



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM- PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2014-15**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2014**

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## **PREFACE**

This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2012-13 (Actual), 2013-14 [Revised Estimates (R.E.)] and 2014-15 [Budget Estimates (B.E.)]. The present Economic-cum-Purpose Classification report is based on the methodology adopted by the National Accounts Division of Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation, Government of India.

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

This report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Sh. Radha Krishan, Assistant Research Officer and Smt. Shakuntla, Statistical Assistant under the supervision of Sh. Jagdish Jalandhra and overall guidance of Dr. R.S. Malhan, Additional Director. This report is placed on the departmental website [www.esaharyana.gov.in](http://www.esaharyana.gov.in)

It is hoped that the analysis presented herein will be found useful to the administrators, planners and research scholars interested in the study of the budgetary transactions of the State Government. Suggestions from readers are invited for further improvement in the report.

Panchkula  
Dated the 9<sup>th</sup> September, 2014

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

## EXECUTIVE SUMMARY

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

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

The Economic Classification of the Haryana Government Budget which groups together the budgetary transactions in significant economic categories places the total expenditure at ₹ 5946787 lakh in 2014-15 [(Budget Estimates(B.E.))] as compared to ₹ 5307417 lakh in 2013-14 [(Revised Estimates(R.E.))] and ₹ 4366397 lakh in 2012-13 showing an increase of 12.05 percent in 2014-15 (B.E.) over 2013-14 (R.E.) whereas this increase was 21.55 percent in 2013-14 (R.E.) over 2012-13.

Consumption expenditure of the Government is estimated at ₹ 2190039 lakh in 2014-15 (B.E.) as against ₹ 1834562 lakh in 2013-14 (R.E.) and ₹ 1561585 lakh in 2012-13. It shows that consumption expenditure is likely to be increased by 19.38 percent in 2014-15 (B.E.) over 2013-14 (R.E.) as against 17.48 percent in 2013-14 (R.E.) over 2012-13.

Gross capital formation i.e. investment on buildings, roads and other construction, purchase of vehicles and machinery and equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 505159 lakh in 2014-15 (B.E.) as against ₹ 502690 lakh in 2013-14 (R.E.) and ₹ 516189 lakh in 2012-13 showing a increase of 0.49 percent in 2014-15(B.E.) over 2013-14(R.E) whereas it decreased by 2.62 percent in 2013-14(R.E) over 2012-13. In addition to the gross capital formation directly undertaken, the State Government also provides financial assistance to other sectors

(ii)

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

Current transfers or grants which also include subsidies and interest is estimated at ₹ 2356459 lakh in 2014-15(B.E.) as against ₹ 2190185 lakh in 2013-14(R.E.) and ₹ 1713473 lakh in 2012-13. Current transfers are estimated to increase by 7.59 percent in 2014-15(B.E.) over 2013-14(R.E.) whereas this increase was 27.82 percent in 2013-14 (R.E.) over 2012-13.

Capital transfers are estimated at ₹ 355351 lakh in 2014-15(B.E.) as compared to ₹ 322342 lakh in 2013-14(R.E.) and ₹ 228329 lakh in 2012-13. It shows an estimated increase by 10.24 percent in 2014-15(B.E.) over 2013-14(R.E.) whereas this increase was 41.17 percent in 2013-14 (R.E.) over 2012-13.

The net product from Public Administration which constitutes compensation of employees for public administration is estimated at ₹ 734147 lakh in 2014-15(B.E.) as compared to ₹ 633953 lakh in 2013-14(R.E.) and ₹ 558057 lakh in 2012-13. The net product from Public Administration is estimated to increase by 15.80 percent in 2014-15(B.E.) over 2013-14(R.E.) whereas this increase was 13.60 percent in 2013-14(R.E.) over 2012-13.

As per purpose classification, expenditure incurred on Education Affair & Services is estimated at ₹ 1249210 lakh in 2014-15(B.E.) as compared to ₹ 1067614 lakh in 2013-14(R.E.) and ₹ 879571 lakh in 2012-13. Expenditure on education affairs and services is estimated to increase by 17.01 percent in 2014-15(B.E.) over 2013-14(R.E.) whereas this increase was 21.38 percent in 2013 14. (R.E.) over 2012-13.

The expenditure on Health Affairs and Services is estimated at ₹ 256754 lakh in 2014-15(B.E.) as against ₹ 196840 lakh in 2013-14(R.E.) and ₹ 150154 lakh in 2012-13 showing a increase of 30.44 percent in 2014-15(B.E.) over 2013-14(R.E.) whereas it increased by 31.09 percent in 2013-14 (R.E.) over 2012-13.

The expenditure on Economic Affairs and Services is estimated at ₹ 1553724 lakh in 2014-15 (B.E.), ₹ 1498092 lakh in 2013-14 (R.E.) and ₹ 1403938 lakh in 2012-13 which shows that expenditure on economic services and affairs is estimated to increased by 3.71 percent in 2014-15(B.E.) over 2013-14(R.E.) and 6.71 percent in 2013-14 (R.E.) over 2012-13.

The current receipts of the Government are estimated at ₹4431450 lakh in 2014-15 (B.E.) as compared to ₹ 3859899 lakh in 2013-14(R.E.) and ₹ 3065403 lakh in 2012-13 showing an increase of 14.81 percent in 2014-15 (B.E.) and 25.92 percent in 2013-14 (R.E.) over 2012-13.

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## CONTENTS

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Chapter	Description	Page(s)
1.	Introduction	1
2.	Principles of Economic Classification	2-8
3.	Main Findings	9-22
4.	Principles of Purpose Classification	23-26
5.	Economic -cum- Purpose Classification	27-45
6.	Reconciliation Statements	46-47
<b>APPENDIX</b>		
7.	Notes on the Accounts and their Derivations	48-54
8.	Notes on the Purpose Categories	55-66

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# **CHAPTER-I**

## **INTRODUCTION**

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

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

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## **CHAPTER-II**

### **PRINCIPLES OF ECONOMIC CLASSIFICATION**

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

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

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



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

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

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

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## **THE SET OF ACCOUNTS**

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

		(₹ Lakhs)		
Sr No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
	<b>Receipts</b>			
1	Income from Entrepreneurship & Property	61415	185676	232685
	1.1 Profits	0		
	1.2 Income from Property	61415	185676	232685
	1.2.1 Net Interest Receipts	53900	62919	65868
	a) Public Authorities	0	2	2
	b) From Other Sectors	53900	62917	65866
	1.2.2 Other Property Receipts	7515	122757	166817
2	Direct Taxes	176042	204619	225081
	2.1 Corporation Tax	110002	126193	138812
	2.2 Income Tax	65856	78111	85922
	2.3 Other Taxes on Income & Expenditure	0	0	0
	2.4 Land Revenue	0	0	0
	2.5 Taxes on Wealth	184	315	347
3	Indirect Taxes	2483331	2816643	3211111
	3.1 Stamps & Registration	331112	341510	393971
	3.2 Customs	50889	58912	64803
	3.3 Union Excise Duties	34584	41479	45627
	3.4 State Excise Duties	323648	385000	435000
	3.5 Sales Tax	1537658	1740000	1993000
	3.6 Taxes on Vehicles	88730	105000	117500
	3.7 Taxes on Goods & Passengers	47076	57500	65000
	3.8 Taxes & Duties on Electricity	19197	21110	23225
	3.9 Service Tax	44698	59532	65485
	3.10 Other Taxes & Duties	5739	6600	7500
4	Fees & Miscellaneous Receipts	110494	15207	13892
5	Transfer from Central Govt.	234121	637754	748681
	<b>Total Receipts</b>	<b>3065403</b>	<b>3859899</b>	<b>4431450</b>

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

		(₹in Lakhs)		
Sr No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
	<b>Disbursements</b>			
6	Consumption Expenditure	1561585	1834562	2190039
	6.1 Compensation of Employees	1401517	1556282	1896700
	a) Wages & Salaries	1073080	1193339	1488503
	b) Pensions	328437	362943	408197
	6.2 Net Purchase of Commodities & Services	160068	278280	293339
	a) Purchases	201998	287685	322805
	b) Maintenance & Repairs	75521	94408	92445
	c) Less Sales	117451	103813	121911
7	Benefits	48910	26739	44311
8	Net Interest Paid to	472402	625644	727106
	8.1 Public Authorities	12177	11073	10147
	a) Centre	12177	11073	10147
	b) States	0	0	0
	c) Local Bodies	0	0	0
	8.2 Others	508558	656412	761242
	8.3 Less Commercial Interest	48333	41841	44283
9	Subsidies	692765	807351	755209
10	Total Current Transfer to Other Sectors	449586	595940	723490
11	Inter Govt. Transfer to Local Authorities	232450	369839	337760
	11.1 Current Transfer to Local Authorities	98720	161250	150654
	11.2 Capital Transfer to Local Authorities	133730	208589	187106
	<b>Total Current Expenditure (6+8+9+10+11)</b>	<b>3408788</b>	<b>4233336</b>	<b>4733604</b>
	<b>Total Receipts</b>	<b>3065403</b>	<b>3859899</b>	<b>4431450</b>
	<b>Surplus on Current Account</b>	<b>-343385</b>	<b>-373437</b>	<b>-302154</b>

