



GOVERNMENT OF HARYANA

**ECONOMIC-CUM- PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2008-2009**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2009**

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PREFACE

This report presents Economic -cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2006-2007 (Actuals), 2007-2008 (Revised Estimates (R.E.) and 2008-2009 (Budget Estimates(B.E.)). The present Economic - cum- Purpose Classification report is based on the methodology (revised) adopted by the National Account Division,Central(CSO), Ministry of Statistics & Programme Implementation (CSO), Government of India.

The economic classification groups together the primary items of commodities and services, consumption expenditure, subsidies, current transfers, capital formation out of budgetary resources, whereas the Purpose Classification groups these according to the particular purpose or function they perform such as general public services, civil defence, 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, relief on calamities etc. .

These two types of classifications are integrated into “ Economic-cum- Purpose Classification” which presents in a consolidated statement, the economic-cum-purpose characteristics of the government budgetary transactions.

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

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Chandigarh
the 31st March, 2009

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CHAPTER-I

INTRODUCTION

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

The ultimate aim of applying these methods of classification is to relate information obtained on the government sector to similar information made available on other major sectors of the economy. It is designed to obtain the kind of information on government transactions which are required for determining aggregates of state income and expenditure and for tracing their inter-relationship with other major sectors of the economy. The government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact that The importance of an Economic and Purpose Classification, therefore, cannot be over- emphasised.

CHAPTER-II

PRINCIPLES OF ECONOMIC CLASSIFICATION

Government Sector can be broadly divided into Administrative Departments and Departmental Enterprises . The Central Statistical Organisation has been preparing economic classification of the budget of all public authorities and publishing it every year in the annual publication “National Accounts Statistics”(NAS) in the form “A set of three Accounts”.

The economic classification scheme presented here is based mostly on the schemes already used or recommended by the United Nations in its reports entitled, “A Manual for Economic and Purpose Classification of Government Transactions, 1958” and “A System of National Accounts ”. It is based on generally accepted concepts, definitions and classification, developed in the field of national accounting for analysis of various sectors of the economy and their inter-relationships. The system of national accounts presents an inter-locking system of accounts for the transactions of the whole economy and government accounts appear as one element of this whole system.

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

which are in the nature of the sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the Government.

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

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

The Committee on Regional Accounts, in their first report, have recommended a set of Standard Accounts /Tables, of which Table No. 5, 6 &7 relates to the economic classification of the Government Budget.

The Standard Accounts/ Tables adopted for the NAS are on the same lines and are given below:-

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

THE SET OF ACCOUNTS

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

(Rs. in Lakhs)

Items		2006-07 (Actuals)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5
	Receipts			
1.	Income from Entrepreneurship and Property	51277	64662	60514
	1.1 Profits	0	0	0
	1.2 Income from Property	51277	64662	60514
	1.2.1 Net Interest Receipts	39847	45051	38876
	a) Public Authorities	0	0	0
	b) From Other Sectors	39847	45051	38876
	1.2.2 Other Property Receipts	11430	19611	21638
2.	Direct Taxes	65166	71405	82116
	2.1 Corporation Tax	40438	48525	55804
	2.2 Income Tax	24556	22837	26263
	2.3 Other Taxes on Income & Expenditure	(-7)	0	0
	2.4 Land Revenue	128	0	0
	2.5 Taxes on Wealth	51	43	49
3.	Indirect Taxes	1149177	1339170	1521885
	3.1 Stamps and Registration	170111	199461	209461
	3.2 Customs	25271	29275	33666
	3.3 Union Excise Duties	26835	34642	39838
	3.4 State Excise Duties	121710	135000	148500
	3.5 Sales Tax	685324	840800	978500
	3.6 Taxes on Vehicles	22366	25000	27500
	3.7 Taxes on Goods & Passengers	73841	43500	48525
	3.8 Taxes and Duties on Electricity	9828	10800	12000
	3.9 Service Tax	12428	18020	20723
	3.10 Other Taxes and Duties	1463	2672	3172
4.	Fees & Miscellaneous Receipts	268402	193404	183013
5.	Transfer from Central Govt.	113827	146560	159427
	Total Receipts	1647849	1815201	2006955

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

(Rs. in L(lakhs))

Items		2006-07	2007-08	2008-09
		(Actuals)	(Revised Estimates)	(Budget Estimates)
1	2	3	4	5
	Disbursements			
6.	Consumption Expenditure	568307	692448	877972
	6.1 Compensation of Employees	477871	558385	750866
	a) Wages and Salaries	373092	443292	588990
	b) Pensions	104779	115093	161876
	6.2 Net Purchase of Commodities and Services	90436	134063	127106
	a) Purchases	93255	130366	123856
	b) Maintenance and Repairs	47819	42036	45527
	c) Less Sales	50638	38339	42277
7.	Benefits	6827	11649	10831
8.	Net Interest Paid to	203238	214325	229667
	8.1 Public Authorities	15333	16691	16281
	a) Centre	15333	16691	16281
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	212921	224228	242029
	8.3 Less Commercial Interest	25016	26594	28643
9.	Subsidies	456467	368318	369374
10..	Total Current Transfers to other sectors	132765	213285	229500
11.	Inter Govt. Transfer to Local Authorities	53737	73301	72175
11.1	Current Transfer to Local Authorities	48104	57146	46468
11.2	Capital Transfer to Local Authorities	5633	16155	25707
	Total Current Expend(6+8+9+10+11)	1414514	1561677	1778688
	Total Receipts	1647849	1815201	2006955
	Surplus on Current Account	233335	253524	228267

ACCOUNT- 2
Production Account of Departmental Enterprises

(Rs in Lakhs)

Sr. No.	Items	2006-07 (Actuals)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5
<u>Receipts:</u>				
1	Commercial Receipts	70346	81502	90281
2	Imputed Subsidy	70658	96736	85494
Total Receipts		141004	178238	175775
<u>Expenditure:</u>				
3	Purchase of Commodities & Services including Maintenance	57329	74671	64694
4	Compensation of Employees	55499	73753	78943
	4.1 Wages & Salaries	43753	58688	62099
	4.2 Pensions	11746	15065	16844
5	Interest	25016	26594	28643
6	Consumption of Fixed Capital	3160	3220	3495
7	Profits	0	0	0
Total Expenditure		141004	178238	175775

ACCOUNT- 3
Capital Finance Account of State Government

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5
	<u>Receipts:</u>			
1	Consumption of Fixed Capital	3160	3220	3495
2	Capital Transfers	0	0	0
	2.1 From the other Governments			0
	2.2 From Rest of the World			0
3	Net Budgetary Borrowings	135316	44235	212874
	3.1 At Home	135316	44235	212874
	3.2 From Aboard	0	0	0
4	Other Liabilities	(-)164146	2889	(-)131826
	4.1 Net Extra budgetary Borrowings	(-)83767	95523	(-)37423
	4.2 Less Net Purchase of Financial Assets	80379	92634	94403
5	Surplus on Current Account	233335	253524	228267
	Total Receipts	207665	303868	312810
	<u>Expenditure:</u>			
	Administration:-			
1	Capital Outlay	127036	167801	181854
2	Net purchase of Physical Assets	684	1168	1447
	2.1 Second Land Assets	0	0	0
	2.2 Land	684	1168	1447
3	Change in Stock	(-)9240	(-)11572	(-)12383
	3.1 Inventory	1378	150	205
	3.2 Others	(-)10618	(-)11722	(-)12588
4	Capital Transfers	26603	73429	63352
	4.1 For Capital Formation	26603	73429	63352
	4.2 For Others	0	0	0
5	Total (1 to 4)	145083	230826	234270
	Enterprises			
6	Capital Outlay	62147	73015	78413
7	Net purchase of Physical Assets	0	0	100
	7.1 Second Hand Assets	0	0	0
	7.2 Land	0	0	100
8	Change in Stock	435	27	27
9	Total (6 to 8)	62582	73042	78540
10	Total Expenditure(5+9)	207665	303868	312810

THE BORROWING ACCOUNT

Borrowing Account

Rs. In Lakhs

Sr. No.	Items	2006-07 (Actuals)		2007-08 Revised Estimates		2008-09 (Budgeted Estimates)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8
I Borrowing at Home							
1	Internal Debt	199028	100194	73795	72671	393258	227750
2	Small Savings, Provident Fund etc.	124511	88029	128512	85401	141275	93909
3	Other Debt	0	0	0	0	0	0
Total		323539	188223	202307	158072	534533	321659
Net Receipts		135316		44235		212874	
II Borrowing Abroad							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
Total		0	0	0	0	0	0
III Extra Budgetary Receipts							
1	Loans & Advances by State Govt.	220074	18472	19198	29727	32084	39087
2	Loans from Govt. of India	2161	11184	5048	1510	3867	11165
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0
5	Reserve Funds	27972	32803	26853	24949	25371	22465
6	Deposits & advances	193615	155844	204490	168000	215152	178205
7	Suspense & Miscellaneous	11147011	11396660	7359941	7277090	7351068	7394609
8	Remittances	307473	309037	330000	330000	320000	320000
9	Cash Balance	(-)25809	81	81	(-)797	(-)797	(-)476
10	Funds	178	29201	88	16477	90	15708
11	Consumption of Fixed Capital		3160		3220	0	3495
Total		11872675	11956442	7945699	7850176	7946835	7984258
Net Receipts		(-)83767		95523		(-)37423	

CHAPTER-III MAIN FINDINGS

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

Budgetary Expenditure of Haryana Government as per Economic Classification

According to Economic Classification of Haryana Government Budget, the total Expenditure is estimated at Rs. 2400763 lakhs in 2008-09 (B.E.) as compared to Rs. 2166142 lakhs in 2007-08 (R.E.) showing an increase of 10.83 percent in 2008-09 (B.E.) over 2007-08 (R.E.). This expenditure was Rs. 1862034 lakhs in 2006-07 (Actuals) whereas this increase was 16.33 percent in 2006-07 (R.E.) over 2005-06 (Actuals).

