



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM- PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2015-16 to 2017-18**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2017**

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## **PREFACE**

This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2015-16(Actual), 2016-17(Revised Estimates) and 2017-18(Budget Estimates). This classification is based on the methodology adopted by the National Accounts Division (NAD) of Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

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

The report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Statistical Assistant under the guidance of Sh. Randhir Singh Kamboj, Deputy Director and the overall supervision of Dr. Nathu Ram Sheoran, Additional Director.

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

Panchkula  
Dated, the 11<sup>th</sup> October, 2017

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## Executive Summary

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government’s expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into “Economic-cum-Purpose Classification” to present the economic-cum-purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2015-16(A), 2016-17 (RE) and 2017-18 (BE).

The analysis of income and outlay account of Administrative Departments of State Government shows that the current receipts of the Administrative Departments are recorded as ₹ 4390749 lakh in 2015-16(A) which are expected to increase to ₹ 5605594 lakh in 2016-17(RE) and ₹ 6174602 lakh in 2017-18(BE) recording the growth of 27.67 percent in 2016-17(RE) and 10.15 percent in 2017-18(BE). Tax revenue is the major source of current receipts accounting for 82.76 percent, 80.37 percent and 83.67 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The current expenditure of the Administrative Departments are estimated as ₹ 5997992 lakh in 2017-18(BE) as compared to ₹ 5613354 lakh in 2016-17(RE) and ₹ 4542489 lakh in 2015-16(A) showing an increase of 6.85 percent in 2017-18(BE) and 23.57 percent in 2016-17(RE). Out of total current expenditure, the consumption expenditure contributed 53.49 percent, 47.16 percent and 46.73 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The analysis of production account of DCUs indicates that the expenditure of DCUs was ₹ 337217 lakh in comparison to the commercial receipts of ₹ 141917 lakh resulting in the

shortfall of ₹ 195300 lakh in 2015-16(A) which has been balanced by the imputed subsidy. The subsidy of ₹ 195300 lakh increased to ₹ 263119 lakh in 2016-17(RE) which is likely to decrease to ₹ 242188 lakh in 2017-18(BE).

The total receipts under capital finance account of State Government have been recorded as ₹ 1696718 lakh, ₹ 1708871 lakh and ₹ 2241524 lakh in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively reflecting the growth of 0.72 percent in 2016-17 (RE) and 31.17 percent in 2017-18(BE). The amount to be spent by the Administrative Departments accounted for 95.05 percent, 95.82 percent and 95.38 percent whereas the amount to be spent by DEs contributed 4.95 percent, 4.18 percent and 4.62 percent in the total expenditure under capital finance account in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

The analysis of budgetary expenditure as per economic classification shows that the total expenditure of State Government is estimated as ₹ 8996443 lakh in 2017-18(BE) as compared to ₹ 8399068 lakh in 2016-17(RE) and ₹ 8068486 lakh in 2015-16(A). Out of the total budgetary expenditure of State Government, the expenditure of Administrative Departments was estimated as 94.78 percent, 94.11 percent and 93.71 percent whereas the expenditure of DCUs was recorded as 5.22 percent, 5.89 percent and 6.29 percent during 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The consumption expenditure of Administrative Departments accounted for about 30 to 32 percent whereas the current transfers contributed about 26 to 36 percent in the total expenditure of State Government during the three years. In case of DCUs, the expenditure on purchase of goods and services contributed about 2 percent whereas the expenditure on compensation of employees accounted for about 2 to 3 percent of total expenditure of State Government throughout the period of three years.

The analysis of borrowing account of State Government indicates that under the component 'borrowing at home', the total receipts were higher as compared to the expenditure resulting in the net receipts of ₹ 3191129 lakh in 2015-16(A). However, the net receipts decreased to ₹ 2421460 lakh and ₹ 1757852 lakh in 2016-17(RE) and 2017-18(BE), respectively. Under the component, 'Extra Budgetary Receipts', the total receipts were lower as compared to the expenditure resulting in the negative net receipts of ₹ 1179927 lakh in 2015-16 (A). In 2016-17(RE), the net receipts were negative to the tune of ₹ 513145 lakh but the same increased to ₹ 464969 lakh in 2017-18 (BE).

The examination of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 3484990 lakh has been incurred on Economic Affairs and Services accounting for 45.57 percent of total

expenditure of ₹ 7647272 lakh in 2015-16(A). Similarly, the expenditure on Economic Affairs and Services is expected to remain the highest in 2016-17(RE) and 2017-18(BE) also. The second highest priority has been accorded to Education Affairs and Services for utilization of funds. General Public Services, Social Security and Welfare Affairs and Services, Housing and Community Amenity Affairs & Services and Health Affairs & Services are other sectors which have been given priority in utilization of funds.

The net product from Public Administration sector has been recorded as ₹ 774714 lakh in 2015-16(A) which is expected to increase to ₹ 902195 lakh and ₹ 1020821 lakh in 2016-17(RE) and 2017-18(BE), respectively. The net product from Other Services including education, medical and public health activities has been estimated as ₹ 1069326 lakh, ₹ 1259671 lakh and ₹ 1449050 lakh in 2015-16(A) 2016-17(RE) and 2017-18(BE), respectively. The gross product of DCUs in 2015-16(A) has been recorded as ₹ 220970 lakh which is expected to be ₹ 294512 lakh and ₹ 321971 lakh in 2016-17(RE) and 2017-18(BE), respectively. The GFCF of General Government has been estimated as ₹ 445210 lakh, ₹ 498236 lakh and ₹ 974275 lakh in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. Out of total GFCF, the maximum expenditure was incurred on construction followed by machinery and equipments during the three years. The maximum GFCF has been generated in Public Administration sector followed by Water Supply, Education and Health sectors throughout the period of three years. The GFCF of DCUs has been recorded as ₹ 78570 lakh, ₹ 65901 lakh and ₹ 100035 lakh in 2015-16(A) and 2016-17(RE) and 2017-18(BE), respectively. The maximum expenditure has been estimated in construction sector followed by machinery and equipments. The GFCF in Crops sector has been estimated as 77.22 percent, 60.25 percent and 62.00 percent of total GFCF in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

The economic-cum-purpose classification of budget analysis further shows that out of the total current expenditure incurred by the Administrative Departments, the maximum expenditure has been incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services throughout the period of three years. Out of total capital expenditure of Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 90.11 percent, 85.07 percent and 67.53 percent of total expenditure in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. Out of total expenditure incurred by the Administrative Departments during the three years, the higher expenditure incurred on capital account has been observed in Economic Affairs and Services, Housing and Community Amenity Affairs and Services, Cultural Recreational/Religious Affair Service and Relief on Calamities.

# **CHAPTER-I**

## **INTRODUCTION**

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

### **1.1 Objective of Budget Analysis**

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



## **1.2 Classification of Govt. Expenditure**

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

## **1.3 Scope of the Report**

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2015-16, Revised Estimates (RE) of 2016-17 and Budget Estimates (BE) of 2017-18.

## **1.4 Scheme of the Report**

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

## **CHAPTER-II**

### **ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION**

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

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

incomes of other sectors to meet their expenditure. Current expenditure of DCUs 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 transaction of the revenue and expenditure scattered over the budget has been sorted out and reclassified according to the appropriate economic categories in the following accounts:-

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

## **2.1 Income and Outlay Account of Administrative Departments**

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

### **2.1.1 Current Receipts of Administrative Departments**

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 6174602 lakh in 2017-18(BE) as compared to ₹ 5605594 lakh in 2016-17(RE) and ₹ 4390749 lakh in 2015-16(A). Thus, the increase in the current receipts is expected to be 10.15 percent in 2017-18 (BE) and 27.67 percent in 2016-17 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 83.67 percent in 2017-18 (BE) whereas this percentage was 80.37 and 82.76 in 2016-17 (RE) and 2015-16(A), respectively. The revenue from the Central Government accounted for 14.56 percent, 14.15 percent and 11.42 percent of the total current receipts in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 2 to 4 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated to be about 1 percent during the three years.

### **2.1.2 Disbursements of Administrative Departments**

The disbursement of Administrative Departments comprises the consumption expenditure, net interest, subsidies and transfer payment to local authorities and other sectors. The current expenditure of the Administrative Departments is expected to be ₹ 5997992 lakh in 2017-18(BE) as compared to ₹ 5613354 lakh in 2016-17(RE) and ₹ 4542489 lakh in 2015-16(A) thus showing an increase of 6.85 percent in 2017-18(BE) and 23.57 percent in 2016-17(RE). The consumption expenditure is estimated as ₹ 2429881 lakh, ₹ 2647386 lakh and ₹ 2803156 lakh contributing 53.49 percent, 47.16 percent and 46.73 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The remaining expenditure comprising net interest, subsidies and transfer payments are estimated as ₹ 3194836 lakh in 2017-18(BE) whereas these were ₹ 2965968 lakh in 2016-17(RE) and ₹ 2112608 lakh in 2015-16(A). Its contributions to total disbursements of Administrative Departments are 46.51 percent, 52.84 percent and 53.27 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

## **2.2 Production Account of DCUs**

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

Enterprises (DEs) or government trading enterprises may briefly be defined as government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises like working expenses of productive enterprises, constitutes intermediate expenditure that enters into prices of commodities and services, as these are sold to other sectors of the economy. Hence, expenditure of these enterprises is different in character from final outlays of Administrative Departments which have no income of their own and depend upon the incomes of other sectors to meet their expenditure. Other main characteristics of DCUs are :-

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

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

The net surplus of DCUs indicates their financial health. The net surplus of DEs is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of Administrative Departments of the State Government. The shortfall in current receipts in comparison to the operating expenses is balanced by the imputed subsidy. The production account of DCUs has been analysed in **Tables 2.4 and 2.5**. In 2015-16(A), the expenditure of DCUs was ₹ 337217 lakh in comparison to the commercial receipts of ₹ 141917 lakh resulting in the shortfall of ₹ 195300 lakh. This shortfall of ₹ 195300 lakh has been balanced by the

imputed subsidy. The burden of imputed subsidy of ₹ 195300 lakh increased to ₹ 263119 lakh in 2016-17(RE) with the growth of 34.73 percent. However, the burden of subsidy is likely to decrease to ₹ 242188 lakh in 2017-18(BE).

## **2.3 Capital Finance Account of the State Government**

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

**2.3.1 Receipts of Capital Account:** This part deals with the financing of the capital formation from different sources. CFC, capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. CFC is brought over from production account of DEs. Net borrowings include items like internal debt, small savings, provident funds etc. Other liabilities include net extra budgetary borrowings less net purchase of financial assets. The savings/surplus on current account is directly taken from income and outlay account of Administrative Departments. The total receipts under this account in 2015-16(A) has been recorded as ₹ 1696718 lakh which is expected to mount up to ₹ 1708871 lakh and ₹ 2241524 lakh in 2016-17(RE) and 2017-18(BE), respectively reflecting the growth of 0.72 percent in 2016-17(RE) and 31.17 percent in 2017-18(BE). The net budgetary borrowings are the most important source of financing under this account.

**2.3.2 Expenditure of Capital Account:** The expenditure under capital finance account has been examined for Administrative Departments and DEs separately. The capital outlay, net purchase of physical assets and change in stock are the common items of expenditure in both Administrative Departments and DEs. However, one more item of expenditure i.e. capital transfers is included under Administrative Departments. The capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments for public works, water supply, sewerage disposal scheme, etc. The capital transfers are included to assist capital formation in other sectors of the economy. The amount to the tune of ₹ 1612721 lakh, ₹ 1637370 lakh and ₹ 2137889 lakh has been estimated to be spent by the Administrative Departments accounting for 95.05 percent, 95.82 percent and 95.38 percent of the total expenditure of ₹ 1696718 lakh, ₹ 1708871 lakh and ₹ 2241524 lakh under capital finance account in 2015-16(A), 2016-17(RE)

and 2017-18(BE), respectively. Under the total expenditure of the Administrative Departments, the major chunk ranging from about 58 to 74 percent has been estimated to be spent as capital transfers during the three years. About 28 to 46 percent of total expenditure of Administrative Departments has been estimated to be spent as capital outlay. Out of total expenditure of DEs, about 92 to 97 percent is estimated to be spent as capital outlay during the three years.

## **2.4 Budgetary Expenditure of the State Government**

The budgetary expenditure of the State Government has been bifurcated in the two categories of Administrative Departments and DCUs. The budgetary expenditure of the State Government has been analysed in **Table 2.7**. The total expenditure of the State Government is expected to be ₹ 8996443 lakh in 2017-18(BE) as compared to ₹ 8399068 lakh in 2016-17(RE) and ₹ 8068486 lakh in 2015-16(A). The total expenditure is likely to increase by 7.11 percent in 2017-18 (BE) over 2016-17(RE) whereas this increase is estimated as 4.10 percent in 2016-17(RE) over 2015-16(A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments was estimated as 94.78 percent, 94.11 percent and 93.71 percent whereas the expenditure of DCUs was recorded as 5.22 percent, 5.89 percent and 6.29 percent during 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

### **2.4.1 Budgetary Expenditure of Administrative Departments**

The items of expenditure of Administrative Departments are consumption expenditure, current transfers, gross capital formation, capital transfers, purchase of financial assets, loans and advances and net purchase of physical assets. The consumption expenditure of the Administrative Departments is estimated as ₹ 2803156 lakh in 2017-18(BE) as against ₹ 2647386 lakh in 2016-17(RE) and ₹ 2429881 lakh in 2015-16(A). The share of consumption expenditure in the total expenditure of State Government ranged from about 30 to 32 percent during the three years. The consumption expenditure of the Government is likely to increase by 5.88 percent in 2017-18(BE) over 2016-17(RE) whereas it increased by 8.95 percent in 2016-17(RE) over 2015-16(A). The current transfers which also include subsidies and interest payments are estimated as ₹ 3194836 lakh in 2017-18(BE) as against ₹ 2965968 lakh in 2016-17(RE) and ₹ 2112608 lakh in 2015-16(A). It indicates that current transfers are likely to increase by 7.72 percent in 2017-18 (BE) over 2016-17(RE) whereas this increase is recorded as 40.39 percent in 2016-17(RE) over 2015-16 (A). The contribution of current transfers is recorded as 26.18 percent, 35.31 percent and 35.51 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The gross capital formation i.e. investment on buildings, roads & other constructions, purchase of machinery & equipment, etc. by Administrative Departments is expected to be ₹ 882311 lakh in

2017-18(BE) as against ₹ 417828 lakh in 2016-17(RE) and ₹ 443090 lakh in 2015-16(A) showing an increase of 111.17 percent in 2017-18(BE) over 2016-17(RE) and the decrease of 5.70 percent in 2016-17(RE) over 2015-16(A). The contribution of this item in the total expenditure of the State Government was 5.49 percent, 4.97 percent and 9.81 percent during 2015-16(A), 2016-17(RE) and 2017-18(BE) respectively. The capital transfers are estimated to be ₹ 1249236 lakh in 2017-18(BE) as against ₹ 1216210 lakh in 2016-17(RE) and ₹ 1160382 lakh in 2015-16(A). The capital transfers are estimated to increase by 4.81 percent and 2.72 percent in 2016-17(RE) and 2017-18(BE), respectively. The contribution of loans and advances in the total expenditure of the State Government was 16.42 percent in 2015-16(A) but it decreased to 5.45 percent and 1.47 percent in 2016-17(RE) and 2017-18(BE), respectively. The expenditure towards purchase of financial assets and net purchase of physical assets taken together accounted for 2.18 percent, 2.37 percent and 1.87 percent of the total budgetary expenditure of the State Government in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

#### **2.4.2 Budgetary Expenditure of DCUs**

The items of expenditure of DCUs are purchase of goods and services, compensation of employees, CFC, interest, gross capital formation and net purchase of physical assets. The expenditure on purchase of goods and services in 2015-16(A), 2016-17(RE) and 2017-18(BE) is estimated as ₹ 122591 lakh, ₹ 135359 lakh and ₹ 146970 lakh, respectively reflecting the growth of 10.42 percent in 2016-17(RE) and 8.58 percent in 2017-18(BE). The contribution of this item is recorded as 1.52 percent, 1.61 percent and 1.63 percent of the total expenditure of State Government in 2015-16(A), 2016-17(RE) and 2017-18 (BE), respectively. The expenditure on compensation of employees in 2015-16(A) is recorded as ₹ 148204 lakh which is likely to increase to ₹ 225590 lakh and ₹ 248647 lakh in 2016-17(RE) and 2017-18(BE), respectively reflecting the growth of 52.22 percent in 2016-17(RE) and 10.22 percent in 2017-18(BE). This item accounted for 1.84 percent, 2.69 percent and 2.76 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 1.86 percent, 1.59 percent and 1.89 percent of the total budgetary expenditure of the State Government in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

### **2.5 Borrowing Account of the State Government**

This account comprises 'Borrowing at Home' and 'Extra Budgetary Receipts' taken from the Annual Financial Statement. The items included in 'Borrowing at Home' are internal debt, small savings, provident funds etc. The items in 'Extra Budgetary Receipts' are loans from



Government of India, loans and advances by State Government, Inter-State settlement, contingency fund, reserve funds, deposits and advances, suspense and miscellaneous, remittances, cash balances and CFC. Besides these, there are some funds maintained by the Government like famine relief fund, road fund etc. which are also covered here under the heads revenue, capital and commercial accounts. The borrowing account of the State Government has been shown in **Table 2.8**.

