



GOVERNMENT OF HARYANA

**ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2019-20**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2019**

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PREFACE

The magnitudes shown in the State Government Budget are too detailed and scattered and not necessarily based on the distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. The Government's transactions have to be sorted out, reclassified and re-grouped into meaningful economic and purpose categories. This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2017-18 (Actual), 2018-19 (Revised Estimates) and 2019-20 (Budget Estimates). This classification is based on the methodology adopted by the National Accounts Division (NAD) of Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

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

The report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Assistant Research Officer and Smt. Taramani, Senior Scale Steno under the guidance of Sh. Rajender Kumar Mor, Deputy Director and the overall supervision of Dr. Nathu Ram Sheoran, Additional Director.

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

Panchkula
Dated, the 16th Sept., 2019

Dr. R.S. Malhan
Director, Deptt. of Economic and
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Highlights

The Budget of the State Government is the "Annual Financial Statement" which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government's expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into "Economic-cum-Purpose Classification" to present the economic and purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. The Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2017-18 (A), 2018-19 (RE) and 2019-20 (BE).

I. Economic Classification

a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 11061501 lakh in 2019-20 (BE) as compared to ₹ 10363183 lakh in 2018-19 (RE) and ₹ 8795302 lakh in 2017-18 (A). The total expenditure is likely to increase by 6.74 percent in 2019-20 (BE) over 2018-19 (RE) whereas this increase is estimated as 17.83 percent in 2018-19 (RE) over 2017-18 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.42 percent, 94.13 percent and 94.29 percent whereas the expenditure of DCUs is recorded as 5.58 percent, 5.87 percent and 5.71 percent during 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 3809401 lakh in 2019-20 (BE) as against ₹ 3432700 lakh in 2018-19 (RE) and ₹ 2924042 lakh in 2017-18 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 33 to 34 percent during the three years. It is likely to increase by 10.97 percent in 2019-20 (BE) over 2018-19 (RE) whereas it increased by 17.40 percent in 2018-19 (RE) over 2017-18 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 4131928 lakh in 2019-20 (BE) as against ₹ 3669077 lakh in 2018-19 (RE) and ₹ 3079739 lakh in 2017-18 (A). The current transfers are likely to increase by 12.61 percent in 2019-20 (BE) over 2018-19 (RE) whereas this increase is recorded as 19.14 percent in 2018-19 (RE) over 2017-18 (A). The contribution of current transfers is recorded as 35.02 percent, 35.40 percent and 37.35 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.
- The capital transfers are estimated to be ₹ 1009365 lakh in 2019-20 (BE) as against ₹ 1023986 lakh in 2018-19 (RE) and ₹ 914722 lakh in 2017-18 (A). The capital transfers are estimated to increase by 11.95 percent in 2018-19 (RE) but it decrease by 1.43 percent in 2019-20 (BE).
- The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 870027 lakh in 2019-20 (BE) as against ₹ 880946 lakh in 2018-19 (RE) and ₹ 650772 lakh in 2017-18 (A) showing decrease of 1.24 percent in 2019-20 (BE) over 2018-19 (RE) but it increase to 35.37 percent in 2018-19 (RE) over 2017-18 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.40 percent, 8.50 percent and 7.87 percent during 2017-18 (A), 2018-19 (RE) and 2019-20 (BE) respectively. In DCU the gross capital formation is expected to be ₹ 122536 lakh in 2019-20 (BE) as against ₹ 114752 lakh in 2018-19 (RE) and ₹ 97562 lakh in 2017-18 (A).

b. Current Receipts of State Government

- The current receipts of the State Government are recorded as ₹ 5882732 lakh in 2017-18 (A) which are expected to increase to ₹ 7266329 lakh in 2018-19 (RE) and ₹ 7749501 lakh in 2019-20 (BE) recording the growth of 23.52 percent in 2018-19 (RE) and 6.65 percent in 2019-20 (BE). Tax revenue is the major source of current receipts

accounting for 82.17 percent, 81.38 percent and 80.31 percent in 2017-18(A), 2018-19 (RE), 2019-20 (BE) respectively.

c. The Net Product from Public Administration

- The Net Product from Public Administration sector has been recorded as ₹ 1023018 lakh in 2017-18 (A) which is expected to increase to ₹ 1153853 lakh and ₹ 1246642 lakh in 2018-19 (RE) and 2019-20 (BE), respectively with the growth of 12.79 percent in 2018-19 (RE) and 8.04 percent in 2019-20 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1453651 lakh in 2017-18 (A) which is expected to mount up to ₹ 1557289 lakh and ₹ 1644067 lakh in 2018-19 (RE) and 2019-20 (BE), respectively.

II. Purpose Classification

- The examination of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2706079 lakh has been incurred on Economic Affairs and Services accounting for 37.86 percent of total expenditure of ₹ 7148064 lakh in 2017-18 (A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest in 2018-19 (RE) and 2019-20 (BE) also.
- The second highest priority has been accorded to Education Affairs and Services for the utilization of funds. In 2017-18 (A), the expenditure incurred on Education Affairs and Services contributed 23.41 percent of total expenditure which is slightly decrease to 22.58 percent and 23.12 percent in 2018-19 (RE) and 2019-20 (BE), respectively.
- The Share of Housing and Community Amenity Affairs and Services, stood at 12.30 percent, 12.39 percent and 13.01 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.
- The share of General Public Services is 11.98 percent, 13.37 percent and 15.32 percent during 2017-18 (A), 2018-19 (RE) and 2019-20 (BE).
- The share of Health Affairs and Services is 4.31 percent, 4.38 percent and 4.75 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

III. Economic-cum-Purpose Classification

- The analysis shows that out of the total current expenditure of ₹ 4847726 lakh incurred by the Administrative Departments in 2017-18 (A), the maximum expenditure has been incurred on Educational Affairs and Services (31.91%) followed by Economic Affairs and

Services (17.95%) and General Public Services (15.71%). The minimum expenditure (0.01%) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2018-19 (RE) and 2019-20 (BE) also.

- Out of total capital expenditure of ₹ 2300338 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 79.82 percent, 70.85 percent and 63.84 percent of total capital expenditure in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

CHAPTER-I

INTRODUCTION

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

1.1 Objective of Budget Analysis

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

1.2 Classification of Govt. Expenditure

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

1.3 Scope of the Report

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2017-18, Revised Estimates (RE) of 2018-19 and Budget Estimates (BE) of 2019-20.

1.4 Scheme of the Report

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

CHAPTER-II

ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION

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

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

income of other sectors to meet their expenditure. Current expenditure of DCUs like working expenses of productive enterprises is intermediate expenses that go to form prices of goods and services supplied. These expenses are different in character from the current expenditure on wages and salaries and goods purchased by the Administrative Departments which are in the nature of consumer outlays and represent demand for goods and services for final consumption.

In economic classification, each transaction of the revenue and expenditure scattered over the budget has been sorted out and reclassified according to the appropriate economic categories in the following tables:-

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

2.1 Income and Outlay Account of Administrative Departments

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

2.1.1 Current Receipts of Administrative Departments

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 7749501 lakh in 2019-20 (BE) as compared to ₹ 7266329 lakh in 2018-19 (RE) and ₹ 5882732 lakh in 2017-18 (A). Thus, the increase in the current receipts is expected to be 6.65 percent in 2019-20 (BE) and 23.52 percent in 2018-19 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 80.31 percent in 2019-20 (BE) whereas this percentage was 81.38 and 82.17 in 2018-19 (RE) and 2017-18 (A), respectively. The revenue from the Central Government accounted for 8.82 percent, 11.71 percent and 12.75 percent of the total current receipts in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 3 to 4 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated to vary from 4 to 5 percent during the three years.

2.1.2 Disbursements of Administrative Departments

The disbursement of Administrative Departments comprises the consumption expenditure, net interest, subsidies and transfer payment to local authorities and other sectors. The current expenditure of the Administrative Departments is expected to be ₹ 7941329 lakh in 2019-20 (BE) as compared to ₹ 7101777 lakh in 2018-19 (RE) and ₹ 6003781 lakh in 2017-18 (A) thus showing an increase of 11.82 percent in 2019-20 (BE) and 18.29 percent in 2018-19 (RE). The consumption expenditure is estimated as ₹ 2924042 lakh, ₹ 3432700 lakh and ₹ 3809401 lakh contributing 48.70 percent, 48.34 percent and 47.97 percent of total current expenditure in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The expenditure on net interest accounted 19.26 percent, 18.96 percent and 20.53 percent in 2017-18(A), 2018-19 (RE) and 2019-20 (BE) of the total current expenditure. The expenditure on subsidies on the total current expenditure is estimated to vary from 6 to 7 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 15.52 percent, 15.78 percent and 15.83 percent during the three years. The expenditure on inter Government transfers to total current expenditure is estimated to vary from 9 to 10 percent during 2017-18(A), 2018-19 (RE) and 2019-20 (BE), respectively.

2.2 Production Account of DCUs

DCUs may briefly be defined as the agencies engaged in the production and distribution of goods and services that are meant for marketing. As a result, the DCUs are expected to function like any commercial organization and meet most of their costs from their sale proceeds. However, it does not include independent statutory corporations and boards set up by the State Government and hence, these are excluded from the purview of DCUs. Thus, the Departmental Enterprises (DEs) or government trading enterprises may briefly be defined as government agencies producing commodities and services, that are not provided free of charge. The operation of these enterprises are in the nature of entrepreneurial activities of Government. Current expenditure of these enterprises like working expenses of productive enterprises, constitutes intermediate expenditure that enters into prices of commodities and services, as these are sold to other sectors of the economy. Hence, expenditure of these enterprises is different in character from final outlays of Administrative Departments which have no income of their own and depend upon the incomes of other sectors to meet their expenditure. Other main characteristics of DCUs are:-

- i) DEs are subject to market forces i.e., demand and supply.
- 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 DEs usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may, therefore, be a significant element in the total cost of operations.
- v) Commercial accounting methods have to be used to determine the profit or loss.
- vi) To maintain their operations, DEs must give and receive commercial credit.

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

The net surplus of DCUs indicates their financial health. The net surplus of DEs is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of Administrative Departments of the State Government. The shortfall in current receipts in comparison to the operating expenses is balanced by the imputed subsidy. The production account of DCUs has been analysed in **Tables 2.4 and 2.5**. In 2017-18 (A), the expenditure of DCUs was ₹ 387059 lakh in comparison to the commercial receipts of ₹ 144599 lakh resulting in the shortfall of ₹ 242460 lakh. This shortfall of ₹ 242460 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 242460 lakh increased to ₹ 333205 lakh in 2018-19 (RE) with the growth of 37.43 percent. But it decreased to ₹ 281678 lakh in 2019-20 (BE) with the negative growth of 15.46 percent.

2.3 Capital Finance Account of the State Government

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

2.3.1 Receipts of Capital Account: This part deals with the financing of the capital formation from different sources. CFC, capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. CFC is brought over from production account of DEs. Net borrowings include items like internal debt, small savings, provident funds etc. Other liabilities include net extra budgetary borrowings and less net purchase of financial assets. The savings/surplus on current account are directly taken from income and outlay account of Administrative Departments. The total receipts under this account in 2017-18 (A) have been recorded as ₹ 1693979 lakh which is expected to mount up to ₹ 2067457 lakh in reflecting the growth of 22.05 percent in 2018-19 (RE). But it decreased to ₹ 2058880 in 2019-20 (BE) with the negative growth rate of 0.41 percent. The net budgetary borrowings are the most important source of financing under this account.

2.3.2 Expenditure of Capital Account: The expenditure under capital finance account has been examined for Administrative Departments and DEs separately. The capital outlay, net purchase of physical assets and change in stock are the common items of expenditure in both Administrative Departments and DEs. However, one more item of expenditure i.e. capital transfers

is included under Administrative Departments. The capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments for public works, water supply, sewerage disposal scheme, etc. The capital transfers are also made to assist capital formation in other sectors of the economy. The amount to the tune of ₹ 1589855 lakh, ₹ 1944790 lakh and ₹ 1926844 lakh has been estimated to be spent by the Administrative Departments accounting for 93.85 percent, 94.07 percent and 93.59 percent of the total expenditure of ₹ 1693979 lakh, ₹ 2067457 lakh and ₹ 2058880 lakh under capital finance account in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. Under the total expenditure of the Administrative Departments, the major chunk ranging from about 52 to 58 percent has been estimated to be spent as capital transfers during the three years. About 37 to 50 percent of total expenditure of Administrative Departments has been estimated to be spent as capital outlay.