Administrative Departments of the Government are estimated to constitute 89.49 percent expenditure in 2008-09 (B.E.) as against 88.40 percent in 2007-08 (R.E.) and 89.07 percent 2006-07 (Actual). Departmental Commercial undertakings of the Government are estimated to constitute 10.59 percent expenditure in 2008-09 (B.E.) as compared 11.60 percent in 2007-08 (R.E.) and 10.93 percent in 2006-07 (Actuals).

Consumption expenditure of the Government is estimated at Rs. 877972 lakhs in 2008-09 (B.E.) as against Rs. 692448 lakhs in 2007-08 (R.E.) and Rs. 568307 lakhs in 2006-07 (Actuals). The corresponding contribution of consumption expenditure to total expenditure during the above years were 36.57, 31.97 and 30.52 percent respectively.

The State Government direct gross fixed capital formation i.e. investment on buildings & other constructions, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at Rs. 260267 lakhs (10.85 percent) in 2008-09 (B.E.) as against Rs. 240494 lakhs (11.11 percent) in 2007-08 (R.E.) and Rs. 189023 lakhs (10.15 percent) in 2006-07 (Actuals).

Current transfers which also include subsidies and interest payments is estimated at Rs. 875009 lakhs in 2008-09 (B.E.) as against Rs. 853074 lakhs in 2007-08 (R.E.) and Rs. 840574 lakhs in 2006-07 (Actuals). The corresponding contribution of current transfers to total expenditure during above years were 36.45, 39.38 and 45.14 percent respectively.

Capital transfers is estimated at Rs. 89059 lakhs in 2008-09 (B.E.) as against Rs. 89584 lakhs in 2007-08 (R.E.) and Rs. 32236 lakhs in 2006-07 (Actuals). The

orresponding contribution of capital transfers during above years were 3.71, 4.13 and 1.73 percent respectively.

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

Table 3.1
Budgetary Expenditure of Haryana Government as per Economic Classification

(Rs in Lakhs)			
Items	2006-07(Actuals)	2007-08(R.E)	2008-09(B.E)
1	2	3	4
I Administrative Departments	1658448	1914864	2146448
	(89.07)	(88.40)	(89.41)
1 Consumption Expenditure	568307	692448	877972
	(30.52)	(31.97)	(36.57)
i) Compensation of Employees	477871	558385	750866
	(25.66)	(25.78)	(31.28)
ii) Net Purchase of Commodities & Services	90436	134063	127106
	(4.86)	(6.19)	(5.29)
2 Current Transfers*	840574	853074	875009
	(45.14)	(39.38)	(36.45)
3 Gross Fixed Capital Formation	127036	167801	181854
	(6.82)	(7.75)	(7.58)
4 Capital Transfers	32236	89584	89059
	(1.73)	(4.13)	(3.71)
5 Purchase of Financial Assets	80379	92634	94403
	(4.32)	(4.28)	(3.93)
6 Loans & Advances	18472	29727	39087
	(0.99)	(1.37)	(1.63)
7 Change in Stock	(-)9240	-11572	(-)12383
	(-)(0.50)	(-)(0.53)	(-)(0.52)
8 Net purchase of Physical Assets	684	1168	1447
	(0.04)	(0.05)	(0.06)
II Departmental Commercial Undertakings	203586	251278	254315
	(10.93)	(11.60)	(10.59)
1 Purchase of Goods & Services	57329	74669	64694
	(3.08)	(3.45)	(2.69)
2 Compensation of Employees	55499	73753	78943
	(2.98)	(3.40)	(3.29)
3 Consumption of Fixed Capital	3160	3220	3495
	(0.17)	(0.15)	(0.15)
4 Intrest	25016	26594	28643
	(1.34)	(1.23)	(1.19)
5 Gross Fixed Capital Formation	61987	72693	78413
	(3.33)	(3.36)	(3.27)
6 Change in Stock	435	27	27
	(0.02)	(**)	(**)
7 Net Purchase of Physical Assets	160	322	100
	(0.01)	(0.01)	(**)
Total Expenditure I+II	1862034	2166142	2400763
	(100.00)	(100.00)	(100.00)

*Current transfers include subsidies and interest. Note: Figures in brackets are percentage to total expenditure.

** Percentage negligible

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2. Current Receipts of the State Government

Current receipts of the State Government shows the sources of finance to the Government and also assess the economic implication of Government expenditure. The current receipts of the State Government was Rs.1647849 lakhs during 2006-2007 (Actuals), Rs. 1815201 lakhs during 2007-2008 (R.E.) and estimated at Rs. 2006955 lakhs during 2008-2009 (B.E.) Thus, the increase in the current receipt over previous year was 10.16 percent during 2007-2008 (R.E.) and 10.56 percent during 2008-2009 (B.E.).

Tax receipt is a major source of current receipt and its share in the total current receipts was 73.69 percent during 2006-2007 (Actuals) 77.71 percent during 2007-2008 (R.E.) and estimated at 79.92 percent during 2008-2009 (B.E.) The current receipts of the State Government under different heads are given in the Table 3.2.

Table - 3.2
Current Receipts

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	Tax Receipt	1214343 (73.69)	1410575 (77.71)	1604001 (79.92)
2	Income form Property & Entrepreneurship	51277 (3.11)	64662 (3.56)	60514 (3.02)
3	Fees & Mixcellaneous Receipts	268402 (16.29)	193404 (10.66)	183013 (9.12)
4	Revenue Grants from Govt. of India	113827 (6.91)	146560 (8.07)	159427 (7.94)
5	Total Current Receipts	1647849 (100.00)	1815201 (100.00)	2006955 (100.00)

4. 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 increased from Rs. 1408881 lakhs during 2006-2007 (Actuals) to Rs.1545522 lakhs during 2007-2008 (R.E.) and estimated at Rs.1752981 lakhs during 2008-2009 (B.E.), thus showing an increase 9.70 percent during 2007-2008 (R.E.) and 13.39 percent during 2008-2009 (B.E.). Current Transfer payments were to the tune of Rs. 840574 lakhs during 2006-2007 (Actuals), Rs.853074 lakhs during 2007-2008 (R.E.) and estimated at Rs. 875009 lakhs during 2008-2009 (B.E.).Its contribution to total current outgoings were 59.66 percent, 55.20 percent and estimated at 49.92 percent respectively during the above period. The details are given in Table 3.3.

Table - 3.3
Current Outgoing of the State Government

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	Consumption Expenditure	568307 (40.34)	692448 (44.80)	877972 (50.08)
2	Current Transfers	840574 (59.66)	853074 (55.20)	875009 (49.92)
3	Total Current Outgoing (1+2)	1408881 (100.00)	1545522 (100.00)	1752981 (100.00)

3. Net Surplus of Departmental Enterprises

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

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

Table - 3.3
Net Surplus of Departmental Enterprises

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	Gross Receipts	141004	178238	175775
2	Operating Expenses	141004	178238	175775
Net Surplus (1-2)		0	0	0

6. Estimates of Net Product from Public Administration

Table - 3.5
Estimates of Net Product from Public Administration

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	477871	558385	750866
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	17533	17608	19474
3	Water Supply	22402	25314	26988
4	Other Services	253883	301171	323194
	a) Education	208421	250847	266080
	b) Medical & Public Health	45462	50324	57114
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	293818	344093	369656
6	Public Administration (1-5)	184053	214292	381210

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

SUBSIDIARY TABLES

Table 3.8(i)

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2006-07 (Actuals)

State: Haryana

(Rs. in Lakhs)

Sr. No.	Item	TSW	Benefits	Purchases of commodities & services	Maintenance			Inerest.	Rent rates & taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+ 9+10+12)	Gross Product (11+16)
					B (m)	R (m)	C (m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	17951	411	4478	0	0	5167	22856	0	0	0	8749	42113	50862	41218	41218
2	Forest	6819	108	2962	1	0	1569	0	0	0	0	3860	7599	11459	6927	6927
3	Manufacturing	1212	15	1671	6	0	0	0	0	10	0	619	2294	2913	1227	1237
	(i) Printing & Stationery	539	8	94	0	0	0	0	0	7	0	143	505	648	547	554
	(ii) Gen. Education	673	7	1577	6	0	0	0	0	3	0	476	1789	2265	680	683
4	Transport	27080	1905	38602	0	0	5	2160	2868	3150	0	57118	18652	75770	34013	37163
	(i) Civil Aviation	62	6	10	0	0	5	0	0	0	0	0	83	83	68	68
	(ii) Road Transport	27018	1899	38592	0	0	0	2160	2868	3150	0	57118	18569	75687	33945	37095
	Total	53062	2439	47713	7	0	6741	25016	2868	3160	0	70346	70658	141004	83385	86545

Table 3.8(ii)

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2007-08 (R.E.)

