



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM- PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2016-17**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2016**

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## **PREFACE**

This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2014-15 (Actual), 2015-16 [Revised Estimates (R.E.)] and 2016-17 [Budget Estimates (B.E.)]. This Economic-cum-Purpose Classification is based on the methodology adopted by the National Accounts Division (NAD) of Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, capital formation out of budgetary resources. The purpose classification groups refer 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.

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

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

Panchkula  
Dated the 31<sup>st</sup> August, 2016

J.S. Dalal  
Director, Deptt. of Economic and  
Statistical Analysis, Haryana.

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## EXECUTIVE SUMMARY

The government transactions can be classified according to (i) the economic characters 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 socio-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 ₹ 8846425 lakh in 2016-17 [(Budget Estimates(B.E.))] as compared to ₹ 8490414 lakh in 2015-16 [(Revised Estimates(R.E.))] and ₹ 5303883 lakh in 2014-15 showing an increase of 4.19 percent in 2016-17 (B.E.) over 2015-16 (R.E.) .

Consumption expenditure of the government is estimated at ₹ 2878934 lakh in 2016-17 (B.E.) as against ₹ 2409740 lakh in 2015-16 (R.E.) and ₹ 2074714 lakh in 2014-15. It shows that consumption expenditure is likely to be increased by 19.47 percent in 2016-17 (B.E.) over 2015-16 (R.E.) as against 16.15 percent in 2015-16 (R.E) over 2014-15.

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 ₹ 690999 lakh in 2016-17 (B.E.) as against ₹ 473699 lakh in 2015-16 (R.E.) and ₹ 367135 lakh in 2014-15 showing a increase of 45.87 percent in 2016-17 (B.E.) over 2015-16(R.E) whereas it increased by 29.03 percent in 2015-16 (R.E) over 2014-15. In addition to the gross capital formation directly undertaken, the State Government also provides financial assistance to other sectors of the economy for capital formation through grants, loans and advances and by purchasing financial assets.

Current transfers or grants which also include subsidies and interest is estimated at ₹ 2919169 lakh in 2016-17 (B.E.) as against ₹ 2494279 lakh in 2015-16 (R.E.) and ₹ 1793012 lakh in 2014-15. Current transfers are estimated to increase by 17.03 percent in 2016-17 (B.E.) over 2015-16 (R.E.) whereas this increase was 39.11 percent in 2015-16 (R.E.) over 2014-15.

Capital transfers are estimated at ₹ 1231995 lakh in 2016-17 (B.E.) as compared to ₹ 1166410 lakh in 2015-16 (R.E.) and ₹ 647996 lakh in 2014-15. It shows an estimated increase by 5.62 percent in 2016-17 (B.E.) over 2015-16 (R.E.)

The net product from public administration which constitutes compensation of employees for public administration is estimated at ₹ 945051 lakh in 2016-17 (B.E.) as compared to ₹ 793690 lakh in 2015-16 (R.E.) and ₹ 722455 lakh in 2014-15. The net product from public administration is estimated to increase by 19.07 percent in 2016-17 (B.E.) over 2015-16 (R.E.) whereas this increase was 9.86 percent in 2015-16 (R.E.) over 2014-15.

As per purpose classification, expenditure incurred on education affairs & services is estimated at ₹ 1690443 lakh in 2016-17 (B.E.) as compared to ₹ 1381959 lakh in 2015-16(R.E) and ₹ 1152517 lakh in 2014-15. Expenditure on education affairs and services is estimated to increase by 22.32 percent in 2015-16(B.E) over 2015-16(R.E) whereas this increase was 19.91 percent in 2015- 16. (R.E.) over 2014-15.

The expenditure on health affairs and services is estimated at ₹ 305200 lakh in 2016-17(B.E.) as against ₹ 274902 lakh in 2015-16(R.E.) and ₹ 207467 lakh in 2014-15 showing a increase of 11.02 percent in 2016-17(B.E) over 2015-16 (R.E) whereas it increased by 32.50 percent in 2015-16 (R.E.) over 2014-15.

The expenditure on economic affairs and services is estimated at ₹ 3086268 lakh in 2016-17 (B.E), ₹ 3638617 lakh in 2015-16 (R.E.) and ₹ 1332821 lakh in 2014-15 which shows that expenditure on economic services and affairs is estimated to decreased by 15.18 percent in 2016-17 (B.E.) over 2015-16 (R.E)

The current receipts of the government are estimated at ₹ 5833697 lakh in 2016-17 (B.E.) as compared to ₹ 5053103 lakh in 2015-16 (R.E.) and ₹ 3747428 lakh in 2014-15 showing an increase of 15.45 percent in 2016-17 (B.E.) and 34.84 percent in 2015-16 (R.E.) over 2014-15.

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## **CHAPTER-I**

### **INTRODUCTION**

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 Statistics Office (CSO) has been preparing economic classification of the Government Budget and publishing related accounts in the annual publication “National Accounts Statistics” every year. Similar economic classification of the State Government’s budgetary transactions is 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. The DCUs are un-incorporated enterprises owned, controlled and run directly by the public authorities. The criterion to distinguish enterprises from administrative activity is the use of commercial accounting methods to determine profit and loss and control of productive capital in the form of equipment like plant, machinery and stock. For administrative departments, both economic and purpose classification is done, whereas for DCUs only economic classification is done in the budget documents. However, the grant, subsidies, financial assets, loans etc. shown under commercial head (DCU), are classified under the relevant purpose categories.

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



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

In Economic Classification each 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**

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## **THE SET OF ACCOUNTS**

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**ACCOUNT- I****Income and Outlay Account of Administrative Departments**

(₹ in Lakh)

Sr No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
<b>Receipts</b>				
1	Income from Entrepreneurship & Property	32804	117354	303283
	1.1 Profits	0	0	0
	1.2 Income from Property	32804	117354	303283
	1.2.1 Net Interest Receipts	27896	50223	170633
	a) Public Authorities	7	8	9
	b) From Other Sectors	27889	50215	170624
	1.2.2 Other Property Receipts	4908	67131	132650
2	Total Tax Revenue	3107683	4034960	4634666
	2.1 Production Taxes	348344	356190	426360
	2.2 Product Taxes	2546610	3382087	3862858
	2.3 Other Transfers	212729	296683	345448
4	Fees & Miscellaneous Receipts	106295	60718	68371
5	Transfer from Central Govt.	500646	840071	827377
<b>Total Receipts</b>		<b>3747428</b>	<b>5053103</b>	<b>5833697</b>

**ACCOUNT- I**  
**Income and Outlay Account of Administrative Departments**

(₹ in Lakh)

Sr No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
	<b>Disbursements</b>			
6	Consumption Expenditure	2074714	2409740	2878934
	6.1 Compensation of Employees	1820918	2067444	2472970
	a) Wages & Salaries	1392988	1594826	1956365
	b) Pensions	427930	472618	516605
	6.2 Net Purchase of Commodities & Services	209653	307815	365108
	a) Purchases	222085	341646	408231
	b) Maintenance & Repairs	96238	107607	125164
	c) Less Sales	108670	141438	168287
	6.3 Transfers in kind	44143	34481	40856
7	Net Interest Paid to	658322	821607	1031087
	7.1 Public Authorities	11223	10545	9555
	a) Centre	11223	9188	9555
	b) States	0	0	0
	c) Local Bodies	0	0	0
	7.2 Others	704592	857541	1079449
	7.3 Less Commercial Interest	57493	46479	57917
8	Total Subsidies	240713	329728	376130
	8.1 Production Subsidies	207295	298020	307414
	8.2 Product Subsidies	33418	31708	68716
9	Total Current Transfer to other Sectors	623854	885513	979019
10	Inter Govt. Transfer to Local Authorities	270123	457431	532933
	10.1 Current Transfer to Local Authorities	106654	211654	219565
	10.2 Capital Transfer to Local Authorities	163469	245777	313368
	<b>Total Current Expenditure (6+8+9+10+11)</b>	<b>3867726</b>	<b>4904019</b>	<b>5798103</b>
	<b>Total Receipts</b>	<b>3747428</b>	<b>5053103</b>	<b>5833697</b>
	<b>Surplus on Current Account</b>	<b>-120298</b>	<b>149084</b>	<b>35594</b>

**ACCOUNT- 2**  
**Production Account of Departmental Enterprises**

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
<b><u>Receipts:</u></b>				
1	Commercial Receipts	141614	153145	207290
2	Imputed Subsidy	179594	232608	228963
<b>Total Receipts</b>		<b>321208</b>	<b>385753</b>	<b>436253</b>
<b><u>Expenditure:</u></b>				
3	Purchase of Commodities & Services including Maintenance	122778	131058	146088
4	Compensation of Employees	136949	203926	227858
	4.1 Wages & Salaries	107112	160878	182940
	4.2 Pensions	29837	43048	44918
5	Interest	57493	46479	57917
6	Consumption of Fixed Capital	3988	4290	4390
7	Profits	0	0	0
<b>Total Expenditure</b>		<b>321208</b>	<b>385753</b>	<b>436253</b>

**ACCOUNT- 3**  
**Capital Finance Account of State Government**

(₹ in Lakh)

Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
	<b><u>Receipts:</u></b>			
1	Consumption of Fixed Capital	3988	4290	4390
2	Capital Transfers	0	0	0
	2.1 From the other Governments	0	0	0
	2.2 From Rest of the World	0	0	0
3	Net Budgetary Borrowings	1169537	3131745	2598524
	3.1 At Home	1169537	3131745	2598524
	3.2 From Aboard	0	0	0
4	Other Liabilities	-34038	-1625344	-699263
	4.1 Net Extra budgetary Borrowings	-22564	-1453989	-499377
	4.2 Less Net Purchase of Financial Assets	11474	171355	199886
5	Surplus on Current Account	-120298	149084	35594
	<b>Total Receipts</b>	<b>1019189</b>	<b>1659775</b>	<b>1939245</b>
	<b><u>Expenditure:</u></b>			
	<b>Administration:-</b>			
1	Capital Outlay	413509	507665	665634
2	Net purchase of Physical Assets	3158	13941	12251
	2.1 Second Hand Assets	0	0	0
	2.2 Land	3158	13941	12251
3	Change in Stock	-141742	-88064	-59442
	3.1 Inventory	961	1680	1740
	3.2 Others	-142703	-89744	-61182
4	Capital Transfers	647996	1166410	1231995
	4.1 For Capital Formation	647996	1166410	1231995
	4.2 For Others	0	0	0
<b>5</b>	<b>Total (1 to 4)</b>	<b>922921</b>	<b>1599952</b>	<b>1850438</b>
	<b>Enterprises</b>			
6	Capital Outlay	95391	54098	84807
7	Net purchase of Physical Assets	900	5725	4000
	7.1 Second Hand Assets	0	0	0
	7.2 Land	900	5725	4000
8	Change in Stock	-23	0	0
<b>9</b>	<b>Total (6 to 8)</b>	<b>96268</b>	<b>59823</b>	<b>88807</b>
<b>10</b>	<b>Total Expenditure (5+9)</b>	<b>1019189</b>	<b>1659775</b>	<b>1939245</b>

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## **THE BORROWING ACCOUNT**

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## Borrowing Account

(₹ in Lakh)

Sr. No.	Items	2014-15		2015-16		2016-17	
		Receipts	Expenditure	(Revised Estimates)		(Budgeted Estimates)	
1	2	3	4	5	6	7	8
<b>I Borrowing at Home</b>							
1	Internal Debt	1872799	807367	3838611	841366	3392431	951107
2	Small Savings, Provident Fund etc.	274769	170664	297500	163000	315200	158000
3	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>2147568</b>	<b>978031</b>	<b>4136111</b>	<b>1004366</b>	<b>3707631</b>	<b>1109107</b>
<b>Net Receipts</b>		<b>1169537</b>		<b>3131745</b>		<b>2598524</b>	
<b>II Borrowing Abroad</b>							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III Extra Budgetary Receipts</b>							
1	Loans & Advances by State Govt.	27282	84286	45741	1369512	68812	472938
2	Loans from Govt. of India	13076	15374	55468	16648	80173	16643
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0
5	Reserve Funds	147514	143617	89089	80967	53351	50375
6	Deposits & Advances	1709182	1662040	1804420	1748750	1992240	1925720
7	Suspense & Miscellaneous	5050213	4935659	5584700	5782600	6561700	6782000
8	Remittances	651421	652810	708000	711000	755500	759500
9	Cash Balance	-65231	7607	7607	1498	1498	-2849
10	Funds	22131	72771	20252	54001	25864	29798
11	Consumption of Fixed Capital		3988		4290		4390
<b>Total</b>		<b>7555588</b>	<b>7578152</b>	<b>8315277</b>	<b>9769266</b>	<b>9539138</b>	<b>10038515</b>
<b>Net Receipts</b>		<b>-22564</b>		<b>-1453989</b>		<b>-499377</b>	



## 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 ₹ 8846425 lakh in 2016-17 [ Budget Estimate (B.E.)] as compared to ₹ 8490414 lakh in 2015-16 [Revised Estimate (R.E.)] and ₹ 5303883 Lakh in 2014-15. The total expenditure is estimated to be increased by 4.19 percent in 2016-17 (B.E.) over 2015-16 (R.E.).

Consumption expenditure of the government is estimated at ₹ 2878934 lakh in 2016-17 (B.E.) as against ₹ 2409740 lakh in 2015-16 (R.E.) and ₹ 2074714 lakh in 2014-15. The consumption expenditure of the government is estimated to increase by 19.47 percent in 2016-17 (B.E.) over 2015-16 (R.E.) whereas it increases by 16.15 percent in 2015-16 (R.E.) over 2014-15.

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 ₹ 690999 lakh in 2016-17 (B.E.) as against ₹ 473699 lakh in 2015-16 (R.E.) and ₹ 367135 lakh in 2014-15 showing an increase of 45.87 percent in 2016-17 (B.E.) over 2015-16 (R.E.) where as it increased by 29.03 percent in 2015-16 (R.E.) over 2014-15.

Current transfers which also include subsidies and interest payments are estimated at ₹ 2919169 lakh in 2016-17 (B.E.) as against ₹ 2494279 lakh in 2015-16 (R.E.) and ₹ 1793012 lakh in 2014-15. It indicates that current transfers are likely to increase by 17.03 percent in 2016-17 (B.E.) over 2015-16 (R.E.) whereas this increase was 39.11 percent in 2015-16 (R.E.) over 2014-15.

Capital transfers are estimated at ₹ 1231995 lakh in 2016-17 (B.E.) as against ₹ 1166410 lakh in 2015-16 (R.E.) and ₹ 647996 lakh in 2014-15. It shows that capital transfer are estimated to increase by 5.62 percent in 2016-17 (B.E.) over 2015-16 (R.E.).

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

**Table 3.1**  
**Budgetary Expenditure of Haryana Government as per Economic Classification**

(₹ in Lakh)			
Items	2014-15	2015-16(R.E)	2016-17(B.E)
1	2	3	4
I Administrative Departments	4886407	8044838	8321365
	92.13	94.75	94.06
1 Consumption Expenditure	2074714	2409740	2878934
	39.12	28.38	32.54
i) Compensation of Employees	1820918	2067444	2472970
	34.33	24.35	27.95
ii) Net Purchase of Commodities & Services	209653	307815	365108
	3.95	3.63	4.13
iii) Transfers in kind	44143	34481	40856
	0.83	0.41	0.46
2 Current Transfers*	1793012	2494279	2919169
	33.81	29.38	33.00
3 Gross Capital Formation	271767	419601	606192
	5.12	4.94	6.85
4 Capital Transfers	647996	1166410	1231995
	12.22	13.74	13.93
5 Purchase of Financial Assets	11474	171355	199886
	0.22	2.02	2.26
6 Loans & Advances	84286	1369512	472938
	1.59	16.13	5.35
7 Net purchase of Physical Assets	3158	13941	12251
	0.06	0.16	0.14
II Departmental Commercial Undertakings	417476	445576	525060
	7.87	5.25	5.94
1 Purchase of Goods & Services	122778	131058	146088
	2.31	1.54	1.65
2 Compensation of Employees	136949	203926	227858
	2.58	2.40	2.58
3 Consumption of Fixed Capital	3988	4290	4390
	0.08	0.05	0.05
4 Interest	57493	46479	57917
	1.08	0.55	0.65
5 Gross Capital Formation	95368	54098	84807
	1.80	0.64	0.96
6 Net Purchase of Physical Assets	900	5725	4000
	0.02	0.07	0.05
<b>Total Expenditure I+II</b>	<b>5303883</b>	<b>8490414</b>	<b>8846425</b>
	100.00	100.00	100.00

\* Current transfer include subsidies & 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 ₹ 5833697 lakh in 2016-17 (B.E.) as compared to ₹ 5053103 lakh in 2015-16 (R.E.) and ₹ 3747428 lakh in 2014-15. Thus, the increase in the current receipts are estimated to be 15.45 percent in 2016-17 (B.E.) and 34.84 percent in 2015-16 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 79.45 percent in 2016-17 (B.E.) whereas this percentage was 79.85 and 82.93 in 2015-16 (R.E.) and 2014-15. The current receipts of the State Government under different heads are given in the Table 3.2.

**Table - 3.2**  
**Current Receipts**

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	Tax Receipt	3107683	4034960	4634666
		82.93	79.85	79.45
2	Income from Property & Entrepreneurship	32804	117354	303283
		0.88	2.32	5.20
3	Fees & Miscellaneous Receipts	106295	60718	68371
		2.84	1.20	1.17
4	Revenue Grants from Govt. of India	500646	840071	827377
		13.36	16.62	14.18
<b>5</b>	<b>Total Current Receipts</b>	<b>3747428</b>	<b>5053103</b>	<b>5833697</b>
		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

### 3. Current Outgoings of the State Government.

The current outgoings of the State Government constitute consumption expenditure and current transfer payments of the State Government. The current outgoings of the State Government are estimated at ₹ 5484735 lakh in 2016-17 (B.E.) as compared to ₹ 4658242 lakh in 2015-16 (R.E.) and ₹ 3704257 lakh in 2014-15 thus showing an increase of 17.74 percent in 2016-17 (B.E.) and 25.75 percent in 2015-16 (R.E.). Current Transfer payments are estimated at ₹ 2605801 lakh in 2016-17 (B.E.) whereas current transfer payments were ₹ 2248502 lakh in 2015-16 (R.E.) and ₹ 1629543 lakh in 2014-15. Its contributions to total current outgoings are 47.51 percent, 48.27 percent and 43.99 percent respectively during the above period. The details are given in Table 3.3.