2.4 Budgetary Expenditure of the State Government as per Economic Classification

The budgetary expenditure of the State Government has been bifurcated in the two categories of Administrative Departments and DCUs. The budgetary expenditure of the State Government has been analysed in **Table 2.7**. The total expenditure of the State Government is expected to be ₹ 11061501 lakh in 2019-20 (BE) as compared to ₹ 10363183 lakh in 2018-19 (RE) and ₹ 8795302 lakh in 2017-18 (A). The total expenditure is likely to increase by 6.74 percent in 2019-20 (BE) over 2018-19 (RE) whereas this increase is estimated as 17.83 percent in 2018-19 (RE) over 2017-18 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.42 percent, 94.13 percent and 94.29 percent whereas the expenditure of DCUs is recorded as 5.58 percent, 5.87 percent and 5.71 percent during 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

2.4.1 Budgetary Expenditure of Administrative Departments

The items of expenditure of Administrative Departments are consumption expenditure, current transfers, gross capital formation, capital transfers, purchase of financial assets, loans and advances and net purchase of physical assets. The consumption expenditure of the Administrative Departments is estimated as ₹ 3809401 lakh in 2019-20 (BE) as against ₹ 3432700 lakh in 2018-19 (RE) and ₹ 2924042 lakh in 2017-18 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 33 to 34 percent during the three years. The consumption expenditure of the Government is likely to increase by 10.97 percent in 2019-20 (BE) over 2018-19 (RE) whereas it increased by 17.40 percent in 2018-19 (RE) over 2017-18 (A). The current transfers which also include subsidies and interest payments are

estimated as ₹ 4131928 lakh in 2019-20 (BE) as against ₹ 3669077 lakh in 2018-19 (RE) and 3079739 lakh in 2017-18 (A). The current transfers are likely to increase by 12.61 percent in 2019-20 (BE) over 2018-19 (RE) whereas this increase is recorded as 19.14 percent in 2018-19 (RE) over 2017-18 (A). The contribution of current transfers is recorded as 35.02 percent, 35.40 percent and 37.35 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 870027 lakh in 2019-20 (BE) as against ₹ 880946 lakh in 2018-19 (RE) and ₹ 650772 lakh in 2017-18 (A) showing decrease of 1.24 percent in 2019-20 (BE) over 2018-19 (RE) and it increase 35.37 percent in 2018-19 (RE) over 2017-18 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.40 percent, 8.50 percent and 7.87 percent during 2017-18 (A), 2018-19 (RE) and 2019-20 (BE) respectively. The capital transfers are estimated to be ₹ 1009365 lakh in 2019-20 (BE) as against ₹ 1023986 lakh in 2018-19 (RE) and ₹ 914722 lakh in 2017-18 (A). The capital transfers are estimated to increase by 11.95 percent in 2018-19 (RE) but it decrease by 1.43 percent in 2019-20 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 1.59 percent in 2017-18 (A) but it decreased to 1.43 percent and 1.27 percent in 2018-19 (RE) and 2019-20 (BE), respectively. The expenditure towards purchase of financial assets and net purchase of physical assets taken together accounted for 6.77 percent, 5.78 percent and 4.23 percent of the total budgetary expenditure of the State Government in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

2.4.2 Budgetary Expenditure of DCUs

The items of expenditure of DCUs are purchase of goods and services, compensation of employees, CFC, interest, gross capital formation and net purchase of physical assets. The expenditure on purchase of goods and services in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE) is estimated as ₹ 132838 lakh, ₹ 159594 lakh and ₹ 163233 lakh, respectively reflecting the growth of 20.14 percent in 2018-19 (RE) and 2.28 percent in 2019-20 (BE). The contribution of this item is recorded as 1.51 percent, 1.54 percent and 1.48 percent of the total expenditure of State Government in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The expenditure on compensation of employees in 2017-18 (A) is recorded as ₹ 183367 lakh which is likely to increase to ₹ 254017 lakh and ₹ 264391 lakh in 2018-19 (RE) and 2019-20 (BE), respectively reflecting the growth of 38.53 percent in 2018-19 (RE) and 4.08 percent in 2019-20 (BE). This item accounted for 2.08 percent, 2.45 percent and 2.39 percent in 2017-18 (A), 2018-19 (RE) and

2019-20 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 1.99 percent, 1.89 percent and 1.85 percent of the total budgetary expenditure of the State Government in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

2.5 Borrowing Account of the State Government

This account comprises 'Borrowing at Home' and 'Extra Budgetary Receipts' taken from the Annual Financial Statement. The items included in 'Borrowing at Home' are internal debt, small savings, provident funds etc. The items in 'Extra Budgetary Receipts' are loans from Government of India, loans and advances by State Government, Inter-State settlement, contingency fund, reserve funds, deposits and advances, suspense and miscellaneous, remittances, cash balances and CFC. Besides these, there are some funds maintained by the Government like famine relief fund, road fund etc. which are also covered here under the heads revenue, capital and commercial accounts. The borrowing account of the State Government has been shown in **Table 2.8**.

Under the component 'Borrowing at Home', the total receipts have been recorded as ₹ 2469125 lakh as compared to the expenditure of ₹ 826944 lakh resulting in the net receipts of ₹ 1642181 lakh during the year 2017-18 (A). The net receipts increased to ₹ 1788852 lakh in 2018-19 (RE) with the growth of 8.93 percent over 2017-18 (A) and it again increased to ₹ 2293628 lakh with the growth of 28.22 percent in 2019-20 (BE) over 2018-19 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2017-18 (A) are estimated as ₹ 11742075 lakh against the expenditure of ₹ 11002623 lakh in showing the net receipts of ₹ 739452 lakh. In 2018-19 (RE) and 2019-20 (BE) the net receipts also expected to be ₹ 669529 lakh and ₹ 373221 lakh.

Table 2.1
Income and Outlay Account of Administrative Departments

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
Receipts				
1	Income from Entrepreneurship & Property	216422	182729	210218
	1.1 Profits	0	0	0
	1.2 Income from Property	216422	182729	210218
	1.2.1 Net Interest Receipts	146828	106344	77242
	a) Public Authorities	6	6	6
	b) From Other Sectors	146822	106338	77236
	1.2.2 Other Property Receipts	69594	76385	132976
2	Total Tax Revenue	4834172	5912981	6223701
	2.1 Production Taxes	415538	594921	644037
	2.2 Product Taxes	4006241	4886668	4934050
	2.3 Other Transfers	412393	431392	645614
3	Fees & Miscellaneous Receipts	313328	319434	327750
4	Transfer from Central Govt.	518810	851185	987832
	Total Receipts (1+2+3+4)	5882732	7266329	7749501
Disbursements				
5	Consumption Expenditure	2924042	3432700	3809401
	5.1 Compensation of Employees	2611637	2851090	3051638
	a) Wages & Salaries	1791948	2090512	2225976
	b) Pensions	819689	760578	825662
	5.2 Net Purchase of Commodities & Services	284774	530304	712497
	a) Purchases	318123	555422	719435
	b) Maintenance & Repairs	109358	127571	141012
	c) Less Sales	142707	152689	147950
	5.3 Transfers in kind	27631	51306	45266
6	Net Interest Paid to	1156055	1346639	1630246
	6.1 Public Authorities	10409	9046	7369
	a) Centre	10409	9046	7369
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1212111	1405610	1690893
	6.3 Less Commercial Interest	66465	68017	68016
7	Total Subsidies	346567	519198	518525
	7.1 Production Subsidies	294133	443304	443203
	7.2 Product Subsidies	52434	75894	75322
8	Total Current Transfer to Other Sectors	931954	1120740	1256861
9	Inter Govt. Transfer to Local Authorities	645163	682500	726296
	9.1 Current Transfer to Local Authorities	196061	198976	118741
	9.2 Capital Transfer to Local Authorities	449102	483524	607555
	Total Current Expenditure (5+6+7+8+9)	6003781	7101777	7941329
	Surplus on Current Account	-121049	164552	-191828

Table 2.2
Current Receipts of State Administration

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	Tax Receipt	4834172 (82.17)	5912981 (81.38)	6223701 (80.31)
2	Income from Property & Entrepreneurship	216422 (3.68)	182729 (2.51)	210218 (2.71)
3	Fees & Miscellaneous Receipts	313328 (5.33)	319434 (4.40)	327750 (4.23)
4	Revenue Grants from Govt. of India	518810 (8.82)	851185 (11.71)	987832 (12.75)
	Total Current Receipts (1+2+3+4)	5882732 (100.00)	7266329 (100.00)	7749501 (100.00)

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

Table 2.3
Disbursements of State Administration

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	Consumption Expenditure	2924042 (48.70)	3432700 (48.34)	3809401 (47.97)
2	Net Interest	1156055 (19.26)	1346639 (18.96)	1630246 (20.53)
3	Subsidies	346567 (5.77)	519198 (7.31)	518525 (6.53)
4	Current Transfers	931954 (15.52)	1120740 (15.78)	1256861 (15.83)
5	Inter-Government Transfers	645163 (10.75)	682500 (9.61)	726296 (9.15)
	Total Current Expenditure (1+2+3+4+5)	6003781 (100.00)	7101777 (100.00)	7941329 (100.00)

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

Table 2.4
Production Account of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
	Receipts:			
1	Commercial Receipts	144599	152814	218354
2	Imputed Subsidy	242460	333205	281678
	Total Receipts	387059	486019	500032
	Expenditure:			
3	Purchase of Commodities & Services including maintenance	132838	159594	163233
4	Compensation of Employees	183367	254017	264391
	4.1 Wages & Salaries	127360	187473	193051
	4.2 Pensions	56007	66544	71340
5	Interest	66465	68017	68016
6	Consumption of Fixed Capital	4389	4391	4392
7	Profits	0	0	0
	Total Expenditure	387059	486019	500032

Table 2.5
Net Surplus of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	Gross Receipts	387059	486019	500032
2	Operating Expenses	387059	486019	500032
	Net Surplus (1-2)	0	0	0

Table 2.6
Capital Finance Account of State Government

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
Receipts				
1	Consumption of Fixed Capital	4389	4391	4392
2	Capital Transfers	0	0	0
	2.1 From the other Governments	0	0	0
	2.2 From Rest of the World	0	0	0
3	Net Budgetary Borrowings	1642181	1788852	2293628
	3.1 At Home	1642181	1788852	2293628
	3.2 From Abroad	0	0	0
4	Other Liabilities	168458	109662	-47312
	4.1 Net Extra budgetary Borrowings	739452	669529	373221
	4.2 Less Net Purchase of Financial Assets	570994	559867	420533
5	Surplus on Current Account	-121049	164552	-191828
	Total Receipts (1 to 5)	1693979	2067457	2058880
Expenditure:				
Administration				
1	Capital Outlay	589443	938666	965918
2	Net purchase of Physical Assets	24361	39858	47452
	2.1 Second Hand Assets	0	0	0
	2.2 Land	24361	39858	47452
3	Change in Stock	61329	-57720	-95891
	3.1 Inventory	-1124	2280	2280
	3.2 Others	62453	-60000	-98171
4	Capital Transfers	914722	1023986	1009365
	4.1 For Capital Formation	914722	1023986	1009365
	4.2 For Others	0	0	0
5	Total (1 to 4)	1589855	1944790	1926844
Enterprises				
6	Capital Outlay	97059	156293	164324
7	Net purchase of Physical Assets	6562	7915	9500
	7.1 Second Hand Assets	0	0	0
	7.2 Land	6562	7915	9500
8	Change in Stock	503	-41541	-41788
9	Total (6 to 8)	104124	122667	132036
	Total Expenditure (5+9)	1693979	2067457	2058880

Table 2.7
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ in lakh)

Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
I Administrative Departments	8304119	9754497	10429433
	(94.42)	(94.13)	(94.29)
1 Consumption Expenditure	2924042	3432700	3809401
	(33.25)	(33.12)	(34.44)
i) Compensation of Employees	2611637	2851090	3051638
	(29.69)	(27.51)	(27.59)
ii) Net Purchase of Commodities & Services	284774	530304	712497
	(3.24)	(5.12)	(6.44)
iii) Transfers in kind	27631	51306	45266
	(0.31)	(0.50)	(0.41)
2 Current Transfers*	3079739	3669077	4131928
	(35.02)	(35.40)	(37.35)
3 Gross Capital Formation	650772	880946	870027
	(7.40)	(8.50)	(7.87)
4 Capital Transfers	914722	1023986	1009365
	(10.40)	(9.88)	(9.13)
5 Purchase of Financial Assets	570994	559867	420533
	(6.49)	(5.40)	(3.80)
6 Loans & Advances	139489	148063	140727
	(1.59)	(1.43)	(1.27)
7 Net Purchase of Physical Assets	24361	39858	47452
	(0.28)	(0.38)	(0.43)
II Departmental Commercial Undertakings	491183	608686	632068
	(5.58)	(5.87)	(5.71)
1 Purchase of Goods & Services	132838	159594	163233
	(1.51)	(1.54)	(1.48)
2 Compensation of Employees	183367	254017	264391
	(2.08)	(2.45)	(2.39)
3 Consumption of Fixed Capital	4389	4391	4392
	(0.05)	(0.04)	(0.04)
4 Interest	66465	68017	68016
	(0.76)	(0.66)	(0.61)
5 Gross Capital Formation	97562	114752	122536
	(1.11)	(1.11)	(1.11)
6 Net Purchase of Physical Assets	6562	7915	9500
	(0.07)	(0.08)	(0.09)
Total Expenditure (I+II)	8795302	10363183	11061501
	(100.00)	(100.00)	(100.00)

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

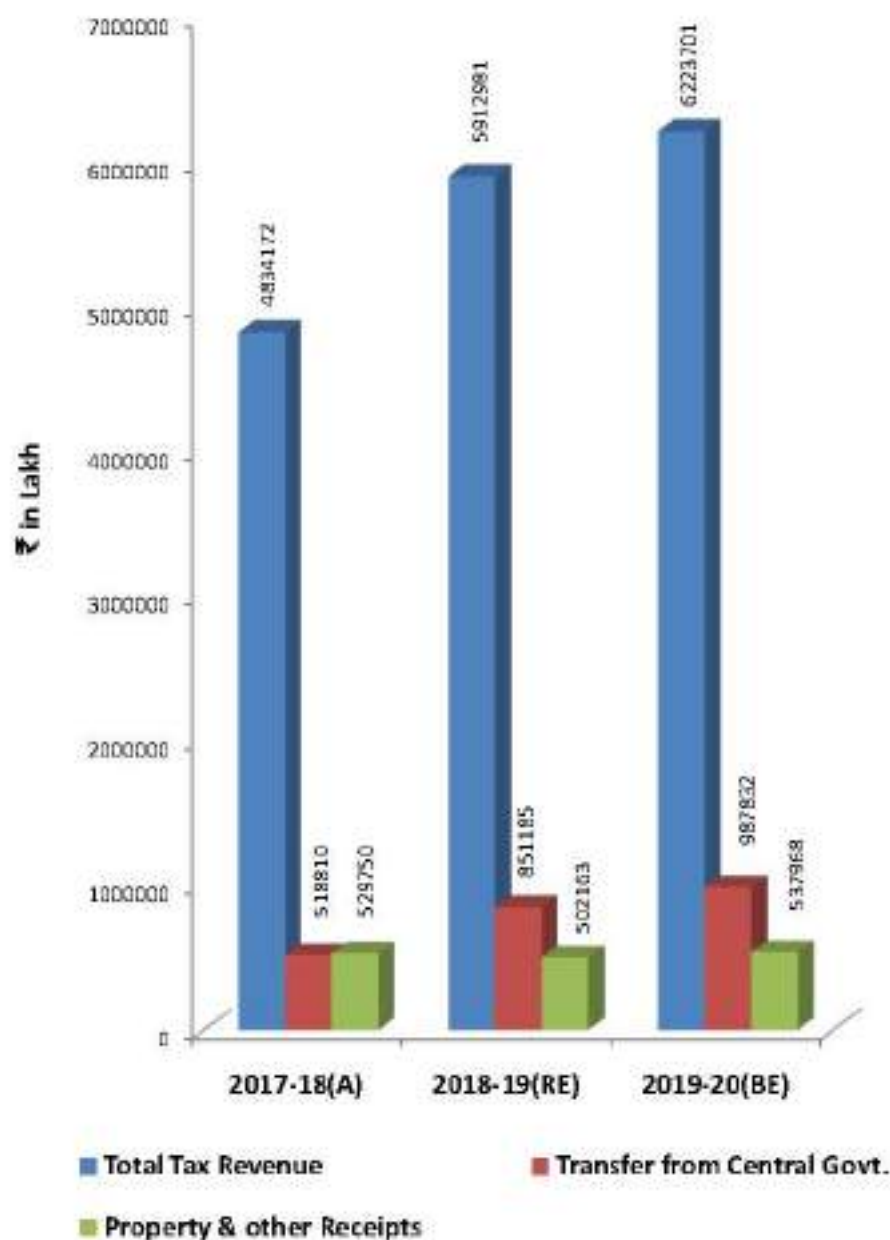
*Current transfer also include subsidies and interest.