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

		(₹Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
<b><u>Receipts:</u></b>				
1	Commercial Receipts	119483	138935	150940
2	Imputed Subsidy	147606	201230	231217
<b>Total Receipts</b>		<b>267089</b>	<b>340165</b>	<b>382157</b>
<b><u>Expenditure:</u></b>				
3	Purchase of Commodities & Services including Maintenance	69518	113601	139858
4	Compensation of Employees	145843	181327	194318
	4.1 Wages & Salaries	111844	140437	153798
	4.2 Pensions	33999	40890	40520
5	Interest	48333	41841	44283
6	Consumption of Fixed Capital	3395	3396	3698
7	Profits	0	0	0
<b>Total Expenditure</b>		<b>267089</b>	<b>340165</b>	<b>382157</b>

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

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
	<b><u>Receipts:</u></b>			
1	Consumption of Fixed Capital	3395	3396	3698
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	979566	993645	1127260
	3.1 At Home	979566	993645	1127260
	3.2 From Aboard	0	0	0
4	Other Liabilities	-27086	4717	-150149
	4.1 Net Extra budgetary Borrowings	-1256	21267	-97918
	4.2 Less Net Purchase of Financial Assets	25830	16550	52231
5	Surplus on Current Account	-343385	-373437	-302154
	<b>Total Receipts</b>	<b>612490</b>	<b>628321</b>	<b>678655</b>
	<b><u>Expenditure:</u></b>			
	<b>Administration:-</b>			
1	Capital Outlay	325322	537712	511433
2	Net purchase of Physical Assets	968	10160	3251
	2.1 Second Hand Assets	0	0	3251
	2.2 Land	968	10160	0
3	Change in Stock	105566	-105386	-77489
	3.1 Inventory	4580	1270	1400
	3.2 Others	100986	-106656	-78889
4	Capital Transfers	94599	113753	168245
	4.1 For Capital Formation	94599	113753	168245
	4.2 For Others	0	0	0
<b>5</b>	<b>Total (1 to 4)</b>	<b>526455</b>	<b>556239</b>	<b>605440</b>
	<b>Enterprises</b>			
6	Capital Outlay	86018	70364	71215
7	Net purchase of Physical Assets	734	1718	2000
	7.1 Second Hand Assets	0	0	0
	7.2 Land	734	1718	2000
8	Change in Stock	-717	0	0
<b>9</b>	<b>Total (6 to 8)</b>	<b>86035</b>	<b>72082</b>	<b>73215</b>
<b>10</b>	<b>Total Expenditure(5+9)</b>	<b>612490</b>	<b>628321</b>	<b>678655</b>

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## **THE BORROWING ACCOUNT**

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**Borrowing Account**

(₹ lakh)

Sr. No.	Items	2012-13		2013-14 (Revised Estimates)		2014-15 (Budgeted Estimates)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8
<b>I Borrowing at Home</b>							
1	Internal Debt	1550916	617146	2002330	1048264	2461219	1361659
2	Small Savings, Provident Fund etc.	231094	185298	252679	213100	271000	243300
3	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>1782010</b>	<b>802444</b>	<b>2255009</b>	<b>1261364</b>	<b>2732219</b>	<b>1604959</b>
<b>Net Receipts</b>		<b>979566</b>		<b>993645</b>		<b>1127260</b>	
<b>II Borrowing Abroad</b>							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III Extra Budgetary Receipts</b>							
1	Loans & Advances by State Govt.	34939	52200	37734	89045	34176	100140
2	Loans from Govt. of India	5115	12668	29368	21725	35282	23327
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0
5	Reserve Funds	67142	71051	119953	119776	77108	73831
6	Deposits & Advances	1314990	1255285	951430	913096	1024870	972870
7	Suspense & Miscellaneous	3079131	3042054	3203490	3103058	3124090	3201392
8	Remittances	592862	600122	652150	660380	777360	756420
9	Cash Balance	-4946	16497	16497	-3063	-3063	-4262
10	Funds	11512	48729	17923	99865	19130	59455
11	Consumption of Fixed Capital		3395		3396		3698
<b>Total</b>		<b>5100745</b>	<b>5102001</b>	<b>5028545</b>	<b>5007278</b>	<b>5088953</b>	<b>5186871</b>
<b>Net Receipts</b>		<b>-1256</b>		<b>21267</b>		<b>-97918</b>	



## CHAPTER-III

### MAIN FINDINGS

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

#### **Budgetary Expenditure of Haryana Government as per Economic Classification**

According to Economic Classification of Haryana Government Budget, the total expenditure is estimated at ₹ 5946787 lakh in 2014-15 [ Budget Estimate (B.E.)] as compared to ₹ 5307417 lakh in 2013-14 [Revised Estimate (R.E.)] and ₹ 4366397 Lakh in 2012-13. The total expenditure is estimated to be increased by 12.05 percent in 2014-15 (B.E.) over 2013-14 (R.E.) whereas this increase was 21.55 percent in 2013-14 (R.E.) over 2012-13.

Consumption Expenditure of the Government is estimated at ₹ 2190039 lakh in 2014-15 (B.E.) as against ₹ 1834562 lakh in 2013-14 (R.E.) and ₹ 1561585 lakh in 2012-13. The consumption expenditure of the Govt. is estimated to increase by 19.38 percent in 2014-15 (B.E.) over 2013-14 (R.E.) whereas it increases by 17.48 percent in 2013-14 (R.E.) over 2012-13.

Gross Capital Formation i.e. investment on buildings, roads & other constructions, purchase of vehicles and machinery & equipment by Administrative Departments and Departmental Commercial Undertakings is estimated at ₹ 505159 lakh in 2014-15 (B.E.) as against ₹ 502690 lakh in 2013-14 (R.E.) and ₹ 516189 lakh in 2012-13 showing an increase of 0.49 percent in 2014-15 (B.E.) over 2013-14 (R.E.) where as it decreased by 2.62 percent in 2013-14 (R.E.) over 2012-13.

Current transfers which also include subsidies and interest payments are estimated at ₹ 2356459 lakh in 2014-15 (B.E.) as against ₹ 2190185 lakh in 2013-14 (R.E.) and ₹ 1713473 lakh in 2012-13. It indicates that current transfers are likely to increase by 7.59 percent in 2014-15 (B.E.) over 2013-14 (R.E.) whereas this increase was 27.82 percent in 2013-14 (R.E.) over 2012-13.

Capital transfers are estimated at ₹ 355351 lakh in 2014-15 (B.E.) as against ₹ 322342 lakh in 2013-14 (R.E.) and ₹ 228329 lakh in 2012-13. It shows that capital transfer are estimated to increase by 10.24 percent in 2014-15 (B.E.) over 2013-14 (R.E.) whereas it increased by 41.17 percent in 2013-14 (R.E.) over 2012-13.

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

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

(₹ lakh)			
Items	2012-13	2013-14(R.E)	2014-15(B.E)
1	2	3	4
<b>I</b>			
Administrative Departments	4013273	4895170	5491415
	91.91	92.23	92.34
1 Consumption Expenditure	1561585	1834562	2190039
	35.76	34.57	36.83
i) Compensation of Employees	1401517	1556282	1896700
	32.10	29.32	31.89
ii) Net Purchase of Commodities & Services	160068	278280	293339
	3.67	5.24	4.93
2 Current Transfers*	1713473	2190185	2356459
	39.24	41.27	39.63
3 Gross Capital Formation	430888	432326	433944
	9.87	8.15	7.30
4 Capital Transfers	228329	322342	355351
	5.23	6.07	5.98
5 Purchase of Financial Assets	25830	16550	52231
	0.59	0.31	0.88
6 Loans & Advances	52200	89045	100140
	1.20	1.68	1.68
7 Net purchase of Physical Assets	968	10160	3251
	0.02	0.19	0.05
<b>II</b>			
Departmental Commercial Undertakings	353124	412247	455372
	8.09	7.77	7.66
1 Purchase of Goods & Services	69518	113601	139858
	1.59	2.14	2.35
2 Compensation of Employees	145843	181327	194318
	3.34	3.42	3.27
3 Consumption of Fixed Capital	3395	3396	3698
	0.08	0.06	0.06
4 Interest	48333	41841	44283
	1.11	0.79	0.74
5 Gross Capital Formation	85301	70364	71215
	1.95	1.33	1.20
6 Net Purchase of Physical Assets	734	1718	2000
	0.02	0.03	0.03
<b>Total Expenditure I+II</b>	<b>4366397</b>	<b>5307417</b>	<b>5946787</b>
	100.00	100.00	100.00

\*Current transfers include subsidies and interest.

## 2. Current Receipts of the State Government

Current receipts of the State Government show the sources of finance to the Government and also assess the economic implication of Government expenditure. The current receipts of the State Government are estimated at ₹ 4431450 lakh in 2014-15 (B.E.) as compared to ₹ 3859899 lakh in 2013-14 (R.E.) and ₹ 3065403 lakh in 2012-13. Thus, the increase in the current receipts are estimated to be 14.81 percent in 2014-15 (B.E.) and 25.92 percent in 2013-14 (R.E.). Tax revenue is the major source of current receipts and its share in the total current receipts are estimated to be 77.54 percent in 2014-15 (B.E.) whereas this percentage was 78.27 and 86.75 in 2013-14 (R.E.) and 2012-13. The current receipts of the State Government under different heads are given in the Table 3.2.

