (1 to 4)	357088	440719	449273
	Enterprises			
6	Capital Outlay	78353	69452	68348
7	Net purchase of Physical Assets	1983	1750	1250
	7.1 Second Hand Assets	0	0	0
	7.2 Land	1983	1750	1250
8	Change in Stock	826	27	25
9	Total (6 to 8)	81162	71229	69623
10	Total Expenditure(5+9)	438250	511948	518896

THE BORROWING ACCOUNT

Borrowing Account

(₹ lakh)

Sr. No.	Items	2010-11		2011-12 (Revised Estimates)		2012-13 (Budgeted Estimates)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8
I Borrowing at Home							
1	Internal Debt	1020493	451699	1382926	783106	1576737	908528
2	Small Savings, Provident Fund etc.	196413	121632	219509	125409	241888	137720
3	Other Debt	0	0	0	0	0	0
Total		1216906	573331	1602435	908515	1818625	1046248
Net Receipts		643575		693920		772377	
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.	23306	72187	30097	74318	37443	87409
2	Loans from Govt. of India	30827	12456	23168	12461	44007	13580
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	19282	19283	0	0	0	0
5	Reserve Funds	54001	53108	55042	54996	49090	48814
6	Deposits & Advances	835013	803349	850244	718809	761063	726502
7	Suspense & Miscellaneous	3348829	3412416	5586217	5629268	6144839	6192194
8	Remittances	536062	505555	451035	440151	496139	484167
9	Cash Balance	-113166	-177586	-177586	-141814	-141814	-99237
10	Funds	8942	-3415	13820	61732	15305	54228
11	Consumption of Fixed Capital		3294		3195		3398
Total		4743096	4700647	6832037	6853116	7406072	7511055
Net Receipts		42449		-21079		-104983	

CHAPTER-III

MAIN FINDINGS

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

Budgetary Expenditure of Haryana Government as per Economic Classification

According to Economic Classification of Haryana Government Budget, the total expenditure is estimated at ₹ 4612787 lakh in 2012-13 [Budget Estimate (B.E.)] as compared to ₹ 4168495 lakh in 2011-12 [Revised Estimate (R.E.)] and ₹ 3353128 Lakh in 2010-11. The total expenditure is estimated to be increased by 10.66 percent in 2012-13 (B.E.) over 2011-12 (R.E.) whereas this increase was 24.32 percent in 2011-12 (R.E.) over 2010-11.

Consumption Expenditure of the Government is estimated at ₹ 1705971 lakh in 2012-13 (B.E.) as against ₹ 1509844 lakh in 2011-12 (R.E.) and ₹ 1315902 lakh in 2010-11. The consumption expenditure of the Govt. is estimated to increase by 12.99 percent in 2012-13 (B.E.) over 2011-12 (R.E.) whereas it increases by 14.74 percent in 2011-12 (R.E.) over 2010-11.

Gross Capital Formation i.e. investment on buildings, roads & other constructions, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 437329 lakh in 2012-13 (B.E.) as against ₹ 414584 lakh in 2011-12 (R.E.) and ₹ 342873 lakh in 2010-11 showing an increase of 5.49 percent in 2012-13 (B.E.) over 2011-12 (R.E.) where as it increased by 20.91 percent in 2011-12 (R.E.) over 2010-11.

Current transfers which also include subsidies and interest payments are estimated at ₹ 1698965 lakh in 2012-13 (B.E.) as against ₹ 1509747 lakh in 2011-12 (R.E.) and ₹ 1202003 lakh in 2010-11. It indicates that current transfers are likely to increase by 12.53 percent in 2012-13 (B.E.) over 2011-12 (R.E.) whereas this increase was 25.60 percent in 2011-12 (R.E.) over 2010-11.

Capital transfers are estimated at ₹ 279837 lakh in 2012-13 (B.E.) as against ₹ 277252 lakh in 2011-12 (R.E.) and ₹ 120795 lakh in 2010-11. It shows that capital transfer are estimated to increase by 0.93 percent in 2012-13 (B.E.) over 2011-12 (R.E.) whereas it increased by 129.52 percent in 2011-12 (R.E.) over 2010-11 due to much higher amount allocation to the Other Rural Development Programmes and Urban Development Plan schemes as compare to the previous year.

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

Table 3.1
Budgetary Expenditure of Haryana Government as per Economic Classification

		(₹ lakh)		
Items	2010-11	2011-12(R.E)	2012-13(B.E)	
1	2	3	4	
I	Administrative Departments	3042631	3814443	4235322
		90.74	91.51	91.82
1	Consumption Expenditure	1315902	1509844	1705971
		39.24	36.22	36.98
	i) Compensation of Employees	1171009	1270906	1497610
		34.92	30.49	32.47
	ii) Net Purchase of Commodities & Services	144893	238938	208361
		4.32	5.73	4.52
2	Current Transfers*	1202003	1509747	1698965
		35.85	36.22	36.83
3	Gross Capital Formation	263694	345105	368956
		7.86	8.28	8.00
4	Capital Transfers	120795	277252	279837
		3.60	6.65	6.07
5	Purchase of Financial Assets	66128	94834	91596
		1.97	2.28	1.99
6	Loans & Advances	72187	74318	87409
		2.15	1.78	1.89
7	Net purchase of Physical Assets	1922	3343	2588
		0.06	0.08	0.06
II	Departmental Commercial Undertakings	310497	354052	377465
		9.26	8.49	8.18
1	Purchase of Goods & Services	40278	86505	99628
		1.20	2.08	2.16
2	Compensation of Employees	145368	155152	164820
		4.34	3.72	3.57
3	Consumption of Fixed Capital	3294	3195	3398
		0.10	0.08	0.07
4	Intrest	40395	37971	39996
		1.20	0.91	0.87
5	Gross Capital Formation	79179	69479	68373
		2.36	1.67	1.48
6	Net Purchase of Physical Assets	1983	1750	1250
		0.06	0.04	0.03
Total Expenditure I+II		3353128	4168495	4612787
		100.00	100.00	100.00

*Current transfers include subsidies and interest.

2. Current Receipts of the State Government

Current receipts of the State Government show the sources of finance to the Government and also assess the economic implication of Government expenditure. The current receipts of the State Government are estimated at ₹ 3469851 lakh in 2012-13 (B.E.) as compared to ₹ 3079493 lakh in 2011-12 (R.E.) and ₹ 2353545 lakh in 2010-11. Thus, the increase in the current receipts are estimated to be 12.68 percent in 2012-13 (B.E.) and 30.84 percent in 2011-12 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 77.89 percent in 2012-13 (B.E.) whereas this percentage was 77.15 and 81.05 in 2011-12 (R.E.) and 2010-11. The current receipts of the State Government under different heads are given in the Table 3.2.

