



GOVERNMENT OF HARYANA

**ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2021-22**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS
HARYANA
2021**

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PREFACE

The magnitudes shown in the State Government Budget are too detailed and scattered and not necessarily based on the distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. The Government's transactions have to be sorted out, reclassified and re-grouped into meaningful economic and purpose categories. This report presents Economic-cum-Purpose Classification of budgetary transactions of Haryana Government Budget for the year 2019-20 (Actual), 2020-21 (Revised Estimates) and 2021-22 (Budget Estimates). This classification is based on the methodology adopted by the National Accounts Division (NAD) of National Statistical Office (NSO), Ministry of Statistics & Programme Implementation (MOSPI), Government of India.

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

The report has been prepared by Smt. Saroj Mehra, Research Officer with the assistance of Smt. Shakuntla, Assistant Research Officer and Sh. Rajat Saini, Steno Typist under the guidance of Sh. Rajender Kumar Mor, Deputy Director.

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

Panchkula
Dated, the 2nd September, 2021

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CONTENTS

Chapter	Description	Page(s)
	Highlights	(i)-(iv)
I	Introduction	1-2
II	Analysis of Budget as per Economic Classification	3-18
III	Analysis of Budget as per Purpose Classification	19-25
IV	Compilation of State Income and Capital Formation	26-40
V	Economic-cum-Purpose Classification of Budget Analysis	41-59
VI	Reconciliation Statements	60-61
APPENDIX		
	Definitions of Some Items used in Economic Classification	62-63
	Notes on Purpose Categories	64-74
	Abbreviations used in the Publication	75

Highlights

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government’s expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into “Economic-cum-Purpose Classification” to present the economic and purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. The Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2019-20 (A), 2020-21 (RE) and 2021-22 (BE).

I. Economic Classification

a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 11332310 lakh in 2021-22 (BE) as compared to ₹ 10277841 lakh in 2020-21 (RE) and ₹ 10416411 lakh in 2019-20 (A). The total expenditure is likely to increase by 10.26 percent in 2021-22 (BE) over 2020-21 (RE). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 95.10 percent, 94.95 percent and 94.12 percent whereas the expenditure of DCUs is recorded as 4.90 percent, 5.05 percent and 5.88 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 4453279 lakh in 2021-22 (BE) as against ₹ 4013640 lakh in 2020-21 (RE) and ₹ 3560526 lakh in 2019-20 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 34 to 39 percent during the three years. It is likely to increase by 10.95 percent in 2021-22 (BE) over 2020-21 (RE) whereas it increased by 12.73 percent in 2020-21 (RE) over 2019-20 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 4951418 lakh in 2021-22 (BE) as against ₹ 4656283 lakh in 2020-21 (RE) and ₹ 3718596 lakh in 2019-20 (A). The current transfers are likely to increase by 6.34 percent in 2021-22 (BE) over 2020-21 (RE) whereas this increase is recorded as 25.22 percent in 2020-21 (RE) over 2019-20 (A). The contribution of current transfers is recorded as 35.70 percent, 45.30 percent and 43.69 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.
- The capital transfers are estimated to be ₹ 887949 lakh in 2021-22 (BE) as against ₹ 775986 lakh in 2020-21 (RE) and ₹ 870982 lakh in 2019-20 (A). The capital transfers are estimated to decreased by 10.91 percent in 2020-21 (RE) but it increase by 14.43 percent in 2021-22 (BE).
- The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 654450 lakh in 2021-22 (BE) as against ₹ 281474 lakh in 2020-21 (RE) and ₹ 1032336 lakh in 2019-20 (A). The contribution of this item in the total expenditure of the State Government is estimated as 9.91 percent, 2.74 percent and 5.78 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

b. Current Receipts of State Government

- The current receipts of the State Government are recorded as ₹ 6443180 lakh in 2019-20 (A) which are expected to increase to ₹ 7286349 lakh in 2020-21 (RE) and ₹ 8261546 lakh in 2021-22 (BE) recording the growth of 13.09 percent in 2020-21 (RE) and 13.38 percent in 2021-22 (BE). Tax revenue is the major source of current receipts accounting for 77.24 percent, 71.85 percent and 72.62 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

c. The Net Product from Public Administration

- The Net Product from Public Administration sector has been recorded as ₹ 1232794 lakh in 2019-20 (A) which is expected to increase to ₹ 1421593 lakh and ₹ 1525031 lakh in 2020-21 (RE) and 2021-22 (BE), respectively with the growth of 15.31 percent in 2020-21 (RE) and 7.28 percent in 2021-22 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1684371 lakh in 2019-20 (A) which is expected to mount up to ₹ 1762510 lakh and ₹ 1964453 lakh in 2020-21 (RE) and 2021-22 (BE), respectively.