State: Haryana

(Rs.in Lakhs)

Sr. No.	Item	TSW	Benefits	Purchase of commodities & services	Maintenance			Inerest.	Rent rates & taxes	Depre- ciation	Profits	Total Receipt=			Net Product (3+4+ 9+10+12)	Gross Product (11+16)
					B (m)	R (m)	C (m)					Sales	Imputed Subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	30747	709	24289			5816	24444	2			11575	74431	86006	55902	55902
2	Forest	5764	64	1761	1		1297	0	0	0	0	3302	5585	8887	5828	5828
3	Manufacturing	1624	29	821	0	0	0	0	8	10	0	1625	867	2492	1661	1671
	(i)Printing & Stationery	695	9	92	0	0	0	0	0	7	0	155	648	803	704	711
	(ii)Gen. Education	929	20	729	0	0	0	0	8	3	0	1470	219	1689	957	960
4	Transport	33500	1317	38998			10	2150	1668	3210		65000	15853	80853	38635	41845
	(i) Civil Aviation	67	4	6	0	0	10	0	3	0	0	0	90	90	74	74
	(ii) Road Transport	33433	1313	38992	0	0	0	2150	1665	3210	0	65000	15763	80763	38561	41771
	Total	71635	2119	65869	1	0	7123	26594	1678	3220	0	81502	96736	178238	102026	105246

Table 3.8(iii)

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2008-2009 (B.E.)

State: Haryana

(Rs.in Lakhs)

Sr. No.	Item	Compen- sation of Employees	Benefits	Purchase of comm- odities & services	Maintenance			Inerest.	Rent rates & taxes	Depre- ciation	Profits	Total Receipt=			Net Product (3+4+ 9+10+12)	Gross Product (11+16)
					B (m)	R (m)	C (m)					Sales	Imputed Subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	32883	564	12653	0	0	6405	26143	2	0	0	12211	66439	78650	59592	59592
2	Forest	6279	65	1569	1		1471	0	0	0	0	3403	5982	9385	6344	6344
3	Manufactuirng	1686	36	923	13	0	0	0	0	15	0	1667	1006	2673	1722	1737
	(i)Printing & Stationery	649	12	101	0	0	0	0	0	10	0	177	595	772	661	671
	(ii)Gen. Education	1037	24	822	13	0	0	0	0	5	0	1490	411	1901	1061	1066
4	Transport	36267	1163	39917			9	2500	1731	3480		73000	12067	85067	41661	45141
	(i)Civil Aviation	74	4	11			9	0					98	98	78	78
	(ii)Road Transport	36193	1159	39906	0	0	0	2500	1731	3480	0	73000	11969	84969	41583	45063
	Total	77115	1828	55062	14	0	7885	28643	1733	3495	0	90281	85494	175775	109319	112814

Table 3.9 (ii)

Capital Formation by Type of Assets & Industry of use-Administration year 2007-2008 (R.E.)

State: Haryana

(Rs.in Lakhs)

Sr.No.	Industry	Gross Domestic Fixed Capital Formation								Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Const- ruction	Transport Equip- ment	Mech. Equip- ment	Software	Total New Outlay (3 to 8)	Net Purchase of Second H. Assets			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	39256	37485	76959	2510	11288	303	167801	0	167801	150	167951
	Less							0		0		0
2	Construction Machinery & Stock of P.W.D.	0	0	0	0	453	2	455	0	455	100	555
3	Water Supply			72120		72	12	72204		72204	50	72254
4	Other Services	13985	0	75	121	3628	149	17958		17958		17958
	i) Education 3.2	8768	0	75	29	2451	149	11472		11472		11472
	ii) Medical & Public Health 4.2	5217	0	0	92	1177	0	6486		6486		6486
	iii) Sanitation	0	0	0	0	0	0	0		0		0
5	Total (2 to 4)	13985	0	72195	121	4153	163	90617		90617		90617
6	Net Public Admn.(1-5)	25271	37485	4764	2389	7135	140	77184		77184		77184

Table 3.9 (i)

Capital Formation by Type of Assets & Industry of use-Administration year 2006-2007 (Actuals)

(Rs. In Lakhs)

Sr.No.	Industry	Gross Domestic Fixed Capital Formation							Total New Outlay (3 to 8)	Net Purchase of Second H. Assets	Total	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Const- ruction	Transport Equip- ment	Mach Equip- ment	Software						
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Administration Total	18446	31835	63697	1958	10581	519	127036	0	127036	1378	128414	
	Less												
2	Construction Machinery & Stock of P.W.D.					179		179		179	-419	-240	
3	Water Supply	0	0	56186	0	-4	10	56192	0	56192	1797	57989	
4	Other Services	6023		203	87	5045	403	11761	0	11761	0	11761	
	i) Education (3.2)	3869		203	15	3070	403	7560		7560		7560	
	ii) Medical & Public Health(4.2)	2154			72	1975		4201		4201		4201	
	iii) Sanitation	0	0	0	0	0	0	0		0		0	
5	Total (2 to 4)	6023	0	56389	87	5220	413	68132		68132		68132	
6	Net Public Admn.(1-5)	12423	31835	7308	1871	5361	106	58904		58904		58904	

Table 3.9 (iii)

Capital Formation by Type of Assets & Industry of use-Administration year 2008-2009 (B.E.)

State: Haryana

(Rs.in Lakhs)

Sr.No.	Industry	Gross Domestic Fixed Capital Formation							Total New Outlay (3 to 8)	Net Purchase of Second H. Assets	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads & Bridges	Other Const- ruction	Transport Equip- ment	Mech. Equip- ment	Software						
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Administration Total	32347	60551	64869	2606	21046	435	181854		181854	205	182059	
	Less												
2	Construction Machinery & Stock of P.W.D.					411		411		411	150	561	
3	Water Supply			58655	80	7825	10	66570		66570	55	66625	
4	Other Services	12621	0	155	125	4934	311	18146		18146		18146	
	i) Education 3.2	7424		155	20	2227	311	10137		10137		10137	
	ii) Medical & Public Health 4.2	5197			105	2707		8009		8009		8009	
	iii) Sanitation	0	0	0	0	0	0	0		0		0	
5	Total (2 to 4)	12621	0	58810	205	13170	321	85127		85127		85127	
	Net Public Admn.(1-5)	19726	60551	6059	2401	7876	114	96727		96727		96727	

Table 3.10 (I)

Capital Formation by Type of Assets & Industry of use -Enterprises year 2006-2007(Actuals)

State: Haryana

(Rs. In Lakhs)

Sr. No.	Item Industry	Gross Domestic Fixed Capital Formation							Net purchase of sec. hand assets	Total (9+10)	Change in Stocks	Gross Capital formation (11+12)
		Build-ings	Roads and Bridges	Other Construc-tions	Trans-port Equip-ment	Mach-inery Equip-ment	Soft-ware	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702			47329	16	364		47709		47709	435	48144
2	Forest 2406+4406	65		6245	16	63		6389		6389		6389
3	Manufacturing	1				10		11		11		11
	(i)Printing & Stationery 2058+40	1				10		11		11		11
	(ii)General Education 2202+4202	0	0	0	0	0		0		0		0
4	Others	652	0	20	5743	1423	40	7878		7878		7878
	(i) Road Transport 3055+5055	595		20	5743	1246	40	7644		7644		7644
	(ii) Civil Avi. 3053+5053	57				177		234		234		234
	Total	718	0	53594	5775	1860	40	61987		61987	435	62422

Table 3.10 (ii)

Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2007-2008 (R.E.)

State: Haryana

(Rs.in Lakhs)

Sr. No.	Item Industry	Gross Domestic Fixed Capital Formation							Net purchase of sec. hand assets	Total (9+10)	Change in Stocks	Gross Capital formation (11+12)
		Build-ings	Roads and Bridges	Other Contru-ctions	Trans- port Equip-ment	Mach- inery Equip-ment	Soft- ware	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702			51698	5	79		51782	0	51782	27	51809
2	Forest 2406+4406	47		6949	34	19	2	7051	0	7051	0	7051
3	Manufacturing	12	0	0	0	0	0	12	0	12	0	12
	(i)Printing & Staionery2058+405	12	0	0	0	0	0	12	0	12	0	12
	(ii) General Education2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	695	0	553	10165	2395	40	13848	0	13848	0	13848
	I)RoadTransport 3055+5055	678	0	20	10165	1376	40	12279	0	12279	0	12279
	ii)Civil Avi.3053+5053	17	0	533		1019		1569	0	1569	0	1569
	Total	754	0	59200	10204	2493	42	72693	0	72693	27	72720

Table 3.10 (iii)

Capital Formation by Types of Assets and Industry of Use - Enterprises year 2008-2009 (B.E.)