Table - 3.2
Current Receipts

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	Tax Receipt	1907623	2375814	2702810
		81.05	77.15	77.89
2	Income form Property & Entrepreneurship	32061	56032	84051
		1.36	1.82	2.42
3	Fees & Miscellaneous Receipts	108782	127619	134340
		4.62	4.14	3.87
4	Revenue Grants from Govt. of India	305079	520028	548650
		12.96	16.89	15.81
5	Total Current Receipts	2353545	3079493	3469851
		100.00	100.00	100.00

4. Current Outgoings of the State Government.

The current outgoings of the State Government constitute consumption expenditure and current transfers payments of the State Government. The current outgoings of the State Government are estimated at ₹ 3404936 lakh in 2012-13 (B.E.) as compared to ₹ 3019591 lakh in 2011-12 (R.E.) and ₹ 2517905 lakh in 2010-11 thus showing an increase of 12.76 percent in 2012-13 (B.E.) and 19.92 percent in 2011-12 (R.E.). Current Transfer payments are estimated at ₹ 1698965 lakh in 2012-13 (B.E.) whereas current transfer payments were ₹ 1509747 lakh in 2011-12(R.E.) and ₹1202003 lakh in 2010-11. Its contributions to total current outgoings are 49.90 percent, 50.00 percent and 47.74 percent respectively during the above period. The details are given in Table 3.3.

Table - 3.3
Current Outgoing of the State Government

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	Consumption Expenditure	1315902	1509844	1705971
		52.26	50.00	50.10
2	Current Transfers	1202003	1509747	1698965
		47.74	50.00	49.90
3	Total Current Outgoing (1+2)	2517905	3019591	3404936
		100.00	100.00	100.00

3. Net Surplus of Departmental Enterprises

The net surplus of departmental enterprises is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of administrative departments of the State Government. The details are set out in Table –3.4

Table - 3.4
Net Surplus of Departmental Enterprises

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	Gross Receipts	229335	282823	307842
2	Operating Expenses	229335	282823	307842
Net Surplus (1-2)		0	0	0

6. Estimates of Net Product from Public Administration

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

Table - 3.5
Estimates of Net Product from Public Administration

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	1171009	1270906	1497610
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	33672	37243	40264
3	Water Supply	53020	54118	58902
4	Other Services	623605	674485	836114
	a) Education	534070	576346	721393
	b) Medical & Public Health	89535	98139	114721
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	710297	765846	935280
6	Public Administration (1-5)	460712	505060	562330

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

SUBSIDIARY TABLES

Table 3.8(i)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2010-11**

State: Haryana

(₹ lakh)

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	60618	503	-18154	0	0	6981	37595	2	0	0	20240	67305	87545	98718	98718
2	Forest	13002	110	661	194	0	1487	0	32	0	0	4432	11054	15486	13144	13144
3	Manufacturing	2508	43	1795	4	0	0	0	6	14	0	898	3472	4370	2557	2571
4	Transport	67346	1238	43187	0	0	309	2800	3774	3280	0	76173	45761	121934	75158	78438
	(i) Civil Aviation	106	1	15	0	0	10	0	3	0	0	0	135	135	110	110
	(ii) Road Transport	67240	1237	43172	0	0	299	2800	3771	3280	0	76173	45626	121799	75048	78328
	Total	143474	1894	27489	198	0	8777	40395	3814	3294	0	101743	127592	229335	189577	192871

Table 3.8(ii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2011-12 (R.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	62675	3761	15993	0	0	13789	35171	2	0	0	64077	67314	131391	101609	101609
2	Forest	12108	173	789	170	0	2472	0	27	0	0	4490	11249	15739	12308	12308
3	Manufacturing	3841	86	848	15	0	0	0	10	15	0	314	4501	4815	3937	3952
4	Transport	70703	1805	48452	0		5	2800	3933	3180		90000	40878	130878	79241	82421
	(i) Civil Aviation	109	5	17	0	0	5	0	3	0	0	0	139	139	117	117
	(ii) Road Transport	70594	1800	48435	0	0	0	2800	3930	3180	0	90000	40739	130739	79124	82304
	Total	149327	5825	66082	185	0	16266	37971	3972	3195	0	158881	123942	282823	197095	200290

Table 3.8(iii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2012-13 (B.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	59894	2580	16279	0	0	14182	37096	2	0	0	19472	110561	130033	99572	99572
2	Forest	12848	343	963	300	0	3109	0	34	0	0	4490	13107	17597	13225	13225
3	Manufactuirng	3015	136	891	8	0	0	0	10	18	0	330	3748	4078	3161	3179
4	Transport	84101	1904	59758	0	0	7	2900	4085	3380		115000	41135	156135	92990	96370
	(i)Civil Aviation	124	4	23	0	0	7	0	5	0	0	0	163	163	133	133
	(ii)Road Transport	83977	1900	59735	0	0	0	2900	4080	3380	0	115000	40972	155972	92857	96237
	Total	159858	4963	77891	308	0	17298	39996	4131	3398	0	139292	168551	307843	208948	212346

Table 3.9 (i)

Capital Formation by Type of Assets & Industry of Use-Administration year 2010-11

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation									Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	40250	87160	119371	2132	12423	417	261753	0	261753	1941	263694
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	383	0	383	0	383	860	1243
3	Water Supply	0	0	69816	-231	0	0	69585	0	69585	1081	70666
4	Other Services	9725	0	74	36	702	148	10685	0	10685	0	10685
	i) Education 3.2	7874	0	74	0	585	148	8681	0	8681	0	8681
	ii) Medical and Public Health 4.2	1851	0	0	36	117	0	2004	0	2004	0	2004
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	9725	0	69890	-195	1085	148	80653	0	80653	1941	82594
6	Net Public Admn.(1-5)	30525	87160	49481	2327	11338	269	181100	0	181100	0	181100

Table 3.9 (ii)**Capital Formation by Type of Assets & Industry of Use-Administration year 2011-12 (R.E)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation										Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	56515	106895	158812	3594	16877	1442	344135	0	344135	970	345105
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	510	0	510	0	510	900	1410
3	Water Supply	0	0	101022	146	70	0	101238	0	101238	70	101308
4	Other Services	16656	0	129	82	3261	259	20387	0	20387	0	20387
	i) Education (3.2)	9985	0	129	20	1047	259	11440	0	11440	0	11440
	ii) Medical and Public Health(4.2)	6671	0	0	62	2214	0	8947	0	8947	0	8947
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	16656	0	101151	228	3841	259	122135	0	122135	970	123105
6	Net Public Admn.(1-5)	39859	106895	57661	3366	13036	1183	222000	0	222000	0	222000

Table 3.9 (iii)**Capital Formation by Type of Assets & Industry of Use-Administration year 2012-13 (B.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation										Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	53464	120099	168739	3042	20097	2345	367786	0	367786	1170	368956
	<u>Less</u>								0			
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	1810	0	1810	0	1810	900	2710
3	Water Supply	0	0	115610	130	70	0	115810	0	115810	270	116080
4	Other Services	8432	0	144	87	2958	287	11908	0	11908		11908
	i) Education 3.2	8031	0	140	15	1333	279	9798	0	9798	0	9798
	ii) Medical and Public Health 4.2	401	0	4	72	1625	8	2110	0	2110	0	2110
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	8432	0	115754	217	4838	287	129528	0	129528	1170	130698
	Net Public Admn.(1-5)	45032	120099	52985	2825	15259	2058	238258	0	238258	0	238258