II. Purpose Classification

- The examination of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 3096406 lakh has been incurred on Economic Affairs and Services accounting for 37.03 percent of total expenditure of ₹ 8360929 lakh in 2019-20 (A) but in 2020-21 (RE) and 2021-22 (BE) it is expected to be maximum in Education Affairs and Services.
- The share of General Public Services is 12.46 percent, 14.74 percent and 15.17 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE).
- The Share of Housing and Community Amenity Affairs and Services, stood at 10.36 percent, 13.71 percent and 13.82 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.
- The share of Health Affairs and Services is 5.22 percent, 6.56 percent and 6.70 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

III. Economic-cum-Purpose Classification

- The analysis shows that out of the total current expenditure of ₹ 7279122 lakh incurred by the Administrative Departments in 2019-20 (A), the maximum expenditure has been incurred on Educational Affairs and Services (25.17 percent) followed by Interest (21.22 percent), Economic Affairs and Services (13.41 percent) and General Public Services (12.86 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2020-21 (RE) and 2021-22 (BE) also.

- Out of total capital expenditure of ₹ 2626566 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 80.72 percent in 2019-20 (A). Similarly the maximum expenditure is likely to be incurred on Economic Affairs and Services in 2020-21 (RE) and 2021-22 (BE).

CHAPTER-I

INTRODUCTION

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

1.1 Objective of Budget Analysis

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

1.2 Classification of Govt. Expenditure

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

1.3 Scope of the Report

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2019-20, Revised Estimates (RE) of 2020-21 and Budget Estimates (BE) of 2021-22.

1.4 Scheme of the Report

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

CHAPTER-II

ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION

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

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

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

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

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

2.1 Income and Outlay Account of Administrative Departments

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

2.1.1 Current Receipts of Administrative Departments

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 8261546 lakh in 2021-22 (BE) as compared to ₹ 7286349 lakh in 2020-21 (RE) and ₹ 6443180 lakh in 2019-20 (A). Thus, the increase in the current receipts is expected to be 13.38 percent in 2021-22 (BE) and 13.09 percent in 2020-21 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 72.63 percent in 2021-22 (BE) whereas this share was 71.85 and 77.24 in 2020-21 (RE) and 2019-20 (A), respectively. The revenue from the Central Government accounted for 16.33 percent, 21.81 percent and 20.24 percent of the total current receipts in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 3 to 4 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated to 3 percent during the three years.

2.1.2 Disbursement of Administrative Departments

The disbursement of Administrative Departments comprises the consumption expenditure, net interest, subsidies and transfer payment to local authorities and other sectors. The current expenditure of the Administrative Departments is expected to be ₹ 9404697 lakh in 2021-22 (BE) as compared to ₹ 8669923 lakh in 2020-21 (RE) and ₹ 7279122 lakh in 2019-20 (A) thus showing an increase of 8.47 percent in 2021-22 (BE) and 19.11 percent in 2020-21 (RE). The consumption expenditure is estimated as ₹ 3560526 lakh, ₹ 4013640 lakh and ₹ 4453279 lakh contributing 48.92 percent, 46.29 percent and 47.35 percent of total current expenditure in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The expenditure on net interest accounted 21.22 percent, 20.51 percent and 21.63 percent in 2019-20(A), 2020-21 (RE) and 2021-22 (BE) of the total current expenditure. The expenditure on subsidies on the total current expenditure is estimated to vary from 5 to 7 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 15.99 percent, 16.81 percent and 16.48 percent during the three years. The expenditure on Inter Government transfers to total current expenditure is estimated to 9 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

2.2 Production Account of DCUs

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

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

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

The net surplus of DCUs indicates their financial health. The net surplus of DEs is the excess of gross receipts over operating expenses. This is taken as profit to income and outlay account of Administrative Departments of the State Government. The shortfall in current receipts in comparison to the operating expenses is balanced by the imputed subsidy. The production account of DCUs has been analysed in **Tables 2.4 and 2.5**. In 2019-20 (A), the expenditure of DCUs was ₹ 391449 lakh in comparison to the commercial receipts of ₹ 131010 lakh resulting in the shortfall of ₹ 260439 lakh. This shortfall of ₹ 260439 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 260439 lakh is estimated to decrease to ₹ 225129 lakh in 2021-22 (BE).