**Table - 3.3**  
**Current Outgoing of the State Government**

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	Consumption Expenditure	2074714	2409740	2878934
		56.01	51.73	52.49
2	Transfer Payments	1629543	2248502	2605801
		43.99	48.27	47.51
<b>3</b>	<b>Total Current Outgoing (1+2)</b>	<b>3704257</b>	<b>4658242</b>	<b>5484735</b>
		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

### 4. 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**

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	Gross Receipts	321208	385753	436253
2	Operating Expenses	321208	385753	436253
<b>Net Surplus (1-2)</b>		<b>0</b>	<b>0</b>	<b>0</b>

**5. 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**

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	1820918	2067444	2472970
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	40004	45761	55748
3	Water Supply	69548	75714	85719
4	Other Services	988911	1152279	1386452
	a) Education	869451	1005843	1213982
	b) Medical & Public Health	119460	146436	172470
	c) Sanitation	0	0	0
<b>5</b>	<b>Sub Total (2 to 4)</b>	<b>1098463</b>	<b>1273754</b>	<b>1527919</b>
<b>6</b>	<b>Public Administration (1-5)</b>	<b>722455</b>	<b>793690</b>	<b>945051</b>

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

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## **SUBSIDIARY TABLES**

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**Table 3.8 (i)**

**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2014-15**

State: Haryana

(₹ in 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	12440	1242	22741	0	0	9351	53993	0	0	0	12938	86829	99767	67675	67675
2	Forest	13318	575	1574	277	0	4274	0	40	0	0	4424	15634	20058	13933	13933
3	Manufacturing	2534	72	311	3	0	0	0	0	13	0	721	2212	2933	2606	2619
4	Transport	104526	2242	69915	0	0	8548	3500	5744	3975	0	123531	74919	198450	116012	119987
	(i) Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(ii) Road Transport	104526	2242	69915	0	0	8548	3500	5744	3975	0	123531	74919	198450	116012	119987
	<b>Total</b>	<b>132818</b>	<b>4131</b>	<b>94541</b>	<b>280</b>	<b>0</b>	<b>22173</b>	<b>57493</b>	<b>5784</b>	<b>3988</b>	<b>0</b>	<b>141614</b>	<b>179594</b>	<b>321208</b>	<b>200226</b>	<b>204214</b>

**Table 3.8 (ii)**

**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2015-16 (R.E.)**

**State: Haryana**

**(₹ in 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	61407	2034	30852	0	0	11225	42729	0	0	0	16375	131872	148247	106170	106170
2	Forest	15501	735	1912	200	0	4193	0	30	0	0	3990	18581	22571	16266	16266
3	Manufacturing	2450	60	367	4	0	0	0	0	15	0	280	2616	2896	2510	2525
4	Transport	118041	3698	66155	0	0	9400	3750	6720	4275	0	132500	79539	212039	132209	136484
	(i) Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(ii) Road Transport	118041	3698	66155	0	0	9400	3750	6720	4275	0	132500	79539	212039	132209	136484
	<b>Total</b>	<b>197399</b>	<b>6527</b>	<b>99286</b>	<b>204</b>	<b>0</b>	<b>24818</b>	<b>46479</b>	<b>6750</b>	<b>4290</b>	<b>0</b>	<b>153145</b>	<b>232608</b>	<b>385753</b>	<b>257155</b>	<b>261445</b>



**Table 3.8 (iii)**

**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2016-17 (B.E.)**

**State: Haryana**

**(₹ in 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	70652	2539	31740	0	0	12540	54067	0	0	0	16420	155118	171538	127258	127258
2	Forest	16231	780	1885	200	0	4043	0	30	0	0	4090	19079	23169	17041	17041
3	Manufactuirng	2785	73	379	4	0	0	0	0	15	0	280	2976	3256	2858	2873
4	Transport	131506	3292	78717	0	0	9650	3850	6900	4375	0	186500	51790	238290	145548	149923
	(i)Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(ii)Road Transport	131506	3292	78717	0	0	9650	3850	6900	4375	0	186500	51790	238290	145548	149923
	<b>Total</b>	<b>221174</b>	<b>6684</b>	<b>112721</b>	<b>204</b>	<b>0</b>	<b>26233</b>	<b>57917</b>	<b>6930</b>	<b>4390</b>	<b>0</b>	<b>207290</b>	<b>228963</b>	<b>436253</b>	<b>292705</b>	<b>297095</b>

**Table 3.9 (i)**  
**Industry and Asset-wise Capital Formation of General Government year 2014-15**

(₹ in Lakh)

Sr. No.	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Adminis- tration Total	Public Admin- istration & Defence (9-8)
1	2	3	4	5	6	7	8	9	10
1	<b>Construction (1+2)</b>	<b>95996</b>	<b>0</b>	<b>0</b>	<b>22398</b>	<b>2125</b>	<b>120519</b>	<b>383820</b>	<b>263301</b>
1	1.1) Dwelling		0	0	450	0	450	17552	17102
	1.2) Other Building and Structure (i to iv)	95996	0	0	21948	2125	120069	366268	246199
	i) Non-Residential Building	0	0	0	21948	2125	24073	84996	60923
	ii) Other Structures	95996	0	0	0	0	95996	144741	48745
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	136531	136531
2	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>104</b>	<b>0</b>	<b>273</b>	<b>1309</b>	<b>1863</b>	<b>3549</b>	<b>27705</b>	<b>24156</b>
	2.1) Transport Equipment	100	0	0	0	27	127	2829	2702
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	4	0	273	1309	1836	3422	24876	21454
	2.4) Weapons System	0	0	0	0	0	0	0	0
3	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>0</b>	<b>1439</b>	<b>120</b>	<b>0</b>	<b>1559</b>	<b>1984</b>	<b>425</b>
	3.1) Research and Development	0	0	1439	0	0	1439	1439	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	0	0	0	120	0	120	545	425
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>96100</b>	<b>0</b>	<b>1712</b>	<b>23827</b>	<b>3988</b>	<b>125627</b>	<b>413509</b>	<b>287882</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-2634</b>	<b>0</b>	<b>3595</b>	<b>0</b>	<b>0</b>	<b>961</b>	<b>-141742</b>	<b>-142703</b>
	<b>Gross Capital Formation</b>	<b>93466</b>	<b>0</b>	<b>5307</b>	<b>23827</b>	<b>3988</b>	<b>126588</b>	<b>271767</b>	<b>145179</b>

**Table 3.9 (ii)**  
**Industry and Asset-wise Capital Formation of General Government year 2015-16 (R.E.)**

(₹ in Lakh)

Sr. No.	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Adminis- tration Total	Public Admin- istration & Defence (9-8)
	2	3	4	5	6	7	8	9	10
<b>1</b>	<b>Construction (1+2)</b>	<b>96419</b>	<b>0</b>	<b>0</b>	<b>24179</b>	<b>3000</b>	<b>123598</b>	<b>478590</b>	<b>354992</b>
<b>1</b>	1.1) Dwelling	0	0	0	4020	0	4020	44665	40645
	1.2) Other Building and Structure (i to iv)	96419	0	0	20159	3000	119578	433925	314347
	i) Non-Residential Building	0	0	0	20159	3000	23159	97139	73980
	ii) Other Structures	96419	0	0	0	0	96419	131835	35416
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	204951	204951
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>153</b>	<b>0</b>	<b>500</b>	<b>3062</b>	<b>5694</b>	<b>9409</b>	<b>25245</b>	<b>15836</b>
	2.1) Transport Equipment	114	0	0	37	27	178	2978	2800
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	39	0	500	3025	5667	9231	22267	13036
	2.4) Weapons System	0	0	0	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>1</b>	<b>0</b>	<b>2000</b>	<b>311</b>	<b>21</b>	<b>2333</b>	<b>3830</b>	<b>1497</b>
	3.1) Research and Development	0	0	2000	0	0	2000	2000	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	1	0	0	311	21	333	1830	1497
	3.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>96573</b>	<b>0</b>	<b>2500</b>	<b>27552</b>	<b>8715</b>	<b>135340</b>	<b>507665</b>	<b>372325</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>580</b>	<b>0</b>	<b>1100</b>	<b>0</b>	<b>0</b>	<b>1680</b>	<b>-88064</b>	<b>-89744</b>
	<b>Gross Capital Formation</b>	<b>97153</b>	<b>0</b>	<b>3600</b>	<b>27552</b>	<b>8715</b>	<b>137020</b>	<b>419601</b>	<b>282581</b>

**Table 3.9 (iii)**  
**Industry and Asset-wise Capital Formation of General Government year 2016-17 (B.E.)**

(₹ in Lakh)

