



GOVERNMENT OF HARYANA

**ECONOMIC-CUM- PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2011-2012**

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

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PREFACE

This report presents Economic -cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2009-10, 2010-11 [Revised Estimates (R.E.)] and 2011-12 [Budget Estimates (B.E.)]. The present Economic-cum-Purpose Classification report is based on the methodology adopted by the National Accounts Division of Central Statistical Organisation (CSO), Ministry of Statistics & Programme Implementation, Government of India.

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

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

This report has been prepared by Smt. Jaswinder Kaur, Research Officer with the assistance of Smt. Saroj Mehra & Shri Arun Kumar, Assistant Research Officers under the supervision of Shri J. S. Dalal, Deputy Director.

Panchkula
Dated the 31st August, 2012

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

EXECUTIVE SUMMARY

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

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

The Economic Classification of the Haryana Government Budget which groups together the budgetary transactions in significant economic categories places the total expenditure at Rs. 4092208 lakh in 2011-12 [(Budget Estimates(B.E.))] as compared to Rs. 3774893 lakh in 2010-11 [(Revised Estimates(R.E.))] and Rs. 3040596 lakh in 2009-10 showing an increase of 8.41 percent in 2011-12 (B.E.) over 2010-11 (R.E.) whereas this increase was 24.15 percent in 2010-11 (R.E.) over 2009-10.

Consumption expenditure of the Government is estimated at Rs. 1459026 lakh in 2011-12 (B.E.) as against Rs.1456753 lakh in 2010-11 (R.E.) and Rs. 1170360 lakh in 2009-10. It shows that consumption expenditure is likely to be increased by 0.16 percent in 2011-12(B.E.) over 2010-11(R.E.) and 24.47 percent in 2010-11(R.E.) over 2009-10.

Gross capital formation i.e. investment on buildings, roads and other construction, purchase of vehicles and machinery and equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at Rs. 425441 lakh in 2011-12 (B.E.) as against Rs. 374245 lakh in 2010-11 (R.E.) and Rs. 357125lakh in 2009-10 showing a increase of 13.68 percent in 2011-12(B.E.) over 2010-11(R.E.) whereas it increased by 4.79 percent in 2010-11(R.E.) over 2009-10. In addition to the gross capital formation directly undertaken, the State Government also provides financial assistance to the other

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

Current transfers or grants which also includes subsidies and interest is estimated at Rs. 1484599 lakh in 2011-12(B.E.) as against Rs. 1312149 lakh in 2010-11(R.E.) and Rs. 1013508 lakh in 2009-10. Current transfers are estimated to increase by 13.14 percent in 2011-12(B.E.) over 2010-11(R.E.) whereas this increase was 29.47 percent in 2010-11(R.E.) over 2009-10.

Capital transfers or grants are estimated at Rs. 247396 lakh in 2011-12(B.E.) as compared to Rs. 205028 lakh in 2010-11(R.E.) and Rs. 125763 lakh in 2009-10. It shows that capital transfers are estimated to increase by 20.66 percent in 2011-12(B.E.) over 2010-11(R.E.) whereas they increased by 63.03 percent in 2010-11(R.E.) over 2009-10.

The net product from Public Administration which constitutes compensation of employees for public administration is estimated at Rs. 467159 lakh in 2011-12(B.E.) as compared to Rs. 460719 lakh in 2010-11(R.E.) and Rs. 386167 lakh in 2009-10. The net product from Public Administration is estimated to increase by 1.40 percent in 2011-12(B.E.) over 2010-11(R.E.) whereas this increase was 19.31 percent in 2010-11(R.E.) over 2009-10.

As per purpose classification, expenditure incurred on Education Affair & Services is estimated at Rs. 888146 lakh in 2011-12(B.E.) as compared to Rs 817869 lakh in 2010-11(R.E) and Rs. 629906 lakh in 2009-10. Expenditure on education affairs and services is estimated to increase by 8.59 percent in 2011-12(B.E) over 2010-11(R.E) whereas this increase was 29.84 percent in 2009 10. (R.E.) over 2009-10.

The expenditure on Health Affairs and Services is estimated at Rs. 149646 lakh in 2011-12(B.E.) as against Rs. 137255 lakh in 2010-11(R.E.) and Rs. 126786 lakh in 2009-10 showing a increase of 9.03 percent in 2011-12(B.E) over 2010-11(R.E) whereas it increased by 8.26 percent in 2010-11 (R.E.) over 2009-10.

The expenditure on Economic Affairs and Services is estimated at Rs.1173325 lakh in 2011-12(B.E), Rs. 1058314 lakh in 2010-11(R.E.) and Rs 897944 lakh in 2009-10 which shows that expenditure on economic services and affairs is estimated to increase to increase by 10.87 percent in 2011-12(B.E.) over 2010-11(R.E) and 17.86 percent in 2010-11(R.E) over 2009-10.

The current receipts of the Government are estimated at Rs.2954102 lakh in 2011-12 (B.E.) as compared to Rs.2535715 lakh in 2010-11 (R.E.) and Rs. 1899090 lakh in 2009-10 showing an increase of 16.50 percent in 2011-12 (B.E.) and 33.52 percent in 2010-11 (R.E.) over 2009-10.

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CHAPTER-I

INTRODUCTION

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

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

CHAPTER-II

PRINCIPLES OF ECONOMIC CLASSIFICATION

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

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

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

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

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

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

THE SET OF ACCOUNTS

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(Rs.Lakh)		
Sr No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
	Receipts			
1	Income from Entrepreneurship & Property	52836	44791	45473
	1.1 Profits	160	0	0
	1.2 Income from Property	52676	44791	45473
	1.2.1 Net Interest Receipts	30508	43079	43577
	a) Public Authorities	5775	7963	8380
	b) From Other Sectors	24733	35116	35197
	1.2.2 Other Property Receipts	22168	1712	1896
2	Direct Taxes	113946	142355	166881
	2.1 Corporation Tax	73023	96478	111721
	2.2 Income Tax	40678	45677	54950
	2.3 Other Taxes on Income & Expenditure	0	0	0
	2.4 Land Revenue	80	0	0
	2.5 Taxes on Wealth	165	200	210
3	Indirect Taxes	1380026	1820858	2108103
	3.1 Stamps & Registration	126256	189355	234305
	3.2 Customs	24834	35450	46817
	3.3 Union Excise Duties	20004	29641	35707
	3.4 State Excise Duties	205902	220000	240000
	3.5 Sales Tax	903237	1230000	1410000
	3.6 Taxes on Vehicles	27707	35000	51500
	3.7 Taxes on Goods & Passengers	39145	40000	42500
	3.8 Taxes & Duties on Electricity	11958	14300	15500
	3.9 Service Tax	18733	22693	27106
	3.10 Other Taxes & Duties	2250	4419	4668
4	Fees & Miscellaneous Receipts	26552	112623	137735
5	Transfer from Central Govt.	325730	415088	495910
	Total Receipts	1899090	2535715	2954102