2.3 Capital Finance Account of the State Government

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

2.3.1 Receipts of Capital Account: This part deals with the financing of the capital formation from different sources. CFC, capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. CFC is brought over from production account of DEs. Net borrowings include items like internal debt, small savings, provident funds etc. Other liabilities include net extra budgetary borrowings and less net purchase of financial assets. The savings/surplus on current account are directly taken from income and outlay account of Administrative Departments. The total receipts under this account in 2019-20 (A) have been recorded as ₹ 2030802 lakh which is expected to decrease to ₹ 1140259 lakh reflecting the negative growth of 43.85 percent in 2020-21 (RE). But it increased to ₹ 1718568 lakh in 2021-22 (BE) with the growth of 50.72 percent. The net budgetary borrowings are the most important source of financing under this account.

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

transfers is included under Administrative Departments. The capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipments for public works, water supply, sewerage disposal scheme, etc. The capital transfers are also made to assist capital formation in other sectors of the economy. The amount to the tune of ₹ 1911528 lakh, ₹ 1062305 lakh and ₹ 1552365 lakh has been estimated to be spent by the Administrative Departments accounting for 94.13 percent, 93.16 percent and 90.33 percent of the total expenditure of ₹ 2030802 lakh, ₹ 1140259 lakh and ₹ 1718568 lakh under capital finance account in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The amount tune of ₹ 119274 lakh, ₹ 77954 lakh and ₹ 166203 lakh has been estimated to be spent by the Departmental Enterprises during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE).

2.4 Budgetary Expenditure of the State Government as per Economic Classification

The budgetary expenditure of the State Government has been bifurcated in the two categories of Administrative Departments and DCUs. The budgetary expenditure of the State Government has been analysed in **Table 2.7**. The total expenditure of the State Government is expected to be ₹ 11332310 lakh in 2021-22 (BE) as compared to ₹ 10277841 lakh in 2020-21 (RE) and ₹ 10416411 lakh in 2019-20 (A). The total expenditure is likely to increase by 10.26 percent in 2021-22 (BE) over 2020-21 (RE) whereas it decreased to 1.33 percent in 2020-21 (RE) over 2019-20 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 95.10 percent, 94.95 percent and 94.12 percent whereas the expenditure of DCUs is recorded as 4.90 percent, 5.05 percent and 5.88 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

2.4.1 Budgetary Expenditure of Administrative Departments

The items of expenditure of Administrative Departments are consumption expenditure, current transfers, gross capital formation, capital transfers, purchase of financial assets, loans and advances and net purchase of physical assets. The consumption expenditure of the Administrative Departments is estimated as ₹ 4453279 lakh in 2021-22 (BE) as against ₹ 4013640 lakh in 2020-21 (RE) and ₹ 3560526 lakh in 2019-20 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 34 to 39 percent during the three years. The consumption expenditure of the Government is likely to increase by 10.95 percent in 2021-22 (BE) over 2020-21 (RE) whereas it increased by 12.73 percent in 2020-21 (RE) over 2019-20 (A). The current transfers which also include subsidies and interest payments are

estimated as ₹ 4951418 lakh in 2021-22 (BE) as against ₹ 4656283 lakh in 2020-21 (RE) and 3718596 lakh in 2019-20 (A). The current transfers are likely to increase by 6.34 percent in 2021-22 (BE) over 2020-21 (RE) whereas this increase is recorded as 25.22 percent in 2020-21 (RE) over 2019-20 (A). The contribution of current transfers is recorded as 35.70 percent, 45.30 percent and 43.69 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The gross capital formation i.e. investment in buildings, roads & other constructions, purchase of Machinery & equipment, etc. by Administrative Departments is expected to be ₹ 654450 lakh in 2021-22 (BE) as against ₹ 281474 lakh in 2020-21 (RE) and ₹ 1032336 lakh in 2019-20 (A). The contribution of this item in the total expenditure of the State Government is estimated as 9.91 percent, 2.74 percent and 5.77 percent during 2019-20 (A), 2020-21 (RE) and 2021-22 (BE) respectively. The capital transfers are estimated to be ₹ 887949 lakh in 2021-22 (BE) as against ₹ 775986 lakh in 2020-21 (RE) and ₹ 870982 lakh in 2019-20 (A). The capital transfers are estimated to decrease by 10.91 percent in 2020-21 (RE) but it increase by 14.43 percent in 2021-22 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 1.26 percent in 2019-20 (A) and it decreased to 1.07 percent in 2020-21 (RE) but in 2021-22 (BE) it increased to 1.09 percent. The expenditure towards net purchase of financial assets and net purchase of physical assets taken together accounted for 5.69 percent, -0.76 percent and -3.57 percent of the total budgetary expenditure of the State Government in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