State: Haryana

(Rs.in Lakhs)

Sr. No.	Item Industry	Gross Domestic Fixed Capital Formation							Net purchase of sec. hand assets	Total (9+10)	Change in Stocks	Gross Capital formation (11+12)
		Build-ings	Roads and Bridges	Other Contru-ctions	Trans- port Equip-ment	Mach- inery Equip-ment	Soft- ware	Total (New Outlay) 3 to 8				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702			54495	5	80		54580	0	54580	27	54607
2	Forest 2406+4406	17		7988	33	117	30	8185	0	8185	0	8185
3	Manufacturing	0	0	0	0	0	0	0	0	0	0	0
	i)Printing & Staionery2058+4058	0	0	0	0	0	0	0	0	0	0	0
	ii)General Education2202+4202	0	0	0	0	0	0	0	0	0	0	0
4	Others	417	1050	20	8580	5539	40	15646	0	15646	0	15646
	I)RoadTransport 3055+5055	400	1050	20	8580	3228	40	13318	0	13318	0	13318
	ii)Civil Avi.3053+5053	17				2311		2328	0	2328	0	2328
	Total	434	1050	62503	8618	5736	70	78411	0	78411	27	78438

CHAPTER-IV

PRINCIPLES AND DETAILED PURPOSE CLASSIFICATION

For purpose of accountability, expenditure is usually charged according to the immediate object of expenditure at the time the money is spent i.e. wages and salaries, purchases of goods and services, grants, loans , purchase of machinery and so on. The economic classification groups of all these primary items of expenditure by their economic character, i.e. current and capital expenditure, transfer payments, loans and investments whereas the functional/purpose classification groups them according to the particular purpose they serve. The functional/purpose classification is designed to show how government expenditure is divided between different types of services provided. The main objective of the functional/purpose classification, therefore, is to show Government expenditure according to the immediate or short run purpose they served and to provide information about public expenditure devoted to a particular service or group of services, say, education, health, agriculture, etc. The term “purpose” as used in this study refers to different types of services provided directly or financed by Government agencies through current and capital grants or loans, etc. and not long run objectives such as promotion of economic development and maintenance of full employment.

The Functional/Purpose Classification excludes current expenditure on goods and services of Departmental Commercial Undertakings, which produce goods and services that are sold largely outside the Government sector. Their current expenditure on goods and services is an intermediate expenditure which represents cost of production and not expenditure on final goods and services provided by the Government.

It may also be noted that the functional/purpose classification is not applied to receipts except to those which may be considered in reduction of expenditure included in this type of classification, such as proceeds from sales, of goods and services by the Government administrative departments. All other receipts including proceeds from taxes or loans are considered as contribution to a General Consolidated Fund from which expenditure of all kinds is financed.

In the purpose classification scheme, all the items of expenditure have been grouped under different broad functional categories regardless of their sequence in the budget. For example , expenditure under “education” given in the functional/purpose classification

includes not only expenditure under demands for grants “ education” but also the expenditure on the agricultural education, medical education, engineering education, etc. shown in the demands for grants under different departments. The exceptions to this rule are educational activities which are in any Thus, any expenditure on education regardless where it is shown in the budget has been placed under the head “Education” in the functional classification .The exception to this rule are educational activities which are an integral part of other services provided by the Government. The police training schools which are treated as part of the police services is an example of this type. The entire expenditure of the state government has been broadly divided into nine major categories. The major categories are (i) General public services (ii) Civil defence (iii) Education affairs and services (iv) Health affairs and services (v) Social security and welfare affairs and services (vi) Housing and community amenity affairs and services (vii) Cultural, recreational and religious affairs and services (viii) Economic affairs and services (ix) Environmental protection, (x) Relief on Calamities (xi) Interest.

The following table presents the detailed functional/purpose classification of the State government budgetary for the years 2006-2007 (Actuals), 2007-2008 (R.E.) and 2008-2009 (B.E.).

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

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	General Public Services	188512	236050	389712
	1.1 General Administration, External Affairs, Public Order & Safety	187342	234813	388655
	1.2 General Research	1170	1237	1057
2	Civil Defence	716	796	756
3	Education Affairs & services	280606	363517	402682
	3.1 Administration, Regulation & Research	11240	18485	19737
	3.2 Educational Services	269366	345032	382945
4	Health Affairs & Services	56217	64396	77207
	4.1 Administration, Regulation & Research	2644	2872	2973
	4.2 Health Services	53573	61524	74234
5	Social Security & Welfare Affairs & Services	106820	129175	153138
	5.1 Social Security Affairs & Services	63967	71962	75643
	5.2 Welfare Affairs & Services	42853	57213	77495
6	Housing & Community Amenity Affairs & Services	79018	117783	129077
7	Cultural, Recreational & Religious Affairs & Services	7365	8549	9024
8	Economic Affairs & Services	725394	763560	740453
	8.1 General Administration, Regulation & Research	11146	11933	13313
	8.2 Agriculture, Forestry, Fishing & Hunting	84148	126224	128290
	8.3 Mining, Manufacturing & Construction	13206	27838	24394
	8.4 Electricity, Gas, Steam & Other Sources of Energy	454776	343442	352351
	8.5 Water Supply	78516	114834	113509
	8.6 Transport & Communication	85339	87191	110099
	8.7 Other Economic Services	-1737	52098	-1503
9	Environmental Protection	149	229	214
10	Relief of Calamities	10413	16485	14519
11	Interest	203238	214325	229667
	Total	1658448	1914865	2146449

Table - 4.2
Purpose Classification : Percentage Distribution of Expenditure

		(Rs in Lakhs)		
Sr. No.	Items	2006-07 (Actuals)	2007-08 (R.E)	2008-09 (B.E)
1	2	3	4	5
1	General Public Services	11.37	12.33	18.16
	1.1 General Administration, Extnal Affairs, Public Order & Safety	11.30	12.26	18.11
	1.2 General Research	0.07	0.06	0.05
2	Civil Defence	0.04	0.04	0.04
3	Education Affairs & services	16.92	18.98	18.76
	3.1 Administration, Regulation & Research	0.68	0.97	0.92
	3.2 Educational Services	16.24	18.02	17.84
4	Health Affairs & Services	3.39	3.36	3.60
	4.1 Administration, Regulation & Research	0.16	0.15	0.14
	4.2 Health Services	3.23	3.21	3.46
5	Social Security & Welfare Affairs & Services	6.44	6.75	7.13
	5.1 Social Security Affairs & Services	3.86	3.76	3.52
	5.2 Welfare Affairs & Services	2.58	2.99	3.61
6	Housing & Community Amenity Affairs & Services	4.76	6.15	6.01
7	Cultural,Recreational & Religious Affairs & Services	0.44	0.45	0.42
8	Economic Affairs & Services	43.74	39.88	34.50
	8.1 General Administration, Regulation & Research	0.67	0.62	0.62
	8.2 Agriculture, Forestry, Fishing & Hunting	5.07	6.59	5.98
	8.3 Mining, Manufacturing & Construction	0.80	1.45	1.14
	8.4 Electricity,Gas,Steam & Other Sources of Energy	27.42	17.94	16.42
	8.5 Water Supply	4.73	6.00	5.29
	8.6 Transport & Communication	5.15	4.55	5.13
	8.7 Other Economic Services	(-)0.10	2.72	(-)0.07
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	0.63	0.86	0.68
11	Interest	12.25	11.19	10.70
	Total	100.00	100.00	100.00

CHAPTER –V

ECONOMIC-CUM- PURPOSE CLASSIFICATION

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

Present Economic-cum- Purpose Classification of Haryana Government budgetary transactions relates to the years 2006-07 (Actuals), 2007-08 (Revised Estimates) and 2008-09 (Budget Estimates). The table classifies horizontally the expenditure on each service for the year under review into significant economic categories and vertically into different functional categories .

TABLE- 5.1

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2006-07(Actuals)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											Total Current Expenditure (10+11+12+13)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
1	General Public Services	91788	26382	2044	120214	36437	19283	17154	137368	30169	0	0	167537
1.1	Gen. Admn. Public Order & Safety	91547	26313	2040	119900	36368	19283	17085	136985	29383	0	0	166368
1.1.1	Public Order & Safety	60827	17483	1008	79318	16227	3044	13183	92501	251	0	0	92752
1.1.2	Planning & Statistical Activities	1168	336	45	1549	87	0	87	1636	0	0	0	1636
1.1.3	Gen. Admn, Pub Order & Safety	29552	8494	987	39033	20054	16239	3815	42848	29132	0	0	71980
1.2	General Research	241	69	4	314	69	0	69	383	786	0	0	1169
2	Defence/Civil Defence	594	171	43	808	65	168	-103	705	0	0	0	705
3	Education Affairs & Services	164276	47216	2678	214170	20956	10648	10308	224478	45376	0	0	269854
3.1	Admn., Regulation & Research	4350	1250	149	5749	676	0	676	6425	4463	0	0	10888
3.1.1	Primary Education Affairs	1905	547	38	2490	101	0	101	2591	0	0	0	2591
3.1.2	Secondary Education Affairs	1377	396	56	1829	471	0	471	2300	4463	0	0	6763
3.1.3	Higher Sec. & University Edu. Affairs	1068	307	55	1430	104	0	104	1534	0	0	0	1534
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni. & Other Institutions	159926	45966	2529	208421	20280	10648	9632	218053	40913	0	0	258966
3.2.1	Primary Education Services	88468	25428	963	114859	10461	7972	2489	117348	5973	0	0	123321
3.2.2	Secondary Education Services	62482	17959	968	81409	7504	1165	6339	87748	3992	0	0	91740
3.2.3	Higher Sec. & University Edu. Services	8188	2353	168	10709	2159	841	1318	12027	30814	0	0	42841
3.2.4	Educational Services n e c	788	226	430	1444	156	670	-514	930	134	0	0	1064