Table 3.10 (i)**Capital Formation by Type of Assets and Industry of Use -Enterprises year 2010-11**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	57891	0	705	0	58596	0	58596	826	59422
2	Forest 2406+4406	52	0	5724	14	116	24	5930	0	5930	0	5930
3	Manufacturing	0	0	0	0	6	0	6	0	6	0	6
	(i)Printing and Stationery 2058+4058	0	0	0	0	6	0	6	0	6	0	6
	(ii)General Education 2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	608	0	194	11923	1064	32	13821	0	13821	0	13821
	(i) Road Transport 3055+5055	591	0	16	11923	1063	32	13625	0	13625	0	13625
	(ii) Civil Aviation 3053+5053	17	0	178	0	1	0	196	0	196	0	196
	Total	660	0	63809	11937	1891	56	78353	0	78353	826	79179

Table 3.10 (ii)**Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2011-12 (R.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	46101	15	91	0	46207	0	46207	27	46234
2	Forest 2406+4406	80	0	8033	37	128	20	8298	0	8298	0	8298
3	Manufacturing	0	0	0	0	17	0	17	0	17	0	17
	(i) Printing and Stationery 2058+4058	0	0	0	0	6	0	6	0	6	0	6
	(ii) General Education 2202+4202	0	0	0	0	11	0	11	0	11	0	11
4	Others	1770	0	140	12535	445	40	14930	0	14930	0	14930
	(i) Road Transport 3055+5055	1750	0	20	12535	405	40	14750	0	14750	0	14750
	(ii) Civil Aviation 3053+5053	20	0	120	0	40	0	180	0	180	0	180
	Total	1850	0	54274	12587	681	60	69452	0	69452	27	69479

Table 3.10 (iii)**Capital Formation by Types of Assets and Industry of Use - Enterprises year 2012-13 (B.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) (3 to 8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	43829	50	97	0	43976	0	43976	25	44001
2	Forest 2406+4406	100	0	8609	30	184	40	8963	0	8963	0	8963
3	Manufacturing	0	0	9	0	11	0	20	0	20	0	20
4	Others	1270	0	80	13800	219	20	15389	0	15389	0	15389
	(i)Road Transport 3055+5055	1250	0	10	13800	170	20	15250	0	15250	0	15250
	(ii)Civil Aviation.3053+5053	20	0	70	0	49	0	139	0	139	0	139
	Total	1370	0	52527	13880	511	60	68348	0	68348	25	68373

CHAPTER-IV

PRINCIPLES AND DETAILED FUNCTIONAL/PURPOSE CLASSIFICATION

The objective of the purpose classification is to reclassify expenditure in accordance with the immediate or short term social needs of the state and it relates only to general government excluding departmental commercial undertakings. The departmental commercial undertakings (DCUs) may briefly be defined as agencies engaged in the production and distribution of goods and services that are meant for marketing. As a result these DCUs are expected to function like any commercial organization and meet most of their costs from their sale proceeds. However, it does not include independent statutory corporations and boards set up by the state government and hence are excluded from the purview of commercial undertakings.

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other education institutions are generally shown under account head Medical; expenditure on water supply is shown under Public Health and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation etc. The expenditure under these heads are not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations.

The entire expenditure of the state government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Civil Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Welfare Affairs and Services (vi) Housing and Community Amenity Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection, (x) Relief on Calamities.

The following table presents the detailed functional/purpose classification of the State government budgetary expenditure for the years 2010-11, 2011-12 (R.E.) and 2012-13 (B.E.).

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

		(₹ Lakh)		
Sr. No.	Items	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	General Public Services	390313	442609	485287
	1.1 General Administration, External Affairs, Public Order & Safety	388155	439244	481463
	1.2 General Research	2158	3365	3824
2	Civil Defence	2092	1552	1592
3	Education Affairs & services	731484	889499	1033697
	3.1 Administration, Regulation & Research	16833	25959	28551
	3.2 Educational Services	714651	863540	1005146
4	Health Affairs & Services	111543	135420	153785
	4.1 Administration, Regulation & Research	8432	9398	10431
	4.2 Health Services	103111	126022	143354
5	Social Security & Welfare Affairs & Services	226533	280731	284652
	5.1 Social Security Affairs & Services	160498	176842	173648
	5.2 Welfare Affairs & Services	66035	103889	111004
6	Housing & Community Amenity Affairs & Services	216881	346699	357939
7	Cultural, Recreational & Religious Affairs & Services	15549	17916	19245
8	Economic Affairs & Services	975798	1246090	1349270
	8.1 General Administration, Regulation & Research	24122	24589	26707
	8.2 Agriculture, Forestry, Fishing & Hunting	194372	219611	282686
	8.3 Mining, Manufacturing & Construction	18267	26792	19777
	8.4 Electricity, Gas, Steam & Other Sources of Energy	383053	473992	523695
	8.5 Water Supply	150980	238003	215686
	8.6 Transport & Communication	176232	217504	235641
	8.7 Other Economic Services	28772	45599	45078
9	Environmental Protection	374	360	609
10	Relief of Calamities	61695	22082	25662
11	Interest	310369	431485	523584
Total		3042631	3814443	4235322

Table - 4.2
Purpose Classification : Percentage Distribution of Expenditure

Sr. No.	Items	(Percentage)		
		2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4	5
1	General Public Services	12.83	11.60	11.46
	1.1 General Administration, External Affairs, Public Order & Safety	12.76	11.52	11.37
	1.2 General Research	0.07	0.09	0.09
2	Civil Defence	0.07	0.04	0.04
3	Education Affairs & services	24.04	23.32	24.41
	3.1 Administration, Regulation & Research	0.55	0.68	0.67
	3.2 Educational Services	23.49	22.64	23.73
4	Health Affairs & Services	3.67	3.55	3.63
	4.1 Administration, Regulation & Research	0.28	0.25	0.25
	4.2 Health Services	3.39	3.30	3.38
5	Social Security & Welfare Affairs & Services	7.45	7.36	6.72
	5.1 Social Security Affairs & Services	5.27	4.64	4.10
	5.2 Welfare Affairs & Services	2.17	2.72	2.62
6	Housing & Community Amenity Affairs & Services	7.13	9.09	8.45
7	Cultural, Recreational & Religious Affairs & Services	0.51	0.47	0.45
8	Economic Affairs & Services	32.07	32.67	31.86
	8.1 General Administration, Regulation & Research	0.79	0.64	0.63
	8.2 Agriculture, Forestry, Fishing & Hunting	6.39	5.76	6.67
	8.3 Mining, Manufacturing & Construction	0.60	0.70	0.47
	8.4 Electricity, Gas, Steam & Other Sources of Energy	12.59	12.43	12.36
	8.5 Water Supply	4.96	6.24	5.09
	8.6 Transport & Communication	5.79	5.70	5.56
	8.7 Other Economic Services	0.95	1.20	1.06
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	2.03	0.58	0.61
11	Interest	10.20	11.31	12.36
	Total	100.00	100.00	100.00

CHAPTER –V

ECONOMIC-CUM- PURPOSE CLASSIFICATION

The Economic-cum- Purpose Classifications have been combined into a single two-way cross-classification by significant economic purpose categories. This classification shows how expenditure for particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. Economic-cum- Purpose Classification of transactions provides macro-economic data and is useful mostly at the policy formulation level and enable the decision makers to review in broad terms, the pattern of resource allocation and its impact on rest of the economy. Such a cross classification of the Government's budgetary expenditure is of great value in drawing up a programme of projected expenditure covering a period of years and in evaluating the progress of actual expenditure.