2.4.2 Budgetary Expenditure of DCUs

The items of expenditure of DCUs are purchase of goods and services, compensation of employees, CFC, interest, gross capital formation and net purchase of physical assets. The expenditure on purchase of goods and services in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE) is estimated as ₹ 122593 lakh, ₹ 117174 lakh and ₹ 123180 lakh, respectively reflecting the negative growth of 4.42 percent in 2020-21 (RE) but it shows 5.13 percent growth in 2021-22 (BE). The contribution of this item is recorded as 1.18 percent, 1.14 percent and 1.09 percent of the total expenditure of State Government in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The expenditure on compensation of employees in 2019-20 (A) is recorded as ₹ 186433 lakh which is likely to increase to ₹ 251142 lakh and ₹ 304586 lakh in 2020-21 (RE) and 2021-22 (BE), respectively reflecting the growth of 34.71 percent in 2020-21 (RE) and 21.28 percent in 2021-22 (BE). This item accounted for 1.79 percent,

2.45 percent and 2.69 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 1.93 percent, 1.46 percent and 2.10 percent of the total budgetary expenditure of the State Government in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

2.5 Borrowing Account of the State Government

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

Under the component 'Borrowing at Home', the total receipts have been recorded as ₹ 4799955 lakh as compared to the expenditure of ₹ 1793453 lakh resulting in the net receipts of ₹ 3006502 lakh during the year 2019-20 (A). The net receipts decreased to ₹ 1610166 lakh in 2020-21 (RE) with the negative growth of 46.44 percent over 2019-20 (A) but it increased to ₹ 3183521 lakh with the growth of 97.71 percent in 2021-22 (BE) over 2020-21 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2019-20 (A) are estimated as ₹ 12756777 lakh against the expenditure of ₹ 12316809 lakh in showing the net receipts of ₹ 439968 lakh. In 2020-21 (RE) the net receipts also expected to be ₹ 826203 lakh.

Table 2.1
Income and Outlay Account of Administrative Departments

(₹ in lakh)

Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
Receipts				
1	Income from Entrepreneurship & Property	213179	250825	362115
	1.1 Profits	0	0	0
	1.2 Income from Property	213179	250825	362115
	1.2.1 Net Interest Receipts	124700	123501	129075
	a) Public Authorities	4	5	5
	b) From Other Sectors	124696	123496	129070
	1.2.2 Other Property Receipts	88479	127324	233040
2	Total Tax Revenue	4976648	5235088	5999910
	2.1 Production Taxes	783585	610404	571246
	2.2 Product Taxes	3760586	4279910	5001941
	2.3 Other Transfers	432477	344774	426723
3	Fees & Miscellaneous Receipts	201124	211067	227395
4	Transfer from Central Govt.	1052229	1589369	1672126
	Total Receipts (1+2+3+4)	6443180	7286349	8261546
Disbursements				
5	Consumption Expenditure	3560526	4013640	4453279
	5.1 Compensation of Employees	3052394	3329346	3660076
	a) Wages & Salaries	2223103	2410953	2814737
	b) Pensions	829291	918393	845339
	5.2 Net Purchase of Commodities & Services	473163	624474	737788
	a) Purchases	448624	613943	755674
	b) Maintenance & Repairs	128483	148615	123676
	c) Less Sales	103944	138084	141562
	5.3 Transfers in kind	34969	59820	55415
6	Net Interest Paid to	1544759	1777948	2034626
	6.1 Public Authorities	10463	7042	6445
	a) Centre	10463	7042	6445
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1612332	1838922	2096197
	6.3 Less Commercial Interest	78036	68016	68016
7	Total Subsidies	383013	611653	491618
	7.1 Production Subsidies	321243	481146	387979
	7.2 Product Subsidies	61770	130507	103639
8	Total Current Transfer to Other Sectors	1164057	1457542	1549746
9	Inter Govt. Transfer fo Local Authorities	626767	809140	875428
	9.1 Current Transfer to Local Authorities	78483	107132	43488
	9.2 Capital Transfer to Local Authorities	548284	702008	831940
	Total Current Expenditure (5+6+7+8+9)	7279122	8669923	9404697
	Surplus on Current Account	-835942	-1383574	-1143151