TABLE- 5.1 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
4	Health Affairs & Services	35977	10340	1304	47621	6471	3159	3312	50933	849	0	0	51782
4.1	Admn,Regulation&Research	1529	439	191	2159	245	0	245	2404	11	0	0	2415
4.1.1	Allopathic	913	262	101	1276	62	0	62	1338	0	0	0	1338
4.1.2	Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	75	22	19	116	9	0	9	125	0	0	0	125
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	541	155	71	767	174	0	174	941	11	0	0	952
4.2	Hospit., Clinics & Other Health Services.	34448	9901	1113	45462	6226	3159	3067	48529	838	0	0	49367
4.2.1	Allopathic	22155	6368	581	29104	4396	3113	1283	30387	617	0	0	31004
4.2.2	Homoeopathic	77	22	9	108	1	0	1	109	0	0	0	109
4.2.3	Ayurvedic	2136	614	220	2970	285	46	239	3209	40	0	0	3249
4.2.4	Unani	85	24	8	117	5	0	5	122	0	0	0	122
4.2.5	Other Medical Services	9995	2873	295	13163	1539	0	1539	14702	181	0	0	14883
5	Welfare Affairs & Services	11407	3279	105	14791	12861	360	12501	27292	68120	2389	0	97801
	5.1 Social Security Affair & Services	712	205	23	940	304	151	153	1093	62207	0	0	63300
	5.2 Social Welfare Services	10695	3074	82	13851	12557	209	12348	26199	5913	2389	0	34501
6	Housing&Comm Amenities Affairs	6808	1957	1035	9800	1744	439	1305	11105	22180	558	0	33843
6.1	Housing &community Services	6808	1957	1035	9800	1744	246	1498	11298	22180	558	0	34036
6.2	Sanitary Affairs Services	0	0	0	0	0	193	-193	-193	0	0	0	-193
6.3	Housing&Comm Amenties Affairs	0	0	0	0	0	0	0	0	0	0	0	0
7	Cul,Recreational&Religeous Affairs	2363	679	71	3113	1312	73	1239	4352	731	0	0	5083
7.1	Art & Cultural Affair Services	180	52	2	234	31	0	31	265	185	0	0	450
7.2	Recreational & Sporting Services	2123	610	68	2801	1204	24	1180	3981	454	0	0	4435
7.3	Tourism Affair & Services	51	15	0	66	10	49	-39	27	92	0	0	119
7.4	Cul,Recreatinal&Religeious Affairs	9	2	1	12	67	0	67	79	0	0	0	79

TABLE- 5.1 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
8	Economic Affair & Services	51129	14696	1262	67087	51609	16418	35191	102278	13343	453520	0	569141
8.1	Gen. Admn. Regulation & Research	6570	1888	117	8575	1665	1259	406	8981	620	0	0	9601
8.2	Agri., Forestry, Fishing & Hunting	14098	4052	500	18650	2171	812	1359	20009	863	54529	0	75401
8.3	Mining, Manufacturing & Construction	1410	405	76	1891	959	8371	-7412	-5521	11244	3453	0	9176
8.4	Elec., Gas, Steam & Atomic Energy	245	71	0	316	57	611	-554	-238	0	375934	0	375696
8.4.1	Electricity, Gas & Steam	225	65	0	290	53	458	-405	-115	0	375542	0	375427
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	20	6	0	26	4	153	-149	-123	0	392	0	269
8.5	Drinking Water Supply	17071	4907	424	22402	19999	3136	16863	39265	1	0	0	39266
8.6	Transport & Communication	7058	2029	0	9087	25813	1175	24638	33725	36	18652	0	52413
8.6.1	Road Transport	7058	2029	0	9087	25813	1168	24645	33732	0	18569	0	52301
8.6.2	Water Transport & Other navigation	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	7	-7	-7	36	83	0	112
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	4677	1344	145	6166	945	1054	-109	6057	579	952	0	7588
9	Environmental Protection	87	25	1	113	16	0	16	129	17	0	0	146
10	Relief on Calamities	120	34	0	154	9603	90	9513	9667	84	0	0	9751
11	Intrest	0	0	0	0	0	0	0	0	0	0	203238	203238
Administration Total		364549	104779	8543	477871	141074	50638	90436	568307	180869	456467	203238	1408881

TABLE- 5.2

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2007-08(R.E.)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
1	General Public Services	107551	28890	2916	139357	37102	12808	24294	163651	36756	648	0	201055
1.1	Gen. Admn. Public Order & Safety	107282	28818	2911	139011	37061	12808	24253	163264	35911	648	0	199823
1.1.1	Public Order & Safety	72435	19457	1286	93178	14270	4222	10048	103226	101	0	0	103327
1.1.2	Planning & Statistical Activities	1385	372	59	1816	110		110	1926	0	0	0	1926
1.1.3	Gen. Admn, Pub Order & Safety	33462	8989	1566	44017	22681	8586	14095	58112	35810	648	0	94570
1.2	General Research	269	72	5	346	41	0	41	387	845	0	0	1232
2	Defence/Civil Defence	679	182	74	935	63	211	-148	787	0	0	0	787
3	Education Affairs & Services	198764	53392	5944	258100	27648	11095	16553	274653	72307	219	0	347179
3.1	Admn., Regulation & Research	5471	1470	308	7249	680	0	680	7929	10215	0	0	18144
3.1.1	Primary Education Affairs	2302	619	71	2992	163	0	163	3155	0	0	0	3155
3.1.2	Secondary Education Affairs	1680	451	114	2245	338	0	338	2583	10215	0	0	12798
3.1.3	Higher Sec. & University Edu. Affairs	1489	400	123	2012	179	0	179	2191	0	0	0	2191
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni, & Other Institutions	193293	51922	5636	250851	26968	11095	15873	266724	62092	219	0	329035
3.2.1	Primary Education Services	107541	28887	2425	138853	14337	8914	5423	144276	8277	0	0	152553
3.2.2	Secondary Education Services	74163	19922	2318	96403	8800	550	8250	104653	6149	0	0	110802
3.2.3	Higher Sec. & University Edu. Services	10639	2858	276	13773	3624	888	2736	16509	47541	0	0	64050
3.2.4	Educational Services n e c	950	255	617	1822	207	743	-536	1286	125	219	0	1630

TABLE-5.2 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
7	Cul,Recreational&Religeous Affairs	2692	723	107	3522	1479	291	1188	4710	1247	0	0	5957
7.1	Art & Cultural Affair Services	234	63	10	307	34		34	341	234	0	0	575
7.2	Recreational & Sporting Services	2391	642	95	3128	1346	180	1166	4294	970	0	0	5264
7.3	Tourism Affair & Services	56	15	1	72	85	111	-26	46	42	0	0	88
7.4	Cul,Recreational&Religeious Affairs	11	3	1	15	14	0	14	29	1	0	0	30
8	Economic Affair & Services	56353	15138	1491	72982	59259	7754	51505	124487	60039	363519	0	548045
8.1	Gen.Admn.Regulation & Research	7916	2126	223	10265	1765	1279	486	10751	730	0	0	11481
8.2	Agri., Forestry,Fishing & Hunting	15892	4269	501	20662	6348	704	5644	26306	988	85566	0	112860
8.3	Mining,Manufacturing &Construction	1578	424	150	2152	1204	146	1058	3210	1108	1720	0	6038
8.4	Elec.,Gas,Steam& AtomicEnergy	170	46	5	221	90	525	-435	-214	0	256836	0	256622
8.4.1	Electricity,Gas & Steam	148	40	2	190	84	525	-441	-251	0	256018	0	255767
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	22	6	3	31	6	0	6	37	0	818	0	855
8.5	Drinking Water Supply	19614	5269	432	25315	28803	3550	25253	50568	12	0	0	50580
8.6	Transport & Communication	6074	1632	0	7706	20135	716	19419	27125	5037	15853	0	48015
8.6.1	Road Transport	6074	1632	0	7706	20135	700	19435	27141	5000	15763	0	47904
8.6.2	Water Transport & Other navigation	0	0	0	0	0		0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	16	-16	-16	37	90	0	111
8.6.4	Transport & Communication n.e.c	0	0	0	0	0		0	0	0	0	0	0
8.7	Other Economic Services	5109	1372	180	6661	914	834	80	6741	52164	3544	0	62449
9	Environmental Protection	90	24	1	115	28	0	28	143	82	0	0	225
10	Relief on Calamities	141	38	4	183	16328	90	16238	16421	64	0	0	16485
11	Intrest	0	0.00	0	0	0	0	0	0	0	0	214325	214325
Administration Total		428463	115093	14829	558386	172402	38339	134063	692449	270431	368318	214325	1545523