ACCOUNT- I
Income and Outlay Account of Administrative Departments

		(Rs.Lakh)		
Sr No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
	Disbursements			
6	Consumption Expenditure	1170360	1456753	1459026
	6.1 Compensation of Employees	1029179	1243953	1272665
	a) Wages & Salaries	808570	970715	983050
	b) Pensions	220609	273238	289615
	6.2 Net Purchase of Commodities & Services	141181	212800	186361
	a) Purchases	139719	205424	189215
	b) Maintenance & Repairs	61317	78207	74183
	c) Less Sales	59855	70831	77037
7	Benefits	9003	14079	18520
8	Net Interest Paid to	257847	350098	429906
	8.1 Public Authorities	65008	77477	88150
	a) Centre	65008	77477	88150
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	229119	309872	379827
	8.3 Less Commercial Interest	36280	37251	38071
9	Subsidies	402531	510538	531148
10	Total Current Transfer to Other Sectors	326794	417150	500180
11	Inter Govt. Transfer to Local Authorities	48755	127866	149005
	11.1 Current Transfer to Local Authorities	26336	34363	23365
	11.2 Capital Transfer to Local Authorities	22419	93503	125640
	Total Current Expenditure (6+8+9+10+11)	2206287	2862405	3069265
	Total Receipts	1899090	2535715	2954102
	Surplus on Current Account	-307197	-326690	-115163

ACCOUNT- 2
Production Account of Departmental Enterprises

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
<u>Receipts:</u>				
1	Commercial Receipts	101795	114114	130675
2	Imputed Subsidy	93660	151873	146421
Total Receipts		195455	265987	277096
<u>Expenditure:</u>				
3	Purchase of Commodities & Services including Maintenance	73051	76086	80638
4	Compensation of Employees	82741	149356	154991
	4.1 Wages & Salaries	65475	117125	121260
	4.2 Pensions	17266	32231	33731
5	Interest	36280	37251	38071
6	Consumption of Fixed Capital	3223	3294	3396
7	Profits	160	0	0
Total Expenditure		195455	265987	277096

ACCOUNT- 3
Capital Finance Account of State Government

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
	<u>Receipts:</u>			
1	Consumption of Fixed Capital	3223	3294	3396
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	660548	557592	756971
	3.1 At Home	660548	557592	756971
	3.2 From Aboard	0	0	0
4	Other Liabilities	180925	171676	-161396
	4.1 Net Extra budgetary Borrowings	272166	243872	-62618
	4.2 Less Net Purchase of Financial Assets	91241	72196	98778
5	Surplus on Current Account	-307197	-326690	-115163
	Total Receipts	537499	405872	483808
	<u>Expenditure:</u>			
	Administration:-			
1	Capital Outlay	268999	310074	363080
2	Net purchase of Physical Assets	1218	7871	2932
	2.1 Second Hand Assets	0	0	0
	2.2 Land	1218	7871	2932
3	Change in Stock	77105	-88479	-67201
	3.1 Inventory	4410	340	370
	3.2 Others	72695	-88819	-67571
4	Capital Transfers	103344	111525	121756
	4.1 For Capital Formation	103344	111525	121756
	4.2 For Others	0		
5	Total (1 to 4)	450666	340991	420567
	Enterprises			
6	Capital Outlay	82757	63728	61794
7	Net purchase of Physical Assets	3117	1050	1250
	7.1 Second Hand Assets	0	0	0
	7.2 Land	3117	1050	1250
8	Change in Stock	959	103	197
9	Total (6 to 8)	86833	64881	63241
10	Total Expenditure(5+9)	537499	405872	483808

THE BORROWING ACCOUNT

Borrowing Account

(Rs.lakh)

Sr. No.	Items	2009-10		2010-11		2011-12	
		Receipts	Expenditure	(Revised Estimates)		(Budgeted Estimates)	
1	2	3	4	5	6	7	8
I Borrowing at Home							
1	Internal Debt	831996	257641	1224297	774392	1292131	653495
2	Small Savings, Provident Fund etc.	187032	100839	210156	102469	231015	112680
3	Other Debt	0	0	0	0	0	0
Total		1019028	358480	1434453	876861	1523146	766175
Net Receipts		660548		557592		756971	
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.	21284	82969	20860	79614	23293	95690
2	Loans from Govt. of India	13540	16956	32184	12372	64758	13116
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	19000	19000	0	0
5	Reserve Funds	41980	45893	36191	36829	42145	42814
6	Deposits & Advances	731283	678619	687944	635442	722340	667215
7	Suspense & Miscellaneous	3931631	3653033	6164486	5978531	6050228	6094401
8	Remittances	552675	580971	501033	421367	442084	442435
9	Cash Balance	-60285	-113166	-113166	-93286	-93286	-75601
10	Funds	329	11773	221	11718	258	30972
11	Consumption of Fixed Capital		3223		3294		3396
Total		5232437	4960271	7348753	7104881	7251820	7314438
Net Receipts		272166		243872		-62618	

CHAPTER-III

MAIN FINDINGS

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

Budgetary Expenditure of Haryana Government as per Economic Classification

According to Economic Classification of Haryana Government Budget, the total expenditure is estimated at Rs. 4092208 lakh in 2011-12 [Budget Estimate (B.E.)] as compared to Rs. 3774893 lakh in 2010-11 [Revised Estimate (R.E.)] and Rs. 3040596 Lakh in 2009-10. The total expenditure is estimated to be increased by 8.41 percent in 2011-12 (B.E.) over 2010-11 (R.E.) whereas this increase was 24.15 percent in 2010-11 (R.E.) over 2009-10.

Consumption Expenditure of the Government is estimated at Rs. 1459026 lakh in 2011-12 (B.E.) as against Rs. 1456753 lakh in 2010-11 (R.E.) and Rs. 1170360 lakh in 2009-10. The consumption expenditure of the Govt. is estimated to increase by 0.16 percent in 2011-12 (B.E.) over 2010-11 (R.E.) whereas it increases by 24.47 percent in 2010-11 (R.E.) over 2009-10.

Gross Capital Formation i.e. investment on buildings, roads & other constructions, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at Rs. 425441 lakh in 2011-12 (B.E.) as against Rs. 374245 lakh in 2010-11 (R.E.) and Rs.357125 lakh in 2009-10 showing an increase of 13.68 percent in 2011-12 (B.E.) over 2010-11 (R.E.) where as it increased by 4.79 percent in 2010-11 (R.E.) over 2009-10.

Current transfers which also include subsidies and interest payments are estimated at Rs. 1484599 lakh in 2011-12 (B.E.) as against Rs. 1312149 lakh in 2010-11 (R.E.) and Rs. 1013508 lakh in 2009-10. It indicates that current transfers are likely to increase by 13.14 percent in 2011-12 (B.E.) over 2010-11 (R.E.) whereas this increase was 29.47 percent in 2010-11 (R.E.) over 2009-10.

Capital transfers are estimated at Rs. 247396 lakh in 2011-12 (B.E.) as against Rs. 205028 lakh in 2010-11 (R.E.) and Rs. 125763 lakh in 2009-10. It shows that capital transfer are estimated to increase by 20.66 percent in 2011-12 (B.E.) over 2010-11 (R.E.) whereas it increased by 63.03 percent in 2010-11 (R.E.) over 2009-10.