Table 2.2
Current Receipts of State Administration

(₹ in lakh)				
Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	Tax Receipt	4976648 (77.24)	5235088 (71.85)	5999910 (72.63)
2	Income form Property & Entrepreneurship	213179 (3.31)	250825 (3.44)	362115 (4.38)
3	Fees & Miscellaneous Receipts	201124 (3.12)	211067 (2.90)	227395 (2.75)
4	Revenue Grants from Govt. of India	1052229 (16.33)	1589369 (21.81)	1672126 (20.24)
	Total Current Receipts (1+2+3+4)	6443180 (100.00)	7286349 (100.00)	8261546 (100.00)

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

Table 2.3
Disbursements of State Administration

(₹ in lakh)				
Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	Consumption Expenditure	3560526 (48.92)	4013640 (46.29)	4453279 (47.35)
2	Net Interest	1544759 (21.22)	1777948 (20.51)	2034626 (21.63)
3	Subsidies	383013 (5.26)	611653 (7.06)	491618 (5.23)
4	Current Transfers	1164057 (15.99)	1457542 (16.81)	1549746 (16.48)
5	Inter-Government Transfers	626767 (8.61)	809140 (9.33)	875428 (9.31)
	Total Current Expenditure (1+2+3+4+5)	7279122 (100.00)	8669923 (100.00)	9404697 (100.00)

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

Table 2.4
Production Account of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
	Receipts:			
1	Commercial Receipts	131010	94685	275050
2	Imputed Subsidy	260439	346044	225129
	Total Receipts	391449	440729	500179
	Expenditure:			
3	Purchase of Commodities & Services including maintenance	122593	117174	123180
4	Compensation of Employees	186433	251142	304586
	4.1 Wages & Salaries	135507	182733	233926
	4.2 Pensions	50926	68409	70660
5	Interest	78036	68016	68016
6	Consumption of Fixed Capital	4387	4397	4397
7	Profits	0	0	0
	Total Expenditure	391449	440729	500179

Table 2.5
Net Surplus of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	Gross Receipts	391449	440729	500179
2	Operating Expenses	391449	440729	500179
	Net Surplus (1-2)	0	0	0

Table 2.6
Capital Finance Account of State Government

(₹ in lakh)

Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
Receipts				
1	Consumption of Fixed Capital	4387	4397	4397
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	3006502	1610166	3183521
	3.1 At Home	3006502	1610166	3183521
	3.2 From Abroad	0	0	0
4	Other Liabilities	-144145	909270	-326199
	4.1 Net Extra budgetary Borrowings	439968	826203	-741276
	4.2 Less Net Purchase of Financial Assets	584113	-83067	-415077
5	Surplus on Current Account	-835942	-1383574	-1143151
	Total Receipts (1 to 5)	2030802	1140259	1718568
Expenditure:				
Administration				
1	Capital Outlay	679001	697245	973350
2	Net purchase of Physical Assets	8210	4845	9966
	2.1 Second Hand Assets	0	0	0
	2.2 Land	8210	4845	9966
3	Change in Stock	353335	-415771	-318900
	3.1 Inventory	2465	1100	1100
	3.2 Others	350870	-416871	-320000
4	Capital Transfers	870982	775986	887949
	4.1 For Capital Formation	870982	775986	887949
	4.2 For Others	0	0	0
5	Total (1 to 4)	1911528	1062305	1552365
Enterprises				
6	Capital Outlay	116774	120084	198222
7	Net purchase of Physical Assets	2453	4650	7501
	7.1 Second Hand Assets	0	0	0
	7.2 Land	2453	4650	7501
8	Change in Stock	47	-46780	-39520
9	Total (6 to 8)	119274	77954	166203
	Total Expenditure (5+9)	2030802	1140259	1718568

Table 2.7
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ in lakh)

Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
I Administrative Departments	9905688	9759158	10665928
	(95.10)	(94.95)	(94.12)
1 Consumption Expenditure	3560526	4013640	4453279
	(34.18)	(39.05)	(39.30)
i) Compensation of Employees	3052394	3329346	3660076
	(29.30)	(32.39)	(32.30)
ii) Net Purchase of Commodities & Services	473163	624474	737788
	(4.54)	(6.08)	(6.51)
iii) Transfers in kind	34969	59820	55415
	(0.34)	(0.58)	(0.49)
2 Current Transfers*	3718596	4656283	4951418
	(35.70)	(45.30)	(43.69)
3 Gross Capital Formation	1032336	281474	654450
	(9.91)	(2.74)	(5.77)
4 Capital Transfers	870982	775986	887949
	(8.36)	(7.55)	(7.84)
5 Net Purchase of Financial Assets	584113	-83067	-415077
	(5.61)	(-0.81)	(-3.66)
6 Loans & Advances	130925	109997	123943
	(1.26)	(1.07)	(1.09)
7 Net Purchase of Physical Assets	8210	4845	9966
	(0.08)	(0.05)	(0.09)
II Departmental Commercial Undertakings	510723	518683	666382
	(4.90)	(5.05)	(5.88)
1 Purchase of Goods & Services	122593	117174	123180
	(1.18)	(1.14)	(1.09)
2 Compensation of Employees	186433	251142	304586
	(1.79)	(2.45)	(2.69)
3 Consumption of Fixed Capital	4387	4397	4397
	(0.04)	(0.04)	(0.04)
4 Interest	78036	68016	68016
	(0.75)	(0.66)	(0.60)
5 Gross Capital Formation	116821	73304	158702
	(1.12)	(0.71)	(1.40)
6 Net Purchase of Physical Assets	2453	4650	7501
	(0.02)	(0.05)	(0.06)
Total Expenditure (I+II)	10416411	10277841	11332310
	(100.00)	(100.00)	(100.00)