Sr. No.	Item	Water Supply	Sanitation	Construction	Education	Health	Total (3 to7)	Adminis- tration Total	Public Admin- istration & Defence (9-8)
	2	3	4	5	6	7	8	9	10
<b>1</b>	<b>Construction (1+2)</b>	<b>121760</b>	<b>0</b>	<b>0</b>	<b>85427</b>	<b>5000</b>	<b>212187</b>	<b>628341</b>	<b>416154</b>
<b>1</b>	1.1) Dwelling		0	0	4000	0	4000	43340	39340
	1.2) Other Building and Structure (i to iv)	121760	0	0	81427	5000	208187	585001	376814
	i) Non-Residential Building	0	0	0	81427	5000	86427	161400	74973
	ii) Other Structures	121760	0	0	0	0	121760	159960	38200
	iii) Land Improvement	0	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0	263641	263641
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>433</b>	<b>0</b>	<b>6500</b>	<b>1860</b>	<b>6191</b>	<b>14984</b>	<b>33524</b>	<b>18540</b>
	2.1) Transport Equipment	170	0	0	30	27	227	2899	2672
	2.2) ICT Equipment	0	0	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	263	0	6500	1830	6164	14757	30625	15868
	2.4) Weapons System	0	0	0	0	0	0	0	0
<b>3</b>	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>6</b>	<b>0</b>	<b>2500</b>	<b>18</b>	<b>24</b>	<b>2548</b>	<b>3769</b>	<b>1221</b>
	3.1) Research and Development	0	0	2500	0	0	2500	2520	20
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0
	3.3) Computer Software & Databases	6	0	0	18	24	48	1249	1201
	3.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>122199</b>	<b>0</b>	<b>9000</b>	<b>87305</b>	<b>11215</b>	<b>229719</b>	<b>665634</b>	<b>435915</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>640</b>	<b>0</b>	<b>1100</b>	<b>0</b>	<b>0</b>	<b>1740</b>	<b>-59442</b>	<b>-61182</b>
	<b>Gross Capital Formation</b>	<b>122839</b>	<b>0</b>	<b>10100</b>	<b>87305</b>	<b>11215</b>	<b>231459</b>	<b>606192</b>	<b>374733</b>

**Table 3.10 (i)**  
**Industry and Asset-wise Capital Formation of Enterprises year 2014-15**

(₹ in Lakh)

Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Air Transport	Total
	2	3	4	5	6	7	9
1	<b>Construction (1+2)</b>	<b>36349</b>	<b>9821</b>	<b>0</b>	<b>2186</b>	<b>0</b>	<b>48356</b>
1	1.1) Dwelling	0	0	0		0	0
	1.2) Other Building and Structure (i to iv)	36349	9821	0	2186	0	48356
	i) Non-Residential Building	0	150	0	2186	0	2336
	ii) Other Structures	36349	9671	0	0	0	46020
	iii) Land Improvement	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0
2	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>32853</b>	<b>349</b>	<b>0</b>	<b>13755</b>	<b>0</b>	<b>46957</b>
	2.1) Transport Equipment	17	45	0	13670	0	13732
	2.2) ICT Equipment	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	32836	304	0	85	0	33225
	2.4) Weapons System	0	0	0	0	0	0
3	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>78</b>
	3.1) Research and Development	0	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0
	3.3) Computer Software & Databases	0	60	0	18	0	78
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>69202</b>	<b>10230</b>	<b>0</b>	<b>15959</b>	<b>0</b>	<b>95391</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-23</b>
	<b>Gross Capital Formation</b>	<b>69179</b>	<b>10230</b>	<b>0</b>	<b>15959</b>	<b>0</b>	<b>95368</b>

**Table 3.10 (ii)**  
**Industry and Asset-wise Capital Formation of Enterprises year 2015-16 (R.E.)**

(₹ in Lakh)

Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Air Transport	Total
	2	3	4	5	6	7	9
1	<b>Construction (1+2)</b>	<b>34792</b>	<b>11135</b>	<b>0</b>	<b>5225</b>	<b>0</b>	<b>51152</b>
1	1.1) Dwelling	0	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	34792	11135	0	5225	0	51152
	i) Non-Residential Building	0	300	0	5225	0	5525
	ii) Other Structures	34792	10835	0	0	0	45627
	iii) Land Improvement	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0
2	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>166</b>	<b>350</b>	<b>45</b>	<b>2321</b>	<b>0</b>	<b>2882</b>
	2.1) Transport Equipment	135	50	0	2200	0	2385
	2.2) ICT Equipment	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	31	300	45	121	0	497
	2.4) Weapons System	0	0	0	0	0	0
3	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>64</b>
	3.1) Research and Development	0	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0
	3.3) Computer Software & Databases	0	50	0	14	0	64
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>34958</b>	<b>11535</b>	<b>45</b>	<b>7560</b>	<b>0</b>	<b>54098</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>34958</b>	<b>11535</b>	<b>45</b>	<b>7560</b>	<b>0</b>	<b>54098</b>

**Table 3.10 (iii)**  
**Industry and Asset-wise Capital Formation of Enterprises year 2016-17 (B.E.)**

(₹ in Lakh)

Sr. No.	Item	Crops	Forestry & Logging	Manufacturing registered	Road Transport	Air Transport	Total
	2	3	4	5	6	7	9
1	<b>Construction (1+2)</b>	<b>52020</b>	<b>9760</b>	<b>0</b>	<b>5000</b>	<b>0</b>	<b>66780</b>
1	1.1) Dwelling	0	0	0		0	0
	1.2) Other Building and Structure (i to iv)	52020	9760	0	5000	0	66780
	i) Non-Residential Building	0	300	0	5000	0	5300
	ii) Other Structures	52020	9460	0	0	0	61480
	iii) Land Improvement	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0	0
2	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>167</b>	<b>400</b>	<b>580</b>	<b>16760</b>	<b>0</b>	<b>17907</b>
	2.1) Transport Equipment	135	50	0	16355	0	16540
	2.2) ICT Equipment	0	0	0	0	0	0
	2.3) Other Machinery and Equipment	32	350	580	405	0	1367
	2.4) Weapons System	0	0	0	0	0	0
3	<b>Intellectual Property Products (3.1 to 3.5)</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>120</b>
	3.1) Research and Development	0	0	0	0	0	0
	3.2) Mineral Exploration and Evaluation	0	0	0	0	0	0
	3.3) Computer Software & Databases	0	80	0	40	0	120
	3.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0
	3.5) Other Intellectual Property Products	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>52187</b>	<b>10240</b>	<b>580</b>	<b>21800</b>	<b>0</b>	<b>84807</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>52187</b>	<b>10240</b>	<b>580</b>	<b>21800</b>	<b>0</b>	<b>84807</b>

## **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 (DCUs). The 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 DCUs.

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

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

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

The following table presents the detailed functional/purpose classification of the State Government budgetary expenditure for the years 2014-15, 2015-16 (R.E.) and 2016-17 (B.E.).



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

		(₹ in Lakh)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	General Public Services	599306	678276	812886
	1.1 General Administration, External Affairs, Public Order & Safety	596555	673872	808667
	1.2 General Research	2751	4404	4219
2	Civil Defence	2379	2872	3017
3	Education Affairs & services	1152517	1381959	1690443
	3.1 Administration, Regulation & Research	24355	44349	54513
	3.2 Educational Services	1128162	1337610	1635930
4	Health Affairs & Services	207467	274902	305200
	4.1 Administration, Regulation & Research	10286	12549	15386
	4.2 Health Services	197181	262353	289814
5	Social Security & Welfare Affairs & Services	430208	530545	614108
	5.1 Social Security Affairs & Services	292020	361397	424326
	5.2 Welfare Affairs & Services	138188	169148	189782
6	Housing & Community Amenity Affairs & Services	425881	612417	694562
7	Cultural, Recreational & Religious Affairs & Services	26421	39767	48800
8	Economic Affairs & Services	1332821	3638617	3086268
	8.1 General Administration, Regulation & Research	63105	88034	90086
	8.2 Agriculture, Forestry, Fishing & Hunting	258724	392777	486012
	8.3 Mining, Manufacturing & Construction	36790	87546	113831
	8.4 Electricity, Gas, Steam & Other Sources of Energy	542965	2448100	1682708
	8.5 Water Supply	219778	250372	279312
	8.6 Transport & Communication	280240	374391	422185
	8.7 Other Economic Services	-68781	-2603	12134
9	Environmental Protection	701	748	952
10	Relief on Calamities	50384	63128	34042
11	Interest	658322	821607	1031087
<b>Total</b>		<b>4886407</b>	<b>8044838</b>	<b>8321365</b>

**Table - 4.2**  
**Purpose Classification : Percentage Distribution of Expenditure**

		(Percentage)		
Sr. No.	Items	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4	5
1	General Public Services	12.26	8.43	9.77
	1.1 General Administration, External Affairs, Public Order & Safety	12.21	8.38	9.72
	1.2 General Research	0.06	0.05	0.05
2	Civil Defence	0.05	0.04	0.04
3	Education Affairs & services	23.59	17.18	20.31
	3.1 Administration, Regulation & Research	0.50	0.55	0.66
	3.2 Educational Services	23.09	16.63	19.66
4	Health Affairs & Services	4.25	3.42	3.67
	4.1 Administration, Regulation & Research	0.21	0.16	0.18
	4.2 Health Services	4.04	3.26	3.48
5	Social Security & Welfare Affairs & Services	8.80	6.59	7.38
	5.1 Social Security Affairs & Services	5.98	4.49	5.10
	5.2 Welfare Affairs & Services	2.83	2.10	2.28
6	Housing & Community Amenity Affairs & Services	8.72	7.61	8.35
7	Cultural, Recreational & Religious Affairs & Services	0.54	0.49	0.59
8	Economic Affairs & Services	27.28	45.23	37.09
	8.1 General Administration, Regulation & Research	1.29	1.09	1.08
	8.2 Agriculture, Forestry, Fishing & Hunting	5.29	4.88	5.84
	8.3 Mining, Manufacturing & Construction	0.75	1.09	1.37
	8.4 Electricity, Gas, Steam & Other Sources of Energy	11.11	30.43	20.22
	8.5 Water Supply	4.50	3.11	3.36
	8.6 Transport & Communication	5.74	4.65	5.07
	8.7 Other Economic Services	-1.41	-0.03	0.15
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	1.03	0.78	0.41
11	Interest	13.47	10.21	12.39
<b>Total</b>		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

## **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 2014-15 (Actual), 2015-16 (Revised Estimates) and 2016-17 (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.