Under the component 'Borrowing at Home', the total receipts have been recorded as ₹ 4086918 lakh as compared to the expenditure of ₹ 895789 lakh resulting in the net receipts of ₹ 3191129 lakh during the year 2015-16(A). However, the net receipts decreased to ₹ 2421460 lakh and ₹ 1757852 lakh with the negative growth of 24.12 percent and 27.41 percent in 2016-17(RE) and 2017-18(BE) respectively. Under the component, 'Extra Budgetary Receipts', the total receipts in 2015-16(A) are estimated as ₹ 13120939 lakh which are lower as compared to the expenditure of ₹ 14300866 lakh resulting in the negative net receipts of ₹ 1179927 lakh. However, in 2016-17(RE), the net receipts are expected to be negative to the tune of ₹ 513145 lakh. But the net receipts under the component 'Extra Budgetary Receipts' are likely to increase to the level of ₹ 464969 lakh in 2017-18(BE).

**Table 2.1**  
**Income and Outlay Account of Administrative Departments**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
<b>Receipts</b>				
1	Income from Entrepreneurship & Property	76746	245955	233989
	1.1 Profits	0	0	0
	1.2 Income from Property	76746	245955	233989
	1.2.1 Net Interest Receipts	27967	161092	137961
	a) Public Authorities	0	0	0
	b) From Other Sectors	27967	161092	137961
	1.2.2 Other Property Receipts	48779	84863	96028
2	Total Tax Revenue	3633769	4505051	5166481
	2.1 Production Taxes	377051	414977	462684
	2.2 Product Taxes	2962862	3685623	4236490
	2.3 Other Transfers	293856	404451	467307
3	Fees & Miscellaneous Receipts	41091	61498	68908
4	Transfer from Central Govt.	639143	793090	705224
	<b>Total Receipts (1+2+3+4)</b>	<b>4390749</b>	<b>5605594</b>	<b>6174602</b>
<b>Disbursements</b>				
5	Consumption Expenditure	2429881	2647386	2803156
	5.1 Compensation of Employees	1959904	2297703	2618192
	a) Wages & Salaries	1454061	1749509	2015891
	b) Pensions	505843	548194	602301
	5.2 Net Purchase of Commodities & Services	443071	314201	137933
	a) Purchases	470172	369557	405432
	b) Maintenance & Repairs	97794	117636	123424
	c) Less Sales	124895	172992	390923
	5.3 Transfers in kind	26906	35482	47031
6	Net Interest Paid to	787048	943691	1103702
	6.1 Public Authorities	9988	7565	8571
	a) Centre	9988	7565	8571
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	839193	994042	1157148
	6.3 Less Commercial Interest	62133	57916	62017
7	Total Subsidies	259563	423466	421170
	7.1 Production Subsidies	235116	350438	338005
	7.2 Product Subsidies	24447	73028	83165
8	Total Current Transfer to Other Sectors	743833	1029087	1043457
9	Inter Govt. Transfer to Local Authorities	322164	569724	626507
	9.1 Current Transfer to Local Authorities	167110	295766	244282
	9.2 Capital Transfer to Local Authorities	155054	273958	382225
	<b>Total Current Expenditure (5+6+7+8+9)</b>	<b>4542489</b>	<b>5613354</b>	<b>5997992</b>
	<b>Surplus on Current Account</b>	<b>-151740</b>	<b>-7760</b>	<b>176610</b>

**Table 2.2**  
**Current Receipts of State Administration**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
1	Tax Receipt	3633769 (82.76)	4505051 (80.37)	5166481 (83.67)
2	Income form Property & Entrepreneurship	76746 (1.75)	245955 (4.39)	233989 (3.79)
3	Fees & Miscellaneous Receipts	41091 (0.94)	61498 (1.10)	68908 (1.12)
4	Revenue Grants from Govt. of India	639143 (14.56)	793090 (14.15)	705224 (11.42)
	<b>Total Current Receipts (1+2+3+4)</b>	<b>4390749 (100.00)</b>	<b>5605594 (100.00)</b>	<b>6174602 (100.00)</b>

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

**Table 2.3**  
**Disbursements of State Administration**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
1	Consumption Expenditure	2429881 (53.49)	2647386 (47.16)	2803156 (46.73)
2	Other Current Expenditure	2112608 (46.51)	2965968 (52.84)	3194836 (53.27)
	<b>Total Current Outgoing (1+2)</b>	<b>4542489 (100.00)</b>	<b>5613354 (100.00)</b>	<b>5997992 (100.00)</b>

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

**Table 2.4**  
**Production Account of Departmental Enterprises**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
	<b>Receipts:</b>			
1	Commercial Receipts	141917	159836	219836
2	Imputed Subsidy	195300	263119	242188
	<b>Total Receipts</b>	<b>337217</b>	<b>422955</b>	<b>462024</b>
	<b>Expenditure:</b>			
3	Purchase of Commodities & Services including maintenance	122591	135359	146970
4	Compensation of Employees	148204	225590	248647
	4.1 Wages & Salaries	114063	175323	193405
	4.2 Pensions	34141	50267	55242
5	Interest	62133	57916	62017
6	Consumption of Fixed Capital	4289	4090	4390
7	Profits	0	0	0
	<b>Total Expenditure</b>	<b>337217</b>	<b>422955</b>	<b>462024</b>

**Table 2.5**  
**Net Surplus of Departmental Enterprises**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
1	Gross Receipts	337217	422955	462024
2	Operating Expenses	337217	422955	462024
	<b>Net Surplus (1-2)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 2.6**  
**Capital Finance Account of State Government**

(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
<b>Receipts</b>				
1	Consumption of Fixed Capital	4289	4090	4390
2	Capital Transfers	0	0	0
	2.1 From the other Governments	0	0	0
	2.2 From Rest of the World	0	0	0
3	Net Budgetary Borrowings	3191129	2421460	1757852
	3.1 At Home	3191129	2421460	1757852
	3.2 From Abroad	0	0	0
4	Other Liabilities	-1346960	-708919	302672
	4.1 Net Extra budgetary Borrowings	-1179927	-513145	464969
	4.2 Less Net Purchase of Financial Assets	167033	195774	162297
5	Surplus on Current Account	-151740	-7760	176610
	<b>Total Receipts</b>	<b>1696718</b>	<b>1708871</b>	<b>2241524</b>
<b>Expenditure:</b>				
<b>Administration</b>				
1	Capital Outlay	445210	498236	974275
2	Net purchase of Physical Assets	9249	3332	6342
	2.1 Second Hand Assets	0	0	0
	2.2 Land	9249	3332	6342
3	Change in Stock	-2120	-80408	-91964
	3.1 Inventory	3024	1740	1780
	3.2 Others	-5144	-82148	-93744
4	Capital Transfers	1160382	1216210	1249236
	4.1 For Capital Formation	1160382	1216210	1249236
	4.2 For Others	0	0	0
<b>5</b>	<b>Total (1 to 4)</b>	<b>1612721</b>	<b>1637370</b>	<b>2137889</b>
<b>Enterprises</b>				
6	Capital Outlay	78570	65901	100035
7	Net purchase of Physical Assets	5406	5600	3600
	7.1 Second Hand Assets	0	0	0
	7.2 Land	5406	5600	3600
8	Change in Stock	21	0	0
<b>9</b>	<b>Total (6 to 8)</b>	<b>83997</b>	<b>71501</b>	<b>103635</b>
<b>10</b>	<b>Total Expenditure(5+9)</b>	<b>1696718</b>	<b>1708871</b>	<b>2241524</b>

**Table 2.7**  
**Budgetary Expenditure of Haryana Government as per Economic Classification**

(₹ in Lakhs)

Items		2015-16 (A)	2016-17(RE)	2017-18(BE)
<b>I</b>	<b>Administrative Departments</b>	<b>7647272</b>	<b>7904612</b>	<b>8430784</b>
		(94.78)	(94.11)	(93.71)
	1 Consumption Expenditure	2429881	2647386	2803156
		(30.12)	(31.52)	(31.16)
	i) Compensation of Employees	1959904	2297703	2618192
		(24.29)	(27.36)	(29.10)
	ii) Net Purchase of Commodities & Services	443071	314201	137933
		(5.49)	(3.74)	(1.53)
	iii) Transfers in kind	26906	35482	47031
		(0.33)	(0.42)	(0.52)
	2 Current Transfers*	2112608	2965968	3194836
		(26.18)	(35.31)	(35.51)
	3 Gross Capital Formation	443090	417828	882311
		(5.49)	(4.97)	(9.81)
	4 Capital Transfers	1160382	1216210	1249236
		(14.38)	(14.48)	(13.89)
	5 Purchase of Financial Assets	167033	195774	162297
		(2.07)	(2.33)	(1.80)
	6 Loans & Advances	1325029	458114	132606
		(16.42)	(5.45)	(1.47)
	7 Net Purchase of Physical Assets	9249	3332	6342
		(0.11)	(0.04)	(0.07)
<b>II</b>	<b>Departmental Commercial Undertakings</b>	<b>421214</b>	<b>494456</b>	<b>565659</b>
		(5.22)	(5.89)	(6.29)
	1 Purchase of Goods & Services	122591	135359	146970
		(1.52)	(1.61)	(1.63)
	2 Compensation of Employees	148204	225590	248647
		(1.84)	(2.69)	(2.76)
	3 Consumption of Fixed Capital	4289	4090	4390
		(0.05)	(0.05)	(0.05)
	4 Intrest	62133	57916	62017
		(0.77)	(0.69)	(0.69)
	5 Gross Capital Formation	78591	65901	100035
		(0.97)	(0.78)	(1.11)
	6 Net Purchase of Physical Assets	5406	5600	3600
		(0.07)	(0.07)	(0.04)
	<b>Total Expenditure (I+II)</b>	<b>8068486</b>	<b>8399068</b>	<b>8996443</b>
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>

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

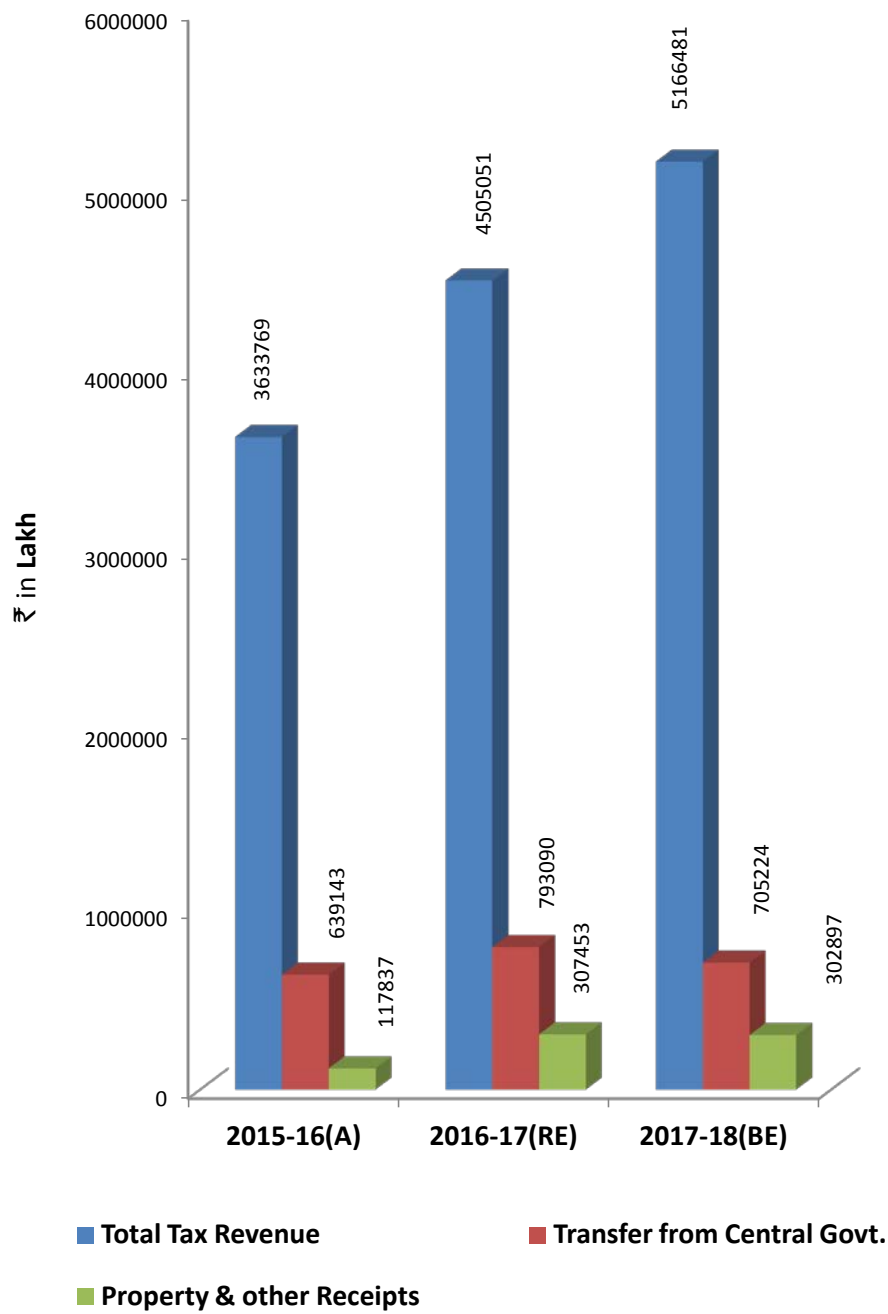
\*Current transfer include subsidies and interest.