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

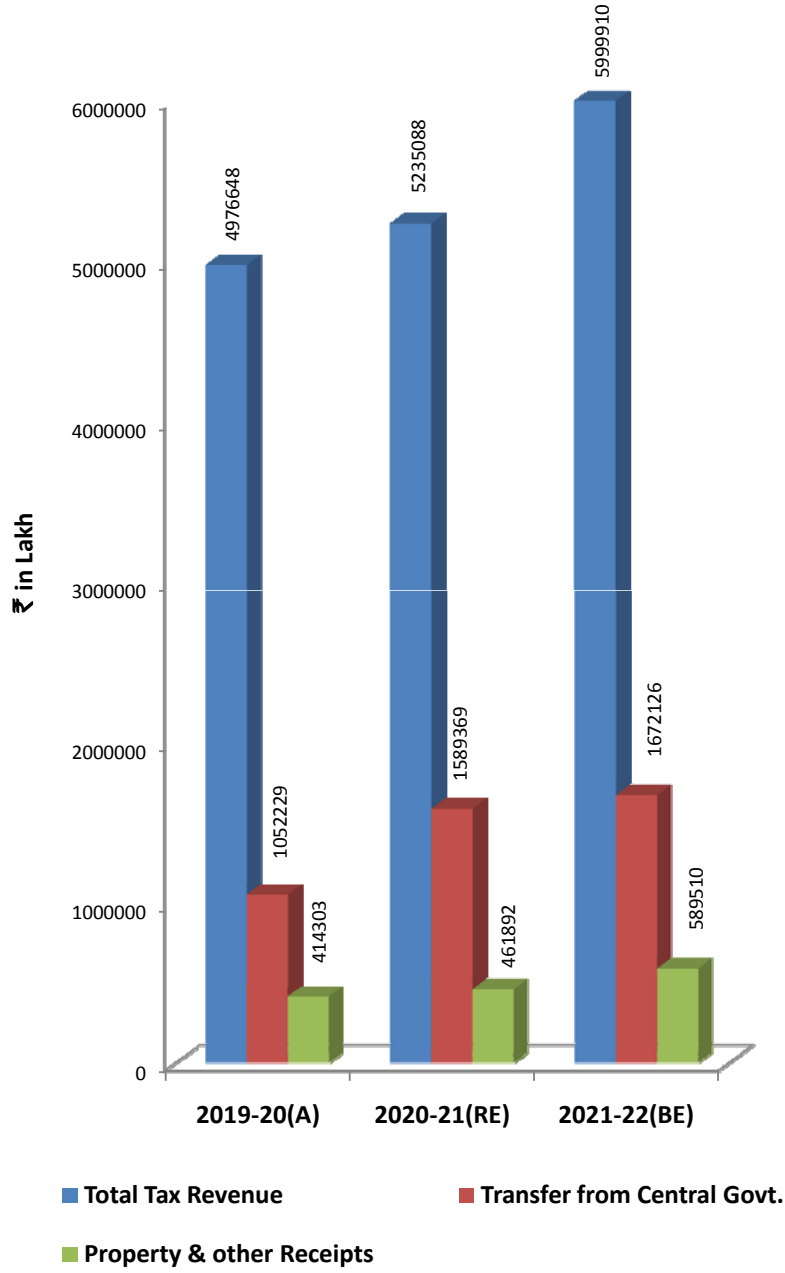
*Current transfer also include subsidies and interest.