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

Table 3.1
Budgetary Expenditure of Haryana Government as per Economic Classification

		(Rs. lakh)		
Items	2009-10	2010-11(R.E)	2011-12(B.E)	
1	2	3	4	
I	Administrative Departments	2758468	3444025	3751871
1	Consumption Expenditure	1170360	1456753	1459026
	i) Compensation of Employees	1029179	1243953	1272665
	ii) Net Purchase of Commodities & Services	141181	212800	186361
2	Current Transfers*	1013508	1312149	1484599
3	Gross Capital Formation	273409	310414	363450
4	Capital Transfers	125763	205028	247396
5	Purchase of Financial Assets	91241	72196	98778
6	Loans & Advances	82969	79614	95690
7	Net purchase of Physical Assets	1218	7871	2932
II	Departmental Commercial Undertakings	282128	330868	340337
1	Purchase of Goods & Services	73051	76086	80638
2	Compensation of Employees	82741	149356	154991
3	Consumption of Fixed Capital	3223	3294	3396
4	Intrest	36280	37251	38071
5	Gross Capital Formation	83716	63831	61991
6	Net Purchase of Physical Assets	3117	1050	1250
Total Expenditure I+II		3040596	3774893	4092208

*Current transfers include subsidies and interest.

2. Current Receipts of the State Government

Current receipts of the State Government show the sources of finance to the Government and also assess the economic implication of Government expenditure. The current receipts of the State Government are estimated at Rs. 2954102 lakh in 2011-12 (B.E.) as compared to Rs. 2535715 lakh in 2010-11 (R.E.) and Rs.1899090 lakh in 2009-10. Thus, the increase in the current receipts are estimated to be 16.50 percent in 2011-12 (B.E.) and 33.52 percent in 2010-11 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 77.01 percent in 2011-12 (B.E.) whereas this percentage was 77.42 and 78.67 in 2010-11 (R.E.) and 2009-10. The current receipts of the State Government under different heads are given in the Table 3.2.

Table - 3.2
Current Receipts

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	Tax Receipt	1493972 (78.67)	1963213 (77.42)	2274984 (77.01)
2	Income form Property & Entrepreneurship	52836 (2.78)	44791 (1.77)	45473 (1.54)
3	Fees & Miscellaneous Receipts	26552 (1.40)	12623 (4.44)	137735 (4.66)
4	Revenue Grants from Govt. of India	325730 (17.15)	415088 (16.37)	495910 (16.79)
5	Total Current Receipts	1899090 (100.00)	2535715 (100.00)	2954102 (100.00)

4. Current Outgoings of the State Government.

The current outgoings of the State Government constitute consumption expenditure and current transfers payments of the State Government. The current outgoings of the State Government are estimated at Rs.2943625 lakh in 2011-12 (B.E.) as compared to Rs.2768902 lakh in 2010-11 (R.E.) and Rs. 2183868 lakh in 2009-10 thus showing an increase of 6.31 percent in 2011-12 (B.E.) and 26.79 percent in 2010-11 (R.E.). Current Transfer payments are estimated at Rs. 1484599 lakh in 2011-12 (B.E.) whereas current transfer payments were Rs. 1312149 lakh in 2010-11(R.E.) and Rs.1013508 lakh in 2009-10. Its contributions to total current outgoings are 50.43 percent, 47.39 percent and 46.41 percent respectively during the above period. The details are given in Table 3.3.

Table - 3.3
Current Outgoing of the State Government

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	Consumption Expenditure	1170360 (53.59)	1456753 (52.61)	1459026 (49.57)
2	Current Transfers	1013508 (46.41)	1312149 (47.39)	1484599 (50.43)
3	Total Current Outgoing (1+2)	2183868 (100.00)	2768902 (100.00)	2943625 (100.00)

3. Net Surplus of Departmental Enterprises

The net surplus of departmental enterprises is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of administrative

departments of the State Government. The details are set out in Table –3.4

Table - 3.4
Net Surplus of Departmental Enterprises

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	Gross Receipts	195455	265987	277096
2	Operating Expenses	195295	265987	277096
Net Surplus (1-2)		160	0	0

6. Estimates of Net Product from Public Administration

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

Table - 3.5
Estimates of Net Product from Public Administration

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	1029179	1243953	1272665
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	30675	35121	36162
3	Water Supply	45394	54914	51500
4	Other Services	566943	693199	717844
	a) Education	464505	584438	605861
	b) Medical & Public Health	102438	108761	111983
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	643012	783234	805506
6	Public Administration (1-5)	386167	460719	467159

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

SUBSIDIARY TABLES

Table 3.8(i)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2009-10****State: Haryana****(Rs.lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	17019	7	10211	0	0	11824	34030	2	0	0	21874	51219	73093	51058	51058
2	Forest	10078	230	517	0	0	1238	0	25	0	0	5613	6475	12088	10333	10333
3	Manufacturing	2175	40	1953	3	0	0	0	7	13	160	4351	0	4351	2382	2395
	(i) Printing and Stationery	929	21	129	3	0	0	0	0	7	0	4351	0	4351	950	957
	(ii) Gen. Education	1246	19	1824	0	0	0	0	7	6	160	0	0	0	1432	1438
4	Transport	51695	1497	43601	0	0	9	2250	3661	3210	0	69957	35966	105923	59103	62313
	(i) Civil Aviation	97	3	8	0	0	9	0	3	0	0	0	120	120	103	103
	(ii) Road Transport	51598	1494	43593	0	0	0	2250	3658	3210	0	69957	35846	105803	59000	62210
	Total	80967	1774	56282	3	0	13071	36280	3695	3223	160	101795	93660	195455	122876	126099

Table 3.8(ii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2010-11 (R.E.)****State: Haryana****(Rs. lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	61279	831	12122	0	0	8694	34451	2	0	0	18859	98520	117379	96563	96563
2	Forest	11148	60	600	0	0	2239	0	25	0	0	5985	8087	14072	11233	11233
3	Manufacturing	2458	60	1950	6	0	0	0	7	14	0	1770	2725	4495	2525	2539
	(i)Printing and Stationery	1020	22	168	6	0	0	0	0	8	0	0	1004	1004	1042	1050
	(ii)Gen. Education	1438	38	1782	0	0	0	0	7	6	0	1770	1721	3491	1483	1489
4	Transport	71944	1577	46588	0		10	2800	3843	3280		87500	42542	130042	80164	83444
	(i) Civil Aviation	115	2	34	0	0	10	0	3	0	0	0	164	164	120	120
	(ii) Road Transport	71829	1575	46554	0	0	0	2800	3840	3280	0	87500	42378	129878	80044	83324
	Total	146829	2528	61260	6	0	10943	37251	3877	3294	0	114114	151874	265988	190485	193779

Table 3.8(iii)**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2011-12 (B.E.)****State: Haryana****(Rs. lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	60778	685	13280	0	0	8137	35171	2	0	0	14260	103793	118053	96636	96636
2	Forest	11557	83	663	0	0	2323	0	25	0	0	6085	8566	14651	11665	11665
3	Manufactuirng	2587	77	821	6	0	0	0	12	16	0	330	3189	3519	2676	2692
	(i)Printing and Stationery	1030	31	180	6	0	0	0	0	9	0	0	0	0	1061	1070
	(ii)Gen. Education	1557	46	641	0	0	0	0	12	7	0	330	0	330	1615	1622
4	Transport	77471	1753	51424	0	0	10	2900	3935	3380		110000	30873	140873	86059	89439
	(i)Civil Aviation	117	3	12	0	0	10	0	5	0	0	0	147	147	125	125
	(ii)Road Transport	77354	1750	51412	0	0	0	2900	3930	3380	0	110000	30726	140726	85934	89314
	Total	152393	2598	66188	6	0	10470	38071	3974	3396	0	130675	146421	277096	197036	200432

