



GOVERNMENT OF HARYANA

**ECONOMIC-CUM- PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2009-2010**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2010**

Publication No. 949



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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 Organisation, 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 be prove very useful by the administrators, planners and research scholars interested in the budgetary transactions of the State Govt. This report is placed on the Department website also which can he accessed at www.esaharyana.gov.in

I appreciate the efforts made by the Director, Department of Economic & Statistical Analysis, Haryana and his staff for bringing out this publication .

Chandigarh
Dated the 16th April, 2010

Ajit M. Sharan
Financial Commissioner & Principal
Secretary to Govt. Haryana
Planning Department

PREFACE

This report presents Economic -cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2007-08 (Actuals), 2008-09 [Revised Estimates (R.E.)] and 2009-10 [Budget Estimates (B.E.)]. The present Economic -cum-Purpose Classification report is based on the methodology (revised) adopted by the National Accounts Division of Central Statistical Organisation (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, 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.

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 Shri Hari Mohan, Research Officer with the assistance of Smt. Saroj Mehra & Shri Arun kumar, Assistant Research Officers and Smt. Tara Mani, Steno Typist under the supervision of Shri D.S. Chhikara Deputy Director.

Chandigarh
Dated the 16th April , 2010

R.K. Bishnoi
Director, Deptt. of Economic &
Statistical Analysis

EXECUTIVE SUMMARY

The Central Statistical Organisation (C.S.O.) has been undertaking 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 & Statistical Analysis, Haryana based on the methodology adopted by the National Accounts Division of Central Statistical Organisation, Ministry of Statistic & Programme Implementation, Govt. of India.

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

The Economic Classification of the Haryana Government Budget which groups together the budgetary transactions in significant economic categories places the total expenditure at Rs. 3240236 lakh in 2009-10 [(Budget Estimates(B.E.))] as compared to Rs. 2606506 lakh in 2008-09 [(Revised Estimates(R.E.))] and Rs. 2113939 lakh in 2007-08 showing an increase of 24.31 percent in 2009-10 (B.E.) over 2008-09 (R.E.) whereas this increase was 23.30 percent in 2008-09 (R.E.) over 2007-08.

Consumption expenditure of the Government is estimated at Rs. 1156683 lakh in 2009-10 (B.E.) as against to Rs.883076 lakh in 2008-09 (R.E.) and Rs. 668711 lakh in 2007-08. It shows that consumption expenditure is likely to be increased by 30.98 percent in 2010(B.E) over 2008-09(R.E) and 32.06 percent in 2008-09(R.E) over 2007-08.

Gross capital formation i.e. investment on buildings, roads & other construction, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at Rs. 382787 lakh in 2009-10 (B.E.) as against Rs. 300107 lakh in 2008-09 (R.E.) and Rs. 274681 lakh in 2007-08 showing an increase of 27.55 percent in 2009-10(B.E) over 2008-09(R.E) and this increase was 9.26 percent in 2008-09(R.E) over 2007-08. 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 transfer or grants which also includes subsidies & interest is estimated at Rs. 1009757 lakh in 2009-10(B.E.) as against Rs. 897575 lakh in 2008-09(R.E.) and Rs. 789059 lakh in 2007-08. Current transfer is estimated to increase by 12.50 percent in 2009-10(B.E.) over 2008-09(R.E.) whereas this increase was 13.75 percent in 2008-09(R.E.)

Capital transfers or grants is estimated at Rs. 203602 lakh in 2009-10(B.E.) as compared to Rs. 172243 lakh in 2008-09(R.E.) and as 102567 lakh in 2007-08. It shows that capital transfers is estimated to increase by 18.21 percent in 2009-10(B.E.) over 2008-09(R.E.) whereas this increase was 67.93 percent in 2008-09(R.E.)

The net product from Public Administration constitutes compensation of employees for public administration is estimated at Rs. 386935 lakh in 2009-10(B.E.) as compared to Rs. 296263 lakh in 2008-09(R.E.) and Rs. 213388 lakh in 2007-08. The net product from Public Administration is estimated to increase by 30.61 percent in 2009-10(B.E.) over 2008-09(R.E.) whereas this increase was 38.84 percent in 2008-09(R.E.)

As per purpose classification, expenditure incurred on as Education Affair & Services is estimated at Rs. 634733 lakh in 2009-10(B.E.) as compared to Rs 473516 lakh in 2008-09(R.E.) and Rs. 337758 lakh in 2007-08. Expenditure on education affair and services is estimated to increase by 34.05 percent in 2009-10(B.E.) over 2008-09(R.E.) whereas this increase was 40.19 percent in 2007-08.

The expenditure on Health Affair and Services is estimated at Rs. 120709 lakh in 2009-10(B.E.) as against Rs. 96430 lakh in 2008-09(R.E.) and Rs. 62441 lakh in 2007-08 showing an increase of 25.18 percent in 2009-10(B.E.) over 2008-09(R.E.) and 54.43 percent in 2008-09 (R.E.)

The expenditure on Economic Affairs and Services is estimated as Rs. 1060310 lakh in 2009-10(B.E.), Rs. 892058 lakh in 2008-09(R.E.) and Rs 746451 lakh in 2007-08 which shows that expenditure on economic services & affairs is estimated to increase to increase by 18.86 percent in 2009-10(B.E.) over 2008-08(R.E.) and 19.51 percent in 2008-09(R.E.) over 2007-08.

The current receipts of the Government are estimated at Rs.2056745 lakh in 2009-10 (B.E.) as compared to Rs.1998593 lakh in 2008-09 (R.E.) and Rs. 1822001 lakh in 2007-08 showing an increase of 2.91 percent in2009-10 (B.E.) and 9.69 percent in 2007-08.

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CHAPTER-I

INTRODUCTION

The Financial Statement and the Demand 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 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 revenue account are included in the capital account and vice-versa. Moreover, the items shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic impact of government transactions. 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 ultimate aim of applying these methods of classification is to relate information obtained on the government sector to similar information made available on other major sectors of the economy. It is designed to obtain the kind of information on government transactions which are required for determining aggregates of state income and expenditure and for tracing their inter-relationship with other major sectors of the economy. The government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact that the importance of an Economic and Purpose Classification, therefore, cannot be over- emphasised.

CHAPTER-II

PRINCIPLES OF ECONOMIC CLASSIFICATION

The Central Statistical Organisation 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 classification of government transactions basically follows the technique of social accounting and groups together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget also shows certain transfers to and from the capital account, which are mere accounting transactions or transfers and these have been eliminated since they do not have any impact on the economy. In many cases, revenue expenditure or capital outlays are reduced to the extent to which these are met from transfers from various funds. This deflates the expenditure and does not give the total expenditure or aggregate demand made by the government on available goods and services. For a correct appraisal of government demand for goods and services which could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the State operated funds. It may also be referred to a third type of adjustments made in the classification scheme. The demand for Grants in the Budget first show expenditure gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purposes of this study, expenditures are shown net of recoveries from all outside sectors except recoveries which are in the nature of the sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the Government.

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 adopted here is based on a series of distinctions useful for analysing their economic impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from these transfers. The current transactions of the departmental commercial undertakings are at par with those of producers and 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 draw 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 asset of three accounts viz.,

Account -1	Income and Outlay Account of Administrative Departments
Account -2	Production Accounts 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**

		(Rs.in Lakhs)		
Sr	Items	2007-08	2008-09	2009-10
No.			(R.E.)	(B.E.)
1	2	3	4	5
	Receipts			
1	Income from Entrepreneurship & Property	66485	61379	50175
	1.1 Profits	0	0	0
	1.2 Income from Property	66485	61379	50175
	1.2.1 Net Interest Receipts	47323	37089	23327
	a) Public Authorities	1	0	0
	b) From Other Sectors	47322	37089	23327
	1.2.2 Other Property Receipts	19162	24290	26848
2	Direct Taxes	86826	96817	96817
	2.1 Corporation Tax	51875	62807	62807
	2.2 Income Tax	34814	33960	33960
	2.3 Other Taxes on Income & Expenditure	-3	0	0
	2.4 Land Revenue	87	0	0
	2.5 Taxes on Wealth	53	50	50
3	Indirect Taxes	1210957	1523700	1558221
	3.1 Stamps & Registration	149659	209461	121961
	3.2 Customs	30893	31536	31536
	3.3 Union Excise Duties	29491	41256	41256
	3.4 State Excise Duties	137881	156000	170000
	3.5 Sales Tax	772098	978500	1074000
	3.6 Taxes on Vehicles	23379	27500	37500
	3.7 Taxes on Goods & Passengers	37939	41500	42500
	3.8 Taxes & Duties on Electricity	10745	12000	13000
	3.9 Service Tax	16318	22563	22563
	3.10 Other Taxes & Duties	2554	3384	3905
4	Fees & Miscellaneous Receipts	317585	143576	124655
5	Transfer from Central Govt.	140148	173121	226877
	Total Receipts	1822001	1998593	2056745