Table 2.8
Borrowing Account of State Government

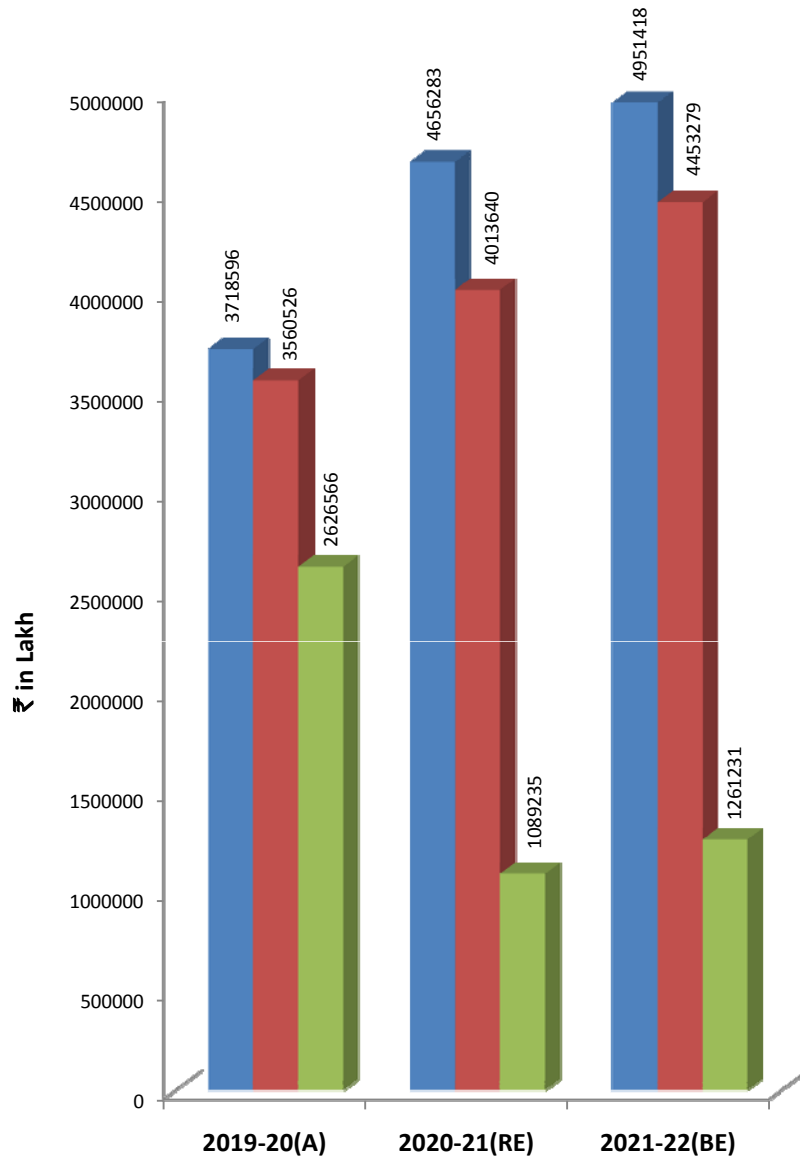
(₹ in lakh)

Sr. No.	Items	2019-20 (A)		2020-21 (RE)		2021-22 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	4432943	1551163	4802160	3343704	5809900	2780779
2	Small Savings, Provident Fund etc.	367012	242290	396210	244500	409480	255080
3	Other Debt	0	0	0	0	0	0
Total		4799955	1793453	5198370	3588204	6219380	3035859
Net Receipts		3006502		1610166		3183521	
II Borrowing Abroad							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
Total		0	0	0	0	0	0
III Extra Budgetary Receipts							
1	Loans & Advances by State Govt.	539264	130925	50898	109997	74718	123943
2	Loans from Govt. of India	10239	26388	12000	34440	21500	35340
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	80000	80000	0	0
5	Reserve Funds	231716	39182	134673	242654	1046571	99213
6	Deposits & Advances	2911118	2959394	3458755	3511320	4493538	4546070
7	Suspense & Miscellaneous	8225413	8387772	9855330	8752250	10039360	10650780
8	Remittances	891927	897300	925500	901000	900800	907000
9	Cash Balance	-79456	-164438	-164439	-100942	-100942	-54441
10	Funds	26556	35899	23171	14569	23132	927651
11	Consumption of Fixed Capital		4387		4397		4397
Total		12756777	12316809	14375888	13549685	16498677	17239953
Net Receipts		439968		826203		-741276	

Income of Administrative Departments



Expenditure of Administrative Departments as per Economic Classification



- Current Transfers including Subsidy & Interest
- Consumption Expenditure
- Others

CHAPTER-III

ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other educational institutions is generally shown under account head 'Medical', expenditure on water supply is shown under 'Public Health' and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation, etc. The expenditure under these heads is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh. The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations. The entire expenditure of the State Government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Social Security and Welfare Affairs and Services (vi) Housing and Community Amenity Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection and (x) Relief on Calamities. **Tables 3.1 and 3.2** present the analysis of functional/purpose classification of the State Government's budgetary expenditure for the years 2019-20 (A), 2020-21 (RE) and 2021-22 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 3096406 lakh has been incurred on Economic Affairs and Services accounting for 37.03 percent of total expenditure of ₹ 8360929 lakh in 2019-20 (A). But in 2020-21 (RE) and 2021-22 (BE) the maximum expenditure incurred on Education Affairs and Services.