Table 3.9 (i)

Capital Formation by Type of Assets & Industry of Use-Administration year 2009-10

State: Haryana

(Rs. lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation									Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	51874	116556	80042	2290	17854	383	268999	0	268999	4410	273409
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	691	0	691	0	691	574	1265
3	Water Supply	0	0	67702	21	6538	0	74261	0	74261	3836	78097
4	Other Services	19507	0	1578	67	3146	208	24506	0	24506	0	24506
	i) Education 3.2	12048	0	104	0	2298	208	14658	0	14658	0	14658
	ii) Medical and Public Health 4.2	7459	0	1474	67	848	0	9848	0	9848	0	9848
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	19507	0	69280	88	10375	208	99458	0	99458	4410	103868
6	Net Public Admn.(1-5)	32367	116556	10762	2202	7479	175	169541	0	169541	0	169541

Table 3.9 (ii)**Capital Formation by Type of Assets & Industry of Use-Administration year 2010-11 (R.E)**

State: Haryana

(Rs. lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation									Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	49006	101454	139202	2579	16980	853	310074	0	310074	340	310414
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	440	0	440	0	440	275	715
3	Water Supply	0	0	88070	217	2660	0	90947	0	90947	65	91012
4	Other Services	15265	0	1192	69	2925	150	19601	0	19601	0	19601
	i) Education (3.2)	9446	0	75	31	1329	150	11031	0	11031	0	11031
	ii) Medical and Public Health(4.2)	5819	0	1117	38	1596	0	8570	0	8570	0	8570
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	15265	0	89262	286	6025	150	110988	0	110988	340	111328
6	Net Public Admn.(1-5)	33741	101454	49940	2293	10955	703	199086	0	199086	0	199086

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

State: Haryana

(Rs. lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation										Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Mechinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	50461	122038	159860	3300	24528	2893	363080	0	363080	370	363450
	<u>Less</u>								0			
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	587	0	587	0	587	300	887
3	Water Supply	0	0	96500	171	2670	0	99341	0	99341	70	99411
4	Other Services	15956	0	1633	87	3557	250	21483	0	21483		21483
	i) Education 3.2	8434	0	126	25	2033	250	10868	0	10868	0	10868
	ii) Medical and Public Health 4.2	7522	0	1507	62	1524	0	10615	0	10615	0	10615
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	15956	0	98133	258	6814	250	121411	0	121411	370	121781
	Net Public Admn.(1-5)	34505	122038	61727	3042	17714	2643	241669	0	241669	0	241669

Table 3.10 (i)**Capital Formation by Type of Assets and Industry of Use -Enterprises year 2009-10****State: Haryana****(Rs. lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	64712	0	8	0	64720	0	64720	959	65679
2	Forest 2406+4406	0	0	6104	4	21	4	6133	0	6133	0	6133
3	Manufacturing	0	0	0	0	7	0	7	0	7	0	7
	(i)Printing and Stationery 2058+4058	0	0	0	0	7	0	7	0	7	0	7
	(ii)General Education 2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	841	0	26	9507	1502	21	11897	0	11897	0	11897
	(i) Road Transport 3055+5055	824	0	11	9507	1152	21	11515	0	11515	0	11515
	(ii) Civil Aviation 3053+5053	17	0	15	0	350	0	382	0	382	0	382
	Total	841	0	70842	9511	1538	25	82757	0	82757	959	83716

Table 3.10 (ii)**Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2010-11 (R.E.)****State: Haryana****(Rs. lakh)**

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) 3 to 8
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	42790	9	86	0	42885	0	42885	103	42988
2	Forest 2406+4406	0	0	5739	12	104	20	5875	0	5875	0	5875
3	Manufacturing	0	0	0	0	6	0	6	0	6	0	6
	(i) Printing and Stationery 2058+4058	0	0	0	0	6	0	6	0	6	0	6
	(ii) General Education 2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	1067	0	230	11910	1715	40	14962	0	14962	0	14962
	(i) Road Transport 3055+5055	1050	0	20	11910	1680	40	14700	0	14700	0	14700
	(ii) Civil Aviation 3053+5053	17	0	210	0	35	0	262	0	262	0	262
	Total	1067	0	48759	11931	1911	60	63728	0	63728	103	63831

Table 3.10 (iii)**Capital Formation by Types of Assets and Industry of Use - Enterprises year 2011-12 (B.E.)**

State: Haryana

(Rs. lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) (3 to 8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	38737	15	89	0	38841	0	38841	197	39038
2	Forest 2406+4406	0	0	7403	20	113	20	7556	0	7556	0	7556
3	Manufacturing	0	0	0	0	17	0	17	0	17	0	17
	i)Printing and Staionery2058+4058	0	0	0	0	17	0	0	0	0	0	0
	ii)General Education2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	1270	0	90	13585	395	40	15380	0	15380	0	15380
	(i)Road Transport 3055+5055	1250	0	20	13585	355	40	15250	0	15250	0	15250
	(ii)Civil Aviation.3053+5053	20	0	70	0	40	0	130	0	130	0	130
	Total	1270	0	46230	13620	614	60	61794	0	61794	197	61991

CHAPTER-IV

PRINCIPLES AND DETAILED FUNCTIONAL/PURPOSE CLASSIFICATION

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

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

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

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

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

The following table presents the detailed functional/purpose classification of the State government budgetary expenditure for the years 2009-10, 2009-10 (R.E.) and 2011-12 (B.E.).

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

		(Rs.Lakh)		
Sr. No.	Items	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	General Public Services	367208	411318	416244
	1.1 General Administration, External Affairs, Public Order & Safety	363266	409089	414038
	1.2 General Research	3942	2229	2206
2	Civil Defence	2065	1380	743
3	Education Affairs & services	629906	817869	888146
	3.1 Administration, Regulation & Research	17813	32054	42797
	3.2 Educational Services	612093	785815	845349
4	Health Affairs & Services	126786	137255	149646
	4.1 Administration, Regulation & Research	5697	6357	7628
	4.2 Health Services	121089	130898	142018
5	Social Security & Welfare Affairs & Services	260758	291274	344127
	5.1 Social Security Affairs & Services	158854	165105	187518
	5.2 Welfare Affairs & Services	101904	126169	156609
6	Housing & Community Amenity Affairs & Services	190878	294061	315239
7	Cultural, Recreational & Religious Affairs & Services	12953	16647	13462
8	Economic Affairs & Services	897944	1058314	1173325
	8.1 General Administration, Regulation & Research	19580	24685	25534
	8.2 Agriculture, Forestry, Fishing & Hunting	112472	169534	179184
	8.3 Mining, Manufacturing & Construction	13671	20070	19611
	8.4 Electricity, Gas, Steam & Other Sources of Energy	380770	424258	495590
	8.5 Water Supply	145147	177550	185463
	8.6 Transport & Communication	207331	209209	225786
	8.7 Other Economic Services	18973	33008	42157
9	Environmental Protection	410	394	436
10	Relief of Calamities	11713	65415	20597
11	Interest	257847	350098	429906
	Total	2758468	3444025	3751871