**Table 2.8**  
**Borrowing Account of State Government**

(₹ in Lakhs)

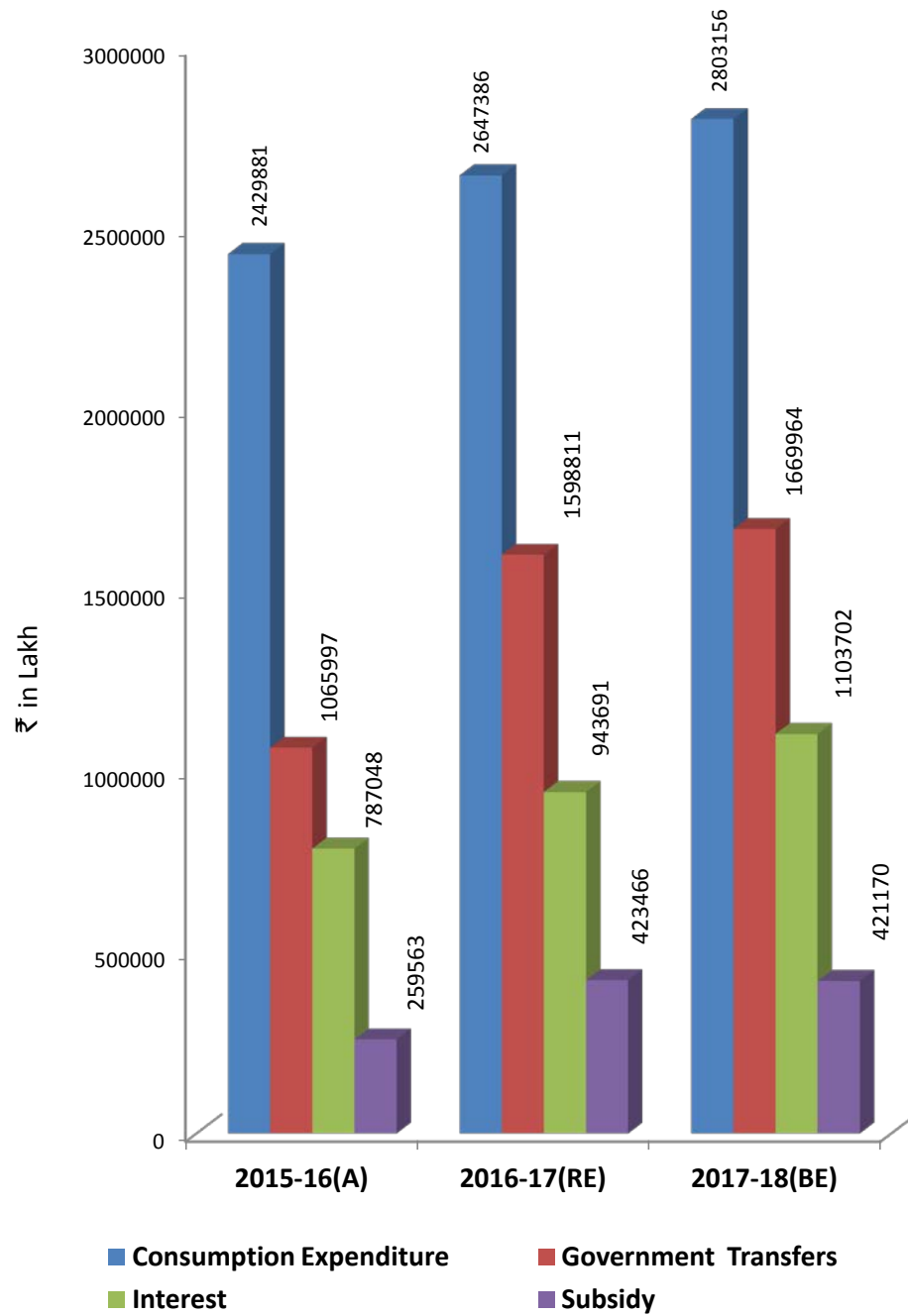
Sr. No.	Items	2015-16 (A)		2016-17 (RE)		2017-18 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	3790119	703854	2909262	608302	2609400	982048
2	Small Savings, Provident Fund etc.	296799	191935	324000	203500	344500	214000
3	Other Debt	0	0	0	0	0	0
Total		4086918	895789	3233262	811802	2953900	1196048
Net Receipts		3191129		2421460		1757852	
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.	32827	1325029	41877	458114	596366	132606
2	Loans from Govt. of India	9724	17614	41408	19742	77000	12449
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	6322	6322	8014	8014	0	0
5	Reserve Funds	238867	231796	194821	187271	82550	81500
6	Deposits & advances	1763249	1726323	1962240	1881030	2026200	1956200
7	Suspense & Miscellaneous	10308476	10466793	16195000	16360000	17220000	17330000
8	Remittances	719395	721309	800000	805000	825000	829000
9	Cash Balance	7607	-73340	-73340	-46283	-46283	-24014
10	Funds	34472	-125269	33884	40071	31212	24945
11	Consumption of Fixed Capital		4289		4090		4390
Total		13120939	14300866	19203904	19717049	20812045	20347076
Net Receipts		-1179927		-513145		464969	

### Income of Administrative Departments





### Expenditure of Administrative Departments



## CHAPTER-III

### ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other education institutions are generally shown under account head 'Medical' expenditure on water supply is shown under 'Public Health' and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation, etc. The expenditure under these heads are not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh. The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations. The entire expenditure of the State Government has been broadly divided into 10 major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Welfare Affairs and Services (vi) Housing and Community Amenities Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection and (x) Other Services. **Tables 3.1 and 3.2** present the analysis of functional/purpose classification of the State Government's budgetary expenditure for the years 2015-16(A), 2016-17(RE) and 2017-18(BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 3484990 lakh has been incurred on Economic Affairs and Services accounting for 45.57 percent of total expenditure of ₹ 7647272 lakh in 2015-16(A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest accounting for 36.54 percent and 31.22 percent in 2016-17(RE) and 2017-18(BE), respectively. The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy among the items of Economic Affairs and

Services. The second highest priority has been accorded to Education Affairs and Services for the utilization of funds. In 2015-16(A), the expenditure incurred on Education Affairs and Services contributed 16.71 percent of total expenditure which is likely to improve to 20.03 percent and 22.14 percent in 2016-17(RE) and 2017-18(BE), respectively. The expenditure incurred on General Public Services accounted for 8.52 percent, 9.90 percent and 10.82 percent of total budgetary expenditure in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. Welfare Affairs and Services, Housing and Community Amenity Affairs and Services and Health Affairs and Services are other sectors which have been given the priority in the utilization of funds.

**Table 3.1**  
**Budgetary Expenditure of Administrative Departments**  
**as per Purpose Classification**

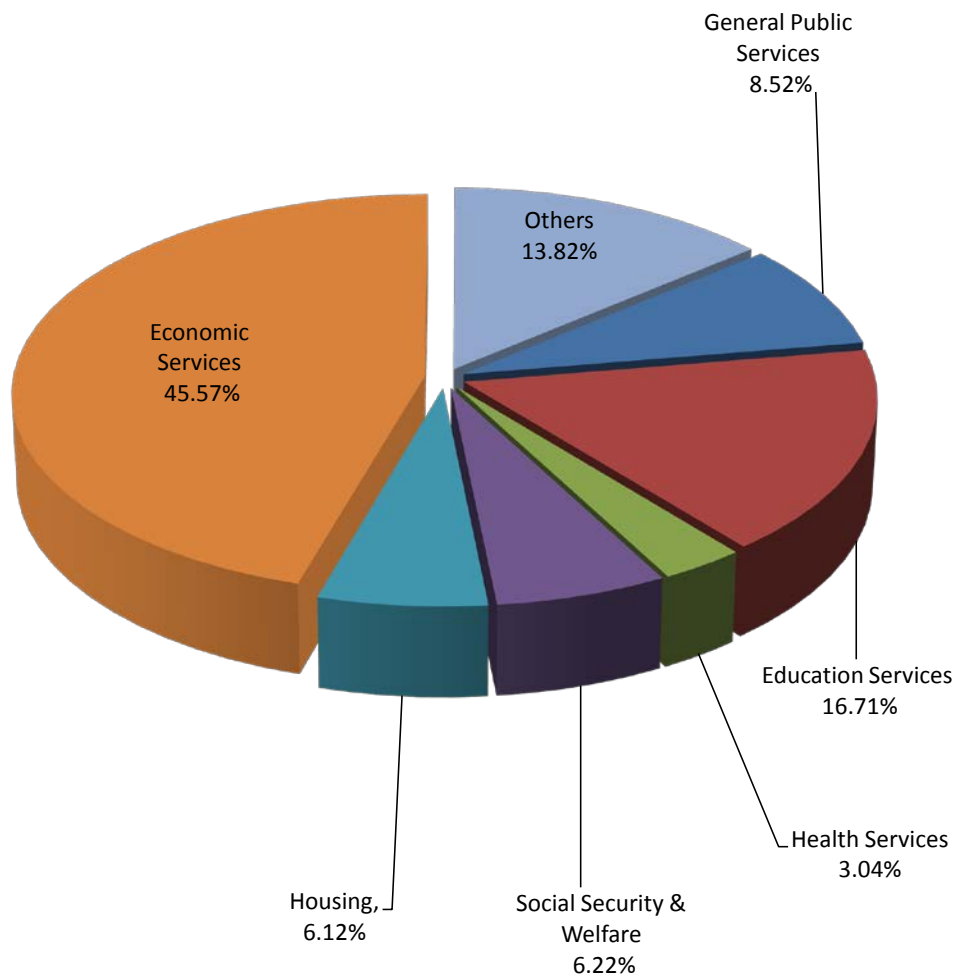
(₹ in Lakhs)

Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
1	General Public Services	651815	782698	912218
	1.1 General Administration, External Affairs, Public Order & Safety	647124	777040	899306
	1.2 General Research	4691	5658	12912
2	Defence	2655	3367	3457
3	Education Affairs & services	1277702	1583385	1866448
	3.1 Administration, Regulation & Research	34078	32644	47181
	3.2 Educational Services	1243624	1550741	1819267
4	Health Affairs & Services	232845	285583	311433
	4.1 Administration, Regulation & Research	9871	12802	15594
	4.2 Health Services	222974	272781	295839
5	Welfare Affairs & Services	475518	612027	685702
	5.1 Social Security Affairs & Services	344182	425453	485416
	5.2 Welfare Affairs & Services	131336	186574	200286
6	Housing & Community Amenity Affairs & Services	467763	718342	806536
7	Cultural, Recreational & Religious Affairs & Services	32172	52419	70244
8	Economic Affairs & Services	3484990	2888297	2631979
	8.1 General Administration, Regulation & Research	62260	79773	114266
	8.2 Agriculture, Forestry, Fishing & Hunting	306612	404923	491291
	8.3 Mining, Manufacturing & Construction	76684	108640	81388
	8.4 Electricity, Gas, Steam & Other Sources of Energy	2408484	1627873	1267930
	8.5 Water Supply	229807	281491	321232
	8.6 Transport & Communication	341804	341483	347709
	8.7 Other Economic Services	59339	44114	8163
9	Environmental Protection	663	946	991
10	Relief of Calamities	234101	33857	38074
11	Interest	787048	943691	1103702
	<b>Total</b>	<b>7647272</b>	<b>7904612</b>	<b>8430784</b>

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

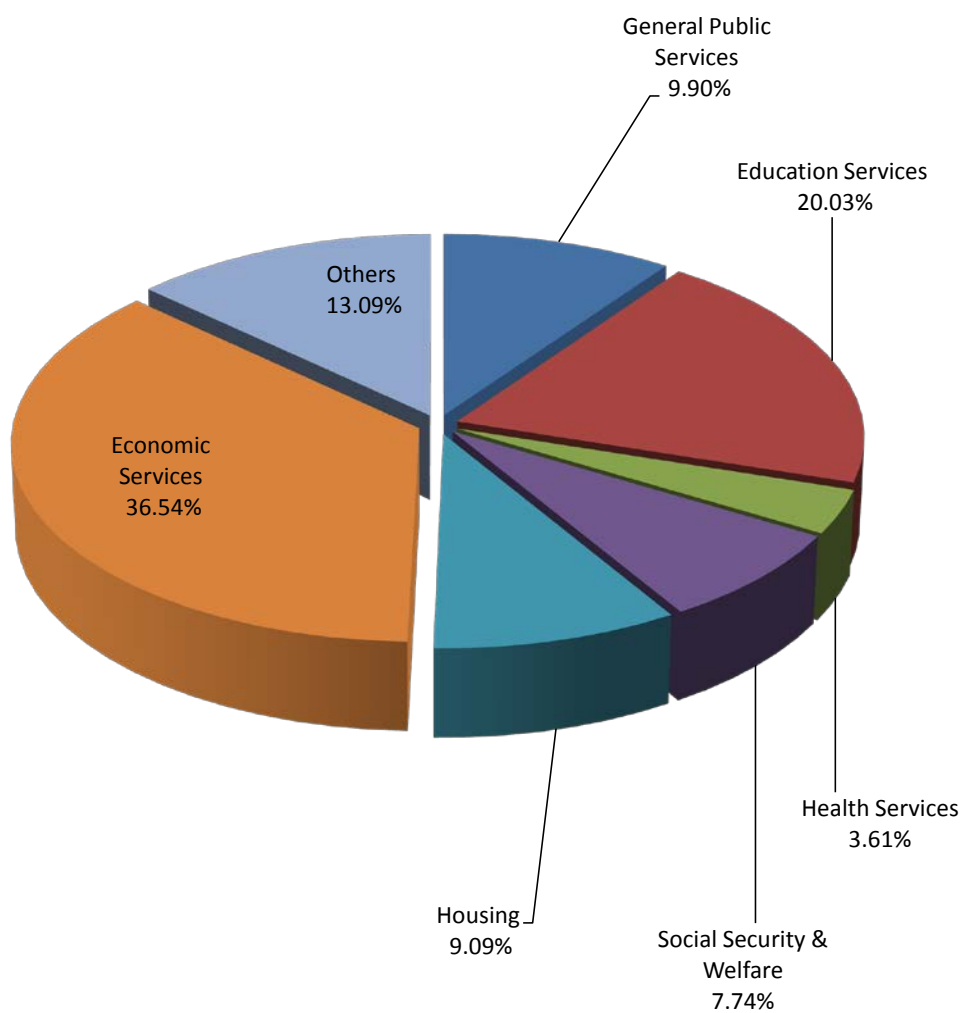
(Percentage)				
Sr. No.	Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
1	General Public Services	8.52	9.90	10.82
	1.1 General Administration, External Affairs, Public Order & Safety	8.46	9.83	10.67
	1.2 General Research	0.06	0.07	0.15
2	Defence	0.03	0.04	0.04
3	Education Affairs & services	16.71	20.03	22.14
	3.1 Administration, Regulation & Research	0.45	0.41	0.56
	3.2 Educational Services	16.26	19.62	21.58
4	Health Affairs & Services	3.04	3.61	3.69
	4.1 Administration, Regulation & Research	0.13	0.16	0.18
	4.2 Health Services	2.92	3.45	3.51
5	Welfare Affairs & Services	6.22	7.74	8.13
	5.1 Social Security Affairs & Services	4.50	5.38	5.76
	5.2 Welfare Affairs & Services	1.72	2.36	2.38
6	Housing & Community Amenity Affairs & Services	6.12	9.09	9.57
7	Cultural, Recreational & Religious Affairs & Services	0.42	0.66	0.83
8	Economic Affairs & Services	45.57	36.54	31.22
	8.1 General Administration, Regulation & Research	0.81	1.01	1.36
	8.2 Agriculture, Forestry, Fishing & Hunting	4.01	5.12	5.83
	8.3 Mining, Manufacturing & Construction	1.00	1.37	0.97
	8.4 Electricity, Gas, Steam & Other Sources of Energy	31.49	20.59	15.04
	8.5 Water Supply	3.01	3.56	3.81
	8.6 Transport & Communication	4.47	4.32	4.12
	8.7 Other Economic Services	0.78	0.56	0.10
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	3.06	0.43	0.45
11	Interest	10.29	11.94	13.09
	<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