TABLE- 5.3

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2008-09(B.E.)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenace	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
1	General Public Services	233552	65727	2844	302123	38170	13699	24471	326594	29521	0	0	356115
1.1	Gen. Admn. Public Order & Safety	233258	65644	2838	301740	38135	13699	24436	326176	28887	0	0	355063
1.1.1	Public Order & Safety	76742	21597	1243	99582	14468	3834	10634	110216	101	0	0	110317
1.1.2	Planning & Statistical Activities	1496	421	58	1975	118	9865	-9747	-7772	0	0	0	-7772
1.1.3	Gen. Admn, Pub Order & Safety	155020	43626	1537	200183	23549	0	23549	223732	28786	0	0	252518
1.2	General Research	294	83	6	383	35	0	35	418	634	0	0	1052
2	Defence/Civil Defence	698	196	61	955	71	279	-208	747	0	0	0	747
3	Education Affairs & Services	210197	59154	4526	273877	25983	12412	13571	287448	98816	0	0	386264
3.1	Admn., Regulation & Research	5802	1633	362	7797	983	0	983	8780	10716	0	0	19496
3.1.1	Primary Education Affairs	2351	662	115	3128	178	0	178	3306	0	0	0	3306
3.1.2	Secondary Education Affairs	1701	479	142	2322	610	0	610	2932	10716	0	0	13648
3.1.3	Higher Sec. & University Edu. Affairs	1750	492	105	2347	195	0	195	2542	0	0	0	2542
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni, & Other Institutions	204395	57521	4164	266080	25000	12412	12588	278668	88100	0	0	366768
3.2.1	Primary Education Services	109274	30752	1845	141871	16114	10105	6009	147880	26319	0	0	174199
3.2.2	Secondary Education Services	81737	23003	1624	106364	6569	550	6019	112383	15930	0	0	128313
3.2.3	Higher Sec. & University Edu. Services	12225	3440	323	15988	2093	940	1153	17141	45776	0	0	62917
3.2.4	Educational Services n e c	1159	326	372	1857	224	817	-593	1264	75	0	0	1339

TABLE-5.3 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure											
		Salary	Pension	Benefits	Compensation of Employees	Purchases including maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Intrest	Total Current Expenditure (10+11+12+13)
1	2	3	4	5	6(3+5)	7	8	9	10	11	12	13	14
7	Cul,Recreational&Religeous Affairs	3011	847	182	4040	1517	312	1205	5245	998	0	0	6243
7.1	Art & Cultural Affair Services	263	74	13	350	36	0	36	386	230	0	0	616
7.2	Recreational & Sporting Services	2673	752	165	3590	1386	225	1161	4751	725	0	0	5476
7.3	Tourism Affair & Services	62	17	3	82	80	87	-7	75	42	0	0	117
7.4	Cul,Recreational&Religeious Affairs	13	4	1	18	15	0	15	33	1	0	0	34
8	Economic Affair & Services	58922	16582	1407	76911	58699	8876	49823	126734	15108	364192	0	506034
8.1	Gen.Admn.Regulation & Research	8234	2317	327	10878	1975	1381	594	11472	1256	0	0	12728
8.2	Agri., Forestry,Fishing & Hunting	15934	4484	446	20864	9142	674	8468	29332	3113	82749	0	115194
8.3	Mining,Manufacturing &Construction	1638	461	56	2155	1303	125	1178	3333	1617	1981	0	6931
8.4	Elec.,Gas,Steam& AtomicEnergy	224	63	8	295	79	600	-521	-226	254	266110	0	266138
8.4.1	Electricity,Gas & Steam	168	47	3	218	73	600	-527	-309	0	265524	0	265215
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	56	16	5	77	6	0	6	83	254	586	0	923
8.5	Drinking Water Supply	20717	5830	441	26988	24247	4365	19882	46870	14	0	0	46884
8.6	Transport & Communication	6779	1908	0	8687	20916	813	20103	28790	6940	12067	0	47797
8.6.1	Road Transport	6779	1908	0	8687	20916	800	20116	28803	6900	11969	0	47672
8.6.2	Water Transport & Other navigation	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	13	-13	-13	40	98	0	125
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	5396	1519	129	7044	1037	918	119	7163	1914	1285	0	10362
9	Environmental Protection	98	28	5	131	23	0	23	154	53	0	0	207
10	Relief on Calamities	157	44	5	206	12808	95	12713	12919	850	0	0	13769
11	Intrest	0	0	0	0	0	0	0	0	0	0	229667	229667
Administration Total		575211	161876	13779	750866	169383	42277	127106	877972	275968	369374	229667	1752981

TABLE- 5.1

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2006-07(Actual)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure													
		Build-ings	Roads	Other Constr-uction	Trans-port	Machi-nery	Soft-ware	Change in Stock	Net Purch-ase of Phy. Assets	Capital Trans-fer	Invest-ment in Shares	Loan		Total Cap. Expd. (15 to 26)	Grand Total (14+27)
												ANG	ALB		
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	General Public Services	8020	0	13	1491	3111	26	-419	684	8049	0	0	0	20975	188512
1.1	Gen. Admn. Public Order & Safety	8020	0	13	1491	3110	26	-419	684	8049	0	0	0	20974	187342
1.1.1	Public Order & Safety	5887	0	2	1024	2919	4	0	93	498	0	0	0	10427	103179
1.1.2	Planning & Statistical Activities	0	0	0	0	0	0	0	0	2000	0	0	0	2000	3636
1.1.3	Gen. Admn, Pub Order & Safety	2133	0	11	467	191	22	-419	591	5551	0	0	0	8547	80527
1.2	General Research	0	0	0	0	1	0	0	0	0	0	0	0	1	1170
2	Defence/Civil Defence	0	0	0	7	4	0	0	0	0	0	0	0	11	716
3	Education Affair & Services	3869	0	232	77	3273	461	0	0	2840	0	0	0	10752	280606
3.1	Admn., Regulation & Research	0	0	29	62	203	58	0	0	0	0	0	0	352	11240
3.1.1	Primary Education Affairs	0	0	2	35	14	4	0	0	0	0	0	0	55	2646
3.1.2	Secondary Education Affairs	0	0	25	27	175	50	0	0	0	0	0	0	277	7040
3.1.3	Higher Sec. & University Edu. Affairs	0	0	2	0	14	4	0	0	0	0	0	0	20	1554
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni, & Other Institutions	3869	0	203	15	3070	403	0	0	2840	0	0	0	10400	269366
3.2.1	Primary Education Services	0	0	79	0	1593	158	0	0	0	0	0	0	1830	125151
3.2.2	Secondary Education Services	248	0	119	0	831	237	0	0	0	0	0	0	1435	93175
3.2.3	Higher Sec. & University Edu. Services	3621	0	3	0	634	5	0	0	2840	0	0	0	7103	49944
3.2.4	Educational Services n e c	0	0	2	15	12	3	0	0	0	0	0	0	32	1096

TABLE- 5.1 Contd..

(Rs in Lakhs)

		Capital Expenditure													
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Constr-uction	Trans-port	Machi-nery	Soft-ware	Change in Stock	Net Purch-ase of Phy. Assets	Capital Trans-fer	Invest-ment in Shares	Loan		Total Cap. Expd. (15 to 26)	Grand Total (14+27)
												ANG	ALB		
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
8	Economic Affair & Services	205	31740	41062	218	1877	26	-8821	0	5841	79766	4339	0	156253	725394
8.1	Gen.Admn.Regulation & Research	0	0	4	78	1455	8	0	0	0	0	0	0	1545	11146
8.2	Agri., Forestry,Fishing & Hunting	179	0	6069	116	278	5	0	0	2100	0	0	0	8747	84148
8.3	Mining,Manufacturing &Construction	26	0	0	0	22	1	0	0	1282	277	2422	0	4030	13206
8.4	Elec.,Gas,Steam& AtomicEnergy	0	0	0	0	0	0	0	0	0	78580	500	0	79080	454776
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	0	78580	500	0	79080	454507
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	269
8.5	Drinking Water Supply	0	0	34988	0	-4	10	1797	0	2459	0	0	0	39250	78516
8.6	Transport & Communication	0	31740	0	0	119	0	0	0	0	100	967	0	32926	85339
8.6.1	Road Transport	0	31740	0	0	119	0	0	0	0	0	967	0	32826	85127
8.6.2	Water Transport & Other navigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	0	0	0	0	100	0	0	100	212
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	1	24	7	2	-10618	0	0	809	450	0	-9325	-1737
9	Environmental Protection	0	0	0	0	2	1	0	0	0	0	0	0	3	149
10	Relief on Calamities	0	0	662	0	0	0	0	0	0	0	0	0	662	10413
11	Intrest	0	0	0	0	0	0	0	0	0	0	0	0	0	203238
Administration Total		18446	31835	63697	1958	10581	519	-9240	684	32236	80379	18382	90	249567	1658448