Table - 4.2
Purpose Classification : Percentage Distribution of Expenditure

Sr. No.	Items	(Percentage)		
		2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4	5
1	General Public Services	13.31	11.94	11.09
	1.1 General Administration, External Affairs, Public Order & Safety	13.17	11.88	11.04
	1.2 General Research	0.14	0.06	0.06
2	Civil Defence	0.07	0.04	0.02
3	Education Affairs & services	22.84	23.75	23.67
	3.1 Administration, Regulation & Research	0.65	0.93	1.14
	3.2 Educational Services	22.19	22.82	22.53
4	Health Affairs & Services	4.60	3.99	3.99
	4.1 Administration, Regulation & Research	0.21	0.18	0.20
	4.2 Health Services	4.39	3.80	3.79
5	Social Security & Welfare Affairs & Services	9.45	8.46	9.17
	5.1 Social Security Affairs & Services	5.76	4.79	5.00
	5.2 Welfare Affairs & Services	3.69	3.66	4.17
6	Housing & Community Amenity Affairs & Services	6.92	8.54	8.40
7	Cultural, Recreational & Religious Affairs & Services	0.47	0.48	0.36
8	Economic Affairs & Services	32.55	30.73	31.27
	8.1 General Administration, Regulation & Research	0.71	0.72	0.68
	8.2 Agriculture, Forestry, Fishing & Hunting	4.08	4.92	4.78
	8.3 Mining, Manufacturing & Construction	0.50	0.58	0.52
	8.4 Electricity, Gas, Steam & Other Sources of Energy	13.80	12.32	13.21
	8.5 Water Supply	5.26	5.16	4.94
	8.6 Transport & Communication	7.52	6.07	6.02
	8.7 Other Economic Services	0.69	0.96	1.12
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	0.42	1.90	0.55
11	Interest	9.35	10.17	11.46
	Total	100.00	100.00	100.00

CHAPTER –V

ECONOMIC-CUM- PURPOSE CLASSIFICATION

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

Present Economic-cum- Purpose Classification of Haryana Government budgetary transactions relates to the years 2009-10 (Actuals), 2010-11 (Revised Estimates) and 2011-12 (Budget Estimates). The table classifies horizontally the expenditure on each service for the year under review into significant economic categories and vertically into different functional categories.

TABLE- 5.1**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2009-10**

(Rs. lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expdn. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	199419	55002	2925	257346	46380	17447	28933	286279	14744	0	0	0	301023
1.1	General Administration, Public Order and Safety	199013	54889	2917	256819	46345	17446	28899	285718	11375	0	0	0	297093
1.1.1	Public Order and Safety	140672	38750	1258	180680	17439	3870	13569	194249	162	0	0	0	194411
1.1.2	Planning and Statistical Activities	2227	618	102	2947	61	0	61	3008	0	0	0	0	3008
1.1.3	General Administration, Public Order and Safety n.e.c	56114	15521	1557	73192	28845	13576	15269	88461	11213	0	0	0	99674
1.2	General Research	406	113	8	527	35	1	34	561	3369	0	0	0	3930
2	Civil Defence	1213	323	16	1552	91	2	89	1641	420	0	0	0	2061
3	Education Affairs and Services	369382	101928	2874	474184	23913	24364	-451	473733	132278	887	0	0	606898
3.1	Administration, Regulation and Research	7406	2053	221	9680	461	0	461	10141	6556	887	0	0	17584
3.1.1	Primary Education Affairs	2788	771	89	3648	143	0	143	3791	4	0	0	0	3795
3.1.2	Secondary Education Affairs	2174	604	49	2827	163	0	163	2990	6549	887	0	0	10426
3.1.3	Higher Secondary/and University/Education Affairs	2250	624	78	2952	155	0	155	3107	3	0	0	0	3110
3.1.4	Education Affairs	194	54	5	253	0	0	0	253	0	0	0	0	253
3.2	Schools, University and Institutions	361976	99875	2653	464504	23452	24364	-912	463592	125722	0	0	0	589314
3.2.1	Primary Education Services	208138	57282	1165	266585	14471	22401	-7930	258655	45361	0	0	0	304016
3.2.2	Secondary Education Services	128591	35668	1103	165362	4457	554	3903	169265	18103	0	0	0	187368
3.2.3	Higher Secondary and University Education Services	23619	6476	259	30354	4342	859	3483	33837	61836	0	0	0	95673
3.2.4	Educational Services n.e.c	1628	449	126	2203	182	550	-368	1835	422	0	0	0	2257

TABLE-5.1 Contd.

(Rs. lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4	Health Affairs and Services	83463	22838	1376	107677	6841	3023	3818	111495	5337	0	0	0	116832
4.1	Administration, Regulation and Research	3973	1103	163	5239	267	0	267	5506	90	0	0	0	5596
4.1.1	Allopathic	2227	618	122	2967	50	0	50	3017	60	0	0	0	3077
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	133	37	7	177	11	0	11	188	4	0	0	0	192
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	1613	448	34	2095	206	0	206	2301	26	0	0	0	2327
4.2	Hospitals,Clinics and other Health Services	79490	21735	1213	102438	6574	3023	3551	105989	5247	0	0	0	111236
4.2.1	Allopathic	53638	14680	698	69016	5421	2985	2436	71452	2413	0	0	0	73865
4.2.2	Homeopathic	177	47	2	226	4	0	4	230	0	0	0	0	230
4.2.3	Ayurvedic	4748	1259	157	6164	130	38	92	6256	27	0	0	0	6283
4.2.4	Unani	182	48	5	235	6	0	6	241	0	0	0	0	241
4.2.5	Other Medical Services	20745	5701	351	26797	1013	0	1013	27810	2807	0	0	0	30617
5	Welfare Affairs and Services	26653	7398	243	34294	28179	286	27893	62187	157326	19656	0	0	239169
5.1	Social Security Affairs and Services	1407	391	21	1819	254	147	107	1926	147709	0	0	0	149635
5.2	Social Welfare Services	25246	7007	222	32475	27925	139	27786	60261	9617	19656	0	0	89534
6	Housing and Community Amenty Affairs and Services	18147	5032	157	23336	1583	1004	579	23915	32968	3037	0	0	59920
6.1	Housing and Community Services	18147	5032	157	23336	1583	844	739	24075	32968	3037	0	0	60080
6.2	Sanitary Affairs Services	0	0	0	0	0	160	-160	-160	0	0	0	0	-160
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational./Religeous Affairs and Services	4549	1246	90	5885	1597	361	1236	7121	1685	0	0	0	8806
7.1	Arts and Cultural Affairs Services	412	114	1	527	32	0	32	559	321	0	0	0	880
7.2	Recreational and Sporting Services	4024	1101	86	5211	1369	19	1350	6561	1317	0	0	0	7878
7.3	Tourism Affairs and Services	97	27	3	127	83	342	-259	-132	41	0	0	0	-91
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	16	4	0	20	113	0	113	133	6	0	0	0	139

TABLE-5.1 Contd.