Table 2.8
Borrowing Account of State Government

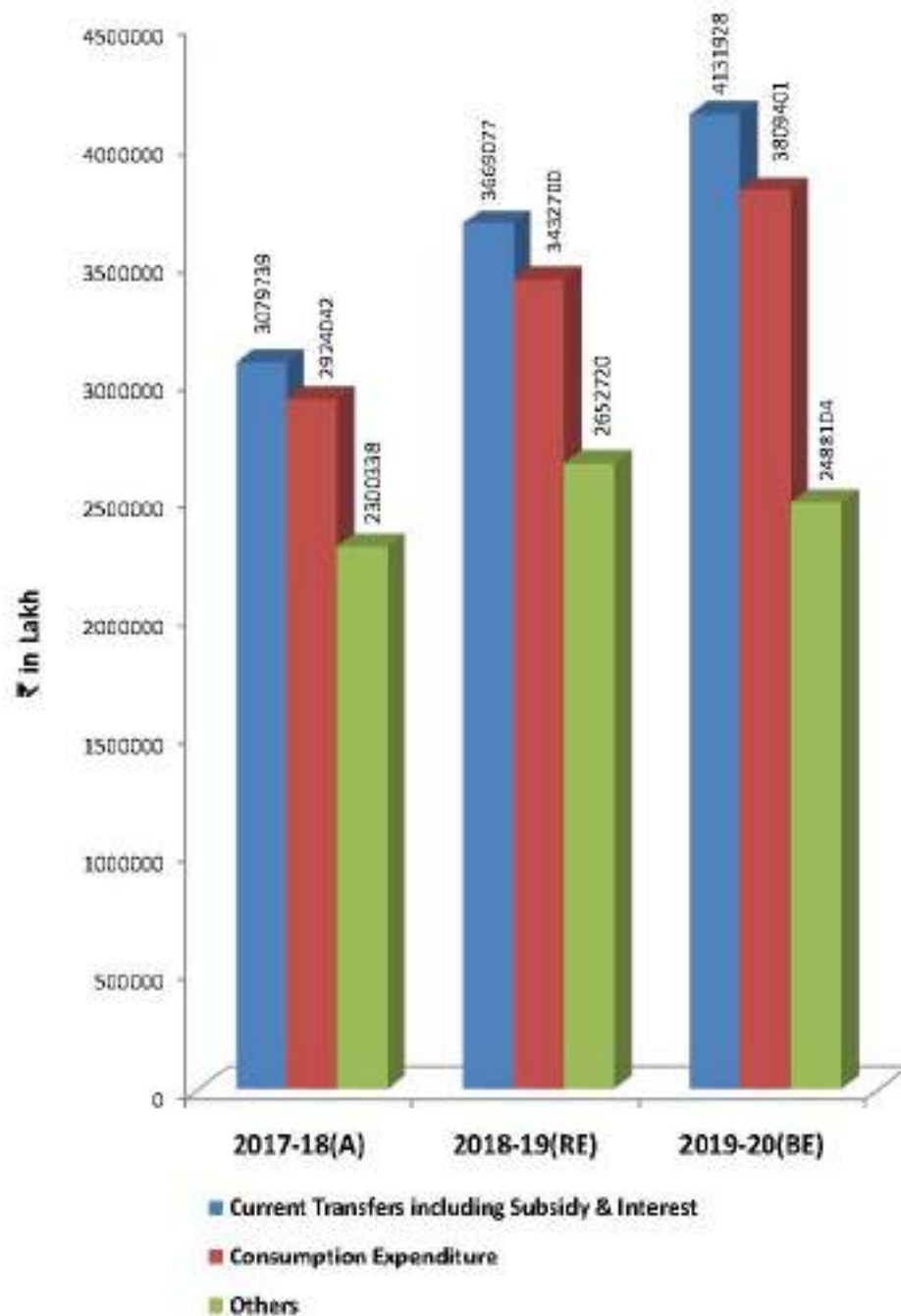
(₹ in lakh)

Sr. No.	Items	2017-18 (A)		2018-19 (RE)		2019-20 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	2134875	615325	3447990	1739338	4253600	2005272
2	Small Savings, Provident Fund etc.	334250	211619	324000	243800	334500	289200
3	Other Debt	0	0	0	0	0	0
Total		2469125	826944	3771990	1983138	4588100	2294472
Net Receipts		1642181		1788852		2293628	
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.	634092	139489	537831	148063	544945	140727
2	Govt. of India	14101	18560	29276	20293	23135	20443
3	Inter State Settlements	0	0	0	0	0	0
4	Contingency Funds	2677	2677	1218	1218	0	0
5	Reserve Funds	105073	37701	99661	79548	108287	84788
6	Deposits & advances	2057987	1992630	2548200	2681000	3102200	3226000
7	Suspense & Miscellaneous	8045332	7993454	9190600	8805600	9685700	9615700
8	Remittances	809805	812315	900000	900700	950000	955000
9	Cash Balance	42673	-48957	-48957	-32775	-32775	-17955
10	Funds	30335	50365	39913	20175	35064	14240
11	Consumption of Fixed Capital		4389		4391		4392
Total		11742075	11002623	13297742	12628213	14416556	14043335
Net Receipts		739452		669529		373221	

Income of Administrative Departments as per Economic Classification



Expenditure of Administrative Departments as per Economic Classification



CHAPTER-III

ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other educational institutions is generally shown under account head 'Medical', expenditure on water supply is shown under 'Public Health' and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation, etc. The expenditure under these heads is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh. The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations. The entire expenditure of the State Government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) 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 and (x) Relief on Calamities. **Tables 3.1 and 3.2** present the analysis of functional/ purpose classification of the State Government's budgetary expenditure for the years 2017-18 (A), 2018-19 (RE) and 2019-20 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2706079 lakh has been incurred on Economic Affairs and Services accounting for 37.86 percent of total expenditure of ₹ 7148064 lakh in 2017-18 (A). Similarly, the expenditure on Economic Affairs and Services is expected to be the highest accounting for 36.55 percent and 32.16 percent in 2018-19 (RE) and

2019-20 (BE), respectively. The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy among the items of Economic Affairs and Services. The second highest priority has been accorded to Education Affairs and Services for the utilization of funds. In 2017-18 (A), the expenditure incurred on Education Affairs and Services contributed 23.41 percent of total expenditure which is slightly decrease to 22.58 percent and 23.12 percent in 2018-19 (RE) and 2019-20 (BE), respectively. The Share of Housing and Community Amenity Affairs and Services, stood at 12.30 percent, 12.39 percent and 13.01 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The share of General Public Services is 11.98 percent, 13.37 percent and 15.32 percent during the three years. The share of Health Affairs and Services is 4.31 percent, 4.38 percent and 4.75 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

Table 3.1
Budgetary Expenditure of Administrative Departments
as per Purpose Classification

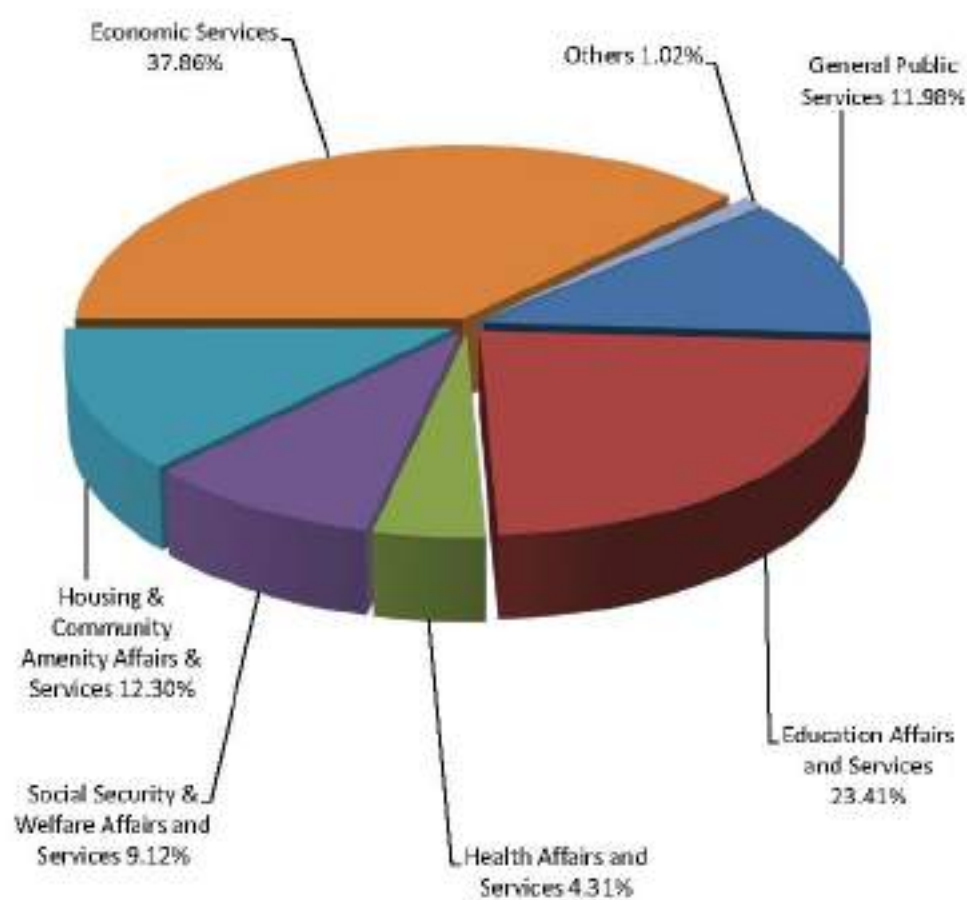
(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	General Public Services	856278	1124148	1347767
	1.1 General Administration, External Affairs, Public Order & Safety	854712	1121901	1342563
	1.2 General Research	1566	2247	5204
2	Defence	3356	3872	3930
3	Education Affairs & services	1673530	1898257	2034577
	3.1 Administration, Regulation & Research	35535	51404	50320
	3.2 Educational Services	1637995	1846853	1984257
4	Health Affairs & Services	307932	368629	418388
	4.1 Administration, Regulation & Research	12011	15799	35775
	4.2 Health Services	295921	352830	382613
5	Social Security and Welfare Affairs & Services	651636	799887	920087
	5.1 Social Security Affairs & Services	489198	584241	669454
	5.2 Welfare Affairs & Services	162438	215646	250633
6	Housing & Community Amenity Affairs & Services	879531	1041893	1144753
7	Cultural, Recreational & Religious Affairs & Services	40677	53631	59034
8	Economic Affairs & Services	2706079	3072798	2830066
	8.1 General Administration, Regulation & Research	78019	134074	133881
	8.2 Agriculture, Forestry, Fishing & Hunting	357588	588848	648676
	8.3 Mining, Manufacturing & Construction	56363	115580	143815
	8.4 Electricity, Gas, Steam & Other Sources of Energy	1397151	1446078	1345844
	8.5 Water Supply	280540	345957	354186
	8.6 Transport & Communication	368612	398855	366833
	8.7 Other Economic Services	167806	43406	-163169
9	Environmental Protection	696	934	1453
10	Relief on Calamities	28349	43809	39132
	Total	7148064	8407858	8799187

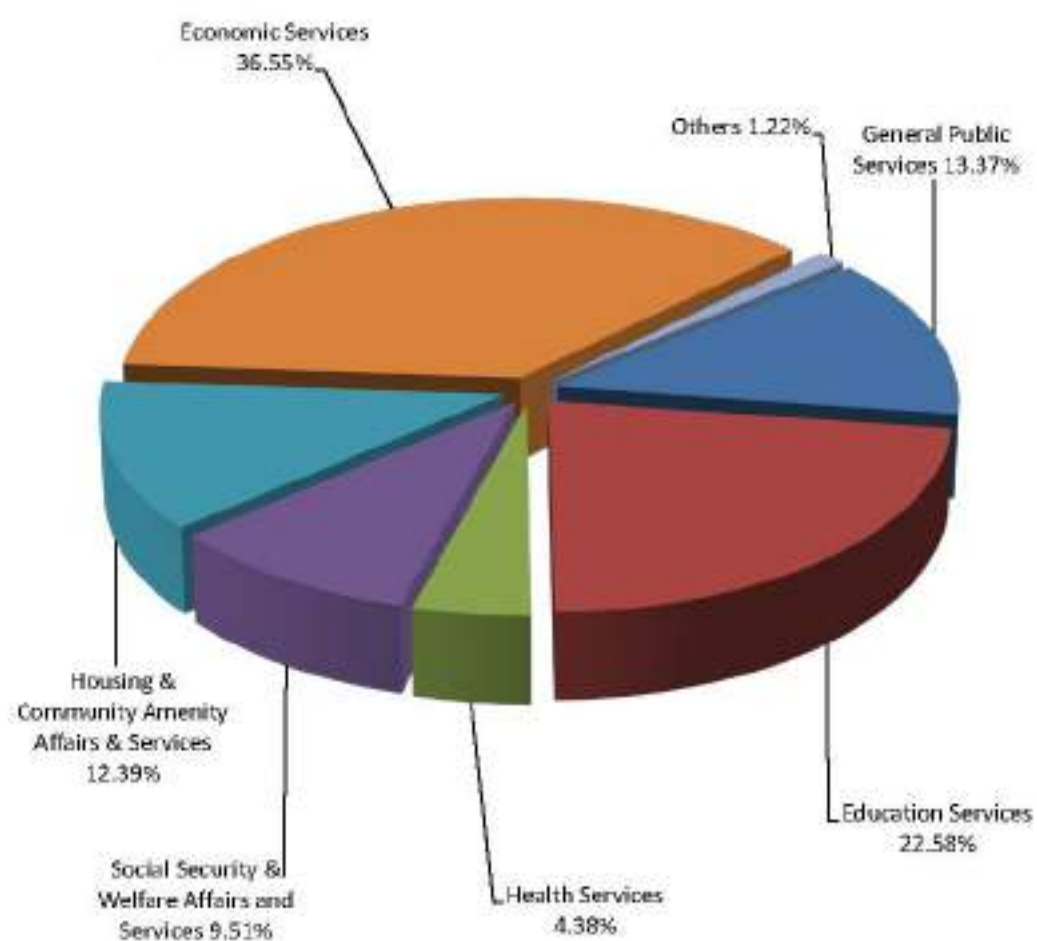
Table 3.2
Distribution of Expenditure of Administrative Departments
as per Purpose Classification