**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**

	(₹ in Lakh)		
Item	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4
<b>I Current revenue of Govt. administration shown in the Financial Statement</b>	<b>4079866</b>	<b>5416735</b>	<b>6295553</b>
<b>II Less :</b>			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	108670	141438	168287
2. Interest Receipts from Departmental Enterprises(Account-2)	57493	46479	57917
3. Revenue attributed to Departmental Enterprises(Account-2)	141614	153145	207290
4. Sale of Land & Property	97	64	21
5. Fund(Borrowing Account)	22131	20252	25864
6. Pension(Receipts)	2433	2254	2477
<b>III Add :</b>			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	0
2. Rounding error	0	0	0
<b>IV Total Adjustments</b>	<b>332438</b>	<b>363632</b>	<b>461856</b>
<b>Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)</b>	<b>3747428</b>	<b>5053103</b>	<b>5833697</b>

## TOTAL EXPENDITURE

Item	2014-15	2015-16	2016-17
		(R.E)	(B.E)
1	2	3	4
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>6190368</b>	<b>9361743</b>	<b>9845947</b>
<b>II Less: -</b>			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	108670	141438	168287
2. Sale of land & Property	97	64	21
3. Fund	72771	54001	29798
4. Interest Departmental Enterprises	57493	46479	57917
5. Repayment of public debt.	822741	858013	967750
6. Pension(receipt)	2433	2254	2477
7. Sale, Fianancial Assets	1874	1687	2234
8. Contingency Fund	0	0	0
<b>III Add: -</b>			
Imputed Subsidy	179594	232608	228963
<b>IV Rounding error</b>	0	(+1)	(+1)
<b>V Total Adjustments</b>	<b>886485</b>	<b>871328</b>	<b>999521</b>
<b>VI Total Expenditure as shown in the Economic &amp; Functional/Purpose Classification</b>	<b>5303883</b>	<b>8490415</b>	<b>8846426</b>

## **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.

**Purchase of goods and Services or Intermediate Consumption.**

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. Other benefits (Leave Travel Concession) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g. cost of liveries and uniforms: ration supplied to police personnel etc. are to be treated as benefits in kind.

**Interest Paid**

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

**Subsidies**

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

**TABLE- 5.2**

**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2015-16(R.E.)**

Contd... (₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>1</b>	<b>2</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>34</b>
<b>1</b>	<b>General Public Services</b>	<b>700</b>	<b>32218</b>	<b>0</b>	<b>0</b>	<b>2463</b>	<b>6150</b>	<b>1001</b>	<b>0</b>	<b>1100</b>	<b>43632</b>	<b>13724</b>	<b>7246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64602</b>	<b>678276</b>
	1.1 General Administration, Public Order and Safety	700	32218	0	0	2463	6144	1000	0	1100	43625	13724	7246	0	0	0	64595	673872
	1.1.1 Public Order and Safety	0	9445	0	0	1855	2354	143	0	0	13797	13724	7246	0	0	0	34767	475147
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	47	11	0	0	58	0	0	0	0	0	58	25964
	1.1.3 General Administration,Public Order and Safety n.e.c	700	22773	0	0	608	3743	846	0	1100	29770	0	0	0	0	0	29770	172761
	1.2 General Research	0	0	0	0	0	6	1	0	0	7	0	0	0	0	0	7	4404
<b>2</b>	<b>Civil Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2872</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>4020</b>	<b>20159</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>3573</b>	<b>373</b>	<b>0</b>	<b>0</b>	<b>28162</b>	<b>0</b>	<b>30300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58462</b>	<b>1381959</b>
	3.1 Administration, Regulation and Research	0	0	0	0	0	548	62	0	0	610	0	0	0	0	0	610	44349
	3.1.1 Primary Education Affairs	0	0	0	0	0	128	32	0	0	160	0	0	0	0	0	160	9725
	3.1.2 Secondary Education Affairs	0	0	0	0	0	300	0	0	0	300	0	0	0	0	0	300	23843
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	120	30	0	0	150	0	0	0	0	0	150	10781
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	4020	20159	0	0	37	3025	311	0	0	27552	0	30300	0	0	0	57852	1337610
	3.2.1 Primary Education Services	0	0	0	0	0	200	50	0	0	250	0	0	0	0	0	250	711808
	3.2.2 Secondary Education Services	3230	5434	0	0	0	1358	240	0	0	10262	0	0	0	0	0	10262	359576
	3.2.3 Higher Sec.and University Edu.Services	790	14725	0	0	37	1467	21	0	0	17040	0	30300	0	0	0	47340	263492
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2734

Contd...



Contd...

(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>4</b>	<b>Health Affairs and Services</b>	<b>116573</b>	<b>36142</b>	<b>4938</b>	<b>157653</b>	<b>21291</b>	<b>540</b>	<b>20751</b>	<b>0</b>	<b>178404</b>	<b>71638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250042</b>
4.1	Administration, Regulation and Research	8131	2533	553	11217	750	0	750	0	11967	220	0	0	0	0	12187
4.1.1	Allopathic	3944	1230	325	5499	375	0	375	0	5874	117	0	0	0	0	5991
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	1011	313	20	1344	77	0	77	0	1421	37	0	0	0	0	1458
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	3176	990	208	4374	298	0	298	0	4672	66	0	0	0	0	4738
4.2	Hospitals,Clinics and other Health Services	108442	33609	4385	146436	20541	540	20001	0	166437	71418	0	0	0	0	237855
4.2.1	Allopathic	75708	23605	2831	102144	17398	540	16858	0	119002	65624	0	0	0	0	184626
4.2.2	Homeopathic	299	85	3	387	13	0	13	0	400	10	0	0	0	0	410
4.2.3	Ayurvedic	7314	2093	218	9625	378	0	378	0	10003	2105	0	0	0	0	12108
4.2.4	Unani	298	86	3	387	4	0	4	0	391	0	0	0	0	0	391
4.2.5	Other Medical Services	24823	7740	1330	33893	2748	0	2748	0	36641	3679	0	0	0	0	40320
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>50236</b>	<b>15628</b>	<b>409</b>	<b>66273</b>	<b>50921</b>	<b>641</b>	<b>50280</b>	<b>0</b>	<b>116553</b>	<b>365876</b>	<b>8215</b>	<b>2795</b>	<b>0</b>	<b>0</b>	<b>493439</b>
5.1	Social Security Affairs and Services	2392	739	55	3186	5093	0	5093	0	8279	340632	0	0	0	0	348911
5.2	Social Welfare Services	47844	14889	354	63087	45828	641	45187	0	108274	25244	8215	2795	0	0	144528
<b>6</b>	<b>Housing and Community Amenty Affairs and Services</b>	<b>27169</b>	<b>8457</b>	<b>961</b>	<b>36587</b>	<b>3845</b>	<b>854</b>	<b>2991</b>	<b>0</b>	<b>39578</b>	<b>461896</b>	<b>1000</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>502482</b>
6.1	Housing and Community Services	27169	8457	961	36587	3845	254	3591	0	40178	461896	1000	8	0	0	503082
6.2	Sanitary Affairs Services	0	0	0	0	0	600	-600	0	-600	0	0	0	0	0	-600
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Contd...

Contd...