Present Economic-cum- Purpose Classification of Haryana Government budgetary transactions relates to the years 2010-11 (Actuals), 2011-12 (Revised Estimates) and 2012-13 (Budget Estimates). The table classifies horizontally the expenditure on each service for the year under review into significant economic categories and vertically into different functional categories.

TABLE- 5.1**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2010-11**

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expdn. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	227998	69725	3820	301543	38288	11197	27091	328634	13792	0	0	0	342426
1.1	General Administration, Public Order and Safety	227521	69582	3811	300914	38159	11187	26972	327886	12397	0	0	0	340283
1.1.1	Public Order and Safety	162477	49705	2117	214299	17248	7131	10117	224416	170	0	0	0	224586
1.1.2	Planning and Statistical Activities	3555	1092	60	4707	200	0	200	4907	321	0	0	0	5228
1.1.3	General Administration, Public Order and Safety n.e.c	61489	18785	1634	81908	20711	4056	16655	98563	11906	0	0	0	110469
1.2	General Research	477	143	9	629	129	10	119	748	1395	0	0	0	2143
2	Civil Defence	1610	385	23	2018	73	0	73	2091	0	0	0	0	2091
3	Education Affairs and Services	417582	127349	3036	547967	11605	26392	-14787	533180	178773	0	0	0	711953
3.1	Administration, Regulation and Research	10397	3188	312	13897	2530	0	2530	16427	119	0	0	0	16546
3.1.1	Primary Education Affairs	2913	890	36	3839	170	0	170	4009	6	0	0	0	4015
3.1.2	Secondary Education Affairs	3783	1163	104	5050	2105	0	2105	7155	102	0	0	0	7257
3.1.3	Higher Secondary/and University/Education Affairs	3701	1135	172	5008	255	0	255	5263	11	0	0	0	5274
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	407185	124161	2724	534070	9075	26392	-17317	516753	178654	0	0	0	695407
3.2.1	Primary Education Services	231817	70521	921	303259	5859	24079	-18220	285039	59534	0	0	0	344573
3.2.2	Secondary Education Services	147742	45329	1395	194466	1063	591	472	194938	36065	0	0	0	231003
3.2.3	Higher Secondary and University Education Services	27550	8288	408	36246	2153	1111	1042	37288	82904	0	0	0	120192
3.2.4	Educational Services n.e.c	76	23	0	99	0	611	-611	-512	151	0	0	0	-361

TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4	Health Affairs and Services	73722	22421	1423	97566	7108	289	6819	104385	5055	0	0	0	109440
4.1	Administration, Regulation and Research	5989	1840	202	8031	266	0	266	8297	36	0	0	0	8333
4.1.1	Allopathic	4316	1327	175	5818	121	0	121	5939	23	0	0	0	5962
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	725	222	14	961	48	0	48	1009	1	0	0	0	1010
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	948	291	13	1252	97	0	97	1349	12	0	0	0	1361
4.2	Hospitals,Clinics and other Health Services	67733	20581	1221	89535	6842	289	6553	96088	5019	0	0	0	101107
4.2.1	Allopathic	55542	16950	1037	73529	6230	271	5959	79488	4975	0	0	0	84463
4.2.2	Homeopathic	211	62	5	278	4	0	4	282	0	0	0	0	282
4.2.3	Ayurvedic	5308	1551	123	6982	42	18	24	7006	44	0	0	0	7050
4.2.4	Unani	242	71	5	318	4	0	4	322	0	0	0	0	322
4.2.5	Other Medical Services	6430	1947	51	8428	562	0	562	8990	0	0	0	0	8990
5	Welfare Affairs and Services	19132	5871	139	25142	23818	566	23252	48394	159000	1917	0	0	209311
5.1	Social Security Affairs and Services	774	237	9	1020	3008	5	3003	4023	148619	0	0	0	152642
5.2	Social Welfare Services	18358	5634	130	24122	20810	561	20249	44371	10381	1917	0	0	56669
6	Housing and Community Amenty Affairs and Services	18768	5755	310	24833	1723	1231	492	25325	31465	2273	0	0	59063
6.1	Housing and Community Services	18768	5755	310	24833	1723	1038	685	25518	31465	2273	0	0	59256
6.2	Sanitary Affairs Services	0	0	0	0	0	193	-193	-193	0	0	0	0	-193
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational./Religeous Affairs and Services	5272	1599	73	6944	1997	494	1503	8447	4176	0	0	0	12623
7.1	Arts and Cultural Affairs Services	397	122	1	520	71	0	71	591	770	0	0	0	1361
7.2	Recreational and Sporting Services	4756	1440	69	6265	1741	50	1691	7956	3364	0	0	0	11320
7.3	Tourism Affairs and Services	100	31	3	134	82	356	-274	-140	41	0	0	0	-99
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	19	6	0	25	103	88	15	40	1	0	0	0	41

TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											Total Current Expenditure (10 to 14)	
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenanace	Less Outside Sales	Net Purchases (7-8)	Consump- tion Expd. (6+9)	Current Transfers	Subsidy	Interest		Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8	Economic Affairs and Services	124266	38061	2073	164400	84823	9686	75137	239537	19995	452093	0	0	711625
8.1	General Administration, Regulation and Research	13511	4151	261	17923	6561	1690	4871	22794	885	0	0	0	23679
8.2	Agriculture, Forestry, Fishing and Hunting	44719	13631	915	59265	6713	1049	5664	64929	4674	104373	0	0	173976
8.3	Mining, Manufacturing and Construction	2900	889	125	3914	1563	1345	218	4132	1526	3622	0	0	9280
8.4	Electricity, Gas, Steam and Other Sources of Energy	87	27	0	114	364	303	61	175	263	294863	0	0	295301
8.4.1	Electricity, Gas and Steam	0	0	0	0	360	280	80	80	0	293984	0	0	294064
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	87	27	0	114	4	23	-19	95	263	879	0	0	1237
8.5	Drinking Water Supply	40190	12353	477	53020	45027	3680	41347	94367	77	0	0	0	94444
8.6	Transportation and Communication	13994	4301	0	18295	23745	1089	22656	40951	716	45761	0	0	87428
8.6.1	Road Transport	13994	4301	0	18295	23745	1089	22656	40951	676	45626	0	0	87253
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	40	135	0	0	175
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	8865	2709	295	11869	850	530	320	12189	11854	3474	0	0	27517
9	Environmental Protection	206	63	2	271	49	0	49	320	53	0	0	0	373
10	Relief on Calamities	247	76	2	325	25883	619	25264	25589	23042	0	0	0	48631
11	Interest	0	0	0	0	0	0	0	0	0	0	310369	0	310369
Administrative Deptt. Total		888803	271305	10901	1171009	195367	50474	144893	1315902	435351	456283	310369	0	2517905
DCU		110326	33148	1894	145368	40278	0	40278	185646	0	0	40395	3294	229335
Grand Total		999129	304453	12795	1316377	235645	50474	185171	1501548	435351	456283	350764	3294	2747240

TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														
		Build-ings	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
8	Economic Affairs and Services	52	86675	58168	-194	1302	83	1081	147167	0	20782	65715	30509	0	264173	975798
8.1	General Administration, Regulation and Research	0	0	0	0	443	0	0	443	0	0	0	0	0	443	24122
8.2	Agriculture, Forestry, Fishing and Hunting	51	0	1587	0	520	62	0	2220	0	18176	0	0	0	20396	194372
8.3	Mining, Manufacturing and Construction	0	0	5	10	59	11	0	85	0	2606	65	6231	0	8987	18267
8.4	Electricity, Gas, Steam and Other Sources of Energy	1	0	0	0	0	0	0	1	0	0	65395	22356	0	87752	383053
8.4.1	Electricity, Gas and Steam	1	0	0	0	0	0	0	1	0	0	65395	22356	0	87752	381816
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1237
8.5	Drinking Water Supply	0	0	55686	-231	0	0	1081	56536	0	0	0	0	0	56536	150980
8.6	Transportation and Communication	0	86675	0	0	247	0	0	86922	0	0	1	1881	0	88804	176232
8.6.1	Road Transport	0	86675	0	0	247	0	0	86922	0	0	0	1881	0	88803	176056
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	176
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	890	27	33	10	0	960	0	0	254	41	0	1255	28772
9	Environmental Protection	0	0	0	0	1	0	0	1	0	0	0	0	0	1	374
10	Relief on Calamities	0	295	12769	0	0	0	0	13064	0	0	0	0	0	13064	61695
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	310369
Administrative Deptt. Total		40250	87160	119371	2132	12423	417	1941	263694	1922	120795	66128	47505	24682	524726	3042631
DCU		660	0	63809	11937	1891	56	826	79179	1983	0	0	0	0	81162	310497
Grand Total		40910	87160	183180	14069	14314	473	2767	342873	3905	120795	66128	47505	24682	605888	3353128

TABLE- 5.2**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2011-12(R.E.)**

(₹ lakh)

		Current Expenditure												
Sr. No.	Economic Classification/ Functional Classification	Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	237458	70395	8486	316339	45879	11824	34055	350394	29890	0	0	0	380284
1.1	General Administration, Public Order and Safety	236935	70241	8464	315640	45714	11824	33890	349530	27414	0	0	0	376944
1.1.1	Public Order and Safety	172316	51121	4340	227777	20454	5983	14471	242248	529	0	0	0	242777
1.1.2	Planning and Statistical Activities	2571	763	116	3450	571	0	571	4021	645	0	0	0	4666
1.1.3	General Administration, Public Order and Safety n.e.c	62048	18357	4008	84413	24689	5841	18848	103261	26240	0	0	0	129501
1.2	General Research	523	154	22	699	165	0	165	864	2476	0	0	0	3340
2	Civil Defence	1392	351	94	1837	85	377	-292	1545	3	0	0	0	1548
3	Education Affairs and Services	452642	133523	5721	591886	30252	30819	-567	591319	257514	140	0	0	848973
3.1	Administration, Regulation and Research	11505	3412	623	15540	3009	0	3009	18549	7131	0	0	0	25680
3.1.1	Primary Education Affairs	3285	973	120	4378	270	0	270	4648	50	0	0	0	4698
3.1.2	Secondary Education Affairs	4068	1211	249	5528	2298	0	2298	7826	7066	0	0	0	14892
3.1.3	Higher Secondary/and University/Education Affairs	4152	1228	254	5634	441	0	441	6075	15	0	0	0	6090
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	441137	130111	5098	576346	27243	30819	-3576	572770	250383	140	0	0	823293
3.2.1	Primary Education Services	260167	76539	2221	338927	20902	27093	-6191	332736	71383	0	0	0	404119
3.2.2	Secondary Education Services	149207	44350	2358	195915	3168	301	2867	198782	64967	140	0	0	263889
3.2.3	Higher Sec. and University Edu. Services	31678	9197	512	41387	3173	2742	431	41818	113858	0	0	0	155676
3.2.4	Educational Services n.e.c	85	25	7	117	0	683	-683	-566	175	0	0	0	-391

TABLE-5.2 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational./Religious Affairs and Services	5348	1570	238	7156	3133	729	2404	9560	4329	0	0	0	13889
7.1	Arts and Cultural Affairs Services	512	152	33	697	517	0	517	1214	30	0	0	0	1244
7.2	Recreational and Sporting Services	4714	1382	197	6293	2485	246	2239	8532	4215	0	0	0	12747
7.3	Tourism Affairs and Services	100	30	7	137	85	414	-329	-192	79	0	0	0	-113
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	22	6	1	29	46	69	-23	6	5	0	0	0	11
8	Economic Affairs and Services	128299	38142	5055	171496	162196	11747	150449	321945	26615	522190	0	0	870750
8.1	General Administration, Regulation and Research	12523	3730	481	16734	8372	2750	5622	22356	1283	0	0	0	23639
8.2	Agriculture, Forestry,Fishing and Hunting	46926	13932	1615	62473	6750	1088	5662	68135	9465	113663	0	0	191263
8.3	Mining,Manufacturing and Construction	2797	830	191	3818	1575	1524	51	3869	1075	5001	0	0	9945
8.4	Electricity, Gas, Steam and Other Sources of Energy	112	33	4	149	375	310	65	214	211	358507	0	0	358932
8.4.1	Electricity,Gas and Steam	0	0	0	0	360	310	50	50	0	357658	0	0	357708
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	112	33	4	149	15	0	15	164	211	849	0	0	1224
8.5	Drinking Water Supply	39916	11896	2306	54118	100387	3650	96737	150855	90	0	0	0	150945
8.6	Transportation and Communication	16740	4989	0	21729	43643	1800	41843	63572	1003	40878	0	0	105453
8.6.1	Road Transport	16740	4989	0	21729	43643	1800	41843	63572	800	40739	0	0	105111
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	203	139	0	0	342
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	9285	2732	458	12475	1094	625	469	12944	13488	4141	0	0	30573
9	Environmental Protection	200	58	6	264	53	0	53	317	40	0	0	0	357
10	Relief on Calamities	264	79	15	358	8077	500	7577	7935	4633	0	0	0	12568
11	Interest	0	0	0	0	0	0	0	0	0	0	431485	0	431485
Administrative Deptt.Total		963310	285015	22581	1270906	296628	57690	238938	1509844	551254	527008	431485	0	3019591
DCU		116079	33248	5825	155152	86505	0	86505	241657	0	0	37971	3195	282823
Grand Total		1079389	318263	28406	1426058	383133	57690	325443	1751501	551254	527008	469456	3195	3302414