(Percent)				
Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	General Public Services	11.98	13.37	15.32
	1.1 General Administration, External Affairs, Public Order & Safety	11.96	13.34	15.26
	1.2 General Research	0.02	0.03	0.06
2	Defence	0.04	0.05	0.04
3	Education Affairs & services	23.41	22.58	23.12
	3.1 Administration, Regulation & Research	0.50	0.61	0.57
	3.2 Educational Services	22.92	21.97	22.55
4	Health Affairs & Services	4.31	4.38	4.75
	4.1 Administration, Regulation & Research	0.17	0.19	0.41
	4.2 Health Services	4.14	4.20	4.35
5	Social Security and Welfare Affairs & Services	9.12	9.51	10.46
	5.1 Social Security Affairs & Services	6.84	6.95	7.61
	5.2 Welfare Affairs & Services	2.27	2.56	2.85
6	Housing & Community Amenity Affairs & Services	12.30	12.39	13.01
7	Cultural, Recreational & Religious Affairs & Services	0.57	0.64	0.67
8	Economic Affairs & Services	37.86	36.55	32.16
	8.1 General Administration, Regulation & Research	1.09	1.59	1.52
	8.2 Agriculture, Forestry, Fishing & Hunting	5.00	7.00	7.37
	8.3 Mining, Manufacturing & Construction	0.79	1.37	1.63
	8.4 Electricity, Gas, Steam & Other Sources of Energy	19.55	17.20	15.30
	8.5 Water Supply	3.92	4.11	4.03
	8.6 Transport & Communication	5.16	4.74	4.17
	8.7 Other Economic Services	2.35	0.52	-1.85
9	Environmental Protection	0.01	0.01	0.02
10	Relief on Calamities	0.40	0.52	0.44
	Total	100.00	100.00	100.00

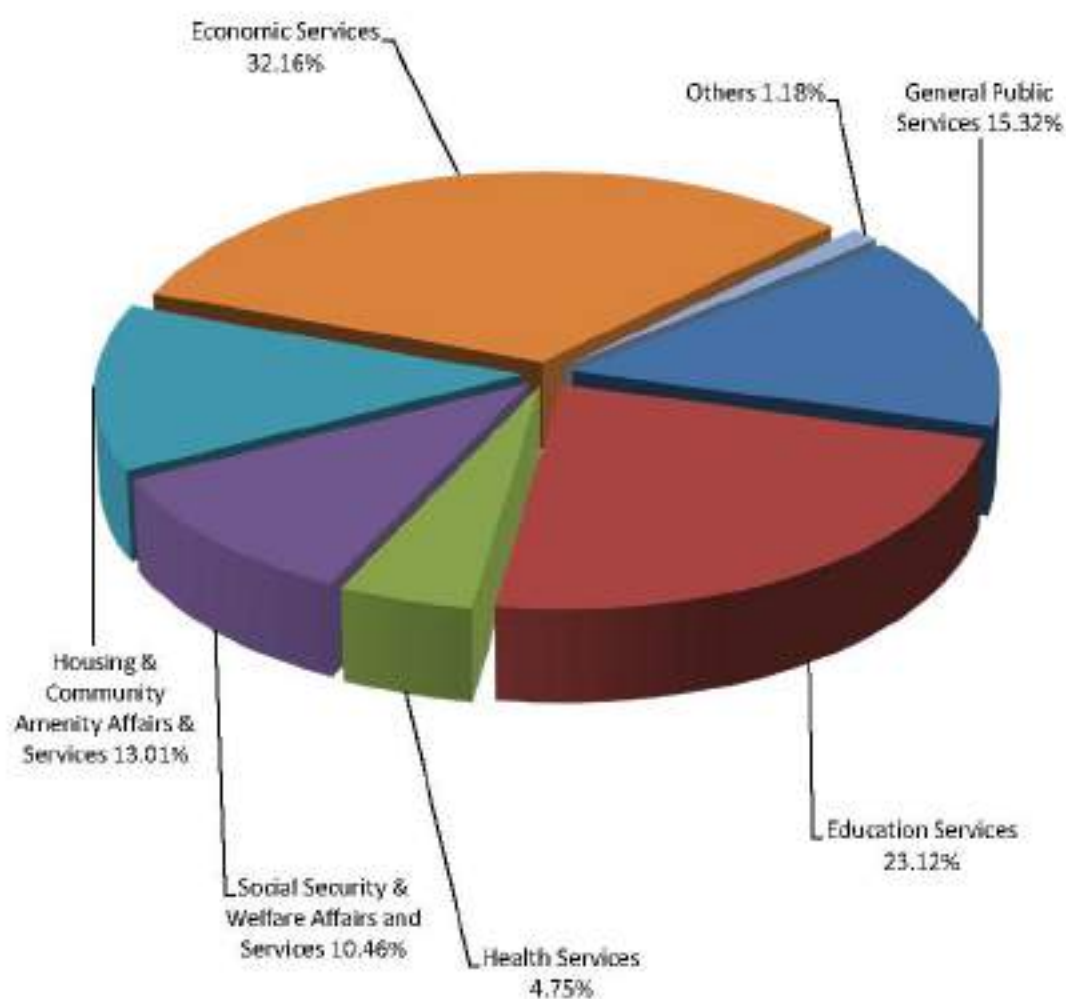
**Purpose Classification of Budget Expenditure
of Administrative Departments
2017-18 (A)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2018-19 (RE)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2019-20 (BE)**



CHAPTER – IV

COMPILATION OF STATE INCOME AND CAPITAL FORMATION

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

4.1 Estimates of State Income

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

4.1.1 Estimates of State Income from Administrative Departments

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

The Net Product from Public Administration sector has been recorded as ₹ 1023018 lakh in 2017-18 (A) which is expected to increase to ₹ 1153853 lakh and ₹ 1246642 lakh in 2018-19 (RE) and 2019-20 (BE), respectively with the growth of 12.79 percent in 2018-19 (RE) and 8.04 percent in 2019-20 (BE). The Net Product from Other Services Sector including education, medical and

public health activities has been estimated as ₹ 1453651 lakh in 2017-18 (A) which is expected to mount up to ₹ 1557289 lakh and ₹ 1644067 lakh in 2018-19 (RE) and 2019-20 (BE), respectively.

4.1.2 Estimates of State Income from DCUs

The Net Product of DCUs is worked out by adding compensation of employees, interest, rent, rate, taxes and profits. The depreciation available from the budget analysis is then added to Net Product to compile GVA/gross product of DCUs. The estimates of gross product from DCUs have been given in **Tables 4.2 to 4.4**. The gross product of DCUs in 2017-18 (A) has been estimated as ₹ 260933 lakh out of which the maximum product has been estimated in Transport (₹ 167694 lakh) sector followed by Irrigation (₹ 73845 lakh), Forest (₹ 16725 lakh) and Manufacturing (₹ 2669 lakh) sectors. The gross product in 2018-19 (RE) and 2019-20 (BE) is expected to be ₹ 333638 lakh and ₹ 343401 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

4.2 Estimates of Gross Capital Formation

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

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

supply, sanitation, construction, education, health and public administration. The GFCF has been classified into the following assets in the new series with base year 2011-12:-

I Construction

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

II Machinery and Equipments

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

III Cultivated Biological Resources

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

IV Intellectual Property Products (IPP)

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

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

husbandry departments. The GFCF from IPP covers the expenditure incurred on research and development, mineral exploration and evaluation, computer software and databases, entertainment, literary of artistic originals and other IPP.

4.2.1 Capital Formation of General Government

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 650772 lakh, ₹ 880946 lakh and ₹ 870027 lakh in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 589443 lakh, ₹ 938666 lakh and ₹ 965918 lakh in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively recording the growth of 59.25 percent in 2018-19 (RE) and 2.90 percent in 2019-20 (BE). Out of total GFCF of General Government, the maximum expenditure is estimated to be incurred on construction of dwellings and other building and structures accounting for 94.25 percent, 92.32 percent and 90.99 percent in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 5.22 percent, 6.83 percent and 8.21 percent of total GFCF in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 398975 lakh) followed by Water Supply (₹ 89650 lakh), Education (₹ 53027 lakh), Sanitation (₹ 27449 lakh), Health (₹ 18482 lakh) and construction (₹ 1860 lakh) sectors in 2017-18 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector followed by Water Supply, Education, Sanitation, Health and Construction sectors in 2018-19 (RE) and 2019-20 (BE).

4.2.2 Capital Formation of DCUs

The industry-wise and asset-wise analysis of capital formation of DCUs has been given in **Tables 4.8 to 4.10**. The Table indicates that the GCF of DCU's has been estimated to be 122536 lakh in 2019-20 (BE) as against 114752 lakh in 2018-19 (RE) and 97562 lakh in 2017-18 (A). The examination of capital formation of DCUs shows that GFCF or total new outlay has been recorded as ₹ 97059 lakh in 2017-18 (A) which is likely to increase to ₹ 156293 lakh in 2018-19 (RE) with the growth of 61.03 percent. The GFCF is expected to increase to ₹ 164324 lakh with the growth of 5.14 percent in 2019-20 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 55952 lakh) followed by machinery and equipments (₹ 41037 lakh) in 2017-18 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2018-19 (RE) and 2019-20 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 71287 lakh, ₹ 136671 lakh and ₹ 131442 lakh accounting for 73.45 percent, 87.45 percent and 79.99 percent of total GFCF in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively.

Table 4.1
Estimates of Net Product from Public Administration

(₹ in lakh)

Sr. No.	Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
1	Total Administration	2611637	2851090	3051638
	Less			
2	Construction (Repair & Maintenance)	49025	50185	57539
3	Water Supply	85943	89763	103390
4	Other Services	1453651	1557289	1644067
	a) Education (3.2)	1263139	1336412	1397719
	b) Medical & Public Health (4.2)	190512	220877	246348
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	1588619	1697237	1804996
6	Public Administration (1-5)	1023018	1153853	1246642

Table 4.2

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

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			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	8719	2511	33510	0	0	15576	62615	0	0	0	13242	109689	122931	73845	73845
2	Forest	16157	568	916	269	0	2649	0	0	0	0	3308	17251	20559	16725	16725
3	Manufacturing	2573	82	201	0	0		0	0	14	0	83	2789	2872	2655	2669
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	149313	3444	64189	0	0	8814	3850	6712	4375	0	127966	112731	240697	163319	167694
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	176762	6605	98816	269	0	27039	66465	6712	4389	0	144599	242460	387059	256544	260933

Table 4.3

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2018-19 (RE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			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	65076	3046	40012	0	0	15917	64167	0	0	0	14164	174054	188218	132289	132289
2	Forest	17968	670	1002	400	0	3804	0	0	0	0	3440	20404	23844	18638	18638
3	Manufacturing	2463	99	405	0	0	38	0	13	16	0	210	2824	3034	2575	2591
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	160620	4075	81153	0	0	9650	3850	7200	4375	0	135000	135923	270923	175745	180120
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	246127	7890	122572	400	0	29409	68017	7213	4391	0	152814	333205	486019	329247	333638

Table 4.4
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2019-20 (BE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depre- ciation	Profits	Total Receipts			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	79568	3478	37672	0	0	18546	64166	0	0	0	14664	188766	203430	147212	147212
2	Forest	19543	665	1406	400	0	3939	0	0	0	0	3440	22513	25953	20208	20208
3	Manufacturing	2673	158	449	0	0	16	0	3	17	0	250	3066	3316	2834	2851
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	154197	4108	85502	0	0	8700	3850	6600	4375	0	200000	67332	267332	168755	173130
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	255981	8409	125029	400	0	31201	68016	6603	4392	0	218354	281677	500031	339009	343401

Table 4.5
Industry and Asset-wise Capital Formation of General Government in 2017-18 (A)

(₹ in lakh)								
Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	89471	27449	0	373760	52365	12516	555561
	1.1) Dwelling	0	0	0	12696	182	0	12878
	1.2) Other Building and Structure (i to iv)	89471	27449	0	361064	52183	12516	542683
	i) Non-Residential Building	0	0	0	34609	52183	12516	119308
	ii) Other Structures	89471	27449	0	145922	0	0	262842
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	160533	0	0	160533
2	Machinery and Equipment (2.1 to 2.4)	177	0	210	23753	655	5955	30750
	2.1) Transport Equipment	169	0	0	4508	0	28	4705
	2.2) ICT Equipment	8	0	4	5855	22	44	5933
	2.3) Other Machinery and Equipment	0	0	206	13390	633	5883	20112
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	2	0	1650	1462	7	11	3132
	4.1) Research and Development	0	0	1649	0	0	0	1649
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	2	0	1	1462	7	11	1483
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	89650	27449	1860	398975	53027	18482	589443
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	19	0	-1143	62453	0	0	61329
	Gross Capital Formation	89669	27449	717	461428	53027	18482	650772