(₹ akh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>4</b>	<b>Health Affairs and Services</b>	<b>0</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>189</b>	<b>5745</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>8970</b>	<b>107</b>	<b>15783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24860</b>	<b>274902</b>
4.1	Administration, Regulation and Research	0	0	0	0	162	78	15	0	0	255	107	0	0	0	0	362	12549
4.1.1	Allopathic	0	0	0	0	162	0	0	0	0	162	0	0	0	0	0	162	6153
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	50	12	0	0	62	0	0	0	0	0	62	1520
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	28	3	0	0	31	107	0	0	0	0	138	4876
4.2	Hospitals,Clinics and other Health Services	0	3000	0	0	27	5667	21	0	0	8715	0	15783	0	0	0	24498	262353
4.2.1	Allopathic	0	0	0	0	27	5564	0	0	0	5591	0	15783	0	0	0	21374	206000
4.2.2	Homeopathic	0	0	0	0	0	5	0	0	0	5	0	0	0	0	0	5	415
4.2.3	Ayurvedic	0	0	0	0	0	97	21	0	0	118	0	0	0	0	0	118	12226
4.2.4	Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	392
4.2.5	Other Medical Services	0	3000	0	0	0	0	0	0	0	3000	0	0	0	0	0	3000	43320
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>235</b>	<b>21187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3895</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>25335</b>	<b>110</b>	<b>0</b>	<b>1758</b>	<b>9903</b>	<b>0</b>	<b>37106</b>	<b>530545</b>
5.1	Social Security Affairs and Services	0	8705	0	0	0	3639	12	0	0	12356	10	0	120	0	0	12486	361397
5.2	Social Welfare Services	235	12482	0	0	0	256	6	0	0	12979	100	0	1638	9903	0	24620	169148
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>14235</b>	<b>15345</b>	<b>260</b>	<b>39525</b>	<b>0</b>	<b>45</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>69419</b>	<b>0</b>	<b>24316</b>	<b>0</b>	<b>16100</b>	<b>100</b>	<b>109935</b>	<b>612417</b>
6.1	Housing and Community Services	14235	15345	260	14100	0	45	9	0	0	43994	0	24316	0	16100	100	84510	587592
6.2	Sanitary Affairs Services	0	0	0	25425	0	0	0	0	0	25425	0	0	0	0	0	25425	24825
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>7776</b>	<b>2382</b>	<b>378</b>	<b>10536</b>	<b>6908</b>	<b>475</b>	<b>6433</b>	<b>0</b>	<b>16969</b>	<b>14930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31899</b>
7.1	Arts and Cultural Affairs Services	521	153	18	692	428	0	428	0	1120	1252	0	0	0	0	2372
7.2	Recreational and Sporting Services	7089	2178	349	9616	6258	318	5940	0	15556	13481	0	0	0	0	29037
7.3	Tourism Affairs and Services	139	43	10	192	93	150	-57	0	135	81	0	0	0	0	216
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	27	8	1	36	129	7	122	0	158	116	0	0	0	0	274
<b>8</b>	<b>Economic Affairs and Services</b>	<b>181694</b>	<b>55022</b>	<b>6620</b>	<b>243336</b>	<b>186768</b>	<b>24038</b>	<b>162730</b>	<b>0</b>	<b>406066</b>	<b>89554</b>	<b>22493</b>	<b>294967</b>	<b>0</b>	<b>0</b>	<b>813080</b>
8.1	General Administration, Regulation and Research	25625	6647	1135	33407	5367	5657	-290	0	33117	12980	0	0	0	0	46097
8.2	Agriculture, Forestry,Fishing and Hunting	59262	18229	2273	79764	16002	1266	14736	0	94500	37682	4333	199124	0	0	335639
8.3	Mining,Manufacturing and Construction	3394	1051	160	4605	888	220	668	0	5273	11703	0	2616	0	0	19592
8.4	Electricity, Gas, Steam and Other Sources of Energy	190	59	8	257	39	25	14	0	271	217	0	4054	0	0	4542
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	76	0	0	0	0	76
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	190	59	8	257	39	25	14	0	271	141	0	4054	0	0	4466
8.5	Drinking Water Supply	55899	17429	2386	75714	104927	5070	99857	0	175571	3073	0	0	0	0	178644
8.6	Transportation and Communication	25010	7798	2	32810	57995	11000	46995	0	79805	2415	0	79539	0	0	161759
8.6.1	Road Transport	24914	7768	0	32682	57959	11000	46959	0	79641	2374	0	79539	0	0	161554
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	96	30	2	128	36	0	36	0	164	41	0	0	0	0	205
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	12314	3809	656	16779	1550	800	750	0	17529	21484	18160	9634	0	0	66807
<b>9</b>	<b>Environmental Protection</b>	<b>260</b>	<b>80</b>	<b>12</b>	<b>352</b>	<b>142</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>494</b>	<b>253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>213</b>	<b>66</b>	<b>12</b>	<b>291</b>	<b>47273</b>	<b>2772</b>	<b>44501</b>	<b>5786</b>	<b>50578</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50682</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>821607</b>	<b>0</b>	<b>821607</b>
<b>Administrative Deptt.Total</b>		<b>1533260</b>	<b>472618</b>	<b>61566</b>	<b>2067444</b>	<b>449253</b>	<b>141438</b>	<b>307815</b>	<b>34481</b>	<b>2409740</b>	<b>1342944</b>	<b>31708</b>	<b>298020</b>	<b>821607</b>	<b>0</b>	<b>4904019</b>
<b>DCU</b>		<b>154351</b>	<b>43048</b>	<b>6527</b>	<b>203926</b>	<b>131058</b>	<b>0</b>	<b>131058</b>	<b>0</b>	<b>334984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46479</b>	<b>4290</b>	<b>385753</b>
<b>Grand Total</b>		<b>1687611</b>	<b>515666</b>	<b>68093</b>	<b>2271370</b>	<b>580311</b>	<b>141438</b>	<b>438873</b>	<b>34481</b>	<b>2744724</b>	<b>1342944</b>	<b>31708</b>	<b>298020</b>	<b>868086</b>	<b>4290</b>	<b>5285482</b>

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Res-idential Building	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>1400</b>	<b>3110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>4668</b>	<b>0</b>	<b>3200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7868</b>	<b>39767</b>
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	13	2	0	0	15	0	0	0	0	0	15	2387
7.2	Recreational and Sporting Services	1400	0	0	0	0	52	9	0	0	1461	0	3200	0	0	0	4661	33698
7.3	Tourism Affairs and Services	0	3110	0	0	0	82	0	0	0	3192	0	0	0	0	0	3192	3408
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	274
<b>8</b>	<b>Economic Affairs and Services</b>	<b>24050</b>	<b>2120</b>	<b>204641</b>	<b>79939</b>	<b>289</b>	<b>2709</b>	<b>382</b>	<b>2000</b>	<b>-89164</b>	<b>226966</b>	<b>0</b>	<b>1085565</b>	<b>169597</b>	<b>1343409</b>	<b>0</b>	<b>2825537</b>	<b>3638617</b>
8.1	General Administration, Regulation and Research	24050	0	0	0	12	348	55	0	0	24465	0	17472	0	0	0	41937	88034
8.2	Agriculture, Forestry, Fishing and Hunting	0	1700	0	645	163	508	33	0	0	3049	0	35389	0	18700	0	57138	392777
8.3	Mining, Manufacturing and Construction	0	400	0	0	0	74	13	0	0	487	0	864	3	66600	0	67954	87546
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1031840	159750	1251968	0	2443558	2448100
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1031840	159750	1251968	0	2443558	2443634
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4466
8.5	Drinking Water Supply	0	0	0	70994	114	39	1	0	580	71728	0	0	0	0	0	71728	250372
8.6	Transportation and Communication	0	20	204641	300	0	620	0	2000	0	207581	0	0	0	5051	0	212632	374391
8.6.1	Road Transport	0	0	204641	0	0	360	0	2000	0	207001	0	0	0	5051	0	212052	373606
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	300	0	260	0	0	0	580	0	0	0	0	0	580	785
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	8000	0	1120	280	0	-89744	-80344	0	0	9844	1090	0	-69410	-2603
<b>9</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>748</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>25</b>	<b>0</b>	<b>50</b>	<b>12371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12446</b>	<b>63128</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>821607</b>
<b>Administrative Deptt. Total</b>		<b>44665</b>	<b>97139</b>	<b>204951</b>	<b>131835</b>	<b>2978</b>	<b>22267</b>	<b>1830</b>	<b>2000</b>	<b>-88064</b>	<b>419601</b>	<b>13941</b>	<b>1166410</b>	<b>171355</b>	<b>1369412</b>	<b>100</b>	<b>3140819</b>	<b>8044838</b>
<b>DCU</b>		<b>0</b>	<b>5525</b>	<b>0</b>	<b>45627</b>	<b>2385</b>	<b>497</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>54098</b>	<b>5725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59823</b>	<b>445576</b>
<b>Grand Total</b>		<b>44665</b>	<b>102664</b>	<b>204951</b>	<b>177462</b>	<b>5363</b>	<b>22764</b>	<b>1894</b>	<b>2000</b>	<b>-88064</b>	<b>473699</b>	<b>19666</b>	<b>1166410</b>	<b>171355</b>	<b>1369412</b>	<b>100</b>	<b>3200642</b>	<b>8490414</b>

**TABLE- 5.3**

**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2016-17 (B.E.)**

(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>478083</b>	<b>130110</b>	<b>15807</b>	<b>624000</b>	<b>91047</b>	<b>20837</b>	<b>70210</b>	<b>0</b>	<b>694210</b>	<b>46355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>740565</b>
1.1	General Administration, Public Order and Safety	477152	129857	15766	622775	90667	20837	69830	0	692605	43756	0	0	0	0	736361
1.1.1	Public Order and Safety	378455	102999	9957	491411	30697	7988	22709	0	514120	8016	0	0	0	0	522136
1.1.2	Planning and Statistical Activities	3919	1070	211	5200	25711	0	25711	0	30911	16254	0	0	0	0	47165
1.1.3	General Administration, Public Order and Safety n.e.c	94778	25788	5598	126164	34259	12849	21410	0	147574	19486	0	0	0	0	167060
1.2	General Research	931	253	41	1225	380	0	380	0	1605	2599	0	0	0	0	4204
<b>2</b>	<b>Civil Defence</b>	<b>2244</b>	<b>532</b>	<b>86</b>	<b>2862</b>	<b>113</b>	<b>61</b>	<b>52</b>	<b>0</b>	<b>2914</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3014</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>959280</b>	<b>261140</b>	<b>23364</b>	<b>1243784</b>	<b>74992</b>	<b>113639</b>	<b>-38647</b>	<b>32690</b>	<b>1237827</b>	<b>321711</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>1560038</b>
3.1	Administration, Regulation and Research	22582	6149	1071	29802	5453	0	5453	0	35255	18448	0	0	0	0	53703
3.1.1	Primary Education Affairs	6522	1781	200	8503	3382	0	3382	0	11885	400	0	0	0	0	12285
3.1.2	Secondary Education Affairs	7514	2059	527	10100	904	0	904	0	11004	15390	0	0	0	0	26394
3.1.3	Higher Secondary/and University/Education Affairs	8546	2309	344	11199	1167	0	1167	0	12366	2658	0	0	0	0	15024
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	936698	254991	22293	1213982	69539	113639	-44100	32690	<b>1202572</b>	303263	0	500	0	0	1506335
3.2.1	Primary Education Services	615712	167672	14200	797584	23830	76755	-52925	31690	776349	64680	0	0	0	0	841029
3.2.2	Secondary Education Services	252378	69045	6670	328093	13920	29504	-15584	0	312509	102601	0	500	0	0	415610
3.2.3	Higher Sec. and University Edu. Services	68301	18190	1403	87894	31771	6171	25600	1000	114494	133479	0	0	0	0	247973
3.2.4	Educational Services n.e.c	307	84	20	411	18	1209	-1191	0	-780	2503	0	0	0	0	1723

Cont...