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

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	Tax Receipt	2659373	3021262	3436192
		86.75	78.27	77.54
2	Income from Property & Entrepreneurship	61415	185676	232685
		2.00	4.81	5.25
3	Fees & Miscellaneous Receipts	110494	15207	13892
		3.60	0.39	0.31
4	Revenue Grants from Govt. of India	234121	637754	748681
		7.64	16.52	16.89
<b>5</b>	<b>Total Current Receipts</b>	<b>3065403</b>	<b>3859899</b>	<b>4431450</b>
		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

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

The current outgoings of the State Government constitute consumption expenditure and current transfers payments of the State Government. The current outgoings of the State Government are estimated at ₹ 4546498 lakh in 2014-15 (B.E.) as compared to ₹ 4024747 lakh in 2013-14 (R.E.) and ₹ 3275058 lakh in 2012-13 thus showing an increase of 12.96 percent in 2014-15 (B.E.) and 22.89 percent in 2013-14 (R.E.). Current Transfer payments are estimated at ₹ 2356459 lakh in 2014-15 (B.E.) whereas current transfer payments were ₹ 2190185 lakh in 2013-14(R.E.) and ₹ 1713473 lakh in 2012-13. Its contributions to total current outgoings are 51.83 percent, 54.42 percent and 52.32 percent respectively during the above period. The details are given in Table 3.3.

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

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	Consumption Expenditure	1561585	1834562	2190039
		47.68	45.58	48.17
2	Current Transfers	1713473	2190185	2356459
		52.32	54.42	51.83
<b>3</b>	<b>Total Current Outgoing (1+2)</b>	<b>3275058</b>	<b>4024747</b>	<b>4546498</b>
		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

#### 3. Net Surplus of Departmental Enterprises

The net surplus of departmental enterprises is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of administrative departments of the State Government. The details are set out in Table –3.4

**Table - 3.4**  
**Net Surplus of Departmental Enterprises**

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	Gross Receipts	267089	340165	382157
2	Operating Expenses	267089	340165	382157
<b>Net Surplus (1-2)</b>		<b>0</b>	<b>0</b>	<b>0</b>

**6. Estimates of Net Product from Public Administration**

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

**Table - 3.5**  
**Estimates of Net Product from Public Administration**

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	Administration (Total Wages & Salaries)	1401517	1556282	1896700
	Less Wages & Salaries			
2	Construction (Repair & Maintenance)	36494	40851	51730
3	Water Supply	63709	66596	74679
4	Other Services	743257	814882	1036144
	a) Education	643696	690978	895347
	b) Medical & Public Health	99561	123904	140797
	c) Sanitation	0	0	0
<b>5</b>	<b>Sub Total (2 to 4)</b>	<b>843460</b>	<b>922329</b>	<b>1162553</b>
<b>6</b>	<b>Public Administration (1-5)</b>	<b>558057</b>	<b>633953</b>	<b>734147</b>

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

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## **SUBSIDIARY TABLES**

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**Table 3.8(i)****Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2012-13**

State: Haryana

(₹ lakh)

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	50541	923	-8034	0	0	10444	45433	0	0	0	13923	85384	99307	96897	96897
2	Forest	11979	393	1477	429	0	3345	0	32	0	0	4136	13519	17655	12404	12404
3	Manufacturing	2351	126	331	4	0	0	0	4	15	0	1394	1433	2827	2481	2496
4	Transport	78316	1213	48987	0	0	7888	2900	4615	3380	0	100030	47269	147299	87044	90424
	(i) Civil Aviation	98	3	24	0	0	0	0	3	0	0	43	85	128	104	104
	(ii) Road Transport	78218	1210	48963	0	0	7888	2900	4612	3380	0	99987	47184	147171	86940	90320
	<b>Total</b>	<b>143187</b>	<b>2655</b>	<b>42761</b>	<b>433</b>	<b>0</b>	<b>21677</b>	<b>48333</b>	<b>4651</b>	<b>3395</b>	<b>0</b>	<b>119483</b>	<b>147605</b>	<b>267088</b>	<b>198826</b>	<b>202221</b>

**Table 3.8(ii)****Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises Year 2013-14 (R.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	67178	1959	24480	0	0	9415	38941	0	0	0	15464	126509	141973	108078	108078
2	Forest	11282	410	1641	250	0	3676	0	46	0	0	3990	13315	17305	11738	11738
3	Manufacturing	2421	116	319	0	0	0	0	6	16	0	2471	407	2878	2543	2559
4	Transport	96257	1704	62167	0		6500	2900	5101	3380		117010	60999	178009	105962	109342
	(i) Civil Aviation	100	4	52	0	0	0	0	1	0	0	10	147	157	105	105
	(ii) Road Transport	96157	1700	62115	0	0	6500	2900	5100	3380	0	117000	60852	177852	105857	109237
	<b>Total</b>	<b>177138</b>	<b>4189</b>	<b>88607</b>	<b>250</b>	<b>0</b>	<b>19591</b>	<b>41841</b>	<b>5153</b>	<b>3396</b>	<b>0</b>	<b>138935</b>	<b>201230</b>	<b>340165</b>	<b>228321</b>	<b>231717</b>



**Table 3.8(iii)****Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises year 2014-15 (B.E.)****State: Haryana****(₹ lakh)**

Sr. No.	Item	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest.	Rent Rates and Taxes	Depre- ciation	Profits	Total Receipt			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	71329	2041	26470	0	0	15712	41083	0	0	0	15665	140970	156635	114453	114453
2	Forest	11357	437	1701	250	0	3744	0	72	0	0	3990	13571	17561	11866	11866
3	Manufactuirng	2796	76	388	0	0	0	0	7	18	0	275	3010	3285	2879	2897
4	Transport	104180	2103	79113	0	0	7000	3200	5401	3680	0	131010	73667	204677	114884	118564
	(i)Civil Aviation	117	3	26	0	0	0	0	1	0	0	10	137	147	121	121
	(ii)Road Transport	104063	2100	79087	0	0	7000	3200	5400	3680	0	131000	73530	204530	114763	118443
	<b>Total</b>	<b>189662</b>	<b>4657</b>	<b>107672</b>	<b>250</b>	<b>0</b>	<b>26456</b>	<b>44283</b>	<b>5480</b>	<b>3698</b>	<b>0</b>	<b>150940</b>	<b>231218</b>	<b>382158</b>	<b>244082</b>	<b>247780</b>

Table 3.9 (i)

## Capital Formation by Type of Assets &amp; Industry of Use-Administration year 2012-13

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation										Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	55841	121857	130533	2507	14197	387	325322	0	325322	105566	430888
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	978	0	978	0	978	4216	5194
3	Water Supply	0	0	83170	40	12	0	83222	0	83222	364	83586
4	Other Services	12072	0	0	46	1863	77	14058	0	14058	0	14058
	i) Education 3.2	11773	0	0	0	1058	69	12900	0	12900	0	12900
	ii) Medical and Public Health 4.2	299	0	0	46	805	8	1158	0	1158	0	1158
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	12072	0	83170	86	2853	77	98258	0	98258	4580	102838
6	Net Public Admn.(1-5)	43769	121857	47363	2421	11344	310	227064	0	227064	100986	328050

**Table 3.9 (ii)****Capital Formation by Type of Assets & Industry of Use-Administration year 2013-14 (R.E)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation									Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	103410	198761	209797	3359	21219	1166	537712	0	537712	-105386	432326
	<u>Less</u>											
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	410	0	410	0	410	900	1310
3	Water Supply	0	0	121466	67	30	0	121563	0	121563	370	121933
4	Other Services	34103	0	0	59	8111	227	42500	0	42500	0	42500
	i) Education ( 3.2)	32403	0	0	20	5697	223	38343	0	38343	0	38343
	ii) Medical and Public Health(4.2)	1700	0	0	39	2414	4	4157	0	4157	0	4157
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	34103	0	121466	126	8551	227	164473	0	164473	1270	165743
6	Net Public Admn.(1-5)	69307	198761	88331	3233	12668	939	373239	0	373239	-106656	266583

Table 3.9 (iii)

## Capital Formation by Type of Assets &amp; Industry of Use-Administration year 2014-15 (B.E.)

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation									Change in Stocks	Gross Capital Formation (11+12)
		Buildings	Roads and Bridges	Other Construction	Transport Equipment	Machinery Equipment	Software	Total New Outlay (3 to 8)	Net Purchase of Second Hand Assets	Total (9+10)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Administration Total	113773	160576	205200	3003	26117	2764	511433	0	511433	-77489	433944
	<u>Less</u>								0			
2	Construction Machinery and Stock of P.W.D.	0	0	0	0	631	4	635	0	635	1000	1635
3	Water Supply	0	0	100020	90	30	0	100140	0	100140	400	100540
4	Other Services	35718	0	0	179	5658	167	41722	0	41722		41722
	i) Education 3.2	33718	0	0	105	2919	162	36904	0	36904	0	36904
	ii) Medical and Public Health 4.2	2000	0	0	74	2739	5	4818	0	4818	0	4818
	iii) Sanitation	0	0	0	0	0	0	0	0	0	0	0
5	Total (2 to 4)	35718	0	100020	269	6319	171	142497	0	142497	1400	143897
	Net Public Admn.(1-5)	78055	160576	105180	2734	19798	2593	368936	0	368936	-78889	290047