ACCOUNT- I

Income and Outlay Account of Administrative Departments

		(Rs.in Lakhs)		
Sr No.	Items	2007-08	2008-09 (R.E.)	2009-10 (B.E.)
1	2	3	4	5
	Disbursements			
6	Consumption Expenditure	668711	883076	1156683
	6.1 Compensation of Employees	536587	767022	1008779
	a) Wages & Salaries	421388	619229	817340
	b) Pension	115199	147793	191439
	6.2 Net Purchase of Commodities & Services	132124	116054	147904
	a) Purchases	129356	118563	152869
	b) Maintenance & Repairs	53044	50896	52819
	c) Less Sales	50276	53405	57784
7	Benefits	6813	10875	10305
8	Net Interest Paid to	210274	209003	273596
	8.1 Public Authorities	16698	16409	15849
	a) Centre	16698	16409	15849
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	221973	224027	292255
	8.3 Less Commercial Interest	28397	31433	34508
9	Subsidies	351046	448870	458729
10	Total Current Transfer to Other Sectors	181206	198692	247383
11	Inter Govt. Transfers to Local Authorities	70973	85981	78664
	11.1 Current Transfer to Local Authorities	46533	41010	30049
	11.2 Capital Transfer to Local Authorities	24440	44971	48615
	Total Current Expenditure (6+8+9+10+11)	1482210	1825622	2215055
	Total Receipts	1822001	1998593	2056745
	Surplus on Current Account	339791	172971	-158310

ACCOUNT- 2

Production Account of Departmental Enterprises

		(Rs in Lakhs)		
Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
	<u>Input</u>			
	Commercial Receipts (Sale of Goods & Services)	73461	92383	93307
2	Imputed Subsidy	82584	122404	153289
	Gross Input	156045	214787	246596
	<u>Output</u>			
3	Purchase of Commodities & Services including Maintenance	57695	73731	68260
4	Compensation of Employees	66733	106328	140530
	4.1 Wages & Salaries	52775	86116	114079
	4.2 Pension	13958	20212	26451
5	Interest	28397	31433	34508
6	Consumption of Fixed Capital	3220	3295	3298
7	Profits	0	0	0
	Gross Output	156045	214787	246596

ACCOUNT- 3

Capital Finance Account of State Government

(Rs in Lakhs)

Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
Receipts:				
1	Consumption of Fixed Capital	3220	3295	3298
2	Capital Transfers	0	0	0
	2.1 From the other Governments			0
	2.2 From Rest of the World			0
3	Net Budgetary Borrowings	34689	383156	682121
	3.1 At Home	34689	383156	682121
	3.2 From Aboard	0	0	0
4	Other Liabilities	-29250	-137197	-58270
	4.1 Net Extra budgetary Borrowings	63655	-40926	31947
	4.2 Less Net Purchase of Financial Assets	92905	96271	90217
5	Surplus on Current Account	339791	172971	-158310
Total Receipts		348450	422225	468839
Expenditure:				
Administration:-				
1	Capital Outlay	169132	218359	306265
2	Net purchase of Physical Assets	1231	2145	2127
	2.1 Second Land Assets	0	0	0
	2.2 Land	1231	2145	2127
3	Change in Stock	1747	-7294	-70968
	3.1 Inventory	7526	205	235
	3.2 Others	-5779	-7499	-71203
4	Capital Transfers	78127	127272	154987
	4.1 For Capital Formation	78127	127272	154987
	4.2 For Others	0	0	0
5	Total (1 to 4)	250237	340482	392411
Enterprises				
6	Capital Outlay	98400	81541	76285
7	Net purchase of Physical Assets	190	200	141
	7.1 Second Hand Assets	0	0	0
	7.2 Land	190	200	141
8	Change in Stock	-377	2	2
9	Total (6 to 8)	98213	81743	76428
10	Total Expenditure(5+9)	348450	422225	468839

THE BORROWING ACCOUNT

Borrowing Account

(Rs. In lakhs)

Sr. No.	Items	2007-08		2008-09 (R.E.)		2009-10 (B.E.)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8
I Borrowing at Home							
1	Internal Debt	77575	72817	482251	134138	890761	357191
2	Small Savings, Provident Fund etc.	127405	97474	134528	99485	257894	109343
3	Other Debt	0	0	0	0	0	0
Total		204980	170291	616779	233623	1148655	466534
Net Receipts		34689		383156		682121	
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.	6775	11274	3550	11378	60090	11379
2	Loans from Govt. of India	21381	28550	37789	40102	26734	148326
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0
5	Reserve Funds	23337	21813	25367	24496	29107	28193
6	Deposits & advances	278610	260139	206730	211958	217067	222556
7	Suspense & Miscellaneous	5875506	5873338	4300718	4280098	4578753	4462603
8	Remittances	484723	483295	440118	440118	440118	440117
9	Cash Balance	81	-72522	-72522	-51746	-51746	-65078
10	Funds	301	17952	219	23196	227	17009
11	Consumption of Fixed Capital		3220		3295		3298
Total		6690714	6627059	4941969	4982895	5300350	5268403
Net Receipts		63655		-40926		31947	

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 Rs. 3240236 lakh in 2009-10 [Budget Estimate (B.E.)] as compared to Rs. 2606506 lakh in 2008-09 [Revised Estimate (R.E.)] and Rs. 2113939 Lakh in 2007-08. The increase was estimated to be 24.31 percent in 2009-10 (B.E.) over 2008-09 (R.E.) whereas this increase was 23.30 percent in 2008-09 (R.E.) over 2007-08.

Consumption Expenditure of the Government is estimated at Rs. 1156683 lakh in 2009-10 (B.E.) as against Rs. 883076 lakh in 2008-09 (R.E.) and Rs. 668711 lakh in 2007-08. The consumption expenditure of the Govt. is estimated to increase by 30.98 percent in 2009-10 (B.E.) over 2008-09 (R.E.) whereas this increase was 32.06 percent in 2008-09 (R.E.) over 2007-08.

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 Rs. 382787 lakh in 2009-10 (B.E.) as against Rs. 300107 lakh in 2008-09 (R.E.) and Rs.274681 lakh in 2007-08 showing an increase of 27.55 percent in 2009-10 (B.E.) over 2008-09 (R.E.) where as this increase was 9.26 percent in 2008-09 (R.E.) over 2007-

Current transfers which also include subsidies and interest payments are estimated at Rs. 1009757 lakh in 2009-10 (B.E.) as against Rs. 897575 lakh in 2008-09 (R.E.) and Rs. 789059 lakh in 2007-08). It indicates that current transfers are likely to increase by 12.50 percent in 2009-10 (B.E.) over 2008-09 (R.E.) whereas this increase was 13.75 percent in 2008-09 (R.E.)

Capital transfers are estimated at Rs. 203602 lakh in 2009-10 (B.E.) as against Rs. 172243 lakh in 2008-09 (R.E.) and Rs. 102567 lakh in 2007-08. It shows that capital transfer are estimated to increase by 18.21 percent in 2009-10 (B.E.) over 2008-09 (R.E.).

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

		(Rs in lakhs)		
Items	2007-08	2008-09(R.E)	2009-10(B.E)	
1	2	3	4	
I	Administrative Departments	1859681	2309976	2917212
1	Consumption Expenditure	668711	883076	1156683
	i) Compensation of Employees	536587	767022	1008779
	ii) Net Purchase of Commodities & Services	132124	116054	147904
2	Current Transfers*	789059	897575	1009757
3	Gross Capital Formation	176658	218564	306500
4	Capital Transfers	102567	172243	203602
5	Net Purchase of Financial Assets	92905	96271	90217
6	Loans & Advances	28550	40102	148326
7	Net purchase of Physical Assets	1231	2145	2127
II	Departmental Commercial Undertakings	254258	296530	323024
1	Purchase of Goods & Services	57695	73731	68260
2	Compensation of Employees	66733	106328	140530
3	Consumption of Fixed Capital (Depreciation)	3220	3295	3298
4	Intrest	28397	31433	34508
5	Gross Capital Formation	98023	81543	76287
6	Net Purchase of Physical Assets	190	200	141
Total Expenditure I+II		2113939	2606506	3240236
		(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 Rs. 2056745 lakh in 2009-10 (B.E.) as compared to Rs. 1998593 lakh in 2008-09 (R.E.) and Rs.1822001 lakh in 2007-08. Thus, the increase in the current receipts are estimated to be 2.91 percent in 2009-10 (B.E.) and 9.69 percent in 2008-09 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 80.47 percent in 2009-10 (B.E.) whereas this percentage was 81.08 and 71.23 in 2008-09 (R.E.) and 2007-08. The current receipts of the State Government under different heads are given in the Table 3.2.