**Purpose Classification of Budgetary Expenditure of  
Administrative Departments  
2015-16(A)**



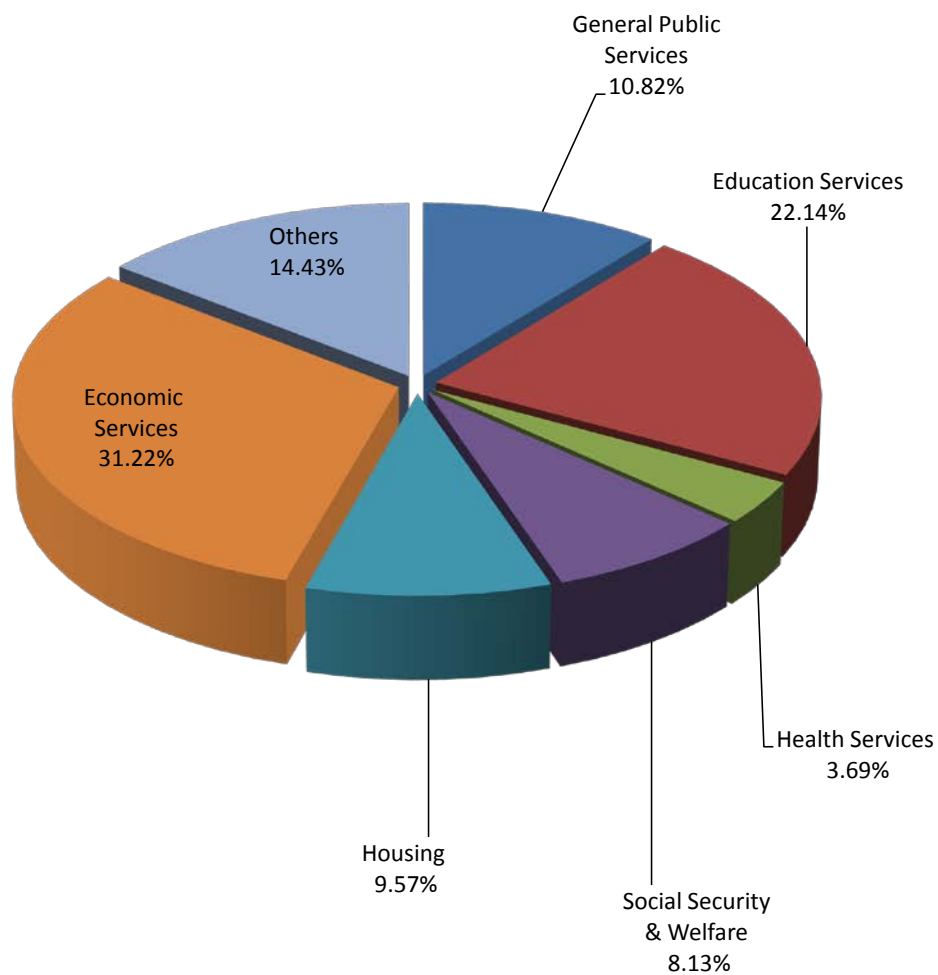
**Purpose Classification of Budgetary Expenditure  
of Administrative Departments**

**2016-17(RE)**



## Purpose Classification of Budgetary Expenditure of Administrative Departments

2017-18(BE)





## **CHAPTER – IV**

### **COMPILATION OF STATE INCOME AND CAPITAL FORMATION**

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

#### **4.1 Estimates of State Income**

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

##### **4.1.1 Estimates of State Income from Administrative Departments**

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

The Net Product from Public Administration sector has been recorded as ₹ 774714 lakh in 2015-16(A) which is expected to increase to ₹ 902195 lakh and ₹ 1020821 lakh in 2016-17(RE) and 2017-18(BE), respectively with the growth of 16.46 percent in 2016-17(RE) and 13.15 percent in 2017-18(BE). The Net Product from Other Services sector including education, medical and public health activities has been estimated as ₹ 1069326 lakh in 2015-16(A) which is expected to mount up to ₹ 1259671 lakh and ₹ 1449050 lakh in 2016-17(RE) and 2017-18(BE), respectively.

#### **4.1.2 Estimates of State Income from DCUs**

The Net Product of DCUs is worked out by adding compensation of employees, interest, rent, rate, taxes and profits. The depreciation available from the budget analysis is then added to Net Product to compile GVA/gross product of DCUs. The estimates of gross product from DCUs have been given in **Tables 4.2 to 4.4**. The gross product of DCUs in 2015-16(A) has been estimated as ₹ 220970 lakh out of which the maximum product has been estimated in Transport (₹ 133832 lakh) sector followed by Irrigation (₹ 69250 lakh), Forest (₹ 15434 lakh) and Manufacturing (₹ 2454 lakh) sectors. The gross product in 2016-17(RE) and 2017-18(BE) is expected to be ₹ 294512 lakh and ₹ 321971 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

#### **4.2 Gross Capital Formation**

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

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

use of industries and type of assets. The GFCF has been examined by type of industry i.e. water supply, sanitation, construction, education, health and public administration. The GFCF has been classified into the following assets in the new series with base year 2011-12:-

**I Construction**

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

**II Machinery and Equipments**

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

**III Cultivated Biological Resources**

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

**IV Intellectual Property Products (IPP)**

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

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

etc. prevalent in particular defence services and other departments concerned with security and animal husbandry departments. The GFCF from IPP covers the expenditure incurred on research and development, mineral exploration and evaluation, computer software and databases, entertainment, literary of artistic originals and other IPP.

#### **4.2.1 Capital Formation of General Government**

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 443090 lakh, ₹ 417828 lakh and ₹ 882311 lakh in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The GFCF of General Government has been estimated as ₹ 445210 lakh, ₹ 498236 lakh and ₹ 974275 lakh in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively recording the growth of 11.91 percent in 2016-17(RE) and 95.54 percent in 2017-18(BE). Out of total GFCF of General Government, the maximum expenditure is estimated to be incurred on construction of dwellings and other building and structures accounting for 93.84 percent, 92.73 percent and 95.76 percent in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 5.60 percent, 6.14 percent and 3.50 percent of total GFCF in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 327491 lakh) followed by Water Supply (₹ 83672 lakh), Education (₹ 25408 lakh) and Health (₹ 6753 lakh) sectors in 2015-16(A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector followed by Water Supply, Education and Health sectors in 2016-17(RE) and 2017-18(BE).

#### **4.2.2 Capital Formation of DCUs**

The industry-wise and asset-wise analysis of capital formation of DCUs has been given in **Tables 4.8 to 4.10**. The examination of capital formation of DCUs shows that GFCF has been recorded as ₹ 78570 lakh in 2015-16(A) which is likely to decrease to ₹ 65901 lakh in 2016-17(RE) with the negative growth of 16.12 percent. But the GFCF is expected to increase to ₹ 100035 lakh with the excellent growth of 51.80 percent in 2017-18(BE). The maximum expenditure has been incurred on construction (₹ 46590 lakh) followed by machinery and equipments (₹ 31918 lakh) in 2015-16(A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2016-17(RE) and 2017-18(BE). The GFCF in Crops sector has been estimated as ₹ 60669 lakh, ₹ 39704 lakh and ₹ 62020 lakh accounting for 77.22 percent, 60.25 percent and 62.00 percent of total GFCF in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively.

**Table 4.1**  
**Estimates of Net Product from Public Administration**

(₹ in Lakhs)

<b>Sr. No.</b>	<b>Items</b>	<b>2015-16 (A)</b>	<b>2016-17 (RE)</b>	<b>2017-18 (BE)</b>
<b>1</b>	<b>Total Administration</b>	<b>1959904</b>	<b>2297703</b>	<b>2618192</b>
	Less			
2	Construction (Repair & Maintenance)	42034	50786	55177
3	Water Supply	73830	85051	93144
4	Other Services	1069326	1259671	1449050
	a) Education (3.2)	926450	1086719	1263097
	b) Medical & Public Health (4.2)	142876	172952	185953
	c) Sanitation	0	0	0
<b>5</b>	<b>Sub Total (2 to 4)</b>	<b>1185190</b>	<b>1395508</b>	<b>1597371</b>
<b>6</b>	<b>Public Administration (1-5)</b>	<b>774714</b>	<b>902195</b>	<b>1020821</b>

**Table 4.2**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2015-16(A)**

(₹ in Lakhs)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	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	9045	1820	30381	0	0	10889	58383	2	0	0	11049	99471	110520	69250	69250
2	Forest	14754	647	1781	200	0	4650	0	33	0	0	5189	16876	22065	15434	15434
3	Manufacturing	2374	66	287	0	0	0	0	0	14	0	224	2517	2741	2440	2454
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	116405	3092	58954	0	0	9104	3750	6310	4275	0	125455	76435	201890	129557	133832
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>142578</b>	<b>5625</b>	<b>91403</b>	<b>200</b>	<b>0</b>	<b>24643</b>	<b>62133</b>	<b>6345</b>	<b>4289</b>	<b>0</b>	<b>141917</b>	<b>195299</b>	<b>337216</b>	<b>216681</b>	<b>220970</b>

**Table 4.3**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2016-17(RE)**

(₹ in Lakhs)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	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	65067	2529	32289	0	0	12541	54066	3	0	0	16600	149895	166495	121665	121665
2	Forest	14716	716	1933	200	0	3454	0	7	0	0	5955	15071	21026	15439	15439
3	Manufacturing	2670	82	368	4	0	0	0	4	15	0	281	2858	3139	2756	2771
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	136465	3347	68010	0	0	9650	3850	6900	4075	0	137000	95297	232297	150562	154637
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	218918	6674	102600	204	0	25645	57916	6914	4090	0	159836	263121	422957	290422	294512

Table 4.4

## Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2017-18(BE)

(₹ in Lakhs)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	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	71569	2756	32053	0	0	13541	58167	3	0	0	16600	161489	178089	132495	132495
2	Forest	17760	843	1986	300	0	5702	0	9	0	0	5955	20645	26600	18612	18612
3	Manufactuirng	3110	91	328	0	0	0	0	4	15	0	281	3267	3548	3205	3220
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	149117	3402	76494	0	0	9650	3850	6900	4375	0	197000	56788	253788	163269	167644
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>241556</b>	<b>7092</b>	<b>110861</b>	<b>300</b>	<b>0</b>	<b>28893</b>	<b>62017</b>	<b>6916</b>	<b>4390</b>	<b>0</b>	<b>219836</b>	<b>242189</b>	<b>462025</b>	<b>317581</b>	<b>321971</b>



**Table 4.5**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2015-16(A)**

(₹ in Lakhs)									
Sr. No.	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Adminis- tration Total	Public Admin- istration & Defence (9-8)
1	2	3	4	5	6	7	8	9	10
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>83542</b>	<b>0</b>	<b>0</b>	<b>23888</b>	<b>2938</b>	<b>110368</b>	<b>417793</b>	<b>307425</b>
	1.1) Dwelling		0	0	3314	0	3314	27467	24153
	1.2) Other Building and Structure (i to iv)	83542	0	0	20574	2938	107054	390326	283272
	i) Non-Residential Building	0	0	0	20574	2938	23512	89535	66023
	ii) Other Structures	83542	0	0	0	0	83542	111804	28262
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	188987	188987
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>130</b>	<b>0</b>	<b>206</b>	<b>1354</b>	<b>3774</b>	<b>5464</b>	<b>24913</b>	<b>19449</b>
	2.1) Transport Equipment	113	0	0	0	19	132	3830	3698
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	17	0	206	1354	3755	5332	21083	15751
	2.4) Weapons System	0	0	0	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>0</b>	<b>1680</b>	<b>166</b>	<b>41</b>	<b>1887</b>	<b>2504</b>	<b>617</b>
	3.1) Research and Development	0	0	1679	0	0	1679	1679	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	0	0	1	166	41	208	825	617
	3.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>83672</b>	<b>0</b>	<b>1886</b>	<b>25408</b>	<b>6753</b>	<b>117719</b>	<b>445210</b>	<b>327491</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>2475</b>	<b>0</b>	<b>549</b>	<b>0</b>	<b>0</b>	<b>3024</b>	<b>-2120</b>	<b>-5144</b>
	<b>Gross Capital Formation</b>	<b>86147</b>	<b>0</b>	<b>2435</b>	<b>25408</b>	<b>6753</b>	<b>120743</b>	<b>443090</b>	<b>322347</b>

**Table 4.6**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2016-17(RE)**

(₹ in Lakhs)									
Sr. No.	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Administration Total	Public Administration & Defence (9-8)
1	2	3	4	5	6	7	8	9	10
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>108405</b>	<b>0</b>	<b>0</b>	<b>60087</b>	<b>5000</b>	<b>173492</b>	<b>462004</b>	<b>288512</b>
	1.1) Dwelling	0	0	0	2262	0	2262	33967	31705
	1.2) Other Building and Structure (i to iv)	108405	0	0	57825	5000	171230	428037	256807
	i) Non-Residential Building	0	0	0	57825	5000	62825	141424	78599
	ii) Other Structures	108405	0	0	0	0	108405	133566	25161
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	153047	153047
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>315</b>	<b>0</b>	<b>788</b>	<b>958</b>	<b>6275</b>	<b>8336</b>	<b>30568</b>	<b>22232</b>
	2.1) Transport Equipment	130	0	0	30	65	225	4955	4730
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	185	0	788	928	6210	8111	25613	17502
	2.4) Weapons System	0	0	0	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>3</b>	<b>0</b>	<b>3304</b>	<b>11</b>	<b>37</b>	<b>3355</b>	<b>5664</b>	<b>2309</b>
	3.1) Research and Development	0	0	3300	0	0	3300	3516	216
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	3	0	4	11	37	55	2148	2093
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>108723</b>	<b>0</b>	<b>4092</b>	<b>61056</b>	<b>11312</b>	<b>185183</b>	<b>498236</b>	<b>313053</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>640</b>	<b>0</b>	<b>1100</b>	<b>0</b>	<b>0</b>	<b>1740</b>	<b>-80408</b>	<b>-82148</b>
	<b>Gross Capital Formation</b>	<b>109363</b>	<b>0</b>	<b>5192</b>	<b>61056</b>	<b>11312</b>	<b>186923</b>	<b>417828</b>	<b>230905</b>

**Table 4.7**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2017-18(BE)**

(₹ in Lakhs)

Sr. No	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Adminis- tration Total	Public Admin- istration & Defence (9-8)
1	2	3	4	5	6	7	8	9	10
<b>1</b>	<b>Construction (1+2)</b>	<b>144318</b>	<b>0</b>	<b>0</b>	<b>118457</b>	<b>10000</b>	<b>272775</b>	<b>932923</b>	<b>660148</b>
	1.1) Dwelling		0	0	1342	0	1342	53377	52035
	1.2) Other Building and Structure (i to iv)	144318	0	0	117115	10000	271433	879546	608113
	i) Non-Residential Building	0	0	0	117115	10000	127115	243577	116462
	ii) Other Structures	144318	0	0	0	0	144318	442654	298336
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	193315	193315
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>315</b>	<b>0</b>	<b>631</b>	<b>1056</b>	<b>6878</b>	<b>8880</b>	<b>34092</b>	<b>25212</b>
	2.1) Transport Equipment	130	0	0	15	98	243	3963	3720
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	185	0	631	1041	6780	8637	30129	21492
	2.4) Weapons System	0	0	0	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>3</b>	<b>0</b>	<b>3004</b>	<b>22</b>	<b>16</b>	<b>3045</b>	<b>7260</b>	<b>4215</b>
	3.1) Research and Development	0	0	3000	0	0	3000	4520	1520
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	3	0	4	22	16	45	2740	2695
	3.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>144636</b>	<b>0</b>	<b>3635</b>	<b>119535</b>	<b>16894</b>	<b>284700</b>	<b>974275</b>	<b>689575</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>680</b>	<b>0</b>	<b>1100</b>	<b>0</b>	<b>0</b>	<b>1780</b>	<b>-91964</b>	<b>-93744</b>
	<b>Gross Capital Formation</b>	<b>145316</b>	<b>0</b>	<b>4735</b>	<b>119535</b>	<b>16894</b>	<b>286480</b>	<b>882311</b>	<b>595831</b>

**Table 4.8**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2015-16(A)**

(₹ in Lakhs)

Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>31401</b>	<b>9774</b>	<b>0</b>	<b>5415</b>	<b>46590</b>
	1.1) Dwelling	0	0	0		0
	1.2) Other Building and Structure (i to iv)	31401	9774	0	5415	46590
	i) Non-Residential Building	0	149	0	5415	5564
	ii) Other Structures	31401	9625	0	0	41026
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>29268</b>	<b>307</b>	<b>45</b>	<b>2298</b>	<b>31918</b>
	2.1) Transport Equipment	88	41	0	2193	2322
	2.2) ICT Equipment	0	0	0	0	0
	2.3) Other Machinery and Equipment	29180	266	45	105	29596
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>48</b>	<b>0</b>	<b>14</b>	<b>62</b>
	3.1) Research and Development	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0
	3.3) Computer Software & Databases	0	48	0	14	62
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay</b>	<b>60669</b>	<b>10129</b>	<b>45</b>	<b>7727</b>	<b>78570</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
	<b>Gross Capital Formation</b>	<b>60690</b>	<b>10129</b>	<b>45</b>	<b>7727</b>	<b>78591</b>