(Rs.lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8	Economic Affairs and Services	96345	26735	1317	124397	80883	13170	67713	192110	8145	378951	0	0	579206
8.1	General Administration, Regulation and Research	11283	3132	167	14582	5838	2379	3459	18041	966	0	0	0	19007
8.2	Agriculture, Forestry, Fishing and Hunting	25991	7196	354	33541	2800	1386	1414	34955	2195	59818	0	0	96968
8.3	Mining, Manufacturing and Construction	2593	720	71	3384	1070	3964	-2894	490	1243	1518	0	0	3251
8.4	Electricity, Gas, Steam and Other Sources of Energy	163	46	0	209	253	298	-45	164	372	277998	0	0	278534
8.4.1	Electricity, Gas and Steam	92	26	0	118	245	257	-12	106	0	277108	0	0	277214
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	71	20	0	91	8	41	-33	58	372	890	0	0	1320
8.5	Drinking Water Supply	35212	9785	397	45394	34746	2726	32020	77414	72	0	0	0	77486
8.6	Transportation and Communication	12716	3534	0	16250	35274	1751	33523	49773	759	35966	0	0	86498
8.6.1	Road Transport	12716	3534	0	16250	35274	1738	33536	49786	719	35846	0	0	86351
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	13	-13	-13	40	120	0	0	147
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	8387	2322	328	11037	902	666	236	11273	2538	3651	0	0	17462
9	Environmental Protection	165	43	3	211	76	0	76	287	116	0	0	0	403
10	Relief on Calamities	231	64	2	297	11493	198	11295	11592	111	0	0	0	11703
11	Interest	0	0	0	0	0	0	0	0	0	0	257847	0	257847
Administrative Deptt. Total		799567	220609	9003	1029179	201036	59855	141181	1170360	353130	402531	257847	0	2183868
DCU		63701	17266	1774	82741	73051	0	73051	155792	0	0	36280	3223	195295
Grand Total		863268	237875	10777	1111920	274087	59855	214232	1326152	353130	402531	294127	3223	2379163

TABLE-5.1 Contd.

(Rs. lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
8	Economic Affairs and Services	418	116424	66799	95	7751	15	3836	195338	0	8550	90743	24107	0	318738	897944
8.1	General Administration, Regulation and Research	0	0	4	1	560	8	0	573	0	0	0	0	0	573	19580
8.2	Agriculture, Forestry, Fishing and Hunting	410	0	8943	20	135	3	0	9511	0	5993	0	0	0	15504	112472
8.3	Mining, Manufacturing and Construction	8	0	0	18	22	1	0	49	0	575	160	9636	0	10420	13671
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	89882	12354	0	102236	380770
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	89882	12354	0	102236	379450
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1320
8.5	Drinking Water Supply	0	0	57266	21	6538	0	3836	67661	0	0	0	0	0	67661	145147
8.6	Transportation and Communication	0	116424	0	0	483	0	0	116907	0	1982	1	1943	0	120833	207331
8.6.1	Road Transport	0	116424	0	0	483	0	0	116907	0	1982	0	1943	0	120832	207183
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	148
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	586	35	13	3	0	637	0	0	700	174	0	1511	18973
9	Environmental Protection	0	0	1	0	5	1	0	7	0	0	0	0	0	7	410
10	Relief on Calamities	0	1	8	0	0	0	0	9	0	1	0	0	0	10	11713
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	257847
Administrative Deptt.Total		51874	116556	80042	2290	17854	383	4410	273409	1218	125763	91241	41208	41761	574600	2758468
DCU		841	0	70842	9511	1538	25	959	83716	3117	0	0	0	0	86833	282128
Grand Total		52715	116556	150884	11801	19392	408	5369	357125	4335	125763	91241	41208	41761	661433	3040596

TABLE- 5.2**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2010-11(R.E.)**

(Rs. lakh)

		Current Expenditure												
Sr. No.	Economic Classification/ Functional Classification	Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	235770	67343	3877	306990	44993	21083	23910	330900	17746	0	0	0	348646
1.1	General Administration, Public Order and Safety	235247	67199	3865	306311	44904	21083	23821	330132	16300	0	0	0	346432
1.1.1	Public Order and Safety	168203	48093	1900	218196	19644	5182	14462	232658	240	0	0	0	232898
1.1.2	Planning and Statistical Activities	3770	1084	73	4927	362	0	362	5289	651	0	0	0	5940
1.1.3	General Administration, Public Order and Safety n.e.c	63274	18022	1892	83188	24898	15901	8997	92185	15409	0	0	0	107594
1.2	General Research	523	144	12	679	89	0	89	768	1446	0	0	0	2214
2	Civil Defence	1779	386	28	2193	78	897	-819	1374	2	0	0	0	1376
3	Education Affairs and Services	459938	131336	5169	596443	33891	26563	7328	603771	189709	140	0	0	793620
3.1	Administration, Regulation and Research	8996	2581	427	12004	912	0	912	12916	18496	140	0	0	31552
3.1.1	Primary Education Affairs	3241	928	124	4293	260	0	260	4553	50	0	0	0	4603
3.1.2	Secondary Education Affairs	1678	482	80	2240	296	0	296	2536	18437	140	0	0	21113
3.1.3	Higher Secondary/and University/Education Affairs	4077	1171	223	5471	356	0	356	5827	9	0	0	0	5836
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	450942	128755	4742	584439	32979	26563	6416	590855	171213	0	0	0	762068
3.2.1	Primary Education Services	264209	75285	2033	341527	25067	24244	823	342350	58307	0	0	0	400657
3.2.2	Secondary Education Services	156407	44941	2186	203534	4832	586	4246	207780	39228	0	0	0	247008
3.2.3	Higher Sec. and University Edu. Services	30235	8503	515	39253	3080	1113	1967	41220	73503	0	0	0	114723
3.2.4	Educational Services n.e.c	91	26	8	125	0	620	-620	-495	175	0	0	0	-320

TABLE-5.2 Contd.

(Rs. lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational./Religious Affairs and Services	5658	1602	104	7364	2045	680	1365	8729	4708	0	0	0	13437
7.1	Arts and Cultural Affairs Services	492	141	6	639	48	0	48	687	770	0	0	0	1457
7.2	Recreational and Sporting Services	5040	1425	93	6558	1805	300	1505	8063	3891	0	0	0	11954
7.3	Tourism Affairs and Services	103	30	4	137	84	380	-296	-159	41	0	0	0	-118
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	23	6	1	30	108	0	108	138	6	0	0	0	144
8	Economic Affairs and Services	111942	32182	2234	146358	108094	10333	97761	244119	20051	478996	0	0	743166
8.1	General Administration, Regulation and Research	14125	4064	322	18511	7162	2627	4535	23046	1029	0	0	0	24075
8.2	Agriculture, Forestry,Fishing and Hunting	26485	7606	727	34818	6171	1270	4901	39719	2574	107789	0	0	150082
8.3	Mining,Manufacturing and Construction	2987	857	138	3982	2301	138	2163	6145	3196	2724	0	0	12065
8.4	Electricity, Gas, Steam and Other Sources of Energy	90	26	3	119	367	630	-263	-144	253	320958	0	0	321067
8.4.1	Electricity,Gas and Steam	0	0	0	0	360	630	-270	-270	0	320065	0	0	319795
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	90	26	3	119	7	0	7	126	253	893	0	0	1272
8.5	Drinking Water Supply	42105	12124	685	54914	49608	3350	46258	101172	116	0	0	0	101288
8.6	Transportation and Communication	16197	4664	0	20861	41517	1468	40049	60910	841	42542	0	0	104293
8.6.1	Road Transport	16197	4664	0	20861	41517	1460	40057	60918	800	42378	0	0	104096
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	8	-8	-8	41	164	0	0	197
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	9953	2841	359	13153	968	850	118	13271	12042	4983	0	0	30296
9	Environmental Protection	210	60	3	273	62	0	62	335	48	0	0	0	383
10	Relief on Calamities	262	75	4	341	57844	22	57822	58163	1512	0	0	0	59675
11	Interest	0	0	0	0	0	0	0	0	0	0	350098	0	350098
Administrative Deptt.Total		956636	273238	14079	1243953	283631	70831	212800	1456753	451513	510538	350098	0	2768902
DCU		114597	32231	2528	149356	76086	0	76086	225442	0	0	37251	3294	265987
Grand Total		1071233	305469	16607	1393309	359717	70831	288886	1682195	451513	510538	387349	3294	3034889

TABLE-5.2 Contd.