TABLE-5.2 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational./Religious Affairs and Services	2759	0	3	40	91	5	0	2898	0	1129	0	0	0	4027	17916
7.1	Arts and Cultural Affairs Services	0	0	1	10	7	2	0	20	0	0	0	0	0	20	1264
7.2	Recreational and Sporting Services	819	0	2	30	23	3	0	877	0	1129	0	0	0	2006	14753
7.3	Tourism Affairs and Services	1940	0	0	0	61	0	0	2001	0	0	0	0	0	2001	1888
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	11
8	Economic Affairs and Services	526	106615	90850	202	4281	779	70	203323	0	30067	94209	47741	0	375340	1246090
8.1	General Administration, Regulation and Research	0	0	14	0	906	30	0	950	0	0	0	0	0	950	24589
8.2	Agriculture, Forestry, Fishing and Hunting	526	0	2128	0	500	77	0	3231	0	25117	0	0	0	28348	219611
8.3	Mining, Manufacturing and Construction	0	0	6	11	63	12	0	92	0	4950	2017	9788	0	16847	26792
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	92260	22800	0	115060	473992
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	92260	22800	0	115060	472768
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1224
8.5	Drinking Water Supply	0	0	86772	146	70	0	70	87058	0	0	0	0	0	87058	238003
8.6	Transportation and Communication	0	106615	0	0	432	0	0	107047	0	0	1	5003	0	112051	217504
8.6.1	Road Transport	0	106615	0	0	432	0	0	107047	0	0	0	5003	0	112050	217161
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	343
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	1930	45	2310	660	0	4945	0	0	-69	10150	0	15026	45599
9	Environmental Protection	0	0	0	0	2	1	0	3	0	0	0	0	0	3	360
10	Relief on Calamities	0	0	9514	0	0	0	0	9514	0	0	0	0	0	9514	22082
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	431485
Administrative Deptt. Total		56515	106895	158812	3594	16877	1442	970	345105	3343	277252	94834	74318	0	794852	3814443
DCU		1850	0	54274	12587	681	60	27	69479	1750	0	0	0	0	71229	354052
Grand Total		58365	106895	213086	16181	17558	1502	997	414584	5093	277252	94834	74318	0	866081	4168495

TABLE- 5.3**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2012-13(B.E.)**

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	267082	72452	11024	350558	48466	11209	37257	387815	30193	0	0	0	418008
1.1	General Administration, Public Order and Safety	266348	72254	10995	349597	48300	11209	37091	386688	27525	0	0	0	414213
1.1.1	Public Order and Safety	196380	53333	7416	257129	19778	5293	14485	271614	638	0	0	0	272252
1.1.2	Planning and Statistical Activities	4306	1173	100	5579	5045	0	5045	10624	1153	0	0	0	11777
1.1.3	General Administration, Public Order and Safety n.e.c	65662	17748	3479	86889	23477	5916	17561	104450	25734	0	0	0	130184
1.2	General Research	734	198	29	961	166	0	166	1127	2668	0	0	0	3795
2	Civil Defence	1614	330	30	1974	88	486	-398	1576	6	0	0	0	1582
3	Education Affairs and Services	555141	150100	34836	740077	30671	39855	-9184	730893	273733	140	0	0	1004766
3.1	Administration, Regulation and Research	13813	3748	1123	18684	3445	0	3445	22129	6225	0	0	0	28354
3.1.1	Primary Education Affairs	3944	1068	350	5362	328	0	328	5690	60	0	0	0	5750
3.1.2	Secondary Education Affairs	5104	1390	461	6955	2521	0	2521	9476	6141	0	0	0	15617
3.1.3	Higher Secondary/and University/Education Affairs	4765	1290	312	6367	596	0	596	6963	24	0	0	0	6987
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	541328	146352	33713	721393	27226	39855	-12629	708764	267508	140	0	0	976412
3.2.1	Primary Education Services	352099	94981	19168	466248	16650	35994	-19344	446904	95820	0	0	0	542724
3.2.2	Secondary Education Services	153459	41725	12636	207820	7908	305	7603	215423	56090	140	0	0	271653
3.2.3	Higher Sec. and University Edu. Services	35680	9621	1897	47198	2668	2837	-169	47029	114545	0	0	0	161574
3.2.4	Educational Services n.e.c	90	25	12	127	0	719	-719	-592	1053	0	0	0	461

TABLE-5.3 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational./Religious Affairs and Services	6106	1653	287	8046	3617	775	2842	10888	3354	0	0	0	14242
7.1	Arts and Cultural Affairs Services	525	142	32	699	61	0	61	760	680	0	0	0	1440
7.2	Recreational and Sporting Services	5453	1476	249	7178	3388	280	3108	10286	2575	0	0	0	12861
7.3	Tourism Affairs and Services	109	30	5	144	85	422	-337	-193	80	0	0	0	-113
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	19	5	1	25	83	73	10	35	19	0	0	0	54
8	Economic Affairs and Services	146990	39979	6443	193412	128197	13307	114890	308302	27886	598615	0	0	934803
8.1	General Administration, Regulation and Research	14564	3967	922	19453	8743	2875	5868	25321	1113	0	0	0	26434
8.2	Agriculture, Forestry, Fishing and Hunting	52976	14393	2810	70179	11723	1141	10582	80761	12250	159165	0	0	252176
8.3	Mining, Manufacturing and Construction	2888	783	221	3892	2060	2515	-455	3437	1250	4248	0	0	8935
8.4	Electricity, Gas, Steam and Other Sources of Energy	150	41	9	200	409	320	89	289	176	388328	0	0	388793
8.4.1	Electricity, Gas and Steam	0	0	0	0	391	320	71	71	0	387295	0	0	387366
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	150	41	9	200	18	0	18	218	176	1033	0	0	1427
8.5	Drinking Water Supply	44591	12158	2153	58902	58350	3801	54549	113451	90	0	0	0	113541
8.6	Transportation and Communication	18928	5161	0	24089	45823	2000	43823	67912	1033	41135	0	0	110080
8.6.1	Road Transport	18928	5161	0	24089	45823	2000	43823	67912	1000	40972	0	0	109884
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	33	163	0	0	196
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	12893	3476	328	16697	1089	655	434	17131	11974	5739	0	0	34844
9	Environmental Protection	253	68	10	331	45	0	45	376	231	0	0	0	607
10	Relief on Calamities	307	83	4	394	10799	12	10787	11181	10131	0	0	0	21312
11	Interest	0	0	0	0	0	0	0	0	0	0	523584	0	523584
Administrative Deptt. Total		1132711	306838	58061	1497610	275713	67352	208361	1705971	571777	603604	523584	0	3404936
DCU		127111	32746	4963	164820	99628	0	99628	264448	0	0	39996	3398	307842
Grand Total		1259822	339584	63024	1662430	375341	67352	307989	1970419	571777	603604	563580	3398	3712778