**Table 4.9**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2016-17(RE)**

(₹ in Lakhs)

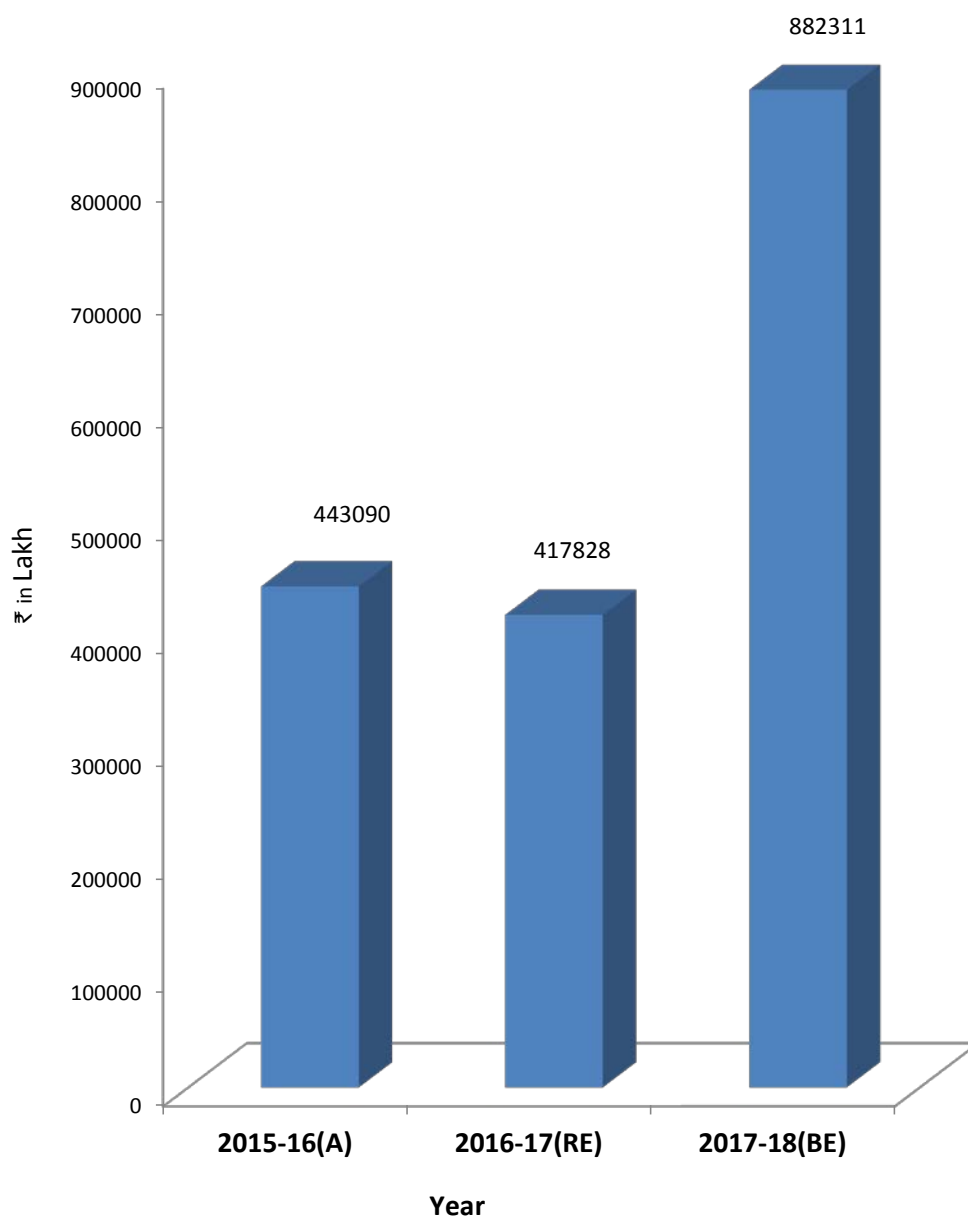
Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>39602</b>	<b>9292</b>	<b>0</b>	<b>6190</b>	<b>55084</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	39602	9292	0	6190	55084
	i) Non-Residential Building	0	300	0	6190	6490
	ii) Other Structures	39602	8992	0	0	48594
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>102</b>	<b>290</b>	<b>30</b>	<b>10305</b>	<b>10727</b>
	2.1) Transport Equipment	100	50	0	10000	10150
	2.2) ICT Equipment	0	0	0	0	0
	2.3) Other Machinery and Equipment	2	240	30	305	577
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>40</b>	<b>90</b>
	3.1) Research and Development	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0
	3.3) Computer Software & Databases	0	50	0	40	90
	3.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay</b>	<b>39704</b>	<b>9632</b>	<b>30</b>	<b>16535</b>	<b>65901</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>39704</b>	<b>9632</b>	<b>30</b>	<b>16535</b>	<b>65901</b>

**Table 4.10**  
**Industry-wise and Asset-wise Capital Formation of Enterprises in 2017-18(BE)**

(₹ in Lakhs)

Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>61913</b>	<b>13575</b>	<b>0</b>	<b>5000</b>	<b>80488</b>
	1.1) Dwelling	0	0	0		0
	1.2) Other Building and Structure (i to iv)	61913	13575	0	5000	80488
	i) Non-Residential Building		400	0	5000	5400
	ii) Other Structures	61913	13175	0		75088
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>107</b>	<b>430</b>	<b>575</b>	<b>18315</b>	<b>19427</b>
	2.1) Transport Equipment	100	60	0	18000	18160
	2.2) ICT Equipment	0	0	0	0	0
	2.3) Other Machinery and Equipment	7	370	575	315	1267
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>40</b>	<b>120</b>
	3.1) Research and Development	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0
	3.3) Computer Software & Databases	0	80	0	40	120
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay</b>	<b>62020</b>	<b>14085</b>	<b>575</b>	<b>23355</b>	<b>100035</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>62020</b>	<b>14085</b>	<b>575</b>	<b>23355</b>	<b>100035</b>

### Gross Capital Formation of Administrative Departments



## CHAPTER-V

### ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The Economic-cum-Purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2015-16(A), 2016-17(RE) and 2017-18(BE). The expenditure on each service has been classified horizontally into different economic categories and vertically into functional categories in **Tables 5.1 to 5.3**.

The analysis shows that out of the total current expenditure of ₹ 4542489 lakh incurred by the Administrative Departments in 2015-16(A), the maximum expenditure has been incurred on Educational Affairs and Services (26.33%) followed by Interest (17.33%), Economic Affairs and Services (15.13%) and General Public Services (13.02%). The minimum expenditure (0.01%) has been incurred in Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred in Environmental Protection in 2016-17(RE) and 2017-18(BE) also. Out of total capital expenditure of Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 90.11 percent, 85.07 percent and 67.53 percent of total expenditure in 2015-16(A), 2016-17(RE) and 2017-18(BE), respectively. In the remaining activities/services of purpose classification, the expenditure varied from about 0 to 13 percent of total capital expenditure during the three years.

The analysis further reveals that out of total expenditure of ₹ 3484990 lakh incurred by the Administrative Departments on Economic Affairs and Services in 2015-16(A), the amount of ₹ 2797571 lakh accounting for about 80 percent has been incurred as capital expenditure and the



remaining amount of ₹ 687419 lakh contributing about 20 percent has been spent as revenue expenditure. In case of Housing and Community Amenity Affairs and Services, about 23 percent of the total expenditure has been spent as capital expenditure and the remaining 77 percent has been incurred as revenue expenditure. In case of Cultural/ Recreational/Religious Affairs and Services, about 18 percent has been spent as capital expenditure and the remaining 82 percent has been spent as revenue expenditure. In case of each of the categories of General Public Services and Relief on Calamities, about 9 percent of the total expenditure has been incurred on capital account and the remaining 91 percent has been spent on revenue account. In the remaining categories of functional classification, the amount ranging from 0 to 6 percent has been spent on capital account. In 2016-17(RE), the activities recording the higher expenditure on capital account are Economic Affairs and Services (67.48%) followed by Relief on Calamities (39.06%), Cultural/ Recreational/ Religious Affairs and Services (34.75%), Environmental Protection (21.56%), General Public Services (9.79%), Housing and Community Affairs and Services (9.41%). In 2017-18(BE), the activities likely to record the higher expenditure on capital account are Economic Affairs and Services (62.42%) followed by Relief on Calamities (39.92%), Housing and Community Affairs and Services (39.52%), Cultural/ Recreational/ Religious Affairs and Services (34.04%), Environmental Protection (20.59%) and General Public Services (15.85%).

Table 5.1

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2015-16(A)

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expdn. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>369589</b>	<b>132614</b>	<b>13494</b>	<b>515697</b>	<b>70769</b>	<b>25645</b>	<b>45124</b>	<b>0</b>	<b>560821</b>	<b>30805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591626</b>
	1.1 General Administration, Public Order and Safety	368898	132368	13469	514735	70652	25642	45010	0	559745	27197	0	0	0	0	586942
	1.1.1 Public Order and Safety	289729	103806	8915	402450	30514	13109	17405	0	419855	6213	0	0	0	0	426068
	1.1.2 Planning and Statistical Activities	2926	1060	206	4192	9070	0	9070	0	13262	5665	0	0	0	0	18927
	1.1.3 General Administration, Public Order and Safety n.e.c	76243	27502	4348	108093	31068	12533	18535	0	126628	15319	0	0	0	0	141947
	1.2 General Research	691	246	25	962	117	3	114	0	1076	3608	0	0	0	0	4684
<b>2</b>	<b>Civil Defence</b>	<b>1833</b>	<b>549</b>	<b>106</b>	<b>2488</b>	<b>95</b>	<b>8</b>	<b>87</b>	<b>0</b>	<b>2575</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2653</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>678597</b>	<b>244904</b>	<b>23728</b>	<b>947229</b>	<b>43486</b>	<b>65078</b>	<b>-21592</b>	<b>24585</b>	<b>950222</b>	<b>245613</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1196185</b>
	3.1 Administration, Regulation and Research	14626	5257	896	20779	2183	0	2183	0	22962	10568	0	0	0	0	33530
	3.1.1 Primary Education Affairs	4480	1622	297	6399	260	0	260	0	6659	154	0	0	0	0	6813
	3.1.2 Secondary Education Affairs	5001	1819	330	7150	813	0	813	0	7963	9386	0	0	0	0	17349
	3.1.3 Higher Secondary/and University/Education Affairs	5145	1816	269	7230	1110	0	1110	0	8340	1028	0	0	0	0	9368
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	663971	239647	22832	926450	41303	65078	-23775	24585	927260	235045	350	0	0	0	1162655
	3.2.1 Primary Education Services	446295	161309	16903	624507	13474	53020	-39546	22886	607847	42543	0	0	0	0	650390
	3.2.2 Secondary Education Services	167669	60903	4775	233347	10791	9469	1322	904	235573	73822	350	0	0	0	309745
	3.2.3 Higher Secondary and University Education Services	49825	17369	1148	68342	17037	2497	14540	795	83677	116072	0	0	0	0	199749
	3.2.4 Educational Services n.e.c	182	66	6	254	1	92	-91		163	2608	0	0	0	0	2771

Contd...

Table 5.1

## Economic-Cum-Purpose Classification of Budgetry Expenditure of Administrative Departments of Haryana Government in 2015-16(A)

Contd...

(₹ in lakhs)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	451	36273	0	0	3325	2778	424	0	549	43800	9143	7246	0	0	0	60189	651815
	1.1 General Administration, Public Order and Safety	451	36273	0	0	3325	2772	423	0	549	43793	9143	7246	0	0	0	60182	647124
	1.1.1 Public Order and Safety	0	13478	0	0	2266	1534	120	0	0	17398	9143	7246	0	0	0	33787	459855
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	45	12	0	0	57	0	0	0	0	0	57	18984
	1.1.3 General Administration,Public Order and Safety n.e.c	451	22795	0	0	1059	1193	291	0	549	26338	0	0	0	0	0	26338	168285
	1.2 General Research	0	0	0	0	0	6	1	0	0	7	0	0	0	0	0	7	4691
2	Civil Defence	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	2	2655
3	Education Affairs and Services	3314	20574	0	0	0	1792	276	0	0	25956	0	55561	0	0	0	81517	1277702
	3.1 Administration, Regulation and Research	0	0	0	0	0	438	110	0	0	548	0	0	0	0	0	548	34078
	3.1.1 Primary Education Affairs	0	0	0	0	0	96	24	0	0	120	0	0	0	0	0	120	6933
	3.1.2 Secondary Education Affairs	0	0	0	0	0	239	60	0	0	299	0	0	0	0	0	299	17648
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	103	26	0	0	129	0	0	0	0	0	129	9497
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	3314	20574	0	0	0	1354	166	0	0	25408	0	55561	0	0	0	80969	1243624
	3.2.1 Primary Education Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	650390
	3.2.2 Secondary Education Services	3132	1930	0	0	0	1012	166	0	0	6240	0	0	0	0	0	6240	315985
	3.2.3 Higher Sec.and University Edu.Services	182	18644	0	0	0	342	0	0	0	19168	0	55561	0	0	0	74729	274478
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2771

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)	Transfers in kind	Consump- tion Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	108966	39394	3582	151942	16403	1083	15320	0	167262	58545	0	0	0	0	225807
	4.1 Administration, Regulation and Research	6371	2318	377	9066	374	0	374	0	9440	146	0	0	0	0	9586
	4.1.1 Allopathic	3587	1305	246	5138	180	0	180	0	5318	98	0	0	0	0	5416
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	181	66	4	251	27	0	27	0	278	3	0	0	0	0	281
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	2603	947	127	3677	167	0	167	0	3844	45	0	0	0	0	3889
	4.2 Hospitals,Clinics and other Health Services	102595	37076	3205	142876	16029	1083	14946	0	157822	58399	0	0	0	0	216221
	4.2.1 Allopathic	72383	26323	2055	100761	14089	1054	13035	0	113796	54471	0	0	0	0	168267
	4.2.2 Homeopathic	872	88	2	962	2	0	2	0	964	5	0	0	0	0	969
	4.2.3 Ayurvedic	6867	2490	207	9564	380	29	351	0	9915	1321	0	0	0	0	11236
	4.2.4 Unani	249	91	1	341	0	0	0	0	341	0	0	0	0	0	341
	4.2.5 Other Medical Services	22224	8084	940	31248	1558	0	1558	0	32806	2602	0	0	0	0	35408
5	Welfare Affairs and Services	47949	17405	343	65697	40341	873	39468	0	105165	336253	7435	168	0	0	449021
	5.1 Social Security Affairs and Services	2274	820	93	3187	5719	0	5719	0	8906	324289	0	0	0	0	333195
	5.2 Social Welfare Services	45675	16585	250	62510	34622	873	33749	0	96259	11964	7435	168	0	0	115826
6	Housing and Community Amenity Affairs and Services	26228	9531	801	36560	2953	1093	1860	0	38420	323130	657	52	0	0	362259
	6.1 Housing and Community Services	26228	9531	801	36560	2953	262	2691	0	39251	323130	657	52	0	0	363090
	6.2 Sanitary Affairs Services	0	0	0	0	0	831	-831	0	-831	0	0	0	0	0	-831
	6.3 Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational./Religeous Affairs and Services	7209	2574	262	10045	4663	258	4405	0	14450	11779	0	0	0	0	26229
	7.1 Arts and Cultural Affairs Services	440	151	14	605	393	0	393	0	998	1250	0	0	0	0	2248
	7.2 Recreational and Sporting Services	6610	2366	239	9215	4177	220	3957	0	13172	10349	0	0	0	0	23521
	7.3 Tourism Affairs and Services	133	48	8	189	9	29	-20	0	169	64	0	0	0	0	233
	7.4 Cultural,Recreatinal/Religeious Affairs and Services n.e.c	26	9	1	36	84	9	75	0	111	116	0	0	0	0	227

Contd...