TABLE- 5.2

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2007-08(R.E.)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure												Total Cap. Expd. (15 to 26)	Grand Total (14+27)
		Build-ings	Roads	Other Constr-uction	Trans-port	Machi-nery	Soft-ware	Change in Stock	Net Purch-aseOf Phy. Assets	Capital Trans-fer	Invest-ment in Shares	Loan ANG	ALB		
		15	16	17	18	19	20	21	22	23	24	25	26		
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	General Public Services	15513	0	34	2060	4135	72	100	1168	11913	0	0	0	34995	236050
1.1	Gen. Admn. Public Order & Safety	15513	0	34	2060	4132	71	100	1168	11912	0	0	0	34990	234813
1.1.1	Public Order & Safety	12744	0	0	1443	3907	1	0	200	650	0	0	0	18945	122272
1.1.2	Planning & Statistical Activities	0	0	20	0	142	41	0	0	3500	0	0	0	3703	5629
1.1.3	Gen. Admn, Pub Order & Safety	2769	0	14	617	83	29	100	968	7762	0	0	0	12342	106912
1.2	General Research	0	0	0	0	3	1	0	0	1	0	0	0	5	1237
2	Defence/Civil Defence	0	0	0	4	5	0	0	0	0	0	0	0	9	796
3	Education Affairs & Services	8769	0	102	100	2639	203	0	0	4525	0	0	0	16338	363517
3.1	Admn., Regulation & Research	0	0	27	71	189	54	0	0	0	0	0	0	341	18485
3.1.1	Primary Education Affairs	0	0	1	35	7	2	0	0	0	0	0	0	45	3200
3.1.2	Secondary Education Affairs	0	0	25	36	175	50	0	0	0	0	0	0	286	13084
3.1.3	Higher Sec. & University Edu. Affairs	0	0	1	0	7	2	0	0	0	0	0	0	10	2201
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni, & Other Institutions	8769	0	75	29	2450	149	0	0	4525	0	0	0	15997	345032
3.2.1	Primary Education Services	0	0	28	0	1671	56	0	0	0	0	0	0	1755	154308
3.2.2	Secondary Education Services	1948	0	42	0	304	84	0	0	0	0	0	0	2378	113180
3.2.3	Higher Sec. & University Edu. Services	6821	0	5	0	475	9	0	0	4525	0	0	0	11835	75885
3.2.4	Educational Services n e c	0	0	0	29	0	0	0	0	0	0	0	0	29	1659

TABLE- 5.2 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure												Total Cap. Expd. (15 to 26)	Grand Total (14+27)
		Buildings	Roads	Other Construction	Transport	Machinery	Software	Change in Stock	Net Purchase of Phy. Assets	Capital Transfer	Investment in Shares	Loan			
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
7	Cul,Recreational&Religeous Affairs	1569	0	0	55	85	0	0	0	883	0	0	0	2592	8549
7.1	Art & Cultural Affair Services	0	0	0	0	1	0	0	0	858	0	0	0	859	1434
7.2	Recreational & Sporting Services	94	0	0	55	83	0	0	0	0	0	0	0	232	5496
7.3	Tourism Affair & Services	1475	0	0	0	1	0	0	0	25	0	0	0	1501	1589
7.4	Cul,Recreational&Religeous Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	30
8	Economic Affair & Services	222	37396	68179	149	1148	19	-11672	0	13034	92134	14906	0	215515	763560
8.1	Gen.Admn.Regulation & Research	0	0	1	8	441	2	0	0	0	0	0	0	452	11933
8.2	Agri., Forestry,Fishing & Hunting	91	0	3956	93	287	3	0	0	8934	0	0	0	13364	126224
8.3	Mining,Manufacturing &Construction	131	0	1	20	38	1	0	0	2670	6577	12362	0	21800	27838
8.4	Elec.,Gas,Steam& AtomicEnergy	0	0	0	0	0	0	0	0	1430	84890	500	0	86820	343442
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	1430	84890	500	0	86820	342587
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	855
8.5	Drinking Water Supply	0	0	64120	0	72	12	50	0	0	0	0	0	64254	114834
8.6	Transport & Communication	0	37396	0	0	306	0	0	0	0	1	1473	0	39176	87191
8.6.1	Road Transport	0	37396	0	0	306	0	0	0	0	0	1473	0	39175	87079
8.6.2	Water Transport & Other navigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	0	0	0	0	1	0	0	1	112
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	101	28	4	1	-11722	0	0	666	571	0	-10351	52098
9	Environmental Protection	0	0	0	0	3	1	0	0	0	0	0	0	4	229
10	Relief on Calamities	0	0	0	0	0	0	0	0	0	0	0	0	0	16485
11	Intrest	0	0	0	0	0	0	0	0	0	0	0	0	0	214325
Administration Total		39256	37486	76957	2510	11288	304	-11572	1168	89584	92634	29426	301	369342	1914865

TABLE- 5.3

Economic-Cum-Purpose Claddification of Budgetry Expenditure of Administrative Departments of Haryana Government 2008-09(B.E.)

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure												Total Cap. Expd. (15 to26)	Grand Total (14+27)
		Build-ings	Roads	Other Constr-uction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Net Purch- aseOf Phy. Assets	Capital Trans- fer	Invest- ment in Shares	Loan			
												ANG	ALB		
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	General Public Services	11445	0	22	1934	5536	46	150	1447	13017	0	0	0	33597	389712
1.1	Gen. Admn. Public Order & Safety	11445	0	22	1934	5533	45	150	1447	13016	0	0	0	33592	388655
1.1.1	Public Order & Safety	6900	0	0	1301	3100	0	0	50	640	0	0	0	11991	122308
1.1.2	Planning & Statistical Activities	0	0	0	0	3	1	0	0	10063	0	0	0	10067	2295
1.1.3	Gen. Admn, Pub Order & Safety	4545	0	22	633	2430	44	150	1397	2313	0	0	0	11534	264052
1.2	General Research	0	0	0	0	3	1	0	0	1	0	0	0	5	1057
2	Defence/Civil Defence	0	0	0	4	5	0	0	0	0	0	0	0	9	756
3	Education Affairs & Services	7424	0	172	91	2346	345	0	0	6040	0	0	0	16418	402682
3.1	Admn., Regulation & Research	0	0	17	71	119	34	0	0	0	0	0	0	241	19737
3.1.1	Primary Education Affairs	0	0	1	35	7	2	0	0	0	0	0	0	45	3351
3.1.2	Secondary Education Affairs	0	0	15	36	105	30	0	0	0	0	0	0	186	13834
3.1.3	Higher Sec.& University Edu. Affairs	0	0	1	0	7	2	0	0	0	0	0	0	10	2552
3.1.4	Education Affairs, n e c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, Uni,& Other Institutions	7424	0	155	20	2227	311	0	0	6040	0	0	0	16177	382945
3.2.1	Primary Education Services	0	0	56	0	1265	112	0	0	0	0	0	0	1433	175632
3.2.2	Secondary Education Services	1390	0	84	0	598	168	0	0	0	0	0	0	2240	130553
3.2.3	Higher Sec.& University Edu. Services	6034	0	5	0	294	11	0	0	6040	0	0	0	12384	75301
3.2.4	Educational Services n e c		0	10	20	70	20	0	0	0	0	0	0	120	1459

TABLE- 5.3 Contd..

(Rs in Lakhs)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure												Total Cap. Expd. (15 to 26)	Grand Total (14+27)
		Buildings	Roads	Other Construction	Transport	Machinery	Software	Change in Stock	Net Purchase of Phy. Assets	Capital Transfer	Investment in Shares	Loan			
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
7	Cul,Recreational&Religeous Affairs	1079	0	2	57	27	3	0	0	1613	0	0	0	2781	9024
7.1	Art & Cultural Affair Services	3	0	0	0	1	0	0	0	0	0	0	0	4	620
7.2	Recreational & Sporting Services	162	0	2	57	25	3	0	0	1557	0	0	0	1806	7282
7.3	Tourism Affair & Services	914	0	0	0	1	0	0	0	56	0	0	0	971	1088
7.4	Cul,Recreational&Religeous Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	34
8	Economic Affair & Services	692	60081	63048	310	9186	31	-12533	0	11477	93871	8256	0	234419	740453
8.1	Gen.Admn.Regulation & Research	0	0	6	19	549	11	0	0	0	0	0	0	585	13313
8.2	Agri., Forestry,Fishing & Hunting	625	0	4284	141	389	5	0	0	7652	0	0	0	13096	128290
8.3	Mining,Manufacturing &Construction	67	0	1	20	46	1	0	0	3182	8093	6053	0	17463	24394
8.4	Elec.,Gas,Steam& AtomicEnergy	0	0	0	0	0	0	0	0	643	85570	0	0	86213	352351
8.4.1	Electricity,Gas & Steam	0	0	0	0	0	0	0	0	643	85570	0	0	86213	351428
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	923
8.5	Drinking Water Supply	0	0	58655	80	7825	10	55	0	0	0	0	0	66625	113509
8.6	Transport & Communication	0	60081	0	0	318	0	0	0	0	100	1803	0	62302	110099
8.6.1	Road Transport	0	60081	0	0	318	0	0	0	0	0	1803	0	62202	109874
8.6.2	Water Transport & Other navigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transp. & other communications	0	0	0	0	0	0	0	0	0	100	0	0	100	225
8.6.4	Transport & Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	102	50	59	4	-12588	0	0	108	400	0	-11865	-1503
9	Environmental Protection	0	0	0	0	6	1	0	0	0	0	0	0	7	214
10	Relief on Calamities	0	250	500	0	0	0	0	0	0	0	0	0	750	14519
11	Intrest	0	0		0	0	0	0	0	0	0	0	0	0	229667
Administration Total		32347	60551	64869	2606	21046	435	-12383	1447	89059	94403	38756	331	393467	2146448