**TABLE- 5.3**

**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2016-17 (B.E.)**

Contd...

(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment in Shares	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>1</b>	<b>General Public Services</b>	<b>1700</b>	<b>38935</b>	<b>0</b>	<b>0</b>	<b>2364</b>	<b>7058</b>	<b>600</b>	<b>0</b>	<b>1100</b>	<b>51757</b>	<b>11644</b>	<b>8920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72321</b>	<b>812886</b>
1.1	General Administration, Public Order and Safety	1700	38935	0	0	2364	7046	597	0	1100	51742	11644	8920	0	0	0	72306	808667
1.1.1	Public Order and Safety	0	10975	0	0	1851	4621	153	0	0	17600	11644	8520	0	0	0	37764	559900
1.1.2	Planning and Statistical Activities	0	0	0	0	0	197	2	0	0	199	0	400	0	0	0	599	47764
1.1.3	General Administration,Public Order and Safety n.e.c	1700	27960	0	0	513	2228	442	0	1100	33943	0	0	0	0	0	33943	201003
1.2	General Research	0	0	0	0	0	12	3	0	0	15	0	0	0	0	0	15	4219
<b>2</b>	<b>Civil Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3017</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>4000</b>	<b>81427</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>2558</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>88115</b>	<b>100</b>	<b>42190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130405</b>	<b>1690443</b>
3.1	Administration, Regulation and Research	0	0	0	0	0	728	82	0	0	810	0	0	0	0	0	810	54513
3.1.1	Primary Education Affairs	0	0	0	0	0	208	52	0	0	260	0	0	0	0	0	260	12545
3.1.2	Secondary Education Affairs	0	0	0	0	0	400	0	0	0	400	0	0	0	0	0	400	26794
3.1.3	Higher Secondary/and University/Education Affairs	0	0	0	0	0	120	30	0	0	150	0	0	0	0	0	150	15174
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools,University and Institutions	4000	81427	0	0	30	1830	18	0	0	87305	100	42190	0	0	0	129595	1635930
3.2.1	Primary Education Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	841029
3.2.2	Secondary Education Services	2400	3161	0	0	0	196	0	0	0	5757	0	0	0	0	0	5757	421367
3.2.3	Higher Sec.and University Edu.Services	1600	78266	0	0	30	1634	18	0	0	81548	100	42190	0	0	0	123838	371811
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1723

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(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>4</b>	<b>Health Affairs and Services</b>	<b>142746</b>	<b>38922</b>	<b>4624</b>	<b>186292</b>	<b>23234</b>	<b>569</b>	<b>22665</b>	<b>0</b>	<b>208957</b>	<b>67052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276009</b>
4.1	Administration, Regulation and Research	10395	2846	582	13823	799	0	799	0	14622	268	0	0	0	0	14890
4.1.1	Allopathic	5343	1464	343	7150	323	0	323	0	7473	150	0	0	0	0	7623
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	1262	343	26	1631	80	0	80	0	1711	42	0	0	0	0	1753
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	3790	1039	213	5042	396	0	396	0	5438	76	0	0	0	0	5514
4.2	Hospitals, Clinics and other Health Services	132351	36076	4042	172469	22435	569	21866	0	194335	66784	0	0	0	0	261119
4.2.1	Allopathic	92110	25239	2681	120030	19721	569	19152	0	139182	60685	0	0	0	0	199867
4.2.2	Homeopathic	371	96	4	471	20	0	20	0	491	12	0	0	0	0	503
4.2.3	Ayurvedic	9654	2467	207	12328	403	0	403	0	12731	1996	0	0	0	0	14727
4.2.4	Unani	370	96	2	468	4	0	4	0	472	0	0	0	0	0	472
4.2.5	Other Medical Services	29846	8178	1148	39172	2287	0	2287	0	41459	4091	0	0	0	0	45550
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>57199</b>	<b>15646</b>	<b>659</b>	<b>73504</b>	<b>74039</b>	<b>1405</b>	<b>72634</b>	<b>0</b>	<b>146138</b>	<b>419565</b>	<b>10715</b>	<b>3305</b>	<b>0</b>	<b>0</b>	<b>579723</b>
5.1	Social Security Affairs and Services	2931	797	85	3813	13707	0	13707	0	17520	392443	0	0	0	0	409963
5.2	Social Welfare Services	54268	14849	574	69691	60332	1405	58927	0	128618	27122	10715	3305	0	0	169760
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>35567</b>	<b>9731</b>	<b>1153</b>	<b>46451</b>	<b>5568</b>	<b>913</b>	<b>4655</b>	<b>0</b>	<b>51106</b>	<b>544787</b>	<b>4000</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>599898</b>
6.1	Housing and Community Services	35567	9731	1153	46451	5568	328	5240	0	51691	544787	4000	5	0	0	600483
6.2	Sanitary Affairs Services	0	0	0	0	0	585	-585	0	-585	0	0	0	0	0	-585
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in akh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														Total Cap. Expd. (27to32)	Grand Total (17+33)	
		Build-ings	Non-Res-idential Building	Roads	Other Const-ruktion	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy Assets	Capital Transfer	Invest- ment in Shares	Loan			
															ANG			ALB
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>4</b>	<b>Health Affairs and Services</b>	<b>0</b>	<b>5000</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>6360</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>11604</b>	<b>107</b>	<b>17480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29191</b>	<b>305200</b>
4.1	Administration, Regulation and Research	0	0	0	0	150	196	43	0	0	389	107	0	0	0	0	496	15386
4.1.1	Allopathic	0	0	0	0	150	0	0	0	0	150	0	0	0	0	0	150	7773
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	164	40	0	0	204	0	0	0	0	0	204	1957
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	32	3	0	0	35	107	0	0	0	0	142	5656
4.2	Hospitals,Clinics and other Health Services	0	5000	0	0	27	6164	24	0	0	11215	0	17480	0	0	0	28695	289814
4.2.1	Allopathic	0	0	0	0	27	6007	0	0	0	6034	0	17480	0	0	0	23514	223381
4.2.2	Homeopathic	0	0	0	0	0	5	0	0	0	5	0	0	0	0	0	5	508
4.2.3	Ayurvedic	0	0	0	0	0	151	24	0	0	175	0	0	0	0	0	175	14902
4.2.4	Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	473
4.2.5	Other Medical Services	0	5000	0	0	0	0	0	0	0	5000	0	0	0	0	0	5000	50550
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>775</b>	<b>21772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5206</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>27782</b>	<b>400</b>	<b>0</b>	<b>503</b>	<b>5700</b>	<b>0</b>	<b>34385</b>	<b>614108</b>
5.1	Social Security Affairs and Services	0	9302	0	0	0	4684	21	0	0	14007	200	0	156	0	0	14363	424326
5.2	Social Welfare Services	775	12470	0	0	0	522	8	0	0	13775	200	0	347	5700	0	20022	189782
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>18665</b>	<b>5200</b>	<b>400</b>	<b>52383</b>	<b>0</b>	<b>55</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>76714</b>	<b>0</b>	<b>17150</b>	<b>0</b>	<b>650</b>	<b>150</b>	<b>94664</b>	<b>694562</b>
6.1	Housing and Community Services	18665	5200	400	10401	0	55	11	0	0	34732	0	17150	0	650	150	52682	653165
6.2	Sanitary Affairs Services	0	0	0	41982	0	0	0	0	0	41982	0	0	0	0	0	41982	41397
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>7</b>	<b>Cultural/ Recreational/Religious Affairs and Services</b>	<b>9124</b>	<b>2468</b>	<b>541</b>	<b>12133</b>	<b>8132</b>	<b>491</b>	<b>7641</b>	<b>0</b>	<b>19774</b>	<b>13675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33449</b>
7.1	Arts and Cultural Affairs Services	616	160	19	795	498	0	498	0	1293	2334	0	0	0	0	3627
7.2	Recreational and Sporting Services	8305	2252	508	11065	7505	334	7171	0	18236	11250	0	0	0	0	29486
7.3	Tourism Affairs and Services	170	47	12	229	16	150	-134	0	95	81	0	0	0	0	176
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	33	9	2	44	113	7	106	0	150	10	0	0	0	0	160
<b>8</b>	<b>Economic Affairs and Services</b>	<b>216626</b>	<b>57884</b>	<b>8602</b>	<b>283112</b>	<b>244717</b>	<b>29731</b>	<b>214986</b>	<b>0</b>	<b>498098</b>	<b>97825</b>	<b>54001</b>	<b>303604</b>	<b>0</b>	<b>0</b>	<b>953528</b>
8.1	General Administration, Regulation and Research	30148	7025	1247	38420	5539	6143	-604	0	37816	15355	0	0	0	0	53171
8.2	Agriculture, Forestry, Fishing and Hunting	72398	19634	3096	95128	22123	1279	20844	0	115972	51765	35202	225966	0	0	428905
8.3	Mining, Manufacturing and Construction	4279	1166	256	5701	38311	3711	34600	0	40301	12446	100	15476	0	0	68323
8.4	Electricity, Gas, Steam and Other Sources of Energy	230	63	11	304	39	25	14	0	318	458	0	1689	0	0	2465
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	300	0	0	0	0	300
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	230	63	11	304	39	25	14	0	318	158	0	1689	0	0	2165
8.5	Drinking Water Supply	64622	17707	3390	85719	114371	5250	109121	0	194840	3615	0	0	0	0	198455
8.6	Transportation and Communication	29689	8135	4	37828	62515	12500	50015	0	87843	2741	0	51790	0	0	142374
8.6.1	Road Transport	29570	8103	0	37673	62504	12500	50004	0	87677	2639	0	51790	0	0	142106
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	119	32	4	155	11	0	11	0	166	102	0	0	0	0	268
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	15260	4154	598	20012	1819	823	996	0	21008	11445	18699	8683	0	0	59835
<b>9</b>	<b>Environmental Protection</b>	<b>337</b>	<b>91</b>	<b>15</b>	<b>443</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>528</b>	<b>422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>950</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>296</b>	<b>81</b>	<b>12</b>	<b>389</b>	<b>11468</b>	<b>641</b>	<b>10827</b>	<b>8166</b>	<b>19382</b>	<b>460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19842</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1031087</b>	<b>0</b>	<b>1031087</b>
<b>Administrative Deptt. Total</b>		<b>1901502</b>	<b>516605</b>	<b>54863</b>	<b>2472970</b>	<b>533395</b>	<b>168287</b>	<b>365108</b>	<b>40856</b>	<b>2878934</b>	<b>1511952</b>	<b>68716</b>	<b>307414</b>	<b>1031087</b>	<b>0</b>	<b>5798103</b>
DCU		176256	44918	6684	227858	146088	0	146088	0	373946	0	0	0	57917	4390	436253
<b>Grand Total</b>		<b>2077758</b>	<b>561523</b>	<b>61547</b>	<b>2700828</b>	<b>679483</b>	<b>168287</b>	<b>511196</b>	<b>40856</b>	<b>3252880</b>	<b>1511952</b>	<b>68716</b>	<b>307414</b>	<b>1089004</b>	<b>4390</b>	<b>6234356</b>