Table 4.6
Industry and Asset-wise Capital Formation of General Government in 2018-19 (RE)

(₹ in lakh)								
Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	148162	26894	0	571735	101753	18000	866544
	1.1) Dwelling	0	0	0	47550	0	0	47550
	1.2) Other Building and Structure (i to iv)	148162	26894	0	524185	101753	18000	818994
	i) Non-Residential Building	0	0	0	121127	101753	18000	240880
	ii) Other Structures	148162	26894	0	236810	0	0	411866
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	166248	0	0	166248
2	Machinery and Equipment (2.1 to 2.4)	263	0	66	55089	1752	6972	64142
	2.1) Transport Equipment	209	0	0	14711	170	31	15121
	2.2) ICT Equipment	4	0	41	12777	1001	105	13928
	2.3) Other Machinery and Equipment	50	0	25	27601	581	6836	35093
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	4510	3193	250	26	7980
	4.1) Research and Development	0	0	4500	5	0	0	4505
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	10	3188	250	26	3475
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	148426	26894	4576	630017	103755	24998	938666
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	1180	0	1100	-60000	0	0	-57720
	Gross Capital Formation	149606	26894	5676	570017	103755	24998	880946

Table 4.7
Industry and Asset-wise Capital Formation of General Government in 2019-20 (BE)

(₹ in lakh)

Sr. No	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	121120	25438	0	626867	94300	11200	878925
	1.1) Dwelling		0	0	41380	500	0	41880
	1.2) Other Building and Structure (i to iv)	121120	25438	0	585487	93800	11200	837045
	i) Non-Residential Building	0	0	0	153187	93800	11200	258187
	ii) Other Structures	121120	25438	0	246446	0	0	393004
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	185854	0	0	185854
2	Machinery and Equipment (2.1 to 2.4)	408	0	34	59145	12430	7243	79260
	2.1) Transport Equipment	350	0	0	12921	232	41	13544
	2.2) ICT Equipment	8	0	9	18524	296	112	18949
	2.3) Other Machinery and Equipment	50	0	25	27700	11902	7090	46767
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	2	0	3002	4627	74	28	7733
	4.1) Research and Development	0	0	3000	4	0	0	3004
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	2	0	2	4623	74	28	4729
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	121530	25438	3036	690639	106804	18471	965918
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	1180	0	1100	-98171	0	0	-95891
	Gross Capital Formation	122710	25438	4136	592468	106804	18471	879027

Table 4.8
Industry and Asset-wise Capital Formation of Enterprises in 2017-18 (A)

(₹ in lakh)						
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	40223	9351	0	6378	55952
	1.1) Dwelling	0	0	0		0
	1.2) Other Building and Structure (i to iv)	40223	9351	0	6378	55952
	i) Non-Residential Building	0	270	0	6378	6648
	ii) Other Structures	40223	9081	0		49304
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	31064	275	0	9698	41037
	2.1) Transport Equipment	55	31	0	9572	9658
	2.2) ICT Equipment		183	0	98	281
	2.3) Other Machinery and Equipment	31009	61	0	28	31098
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	0	46	0	24	70
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	0	46	0	24	70
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	71287	9672	0	16100	97059
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	503	0	0	0	503
	Gross Capital Formation	71790	9672	0	16100	97562

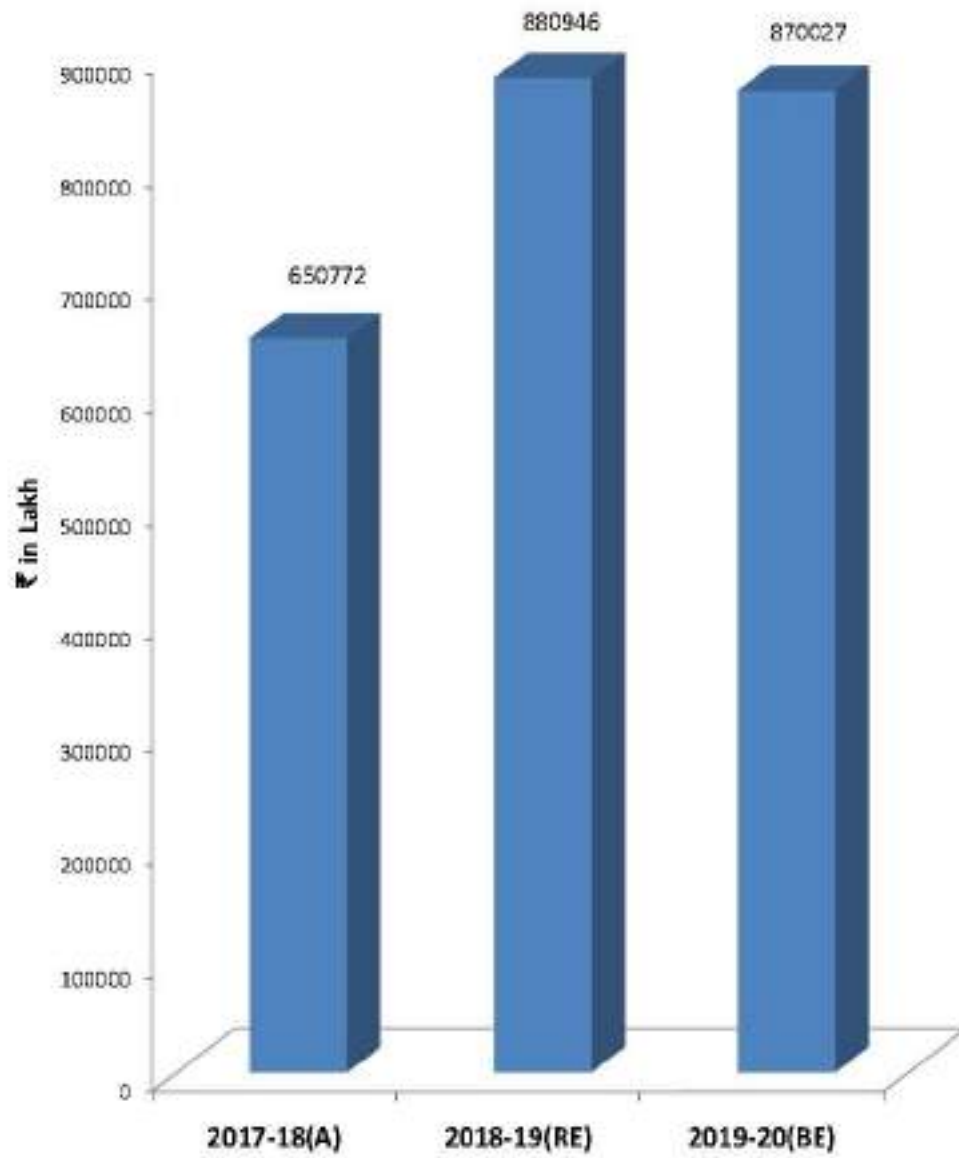
Table 4.9
Industry and Asset-wise Capital Formation of Enterprises in 2018-19 (RE)

(₹ in lakh)						
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	101832	9343	0	6115	117290
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	101832	9343	0	6115	117290
	i) Non-Residential Building	0	300	0	6115	6415
	ii) Other Structures	101832	9043	0	0	110875
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	34824	1334	75	2655	38888
	2.1) Transport Equipment	175	38	0	2340	2553
	2.2) ICT Equipment	0	240	0	160	400
	2.3) Other Machinery and Equipment	34649	1056	75	155	35935
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	15	60	0	40	115
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	15	60	0	40	115
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	136671	10737	75	8810	156293
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-41541	0	0	0	-41541
	Gross Capital Formation	95130	10737	75	8810	114752

Table 4.19
Industry and Asset-wise Capital Formation of Enterprises in 2019-20 (BE)

(₹ in lakh)						
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	97406	12940	0	8500	118846
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	97406	12940	0	8500	118846
	i) Non-Residential Building		500	0	8500	9000
	ii) Other Structures	97406	12440	0		109846
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	34006	865	150	10315	45336
	2.1) Transport Equipment	255	56	0	10000	10311
	2.2) ICT Equipment	0	288	0	160	448
	2.3) Other Machinery and Equipment	33751	521	150	155	34577
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	30	72	0	40	142
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	30	72	0	40	142
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	131442	13877	150	18855	164324
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-41788	0	0	0	-41788
	Gross Capital Formation	89654	13877	150	18855	122536

Gross Capital Formation of Administrative Departments



CHAPTER-V

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The economic and purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2017-18 (A), 2018-19 (RE) and 2019-20 (BE). The expenditure on each service has been classified horizontally into different economic categories and vertically into functional categories in **Tables 5.1 to 5.3**.

The analysis shows that out of the total current expenditure of ₹ 4847726 lakh incurred by the Administrative Departments in 2017-18 (A), the maximum expenditure has been incurred on Educational Affairs and Services (31.91%) followed by Economic Affairs and Services (17.95%) and General Public Services (15.71%). The minimum expenditure (0.01%) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2018-19 (RE) and 2019-20 (BE) also. Out of total capital expenditure of ₹ 2300338 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 79.82 percent, 70.85 percent and 63.84 percent of total capital expenditure in 2017-18 (A), 2018-19 (RE) and 2019-20 (BE), respectively. In the remaining activities/services of purpose classification, the expenditure varied from about 0 to 13 percent of total capital expenditure during the three years.

The analysis further reveals that out of total expenditure of ₹ 28349 lakh incurred by the Administrative Departments on Relief on Calamities in 2017-18 (A), the amount of ₹ 19965 lakh accounting for about 70 percent has been incurred as capital expenditure and the remaining

amount of ₹ 8384 lakh contributing about 30 percent has been spent as revenue expenditure. In case of Economic Affairs and Services, about 68 percent of the total expenditure has been spent as capital expenditure and the remaining 32 percent has been incurred as revenue expenditure. In case of Cultural/Recreational/Religious Affairs and Services, about 34 percent has been spent as capital expenditure and the remaining 66 percent has been spent as revenue expenditure. In case of Housing and Community Amenity Affairs and Services, about 19 percent of the total expenditure has been incurred on capital account and the remaining 81 percent has been spent on revenue account. In the remaining categories of functional classification, the amount ranging from 0 to 11 percent has been spent on capital account. In 2018-19 (RE), the activities recording the higher expenditure on capital account are Economic Affairs and Services (61.16%) followed by Relief on Calamities (47.55%), Housing and Community Affairs and Services (24.33%), Cultural/Recreational/Religious Affairs and Services (23.31%), General Public Services (20.01%) and Environmental Protection (12.63%). In 2019-20 (BE), the higher expenditure on capital account are Relief on Calamities (62.06%) followed by Economic Affairs and Services (56.13%), Environmental Protection (34.96%), Cultural/Recreational/Religious Affairs and Services (28.07%), Housing and Community Affairs and Services (27.93%) and General Public Services (17.59%).

Table 5.1

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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expend.	Current Transfers	Product Subsidy	Production Subsidy	Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	General Public Services	448768	207589	19444	675741	86789	42262	44527	0	720268	41459	0	0	0
	1.1 General Administration, Public Order and Safety	447906	207216	19407	674529	86550	40797	45753	0	720282	39895	0	0	0
	1.1.1 Public Order and Safety	363171	165934	14828	544533	43172	8508	34664	0	579197	19846	0	0	0
	1.1.2 Planning and Statistical Activities	3526	1691	162	5379	282	0	282	0	5661	47	0	0	0
	1.1.3 General Administration, Public Order and Safety n.e.c	81209	38591	4817	124617	43096	32289	10807	0	135424	20002	0	0	0
	1.2 General Research	802	373	37	1212	239	1465	-1226	0	-14	1564	0	0	0
2	Civil Defence	2299	840	79	3178	81	6	75	0	3253	103	0	0	0
3	Education Affairs and Services	861415	412101	15887	1289403	45907	67949	-22042	27430	1284791	251812	0	96	0
	3.1 Administration, Regulation and Research	17232	8144	808	26264	3186	0	3186	0	29450	5135	0	96	0
	3.1.1 Primary Education Affairs	5767	2767	255	8789	286	0	286	0	9075	185	0	0	0
	3.1.2 Secondary Education Affairs	6205	2988	339	9532	993	0	993	0	10525	3662	0	0	0
	3.1.3 Higher Secondary/and University/Education Affairs	5260	2389	294	7943	1907	0	1907	0	9850	1288	0	96	0
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	841183	403957	14999	1263139	42721	67949	-25228	27430	1265341	246677	0	0	0
	3.2.1 Primary Education Services	543424	260358	9012	812794	13099	54561	-41462	26205	797537	46126	0	0	0
	3.2.2 Secondary Education Services	241915	116420	4843	363178	8277	9431	-1154	341	362365	70691	0	0	0
	3.2.3 Higher Secondary and University Education Services	58619	27071	1139	86829	21343	3576	17767	884	105480	129361	0	0	0
	3.2.4 Educational Services n.e.c	225	108	5	338	2	381	-379		-41	499	0	0	0

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Resi- dential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1	General Public Services	782	28742	0	29779	4039	7045	1170	0	-1143	70414	24137	0	0	0	0	94551	856278
1.1	General Administration, Public Order and Safety	782	28742	0	29779	4039	7032	1167	0	-1143	70398	24137	0	0	0	0	94535	854712
1.1.1	Public Order and Safety	0	0	0	0	2423	5028	687	0	0	8138	22585	0	0	0	0	30723	629766
1.1.2	Planning and Statistical Activities	0	0	0	0	0	7	2	0	0	9	0	0	0	0	0	9	5717
1.1.3	General Administration, Public Order and Safety n.e.c	782	28742	0	29779	1616	1997	478	0	-1143	62251	1552	0	0	0	0	63803	219229
1.2	General Research	0	0	0	0	0	13	3	0	0	16	0	0	0	0	0	16	1566
2	Civil Defence	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3356
3	Education Affairs and Services	182	52183	0	0	125	1239	152	0	0	53881	0	72950	0	0	0	126831	1673530
3.1	Administration, Regulation and Research	0	0	0	0	125	584	145	0	0	854	0	0	0	0	0	854	33533
3.1.1	Primary Education Affairs	0	0	0	0	36	166	41	0	0	243	0	0	0	0	0	243	9503
3.1.2	Secondary Education Affairs	0	0	0	0	41	280	70	0	0	391	0	0	0	0	0	391	14578
3.1.3	Higher Secondary and University Education Affairs	0	0	0	0	48	138	34	0	0	220	0	0	0	0	0	220	11454
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	182	52183	0	0	0	655	7	0	0	53027	0	72950	0	0	0	125977	1637985
3.2.1	Primary Education Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	843663
3.2.2	Secondary Education Services	17	11171	0	0	0	8	0	0	0	11196	0	6970	0	0	0	18166	451222
3.2.3	Higher Sec. and University Edu. Services	165	41012	0	0	0	647	7	0	0	41831	0	65980	0	0	0	107811	342652
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	458