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfers	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>1</b>	<b>2</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>34</b>
<b>4</b>	<b>Health Affairs and Services</b>	<b>0</b>	<b>2938</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>3771</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>6932</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7038</b>	<b>232845</b>
4.1	Administration, Regulation and Research	0	0	0	0	161	16	2	0	0	179	106	0	0	0	0	285	9871
4.1.1	Allopathic	0	0	0	0	161	0	0	0	0	161	0	0	0	0	0	161	5577
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	281
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	16	2	0	0	18	106	0	0	0	0	124	4013
4.2	Hospitals,Clinics and other Health Services	0	2938	0	0	19	3755	41	0	0	6753	0	0	0	0	0	6753	222974
4.2.1	Allopathic	0	0	0	0	19	3579	0	0	0	3598	0	0	0	0	0	3598	171865
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	969
4.2.3	Ayurvedic	0	0	0	0	0	176	41	0	0	217	0	0	0	0	0	217	11453
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	341
4.2.5	Other Medical Services	0	2938	0	0	0	0	0	0	0	2938	0	0	0	0	0	2938	38346
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>0</b>	<b>12221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3444</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>15675</b>	<b>0</b>	<b>0</b>	<b>1512</b>	<b>9310</b>	<b>0</b>	<b>26497</b>	<b>475518</b>
5.1	Social Security Affairs and Services	0	7676	0	0	0	3218	5	0	0	10899	0	0	88	0	0	10987	344182
5.2	Social Welfare Services	0	4545	0	0	0	226	5	0	0	4776	0	0	1424	9310	0	15510	131336
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>8365</b>	<b>14427</b>	<b>787</b>	<b>42863</b>	<b>117</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>66589</b>	<b>0</b>	<b>23800</b>	<b>0</b>	<b>15057</b>	<b>58</b>	<b>105504</b>	<b>467763</b>
6.1	Housing and Community Services	8365	14427	787	12785	117	26	4	0	0	36511	0	23800	0	15057	58	75426	438516
6.2	Sanitary Affairs Services	0	0	0	30078	0	0	0	0	0	30078	0	0	0	0	0	30078	29247
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>7</b>	<b>Cultural/ Recreational./Religeous Affairs andServices</b>	<b>501</b>	<b>2116</b>	<b>0</b>	<b>0</b>	<b>38</b>	<b>128</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2791</b>	<b>0</b>	<b>3152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5943</b>	<b>32172</b>
7.1	Arts and Cultural Affairs Services	0	0	0	0	38	5	1	0	0	44	0	0	0	0	0	44	2292
7.2	Recreational and Sporting Services	501	0	0	0	0	43	7	0	0	551	0	3152	0	0	0	3703	27224
7.3	Tourism Affairs and Services	0	2116	0	0	0	80	0	0	0	2196	0	0	0	0	0	2196	2429
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227

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Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
8	Economic Affairs and Services	165171	58691	5689	229551	176372	28973	147399	0	376950	59568	16005	234896	0	0	687419
8.1	General Administration, Regulation and Research	23116	7273	874	31263	4457	4583	-126	0	31137	2383	0	0	0	0	33520
8.2	Agriculture, Forestry,Fishing and Hunting	54915	19761	2128	76804	10902	1072	9830	0	86634	27041	3431	149351	0	0	266457
8.3	Mining,Manufacturing and Construction	2947	1061	160	4168	623	2231	-1608	0	2560	4822	0	2517	0	0	9899
8.4	Electricity, Gas, Steam and Other Sources of Energy	168	61	5	234	28	2	26	0	260	125	0	81	0	0	466
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	1	-1	0	-1	4	0	0	0	0	3
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	168	61	5	234	28	1	27	0	261	121	0	81	0	0	463
8.5	Drinking Water Supply	52775	19198	1857	73830	105541	8189	97352	0	171182	2556	0	0	0	0	173738
8.6	Transpotation and Communication	19848	7220	1	27069	53668	11916	41752	0	68821	3062	0	76435	0	0	148318
8.6.1	Road Transport	19754	7186	0	26940	53625	11915	41710	0	68650	3022	0	76435	0	0	148107
8.6.2	Water Transport	0	0	1	1	0	0	0	0	1	0	0	0	0	0	1
8.6.3	Air Transport	94	34	0	128	43	1	42	0	170	40	0	0	0	0	210
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	11402	4117	664	16183	1153	980	173	0	16356	19579	12574	6512	0	0	55021
9	Environmental Protection	222	79	7	308	130	0	130	0	438	224	0	0	0	0	662
10	Relief on Calamities	281	102	4	387	212754	1884	210870	2321	213578	2	0	0	0	0	213580
11	Interest	0	0	0	0	0	0	0		0	0	0	0	787048	0	787048
Administrative Deptt.Total		1406045	505843	48016	1959904	567966	124895	443071	26906	2429881	1065997	24447	235116	787048	0	4542489
DCU		108438	34141	5625	148204	122591	0	122591		270795	0	0		62133	4289	337217
Grand Total		1514483	539984	53641	2108108	690557	124895	565662	26906	2700676	1065997	24447	235116	849181	4289	4875417

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
8 Economic Affairs and Services		14834	986	188200	56694	170	869	60	1679	-2669	260823	0	1070623	165521	1300604	0	2797571	3484990
8.1	General Administration, Regulation and Research	14834	0	0	0	12	110	20	0	0	14976	0	13764	0	0	0	28740	62260
8.2	Agriculture, Forestry,Fishing and Hunting	0	966	0	374	45	322	25	0	0	1732	0	34410	0	4013	0	40155	306612
8.3	Mining,Manufacturing and Construction	0	0	0	0	0	52	9	0	0	61	0	864	0	65860	0	66785	76684
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1021585	159750	1226683	0	2408018	2408484
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1021585	159750	1226683	0	2408018	2408021
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	463
8.5	Drinking Water Supply	0	0	0	53464	113	17	0	0	2475	56069	0	0	0	0	0	56069	229807
8.6	Transpotation and Communication	0	20	188200	92	0	342	0	1679	0	190333	0	0	0	3153	0	193486	341804
8.6.1	Road Transport	0	0	188200	0	0	326	0	1679	0	190205	0	0	0	3153	0	193358	341465
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
8.6.3	Air Transport	0	20	0	92	0	16	0	0	0	128	0	0	0	0	0	128	338
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	2764	0	26	6	0	-5144	-2348	0	0	5771	895	0	4318	59339
9 Environmental Protection		0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	663
10 Relief on Calamities		2	0	0	12247	0	8272	0	0	0	20521	0	0	0	0	0	20521	234101
11 Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	787048
Administrative Deptt.Total		27467	89535	188987	111804	3830	21083	825	1679	-2120	443090	9249	1160382	167033	1324971	58	3104783	7647272
DCU		0	5564	0	41026	2322	29596	62	0	21	78591	5406	0	0	0	0	83997	421214
Grand Total		27467	95099	188987	152830	6152	50679	887	1679	-2099	521681	14655	1160382	167033	1324971	58	3188780	8068486

Table 5.2

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2016-17(RE)

(₹ in lakhs)

		Current Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	438900	140471	18943	598314	99377	32336	67041	0	665355	40684	0	0	0	0	706039
	1.1 General Administration, Public Order and Safety	438053	140202	18897	597152	98955	32330	66625	0	663777	38015	0	0	0	0	701792
	1.1.1 Public Order and Safety	342958	109331	13002	465291	42474	11372	31102	0	496393	8043	0	0	0	0	504436
	1.1.2 Planning and Statistical Activities	3725	1216	229	5170	18359	0	18359	0	23529	12054	0	0	0	0	35583
	1.1.3 General Administration,Public Order and Safety n.e.c	91370	29655	5666	126691	38122	20958	17164	0	143855	17918	0	0	0	0	161773
	1.2 General Research	847	269	46	1162	422	6	416	0	1578	2669	0	0	0	0	4247
2	Civil Defence	2203	588	94	2885	379	0	379	0	3264	100	0	0	0	0	3364
3	Education Affairs and Services	824552	268182	18656	1111390	58251	101900	-43649	33890	1101631	355885	4444	500	0	0	1462460
	3.1 Administration, Regulation and Research	17878	5766	1026	24670	3285	0	3285	0	27955	3936	0	0	0	0	31891
	3.1.1 Primary Education Affairs	5522	1802	250	7574	392	0	392	0	7966	300	0	0	0	0	8266
	3.1.2 Secondary Education Affairs	6423	2104	491	9018	1343	0	1343	0	10361	2973	0	0	0	0	13334
	3.1.3 Higher Secondary/and University/Education Affairs	5933	1860	285	8078	1550	0	1550	0	9628	663	0	0	0	0	10291
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	806674	262416	17630	1086720	54966	101900	-46934	33890	1073676	351949	4444	500	0	0	1430569
	3.2.1 Primary Education Services	535548	174512	12050	722110	14834	65555	-50721	31690	703079	66540	0	0	0	0	769619
	3.2.2 Secondary Education Services	210334	68810	3745	282889	12083	27870	-15787	1200	268302	155149	4444	500	0	0	428395
	3.2.3 Higher Sec.and University Edu.Services	60514	19003	1811	81328	28039	8467	19572	1000	101900	128288	0	0	0	0	230188
	3.2.4 Educational Services n.e.c	278	91	24	393	10	8	2	0	395	1972	0	0	0	0	2367

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Table 5.2

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2016-17(RE)

Contd...

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																Grand Total (17+33)
		Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	
		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>1</b>	<b>2</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>34</b>
<b>1</b>	<b>General Public Services</b>	<b>600</b>	<b>47343</b>	<b>0</b>	<b>0</b>	<b>4356</b>	<b>10457</b>	<b>1511</b>	<b>215</b>	<b>1100</b>	<b>65582</b>	<b>2757</b>	<b>8320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76659</b>	<b>782698</b>
	1.1 General Administration, Public Order and Safety	600	45943	0	0	4356	10448	1509	215	1100	64171	2757	8320	0	0	0	75248	777040
	1.1.1 Public Order and Safety	0	19873	0	0	2498	7143	870	0	0	30384	2757	8320	0	0	0	41461	545897
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	8	2	0	0	10	0	0	0	0	0	10	35593
	1.1.3 General Administration, Public Order and Safety n.e.c	600	26070	0	0	1858	3297	637	215	1100	33777	0	0	0	0	0	33777	195550
	1.2 General Research	0	1400	0	0	0	9	2	0	0	1411	0	0	0	0	0	1411	5658
<b>2</b>	<b>Civil Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3367</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>2262</b>	<b>57825</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>1530</b>	<b>162</b>	<b>0</b>	<b>0</b>	<b>61809</b>	<b>68</b>	<b>59048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120925</b>	<b>1583385</b>
	3.1 Administration, Regulation and Research	0	0	0	0	0	602	151	0	0	753	0	0	0	0	0	753	32644
	3.1.1 Primary Education Affairs	0	0	0	0	0	224	56	0	0	280	0	0	0	0	0	280	8546
	3.1.2 Secondary Education Affairs	0	0	0	0	0	258	65	0	0	323	0	0	0	0	0	323	13657
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	120	30	0	0	150	0	0	0	0	0	150	10441
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	2262	57825	0	0	30	928	11	0	0	61056	68	59048	0	0	0	120172	1550741
	3.2.1 Primary Education Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	769619
	3.2.2 Secondary Education Services	1162	513	0	0	0	191	0	0	0	1866	0	0	0	0	0	1866	430261
	3.2.3 Higher Sec. and University Edu. Services	1100	57312	0	0	30	737	11	0	0	59190	68	59048	0	0	0	118306	348494
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2367

Contd...

Contd... (₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	135969	44310	4275	184554	23456	1250	22206	0	206760	67165	0	0	0	0	273925
4.1	Administration, Regulation and Research	8329	2729	543	11601	658	0	658	0	12259	197	0	0	0	0	12456
4.1.1	Allopathic	4495	1473	316	6284	248	0	248	0	6532	131	0	0	0	0	6663
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	225	74	21	320	56	0	56	0	376	4	0	0	0	0	380
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	3609	1182	206	4997	354	0	354	0	5351	62	0	0	0	0	5413
4.2	Hospitals, Clinics and other Health Services	127640	41581	3732	172953	22798	1250	21548	0	194501	66968	0	0	0	0	261469
4.2.1	Allopathic	89168	29212	2510	120890	20635	1250	19385	0	140275	60768	0	0	0	0	201043
4.2.2	Homeopathic	271	81	3	355	53	0	53	0	408	12	0	0	0	0	420
4.2.3	Ayurvedic	8666	2623	220	11509	747	0	747	0	12256	2095	0	0	0	0	14351
4.2.4	Unani	307	89	2	398	20	0	20	0	418	1	0	0	0	0	419
4.2.5	Other Medical Services	29228	9576	997	39801	1343	0	1343	0	41144	4092	0	0	0	0	45236
5	Welfare Affairs and Services	51441	16813	676	68930	52720	308	52412	0	121342	436277	18862	1910	0	0	578391
5.1	Social Security Affairs and Services	2674	866	98	3638	8814	0	8814	0	12452	398848	0	0	0	0	411300
5.2	Social Welfare Services	48767	15947	578	65292	43906	308	43598	0	108890	37429	18862	1910	0	0	167091
6	Housing and Community Amenity Affairs and Services	35567	11640	1128	48335	4127	759	3368	0	51703	598061	1000	0	0	0	650764
6.1	Housing and Community Services	35567	11640	1128	48335	4127	164	3963	0	52298	598061	1000	0	0	0	651359
6.2	Sanitary Affairs Services	0	0	0	0	0	595	-595	0	-595	0	0	0	0	0	-595
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	5000	0	0	215	6296	40	0	0	11551	107	0	0	0	0	11658	285583
4.1	Administration, Regulation and Research	0	0	0	0	150	86	3	0	0	239	107	0	0	0	0	346	12802
4.1.1	Allopathic	0	0	0	0	150	0	0	0	0	150	0	0	0	0	0	150	6813
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	380
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	86	3	0	0	89	107	0	0	0	0	196	5609
4.2	Hospitals,Clinics and other Health Services	0	5000	0	0	65	6210	37	0	0	11312	0	0	0	0	0	11312	272781
4.2.1	Allopathic	0	0	0	0	47	5999	0	0	0	6046	0	0	0	0	0	6046	207089
4.2.2	Homeopathic	0	0	0	0	0	3	37	0	0	40	0	0	0	0	0	40	460
4.2.3	Ayurvedic	0	0	0	0	18	207	0	0	0	225	0	0	0	0	0	225	14576
4.2.4	Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	420
4.2.5	Other Medical Services	0	5000	0	0	0	0	0	0	0	5000	0	0	0	0	0	5000	50236
5	Welfare Affairs and Services	415	20915	0	600	0	4118	20	0	0	26068	400	520	586	6062	0	33636	612027
5.1	Social Security Affairs and Services	0	9405	0	0	0	3923	11	0	0	13339	200	500	114	0	0	14153	425453
5.2	Social Welfare Services	415	11510	0	600	0	195	9	0	0	12729	200	20	472	6062	0	19483	186574
6	Housing and Community Amenity Affairs and Services	14665	1500	1000	24665	40	41	7	0	0	41918	0	24761	0	749	150	67578	718342
6.1	Housing and Community Services	14665	1500	1000	3137	40	41	7	0	0	20390	0	24761	0	749	150	46050	697409
6.2	Sanitary Affairs Services	0	0	0	21528	0	0	0	0	0	21528	0	0	0	0	0	21528	20933
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>8787</b>	<b>2823</b>	<b>512</b>	<b>12122</b>	<b>7519</b>	<b>508</b>	<b>7011</b>	<b>0</b>	<b>19133</b>	<b>15071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34204</b>
7.1	Arts and Cultural Affairs Services	502	154	23	679	448	0	448	0	1127	2444	0	0	0	0	3571
7.2	Recreational and Sporting Services	8082	2603	478	11163	6901	325	6576	0	17739	12536	0	0	0	0	30275
7.3	Tourism Affairs and Services	172	56	10	238	12	121	-109	0	129	81	0	0	0	0	210
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	31	10	1	42	158	62	96	0	138	10	0	0	0	0	148
8	<b>Economic Affairs and Services</b>	<b>198225</b>	<b>63147</b>	<b>8876</b>	<b>270248</b>	<b>223425</b>	<b>35308</b>	<b>188117</b>	<b>0</b>	<b>458365</b>	<b>84027</b>	<b>48722</b>	<b>348028</b>	<b>0</b>	<b>0</b>	<b>939142</b>
8.1	General Administration, Regulation and Research	29885	8313	1431	39629	6975	6150	825	0	40454	6039	0	0	0	0	46493
8.2	Agriculture, Forestry, Fishing and Hunting	63703	20622	2757	87082	22928	1619	21309	0	108391	43035	16508	215992	0	0	383926
8.3	Mining, Manufacturing and Construction	3411	1098	249	4758	19968	7711	12257	0	17015	11429	100	5858	0	0	34402
8.4	Electricity, Gas, Steam and Other Sources of Energy	187	61	13	261	50	25	25	0	286	351	0	3464	0	0	4101
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	200	0	0	0	0	200
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	187	61	13	261	50	25	25	0	286	151	0	3464	0	0	3901
8.5	Drinking Water Supply	61314	20087	3650	85051	111245	6220	105025	0	190076	3580	0	0	0	0	193656
8.6	Transportation and Communication	26117	8556	4	34677	60502	12503	47999	0	82676	3633	0	95297	0	0	181606
8.6.1	Road Transport	26000	8518	0	34518	60489	12500	47989	0	82507	3532	0	95297	0	0	181336
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	117	38	4	159	13	3	10	0	169	101	0	0	0	0	270
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	13608	4410	772	18790	1757	1080	677	0	19467	15960	32114	27417	0	0	94958
9	<b>Environmental Protection</b>	<b>335</b>	<b>108</b>	<b>15</b>	<b>458</b>	<b>99</b>	<b>0</b>	<b>99</b>	<b>0</b>	<b>557</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742</b>
10	<b>Relief on Calamities</b>	<b>344</b>	<b>112</b>	<b>11</b>	<b>467</b>	<b>17840</b>	<b>623</b>	<b>17217</b>	<b>1592</b>	<b>19276</b>	<b>1356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20632</b>
11	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>943691</b>	<b>0</b>	<b>943691</b>
<b>Administrative Deptt. Total</b>		<b>1696323</b>	<b>548194</b>	<b>53186</b>	<b>2297703</b>	<b>487193</b>	<b>172992</b>	<b>314201</b>	<b>35482</b>	<b>2647386</b>	<b>1598811</b>	<b>73028</b>	<b>350438</b>	<b>943691</b>	<b>0</b>	<b>5613354</b>
<b>DCU</b>		<b>168649</b>	<b>50267</b>	<b>6674</b>	<b>225590</b>	<b>135359</b>	<b>0</b>	<b>135359</b>	<b>0</b>	<b>360949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57916</b>	<b>4090</b>	<b>422955</b>
<b>Grand Total</b>		<b>1864972</b>	<b>598461</b>	<b>59860</b>	<b>2523293</b>	<b>622552</b>	<b>172992</b>	<b>449560</b>	<b>35482</b>	<b>3008335</b>	<b>1598811</b>	<b>73028</b>	<b>350438</b>	<b>1001607</b>	<b>4090</b>	<b>6032219</b>