**Table 3.10 (i)****Capital Formation by Type of Assets and Industry of Use -Enterprises year 2012-13**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) 3 to 8
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	57296	12	6885	0	64193	0	64193	-717	63476
2	Forest 2406+4406	100	0	8430	40	207	40	8817	0	8817	0	8817
3	Manufacturing	0	0	8	0	7	0	15	0	15	0	15
4	Others	1202	0	296	11329	159	7	12993	0	12993	0	12993
	(i) Road Transport 3055+5055	982	0	0	11329	105	7	12423	0	12423	0	12423
	(ii) Civil Aviation 3053+5053	220	0	296	0	54	0	570	0	570	0	570
	<b>Total</b>	<b>1302</b>	<b>0</b>	<b>66030</b>	<b>11381</b>	<b>7258</b>	<b>47</b>	<b>86018</b>	<b>0</b>	<b>86018</b>	<b>-717</b>	<b>85301</b>

**Table 3.10 (ii)****Capital Formation by Types of Assets and Industry of Use - Enterprises Year 2013-14 (R.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assests	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) 3 to 8
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	44375	150	25	0	44550	0	44550	0	44550
2	Forest 2406+4406	150	0	8197	75	310	60	8792	0	8792	0	8792
3	Manufacturing	0	0	0	0	45	0	45	0	45	0	45
4	Others	1737	0	480	14405	325	30	16977	0	16977	0	16977
	(i)RoadTransport 3055+5055	1717	0	0	14405	280	30	16432	0	16432	0	16432
	(ii)Civil Aviation 3053+5053	20	0	480	0	45	0	545	0	545	0	545
	<b>Total</b>	<b>1887</b>	<b>0</b>	<b>53052</b>	<b>14630</b>	<b>705</b>	<b>90</b>	<b>70364</b>	<b>0</b>	<b>70364</b>	<b>0</b>	<b>70364</b>

**Table 3.10 (iii)****Capital Formation by Types of Assets and Industry of Use - Enterprises year 2014-15 (B.E.)**

State: Haryana

(₹ lakh)

Sr. No.	Industry	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (9+10)	Change in Stocks	Gross Capital Formation (11+12)	
		Buildings	Roads and Bridges	Other Constructions	Transport Equipment	Machinery Equipment	Software					Total (New Outlay) (3 to 8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Irrigation 2701+2702+4701+4702	0	0	38999	325	25	0	39349	0	39349	0	39349
2	Forest 2406+4406	150	0	12356	80	310	60	12956	0	12956	0	12956
3	Manufacturing	0	0	0	0	790	0	790	0	790	0	790
4	Others	2149	0	300	15000	631	40	18120	0	18120	0	18120
	(i)Road Transport 3055+5055	2129	0	0	15000	371	40	17540	0	17540	0	17540
	(ii)Civil Aviation.3053+5053	20	0	300	0	260	0	580	0	580	0	580
	<b>Total</b>	<b>2299</b>	<b>0</b>	<b>51655</b>	<b>15405</b>	<b>1756</b>	<b>100</b>	<b>71215</b>	<b>0</b>	<b>71215</b>	<b>0</b>	<b>71215</b>

## **CHAPTER-IV**

### **PRINCIPLES AND DETAILED FUNCTIONAL/PURPOSE CLASSIFICATION**

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

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

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

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

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



The following table presents the detailed functional/purpose classification of the State government budgetary expenditure for the years 2012-13, 2013-14 (R.E.) and 2014-15 (B.E.).

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

		(₹ Lakh)		
Sr. No.	Items	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	General Public Services	411455	533747	610211
	1.1 General Administration, External Affairs, Public Order & Safety	408342	529782	605871
	1.2 General Research	3113	3965	4340
2	Civil Defence	2063	2166	2495
3	Education Affairs & services	879571	1067614	1249210
	3.1 Administration, Regulation & Research	21122	33009	36059
	3.2 Educational Services	858449	1034605	1213151
4	Health Affairs & Services	150154	196840	256754
	4.1 Administration, Regulation & Research	9054	12362	14835
	4.2 Health Services	141100	184478	241919
5	Social Security & Welfare Affairs & Services	285310	346828	472076
	5.1 Social Security Affairs & Services	170332	197626	287471
	5.2 Welfare Affairs & Services	114978	149202	184605
6	Housing & Community Amenity Affairs & Services	369888	569078	557070
7	Cultural, Recreational & Religious Affairs & Services	17730	25676	27987
8	Economic Affairs & Services	1403938	1498092	1553724
	8.1 General Administration, Regulation & Research	31368	40803	86610
	8.2 Agriculture, Forestry, Fishing & Hunting	238170	323406	361344
	8.3 Mining, Manufacturing & Construction	19763	28735	34131
	8.4 Electricity, Gas, Steam & Other Sources of Energy	541015	572363	535501
	8.5 Water Supply	184982	237419	226676
	8.6 Transport & Communication	228783	334491	309584
	8.7 Other Economic Services	159857	-39125	-122
9	Environmental Protection	484	626	765
10	Relief on Calamities	20278	28859	34017
11	Interest	472402	625644	727106
	<b>Total</b>	<b>4013273</b>	<b>4895170</b>	<b>5491415</b>

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

Sr. No.	Items	(Percentage)		
		2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4	5
1	General Public Services	10.25	10.90	11.11
	1.1 General Administration, External Affairs, Public Order & Safety	10.17	10.82	11.03
	1.2 General Research	0.08	0.08	0.08
2	Civil Defence	0.05	0.04	0.05
3	Education Affairs & services	21.92	21.81	22.75
	3.1 Administration, Regulation & Research	0.53	0.67	0.66
	3.2 Educational Services	21.39	21.14	22.09
4	Health Affairs & Services	3.74	4.02	4.68
	4.1 Administration, Regulation & Research	0.23	0.25	0.27
	4.2 Health Services	3.52	3.77	4.41
5	Social Security & Welfare Affairs & Services	7.11	7.09	8.60
	5.1 Social Security Affairs & Services	4.24	4.04	5.23
	5.2 Welfare Affairs & Services	2.86	3.05	3.36
6	Housing & Community Amenity Affairs & Services	9.22	11.63	10.14
7	Cultural, Recreational & Religious Affairs & Services	0.44	0.52	0.51
8	Economic Affairs & Services	34.98	30.60	28.29
	8.1 General Administration, Regulation & Research	0.78	0.83	1.58
	8.2 Agriculture, Forestry, Fishing & Hunting	5.93	6.61	6.58
	8.3 Mining, Manufacturing & Construction	0.49	0.59	0.62
	8.4 Electricity, Gas, Steam & Other Sources of Energy	13.48	11.69	9.75
	8.5 Water Supply	4.61	4.85	4.13
	8.6 Transport & Communication	5.70	6.83	5.64
	8.7 Other Economic Services	3.98	-0.80	0.00
9	Environmental Protection	0.01	0.01	0.01
10	Relief of Calamities	0.51	0.59	0.62
11	Interest	11.77	12.78	13.24
	<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

## **CHAPTER –V**

### **ECONOMIC-CUM- PURPOSE CLASSIFICATION**

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

Present Economic-cum- Purpose Classification of Haryana Government budgetary transactions relates to the years 2012-13 (Actual), 2013-14 (Revised Estimates) and 2014-15 (Budget Estimates). The table classifies horizontally the expenditure on each service for the year under review into significant economic categories and vertically into different functional categories.