Table - 3.2
Current Receipts

		(Rs in Lakhs)		
Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
1	Tax Revenue	1297783 (71.23)	1620517 (81.08)	1655038 (80.47)
2	Income form Property & Entrepreneurship	66485 (3.65)	61379 (3.07)	50175 (2.44)
3	Fees & Mixcellaneous Receipts	317585 (17.43)	143576 (10.66)	124655 (6.06)
4	Revenue Grants from Govt. of India	140148 (7.69)	173121 (8.66)	226877 (11.03)
5	Total Current Receipts	1822001 (100.00)	1998593 (100.00)	2056745 (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 Rs.2166440 lakh in 2009-10 (B.E.) as compared to Rs.1780651 lakh in 2008 -09 (R.E.) and Rs. 1457770 lakh in 2007-08 thus showing an increase of 21.67 percent in 2009-10 (B.E.) and 22.15 percent in 2008-09 (R.E.) Current Transfer payments are estimated at Rs. 1009757 lakh in 2009-10 (B.E.) whereas current transfer payments were Rs. 897575 lakh in 2008-09(R.E.) and Rs.789059 lakh in 2007-08. Its contributions to total current outgoings are 46.61percent, 50.41 percent and at 54.13 percent respectively during the above period. The details are given in Table 3.3.

Table - 3.3
Current Outgoing of the State Government

		(Rs in Lakhs)		
Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
1	Consumption Expenditure	668711 (45.87)	883076 (49.59)	1156683 (53.39)
2	Current Transfers	789059 (54.13)	897575 (50.41)	1009757 (46.61)
3	Total Current Outgoing (1+2)	1457770 (100.00)	1780651 (100.00)	2166440 (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

		(Rs in Lakhs)		
Sr.	Items	2007-08	2008-09	2009-10
No.			(R.E)	(B.E)
1	2	3	4	5
1	Gross Receipts	156045	214787	246596
2	Operating Expenses	156045	214787	246596
Net Surplus (1-2)		0	0	0

6. Estimates of Net Product from Public Administration

The Net Product from Public Administration has been work 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

		(Rs in Lakhs)		
Sr.	Items	2007-08	2008-09	2009-10
No.			(R.E)	(B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	536587	767022	1008779
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	18565	27386	35692
3	Water Supply	24537	35678	47097
4	Other Services	280097	407695	539055
	a) Education	229557	333804	442388
	b) Medical & Public Health	50540	73891	96667
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	323199	470759	621844
6	Public Administration (1-5)	213388	296263	386935

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

Table 3.8(i)

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2007-08

State: Haryana

(Rs. in Lakhs)

Sr. No.	Item	TSW	Benefits	Purchases of commodities & Services	Maintenance			Inerest.	Rent rates & 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	24085	897	6728	0	0	8145	26147	1	0	0	7239	58764	66003	51130	51130
2	Forest	5858	116	624	0	0	1369	0	32	0	0	3379	4620	7999	6006	6006
3	Manufacturing	1452	16	388	0	0	0	0	7	10	0	587	1286	1873	1475	1485
	(i) Printing & Stationery	513	7	89	0	0	0	0	0	7	0	91	0	91	520	527
	(ii) Gen. Education	939	9	299	0	0	0	0	7	3	0	496	1286	1782	955	958
4	Transport	32844	1465	37393	0	0	8	2250	3000	3210	0	62256	17914	80170	39559	42769
	(i) Civil Aviation	61	3	5	0	0	8	0	3	0	0	0	80	80	67	67
	(ii) Road Transport	32783	1462	37388	0	0	0	2250	2997	2997	0	62256	17834	80090	39492	42489
	Total	64239	2494	45133	0	0	9522	28397	3040	3220	0	73461	82584	156045	98170	101390

Table 3.8(ii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2008-09 (R.E.)**

State: Haryana

(Rs.in Lakhs)

Sr. No.	Item	TSW	Benefits	Purchases of commodities & Services	Maintenance			Inerest.	Rent rates & 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	44963	1180	21970	0	0	7460	29033	2	0	0	22216	82392	104608	75178	75178
2	Forest	7810	64	1354	1	0	1590	0	31	0	0	3500	7350	10850	7905	7905
3	Manufacturing	2237	26	2291	13	0	0	0	8	15	0	1667	2923	4590	2271	2286
	(i)Printing & Stationery	740	11	139	0	0	0	0	0	10	0	177	0	177	751	761
	(ii)Gen. Education	1497	15	2152	13	0	0	0	8	5	0	1490	2923	4413	1520	1525
4	Transport	48766	1282	35727	0	0	10	2400	3274	3280	0	65000	29739	94739	55722	59002
	(i) Civil Aviation	92	3	22	0	0	10	0	4	0	0	0	131	131	99	99
	(ii) Road Transport	48674	1279	35705	0	0	0	2400	3270	3280	0	65000	29608	94608	55623	58903
	Total	103776	2552	61342	14	0	9060	31433	3315	3295	0	92383	122404	214787	141076	144371

Table 3.8(iii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2009-10 (B.E.)****State: Haryana****(Rs.in Lakhs)**

Sr. No.	Item	TSW	Benefits	Purchases of commodities & Services	Maintenance			Inerest.	Rent rates & 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	55038	656	16012	0	0	7571	32208	2	0	0	12815	98672	111487	87904	87904
2	Forest	9872	67	565	1	0	2120	0	31	0	0	3800	8856	12656	9970	9970
3	Manufactuirng	2920	51	1000	15	0	0	0	14	18	0	1692	2326	4018	2985	3003
	(i)Printing & Stationery	975	11	150	0	0	0	0	0	12	0	202	0	202	986	998
	(ii)Gen. Education	1945	40	850	15	0	0	0	14	6	0	1490	2326	3816	1999	2005
4	Transport	70524	1402	37524	0	0	11	2300	3394	3280	0	75000	43435	118435	77620	80900
	(i)Civil Aviation	120	2	10	0	0	11	0	4	0	0	0	147	147	126	126
	(ii)Road Transport	70404	1400	37514	0	0	0	2300	3390	3280	0	75000	43288	118288	77494	80774
	Total	138354	2176	55101	16	0	9702	34508	3441	3298	0	93307	153289	246596	178479	181777

Table 3.9 (i)**Capital Formation by Type of Assets & Industry of use-Administration year 2007-2008**

State: Haryana

(Rs.in Lakhs)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Constrution	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	41636	39752	75841	2329	9449	125	169132	0	169132	7526	176658
	<u>Less</u>											
2	Construction Machinery & Stock of P.W.D.	0	0	0	0	201	0	201	0	201	1913	2114
3	Water Supply	0	0	68368	0	-112	0	68256	0	68256	5613	73869
4	Other Services	14645	0	38	155	2548	48	17434	0	17434	0	17434
	i) Education 3.2	9565	0	23	25	1869	46	11528	0	11528	0	11528
	ii) Medical & Public Health 4.2	5080	0	15	130	679	2	5906	0	5906	0	5906
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	14645	0	68406	155	2637	48	85891	0	85891	7526	93417
6	Net Public Admn.(1-5)	26991	39752	7435	2174	6812	77	83241	0	83241	0	83241

Table 3.9 (ii)**Capital Formation by Type of Assets & Industry of use-Administration year 2008-09 (R.E)**

State: Haryana

(Rs. In Lakhs)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Construction	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	46498	63661	84194	2839	20695	472	218359	0	218359	205	218564
	Less											
2	Construction Machinery & Stock of P.W.D.	0	0	0	0	1475	0	1475	0	1475	150	1625
3	Water Supply	0	0	77408	114	6075	10	83607	0	83607	55	83662
4	Other Services	14238	0	320	134	6030	292	21014	0	21014	0	21014
	i) Education (3.2)	8913	0	146	42	2482	292	11875		11875	0	11875
	ii) Medical & Public Health(4.2)	5325	0	174	92	3548	0	9139		9139	0	9139
	iii) Sanitation	0	0	0	0	0	0	0		0	0	0
5	Total (2 to 4)	14238	0	77728	248	13580	302	106096		106096	205	106301
6	Net Public Admn.(1-5)	32260	63661	6466	2591	7115	170	112263		112263	0	112263