(Rs. lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational./Religious Affairs and Services	2045	0	2	28	272	3	0	2350	0	860	0	0	0	3210	16647
7.1	Arts and Cultural Affairs Services	0	0	1	0	4	1	0	6	0	0	0	0	0	6	1463
7.2	Recreational and Sporting Services	355	0	1	28	108	2	0	494	0	860	0	0	0	1354	13308
7.3	Tourism Affairs and Services	1690	0	0	0	160	0	0	1850	0	0	0	0	0	1850	1732
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	144
8	Economic Affairs and Services	183	97249	84877	352	5230	470	65	188426	0	15187	71573	39962	0	315148	1058314
8.1	General Administration, Regulation and Research	0	0	13	18	552	27	0	610	0	0	0	0	0	610	24685
8.2	Agriculture, Forestry, Fishing and Hunting	43	0	10348	34	265	52	0	10742	0	8710	0	0	0	19452	169534
8.3	Mining, Manufacturing and Construction	140	0	6	14	61	11	0	232	0	1477	65	6231	0	8005	20070
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	71857	31334	0	103191	424258
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	71857	31334	0	103191	422986
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1272
8.5	Drinking Water Supply	0	0	73320	217	2660	0	65	76262	0	0	0	0	0	76262	177550
8.6	Transportation and Communication	0	97249	0	0	363	0	0	97612	0	5000	1	2303	0	104916	209209
8.6.1	Road Transport	0	97249	0	0	363	0	0	97612	0	5000	0	2303	0	104915	209011
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	198
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	1190	69	1329	380	0	2968	0	0	-350	94	0	2712	33008
9	Environmental Protection	0	0	0	0	10	1	0	11	0	0	0	0	0	11	394
10	Relief on Calamities	0	3965	1775	0	0	0	0	5740	0	0	0	0	0	5740	65415
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	350098
Administrative Deptt. Total		49006	101454	139202	2579	16980	853	340	310414	7871	205028	72196	59115	20499	675123	3444025
DCU		1067	0	48759	11931	1911	60	103	63831	1050	0	0	0	0	64881	330868
Grand Total		50073	101454	187961	14510	18891	913	443	374245	8921	205028	72196	59115	20499	740004	3774893

TABLE- 5.3**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2011-12(B.E.)**

(Rs. lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	230716	69460	6015	306191	42193	22723	19470	325661	19337	0	0	0	344998
1.1	General Administration, Public Order and Safety	230251	69320	5997	305568	42096	22723	19373	324941	17868	0	0	0	342809
1.1.1	Public Order and Safety	167577	50516	3795	221888	18519	5979	12540	234428	236	0	0	0	234664
1.1.2	Planning and Statistical Activities	2573	776	89	3438	548	0	548	3986	653	0	0	0	4639
1.1.3	General Administration, Public Order and Safety n.e.c	60101	18028	2113	80242	23029	16744	6285	86527	16979	0	0	0	103506
1.2	General Research	465	140	18	623	97	0	97	720	1469	0	0	0	2189
2	Civil Defence	1358	341	91	1790	88	1151	-1063	727	6	0	0	0	733
3	Education Affairs and Services	471077	140970	6065	618112	39103	29519	9584	627696	241469	140	0	0	869305
3.1	Administration, Regulation and Research	9059	2728	465	12252	1130	0	1130	13382	28839	140	0	0	42361
3.1.1	Primary Education Affairs	2975	895	118	3988	304	0	304	4292	50	0	0	0	4342
3.1.2	Secondary Education Affairs	1746	527	69	2342	433	0	433	2775	28774	140	0	0	31689
3.1.3	Higher Secondary/and University/Education Affairs	4338	1306	278	5922	393	0	393	6315	15	0	0	0	6330
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	462018	138242	5600	605860	37973	29519	8454	614314	212630	0	0	0	826944
3.2.1	Primary Education Services	273659	81645	2486	357790	2099	1	2098	359888	59768	0	0	0	419656
3.2.2	Secondary Education Services	152675	46061	2538	201274	30876	27093	3783	205057	75921	0	0	0	280978
3.2.3	Higher Sec. and University Edu. Services	35600	10511	564	46675	4998	1774	3224	49899	76839	0	0	0	126738
3.2.4	Educational Services n.e.c	84	25	12	121	0	651	-651	-530	102	0	0	0	-428

TABLE-5.3 Contd.

(Rs. lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational./Religious Affairs and Services	5140	1531	150	6821	2635	600	2035	8856	1670	0	0	0	10526
7.1	Arts and Cultural Affairs Services	528	159	10	697	56	0	56	753	30	0	0	0	783
7.2	Recreational and Sporting Services	4501	1339	130	5970	2465	300	2165	8135	1596	0	0	0	9731
7.3	Tourism Affairs and Services	90	27	10	127	86	300	-214	-87	43	0	0	0	-44
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	21	6	0	27	28	0	28	55	1	0	0	0	56
8	Economic Affairs and Services	109185	32980	3444	145609	113125	10968	102157	247766	24565	485086	0	0	757417
8.1	General Administration, Regulation and Research	13798	4169	338	18305	7529	2728	4801	23106	1464	0	0	0	24570
8.2	Agriculture, Forestry, Fishing and Hunting	28457	8586	1293	38336	7798	1330	6468	44804	4295	114018	0	0	163117
8.3	Mining, Manufacturing and Construction	2762	832	155	3749	2320	120	2200	5949	3259	3189	0	0	12397
8.4	Electricity, Gas, Steam and Other Sources of Energy	112	34	4	150	363	650	-287	-137	201	332726	0	0	332790
8.4.1	Electricity, Gas and Steam	0	0	0	0	348	650	-302	-302	0	331763	0	0	331461
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	112	34	4	150	15	0	15	165	201	963	0	0	1329
8.5	Drinking Water Supply	38468	11632	1400	51500	50612	3500	47112	98612	140	0	0	0	98752
8.6	Transportation and Communication	16470	4980	0	21450	43513	1535	41978	63428	1041	30873	0	0	95342
8.6.1	Road Transport	16470	4980	0	21450	43513	1525	41988	63438	1000	30726	0	0	95164
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	10	-10	-10	41	147	0	0	178
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	9118	2747	254	12119	990	1105	-115	12004	14165	4280	0	0	30449
9	Environmental Protection	243	72	7	322	66	0	66	388	40	0	0	0	428
10	Relief on Calamities	265	80	5	350	18566	20	18546	18896	851	0	0	0	19747
11	Interest	0	0	0	0	0	0	0	0	0	0	429906	0	429906
Administrative Deptt. Total		964530	289615	18520	1272665	263398	77037	186361	1459026	523545	531148	429906	0	2943625
DCU		118662	33731	2598	154991	80638	0	80638	235629	0	0	38071	3396	277096
Grand Total		1083192	323346	21118	1427656	344036	77037	266999	1694655	523545	531148	467977	3396	3220721

TABLE-5.3 Contd.