TABLE- 5.1

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2012-13

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expdn. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>1</b>	<b>General Public Services</b>	<b>256664</b>	<b>82578</b>	<b>14193</b>	<b>353435</b>	<b>51074</b>	<b>44930</b>	<b>6144</b>	<b>359579</b>	<b>10596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370175</b>
1.1	General Administration, Public Order and Safety	256114	82400	14154	352668	50964	44880	6084	358752	8319	0	0	0	367071
1.1.1	Public Order and Safety	191022	61478	10264	262764	23347	9954	13393	276157	848	0	0	0	277005
1.1.2	Planning and Statistical Activities	2419	782	96	3297	5225	0	5225	8522	503	0	0	0	9025
1.1.3	General Administration, Public Order and Safety n.e.c	62673	20140	3794	86607	22392	34926	-12534	74073	6968	0	0	0	81041
1.2	General Research	550	178	39	767	110	50	60	827	2277	0	0	0	3104
<b>2</b>	<b>Civil Defence</b>	<b>1512</b>	<b>425</b>	<b>49</b>	<b>1986</b>	<b>82</b>	<b>8</b>	<b>74</b>	<b>2060</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2061</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>480151</b>	<b>154473</b>	<b>25010</b>	<b>659634</b>	<b>45268</b>	<b>36947</b>	<b>8321</b>	<b>667955</b>	<b>185472</b>	<b>420</b>	<b>0</b>	<b>0</b>	<b>853847</b>
3.1	Administration, Regulation and Research	11497	3707	735	15939	2457	0	2457	18396	2420	0	0	0	20816
3.1.1	Primary Education Affairs	3378	1089	223	4690	222	0	222	4912	46	0	0	0	4958
3.1.2	Secondary Education Affairs	4160	1349	305	5814	1671	0	1671	7485	2362	0	0	0	9847
3.1.3	Higher Secondary/and University/Education Affairs	3959	1269	207	5435	564	0	564	5999	12	0	0	0	6011
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	468654	150766	24275	643695	42811	36947	5864	649559	183052	420	0	0	833031
3.2.1	Primary Education Services	344825	110912	17305	473042	35768	29615	6153	479195	35737	0	0	0	514932
3.2.2	Secondary Education Services	92226	29779	5561	127566	3601	5303	-1702	125864	32742	420	0	0	159026
3.2.3	Higher Secondary and University Education Services	31425	10017	1401	42843	3441	1281	2160	45003	114480	0	0	0	159483
3.2.4	Educational Services n.e.c	178	58	8	244	1	748	-747	-503	93	0	0	0	-410



TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>4</b>	<b>Health Affairs and Services</b>	<b>79173</b>	<b>25529</b>	<b>2969</b>	<b>107671</b>	<b>12284</b>	<b>678</b>	<b>11606</b>	<b>119277</b>	<b>11553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130830</b>
4.1	Administration, Regulation and Research	5895	1909	305	8109	540	0	540	8649	106	0	0	0	8755
4.1.1	Allopathic	4334	1405	244	5983	142	0	142	6125	98	0	0	0	6223
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	675	217	36	928	69	0	69	997	8	0	0	0	1005
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	886	287	25	1198	329	0	329	1527	0	0	0	0	1527
4.2	Hospitals,Clinics and other Health Services	73278	23620	2664	99562	11744	678	11066	110628	11447	0	0	0	122075
4.2.1	Allopathic	56826	18424	2011	77261	11172	509	10663	87924	11351	0	0	0	99275
4.2.2	Homeopathic	226	68	3	297	13	0	13	310	0	0	0	0	310
4.2.3	Ayurvedic	5875	1777	151	7803	294	169	125	7928	60	0	0	0	7988
4.2.4	Unani	236	72	7	315	7	0	7	322	0	0	0	0	322
4.2.5	Other Medical Services	10115	3279	492	13886	258	0	258	14144	36	0	0	0	14180
<b>5</b>	<b>Welfare Affairs and Services</b>	<b>33378</b>	<b>10769</b>	<b>445</b>	<b>44592</b>	<b>34587</b>	<b>2653</b>	<b>31934</b>	<b>76526</b>	<b>184989</b>	<b>2332</b>	<b>0</b>	<b>0</b>	<b>263847</b>
5.1	Social Security Affairs and Services	870	281	50	1201	4002	0	4002	5203	159048	0	0	0	164251
5.2	Social Welfare Services	32508	10488	395	43391	30585	2653	27932	71323	25941	2332	0	0	99596
<b>6</b>	<b>Housing and Community Amenty Affairs and Services</b>	<b>24748</b>	<b>8011</b>	<b>790</b>	<b>33549</b>	<b>2518</b>	<b>1456</b>	<b>1062</b>	<b>34611</b>	<b>110034</b>	<b>2340</b>	<b>0</b>	<b>0</b>	<b>146985</b>
6.1	Housing and Community Services	24748	8011	790	33549	2518	956	1562	35111	110034	2340	0	0	147485
6.2	Sanitary Affairs Services	0	0	0	0	0	500	-500	-500	0	0	0	0	-500
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>7</b>	<b>Cultural, Recreational./Religeous Affairs and Services</b>	<b>4743</b>	<b>1529</b>	<b>130</b>	<b>6402</b>	<b>5056</b>	<b>1043</b>	<b>4013</b>	<b>10415</b>	<b>3879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14294</b>
7.1	Arts and Cultural Affairs Services	417	135	9	561	44	0	44	605	397	0	0	0	1002
7.2	Recreational and Sporting Services	4194	1352	118	5664	4855	445	4410	10074	3366	0	0	0	13440
7.3	Tourism Affairs and Services	115	37	3	155	83	508	-425	-270	80	0	0	0	-190
7.4	Cultural,Recreatinal/Religeious Affairs and Services n.e.c	17	5	0	22	74	90	-16	6	36	0	0	0	42





TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenanace	Less Outside Sales	Net Purchases (7-8)	Consump- tion Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>8</b>	<b>Economic Affairs and Services</b>	<b>143354</b>	<b>44979</b>	<b>5315</b>	<b>193648</b>	<b>122096</b>	<b>27989</b>	<b>94107</b>	<b>287755</b>	<b>40769</b>	<b>687673</b>	<b>0</b>	<b>0</b>	<b>1016197</b>
8.1	General Administration, Regulation and Research	18078	4453	685	23216	2980	4516	-1536	21680	4090	0	0	0	25770
8.2	Agriculture, Forestry, Fishing and Hunting	49224	15901	2360	67485	8829	729	8100	75585	9557	122146	0	0	207288
8.3	Mining, Manufacturing and Construction	2933	948	176	4057	443	1732	-1289	2768	2084	1433	0	0	6285
8.4	Electricity, Gas, Steam and Other Sources of Energy	78	25	2	105	613	289	324	429	115	513223	0	0	513767
8.4.1	Electricity, Gas and Steam	0	0	0	0	340	284	56	56	0	512913	0	0	512969
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	78	25	2	105	273	5	268	373	115	310	0	0	798
8.5	Drinking Water Supply	46750	15157	1802	63709	60784	4855	55929	119638	38	0	0	0	119676
8.6	Transportation and Communication	16435	5328	0	21763	47427	13341	34086	55849	825	47269	0	0	103943
8.6.1	Road Transport	16435	5328	0	21763	47427	13341	34086	55849	595	47184	0	0	103628
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	230	85	0	0	315
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	9856	3167	290	13313	1020	2527	-1507	11806	24060	3602	0	0	39468
<b>9</b>	<b>Environmental Protection</b>	<b>193</b>	<b>62</b>	<b>6</b>	<b>261</b>	<b>99</b>	<b>0</b>	<b>99</b>	<b>360</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>254</b>	<b>82</b>	<b>3</b>	<b>339</b>	<b>4455</b>	<b>1747</b>	<b>2708</b>	<b>3047</b>	<b>891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3938</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472402</b>	<b>0</b>	<b>472402</b>
<b>Administrative Deptt. Total</b>		<b>1024170</b>	<b>328437</b>	<b>48910</b>	<b>1401517</b>	<b>277519</b>	<b>117451</b>	<b>160068</b>	<b>1561585</b>	<b>548306</b>	<b>692765</b>	<b>472402</b>	<b>0</b>	<b>3275058</b>
<b>DCU</b>		<b>109189</b>	<b>33999</b>	<b>2655</b>	<b>145843</b>	<b>69518</b>	<b>0</b>	<b>69518</b>	<b>215361</b>	<b>0</b>	<b>0</b>	<b>48333</b>	<b>3395</b>	<b>267089</b>
<b>Grand Total</b>		<b>1133359</b>	<b>362436</b>	<b>51565</b>	<b>1547360</b>	<b>347037</b>	<b>117451</b>	<b>229586</b>	<b>1776946</b>	<b>548306</b>	<b>692765</b>	<b>520735</b>	<b>3395</b>	<b>3542147</b>

TABLE-5.1 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														
		Build-ings	Roads	Other Const-ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
<b>8</b>	<b>Economic Affairs and Services</b>	<b>2490</b>	<b>121613</b>	<b>68558</b>	<b>121</b>	<b>1491</b>	<b>35</b>	<b>101350</b>	<b>295658</b>	<b>0</b>	<b>35209</b>	<b>25677</b>	<b>30979</b>	<b>218</b>	<b>387741</b>	<b>1403938</b>
8.1	General Administration, Regulation and Research	2163	0	0	0	682	1	0	2846	0	2752	0	0	0	5598	31368
8.2	Agriculture, Forestry, Fishing and Hunting	126	0	237	66	259	16	0	704	0	29467	0	711	0	30882	238170
8.3	Mining, Manufacturing and Construction	201	0	0	15	45	7	0	268	0	2990	20	10200	0	13478	19763
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	19862	7386	0	27248	541015
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	19862	7386	0	27248	540217
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	798
8.5	Drinking Water Supply	0	0	64890	40	12	0	364	65306	0	0	0	0	0	65306	184982
8.6	Transportation and Communication	0	121613	0	0	449	0	0	122062	0	0	1	2777	0	124840	228783
8.6.1	Road Transport	0	121613	0	0	449	0	0	122062	0	0	0	2777	0	124839	228467
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	316
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	3431	0	44	11	100986	104472	0	0	5794	9905	218	120389	159857
<b>9</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>484</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>10</b>	<b>0</b>	<b>10009</b>	<b>0</b>	<b>6321</b>	<b>0</b>	<b>0</b>	<b>16340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16340</b>	<b>20278</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472402</b>
<b>Administrative Deptt. Total</b>		<b>55841</b>	<b>121857</b>	<b>130533</b>	<b>2507</b>	<b>14197</b>	<b>387</b>	<b>105566</b>	<b>430888</b>	<b>968</b>	<b>228329</b>	<b>25830</b>	<b>51982</b>	<b>218</b>	<b>738215</b>	<b>4013273</b>
<b>DCU</b>		<b>1302</b>	<b>0</b>	<b>66030</b>	<b>11381</b>	<b>7258</b>	<b>47</b>	<b>-717</b>	<b>85301</b>	<b>734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86035</b>	<b>353124</b>
<b>Grand Total</b>		<b>57143</b>	<b>121857</b>	<b>196563</b>	<b>13888</b>	<b>21455</b>	<b>434</b>	<b>104849</b>	<b>516189</b>	<b>1702</b>	<b>228329</b>	<b>25830</b>	<b>51982</b>	<b>218</b>	<b>824250</b>	<b>4366397</b>