Table 3.9 (iii)**Capital Formation by Type of Assets & Industry of use-Administration year 2009-10 (B.E.)**

State: Haryana

(Rs.in Lakhs)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Constrution	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	34322	150465	85100	2844	30244	3290	306265	0	306265	235	306500
	<u>Less</u>								0			
2	Construction Machinery & Stock of P.W.D.					412		412	0	412	175	587
3	Water Supply	0	0	75905	100	6585	10	82600	0	82600	60	82660
4	Other Services	13862	0	246	194	6012	292	20606	0	20606		20606
	i) Education 3.2	9675	0	146	28	2347	292	12488	0	12488	0	12488
	ii) Medical & Public Health 4.2	4187	0	100	166	3665	0	8118	0	8118	0	8118
	iii) Sanitation							0	0	0		0
5	Total (2 to 4)	13862	0	76151	294	13009	302	103618	0	103618	235	103853
	Net Public Admn.(1-5)	20460	150465	8949	2550	17235	2988	202647	0	202647	0	202647

Table 3.10 (I)**Capital Formation by Type of Assets & Industry of use -Enterprises year 2007-08**

State: Haryana

(Rs. In Lakhs)

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	76898	4	27	0	76929		76929	-377	76552
2	Forest 2406+4406	6	0	7788	31	45	2	7872		7872		7872
3	Manufacturing	8	0	0	0	3	0	11		11		11
	(i)Printing & Stationery 2058+4058	8	0	0	0	3	0	11		11		11
	(ii)General Education 2202+4202	0	0	0	0	0	0	0		0		0
4	Others	847	0	20	10983	1698	40	13588		13588		13588
	(i) Road Transport 3055+5055	830	0	20	10983	1366	40	13239		13239		13239
	(ii) Civil Avi. 3053+5053	17	0	0	0	332		349		349		349
	Total	861	0	84706	11018	1773	42	98400		98400	-377	98023

Table 3.10 (ii)**Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2008-09 (R.E.)****State: Haryana****(Rs.in Lakhs)**

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	52243	6	84	0	52333	0	52333	2	52335
2	Forest 2406+4406	17	0	7962	33	82	20	8114	0	8114	0	8114
3	Manufacturing	3	0	0	5	4	0	12	0	12	0	12
	(i)Printing & Staionery2058+4058	3	0	0	0	4	0	7	0	7	0	7
	(ii) General Education2202+4202	0	0	0	5	0	0	5	0	5	0	5
4	Others	817	0	151	13080	6994	40	21082	0	21082	0	21082
	D)RoadTransport 3055+5055	800	0	20	13080	3228	40	17168	0	17168	0	17168
	ii)Civil Avi.3053+5053	17	0	131	0	3766	0	3914	0	3914	0	3914
	Total	837	0	60356	13124	7164	60	81541	0	81541	2	81543

Table 3.10 (iii)**Capital Formation by Types of Assets and Industry of Use - Enterprises year 2009-10 (B.E.)****State: Haryana****(Rs.in Lakhs)**

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	51994	15	83	0	52092	0	52092	2	52094
2	Forest 2406+4406	2	0	6501	26	191	12	6732	0	6732	0	6732
3	Manufacturing	0	0	0	10	6	0	16	0	16	0	16
	i)Printing & Staionery2058+4058	0	0	0	0	6	0	6	0	6	0	6
	ii)General Education2202+4202	0	0	0	10	0	0	10	0	10	0	10
4	Others	724	0	65	13580	3097	120	17586	0	17586	0	17586
	D)Road Transport 3055+5055	707	0	60	13580	3054	120	17521	0	17521	0	17521
	ii)Civil Aviation..3053+5053	17	0	5	0	43		65	0	65	0	65
	Total	726	0	58560	13631	3377	132	76426	0	76426	2	76428

SUBSIDIARY TABLES

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 & 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 & 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 & 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, Cooperation 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 nine major categories. The major categories are (i) General public services (ii) Civil defence (iii) Education affairs and services (iv) Health affairs and services (v) Social security and welfare affairs and services (vi) Housing and community amenity affairs and services (vii) Cultural, recreational and religious affairs and services (viii) Economic affairs and services (ix) Environmental protection, (x) Relief on Calamities (xi) Interest.

The following table presents the detailed functional/purpose classification of the State government budgetary expenditure for the years 2007-08 (Actuals), 2008-09 (R.E.) and 2009-10 (B.E.).

Table - 4.1

**Purpose Classification of Budgetary Expenditure of Administrative
Department of Haryana Government**

		(Rs in Lakhs)		
Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
1	General Public Services	232039	286067	354007
	1.1 General Administration, External Affairs, Public Order & Safety	230948	284650	350084
	1.2 General Research	1091	1417	3923
2	Civil Defence	1011	1061	1211
3	Education Affairs & services	337758	473516	634733
	3.1 Administration, Regulation & Research	13387	17009	23395
	3.2 Educational Services	324371	456507	611338
4	Health Affairs & Services	62441	96430	120709
	4.1 Administration, Regulation & Research	2867	3798	4763
	4.2 Health Services	59574	92632	115946
5	Social Security & Welfare Affairs & Services	127046	149125	164693
	5.1 Social Security Affairs & Services	72163	77931	80318
	5.2 Welfare Affairs & Services	54883	71194	84375
6	Housing & Community Amenity Affairs & Services	118347	182535	279546
7	Cultural, Recreational & Religious Affairs & Services	8443	13678	12534
8	Economic Affairs & Services	746451	892058	1060310
	8.1 General Administration, Regulation & Research	11340	17195	17476
	8.2 Agriculture, Forestry, Fishing & Hunting	111254	163375	184770
	8.3 Mining, Manufacturing & Construction	21390	33738	21442
	8.4 Electricity, Gas, Steam & Other Sources of Energy	341843	386941	417314
	8.5 Water Supply	116423	131464	139989
	8.6 Transport & Communication	95332	141437	246357
	8.7 Other Economic Services	48869	17908	32962
9	Environmental Protection	226	222	408
10	Relief of Calamities	15645	6281	15464
11	Interest	210274	209003	273596
	Total	1859681	2309976	2917212

Table - 4.2

**Purpose Classification : Percentage Distribution of Expenditure of
Administrative Department**

		(Rs in Lakhs)		
Sr. No.	Items	2007-08	2008-09 (R.E)	2009-10 (B.E)
1	2	3	4	5
1	General Public Services	12.48	12.38	12.14
	1.1 General Administration, Extnal Affairs, Public Order & Safety	12.42	12.32	12.00
	1.2 General Research	0.06	0.06	0.13
2	Civil Defence	0.05	0.05	0.04
3	Education Affairs & services	18.16	20.50	21.76
	3.1 Administration, Regulation & Research	0.72	0.74	0.80
	3.2 Educational Services	17.44	19.76	20.96
4	Health Affairs & Services	3.36	4.17	4.14
	4.1 Administration, Regulation & Research	0.15	0.16	0.16
	4.2 Health Services	3.20	4.01	3.97
5	Social Security & Welfare Affairs & Services	6.83	6.46	5.65
	5.1 Social Security Affairs & Services	3.88	3.37	2.75
	5.2 Welfare Affairs & Services	2.95	3.08	2.89
6	Housing & Community Amenity Affairs & Services	6.36	7.90	9.58
7	Cultural, Recreational & Religious Affairs & Services	0.45	0.59	0.43
8	Economic Affairs & Services	40.14	38.62	36.35
	8.1 General Administration, Regulation & Research	0.61	0.75	0.60
	8.2 Agriculture, Forestry, Fishing & Hunting	5.98	7.07	6.33
	8.3 Mining, Manufacturing & Construction	1.15	1.46	0.74
	8.4 Electricity, Gas, Steam & Other Sources of Energy	18.38	16.75	14.31
	8.5 Water Supply	6.26	5.69	4.80
	8.6 Transport & Communication	5.13	6.12	8.44
	8.7 Other Economic Services	2.63	0.78	1.13
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	0.84	0.27	0.53
11	Interest	11.31	9.05	9.38
	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 2007-08 (Actuals), 2008-09 (Revised Estimates) and 2009-10 (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 2007-08**

(Rs in lac)