TABLE-5.3 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const-ruktion	Trans-port	Machi-nerly	Soft-ware	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational./Religeous Affairs andServices	2493	0	5	62	153	9	0	2722	0	2281	0	0	0	5003	19245
7.1	Arts and Cultural Affairs Services	0	0	1	12	7	2	0	22	0	0	0	0	0	22	1462
7.2	Recreational and Sporting Services	393	0	4	50	46	7	0	500	0	2281	0	0	0	2781	15642
7.3	Tourism Affairs and Services	2100	0	0	0	100	0	0	2200	0	0	0	0	0	2200	2087
7.4	Cultural/Recreatinal/Religeious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
8	Economic Affairs and Services	713	119541	106804	324	6431	1517	270	235600	0	30848	90920	57099	0	414467	1349270
8.1	General Administration, Regulation and Research	100	0	14	0	130	29	0	273	0	0	0	0	0	273	26707
8.2	Agriculture, Forestry,Fishing and Hunting	411	0	2918	90	811	97	0	4327	0	26183	0	0	0	30510	282686
8.3	Mining,Manufacturing and Construction	0	0	7	38	79	11	0	135	0	4665	42	6000	0	10842	19777
8.4	Electricity, Gas, Steam and Other Sources of Energy	202	0	0	0	0	0	0	202	0	0	91063	43637	0	134902	523695
8.4.1	Electricity,Gas and Steam	202	0	0	0	0	0	0	202	0	0	91063	43637	0	134902	522268
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1427
8.5	Drinking Water Supply	0	0	101675	130	70	0	270	102145	0	0	0	0	0	102145	215686
8.6	Transpotation and Communication	0	119541	0	0	511	0	0	120052	0	0	1	5508	0	125561	235641
8.6.1	Road Transport	0	119541	0	0	511	0	0	120052	0	0	0	5508	0	125560	235444
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	197
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	2190	66	4830	1380	0	8466	0	0	-186	1954	0	10234	45078
9	Environmental Protection	0	0	0	0	2	0	0	2	0	0	0	0	0	2	609
10	Relief on Calamities	0	250	4100	0	0	0	0	4350	0	0	0	0	0	4350	25662
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	523584
Administrative Deptt.Total		53464	120099	168739	3042	20097	2345	1170	368956	2588	279837	91596	87409	0	830386	4235322
DCU		1370	0	52527	13880	511	60	25	68373	1250	0	0	0	0	69623	377465
Grand Total		54834	120099	221266	16922	20608	2405	1195	437329	1758	279837	91596	87409	0	735629	4612787

CHAPTER -VI

RECONCILIATION STATEMENTS

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

CURRENT ACCOUNT : REVENUE RECEIPTS

Item	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4
I Current revenue of Govt. administration shown in the Financial Statement	2556368	3348764	3732797
II Less :			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	50474	57690	67352
2. Interest Receipts from Departmental Enterprises(Account-2)	40395	37971	39996
3. Revenue attributed to Departmental Enterprises(Account-2)	101743	158881	139292
4. Sale of Land & Property	3	12	12
5. Fund(Borrowing Account)	8942	13820	15305
6. Pension(Receipts)	1266	897	989
III Add :			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	0
2. Rounding error	0	0	0
IV Total Adjustments	202823	269271	262946
Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)	2353545	3079493	3469851

TOTAL EXPENDITURE

Item	(₹ Lakh)		
	2010-11	2011-12 (R.E)	2012-13 (B.E)
1	2	3	4
I As per consolidated fund shown in the Financial Statement	3789472	4944344	5454000
II Less: -			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	50474	57690	67352
2. Sale of land & Property	3	12	12
3. Fund	-3415	61732	54228
4. Interest Departmental Enterprises	40395	37971	39996
5. Repayment of public debt. (Borrowing account)	464156	795567	922108
6. Pension(receipt)	1266	897	989
7. Stock Food	-8743	-55825	-76893
8. Sale, Financial Assets	800	1747	1971
9. Contingency Fund	19000	0	0
III Add: -			
1. Imputed Subsidy	127592	123942	168550
IV Rounding error	0	0	0
V Total Adjustments	436344	775849	841213
VI Total Expenditure as shown in the Economic & Functional/Purpose Classification	3353128	4168495	4612787

APPENDIX

1- Notes on the Accounts and their Derivations

Account –1: Income and Outlay Account of Administrative Departments

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

Compensation of Employees.

This item comprises the remuneration of general government employees such as salaries-pay of officers, and establishment, wages, allowances and honorarium other than traveling and daily allowances, contributions to Provident Fund by the government as well as all pension payments to government employees are included. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as wages and salaries.

Commodities and Services.

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

Maintenance

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

Benefits:

This includes expenditure on social benefits viz. medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of text books to the children of low paid govt. employees. Other benefits (Leave Travel Concession) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g. cost of liveries and uniforms: ration supplied to police personnel etc. are to be treated as benefits in kind.

Interest Paid

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

Subsidies

These are grants on current account, which entrepreneur ₹ receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of Government trading organisations. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes are treated as subsidies. Rebate on the sale of handloom cloth, loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the Co-operative

Societies etc. are also treated as subsidies. The losses by e.g. irrigation, transport, forest etc. are to be treated as imputed subsidies.

Current Transfers

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central government, State governments and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends. Welfare of the Weaker sections of the society), Private institutions and autonomous bodies.

Capital Transfers

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

Savings on Current Account.

This represents the excess of current receipts over current expenditure.

Income from Entrepreneurship and Property

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

Interest Received

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

Direct Taxes

A list of direct taxes is given below: -

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

Indirect Taxes

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

A list of indirect taxes is given below: -

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

Miscellaneous Receipts.

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

Revenue Grants, Contributions, etc.

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

Account –2: Production Account of Departmental Commercial Undertakings

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

The departmental enterprises or Government trading enterprises may briefly be defined as Government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises, are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises, like working expenses of productive enterprises, constitute intermediate expenditure that enter into prices of commodities and services, as these are sold to the other sectors of the economy. Hence, expenditure of these

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

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

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

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

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

Account –3: Capital Finance Account of State Government.

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

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

Change in Stock

Change in stocks represents the value of the physical change in raw materials, work-in-progress (other than the work-in-progress in buildings which are included in fixed capital formation) and finished products, which are held by departmental commercial undertakings and in Government stockpiles. In the case of administrative department, the stocks held are (i) in the nature of Policy Stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consists of cement, bricks, steel etc. Purchases or additions less sales/withdrawals during the year, as given in the details demands, for grants are taken as charge in stock.

Gross Fixed Capital Formation

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

Buildings and Other Construction

Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.

Roads and Bridges

Expenditure on construction of roads and bridges is considered.

Transport Equipment

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

Machinery

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

Other Capital Outlay

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

Software

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

Net purchase of Physical Assets

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

Receipts of Capital Account

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

Savings

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

Consumption of Fixed Capital

This is brought over from Account-2

Capital Transfers

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

Net Borrowings

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

Other Liabilities

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

2- NOTES ON PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, Public Order and Safety:-

1.1.1 **Public Order and Safety:** Organs to maintain internal order viz. expenditure on Ministry of Home Affairs, Police Department including Fire Protection, Traffic Police. This includes expenditure on prisons, jails, lockup and other places of detention and correction/reformatory schools, intelligence deptt., district and sub-divisional establishments, judicial system viz. expenditure on Ministry of Law, Law Courts, administrative tribunals registrations of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, of port, border and coast guards.

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

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

Organs of government viz. expenditure on Governors including his staff, library, research and other facilities. District and Sub Divisional establishments, state Legislature including expenditure for Ministries (pay, allowances, TA, Expenditure on elections),

Offices serving government as a whole viz expenditure of department of personnel. financial affairs and fiscal administration viz. expenditure on Ministry of Finance i.e. department of revenue, department of expenditure, cost of collection of taxes and revenue like Income Tax Department. Customs Departments, Excise Department, Land Revenue Department and Land Record Survey and Settlements (but not consolidation of holdings) expenditures on Audit Department. This also includes gold control administration, national saving schemes, state lotteries etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all

the departments (i.e.DGS&G), publicity and publication departments, serving whole of the government,(i.e.D.A.V.P., Publication Department Division, Press Information Bureau, Audio Visual Scheme), central motor vehicle pools etc.