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(₹ in lakhs)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religious Affairs andServices	1000	7708	0	0	40	273	63	1	0	9085	0	9130	0	0	0	18215	52419
7.1	Arts and Cultural Affairs Services	0	500	0	0	40	13	1	0	0	554	0	0	0	0	0	554	4125
7.2	Recreational and Sporting Services	1000	0	0	0	0	259	62	1	0	1322	0	0	0	0	0	1322	31597
7.3	Tourism Affairs and Services	0	7208	0	0	0	1	0	0	0	7209	0	9130	0	0	0	16339	16549
7.4	Cultural/Recreatinal/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
8	Economic Affairs and Services	15000	1133	151997	95151	274	2891	345	3300	-81508	188583	0	1114231	195188	451153	0	1949155	2888297
8.1	General Administration, Regulation and Research	15000	0	0	0	8	327	81	0	0	15416	0	17864	0	0	0	33280	79773
8.2	Agriculture, Forestry,Fishing and Hunting	0	613	0	774	136	721	53	0	0	2297	0	11300	0	7400	0	20997	404923
8.3	Mining,Manufacturing and Construction	0	500	0	0	0	98	18	0	0	616	0	34800	22	38800	0	74238	108640
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1050142	189473	384157	0	1623772	1627873
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1050142	189473	384157	0	1623772	1623972
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3901
8.5	Drinking Water Supply	0	0	0	86877	130	185	3	0	640	87835	0	0	0	0	0	87835	281491
8.6	Transpotation and Communication	0	20	151997	3500	0	800	0	3300	0	159617	0	0	0	260	0	159877	341483
8.6.1	Road Transport	0	0	151997	0	0	345	0	3300	0	155642	0	0	0	260	0	155902	337238
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	3500	0	455	0	0	0	3975	0	0	0	0	0	3975	4245
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	4000	0	760	190	0	-82148	-77198	0	125	5693	20536	0	-50844	44114
9	Environmental Protection	0	0	0	0	0	4	0	0	0	4	0	200	0	0	0	204	946
10	Relief on Calamities	25	0	50	13150	0	0	0	0	0	13225	0	0	0	0	0	13225	33857
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	943691
Administrative Deptt.Total		33967	141424	153047	133566	4955	25613	2148	3516	-80408	417828	3332	1216210	195774	457964	150	2291258	7904612
DCU		0	6490	0	48594	10150	577	90	0	0	65901	5600	0	0	0	0	71501	494456
Grand Total		33967	147914	153047	182160	15105	26190	2238	3516	-80408	483729	8932	1216210	195774	457964	150	2362759	8399068

**Table 5.3**

**Economic-Cum-Purpose Classification of Budgetry Expenditure of Administrative Departments of Haryana Government in 2017-18(BE)**

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>504104</b>	<b>154417</b>	<b>23805</b>	<b>682326</b>	<b>78619</b>	<b>23205</b>	<b>55414</b>	<b>0</b>	<b>737740</b>	<b>29848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>767588</b>
	1.1 General Administration, Public Order and Safety	502977	154081	23710	680768	78110	23200	54910	0	735678	27013	0	0	0	0	762691
	1.1.1 Public Order and Safety	393552	120223	18041	531816	39652	11749	27903	0	559719	9291	0	0	0	0	569010
	1.1.2 Planning and Statistical Activities	4362	1355	241	5958	474	0	474	0	6432	211	0	0	0	0	6643
	1.1.3 General Administration, Public Order and Safety n.e.c	105063	32503	5428	142994	37984	11451	26533	0	169527	17511	0	0	0	0	187038
	1.2 General Research	1127	336	95	1558	509	5	504	0	2062	2835	0	0	0	0	4897
<b>2</b>	<b>Civil Defence</b>	<b>2277</b>	<b>571</b>	<b>107</b>	<b>2955</b>	<b>389</b>	<b>0</b>	<b>389</b>	<b>0</b>	<b>3344</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3454</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>973285</b>	<b>301223</b>	<b>18721</b>	<b>1293229</b>	<b>87647</b>	<b>106627</b>	<b>-18980</b>	<b>37090</b>	<b>1311339</b>	<b>327528</b>	<b>825</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>1640192</b>
	3.1 Administration, Regulation and Research	22099	6820	1212	30131	3101	0	3101	0	33232	12632	0	0	0	0	45864
	3.1.1 Primary Education Affairs	7552	2347	280	10179	406	0	406	0	10585	400	0	0	0	0	10985
	3.1.2 Secondary Education Affairs	7482	2332	545	10359	1195	0	1195	0	11554	9545	0	0	0	0	21099
	3.1.3 Higher Secondary/and University/Education Affairs	7065	2141	387	9593	1500	0	1500	0	11093	2687	0	0	0	0	13780
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	951186	294403	17509	1263098	84546	106627	-22081	37090	1278107	314896	825	500	0	0	1594328
	3.2.1 Primary Education Services	630550	195337	12900	838787	31183	67067	-35884	35090	837993	65466	0	0	0	0	903459
	3.2.2 Secondary Education Services	249851	77777	2912	330540	22076	30519	-8443	1000	323097	109448	825	500	0	0	433870
	3.2.3 Higher Sec. and University Edu. Services	70481	21194	1670	93345	31277	9033	22244	1000	116589	138009	0	0	0	0	254598
	3.2.4 Educational Services n.e.c	304	95	27	426	10	8	2	0	428	1973	0	0	0	0	2401

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Table 5.3

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2017-18(BE)

Contd...

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1 General Public Services		1000	67101	0	40000	3238	12328	1883	1500	1100	128150	5480	11000	0	0	0	144630	912218
1.1 General Administration, Public Order and Safety		1000	59101	0	40000	3238	12316	1880	1500	1100	120135	5480	11000	0	0	0	136615	899306
1.1.1 Public Order and Safety		0	20000	0	0	1961	6511	674	0	0	29146	5480	11000	0	0	0	45626	614636
1.1.2 Planning and Statistical Activities		0	0	0	0	0	10	2	0	0	12	0	0	0	0	0	12	6655
1.1.3 General Administration,Public Order and Safety n.e.c		1000	39101	0	40000	1277	5795	1204	1500	1100	90977	0	0	0	0	0	90977	278015
1.2 General Research		0	8000	0	0	0	12	3	0	0	8015	0	0	0	0	0	8015	12912
2 Civil Defence		0	0	0	0	0	3	0	0	0	3	0	0	0	0	0	3	3457
3 Education Affairs and Services		1342	117115	0	0	15	1649	174	0	0	120295	55	105906	0	0	0	226256	1866448
3.1 Administration, Regulation and Research		0	0	0	0	0	608	152	0	0	760	0	557	0	0	0	1317	47181
3.1.1 Primary Education Affairs		0	0	0	0	0	208	52	0	0	260	0	0	0	0	0	260	11245
3.1.2 Secondary Education Affairs		0	0	0	0	0	280	70	0	0	350	0	557	0	0	0	907	22006
3.1.3 Higher Secondary/and University/Education Affairs		0	0	0	0	0	120	30	0	0	150	0	0	0	0	0	150	13930
3.1.4 Education Affairs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2 Schools,University and Institutions		1342	117115	0	0	15	1041	22	0	0	119535	55	105349	0	0	0	224939	1819267
3.2.1 Primary Education Services		0	0	0	0	0	0	0	0	0	0	0	16368	0	0	0	16368	919827
3.2.2 Secondary Education Services		742	12500	0	0	0	23	0	0	0	13265	0	23307	0	0	0	36572	470442
3.2.3 Higher Sec.and University Edu.Services		600	104615	0	0	15	1018	22	0	0	106270	55	65674	0	0	0	171999	426597
3.2.4 Educational Services n.e.c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2401

Contd...

Contd... (₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	148453	46045	5273	199771	31429	1464	29965	0	229736	64293	0	0	0	0	294029
	4.1 Administration, Regulation and Research	10032	3126	661	13819	971	0	971	0	14790	294	0	0	0	0	15084
	4.1.1 Allopathic	5253	1637	408	7298	274	0	274	0	7572	201	0	0	0	0	7773
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	325	101	21	447	56	0	56	0	503	4	0	0	0	0	507
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	4454	1388	232	6074	641	0	641	0	6715	89	0	0	0	0	6804
	4.2 Hospitals, Clinics and other Health Services	138421	42919	4612	185952	30458	1464	28994	0	214946	63999	0	0	0	0	278945
	4.2.1 Allopathic	92266	28756	3160	124182	27793	1464	26329	0	150511	59041	0	0	0	0	209552
	4.2.2 Homeopathic	343	99	5	447	36	0	36	0	483	12	0	0	0	0	495
	4.2.3 Ayurvedic	9870	2870	301	13041	792	0	792	0	13833	1836	0	0	0	0	15669
	4.2.4 Unani	249	70	2	321	11	0	11	0	332	1	0	0	0	0	333
	4.2.5 Other Medical Services	35693	11124	1144	47961	1826	0	1826	0	49787	3109	0	0	0	0	52896
5	Welfare Affairs and Services	58259	18119	657	77035	72581	158	72423	0	149458	477073	13684	1910	0	0	642125
	5.1 Social Security Affairs and Services	3352	1034	106	4492	14940	0	14940	0	19432	451593	0	0	0	0	471025
	5.2 Social Welfare Services	54907	17085	551	72543	57641	158	57483	0	130026	25480	13684	1910	0	0	171100
6	Housing and Community Amenity Affairs and Services	39006	12145	1184	52335	4742	225865	-221123	0	-168788	653096	3450	0	0	0	487758
	6.1 Housing and Community Services	39006	12145	1184	52335	4742	225164	-220422	0	-168087	653096	3450	0	0	0	488459
	6.2 Sanitary Affairs Services	0	0	0	0	0	701	-701	0	-701	0	0	0	0	0	-701
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Contd... (₹ in lakhs)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	10000	0	0	398	6880	19	0	0	17297	107	0	0	0	0	17404	311433
	4.1 Administration, Regulation and Research	0	0	0	0	300	100	3	0	0	403	107	0	0	0	0	510	15594
	4.1.1 Allopathic	0	0	0	0	300	0	0	0	0	300	0	0	0	0	0	300	8073
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	507
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	0	0	100	3	0	0	103	107	0	0	0	0	210	7014
	4.2 Hospitals,Clinics and other Health Services	0	10000	0	0	98	6780	16	0	0	16894	0	0	0	0	0	16894	295839
	4.2.1 Allopathic	0	0	0	0	77	6657	0	0	0	6734	0	0	0	0	0	6734	216286
	4.2.2 Homeopathic	0	0	0	0	0	4	0	0	0	4	0	0	0	0	0	4	499
	4.2.3 Ayurvedic	0	0	0	0	21	118	16	0	0	155	0	0	0	0	0	155	15824
	4.2.4 Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	334
	4.2.5 Other Medical Services	0	10000	0	0	0	0	0	0	0	10000	0	0	0	0	0	10000	62896
5	Welfare Affairs and Services	415	28453	0	1200	0	4314	35	0	0	34417	700	120	840	7500	0	43577	685702
	5.1 Social Security Affairs and Services	0	10112	0	0	0	3818	11	0	0	13941	200	100	150	0	0	14391	485416
	5.2 Social Welfare Services	415	18341	0	1200	0	496	24	0	0	20476	500	20	690	7500	0	29186	200286
6	Housing and Community Amenity Affairs and Services	19220	4600	1200	260650	40	43	10	0	0	285763	0	30850	0	2000	165	318778	806536
	6.1 Housing and Community Services	19220	4600	1200	231200	40	43	10	0	0	256313	0	30850	0	2000	165	289328	777787
	6.2 Sanitary Affairs Services	0	0	0	29450	0	0	0	0	0	29450	0	0	0	0	0	29450	28749
	6.3 Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Contd...

Contd...