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	Intrest		Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	107114	29764	2073	138951	36433	16577	19856	158807	36584	0	0	0	195391
1.1	Gen. Admn. Public order & safety	106852	29691	2072	138615	36394	16577	19817	158432	35871	0	0	0	194303
1.1.1	Public Order & Safety	72767	20220	798	93785	14368	4949	9419	103204	257	0	0	0	103461
1.1.2	Planning & Statistical Activities	1271	353	44	1668	82		82	1750	0	0	0	0	1750
1.1.3	Gen. Admn,E.A,P.O&S n.e.c	32814	9118	1230	43162	21944	11628	10316	53478	35614	0	0	0	89092
1.2	General Research	262	73	1	336	39	0	39	375	713	0	0	0	1088
2	Civil Defence	712	198	15	925	76	1	75	1000	0	0	0	0	1000
3	Education Affair & Services	182774	50788	2086	235648	30848	11241	19607	255255	58056	0	0	0	313311
3.1	Admn./Regulation & Research	4636	1288	108	6032	598	0	598	6630	6713	0	0	0	13343
3.1.1	Primary Education	2270	631	21	2922	152	0	152	3074	0	0	0	0	3074
3.1.2	Secondary Education	1510	419	59	1988	222	0	222	2210	6713	0	0	0	8923
3.1.3	Higher Sec.& University Edu.	856	238	28	1122	224	0	224	1346	0	0	0	0	1346
3.1.4	Other Educational Admn. n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Educational Services n.e.c	178138	49500	1978	229616	30250	11241	19009	248625	51343	0	0	0	299968
3.2.1	Primary Education	97465	27083	678	125226	15900	9082	6818	132044	3032	0	0	0	135076
3.2.2	Secondary Education	71036	19739	665	91440	10446	555	9891	101331	4260	0	0	0	105591
3.2.3	Higher Sec.& University Edu.	8764	2435	103	11302	3739	888	2851	14153	43926	0	0	0	58079
3.2.4	Other Educational Admn. n.e.c	873	243	532	1648	165	716	-551	1097	125	0	0	0	1222

TABLE- 5.1**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2007-08(Actual)**

Rs in lac

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. (16to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	General Public Services	16378	0	29	1897	4124	57	1913	24398	1231	11019	0	0	0	36648	232039
	1.1 Gen. Admn. Public order & safety	16378	0	29	1897	4122	56	1913	24395	1231	11019	0	0	0	36645	230948
	1.1.1 Public Order & Safety	13868	0	0	1410	3785	0	0	19063	0	450	0	0	0	19513	122974
	1.1.2 Planning & Statistical Activities	0	0	16	0	112	32	0	160	0	3500	0	0	0	3660	5410
	1.1.3 Gen. Admn,E.A,P.O&S n.e.c	2510	0	13	487	225	24	1913	5172	1231	7069	0	0	0	13472	102564
	1.2 General Research	0	0	0	0	2	1	0	3	0	0	0	0	0	3	1091
2	Civil Defence	0	0	0	3	8	0	0	11	0	0	0	0	0	11	1011
3	Education Affair & Services	9565	0	26	35	1893	53	0	11572	0	12875	0	0	0	24447	337758
	3.1 Admn./Regulation & Research	0	0	3	10	24	7	0	44	0	0	0	0	0	44	13387
	3.1.1 Primary Education	0	0	1	4	7	2	0	14	0	0	0	0	0	14	3088
	3.1.2 Secondary Education	0	0	0	6	0		0	6	0	0	0	0	0	6	8929
	3.1.3 Higher Sec.& University Edu.	0	0	0	0	0		0	0	0	0	0	0	0	0	1346
	3.1.4 Other Educational Admn. n.e.c	0	0	2	0	17	5	0	24	0	0	0	0	0	24	24
	3.2 Educational Services n.e.c	9565	0	23	25	1869	46	0	11528	0	12875	0	0	0	24403	324371
	3.2.1 Primary Education	0	0	0	0	1399		0	1399	0	0	0	0	0	1399	136475
	3.2.2 Secondary Education	1596	0	18	0	129	37	0	1780	0	0	0	0	0	1780	107371
	3.2.3 Higher Sec.& University Edu.	7969	0	5	0	341	9	0	8324	0	12875	0	0	0	21199	79278
	3.2.4 Other Educational Admn. n.e.c	0	0	0	25	0	0	0	25	0	0	0	0	0	25	1247

TABLE- 5.1 Contd..

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	Intrest		Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4	Health Affairs & Services	40910	11368	1016	53294	6594	6491	103	53397	3122	0	0	0	56519
4.1	Admn,Regulation&Research	1929	536	222	2687	157	0	157	2844	12	0	0	0	2856
4.1.1	Allopathic	1061	295	168	1524	52	0	52	1576	0	0	0	0	1576
4.1.2	Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	113	31	29	173	12	0	12	185	0	0	0	0	185
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Admn.n.e.c	755	210	25	990	93	0	93	1083	12	0	0	0	1095
4.2	Health Services	38981	10832	794	50607	6437	6491	-54	50553	3110	0	0	0	53663
4.2.1	Allopathic	24945	6932	475	32352	4976	6474	-1498	30854	653	0	0	0	31507
4.2.2	Homoeopathic	97	27	1	125	3		3	128	0	0	0	0	128
4.2.3	Ayurvedic	2747	763	57	3567	308	17	291	3858	29	0	0	0	3887
4.2.4	Unani	104	29	3	136	5	0	5	141	0	0	0	0	141
4.2.5	Other Medical Services	11088	3081	258	14427	1145	0	1145	15572	2428	0	0	0	18000
5	Social Security & Welfare Affair &Serv.	13609	3782	54	17445	21695	386	21309	38754	71411	1830	0	0	111995
5.1	Social Security Affair & Services	799	222	11	1032	283	308	-25	1007	64728	0	0	0	65735
5.2	Welfare Affair & Services	12810	3560	43	16413	21412	78	21334	37747	6683	1830	0	0	46260
6	Housing /Community Amenity Serv.	10010	2782	126	12918	1349	629	720	13638	14905	1959	0	0	30502
6.1	Housing community Services	10010	2782	126	12918	1349	470	879	13797	14905	1959	0	0	30661
6.2	Sanitary Affairs Services	0	0	0	0	0	159	-159	-159	0	0	0	0	-159
6.3	Housing/community Amenty serv.	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural/Recreational/Religeous Serv.	2653	735	37	3425	1227	420	807	4232	1416	0	0	0	5648
7.1	Art & Cultural Affair Services	229	64	0	293	38	0	38	331	230	0	0	0	561
7.2	Recreational & Sporting Services	2356	655	37	3048	1167	13	1154	4202	1143	0	0	0	5345
7.3	Tourism Affair & Services	57	16	0	73	8	407	-399	-326	42	0	0	0	-284
7.4	Cultural/Recreational/Religeous serv.	11		0	11	14		14	25	1	0	0	0	26

TABLE- 5.1 Contd..

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenace	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8	Economic Affair & Services	56562	15718	1405	73685	68393	14107	54286	127971	42144	347248	0	0	517363
8.1	Gen.Admn.Regulation & Research	7889	2192	132	10213	1634	1500	134	10347	730	0	0	0	11077
8.2	Agri./ Forestry,Fishing & Hunting	16100	4474	451	21025	5662	767	4895	25920	896	68755	0	0	95571
8.3	Mining/Manufacturing &Construction	1564	435	140	2139	1074	5598	-4524	-2385	1096	2573	0	0	1284
8.4	Elec./Gas/Steam&other sour.Energy	20	6	1	27	215	376	-161	-134	0	256836	0	0	256702
8.4.1	Electricity,Gas & Steam	0	0	0	0	209	376	-167	-167	0	256018	0	0	255851
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	20	6	1	27	6	0	6	33	0	818	0	0	851
8.5	Water Supply	18796	5223	482	24501	30154	3517	26637	51138	12	0	0	0	51150
8.6	Transport & Communication	7200	2001	0	9201	28726	1613	27113	36314	37	17914	0	0	54265
8.6.1	Road Transport	7200	2001	0	9201	28726	1603	27123	36324	0	17834	0	0	54158
8.6.2	Water Transport	0	0	0	0	0		0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	10	-10	-10	37	80	0	0	107
8.6.4	Transport & Communication n.e.c	0	0	0	0	0		0	0	0	0	0	0	0
8.7	Other Economic Services	4993	1387	199	6579	928	736	192	6771	39373	1170	0	0	47314
9	Environmental Protection	89	25	0	114	21	0	21	135	82	0	0	0	217
10	Relief on Calamities	142	39	1	182	15764	424	15340	15522	19	9	0	0	15550
11	Intrest	0	0	0	0	0	0	0	0	0	0	210274	0	210274
Administrative Deptt.Total		414575	115199	6813	536587	182400	50276	132124	668711	227739	351046	210274	0	1457770
DCU		50281	13958	2494	66733	57695	0	57695	124428	0	0	28397	3220	156045
Grand Total		464856	129157	9307	603320	240095	50276	189819	793139	227739	351046	238671	3220	1613815

TABLE- 5.1 Contd..