**TABLE- 5.2****Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2013-14 (R.E.)**

(₹ lakh)

		Current Expenditure												
Sr. No.	Economic Classification/ Functional Classification	Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>1</b>	<b>General Public Services</b>	<b>296392</b>	<b>92634</b>	<b>9544</b>	<b>398570</b>	<b>79230</b>	<b>22800</b>	<b>56430</b>	<b>455000</b>	<b>19221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>474221</b>
1.1	General Administration, Public Order and Safety	295655	92405	9515	397575	79020	22800	56220	453795	16472	0	0	0	470267
1.1.1	Public Order and Safety	224664	70256	5665	300585	28065	7825	20240	320825	4660	0	0	0	325485
1.1.2	Planning and Statistical Activities	4047	1271	101	5419	18019	0	18019	23438	694	0	0	0	24132
1.1.3	General Administration, Public Order and Safety n.e.c	66944	20878	3749	91571	32936	14975	17961	109532	11118	0	0	0	120650
1.2	General Research	737	229	29	995	210	0	210	1205	2749	0	0	0	3954
<b>2</b>	<b>Civil Defence</b>	<b>1488</b>	<b>391</b>	<b>33</b>	<b>1912</b>	<b>205</b>	<b>3</b>	<b>202</b>	<b>2114</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2164</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>534185</b>	<b>166649</b>	<b>8401</b>	<b>709235</b>	<b>74513</b>	<b>46680</b>	<b>27833</b>	<b>737068</b>	<b>274534</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>1012082</b>
3.1	Administration, Regulation and Research	13331	4160	766	18257	3293	0	3293	21550	10680	0	0	0	32230
3.1.1	Primary Education Affairs	3473	1087	145	4705	318	0	318	5023	150	0	0	0	5173
3.1.2	Secondary Education Affairs	5059	1591	420	7070	2037	0	2037	9107	10442	0	0	0	19549
3.1.3	Higher Secondary/and University/Education Affairs	4799	1482	201	6482	938	0	938	7420	88	0	0	0	7508
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	520854	162489	7635	690978	71220	46680	24540	715518	263854	480	0	0	979852
3.2.1	Primary Education Services	380515	118672	5050	504237	52114	40222	11892	516129	72143	0	0	0	588272
3.2.2	Secondary Education Services	105278	32996	1869	140143	13505	1851	11654	151797	61150	480	0	0	213427
3.2.3	Higher Sec. and University Edu. Services	34819	10745	702	46266	5597	3777	1820	48086	129513	0	0	0	177599
3.2.4	Educational Services n.e.c	242	76	14	332	4	830	-826	-494	1048	0	0	0	554







TABLE-5.2 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>6805</b>	<b>2112</b>	<b>278</b>	<b>9195</b>	<b>4985</b>	<b>795</b>	<b>4190</b>	<b>13385</b>	<b>4772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18157</b>
7.1	Arts and Cultural Affairs Services	505	157	28	690	87	0	87	777	776	0	0	0	1553
7.2	Recreational and Sporting Services	6153	1909	244	8306	4769	282	4487	12793	3945	0	0	0	16738
7.3	Tourism Affairs and Services	126	40	5	171	88	406	-318	-147	41	0	0	0	-106
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	21	6	1	28	41	107	-66	-38	10	0	0	0	-28
<b>8</b>	<b>Economic Affairs and Services</b>	<b>158071</b>	<b>47989</b>	<b>4592</b>	<b>210652</b>	<b>150886</b>	<b>28776</b>	<b>122110</b>	<b>332762</b>	<b>49436</b>	<b>799922</b>	<b>0</b>	<b>0</b>	<b>1182120</b>
8.1	General Administration, Regulation and Research	20890	4966	651	26507	4534	3356	1178	27685	5934	0	0	0	33619
8.2	Agriculture, Forestry,Fishing and Hunting	53536	16753	1696	71985	11981	1120	10861	82846	16037	190493	0	0	289376
8.3	Mining,Manufacturing and Construction	2972	929	248	4149	593	1173	-580	3569	3417	607	0	0	7593
8.4	Electricity, Gas, Steam and Other Sources of Energy	98	31	7	136	461	591	-130	6	117	530584	0	0	530707
8.4.1	Electricity,Gas and Steam	0	0	0	0	420	500	-80	-80	0	530000	0	0	529920
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	98	31	7	136	41	91	-50	86	117	584	0	0	787
8.5	Drinking Water Supply	49535	15588	1473	66596	74655	4020	70635	137231	1948	0	0	0	139179
8.6	Transportation and Communication	20306	6390	0	26696	57206	18000	39206	65902	2618	60999	0	0	129519
8.6.1	Road Transport	20306	6390	0	26696	57206	18000	39206	65902	2425	60852	0	0	129179
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	193	147	0	0	340
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	10734	3332	517	14583	1456	516	940	15523	19365	17239	0	0	52127
<b>9</b>	<b>Environmental Protection</b>	<b>233</b>	<b>70</b>	<b>7</b>	<b>310</b>	<b>153</b>	<b>0</b>	<b>153</b>	<b>463</b>	<b>159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>622</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>275</b>	<b>86</b>	<b>9</b>	<b>370</b>	<b>9587</b>	<b>7</b>	<b>9580</b>	<b>9950</b>	<b>4884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14834</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625644</b>	<b>0</b>	<b>625644</b>
<b>Administrative Deptt.Total</b>		<b>1166600</b>	<b>362943</b>	<b>26739</b>	<b>1556282</b>	<b>382093</b>	<b>103813</b>	<b>278280</b>	<b>1834562</b>	<b>757190</b>	<b>807351</b>	<b>625644</b>	<b>0</b>	<b>4024747</b>
<b>DCU</b>		<b>136248</b>	<b>40890</b>	<b>4189</b>	<b>181327</b>	<b>113601</b>	<b>0</b>	<b>113601</b>	<b>294928</b>	<b>0</b>	<b>0</b>	<b>41841</b>	<b>3396</b>	<b>340165</b>
<b>Grand Total</b>		<b>1302848</b>	<b>403833</b>	<b>30928</b>	<b>1737609</b>	<b>495694</b>	<b>103813</b>	<b>391881</b>	<b>2129490</b>	<b>757190</b>	<b>807351</b>	<b>667485</b>	<b>3396</b>	<b>4364912</b>

TABLE-5.2 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>3205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245</b>	<b>19</b>	<b>0</b>	<b>3469</b>	<b>0</b>	<b>4050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7519</b>	<b>25676</b>
7.1	Arts and Cultural Affairs Services	175	0	0	0	10	2	0	187	0	0	0	0	0	187	1740
7.2	Recreational and Sporting Services	650	0	0	0	85	17	0	752	0	4050	0	0	0	4802	21540
7.3	Tourism Affairs and Services	2380	0	0	0	150	0	0	2530	0	0	0	0	0	2530	2424
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	-28
<b>8</b>	<b>Economic Affairs and Services</b>	<b>5935</b>	<b>197941</b>	<b>104884</b>	<b>221</b>	<b>2816</b>	<b>379</b>	<b>-106286</b>	<b>205890</b>	<b>0</b>	<b>38058</b>	<b>16017</b>	<b>56007</b>	<b>0</b>	<b>315972</b>	<b>1498092</b>
8.1	General Administration, Regulation and Research	3415	0	0	0	558	11	0	3984	0	3200	0	0	0	7184	40803
8.2	Agriculture, Forestry, Fishing and Hunting	2020	0	345	132	467	20	0	2984	0	30471	0	575	0	34030	323406
8.3	Mining, Manufacturing and Construction	500	0	0	22	144	33	0	699	0	4387	56	16000	0	21142	28735
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	12568	29088	0	41656	572363
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	12568	29088	0	41656	571576
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	787
8.5	Drinking Water Supply	0	0	97773	67	30	0	370	98240	0	0	0	0	0	98240	237419
8.6	Transportation and Communication	0	197941	0	0	357	0	0	198298	0	0	61	6613	0	204972	334491
8.6.1	Road Transport	0	197941	0	0	357	0	0	198298	0	0	0	6613	0	204911	334090
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	61	0	0	61	401
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	6766	0	1260	315	-106656	-98315	0	0	3332	3731	0	-91252	-39125
<b>9</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>626</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>275</b>	<b>500</b>	<b>13250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14025</b>	<b>28859</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625644</b>
<b>Administrative Deptt. Total</b>		<b>103410</b>	<b>198761</b>	<b>209797</b>	<b>3359</b>	<b>21219</b>	<b>1166</b>	<b>-105386</b>	<b>432326</b>	<b>10160</b>	<b>322342</b>	<b>16550</b>	<b>88895</b>	<b>150</b>	<b>870423</b>	<b>4895170</b>
<b>DCU</b>		<b>1887</b>	<b>0</b>	<b>53052</b>	<b>14630</b>	<b>705</b>	<b>90</b>	<b>0</b>	<b>70364</b>	<b>1718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72082</b>	<b>412247</b>
<b>Grand Total</b>		<b>105297</b>	<b>198761</b>	<b>262849</b>	<b>17989</b>	<b>21924</b>	<b>1256</b>	<b>-105386</b>	<b>502690</b>	<b>11878</b>	<b>322342</b>	<b>16550</b>	<b>88895</b>	<b>150</b>	<b>942505</b>	<b>5307417</b>