Permanent and adhoc commission on behalf of general administration viz expenditure on pay commission, inter state water disputes etc. .

1.2 General Research:-

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavor This covers expenditure of the department of science and technology, department of electronics, institute of economic growth, anthropological and botanical and zoological surveys (but-not gardens), archaeological departments, National Archives (but excluding archeological gardens) standing commission for scientific and technical terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, ford and Rockefeller foundations etc.

2. Civil Defence

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

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

3. Education Affairs & Services.

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

3.1 Administration, Regulation and Research: -

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

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e. expenditure on Board of Higher Secondary Education, University Grants Commission.

Research into objectives, organisations, administration and methodology of all types of education i.e. grant to national council of education research and training, commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

3.2 Schools, Universities and Institutions including Subsidiary Services :-

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

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

Loans or grants for education i.e., grants to universities, colleges, schools, educational institutions or to individuals.

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

Each of the categories (4.1 or 4.2) is sub-divided into the following five minor groups and they are self explanatory.

4.1 Administration, Regulation and Research include:-

Administration of Ministries and similar Department for Health i.e. expenditure of Department of Health.

Administration of National Health Schemes i.e. expenditure for medical insurance schemes.

Expenditure for regulation of hospitals, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes-expenditure of Directorate of Health Services, expenditure for drug control etc.

Medical, Dental and health research i.e. expenditure on and grants to research institute like National Institute of Communicable Diseases, all India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Aurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services:-

Hospitals and dispensaries i.e. all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here. Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or programmes for immunization, vaccination and other expenditure for eradication of epidemic diseases like Malaria Control Programme.

Loans and grants for medical or health purposes to private hospitals, clinics, health centers, other bodies and individual doctor ₹

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs & Services

5.1 Social Security Affairs & Services :-

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

5.2 Social Welfare Services:-

Administration i.e. expenditures of Department of Social Welfare, Department of Family Planning etc.

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

Child welfare services i.e. expenditure for child and mothers care, maternity benefits, child welfare clinics, institutions/homes for child and maternity homes, 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.

Family Welfare Services, i.e. expenditure on family planning , family guardians and widows allowances, applied nutrition programme.

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

6. Housing and Community Amenity Affairs and Services

6.1 Housing and Community Services:-

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

Housing and related slum clearance activities i.e. expenditure for provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or organisation for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the Government.

Town and Country Planning i.e., all types of expenditure for planning and development of towns, colonies etc.

Community facilities i.e. expenditure on community development schemes (general and unspecific items), national extension schemes, local development works etc.

6.2 Sanitary affairs services

Urban and rural renewal and municipal amenities i.e. all types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning, smoke regulation, etc.

6.3 Housing and Community Amenities affairs and services n.e.c.

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets relating to housing and community amenities affairs and services, preparation and enforcement of legislation and standards relating to housing and community amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

7. Cultural, Recreational and Religious Affairs and Services:-

7.1 Arts & Culture Affairs Services:-

Administration concerning with culture, recreation and religion i.e. expenditure of department of Culture, Directorate of Physical Education and Sports, Department of Tourism, Cultural and Literacy activities i.e. expenditure including grants/loans for studies of Civilisation Language, Literature, Libraries etc.

This includes loans/grants for and to central institute of Indian languages, children banks in-regional languages. National Books Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi text Books, opening of Hindi departments in colleges and

Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

7.2 Recreational and Sporting Services:-

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting. Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization of film festival, grants/loans to organization of institution engaged in research and production of film, drama like National Schools of Drama, film production training centers, Art exhibition etc. recreation places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels), uplift of youth welfare, NCC, physical education and sports.

7.3 Tourism Affairs and Services

Administration, supervision, inspection, operation or support of activities relating to Tourism, development of tourism, Grants, loans or subsidies to support activities relating to Tourism, Memorials of great personalities i.e. grants to Gandhi Memorial Committee, Dr. Zakir Hussain Memorial Committee, Ram Mohan Roy Centenary Committee, maintenance and development of tourist places, museum.

7.4 Cultural, Recreational and Religious Affairs and Services

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

8. Economic Affairs & Services

8.1 General Administration, Regulation and Research:-

Ministeries and Central departments, concerned with the General Administration of Economic, Commercial and Labour Affairs i.e. expenditure of Department of Labour and Employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on Manpower Directorate, Commercial Intelligence and

Statistics, Factory Inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

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

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

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry expenditure on market research, research on manpower, employment, un-employment surveys etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centers including weather forecasting, expenditure on National Atlas and Thematic Mapping Organisation, Survey of India, etc.

8.2 Agriculture, Forestry, Fishing & Hunting:-

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

Development of Agriculture i.e. expenditure on agricultural farms, implementation of improved method of agricultural practices including its demonstration, exhibitions, publicity, etc, distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labour, development of Jute, cotton, tea plantation, Sericulture and other cash crops.

Development and use of soil i.e. expenditure on soil conservation, irrigation and drainage of lands, reclamation of waste lands, land settlement etc. This also includes consolidation of holdings, flood control measures and settlement of land disputes.

Forest, i.e. expenditure on preservation of wild life etc. forest fire protection services and hunting. Livestock and animal husbandry, i.e. research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool

production etc. (Expenditure on manufacturing, grading and processing of wool etc. are excluded).

Fishing, i.e. expenditure for production of fish, both on land and coastal development of fisheries and research on its mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvements of working conditions of fishermen, contribution to fishermen cooperative societies.

8.3 Mining ,Manufacturing and Constructions:-

Administration, regulation and research i.e. expenditure on Ministry of Industry , Ministry of Steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil and Natural Gas, Indian Standards Institute.

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

Manufacturing i.e. expenditure for promotion, investment, grants, subsidies and other assistance for industrial development including village and small-scale industries .This also includes khadi industries and marketing of khadi and village industrial products.

(d) Buildings and other construction industries, i.e. expenditure for promotion, development of building materials, etc.

8.4 Electricity, Gas, Steam and Other Sources of Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-Conventional Sources of Energy:-

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

8.5 Drinking Water Supply:

Water supply i.e. expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (Tubewells and other water resources for Irrigation purposes are excluded)

8.6 Transportation and Communication :-

8.6.1 Road transport

Road Transport Highways, roads, bridges and tunnels, i.e. expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car-parks and other type of parking places, terminal facilities for bus, truck, etc. (Bridges, tunnels, car-parks, highways etc. for which tolls are charged are excluded)

8.6.2 Water Transport, Waterways and Other Navigations

Expenditure including assistance, loans, etc., to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal water ways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of lighthouses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbours and ports which are operated by commercial enterprises are excluded).

8.6.3 Air Transport and Other Communication:-

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services :-

Storage and Warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item).

Trade activity, i.e. expenditure for promotion, regular research and other outlay for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

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

9. Environmental Protection:-

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

11. Interest

This include interest payments of administrative departments.