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Res-idential Building	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>3000</b>	<b>6681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>25</b>	<b>20</b>	<b>0</b>	<b>9851</b>	<b>0</b>	<b>5500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15351</b>	<b>48800</b>
7.1	Arts and Cultural Affairs Services	2000	0	0	0	0	19	3	0	0	2022	0	0	0	0	0	2022	5649
7.2	Recreational and Sporting Services	1000	0	0	0	0	104	22	20	0	1146	0	5500	0	0	0	6646	36132
7.3	Tourism Affairs and Services	0	6681	0	0	0	2	0	0	0	6683	0	0	0	0	0	6683	6859
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
<b>8</b>	<b>Economic Affairs and Services</b>	<b>15000</b>	<b>2385</b>	<b>263141</b>	<b>93677</b>	<b>328</b>	<b>9258</b>	<b>417</b>	<b>2500</b>	<b>-60542</b>	<b>326164</b>	<b>0</b>	<b>1140755</b>	<b>199383</b>	<b>466438</b>	<b>0</b>	<b>2132740</b>	<b>3086268</b>
8.1	General Administration, Regulation and Research	15000	0	0	0	12	326	57	0	0	15395	0	21520	0	0	0	36915	90086
8.2	Agriculture, Forestry, Fishing and Hunting	0	1865	0	1899	146	634	53	0	0	4597	0	47510	0	5000	0	57107	486012
8.3	Mining, Manufacturing and Construction	0	500	0	0	0	115	21	0	0	636	0	2350	22	42500	0	45508	113831
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	1069250	193351	417642	0	1680243	1682708
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	1069250	193351	417642	0	1680243	1680543
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2165
8.5	Drinking Water Supply	0	0	0	79778	170	263	6	0	640	80857	0	0	0	0	0	80857	279312
8.6	Transportation and Communication	0	20	263141	7000	0	6800	0	2500	0	279461	0	0	0	350	0	279811	422185
8.6.1	Road Transport	0	0	263141	0	0	6345	0	2500	0	271986	0	0	0	350	0	272336	414442
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	7000	0	455	0	0	0	7475	0	0	0	0	0	7475	7743
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	5000	0	1120	280	0	-61182	-54782	0	125	6010	946	0	-47701	12134
<b>9</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>952</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>200</b>	<b>0</b>	<b>100</b>	<b>13900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14200</b>	<b>34042</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1031087</b>
<b>Administrative Deptt. Total</b>		<b>43340</b>	<b>161400</b>	<b>263641</b>	<b>159960</b>	<b>2899</b>	<b>30625</b>	<b>1249</b>	<b>2520</b>	<b>-59442</b>	<b>606192</b>	<b>12251</b>	<b>1231995</b>	<b>199886</b>	<b>472788</b>	<b>150</b>	<b>2523262</b>	<b>8321365</b>
DCU		0	5300	0	61480	16540	1367	120	0	0	84807	4000	0	0	0	0	88807	525060
<b>Grand Total</b>		<b>43340</b>	<b>166700</b>	<b>263641</b>	<b>221440</b>	<b>19439</b>	<b>31992</b>	<b>1369</b>	<b>2520</b>	<b>-59442</b>	<b>690999</b>	<b>16251</b>	<b>1231995</b>	<b>199886</b>	<b>472788</b>	<b>150</b>	<b>2612069</b>	<b>8846425</b>

**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**

	(₹ in Lakh)		
Item	2014-15	2015-16 (R.E)	2016-17 (B.E)
1	2	3	4
<b>I Current revenue of Govt. administration shown in the Financial Statement</b>	<b>4079866</b>	<b>5416735</b>	<b>6295553</b>
<b>II Less :</b>			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	108670	141438	168287
2. Interest Receipts from Departmental Enterprises(Account-2)	57493	46479	57917
3. Revenue attributed to Departmental Enterprises(Account-2)	141614	153145	207290
4. Sale of Land & Property	97	64	21
5. Fund(Borrowing Account)	22131	20252	25864
6. Pension(Receipts)	2433	2254	2477
<b>III Add :</b>			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	0
2. Rounding error	0	0	0
<b>IV Total Adjustments</b>	<b>332438</b>	<b>363632</b>	<b>461856</b>
<b>Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)</b>	<b>3747428</b>	<b>5053103</b>	<b>5833697</b>

## TOTAL EXPENDITURE

Item	2014-15	2015-16	2016-17
		(R.E)	(B.E)
1	2	3	4
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>6190368</b>	<b>9361743</b>	<b>9845947</b>
<b>II Less: -</b>			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	108670	141438	168287
2. Sale of land & Property	97	64	21
3. Fund	72771	54001	29798
4. Interest Departmental Enterprises	57493	46479	57917
5. Repayment of public debt.	822741	858013	967750
6. Pension(receipt)	2433	2254	2477
7. Sale, Fianancial Assets	1874	1687	2234
8. Contingency Fund	0	0	0
<b>III Add: -</b>			
Imputed Subsidy	179594	232608	228963
<b>IV Rounding error</b>	0	(+1)	(+1)
<b>V Total Adjustments</b>	<b>886485</b>	<b>871328</b>	<b>999521</b>
<b>VI Total Expenditure as shown in the Economic &amp; Functional/Purpose Classification</b>	<b>5303883</b>	<b>8490415</b>	<b>8846426</b>

## **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.

**Purchase of goods and Services or Intermediate Consumption.**

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. Other benefits (Leave Travel Concession) in cash. The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g. cost of liveries and uniforms: ration supplied to police personnel etc. are to be treated as benefits in kind.

**Interest Paid**

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

**Subsidies**

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

Societies etc. are also treated as subsidies. The subsidies are classified into production and product subsidies. Production subsidy is paid on the factors of production – land, labour or capital, irrespective of the volume of production. Product subsidy is payable per unit of some good or service. 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 DCUs. The interest received from DCUs 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.

### **Production Taxes**

Production taxes is received on the factors of production – land, labour or capital, irrespective of the volume of production. A list of production taxes is given below: -

1. Stamps and Registration.
2. Land Revenue
3. Estate Duty
4. Banking and cash transaction Tax

5. Receipts under Indian Motor Vehicle Act
6. Other Taxes and Duties on Commodities and Services (Some Part Product)
7. Fringe Benefit Tax

### **Product Taxes**

A tax on a product that is receivable per unit of some good or service. A list of product taxes is given below: -

1. Hotel Receipt Tax
2. Interest tax
3. Other taxes on income and expenditure (some part in Production)
4. Customs
5. Union and State Excise Duties
6. Taxes on Sales, Trade etc.
7. Receipts under State Motor Vehicle Act
8. Taxes on Goods and Passengers
9. Taxes and Duties on Electricity
10. Service Tax

### **Taxes on Income and Wealth**

A list of Taxes on Income and Wealth taxes is given below: -

1. Corporation Tax
2. Taxes on Income other than Corporation Tax
3. Taxes on Agricultural Income
4. Taxes on Wealth
5. Gift Tax
6. Security Transaction Tax
7. Taxes on Immovable Property other than Agricultural Land

### **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 (DCUs)**

The 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 :-