**TABLE- 5.3****Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government 2014-15 (B.E.)**

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>1</b>	<b>General Public Services</b>	<b>351401</b>	<b>99711</b>	<b>11158</b>	<b>462270</b>	<b>94625</b>	<b>28218</b>	<b>66407</b>	<b>528677</b>	<b>20630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>549307</b>
1.1	General Administration, Public Order and Safety	350542	99473	11121	461136	94329	28218	66111	527247	17740	0	0	0	544987
1.1.1	Public Order and Safety	267393	75938	6297	349628	29242	13402	15840	365468	5245	0	0	0	370713
1.1.2	Planning and Statistical Activities	3533	1007	158	4698	24146	0	24146	28844	703	0	0	0	29547
1.1.3	General Administration, Public Order and Safety n.e.c	79616	22528	4666	106810	40941	14816	26125	132935	11792	0	0	0	144727
1.2	General Research	859	238	37	1134	296	0	296	1430	2890	0	0	0	4320
<b>2</b>	<b>Civil Defence</b>	<b>1805</b>	<b>435</b>	<b>75</b>	<b>2315</b>	<b>113</b>	<b>3</b>	<b>110</b>	<b>2425</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2490</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>697109</b>	<b>197653</b>	<b>22961</b>	<b>917723</b>	<b>69498</b>	<b>55128</b>	<b>14370</b>	<b>932093</b>	<b>256893</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>1189466</b>
3.1	Administration, Regulation and Research	16588	4703	1086	22377	3748	0	3748	26125	9144	0	0	0	35269
3.1.1	Primary Education Affairs	4062	1154	221	5437	350	0	350	5787	135	0	0	0	5922
3.1.2	Secondary Education Affairs	6414	1831	560	8805	2503	0	2503	11308	8906	0	0	0	20214
3.1.3	Higher Secondary/and University/Education Affairs	6112	1718	305	8135	895	0	895	9030	103	0	0	0	9133
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	680521	192950	21875	895346	65750	55128	10622	905968	247749	480	0	0	1154197
3.2.1	Primary Education Services	466770	132280	14780	613830	43140	49780	-6640	607190	52661	0	0	0	659851
3.2.2	Secondary Education Services	162830	46375	6299	215504	11943	379	11564	227068	49658	480	0	0	277206
3.2.3	Higher Sec. and University Edu. Services	50601	14204	779	65584	10659	4060	6599	72183	144479	0	0	0	216662
3.2.4	Educational Services n.e.c	320	91	17	428	8	909	-901	-473	951	0	0	0	478







TABLE-5.3 Contd.

(₹ lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure												
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Consumption Expd. (6+9)	Current Transfers	Subsidy	Interest	Dep.	Total Current Expenditure (10 to 14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>7</b>	<b>Cultural/ Recreational./Religious Affairs and Services</b>	<b>7285</b>	<b>2051</b>	<b>307</b>	<b>9643</b>	<b>5175</b>	<b>706</b>	<b>4469</b>	<b>14112</b>	<b>5329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19441</b>
7.1	Arts and Cultural Affairs Services	488	138	24	650	92	0	92	742	1239	0	0	0	1981
7.2	Recreational and Sporting Services	6640	1868	270	8778	4945	294	4651	13429	4001	0	0	0	17430
7.3	Tourism Affairs and Services	128	37	12	177	96	300	-204	-27	81	0	0	0	54
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	29	8	1	38	42	112	-70	-32	8	0	0	0	-24
<b>8</b>	<b>Economic Affairs and Services</b>	<b>184195</b>	<b>50784</b>	<b>5912</b>	<b>240891</b>	<b>151699</b>	<b>30965</b>	<b>120734</b>	<b>361625</b>	<b>71442</b>	<b>747267</b>	<b>0</b>	<b>0</b>	<b>1180334</b>
8.1	General Administration, Regulation and Research	24011	5197	698	29906	5314	3560	1754	31660	10439	0	0	0	42099
8.2	Agriculture, Forestry, Fishing and Hunting	62250	17675	2678	82603	12241	1172	11069	93672	34853	198305	0	0	326830
8.3	Mining, Manufacturing and Construction	3044	862	226	4132	606	2214	-1608	2524	3602	3259	0	0	9385
8.4	Electricity, Gas, Steam and Other Sources of Energy	92	26	4	122	499	539	-40	82	126	450291	0	0	450499
8.4.1	Electricity, Gas and Steam	0	0	0	0	472	520	-48	-48	0	449528	0	0	449480
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	92	26	4	122	27	19	8	130	126	763	0	0	1019
8.5	Drinking Water Supply	56757	16207	1715	74679	79429	4450	74979	149658	2358	0	0	0	152016
8.6	Transportation and Communication	25573	7304	0	32877	52134	18500	33634	66511	2463	73667	0	0	142641
8.6.1	Road Transport	25573	7304	0	32877	52134	18500	33634	66511	2433	73530	0	0	142474
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	30	137	0	0	167
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	12468	3513	591	16572	1476	530	946	17518	17601	21745	0	0	56864
<b>9</b>	<b>Environmental Protection</b>	<b>278</b>	<b>77</b>	<b>10</b>	<b>365</b>	<b>168</b>	<b>0</b>	<b>168</b>	<b>533</b>	<b>226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>759</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>333</b>	<b>95</b>	<b>22</b>	<b>450</b>	<b>10969</b>	<b>0</b>	<b>10969</b>	<b>11419</b>	<b>9573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20992</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727106</b>	<b>0</b>	<b>727106</b>
<b>Administrative Deptt. Total</b>		<b>1444192</b>	<b>408197</b>	<b>44311</b>	<b>1896700</b>	<b>415250</b>	<b>121911</b>	<b>293339</b>	<b>2190039</b>	<b>874144</b>	<b>755209</b>	<b>727106</b>	<b>0</b>	<b>4546498</b>
DCU		149141	40520	4657	194318	139858	0	139858	334176	0	0	44283	3698	382157
<b>Grand Total</b>		<b>1593333</b>	<b>448717</b>	<b>48968</b>	<b>2091018</b>	<b>555108</b>	<b>121911</b>	<b>433197</b>	<b>2524215</b>	<b>874144</b>	<b>755209</b>	<b>771389</b>	<b>3698</b>	<b>4928655</b>

TABLE-5.3 Contd.

(₹ lakh)