(₹ in lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religious Affairs and Services	10003	3062	487	13552	10797	612	10185	0	23737	22595	0	0	0	0	46332
	7.1 Arts and Cultural Affairs Services	770	230	27	1027	878	0	878	0	1905	2748	0	0	0	0	4653
	7.2 Recreational and Sporting Services	9004	2760	444	12208	9649	425	9224	0	21432	19753	0	0	0	0	41185
	7.3 Tourism Affairs and Services	194	61	14	269	163	125	38	0	307	82	0	0	0	0	389
	7.4 Cultural/Recreational/Religious Affairs and Services n.e.c	35	11	2	48	107	62	45	0	93	12	0	0	0	0	105
8	Economic Affairs and Services	219903	66468	9522	295893	230304	32352	197952	0	493845	94505	65206	335595	0	0	989151
	8.1 General Administration, Regulation and Research	33418	8698	1668	43784	9594	6250	3344	0	47128	6328	0	0	0	0	53456
	8.2 Agriculture, Forestry,Fishing and Hunting	69781	21464	2914	94159	25418	1488	23930	0	118089	53092	29374	237536	0	0	438091
	8.3 Mining,Manufacturing and Construction	4009	1231	277	5517	16282	1711	14571	0	20088	15879	0	18067	0	0	54034
	8.4 Electricity, Gas, Steam and Other Sources of Energy	245	76	18	339	68	25	43	0	382	353	0	10076	0	0	10811
	8.4.1 Electricity,Gas and Steam	0	0	0	0	1	0	1	0	1	201	0	0	0	0	202
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	245	76	18	339	67	25	42	0	381	152	0	10076	0	0	10609
	8.5 Drinking Water Supply	68081	21218	3845	93144	115224	6820	108404	0	201548	3818	0	0	0	0	205366
	8.6 Transpotation and Communication	28837	8988	5	37830	60496	15001	45495	0	83325	4051	0	56788	0	0	144164
	8.6.1 Road Transport	28700	8945	0	37645	60483	15000	45483	0	83128	3950	0	56788	0	0	143866
	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	137	43	5	185	13	1	12	0	197	101	0	0	0	0	298
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	15532	4793	795	21120	3222	1057	2165	0	23285	10984	35832	13128	0	0	83229
9	Environmental Protection	392	121	18	531	100	0	100	0	631	156	0	0	0	0	787
10	Relief on Calamities	417	130	18	565	12248	640	11608	9941	22114	760	0	0	0	0	22874
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1103702	0	1103702
Administrative Deptt.Total		1956099	602301	59792	2618192	528856	390923	137933	47031	2803156	1669964	83165	338005	1103702	0	5997992
DCU		186313	55242	7092	248647	146970	0	146970	0	395617	0	0	0	62017	4390	462024
Grand Total		2142412	657543	66884	2866839	675826	390923	284903	47031	3198773	1669964	83165	338005	1165719	4390	6460016

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	<b>Cultural/ Recreational/Religious Affairs and Services</b>	<b>1000</b>	<b>13720</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>291</b>	<b>66</b>	<b>20</b>	<b>0</b>	<b>15137</b>	<b>0</b>	<b>8775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23912</b>	<b>70244</b>
7.1	Arts and Cultural Affairs Services	0	7000	0	0	40	22	3	0	0	7065	0	0	0	0	0	7065	11718
7.2	Recreational and Sporting Services	1000	0	0	0	0	268	63	20	0	1351	0	8775	0	0	0	10126	51311
7.3	Tourism Affairs and Services	0	6720	0	0	0	1	0	0	0	6721	0	0	0	0	0	6721	7110
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
8	<b>Economic Affairs and Services</b>	<b>30200</b>	<b>2588</b>	<b>192015</b>	<b>125904</b>	<b>232</b>	<b>4617</b>	<b>553</b>	<b>3000</b>	<b>-93064</b>	<b>266045</b>	<b>0</b>	<b>1092385</b>	<b>161457</b>	<b>122941</b>	<b>0</b>	<b>1642828</b>	<b>2631979</b>
8.1	General Administration, Regulation and Research	30200	0	0	0	12	1695	423	0	0	32330	0	28480	0	0	0	60810	114266
8.2	Agriculture, Forestry, Fishing and Hunting	0	1568	0	1036	90	1627	59	0	0	4380	0	48820	0	0	0	53200	491291
8.3	Mining, Manufacturing and Construction	0	1000	0	0	0	120	23	0	0	1143	0	2690	21	23500	0	27354	81388
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1012270	152534	92315	0	1257119	1267930
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1012270	152534	92315	0	1257119	1257321
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10609
8.5	Drinking Water Supply	0	0	0	114868	130	185	3	0	680	115866	0	0	0	0	0	115866	321232
8.6	Transportation and Communication	0	20	192015	7000	0	810	0	3000	0	202845	0	0	0	700	0	203545	347709
8.6.1	Road Transport	0	0	192015	0	0	350	0	3000	0	195365	0	0	0	700	0	196065	339931
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	7000	0	460	0	0	0	7480	0	0	0	0	0	7480	7778
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3000	0	180	45	0	-93744	-90519	0	125	8902	6426	0	-75066	8163
9	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204</b>	<b>991</b>
10	<b>Relief on Calamities</b>	<b>200</b>	<b>0</b>	<b>100</b>	<b>14900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15200</b>	<b>38074</b>
11	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1103702</b>
<b>Administrative Deptt. Total</b>		<b>53377</b>	<b>243577</b>	<b>193315</b>	<b>442654</b>	<b>3963</b>	<b>30129</b>	<b>2740</b>	<b>4520</b>	<b>-91964</b>	<b>882311</b>	<b>6342</b>	<b>1249236</b>	<b>162297</b>	<b>132441</b>	<b>165</b>	<b>2432792</b>	<b>8430784</b>
<b>DCU</b>		<b>0</b>	<b>5400</b>	<b>0</b>	<b>75088</b>	<b>18160</b>	<b>1267</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>100035</b>	<b>3600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103635</b>	<b>565659</b>
<b>Grand Total</b>		<b>53377</b>	<b>248977</b>	<b>193315</b>	<b>517742</b>	<b>22123</b>	<b>31396</b>	<b>2860</b>	<b>4520</b>	<b>-91964</b>	<b>982346</b>	<b>9942</b>	<b>1249236</b>	<b>162297</b>	<b>132441</b>	<b>165</b>	<b>2536427</b>	<b>8996443</b>

## **CHAPTER -VI**

### **RECONCILIATION STATEMENTS**

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

It is obvious from Table 6.1 that the adjustment of ₹ 364906 lakh has been made in order to reconcile the figure of ₹ 4390749 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 4755655 lakh as shown in the Financial Statement of the budget in 2015-16(A). The adjustment to the tune of ₹ 427115 lakh and ₹ 706486 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2016-17(RE) and 2017-18(BE), respectively. Table 6.2 further reveals that the amount of ₹ 592414 lakh has been adjusted to reconcile the expenditure of ₹ 8068486 lakh as compiled in the economic-cum-purpose classification with the corresponding figure of ₹ 8660900 lakh as shown in the Financial Statement of the budget in 2015-16(A). The adjustment amounting to ₹ 642191 lakh and ₹ 1236492 lakh is expected to be made to reconcile the figures of expenditure of economic-cum-purpose classification and Financial Statement of the budget in 2016-17(RE) and 2017-18(BE), respectively.

**Table 6.1**  
**Current Account : Revenue Receipts**

(₹ in Lakhs)

Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
<b>I Current revenue of Govt. Administration shown in the financial statement</b>	<b>4755655</b>	<b>6032709</b>	<b>6881088</b>
<b>II Less :</b>			
1. Revenue receipts netted against expd. Sale of Goods & Services (Table 2.1)	124895	172992	390923
2. Interest Receipts from Departmental Enterprises (Table 2.4)	62133	57916	62017
3. Revenue attributed to Departmental Enterprises (Table 2.4)	141917	159836	219836
4. Sale of Land & Property	144	10	20
5. Fund(Borrowing Account)	34472	33884	31212
6. Pension(Receipts)	1345	2477	2478
<b>III Add :</b>			
1. Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2. Rounding error	0	0	0
<b>IV Total Adjustments</b>	<b>364906</b>	<b>427115</b>	<b>706486</b>
<b>V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)</b>	<b>4390749</b>	<b>5605594</b>	<b>6174602</b>

**Table 6.2**  
**Total Expenditure**

(₹ in Lakhs)

Items	2015-16 (A)	2016-17 (RE)	2017-18 (BE)
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>8660900</b>	<b>9041259</b>	<b>10232935</b>
<b>II Less: -</b>			
1. Revenue receipts netted against revenue expenditure-sale of goods & services (Table 2.1)	124895	172992	390923
2. Sale of land & Property	144	10	20
3. Fund	-125269	40071	24945
4. Interest Departmental Enterprises	62133	57916	62017
5. Repayment of public debt.	721468	628044	994497
6. Pension (receipts)	1345	2477	2478
7. Sale, Financial Assets	2998	3800	3800
<b>III Add: -</b>			
Imputed Subsidy	195300	263119	242188
<b>IV Rounding error</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>V Total Adjustments</b>	<b>592414</b>	<b>642191</b>	<b>1236492</b>
<b>VI Total Expenditure as shown in the Economic &amp; Functional/Purpose Classification</b>	<b>8068486</b>	<b>8399068</b>	<b>8996443</b>

## APPENDIX

### DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

1. **Income from Entrepreneurship and Property:** This flow records the income receivable by the State Government from DCUs as well as the net rent and dividends accruing to it from the ownership of buildings and financial assets.
2. **Production Taxes:** Production taxes is received on the factors of production i.e. land, labour or capital, irrespective of the volume of production. A list of production taxes is given below:-
  - i) Stamps and Registration
  - ii) Land Revenue
  - iii) Estate Duty
  - iv) Banking and Cash Transaction Tax
  - v) Receipts under Indian Motor Vehicle Act
  - vi) Other Taxes and Duties on Commodities and Services (some part is product tax)
  - vii) Fringe Benefit Tax
3. **Product Taxes:** A tax on a product that is receivable per unit of some good or service. A list of product taxes is given below: -
  - i) Hotel Receipt Tax
  - ii) Interest tax
  - iii) Other Taxes on Income and Expenditure (some part is production tax)
  - iv) Customs
  - v) Union and State Excise Duties
  - vi) Taxes on Sales, Trade, etc.
  - vii) Receipts under State Motor Vehicle Act
  - viii) Taxes on Goods and Passengers
  - ix) Taxes and Duties on Electricity
  - x) Service Tax
4. **Taxes on Income and Wealth:** A list of taxes on income and wealth is given below: -
  - i) Corporation Tax
  - ii) Taxes on Income other than Corporation Tax
  - iii) Taxes on Agricultural Income
  - iv) Taxes on Wealth
  - v) Gift Tax
  - vi) Security Transaction Tax
  - vii) Taxes on Immovable Property other than Agricultural Land

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

## **NOTES ON PURPOSE CATEGORIES**

### **1. General Public Services**

#### **1.1 General Administration, External Affairs, Public Order and Safety**

##### **1.1.1 Public Order and Safety**

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

##### **1.1.2 Planning and Statistical Activities**

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

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

Organs of government viz. expenditure on Governors including his staff, library, research and other facilities. District and Sub-Divisional establishments, State Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections), Offices serving government as a whole viz. expenditure of Department of Personnel. financial affairs and fiscal administration viz. expenditure on Ministry of Finance i.e. Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department. Customs Departments, Excise Department, Land Revenue Department and Land Record Survey and Settlements (but not consolidation of holdings) expenditures on Audit Department. This also includes gold control administration, national saving schemes, state lotteries etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e.DGS&G), Publicity and Publication Departments, serving whole of the government,(i.e.D.A.V.P., Publication Department Division, Press Information Bureau, Audio Visual Scheme), Central motor vehicle pools etc. Permanent and ad-hoc commission on behalf of general administration viz. expenditure on pay commission, inter state water disputes etc.



## **1.2 General Research**

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

## **2. Defence**

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

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

## **3. Education Affairs & Services**

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

### **3.1 Administration, Regulation and Research**

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

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

#### **3.1.1 Primary Education Affairs**

#### **3.1.2 Secondary Education Affairs**

### 3.1.3 Higher Secondary and University Education Affairs

### 3.1.4 Education Affairs

## **3.2 Schools, Universities and Institutions including Subsidiary Services**

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

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

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

### 3.2.1 Primary Education Services

### 3.2.2 Secondary Education Services

### 3.2.3 Higher Secondary and University Education Services

### 3.2.4 Educational Services n.e.c.

## **4. Health Affairs & Services**

### **4.1 Administration, Regulation and Research**

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

## **4.2 Hospitals, Clinics and Other Health Services**

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

## **5. Welfare Affairs & Services**

### **5.1 Social Security Affairs & Services**

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

### **5.2 Social Welfare Services**

It includes administration i.e. expenditures on Department of Social Welfare, Department of Family Planning etc. (excluding hospitals and dispensary).

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

Family Welfare Services, i.e. expenditure on guardians and widows allowances, and orphanages etc.

Care of aged, disabled persons i.e. expenditure and grants to institutions for care of aged and other helpless persons, blind, dumb and deaf, women home etc.

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

## **6. Housing and Community Amenity Affairs and Services**

### **6.1 Housing and Community Services:**

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

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

Town and Country Planning i.e., all types of expenditure for planning and development of towns, colonies etc. This includes loans/grants to town and country planning organization, Delhi Development Authority (DDA), Metropolitan Development Organisation, expenditure for development of border areas, expenditure of National Building Organisation etc. Community facilities i.e. expenditure on community development schemes (general and unspecific items), national extension schemes, local development works etc.

## **6.2 Sanitary affairs services**

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

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

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

# **7. Cultural, Recreational and Religious Affairs and Services**

## **7.1 Arts & Culture Affairs Services:-**

Administration concerning with culture, recreation and religion i.e. expenditure of Department of Culture, Directorate of Physical Education and Sports, Department of Tourism, cultural and literacy activities i.e. expenditure including grants/loans for studies of civilisation language, literature, libraries etc. This includes loans/grants for and to central institute of Indian languages, children banks in-regional languages. National books fair, expenditure for prizes for writers for best books, development of Sanskrit language, development of Hindi language and other States languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Text Books, opening of Hindi departments in Colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services**

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting. Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization of film festival, grants/loans to organization of institution engaged in research and production of film, drama like National Schools of Drama, film production training centers, art exhibition etc. recreation places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches,

swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels), uplift of youth welfare, NCC, physical education and sports.

### **7.3 Tourism Affairs and Services**

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

### **7.4 Cultural, Recreational and Religious Affairs and Services**

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

## **8. Economic Affairs & Services**

### **8.1 General Administration, Regulation and Research**

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

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

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

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry expenditure on market research, research on

manpower, employment, un-employment surveys etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centers including weather forecasting, expenditure on National Atlas and Thematic Mapping Organisation, Survey of India, etc.

## **8.2 Agriculture, Forestry, Fishing & Hunting**

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

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

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

Forest, i.e. expenditure on preservation of wild life etc. forest fire protection services and hunting. Livestock and animal husbandry, i.e. research on animal husbandry, veterinary services, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production etc. (Expenditure on manufacturing, grading and processing of wool etc. are excluded).

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

## **8.3 Mining, Manufacturing and Constructions**

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

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

miners including labour welfare activities. Manufacturing i.e. expenditure for promotion, investment, grants, subsidies and other assistance for industrial development including village and small-scale industries. This also includes khadi industries and marketing of khadi and village industrial products. Buildings and other construction industries, i.e. expenditure for promotion, development of building materials, etc.

## **8.4 Electricity, Gas, Steam and Atomic Energy**

### **8.4.1 Electricity, Gas and Steam**

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

### **8.4.2 Atomic Energy**

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

### **8.4.3 Non-Conventional Sources of Energy**

Administration, supervision, inspection, operation or support of non conventional source of energy viz. solar energy, wind energy etc. Grants, loans for subsidy to support the operation, construction, maintenance for 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. (Tube wells and other water resources for irrigation purposes are excluded).

## **8.6 Transportation and Communication**

### **8.6.1 Road transport, Highways, roads, bridges and tunnels**

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



## **8.6.2 Water Transport, Waterways and Other Navigations**

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

## **8.6.3 Air Transport and Other Communication**

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

## **8.6.4 Transport and Communication n.e.c.**

## **8.7 Other Economic Services**

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

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

# **9. Environmental Protection**

## **9.1 Waste Management**

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

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

## **9.2 Waste Water Management**

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

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

## **9.3 Prevention and Control of Pollution**

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

## **9.4 Environmental Research and Education**

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

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

## **9.5 Environmental Protection n.e.c.**

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

# **10. Other Services**

## **10.1 Relief on Calamities**

Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health, etc. incurred under these heads are excluded and classified under concerned categories).

Refugee relief and rehabilitation, i.e. expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/loans to refugees for business etc.

## **10.2 Other Miscellaneous Services**

Other outlays, not elsewhere classified, e.g., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc.

## ABBREVIATIONS USED IN THE PUBLICATION

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

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