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4	Health Affairs and Services	133023	63722	4699	201444	32067	1541	30526	0	231970	57085	0	0	0	289055
	4.1 Administration, Regulation and Research	7078	3409	445	10932	558	0	558	0	11490	126	0	0	0	11616
	4.1.1 Allopathic	5756	2772	387	8915	241	0	241	0	9156	110	0	0	0	9266
	4.1.2 Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	1322	637	58	2017	317	0	317	0	2334	16	0	0	0	2350
	4.2 Hospitals, Clinics and other Health Services	125945	60313	4254	190512	31509	1541	29968	0	220480	56959	0	0	0	277439
	4.2.1 Allopathic	102647	49432	3200	155339	30291	1469	28822	0	184181	54752	0	0	0	238933
	4.2.2 Homoeopathic	362	162	0	524	16	0	16	0	540	9	0	0	0	549
	4.2.3 Ayurvedic	8452	3754	279	12484	636	72	564	0	13048	1760	0	0	0	14808
	4.2.4 Unani	336	151	1	488	5	0	5	0	493	0	0	0	0	493
	4.2.5 Other Medical Services	14148	6814	495	21657	561	0	561	0	22218	438	0	0	0	22656
5	Social Security and Welfare Affairs and Services	50323	24176	414	74913	56149	2985	53164	0	128077	482105	15352	646	0	626180
	5.1 Social Security Affairs and Services	2470	1173	66	3709	13219	0	13219	0	16928	459532	0	0	0	476460
	5.2 Social Welfare Services	47853	23003	348	71204	42930	2985	39945	0	111149	22573	15352	646	0	149720
6	Housing and Community Amenity Affairs and Services	35181	16933	743	52857	3723	908	2817	0	55674	656593	2500	0	0	714767
	6.1 Housing and Community Services	35181	16933	743	52857	3723	478	3245	0	56102	656593	2500	0	0	715195
	6.2 Sanitary Affairs Services	0	0	0	0	0	428	-428	0	-428	0	0	0	0	-428
	6.3 Housing / Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural, Recreational/Religious Affairs and Services	8189	3968	320	12377	4551	569	4182	0	16559	10374	0	0	0	26933
	7.1 Arts and Cultural Affairs Services	503	236	16	755	464	0	464	0	1219	2066	0	0	0	3285
	7.2 Recreational and Sporting Services	7485	3536	297	11318	3482	252	3630	0	14948	8276	0	0	0	23224
	7.3 Tourism Affairs and Services	173	83	7	263	43	113	-30	0	233	20	0	0	0	233
	7.4 Cultural, Recreational/Religious Affairs and Services n.e.c.	28	13	0	41	122	4	118	0	159	12	0	0	0	171

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Resi- dential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfers	Invest- ment in Shares	Loan		Total Cap- Expd. (26+31)	Grand Total (16+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
4	Health Affairs and Services	0	12516	0	0	226	6016	13	0	0	18771	106	0	0	0	0	18877	307932
4.1	Administration, Regulation and Research	0	0	0	0	198	89	2	0	0	289	106	0	0	0	0	395	12011
4.1.1	Allopathic	0	0	0	0	198	0	0	0	0	198	0	0	0	0	0	198	9464
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0	89	2	0	0	91	106	0	0	0	0	197	2547
4.2	Hospitals, Clinics and other Health Services	0	12516	0	0	28	5927	11	0	0	18482	0	0	0	0	0	18482	295921
4.2.1	Allopathic	0	0	0	0	11	5869	0	0	0	5880	0	0	0	0	0	5880	244813
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	549
4.2.3	Ayurvedic	0	0	0	0	17	58	11	0	0	86	0	0	0	0	0	86	14894
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	493
4.2.5	Other Medical Services	0	12516	0	0	0	0	0	0	0	12516	0	0	0	0	0	12516	33172
5	Social Security and Welfare Affairs and Services	0	16527	0	0	15	2754	17	0	0	19313	118	100	401	5524	0	25456	451636
5.1	Social Security Affairs and Services	0	10084	0	0	6	2472	4	0	0	12526	3	100	109	0	0	12738	489198
5.2	Social Welfare Services	0	6483	0	0	9	282	13	0	0	6787	115	0	292	5524	0	12718	162438
6	Housing and Community Amenity Affairs and Services	7045	627	0	129271	36	50	7	0	0	137036	0	21227	0	6469	32	164764	879531
6.1	Housing and Community Services	7045	627	0	101822	36	50	7	0	0	109587	0	21227	0	6469	32	137315	852510
6.2	Sanitary Affairs Services	0	0	0	27449	0	0	0	0	0	27449	0	0	0	0	0	27449	27021
6.3	Housing / Community/Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cultural/ Recreational/Religious Affairs and Services	248	7247	0	0	0	128	30	0	0	7653	0	6091	0	0	0	13744	40677
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	7	2	0	0	9	0	0	0	0	0	9	3294
7.2	Recreational and Sporting Services	248	5575	0	0	0	121	28	0	0	5972	0	6091	0	0	0	12063	35287
7.3	Tourism Affairs and Services	0	1672	0	0	0	0	0	0	0	1672	0	0	0	0	0	1672	1925
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dop.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
8	Economic Affairs and Services	204109	90224	6529	300862	189865	26190	163675	0	464537	77421	34582	293391	0	849931
	8.1 General Administration, Regulation and Research	38938	11104	896	50938	7501	6238	1203	0	52141	3355	0	0	0	55696
	8.2 Agriculture, Forestry/Fishing and Hunting	63063	30851	1899	95013	17716	2285	15511	0	110524	37244	13604	159613	0	320983
	8.3 Mining, Manufacturing and Construction	3193	1502	439	5134	1971	2923	-952	0	4182	16643	0	9487	0	30312
	8.4 Electricity, Gas, Steam and Other Sources of Energy	181	87	8	276	65	279	-214	0	62	441	0	2449	0	2952
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	279	-279	0	-279	306	0	0	0	27
	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 Energy	181	87	8	276	65	0	65	0	341	135	0	2449	0	2925
	8.5 Drinking Water Supply	56348	27128	2457	85933	107887	6434	101453	0	187396	3475	0	0	0	190871
	8.6 Transportation and Communication	29137	14630	3	43170	52328	7102	45218	0	88388	3656	0	112731	0	204775
	8.6.1 Road Transport	29038	13981	0	43011	52318	7102	45208	0	88219	3556	0	112731	0	204506
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	107	49	3	159	10	0	10	0	169	100	0	0	0	269
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	13249	6312	827	20388	2405	949	1456	0	21844	12407	20978	9111	0	64340
9	Environmental Protection	292	139	5	436	108	0	108	0	544	150	0	0	0	694
10	Relief on Calamities	286	137	3	426	8241	499	7742	201	8369	15	0	0	0	8584
	Administrative Deptt. Total	1743825	819689	48125	2611637	427481	142707	284774	27631	2924042	1577117	52434	294133	0	4847726
	DCU	120755	56407	6405	183367	132838	0	132838	0	316205	0	0		4389	320594
	Grand Total	1864580	875696	54728	2795004	560319	142707	417612	27631	3240247	1577117	52434	294133	4389	5163931

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch ase of Phy Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (26to31)	Grand Total (16+32)
															ANG	ALB		
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
8	Economic Affairs and Services	4618	1466	169533	91330	264	1512	94	1649	62473	323738	0	814553	570593	127464	0	1836148	2704079
8.1	General Administration, Regulation and Research	4618	0	0	0	7	155	38	0	0	4818	0	17503	0	0	0	22323	78019
8.2	Agriculture, Forestry, Fishing and Hunting	0	1466	0	560	45	421	28	0	0	2322	0	34081	0	0	0	36685	357588
8.3	Mining, Manufacturing and Construction	0	0	0	0	14	108	23	0	0	137	0	2690	224	23006	0	26031	56363
8.4	Electricity, Gas, Steam, and Other Sources of Energy	0	0	0	0	8	0	0	0	0	8	0	768000	545444	88747	0	1394199	1397151
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	768000	545444	88747	0	1394191	1394218
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	8	0	0	0	0	8	0	0	0	0	0	8	2933
8.5	Drinking Water Supply	0	0	0	89471	169	8	2	0	19	89669	0	0	0	0	0	89669	289540
8.6	Transportation and Communication	0	0	169533	926	0	615	0	1649	0	163723	0	0	0	114	0	163837	368612
8.6.1	Road Transport	0	0	169533	0	0	483	0	1649	0	162665	0	0	0	114	0	162779	367285
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	926	0	132	0	0	0	1058	0	0	0	0	0	1058	1327
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	373	21	11	3	0	62453	62861	0	77	24925	15603	0	103466	167806
9	Environmental Protection	0	0	0	0	0	1	0	0	0	1	0	1	0	0	0	2	696
10	Relief on Calamities	3	0	0	12462	0	7508	0	0	0	19965	0	0	0	0	0	19965	28349
Administrative Deptt. Total		12878	119508	169533	262842	4705	26045	1483	1649	61529	658772	24361	914722	570994	139457	32	2380338	7148064
DCU		0	6648	0	49384	9658	31379	70	0	503	97562	6562	0	0	0	0	184124	424718
Grand Total		12878	125956	169533	312146	14363	57424	1553	1649	61832	748334	30923	914722	570994	139457	32	2484462	7572782

Table 5.2

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2018-19 (RE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers In kind	Consumption Expt. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	General Public Services	527008	194744	20989	742741	136419	41339	95080	0	837821	61353	0	0	0	899174
	1.1 General Administration, Public Order and Safety	525960	194384	20922	741266	135959	37839	98120	0	839386	58093	0	0	0	897479
	1.1.1 Public Order and Safety	425793	156470	14633	596896	56386	16787	39599	0	636493	31754	0	0	0	668249
	1.1.2 Planning and Statistical Activities	3922	1501	195	5618	417	0	417	0	4035	703	0	0	0	4738
	1.1.3 General Administration, Public Order and Safety n.e.c	96245	36413	6094	138752	79156	21052	58104	0	196856	25636	0	0	0	222492
	1.2 General Research	1048	360	67	1475	460	3500	-3040	0	-1563	3260	0	0	0	1695
2	Civil Defence	2723	734	110	3567	111	18	93	0	3660	191	0	0	0	3851
3	Education Affairs and Services	973355	372121	18995	1364471	90283	75593	14690	35298	1414459	293306	0	559	0	1708324
	3.1 Administration, Regulation and Research	19530	7327	1181	28058	15012	0	15012	0	43070	7101	0	309	0	50430
	3.1.1 Primary Education Affairs	6375	2442	310	9127	11072	0	11072	0	20199	680	0	0	0	20879
	3.1.2 Secondary Education Affairs	6840	2631	520	9991	1484	0	1484	0	11475	5917	0	0	0	17392
	3.1.3 Higher Secondary/and University/Education Affairs	6335	2254	351	8940	2456	0	2456	0	11396	504	0	309	0	12209
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	953805	364794	17814	1336413	75271	75593	-322	35298	1371389	286205	0	250	0	1657844
	3.2.1 Primary Education Services	594042	227572	8966	830580	23030	57350	-34320	33998	830258	51854	0	0	0	882112
	3.2.2 Secondary Education Services	263302	101182	7523	372007	18483	9911	8572	400	380979	81412	0	250	0	462641
	3.2.3 Higher Sec. and University Edu. Services	96235	35953	1314	133502	33757	8208	25549	900	159951	152789	0	0	0	312740
	3.2.4 Educational Services n.e.c	226	87	11	324	1	124	-123	0	201	150	0	0	0	351

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residen- tial Building	Non-Resi- dential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
		17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1	General Public Services	100	86060	0	70100	15275	12853	2078	0	1100	185566	39408	0	0	0	0	224974	1124148
	1.1 General Administration, Public Order and Safety	100	85580	0	70100	13265	12803	2066	0	1100	185014	39408	0	0	0	0	224422	1121901
	1.1.1 Public Order and Safety	0	0	0	0	11970	8250	1184	0	0	21404	36058	0	0	0	0	57462	725711
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	60	15	0	0	75	0	0	0	0	0	75	6813
	1.1.3 General Administration, Public Order and Safety n.e.c	100	85580	0	70100	1295	4493	867	0	1100	163535	3350	0	0	0	0	166885	389377
	1.2 General Research	0	480	0	0	10	50	12	0	0	552	0	0	0	0	0	552	2247
2	Civil Defence	0	0	0	0	21	0	0	0	0	21	0	0	0	0	0	21	3872
3	Education Affairs and Services	0	101753	0	0	568	2163	395	0	0	104679	10	85244	0	0	0	189933	1898257
	3.1 Administration, Regulation and Research	0	0	0	0	198	581	143	0	0	924	0	0	0	0	0	924	51404
	3.1.1 Primary Education Affairs	0	0	0	0	8	120	30	0	0	158	0	0	0	0	0	158	21037
	3.1.2 Secondary Education Affairs	0	0	0	0	150	280	70	0	0	500	0	0	0	0	0	500	17892
	3.1.3 Higher Secondary and University/Education Affairs	0	0	0	0	40	181	45	0	0	266	0	0	0	0	0	266	12473
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	0	101753	0	0	170	1582	250	0	0	103755	10	85244	0	0	0	189009	1846853
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	3800	0	0	0	5500	887612
	3.2.2 Secondary Education Services	0	13166	0	0	0	1437	234	0	0	14837	0	14894	0	0	0	29731	492372
	3.2.3 Higher Sec. and University Edu. Services	0	86087	0	0	170	145	16	0	0	86418	10	67350	0	0	0	153778	466518
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	351