CHAPTER -VI
RECONCILIATION STATEMENTS

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

CURRENT ACCOUNT : REVENUE RECEIPTS

Item	(Rs.in Lakhs)		
	2006-2007 (Actuals)	2007-2008 (R.E.)	2008-09 (B.E.)
1	2	3	4
I Current revenue of Government administration shown in the Financial Statement	1795243	1962969	2169532
II Less			
1. Revenue receipts netted against -. expenditure Sale of Goods and Services (Account No.1)	50638	38339	42277
2. Interest Receipts from Departmental Enterprises (Account -.2)	25016	26594	28683
3. Revenue attributed to Departmental Enterprises (Account -2)	70346	81502	90281
4. Sale of Land & Property	410	5	6
5. Fund (Borrowing account)	178	88	90
6. Pension (Receipts)	808	1240	1280
III Add:			
1. Profit Transferred by Departmental Commercial Undertakings (Account -2)	0	0	0
2. Rounding error	(+)2	0	0
IV Total Adjustments	(-)147394	(-)147768	(-)162577
Current revenue of Govt. administration	1647849	1815201	2006955
as shown in the Economic Classification of Budget (Account -1)			

TOTAL EXPENDITURE

(Rs.in Lakhs)			
Item	2006-07 (Actuals)	2007 -08 (R.E.)	2008-09 (B.E.)
1	2	3	4
I. As per consolidated fund shown in the Financial Statement	2008824	2226245	2642098
II Less			
1. Revenue receipts netted against revenue expenditure –sale of goods and services (Account –1)	50638	38339	42277
2. Sale of land and property	410	5	6
3. Fund	29201	16477	15708
4. Interest Departmental Enterprises	25016	26594	28643
5. Repayment of public debt. (Borrowing account)	111377	74181	238915
6. Pension (receipt)	808	1240	1280
III. Add			
Imputed Subsidy	70658	96736	85494
IV Rounding error	(+) 2	(-)3	(-) 6
V Total Adjustments	(-)146790	(-) 60103	(-)241335
VI Total Expenditure as shown in the Economic & Functional/Purpose Classification	1862034	2166142	2400763

APPENDIX

1- Notes on the Accounts and their Derivations

Account –1 : Income and Outlay Account of Administrative Departments

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

Compensation of Employees.

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

Commodities and Services.

This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph

charges and other items of current operations less sales by general government of goods and services to enterprises and households.. Whole of the expenditure on current repairs and maintenance, is also included here. Also included are all payments/charges for services rendered for other agencies/departments.

Maintenance

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

Benefits:

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

Interest Paid

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

Subsidies

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

Current Transfers.

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central government, State governments and local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors

including households (grants to aided schools, scholarships and stipends. Welfare of the Weaker sections of the society), Private institutions and autonomous bodies.

Capital Transfers

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

Savings on Current Account.

This represents the excess of current receipts over current expenditure.

Income from Entrepreneurship and Property

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

Interest Received

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

Direct Taxes

Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treat as capital transfers.

A list of direct taxes is given below: -

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

Indirect Taxes

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

A list of indirect taxes is given below: -

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

Miscellaneous Receipts.

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

Revenue Grants, Contributions, etc.

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

Account –2 : Production Account of Departmental on Enterprises

The departmental enterprises or Government trading enterprises is the U.N. report may briefly be defined as Government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises, are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises, like working expenses of productive enterprises, constitute intermediate expenditure that enter into prices of commodities and services, as these are sold to the other sectors of the economy. Hence, expenditure of these enterprises is different in character from final outlays by administrative departments. which have no income of their own and draw upon incomes of other sectors to meet their expenditure. Other main characteristics are :-

- i) Departmental Enterprises are subject to market forces i.e., demand and supply.
- ii) The activities of such enterprises are subordinate to legislative control and are owned, run and managed by the Government.
- iii) The intention to make profit is not the essential characteristic and the activities of such enterprises may be carried on deliberately at a loss.
- iv) The operation of departmental enterprises usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may, therefore, be a significant element in the total cost of operations.

- v) Commercial accounting methods have to be used to determine the profit or loss.
- vi) To maintain their operations, departmental enterprises must both give and receive commercial credit.

Independent Statutory Corporations and Boards set up by the State Government are excluded from the purview of this account. In this study, the following have been classified as departmental commercial undertakings :-

1. Irrigation.
2. Education (Only Sale of Text Books)
3. Road Transport.
4. Forests.
5. Civil Aviation
6. Printing and Stationery

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

Account –3 : Capital Finance Account of State Government.

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

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

Change in Stock

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

Gross Fixed Capital Formation

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

Buildings and Other Construction

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

Roads and Bridges

Expenditure on construction of roads and bridges is considered.

Transport Equipment

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

Machinery

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

Other Capital Outlay

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

Software

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

Net purchase of Physical Assets

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

Receipts of Capital Account

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

Savings

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

Consumption of Fixed Capital

This is brought over from Account-2

Capital Transfers

Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for Public works, water supply and sewerage deposit scheme etc. Capital transfers are included to assist capital formation in other sectors of the economy.

Net Borrowings

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

Other Liabilities

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

1.General Public Services

1.1General Administration, Public Order and Safety:-

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

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

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

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

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

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e.DGS&G), publicity and publication departments, serving whole of the government,(i.e.D.A.V.P. Publication Department Division, Press Information Bureau, Audio Visual Scheme), central motor vehicle pools etc.

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

1.2 General Research:-

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

2. Civil Defence/Defence

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

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

3. Education Affairs & Services .

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

3.1 Administration, Regulation and Research : -

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

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

Research into objectives, organisations, administration and methodology of all types of education i.e. grant to national council of education research and training, commission

to study educational system, expenditure on production of text books, collection of educational statistics etc.

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education affairs

3.1.4 Education Affairs n.e.c.

3.2 Schools, Universities and Institutions Including Subsidiary Services :-

Educational Services i.e. all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals), nursing colleges/schools, veterinary colleges/schools, engineering colleges, art colleges/schools, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education ,education for displaced persons, non-custodian type schools for deaf, dumb and blind. Items of expenditure, like introduction of Hindi in Universities, development of Sanskrit Education, Central Institute of Fisheries Education, Marine

Engineering Training Schools etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is, however, excluded and grouped under welfare services (Class-5). Expenditure for development of any language like development of Sanskrit ,development of Hindi etc., are also excluded and classified as cultural services (Class-7).

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

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

4.1 Administration, Regulation and Research include:-

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

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

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

Medical, dental and health research i.e. expenditure on and grants to research institute like all India institutes of Medical Sciences, National Institute of communicable diseases, all India institute of Physical Medicine and Rehabilitation, institute of Public Health etc.

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Service

4.2 Hospitals, Clinics and Other Health Services :-

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs & Services

5.1 Social Security Affairs & Services :-

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

5.2 Social Welfare Services:-

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

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

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

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

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

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

6. Housing and Community Amenity Affairs and Services

6.1 Housing and Community Services:-

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

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

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

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

6.2 Sanitary affairs services

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

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

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

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

7.1 Art & Culture Affairs Services:-

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

This includes loans/grants for and to central institute of Indian languages, children banks in-regional languages. National Books Fair, expenditure for prizes for writes for best books, development of Sanskrit Language, development of Hindi language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi text Books, opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

7.2 Recreational and Sporting Services:-

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

7.3 Tourism Affairs and Services

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

7.4 Cultural, Recreational and Religious Affairs and Services n.e.c.

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

8. Economic Affairs & Services

8.1 General Administration , Regulation and Research:-

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

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

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

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

8.2 Agriculture, Forestry, Fishing & Hunting :-

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

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

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

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

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

8.3 Mining ,Manufacturing and Constructions:-

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

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

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

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

8.4 Electricity, Gas, Steam and Atomic Energy :-

8.4.1 Electricity, Gas and Steam

Expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for generation, transmission and distribution of electric power, gas, steam, heat etc. This includes loans and advances to bodies like State Electricity

Board etc (Subsidies given for consumption of electric power for the benefit of a particular industry. say khadi industry, is excluded from here and taken into account in that industry).

8.4.2 Atomic Energy

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

8.4.3 Non-Conventional Sources of Energy:-

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

8.5 Drinking Water Supply:

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

8. 6 Transportation and Communication :-

8.6.1 Road transport

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

8.6.2 Water Transport, Waterways and Other Navigations

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

8.6.3 Air Transport and Other Communication:-

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services :-

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

Trade activity, i.e. expenditure for promotion, regular research and other outlay for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc. Cooperative activity, i.e. expenditure for promotion, regulation, research and other outlays, assistance, loans, etc. for cooperative activities of general character. This includes expenditure of office for registration and control of co-operative societies, development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

9. Environmental Protection:-

9.1 Waste Management

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

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

9.2 Waste Water Management

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

Grants, loans or subsidies to support the operation , consturtcion, maintenance or uprgadiing of such systems.

9.3 Prevention and Control of Pollution

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

9.4 Environmental Research and Education

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

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

9.5 Environmental Protection n.e.c.

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

10. Relief on Calamities

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

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

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

11. Interest

This include interest payments of administrative departments.