(Rs. lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
7	Cultural/ Recreational./Religeous Affairs and Services	2038	0	3	60	144	5	0	2250	0	686	0	0	0	2936	13462
7.1	Arts and Cultural Affairs Services	0	0	1	10	7	2	0	20	0	0	0	0	0	20	803
7.2	Recreational and Sporting Services	98	0	2	50	76	3	0	229	0	686	0	0	0	915	10646
7.3	Tourism Affairs and Services	1940	0	0	0	61	0	0	2001	0	0	0	0	0	2001	1957
7.4	Cultural/Recreational/Religeous Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
8	Economic Affairs and Services	170	121508	93394	330	12198	2337	70	230007	0	15180	98108	72613	0	415908	1173325
8.1	General Administration, Regulation and Research	0	0	14	16	906	28	0	964	0	0	0	0	0	964	25534
8.2	Agriculture, Forestry, Fishing and Hunting	30	0	7502	55	617	153	0	8357	0	7710	0	0	0	16067	179184
8.3	Mining, Manufacturing and Construction	140	0	3	30	48	6	0	227	0	2470	17	4500	0	7214	19611
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	98410	64390	0	162800	495590
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	98410	64390	0	162800	494261
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1329
8.5	Drinking Water Supply	0	0	83800	171	2670	0	70	86711	0	0	0	0	0	86711	185463
8.6	Transportation and Communication	0	121508	0	0	432	0	0	121940	0	5000	1	3503	0	130444	225786
8.6.1	Road Transport	0	121508	0	0	432	0	0	121940	0	5000	0	3503	0	130443	225607
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	179
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	2075	58	7525	2150	0	11808	0	0	-320	220	0	11708	42157
9	Environmental Protection	0	0	1	0	6	1	0	8	0	0	0	0	0	8	436
10	Relief on Calamities	0	250	600	0	0	0	0	850	0	0	0	0	0	850	20597
11	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	429906
Administrative Deptt. Total		50461	122038	159860	3300	24528	2893	370	363450	2932	247396	98778	95690	0	808246	3751871
DCU		1270	0	46230	13620	614	60	197	61991	1250	0	0	0	0	63241	340337
Grand Total		51731	122038	206090	16920	25142	2953	567	425441	1758	247396	98778	95690	0	735629	4092208

CHAPTER -VI
RECONCILIATION STATEMENTS

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

CURRENT ACCOUNT : REVENUE RECEIPTS

Item	2009-10	2010-11 (R.E)	2011-12 (B.E)
1	2	3	4
I Current revenue of Govt. administration shown in the Financial Statement	2099266	2759674	3201818
II Less :			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	59855	70831	77037
2. Interest Receipts from Departmental Enterprises(Account-2)	36280	37251	38071
3. Revenue attributed to Departmental Enterprises(Account-2)	101795	114114	130675
4. Sale of Land & Property	915	11	11
5. Fund(Borrowing Account)	329	221	258
6. Pension(Receipts)	1162	1531	1664
III Add :			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	160	0	0
2. Rounding error	0	0	(-)1
IV Total Adjustments	200176	223959	247715
Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)	1899090	2535715	2954102

TOTAL EXPENDITURE

Item	(Rs.Lakh)		
	2009-10	2010-11	2011-12
		(R.E)	(B.E)
1	2	3	4
I As per consolidated fund shown in the Financial Statement	3405152	4462934	4694240
II Less: -			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	59855	70831	77037
2. Sale of land & Property	915	11	11
3. Fund	11773	11718	30972
4. Interest Departmental Enterprises	36280	37251	38071
5. Repayment of public debt. (Borrowing account)	274597	786765	666612
6. Pension(receipt)	1162	1531	1664
7. Stock Food	72695	-88819	-67571
8. Sale, Financial Assets	939	1627	1656
9. Contingency Fund	0	19000	0
III Add: -			
1. Imputed Subsidy	93660	151873	146421
IV Rounding error	0	(-)1	0
V Total Adjustments	364556	688042	602031
VI Total Expenditure as shown in the Economic & Functional/Purpose Classification	3040596	3774892	4092209

APPENDIX

1- Notes on the Accounts and their Derivations

Account –1: Income and Outlay Account of Administrative Departments

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

Compensation of Employees.

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

Commodities and Services.

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

Maintenance

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

Benefits:

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

Interest Paid

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

Subsidies

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

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

Current Transfers.

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

Capital Transfers

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

Savings on Current Account.

This represents the excess of current receipts over current expenditure.

Income from Entrepreneurship and Property

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

Interest Received

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

Direct Taxes

A list of direct taxes is given below: -

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

Indirect Taxes

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

A list of indirect taxes is given below: -

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

Miscellaneous Receipts.

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

Revenue Grants, Contributions, etc.

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

Account –2: Production Account of Departmental Commercial Undertakings

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

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

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

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

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

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

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

Account –3: Capital Finance Account of State Government.

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

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

Change in Stock

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

Gross Fixed Capital Formation

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

Buildings and Other Construction

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

Roads and Bridges

Expenditure on construction of roads and bridges is considered.

Transport Equipment

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

Machinery

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

Other Capital Outlay

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

Software

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

Net purchase of Physical Assets

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

Receipts of Capital Account

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

Savings

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

Consumption of Fixed Capital

This is brought over from Account-2

Capital Transfers

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

Net Borrowings

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

Other Liabilities

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

2- NOTES ON PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, Public Order and Safety:-

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

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

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

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

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

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

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

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

1.2 General Research:-

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

2. Civil Defence

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

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

3. Education Affairs & Services.

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

3.1 Administration, Regulation and Research: -

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

3.2 Schools, Universities and Institutions including Subsidiary Services :-

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

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

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

4.1 Administration, Regulation and Research include:-

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

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

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Aurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services:-

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs & Services

5.1 Social Security Affairs & Services :-

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

5.2 Social Welfare Services:-

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

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

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

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

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

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

6. Housing and Community Amenity Affairs and Services

6.1 Housing and Community Services:-

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

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

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

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

6.2 Sanitary affairs services

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

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

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

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

7.1 Arts & Culture Affairs Services:-

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

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

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

7.2 Recreational and Sporting Services:-

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

7.3 Tourism Affairs and Services

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

7.4 Cultural, Recreational and Religious Affairs and Services

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

8. Economic Affairs & Services

8.1 General Administration, Regulation and Research:-

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

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

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

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

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

8.2 Agriculture, Forestry, Fishing & Hunting:-

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

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

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

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

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

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

8.3 Mining ,Manufacturing and Constructions:-

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

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

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

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

8.4 Electricity, Gas, Steam and Other Sources of Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-Conventional Sources of Energy:-

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

8.5 Drinking Water Supply:

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

8.6 Transportation and Communication :-

8.6.1 Road transport

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

8.6.2 Water Transport, Waterways and Other Navigations

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

8.6.3 Air Transport and Other Communication:-

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services :-

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

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

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

9. Environmental Protection:-

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research and Education

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

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

9.5 Environmental Protection n.e.c.

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

10. Relief on Calamities

Flood relief, drought relief and relief work on other disasters and calamities.

(Expenditure on specific purpose like education, health, etc. incurred under these heads are excluded and classified under concerned categories).

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

11. Interest

This include interest payments of administrative departments.