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. (16to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
8	Economic Affair & Services	46	39662	66448	136	585	5	5613	112495	0	10142	92405	14046	0	229088	746451
8.1	Gen.Admn.Regulation & Research	0	0	1	4	256	2	0	263	0	0	0	0	0	263	11340
8.2	Agri./ Forestry,Fishing & Hunting	40	0	6656	104	275	2	0	7077	0	8606	0	0	0	15683	111254
8.3	Mining/Manufacturing &Construction	6	0	0	0	35	1	0	42	0	1536	6577	11951	0	20106	21390
8.4	Elec./Gas/Steam&other sour.Energy	0	0	0	0	0	0	0	0	0	0	84890	251	0	85141	341843
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	0	0	84890	251	0	85141	340992
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 of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	851
8.5	Water Supply	0	0	59772	0	-112	0	5613	65273	0	0	0	0	0	65273	116423
8.6	Transport & Communication	0	39662	0	0	131	0	0	39793	0	0	1	1273	0	41067	95332
8.6.1	Road Transport	0	39662	0	0	131	0	0	39793	0	0	0	1273	0	41066	95224
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	108
8.6.4	Transport & 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	19	28	0	0	0	47	0	0	937	571	0	1555	48869
9	Environmental Protection	0	0	0	5	3	1	0	9	0	0	0	0	0	9	226
10	Relief on Calamities	0	0	95	0	0	0	0	95	0	0	0	0	0	95	15645
11	Intrest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	210274
Administrative Deptt.Total		41636	39752	75841	2329	9449	125	7526	176658	1231	102567	92905	28331	219	401911	1859681
DCU		861	0	84706	11018	1773	42	-377	98023	190	0	0	0	0	98213	254258
Grand Total		42497	39752	160547	13347	11222	167	7149	274681	1421	102567	92905	28331	219	500124	2113939

TABLE- 5.2**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2008-09(R.E.)**

(Rs in lac)

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	Intrest	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	153657	37329	4166	195152	41812	23430	18382	213534	26948	0	0	0	240482
1.1	Gen. Admn. Public order & safety	153295	37241	4159	194695	41773	23430	18343	213038	26031	0	0	0	239069
1.1.1	Public Order & Safety	102478	24896	2684	130058	15283	4246	11037	141095	101	0	0	0	141196
1.1.2	Planning & Statistical Activities	1902	462	62	2426	89	0	89	2515	0	0	0	0	2515
1.1.3	Gen. Admn,E.A,P.O&S n.e.c	48915	11883	1413	62211	26401	19184	7217	69428	25930	0	0	0	95358
1.2	General Research	362	88	7	457	39	0	39	496	917	0	0	0	1413
2	Civil Defence	1053	256	20	1329	65	345	-280	1049	0	0	0	0	1049
3	Education Affair & Services	273350	66408	3834	343592	26743	12164	14579	358171	91317	130	0	0	449618
3.1	Admn./Regulation & Research	7610	1849	259	9718	792	0	792	10510	5896	130	0	0	16536
3.1.1	Primary Education	3075	747	103	3925	186	0	186	4111	0	0	0	0	4111
3.1.2	Secondary Education	2229	542	98	2869	386	0	386	3255	5896	130	0	0	9281
3.1.3	Higher Sec.& University Edu.	2112	513	54	2679	219	0	219	2898	0	0	0	0	2898
3.1.4	Other Educational Admn. n.e.c	194	47	4	245	1	0	1	246	0	0	0	0	246
3.2	Educational Services n.e.c	265740	64559	3575	333874	25951	12164	13787	347661	85421	0	0	0	433082
3.2.1	Primary Education	140165	34052	1124	175341	15092	10108	4984	180325	26144	0	0	0	206469
3.2.2	Secondary Education	109200	26529	1791	137520	6791	550	6241	143761	11581	0	0	0	155342
3.2.3	Higher Sec.& University Edu.	15018	3648	197	18863	3848	943	2905	21768	47621	0	0	0	69389
3.2.4	Other Educational Admn. n.e.c	1357	330	463	2150	220	563	-343	1807	75	0	0	0	1882

TABLE- 5.2**Economic-Cum-Purpose Classification of Budgetry Expenditure of Administrative Departments of Haryana Government 2008-09(R.E.)**

Rs in lac

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- aseOf Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (16to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	General Public Services	16208	0	58	2192	5079	119	150	23806	2145	19634	0	0	0	45585	286067
1.1	Gen. Admn. Public order & safety	16208	0	58	2192	5076	118	150	23802	2145	19634	0	0	0	45581	284650
1.1.1	Public Order & Safety	10260	0	29	1530	4313	58	0	16190	12	685	0	0	0	16887	158083
1.1.2	Planning & Statistical Activities	0	0	0	0	3	1	0	4	0	10063	0	0	0	10067	12582
1.1.3	Gen. Admn,E.A.P.O&S n.e.c	5948	0	29	662	760	59	150	7608	2133	8886	0	0	0	18627	113985
1.2	General Research	0	0	0	0	3	1	0	4	0	0	0	0	0	4	1417
2	Civil Defence	0	0	0	4	8	0	0	12	0	0	0	0	0	12	1061
3	Education Affair & Services	8913	0	157	105	2559	314	0	12048	0	11850	0	0	0	23898	473516
3.1	Admn./Regulation & Research	0	0	11	63	77	22	0	173	0	300	0	0	0	473	17009
3.1.1	Primary Education	0	0	0	25	0	0	0	25	0	0	0	0	0	25	4136
3.1.2	Secondary Education	0	0	0	38	0	0	0	38	0	300	0	0	0	338	9619
3.1.3	Higher Sec.& University Edu.	0	0	1	0	7	2	0	10	0	0	0	0	0	10	2908
3.1.4	Other Educational Admn. n.e.c	0	0	10	0	70	20	0	100	0	0	0	0	0	100	346
3.2	Educational Services n.e.c	8913	0	146	42	2482	292	0	11875	0	11550	0	0	0	23425	456507
3.2.1	Primary Education	0	0	56	0	1504	112	0	1672	0	0	0	0	0	1672	208141
3.2.2	Secondary Education	2390	0	84	0	598	168	0	3240	0	0	0	0	0	3240	158582
3.2.3	Higher Sec.& University Edu.	6523	0	6	0	380	12	0	6921	0	11550	0	0	0	18471	87860
3.2.4	Other Educational Admn. n.e.c	0	0	0	42	0	0	0	42	0	0	0	0	0	42	1924

TABLE-5.2 Contd..

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including maintenanace	Less outside sales	Net Purchases (7-8)	Consump- tion Expd. (6+9)	Current Transfers	Subsidy	Intrest	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 Serv.	3892	946	96	4934	1723	346	1377	6311	1312	0	0	0	7623
7.1	Art & Cultural Affair Services	336	82	9	427	39	0	39	466	234	0	0	0	700
7.2	Recreational & Sporting Services	3455	839	82	4376	1434	230	1204	5580	1034	0	0	0	6614
7.3	Tourism Affair & Services	82	20	5	107	85	116	-31	76	42	0	0	0	118
7.4	Cultural/Recreational/Religious serv.	19	5	0	24	165	0	165	189	2	0	0	0	191
8	Economic Affair & Services	82196	19968	1377	103541	61684	9558	52126	155667	10697	443497	0	0	609861
8.1	Gen.Admn.Regulation & Research	11888	2888	264	15040	2136	1827	309	15349	1254	0	0	0	16603
8.2	Agri./ Forestry,Fishing & Hunting	22029	5352	417	27798	3837	821	3016	30814	2318	106487	0	0	139619
8.3	Mining/Manufacturing &Construction	2277	553	72	2902	1083	120	963	3865	1588	2923	0	0	8376
8.4	Elec./Gas/Steam&other sour.Energy	282	68	9	359	78	600	-522	-163	254	300637	0	0	300728
8.4.1	Electricity,Gas & Steam	219	53	5	277	71	600	-529	-252	0	299865	0	0	299613
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	63	15	4	82	7	0	7	89	254	772	0	0	1115
8.5	Water Supply	28298	6875	456	35629	28134	4275	23859	59488	14	0	0	0	59502
8.6	Transport & Communication	10287	2499	0	12786	25416	865	24551	37337	3538	29739	0	0	70614
8.6.1	Road Transport	10287	2499	0	12786	25416	820	24596	37382	3500	29608	0	0	70490
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	45	-45	-45	38	131	0	0	124
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	7135	1733	159	9027	1000	1050	-50	8977	1731	3711	0	0	14419
9	Environmental Protection	111	27	2	140	23	0	23	163	51	0	0	0	214
10	Relief on Calamities	212	52	3	267	5796	12	5784	6051	230	0	0	0	6281
11	Intrest	0	0	0	0	0	0	0	0	0	0	209003	0	209003
Administrative Deptt.Total		608354	147793	10875	767022	169459	53405	116054	883076	239702	448870	209003	0	1780651
DCU		83564	20212	2552	106328	73731	0	73731	180059	0	0	31433	3295	214787
Grand Total		691918	168005	13427	873350	243190	53405	189785	1063135	239702	448870	240436	3295	1995438

TABLE- 5.2 Contd..