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expt. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4	Health Affairs and Services	164977	63163	4341	232481	36804	1775	35031	0	267512	73582	0	0	0	341094
	4.1 Administration, Regulation and Research	8144	3133	327	11604	752	0	752	0	12356	906	0	0	0	13262
	4.1.1 Allopathic	6388	2534	284	9406	373	0	373	0	9781	125	0	0	0	9906
	4.1.2 Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	1556	599	43	2198	377	0	377	0	3575	781	0	0	0	3256
	4.2 Hospitals, Clinics and other Health Services	156833	60630	4014	220877	36054	1775	34279	0	255156	72676	0	0	0	327832
	4.2.1 Allopathic	130078	50029	3227	183334	34468	1775	32693	0	216027	68594	0	0	0	284621
	4.2.2 Homoeopathic	408	146	6	560	34	0	34	0	594	12	0	0	0	606
	4.2.3 Ayurvedic	9339	3323	329	12991	883	0	883	0	13876	2548	0	0	0	16424
	4.2.4 Unani	396	142	2	540	16	0	16	0	556	1	0	0	0	557
	4.2.5 Other Medical Services	16612	6390	450	23452	651	0	651	0	24103	1321	0	0	0	25624
5	Social Security and Welfare Affairs and Services	70871	27192	728	98791	82244	136	82108	0	180899	564585	9645	890	0	756015
	5.1 Social Security Affairs and Services	3124	1177	95	4396	20760	0	20760	0	25156	539822	0	0	0	564978
	5.2 Social Welfare Services	67747	26015	633	94395	61484	136	61348	0	155743	24763	9645	890	0	191041
6	Housing and Community Amenity Affairs and Services	49587	19063	1296	69946	24686	1060	23626	0	93572	690612	4190	0	0	788374
	6.1 Housing and Community Services	49587	19063	1296	69946	24686	345	24341	0	94287	690612	4190	0	0	789089
	6.2 Sanitary Affairs Services	0	0	0	0	0	715	-715	0	-715	0	0	0	0	-715
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Res-idential Building	Roads	Other-Construction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change In Stock	Gross Capital Formation	Net Purch-ase of Phy-Assets	Capital Transfer	Invest-ment In Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
4	Health Affairs and Services	0	18000	0	0	506	7036	29	0	0	25371	114	2050	0	0	0	27535	368629
4.1	Administration, Regulation and Research	0	0	0	0	273	95	3	0	0	373	114	2050	0	0	0	2537	15799
4.1.1	Allopathic	0	0	0	0	173	0	0	0	0	173	0	0	0	0	0	173	10081
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	100	95	3	0	0	198	114	2050	0	0	0	2362	5718
4.2	Hospitals, Clinics and other Health Services	0	18000	0	0	31	6941	26	0	0	24998	0	0	0	0	0	24998	352830
4.2.1	Allopathic	0	0	0	0	14	6505	1	0	0	6520	0	0	0	0	0	6520	291141
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	606
4.2.3	Ayurvedic	0	0	0	0	17	100	25	0	0	142	0	0	0	0	0	142	16566
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	537
4.2.5	Other Medical Services	0	18000	0	0	0	336	0	0	0	18336	0	0	0	0	0	18336	43960
5	Social Security and Welfare Affairs and Services	600	24559	0	1800	57	7567	53	0	0	34636	326	3100	794	5012	0	43868	799887
5.1	Social Security Affairs and Services	0	13850	0	0	47	2162	3	0	0	16062	26	3100	75	0	0	19263	504241
5.2	Social Welfare Services	600	10709	0	1800	10	5405	50	0	0	18574	300	0	719	5012	0	24605	215646
6	Housing and Community Amenity Affairs and Services	29600	0	0	169706	472	2220	554	0	0	202554	0	50400	0	385	180	253519	1041895
6.1	Housing and Community Services	29600	0	0	142814	472	2220	554	0	0	175660	0	50400	0	385	180	226625	1015714
6.2	Sanitary Affairs Services	0	0	0	26894	0	0	0	0	0	26894	0	0	0	0	0	26894	26179
6.3	Housing / Community/Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers In kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational, Religious Affairs and Services	10732	4026	444	15202	11844	1072	10774	0	25976	15154	0	0	0
	7.1 Arts and Cultural Affairs Services	604	226	24	854	642	0	642	0	1496	2937	0	0	0
	7.2 Recreational and Sporting Services	9882	3705	409	13996	8711	410	8301	0	22297	12113	0	0	0
	7.3 Tourism, Affairs and Services	215	83	10	308	1278	650	628	0	936	53	0	0	0
	7.4 Cultural, Recreational/Religious Affairs and Services n.e.c	31	12	1	44	1215	12	1203	0	1247	51	0	0	0
8	Economic Affairs and Services	236710	79277	6944	323931	293108	30644	262464	0	585395	104071	62059	441855	0
	8.1 General Administration, Regulation and Research	58175	10987	1044	70206	14117	6032	8085	0	78291	6420	0	0	0
	8.2 Agriculture, Forestry, Fishing and Hunting	68691	26160	2474	97325	82666	3325	79341	0	176666	64518	33459	270344	0
	8.3 Mining, Manufacturing and Construction	3758	1404	443	5605	39815	2486	37329	0	42934	8764	0	10666	0
	8.4 Electricity, Gas, Steam and Other Sources of Energy	225	87	6	318	49	10	39	0	357	4784	0	14287	0
	8.4.1 Electricity, Gas and Steam	0	0	0	0	1	0	1	0	1	3627	0	0	0
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	225	87	6	318	48	10	38	0	356	1157	0	14287	0
	8.5 Drinking Water Supply	63382	24371	2010	89763	109385	7567	101618	0	191581	4770	0	0	0
	8.6 Transportation and Communication	28126	10815	5	38946	44514	10175	34339	0	73285	5779	0	135923	0
	8.6.1 Road Transport	28009	10770	0	38770	44499	10000	34499	0	73269	5696	0	135923	0
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	126	45	5	176	15	175	-160	0	16	83	0	0	0
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	14353	5453	962	20768	2562	1049	1513	0	22281	9036	28600	10635	0
9	Environmental Protection	339	127	10	476	164	0	164	0	648	176	0	0	0
10	Relief on Calamities	341	131	12	484	7326	1052	6274	16008	22766	210	0	0	0
Administrative Deptt. Total		2036643	760578	53869	2851090	682993	152689	530304	51306	3432700	1803240	75894	443304	0
DCU		179583	66544	7890	254017	159594	0	159594	0	415611	0	0	0	4391
Grand Total		2216226	827122	61759	3105107	842587	152689	689898	51306	3846311	1803240	75894	443304	4391

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build- ings	Non-Res- idential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
															ANG	ALB		
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
7	Cultural/ Recreational/Religious Affairs and Services	200	7888	0	0	85	416	102	5	0	8896	0	3605	0	0	0	12501	53631
	7.1 Arts and Cultural Affairs Services	0	0	0	0	15	71	16	0	0	102	0	0	0	0	0	102	4535
	7.2 Recreational and Sporting Services	200	5578	0	0	70	344	83	5	0	6280	0	3605	0	0	0	9885	44295
	7.3 Tourism Affairs and Services	0	2310	0	0	0	201	3	0	0	2514	0	0	0	0	0	2514	3503
	7.4 Cultural/Recreational/Religious Affairs and Services n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1298
8	Economic Affairs and Services	17000	2620	166223	157158	525	8904	264	4500	-56820	298374	0	879485	559073	147486	0	1879418	3072798
	8.1 General Administration, Regulation and Research	17000	0	0	0	21	610	152	0	0	17783	0	31580	0	0	0	49363	134074
	8.2 Agriculture, Forestry, Fishing and Hunting	0	2400	0	996	229	1126	56	0	0	4807	0	35500	0	3554	0	43861	588048
	8.3 Mining, Manufacturing and Construction	0	200	0	0	15	67	12	0	0	294	0	3900	21	49001	0	53216	115580
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	28	7	0	0	35	0	808400	550023	68190	0	1426650	1446078
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	808400	550023	68190	0	1426615	1430243
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	0	0	0	0	0	28	7	0	0	35	0	0	0	0	0	35	15835
	8.5 Drinking Water Supply	0	0	0	148162	209	54	1	0	1180	149606	0	0	0	0	0	149606	345937
	8.6 Transportation and Communication	0	20	166223	6000	0	6875	0	4500	0	183618	0	0	0	250	0	183868	398355
	8.6.1 Road Transport	0	0	166223	0	0	350	0	4500	0	171073	0	0	0	250	0	171323	386211
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	0	20	0	6000	0	6525	0	0	0	12545	0	0	0	0	0	12545	12644
	8.6.4 Transport and Communication n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	0	0	0	2000	51	144	36	0	-60080	-57769	0	105	9023	21891	0	-27106	63406
9	Environmental Protection	0	0	0	0	12	4	0	0	0	16	0	102	0	0	0	118	934
10	Relief on Calamities	50	0	25	13100	0	7658	0	0	0	20833	0	0	0	0	0	20833	43809
Administrative Deptt. Total		47550	240880	166248	411866	15121	49021	3475	4505	-57720	880946	39858	1023986	559067	147883	180	2652720	8407858
DCU		0	6415	0	110875	2553	26335	115	0	-41541	114752	7935	0	0	0	0	122667	540669
Grand Total		47550	247295	166248	522741	17674	85356	3590	4505	-99261	995698	47793	1023986	559067	147883	180	2775387	8948527

Table 5.3

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2019-20 (BE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion Expt. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	General Public Services	562186	211779	27198	801163	285482	37699	250783	0	1051946	58683	0	0	0	1110629
	1.1 General Administration, Public Order and Safety	560925	211333	27126	799384	286682	34199	252483	0	1051867	56085	0	0	0	1107952
	1.1.1 Public Order and Safety	448618	167182	20701	636501	69618	14910	54708	0	691209	30104	0	0	0	721313
	1.1.2 Planning and Statistical Activities	4393	1741	242	6376	580	0	580	0	6956	1132	0	0	0	8088
	1.1.3 General Administration, Public Order and Safety n.e.c	107914	42410	6183	156507	216484	19289	197195	0	333702	24849	0	0	0	378551
	1.2 General Research	1261	446	72	1779	1800	3580	-1708	0	79	2598	0	0	0	2677
2	Civil Defence	2842	810	77	3729	77	38	47	0	3776	154	0	0	0	3930
3	Education Affairs and Services	998716	395142	37804	1431662	98138	75985	22145	38850	1492657	326288	0	509	0	1819454
	3.1 Administration, Regulation and Research	23470	9122	1351	33943	4793	0	4793	0	38736	10135	0	309	0	49180
	3.1.1 Primary Education Affairs	6725	2670	450	9845	405	0	405	0	10250	900	0	0	0	11150
	3.1.2 Secondary Education Affairs	9480	3777	545	13802	1606	0	1606	0	15486	8678	0	0	0	24086
	3.1.3 Higher Secondary/and University/Education Affairs	7265	2675	356	10296	2782	0	2782	0	13078	557	0	309	0	13944
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	975246	386010	36453	1397719	93337	75985	17352	38850	1453921	316153	0	200	0	1770274
	3.2.1 Primary Education Services	608204	237922	25384	863510	32182	33450	-1268	37450	899692	60444	0	0	0	960136
	3.2.2 Secondary Education Services	289885	115408	8987	414280	25357	34507	-9150	500	405630	86296	0	200	0	492126
	3.2.3 Higher Sec. and University Edu. Services	84915	32594	2053	119562	35792	7870	27922	900	148384	169262	0	0	0	317646
	3.2.4 Educational Services n.e.c	242	96	29	367	6	138	-152	0	215	151	0	0	0	366