		Capital Expenditure														
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Roads	Other Const- ruction	Trans- port	Machi- nery	Soft- ware	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Invest- ment in Shares	Loan		Total Cap. Expd. (23to28)	Grand Total (15+29)
													ANG	ALB		
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
<b>7</b>	<b>Cultural/ Recreational./Religeous Affairs and Services</b>	<b>4080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>11</b>	<b>0</b>	<b>4222</b>	<b>0</b>	<b>4324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8546</b>	<b>27987</b>
7.1	Arts and Cultural Affairs Services	0	0	0	0	13	3	0	16	0	0	0	0	0	16	1997
7.2	Recreational and Sporting Services	1000	0	0	0	46	7	0	1053	0	4324	0	0	0	5377	22807
7.3	Tourism Affairs and Services	3080	0	0	0	72	1	0	3153	0	0	0	0	0	3153	3207
7.4	Cultural/Recreational/Religeous Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-24
<b>8</b>	<b>Economic Affairs and Services</b>	<b>13255</b>	<b>159856</b>	<b>84585</b>	<b>243</b>	<b>7702</b>	<b>1460</b>	<b>-78489</b>	<b>188612</b>	<b>0</b>	<b>67799</b>	<b>51539</b>	<b>65440</b>	<b>0</b>	<b>373390</b>	<b>1553724</b>
8.1	General Administration, Regulation and Research	10950	0	0	11	845	13	0	11819	0	32692	0	0	0	44511	86610
8.2	Agriculture, Forestry, Fishing and Hunting	2205	0	445	130	580	18	0	3378	0	31135	0	1	0	34514	361344
8.3	Mining, Manufacturing and Construction	100	0	0	12	123	17	0	252	0	3972	22	20500	0	24746	34131
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	0	0	0	0	0	50000	35002	0	85002	535501
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	50000	35002	0	85002	534482
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1019
8.5	Drinking Water Supply	0	0	74140	90	30	0	400	74660	0	0	0	0	0	74660	226676
8.6	Transportation and Communication	0	159856	0	0	474	0	0	160330	0	0	1	6612	0	166943	309584
8.6.1	Road Transport	0	159856	0	0	474	0	0	160330	0	0	0	6612	0	166942	309416
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	0	0	0	0	0	0	1	0	0	1	168
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	10000	0	5650	1412	-78889	-61827	0	0	1516	3325	0	-56986	-122
<b>9</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>765</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>275</b>	<b>500</b>	<b>12250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13025</b>	<b>34017</b>
<b>11</b>	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727106</b>
<b>Administrative Deptt. Total</b>		<b>113773</b>	<b>160576</b>	<b>205200</b>	<b>3003</b>	<b>26117</b>	<b>2764</b>	<b>-77489</b>	<b>433944</b>	<b>3251</b>	<b>355351</b>	<b>52231</b>	<b>100040</b>	<b>100</b>	<b>944917</b>	<b>5491415</b>
<b>DCU</b>		<b>2299</b>	<b>0</b>	<b>51655</b>	<b>15405</b>	<b>1756</b>	<b>100</b>	<b>0</b>	<b>71215</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73215</b>	<b>455372</b>
<b>Grand Total</b>		<b>116072</b>	<b>160576</b>	<b>256855</b>	<b>18408</b>	<b>27873</b>	<b>2864</b>	<b>-77489</b>	<b>505159</b>	<b>1758</b>	<b>355351</b>	<b>52231</b>	<b>100040</b>	<b>100</b>	<b>735629</b>	<b>5946787</b>

**CHAPTER -VI**  
**RECONCILIATION STATEMENTS**

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

**CURRENT ACCOUNT : REVENUE RECEIPTS**

	(₹ Lakh)		
Item	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4
<b>I Current revenue of Govt. administration shown in the Financial Statement</b>	<b>3363353</b>	<b>4163594</b>	<b>4769014</b>
<b>II Less :</b>			
1. Revenue receipts netted against expenditure Sale of Goods & Services(Account-1)	117451	103813	121911
2. Interest Receipts from Departmental Enterprises(Account-2)	48333	41841	44283
3. Revenue attributed to Departmental Enterprises(Account-2)	119483	138935	150940
4. Sale of Land & Property	43	16	17
5. Fund(Borrowing Account)	11512	17923	19130
6. Pension(Receipts)	1128	1167	1283
<b>III Add :</b>			
1. Profit Transferred by Departmental Commercial Undertakings(Account-2)	0	0	0
2. Rounding error	0	0	0
<b>IV Total Adjustments</b>	<b>297950</b>	<b>303695</b>	<b>337564</b>
<b>Current revenue of Govt. administration as shown in the Economic Classification of Budget(Account-1)</b>	<b>3065403</b>	<b>3859899</b>	<b>4431450</b>

**TOTAL EXPENDITURE**

Item	(₹ Lakh)		
	2012-13	2013-14 (R.E)	2014-15 (B.E)
1	2	3	4
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>5065370</b>	<b>6424819</b>	<b>7330108</b>
<b>II Less: -</b>			
1. Revenue receipts netted against revenue expenditure-sale of goods & services(Account-1)	117451	103813	121911
2. Sale of land & Property	43	16	17
3. Fund	48729	99865	59455
4. Interest Departmental Enterprises	48333	41841	44283
5. Repayment of public debt. (Borrowing account)	629814	1069989	1384985
6. Pension(receipt)	1128	1167	1283
7. Sale, Financial Assets	1081	1941	2603
8. Contingency Fund	0	0	0
<b>III Add: -</b>			
1. Imputed Subsidy	147606	201230	231217
<b>IV Rounding error</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>V Total Adjustments</b>	<b>698973</b>	<b>1117402</b>	<b>1383321</b>
<b>VI Total Expenditure as shown in the Economic &amp; Functional/Purpose Classification</b>	<b>4366397</b>	<b>5307417</b>	<b>5946787</b>



## **APPENDIX**

### **1- Notes on the Accounts and their Derivations**

#### **Account –1: Income and Outlay Account of Administrative Departments**

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

#### **Compensation of Employees.**

This item comprises the remuneration of general government employees such as salaries-pay of officers, and establishment, wages, allowances and honorarium other than traveling and daily allowances, contributions to Provident Fund by the government as well as all pension payments to government employees are included.

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

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

### **Maintenance**

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

### **Benefits:**

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

### **Interest Paid**

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

### **Subsidies**

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

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

### **Current Transfers**

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

### **Capital Transfers**

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

### **Savings on Current Account.**

This represents the excess of current receipts over current expenditure.

### **Income from Entrepreneurship and Property**

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

### **Interest Received**

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

### **Direct Taxes**

A list of direct taxes is given below: -

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

### **Indirect Taxes**

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

A list of indirect taxes is given below: -

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

### **Miscellaneous Receipts.**

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

### **Revenue Grants, Contributions, etc.**

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

### **Account –2: Production Account of Departmental Commercial Undertakings**

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

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

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

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

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

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

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

### **Account –3: Capital Finance Account of State Government.**

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

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

### **Change in Stock**

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

### **Gross Fixed Capital Formation**

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

### **Buildings and Other Construction**

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

### **Roads and Bridges**

Expenditure on construction of roads and bridges is considered.

### **Transport Equipment**

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

### **Machinery**

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

### **Other Capital Outlay**

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

**Software**

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

**Net purchase of Physical Assets**

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

**Receipts of Capital Account**

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

**Savings**

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

**Consumption of Fixed Capital**

This is brought over from Account-2

**Capital Transfers**

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

**Net Borrowings**

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

**Other Liabilities**

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

## **2- NOTES ON PURPOSE CATEGORIES**

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

#### **1.1 General Administration, Public Order and Safety:-**

1.1.1 **Public Order and Safety:** Organs to maintain internal order viz. expenditure on Ministry of Home Affairs, Police Department including Fire Protection, Traffic Police. This includes expenditure on prisons, jails, lockup and other places of detention and correction/reformatory schools, intelligence 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:** Planning Commission, Central Statistical Organization, State Statistical Bureaus. etc. including administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

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

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

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

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



the departments (i.e.DGS&G), publicity and publication departments, serving whole of the government,(i.e.D.A.V.P., Publication Department Division, Press Information Bureau, Audio Visual Scheme), central motor vehicle pools etc. Permanent and adhoc commission on behalf of general administration viz expenditure on pay commission, inter state water disputes etc. .

### **1.2 General Research:-**

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavours 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 viz, all types of expenditure for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools, training of civil defence personnel, expenditure on Home Guards and Border Security Force, etc.

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

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

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

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

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

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

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

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

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

### **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 etc.

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Aurvedic

4.1.4 Unani

4.1.5 Other Medical Services

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

Hospitals and dispensaries i.e. all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on 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 programmes for immunization, vaccination and other expenditure for eradication of epidemic diseases like Malaria Control Programme, Filaria Control Programme etc.

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Aurvedic

4.2.4 Unani

4.2.5 Other Medical Services

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

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

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

### **5.2 Social Welfare Services:-**

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

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

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

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

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

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

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

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

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

Town and Country Planning i.e., all types of expenditure for planning and development of towns, colonies etc. This includes loans/grants to town and country planning organization, Delhi Development Authority (DDA), Metropolitan Development Organisation, expenditure for development of border areas, expenditure of National Building Organisation etc.

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

## **6.2 Sanitary affairs services**

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

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

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

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

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

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

This includes loans/grants for and to central institute of Indian languages, children banks in-regional languages. National Books Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi language and other states languages

(under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi text Books, opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services:-**

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

## **7.3 Tourism Affairs and Services**

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

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

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

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

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

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

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

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

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

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

Administration, regulation and research i.e. expenditure on Ministry of Food and Agriculture, I.C.A.R. 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, Seri cultural and other cash crops.

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

Forest, i.e. expenditure on preservation of wild life etc. forest fire protection services and hunting. Livestock and animal husbandry, i.e. research on animal husbandry, 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.

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

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

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

Expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for generation, transmission and distribution of electric power, gas, steam,



heat etc. This includes loans and advances to bodies like State Electricity Board etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say khadi industry, is excluded from here and taken into account in that industry).

#### **8.4.2 Atomic Energy**

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

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

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

#### **8.5 Drinking Water Supply:**

Water supply i.e. expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (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, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbours and ports which are operated by commercial enterprises are excluded).

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

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

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

### **8.7 Other Economic Services :-**

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

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

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

## **9. Environmental Protection:-**

### **9.1 Waste Management**

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

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

### **9.2 Waste Water Management**

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

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

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

Administration, supervision, inspection, operation or support of activities relating to 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.

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