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. (16to28)	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 Serv.	2956	0	0	57	141	0	0	3154	0	2901	0	0	0	6055	13678
7.1	Art & Cultural Affair Services	0	0	0	0	1	0	0	1	0	0	0	0	0	1	701
7.2	Recreational & Sporting Services	1046	0	0	57	139	0	0	1242	0	2901	0	0	0	4143	10757
7.3	Tourism Affair & Services	1910	0	0		1	0	0	1911	0	0	0	0	0	1911	2029
7.4	Cultural/Recreational/Religious serv.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	191
8	Economic Affair & Services	1123	63481	70981	362	8072	31	55	144105	0	25870	95750	16472	0	282197	892058
8.1	Gen.Admn.Regulation & Research	0	0	5	33	543	11	0	592	0	0	0	0	0	592	17195
8.2	Agri./ Forestry,Fishing & Hunting	985	0	4166	152	421	7	0	5731	0	18025	0	0	0	23756	163375
8.3	Mining/Manufacturing &Construction	138	0	1	32	42	1	0	214	0	3202	8093	13853	0	25362	33738
8.4	Elec./Gas/Steam&other sour.Energy	0	0	0	0	0	0	0	0	0	643	85570	0	0	86213	386941
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	0	643	85570	0	0	86213	385826
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 of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1115
8.5	Water Supply	0	0	65708	114	6075	10	55	71962	0	0	0	0	0	71962	131464
8.6	Transport & Communication	0	63481	0	0	939	0	0	64420	0	4000	100	2303	0	70823	141437
8.6.1	Road Transport	0	63481	0	0	939	0	0	64420	0	4000	0	2303	0	70723	141213
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	100	0	0	100	224
8.6.4	Transport & 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	1101	31	52	2	0	1186	0	0	1987	316	0	3489	17908
9	Environmental Protection	0	0	0	0	7	1		8	0	0	0	0	0	8	222
10	Relief on Calamities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6281
11	Intrest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	209003
Administrative Deptt.Total		46498	63661	84194	2839	20695	472	205	218564	2145	172243	96271	39772	330	529325	2309976
DCU		837	0	60356	13124	7164	60	2	81543	200	0	0	0	0	81743	296530
Grand Total		47335	63661	144550	15963	27859	532	207	300107	2345	172243	96271	39772	330	611068	2606506

TABLE- 5.3**Economic-Cum-Purpose Classification of Budgetry Expenditure of Administrative Departments of Haryana Government 2009-10(B.E.)**

(Rs in lac)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenace	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	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	210356	49899	2401	262656	43200	25259	17941	280597	17153	0	0	0	297750
	1.1 Gen. Admn. Public order & safety	209886	49787	2394	262067	43138	25259	17879	279946	13890	0	0	0	293836
	1.1.1 Public Order & Safety	143767	34103	932	178802	15256	4227	11029	189831	1	0	0	0	189832
	1.1.2 Planning & Statistical Activities	2509	595	80	3184	198	0	198	3382	0	0	0	0	3382
	1.1.3 Gen. Admn,E.A,P.O&S n.e.c	63610	15089	1382	80081	27684	21032	6652	86733	13889	0	0	0	100622
	1.2 General Research	470	112	7	589	62	0	62	651	3263	0	0	0	3914
2	Civil Defence	1313	311	18	1642	69	514	-445	1197	0	0	0	0	1197
3	Education Affair & Services	364030	86353	4842	455225	39802	12844	26958	482183	131674	0	0	0	613857
	3.1 Admn./Regulation & Research	10101	2396	303	12800	771	0	771	13571	9286	0	0	0	22857
	3.1.1 Primary Education	4018	953	105	5076	134	0	134	5210	0	0	0	0	5210
	3.1.2 Secondary Education	2980	707	133	3820	406	0	406	4226	9286	0	0	0	13512
	3.1.3 Higher Sec.& University Edu.	2807	666	59	3532	230	0	230	3762	0	0	0	0	3762
	3.1.4 Other Educational Admn. n.e.c	296	70	6	372	1	0	1	373	0	0	0	0	373
	3.2 Educational Services n.e.c	353929	83957	4539	442425	39031	12844	26187	468612	122388	0	0	0	591000
	3.2.1 Primary Education	186921	44340	1174	232435	23180	10715	12465	244900	32534	0	0	0	277434
	3.2.2 Secondary Education	143870	34128	2769	180767	7996	601	7395	188162	18151	0	0	0	206313
	3.2.3 Higher Sec.& University Edu.	21375	5071	281	26727	7614	993	6621	33348	71653	0	0	0	105001
	3.2.4 Other Educational Admn. n.e.c	1763	418	315	2496	241	535	-294	2202	50	0	0	0	2252

TABLE- 5.3**Economic-Cum-Purpose Claddification of Budgetry Expenditure of Administrative Departments of Haryana Government 2009-10(B.E.)**

Rs in lac

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure													Total Cap. Expd. (16to28)	Grand Total (15+29)
		Build-ings	Roads	Other Const-ruktion	Trans-port	Machi-nery	Soft-ware	Change in Stock	Gross Capital Formation	Net Purch-aseOf Phy Assets	Capital Transfer	Invest-ment in Shares	Loan			
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	General Public Services	9784	0	56	2024	4174	110	175	16323	2127	37807	0	0	0	56257	354007
1.1	Gen. Admn. Public order & safety	9784	0	55	2024	4167	108	175	16313	2127	37807	0	0	0	56247	350083
1.1.1	Public Order & Safety	7087	0	20	1551	3843	40	0	12541	0	674	0	0	0	13215	203047
1.1.2	Planning & Statistical Activities	0	0	0	0	2	1	0	3	0	27511	0	0	0	27514	30896
1.1.3	Gen. Admn,E.A,P.O&S n.e.c	2697	0	35	473	322	67	175	3769	2127	9622	0	0	0	15518	116140
1.2	General Research	0	0	1	0	7	2	0	10	0	0	0	0	0	10	3924
2	Civil Defence	0	0	0	4	10	0	0	14	0	0	0	0	0	14	1211
3	Education Affair & Services	9675	0	173	99	2534	345	0	12826	0	8050	0	0	0	20876	634733
3.1	Admn./Regulation & Research	0	0	27	71	187	53	0	338	0	200	0	0	0	538	23395
3.1.1	Primary Education	0	0	2	35	14	4	0	55	0	0	0	0	0	55	5265
3.1.2	Secondary Education	0	0	15	36	105	30	0	186	0	200	0	0	0	386	13898
3.1.3	Higher Sec.& University Edu.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3762
3.1.4	Other Educational Admn. n.e.c	0	0	10	0	68	19	0	97	0	0	0	0	0	97	470
3.2	Educational Services n.e.c	9675	0	146	28	2347	292	0	12488	0	7850	0	0	0	20338	611338
3.2.1	Primary Education	0	0	56	0	1295	112	0	1463	0	0	0	0	0	1463	278897
3.2.2	Secondary Education	1540	0	84	0	598	168	0	2390	0	0	0	0	0	2390	208703
3.2.3	Higher Sec.& University Edu.	8135	0	6	0	454	12	0	8607	0	7850	0	0	0	16457	121458
3.2.4	Other Educational Admn. n.e.c	0	0	0	28	0	0	0	28	0	0	0	0	0	28	2280

TABLE-5.3 Contd..