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Res-idential Building	Roads	Other Con-struction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Invest-ment in Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1	General Public Services	200	116859	0	40000	11636	17724	3623	0	1100	191142	45896	100	0	0	0	237138	1347767
	1.1 General Administration, Public Order and Safety	200	114509	0	40000	11606	17606	3594	0	1100	188615	45896	100	0	0	0	234611	1342563
	1.1.1 Public Order and Safety	0	0	0	0	10399	15671	3068	0	0	29138	41000	0	0	0	0	70138	791451
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	64	16	0	0	30	0	0	0	0	0	90	8168
	1.1.3 General Administration, Public Order and Safety n.e.c	200	114509	0	40000	1207	1871	510	0	1100	159397	4896	100	0	0	0	164393	542944
	1.2 General Research	0	2150	0	0	30	118	29	0	0	2527	0	0	0	0	0	2527	5204
2	Civil Defence	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3930
3	Education Affairs and Services	500	93800	0	0	482	12910	252	0	0	107944	55	107124	0	0	0	215123	2034577
	3.1 Administration, Regulation and Research	0	0	0	0	250	712	178	0	0	1140	0	0	0	0	0	1140	50320
	3.1.1 Primary Education Affairs	0	0	0	0	20	208	52	0	0	280	0	0	0	0	0	280	11430
	3.1.2 Secondary Education Affairs	0	0	0	0	190	320	80	0	0	590	0	0	0	0	0	590	24676
	3.1.3 Higher Secondary and University/Education Affairs	0	0	0	0	40	184	46	0	0	270	0	0	0	0	0	270	14214
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	500	93800	0	0	232	12198	74	0	0	106804	55	107124	0	0	0	213983	1984237
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	10500	0	0	0	13000	973136
	3.2.2 Secondary Education Services	0	23000	0	0	0	12000	50	0	0	35050	0	11100	0	0	0	46150	538276
	3.2.3 Higher Sec. and University Edu. Services	500	68300	0	0	232	198	24	0	0	69254	55	85524	0	0	0	134833	9672946
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expt. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.	Total Current Expenditure (11 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4	Health Affairs and Services	182662	72453	5412	260527	45865	1776	42089	0	382616	78426	0	0	0	381042
	4.1 Administration, Regulation and Research	9685	3859	636	14180	1016	0	1016	0	15196	1704	0	0	0	16900
	4.1.1 Allopathic	8016	3194	550	11760	416	0	416	0	12176	164	0	0	0	12340
	4.1.2 Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	1669	665	86	2420	600	0	600	0	3020	1540	0	0	0	4560
	4.2 Hospitals, Clinics and other Health Services	172977	68594	4776	246347	42849	1776	41073	0	287420	76722	0	0	0	364142
	4.2.1 Allopathic	144085	57406	3554	205045	40928	1776	39152	0	244197	72699	0	0	0	316896
	4.2.2 Homoeopathic	497	185	9	691	38	0	38	0	729	22	0	0	0	751
	4.2.3 Ayurvedic	10285	3799	387	14471	1042	0	1042	0	15513	3500	0	0	0	19013
	4.2.4 Unani	465	172	3	641	22	0	22	0	663	1	0	0	0	664
	4.2.5 Other Medical Services	17645	7031	823	25499	819	0	819	0	26318	500	0	0	0	26818
5	Social Security and Welfare Affairs and Services	80849	32152	569	113570	99783	145	99638	0	213208	644821	11600	1450	0	871879
	5.1 Social Security Affairs and Services	3333	1304	72	4709	32989	0	32989	0	37698	615336	0	0	0	653034
	5.2 Social Welfare Services	77516	30848	497	108861	66794	145	66649	0	175510	29485	11600	1450	0	318085
6	Housing and Community Amenity Affairs and Services	45745	18211	1569	65525	23399	965	22434	0	87959	732083	5000	0	0	825042
	6.1 Housing and Community Services	45745	18211	1569	65525	23399	236	23163	0	88688	732083	5000	0	0	825771
	6.2 Sanitary Affairs Services	0	0	0	0	0	729	-729	0	-729	0	0	0	0	-729
	6.3 Housing / Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build- ings	Non-Res- idential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (26+31)	Grand Total (16+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
4	Health Affairs and Services	0	11200	0	0	447	7661	38	0	0	19344	0	18000	0	0	0	37344	418388
	4.1 Administration, Regulation and Research	0	0	0	0	406	459	10	0	0	875	0	18000	0	0	0	18875	35175
	4.1.1 Allopathic	0	0	0	0	206	0	0	0	0	206	0	0	0	0	0	206	12546
	4.1.2 Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	0	200	459	10	0	0	669	0	18000	0	0	0	18669	23229
	4.2 Hospitals, Clinics and other Health Services	0	11200	0	0	41	7202	28	0	0	18471	0	0	0	0	0	18471	382613
	4.2.1 Allopathic	0	0	0	0	20	6862	3	0	0	6885	0	0	0	0	0	6885	323781
	4.2.2 Homoeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	751
	4.2.3 Ayurvedic	0	0	0	0	21	109	25	0	0	146	0	0	0	0	0	146	19159
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	664
	4.2.5 Other Medical Services	0	11200	0	0	0	240	0	0	0	11440	0	0	0	0	0	11440	38258
5	Social Security and Welfare Affairs and Services	1310	23868	0	1800	67	10344	44	0	0	36635	1501	200	372	10300	0	49008	928087
	5.1 Social Security Affairs and Services	0	8648	0	0	55	7478	9	0	0	16189	1	200	30	0	0	16420	669454
	5.2 Social Welfare Services	1310	14420	0	1800	12	2868	36	0	0	20446	1500	0	342	10300	0	32588	258633
6	Housing and Community Amenity Affairs and Services	32320	0	0	189438	100	198	49	0	0	222105	0	95926	0	1500	180	319711	1144755
	6.1 Housing and Community Services	32320	0	0	164000	100	198	49	0	0	196667	0	95926	0	1500	180	294273	1120044
	6.2 Sanitary Affairs Services	0	0	0	25438	0	0	0	0	0	25438	0	0	0	0	0	25438	24709
	6.3 Housing / Community/Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Dep.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
7	Cultural/ Recreational, Religious Affairs and Services	10719	4162	475	15356	12593	570	12023	0	27379	15087	0	0	0
	7.1 Arts and Cultural Affairs Services	631	245	32	908	669	0	669	0	1577	2187	0	0	0
	7.2 Recreational and Sporting Services	9814	3908	430	14052	10062	435	9617	0	23679	12743	0	0	0
	7.3 Tourism Affairs and Services	210	96	12	318	547	130	417	0	765	106	0	0	0
	7.4 Cultural/Recreational/Religious Affairs and Services n.e.c	34	13	1	48	1315	5	1310	0	1358	51	0	0	0
8	Economic Affairs and Services	260787	90663	7607	359057	284641	29030	255611	0	614668	127014	58722	441244	0
	8.1 General Administration, Regulation and Research	60373	11303	1219	72895	12041	6520	5521	0	78416	19012	0	0	0
	8.2 Agriculture, Forestry/Fishing and Hunting	77910	30676	2679	111265	61694	2320	62374	0	173639	75907	29255	299011	0
	8.3 Mining, Manufacturing and Construction	4553	1770	465	6788	19975	1386	18589	0	25377	10473	0	15066	0
	8.4 Electricity, Gas, Steam and Other Sources of Energy	247	98	8	353	123	10	113	0	466	157	0	45416	0
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	247	98	8	353	123	10	113	0	466	157	0	45416	0
	8.5 Drinking Water Supply	72313	28812	2265	103390	130680	7719	122961	0	226351	5125	0	0	0
	8.6 Transportation and Communication	29127	11601	8	40736	54120	10005	44115	0	84851	5373	0	68379	0
	8.6.1 Road Transport	29009	11555	0	40553	53753	10000	43753	0	84380	5270	0	67332	0
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.6.3 Air Transport	127	46	8	181	367	5	362	0	543	103	0	1047	0
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.7 Other Economic Services	16264	6403	963	23630	3008	1070	1938	0	25568	10967	29467	13372	0
9	Environmental Protection	370	144	11	525	205	0	205	0	730	215	0	0	0
10	Relief on Calamities	367	146	11	524	9272	1750	7522	6416	14462	386	0	0	0
	Administrative Deptt. Total	2145243	825662	80733	3451638	860447	147950	712497	45266	3809401	1983157	75322	443203	0
	DCU	184642	71340	8409	264391	163233	0	163233	0	427624	0	0	0	4392
	Grand Total	2329885	897002	89142	3316029	1023680	147950	875730	45266	4237025	1983157	75322	443203	4392

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build- ings	Non-Res- idential Building	Roads	Other Constr- uction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap- Expd, (26+31)	Grand Total (14+32)
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
7	Cultural/ Recreational/ Religious Affairs and Services	0	8740	0	0	115	498	71	4	0	9428	0	7140	0	0	0	16568	59034
7.1	Arts and Cultural Affairs Services	0	0	0	0	15	72	18	0	0	105	0	0	0	0	0	105	3069
7.2	Recreational and Sporting Services	0	5000	0	0	100	220	32	4	0	5376	0	7140	0	0	0	12516	48938
7.3	Tourism Affairs and Services	0	3740	0	0	0	206	1	0	0	3947	0	0	0	0	0	3947	4818
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1409
8	Economic Affairs and Services	7500	4520	185804	147541	694	6415	652	3000	-96991	259135	0	780375	420161	128747	0	1588418	2830066
8.1	General Administration, Regulation and Research	7500	0	0	0	21	1178	294	0	0	8993	0	27460	0	0	0	36453	133381
8.2	Agriculture, Forestry, Fishing and Hunting	0	3000	0	5921	185	1175	62	0	0	10343	0	60520	0	1	0	70864	648676
8.3	Mining, Manufacturing and Construction	0	1500	0	0	20	91	17	0	0	1628	0	4250	21	87000	0	92899	143815
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	939	5	0	0	944	0	687840	582500	28521	0	1299805	1345844
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	687840	582500	28521	0	1298861	1298861
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	939	5	0	0	944	0	0	0	0	0	944	46983
8.5	Drinking Water Supply	0	0	0	121120	350	58	2	0	1180	122710	0	0	0	0	0	122710	354186
8.6	Transportation and Communication	0	20	185804	17000	20	1886	0	3000	0	207730	0	0	0	500	0	208230	366833
8.6.1	Road Transport	0	0	185804	0	0	350	0	3000	0	189154	0	0	0	500	0	189654	346564
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	20	0	17000	20	1536	0	0	0	18576	0	0	0	0	0	18576	20269
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3500	98	1088	272	0	-98171	-93213	0	305	-162360	12725	0	-242543	-163169
9	Environmental Protection	0	0	0	0	5	5	0	0	0	8	0	500	0	0	0	508	1453
10	Relief on Calamities	50	0	50	14225	0	9959	0	0	0	24284	0	0	0	0	0	24284	39132
Administrative Deptt. Total		41880	255187	185854	395004	15544	65716	4729	3004	-95891	870027	47452	1009365	420553	140547	150	2488104	8799187
DCU		0	9000	0	109846	10311	35025	142	0	-41785	122536	9500	0	0	0	0	132036	564052
Grand Total		41880	267187	185854	502850	25855	100741	4871	3004	-137679	992563	56952	1009365	420553	140547	150	2620140	9363239

CHAPTER -VI

RECONCILIATION STATEMENTS

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

It is obvious from Table 6.1 that the adjustment of ₹ 386755 lakh has been made in order to reconcile the figure of ₹ 5882732 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 6269487 lakh as shown in the Financial Statement of the budget in 2017-18 (A). The adjustment to the tune of ₹ 416483 lakh and ₹ 472439 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2018-19 (RE) and 2019-20 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 657598 lakh has been adjusted to reconcile the expenditure of ₹ 8795302 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 9452900 lakh as shown in the Financial Statement of the budget in 2017-18 (A). The adjustment amounting to ₹ 1674357 lakh and ₹ 2155098 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2018-19 (RE) and 2019-20 (BE), respectively.

Table 6.1
Current Account : Revenue Receipts

(₹ in lakh)			
Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
I Current revenue of Govt. Administration shown in the financial statement	6269487	7682812	8221941
II Less :			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	142707	152689	147950
2 Interest Receipts from Departmental Enterprises (Table 2.4)	66465	68017	68016
3 Revenue attributed to Departmental Enterprises (Table 2.4)	144599	152814	218354
4 Sale of Land & Property	31	50	55
5 Fund (Borrowing Account)	30335	39913	35064
6 Pension (Receipts)	2618	3000	3000
III Add :			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2 Rounding error	0	0	(+)1
IV Total Adjustments	386755	416483	472439
V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)	5882732	7266329	7749502

Table 6.2
Total Expenditure

(₹ in lakh)			
Items	2017-18 (A)	2018-19 (RE)	2019-20 (BE)
I As per consolidated fund shown in the Financial Statement	9452900	12037540	13216599
II Less: -			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	142707	152689	147950
2. Sale of land & Property	31	50	55
3. Fund	50365	20175	14240
4. Interest Departmental Enterprises	66465	68017	68016
5. Repayment of public debt	633885	1759631	2025715
6. Pension (receipts)	2618	3000	3000
7. Sale, Financial Assets	3987	4000	177800
III Add: -			
Imputed Subsidy	242460	333205	281678
IV Rounding error	0	0	0
V Total Adjustments	657598	1674357	2155098
VI Total Expenditure as shown in the Economic and Purpose Classification	8795302	10363183	11061501

APPENDIX

DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

1. Income from Entrepreneurship and Property: This flow records the income receivable by the State Government from DCUs as well as the net rent and dividends accruing to it from the ownership of buildings and financial assets.

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

- i) Stamps and Registration
- ii) Land Revenue
- iii) Estate Duty
- iv) Banking and Cash Transaction Tax
- v) Receipts under Indian Motor Vehicle Act
- vi) Other Taxes and Duties on Commodities and Services (some part is product tax)
- vii) Fringe Benefit Tax

3. Product Taxes: A tax on a product that is receivable per unit of some good or service.

A list of product taxes is given below: -

- i) Hotel Receipt Tax
- ii) Interest tax
- iii) Other Taxes on Income and Expenditure (some part is production tax)
- iv) Customs
- v) Union and State Excise Duties
- vi) Taxes on Sales, Trade, etc.
- vii) Receipts under State Motor Vehicle Act
- viii) Taxes on Goods and Passengers
- ix) Taxes and Duties on Electricity
- x) Service Tax

4. Taxes on Income and Wealth: A list of taxes on income and wealth is given below: -

- i) Corporation Tax
- ii) Taxes on Income other than Corporation Tax
- iii) Taxes on Agricultural Income
- iv) Taxes on Wealth
- v) Gift Tax
- vi) Security Transaction Tax
- vii) Taxes on Immovable Property other than Agricultural Land

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

NOTES ON PURPOSE CATEGORIES

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order and Safety

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

1.1.2 Planning and Statistical Activities

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

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

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

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

1.2 General Research

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

2. Defence

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

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

3. Education Affairs & Services

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

3.1 Administration, Regulation and Research

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

3.2 Schools, Universities and Institutions including Subsidiary Services

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

4.1 Administration, Regulation and Research

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs & Services

5.1 Social Security Affairs & Services

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

5.2 Social Welfare Services

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

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

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

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

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

6. Housing and Community Amenity Affairs and Services

6.1 Housing and Community Services:

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

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

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

6.2 Sanitary affairs services

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

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

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

7. Cultural, Recreational and Religious Affairs and Services

7.1 Arts & Culture Affairs Services:-

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

7.2 Recreational and Sporting Services

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

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

7.3 Tourism Affairs and Services

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

7.4 Cultural, Recreational and Religious Affairs and Services

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

8. Economic Affairs & Services

8.1 General Administration, Regulation and Research

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

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

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

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

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

8.2 Agriculture, Forestry, Fishing & Hunting

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

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

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

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

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

8.3 Mining, Manufacturing and Constructions

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

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

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

8.4 Electricity, Gas, Steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-Conventional Sources of Energy

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

8.6.1 Road transport, Highways, roads, bridges and tunnels

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

8.6.2 Water Transport, Waterways and Other Navigations

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

8.6.3 Air Transport and Other Communication

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services

Storage and warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item). Trade activity, i.e. expenditure for promotion, regular research and other outlay for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

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

9. Environmental Protection

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

9.4 Environmental Research and Education

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

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

9.5 Environmental Protection n.e.c.

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

10. Other Services

10.1 Relief on Calamities

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

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

10.2 Other Miscellaneous Services

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

ABBREVIATIONS USED IN THE PUBLICATION

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