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenace	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	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 Serv.	5200	1233	97	6530	1801	340	1461	7991	1014	0	0	0	9005
7.1	Art & Cultural Affair Services	452	107	12	571	53	0	53	624	235	0	0	0	859
7.2	Recreational & Sporting Services	4613	1094	81	5788	1548	250	1298	7086	736	0	0	0	7822
7.3	Tourism Affair & Services	109	26	4	139	85	90	-5	134	42	0	0	0	176
7.4	Cultural/Recreational/Religious serv.	26	6	0	32	115	0	115	147	1	0	0	0	148
8	Economic Affair & Services	104560	24803	1467	130830	69107	10094	59013	189843	10719	454316	0	0	654878
8.1	Gen.Admn.Regulation & Research	11127	2640	383	14150	2996	2027	969	15119	1651	0	0	0	16770
8.2	Agri./ Forestry,Fishing & Hunting	29296	6949	385	36630	7213	908	6305	42935	2743	125512	0	0	171190
8.3	Mining/Manufacturing &Construction	3031	719	85	3835	2551	124	2427	6262	1487	2326	0	0	10075
8.4	Elec./Gas/Steam&other sour.Energy	374	89	9	472	83	600	-517	-45	252	277907	0	0	278114
8.4.1	Electricity,Gas & Steam	289	69	5	363	75	600	-525	-162	0	277028	0	0	276866
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	85	20	4	109	8	0	8	117	252	879	0	0	1248
8.5	Water Supply	37655	8932	458	47045	29985	4515	25470	72515	14	0	0	0	72529
8.6	Transport & Communication	13651	3238	0	16889	25245	850	24395	41284	4043	43435	0	0	88762
8.6.1	Road Transport	13651	3238	0	16889	25245	840	24405	41294	4000	43288	0	0	88582
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	10	-10	-10	43	147	0	0	180
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	9426	2236	147	11809	1034	1070	-36	11773	529	5136	0	0	17438
9	Environmental Protection	144	34	8	186	36	0	36	222	174	0	0	0	396
10	Relief on Calamities	280	67	3	350	13526	12	13514	13864	850	0	0	0	14714
11	Intrest	0	0	0	0	0	0	0	0	0	0	273596	0	273596
Administrative Deptt.Total		807035	191439	10305	1008779	205688	57784	147904	1156683	277432	458729	273596	0	2166440
DCU		111903	26451	2176	140530	68260	0	68260	208790	0	0	34508	3298	246596
Grand Total		918938	217890	12481	1149309	273948	57784	216164	1365473	277432	458729	308104	3298	2413036

TABLE- 5.3 Contd..

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. (16to28)	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 Serv.	1378	0	1	59	102	2	0	1542	0	1987	0	0	0	3529	12534
7.1	Art & Cultural Affair Services	0	0	1	0	7	2	0	10	0	0	0	0	0	10	869
7.2	Recreational & Sporting Services	113	0	0	59	84	0	0	256	0	1987	0	0	0	2243	10065
7.3	Tourism Affair & Services	1265	0	0	0	11	0	0	1276	0	0	0	0	0	1276	1452
7.4	Cultural/Recreational/Religious serv.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
8	Economic Affair & Services	461	149973	67829	470	17538	2816	60	239147	0	15026	89617	61643	0	405433	1060311
8.1	Gen.Admn.Regulation & Research	0	0	19	45	604	38	0	706	0	0	0	0	0	706	17476
8.2	Agri./ Forestry,Fishing & Hunting	366	0	4723	229	333	4	0	5655	0	7925	0	0	0	13580	184770
8.3	Mining/Manufacturing &Construction	95	0	1	34	29	1	0	160	0	2101	106	9000	0	11367	21442
8.4	Elec./Gas/Steam&other sour.Energy	0	0	0	0	0	0	0	0	0	89200	50000	0	0	139200	417314
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	0	89200	50000	0	0	139200	416066
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 of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1248
8.5	Water Supply	0	0	60705	100	6585	10	60	67460	0	0	0	0	0	67460	139989
8.6	Transport & Communication	0	149973	0	0	318	0	0	150291	0	5000	1	2303	0	157595	246357
8.6.1	Road Transport	0	149973	0	0	318	0	0	150291	0	5000		2303		157594	246176
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	1	0	0	0	1	181
8.6.4	Transport & 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	2381	62	9669	2763	0	14875	0	0	310	340	0	15525	32963
9	Environmental Protection	0	0	1	0	9	2	0	12	0	0	0	0	0	12	408
10	Relief on Calamities	0	250	500	0	0	0	0	750	0	0	0	0	0	750	15464
11	Intrest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273596
Administrative Deptt.Total		34322	150465	85100	2844	30244	3290	235	306500	2127	203602	90217	140463	7863	750772	2917212
DCU		585	0	58560	13631	3377	132	2	76287	141	0	0	0	0	76428	323024
Grand Total		34907	150465	143660	16475	33621	3422	237	382787	2268	203602	90217	140463	7863	827200	3240236

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	2007-08	(Rs.in Lakhs)	
		2008-09 (R.E.)	2009-10 (B.E.)
1	2	3	4
I Current revenue of Govt. administration shown in the Financial Statement	1975074	2177060	2243700
II Less :			
1. Revenue receipts netted against expd. Sale of Goods & Services(Account-1)	50276	53405	57784
2. Interest Receipts from Departmental Enterprises(Account-2)	28397	31433	34508
3. Revenue attributed to Departmental Enterprises(Account-2)	73461	92383	93307
4. Sale of Land & Property	44	6	6
5. Fund(Borrowing Account)	301	219	227
6. Pension(Receipts)	594	1021	1123
III Add :			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	0
2. Rounding error	0	0	0
IV Total Adjustments	(-)153073	(-)178467	(-)186955
Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)	1822001	1998593	2056745

TOTAL EXPENDITURE

Item	(Rs.in Lakh)		
	2007-08	2008-09 (R.E.)	2009-10 (B.E.)
	1	2	3
I As per consolidated fund shown in the Financial Statement	2207946	2732597	3496270
II Less: -			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	50276	53405	57784
2. Sale of land & Property	44	6	6
3. Fund	17952	23196	17009
4. Interest Departmental Enterprises	28397	31433	34508
5. Repayment of public debt. (Borrowing account)	84092	145516	368570
6. Pension(receipts)	594	1021	1123
7. Change in Stock Food	-5779	-7499	-71203
8. Sale, Fianancial Assets	1015	1417	1525
III Add: -			
Imputed Subsidy	82584	122404	153289
IV Rounding error	0	0	0
V Total Adjustments	94007	126091	256033
VI Total Expenditure as shown in the Economic-Purpose Classification	2113939	2606506	3240237

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 & 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 entrepreneur-ship 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 entrepreneurs 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

There 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, there 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 & 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 is the U.N. report 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 explain 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 equipment such as buses, jeeps, trucks, and tractors for road haulage is considered.

Machinery

This item includes expenditure incurred on the purchase of various machine, 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 within the government for the 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 on 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 Visua lScheme), 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 endeavors. This covers expenditure of the department of science and technology, department of electronics, institute of economic growth, anthropological and botanical and zoological surveys (but-not gardens), archaeological departments, National Archives (but excluding archeological gardens) standing commission for scientific and technical terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, ford and Rockefeller foundations etc.

2. Civil Defence/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 Gards 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 n.e.c.

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 all India institutes of Medical Sciences, 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 Service

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 , Malarias Control Programme e

Loans and grants for medical or health purposes to private hospitals, clinics, health centres, other bodies and individual doctors.

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 Art & 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 writes 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 in 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 Memoriam 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 n.e.c.

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:-

Ministers 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 unemployment 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, Seri cultural 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 it mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvements of working conditions of fishermen, contribution to fishermen cooperative societies.

8.3 Mining ,Manufacturing and Constructions:-

Administration, regulation and research i.e. expenditure on Ministry of Industry , Ministry of Steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil and Natural Gas, Indian Standers 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 mines including labour welfare activities.

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

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

8.4 Electricity, Gas, Steam and Atomic Energy :-

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-Conventional Sources of Energy:-

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

8.5 Drinking Water Supply:

Water supply i.e. expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (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 wages, 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 ducks, harbours and port facilities, expenditure for protection 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, grant, 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 , consturtcion, maintenance or uprgadiing of such systems.

9.3 Prevention and Control of Pollution

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

Grants, loans or subsidies to support activities relating to pollution abatement and control.

9.4 Environmental Research and Education

Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection.

Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

9.5 Environmental Protection n.e.c.

Administration, supervision, inspection, operation or support of activities such as formulation, administration coordination and monitoring of overall policies, plans programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation and statistics on environmental protection.

10. Relief on Calamities

Food 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.