The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy in 2019-20 (A) and 2020-21 (RE) but in 2021-22 (BE) it is maximum in Agriculture, Forestry, Fishing and humbly among the items of Economic Affairs and Services. The share of General Public Services is 12.46 percent, 14.74 percent and 15.17 percent during the three years. The Share of Housing and Community Amenity Affairs and Services, stood at 10.36 percent, 13.71 percent and 13.82 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The share of Health Affairs and Services is 5.22 percent, 6.56 percent and 6.70 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

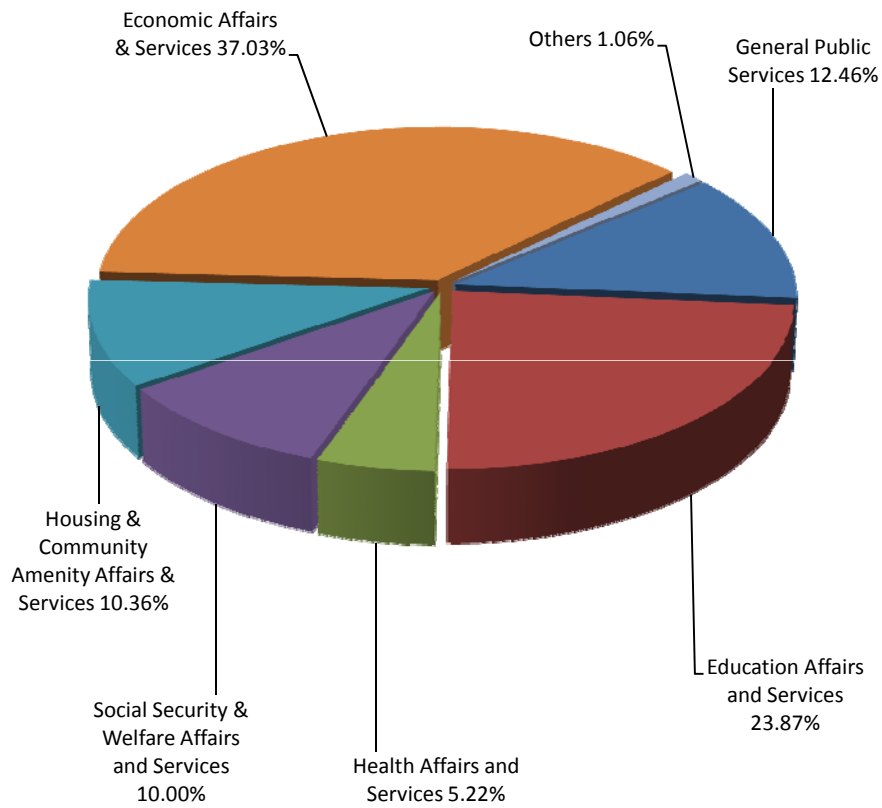
Table 3.1
Budgetary Expenditure of Administrative Departments
as per Purpose Classification

(₹ in lakh)				
Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	General Public Services	1041377	1176773	1309259
	1.1 General Administration, Extnal Affairs, Public Order & Safety	1038184	1170048	1301731
	1.2 General Research	3193	6725	7528
2	Defence	3113	3938	8233
3	Education Affairs & Services	1995804	2186826	2493917
	3.1 Administration, Regulation & Research	43096	53613	69008
	3.2 Educational Services	1952708	2133213	2424909
4	Health Affairs & Services	436182	523511	578293
	4.1 Administration, Regulation & Research	21413	28124	54397
	4.2 Health Services	414769	495387	523896
5	Social Security and Welfare Affairs & Services	836184	1023793	1033859
	5.1 Social Security Affairs & Services	640524	738990	739300
	5.2 Welfare Affairs & Services	195660	284803	294559
6	Housing & Community Amenity Affairs & Services	866408	1094375	1192669
7	Cultural,Recreational & Religious Affairs & Services	48675	42828	75828
8	Economic Affairs & Services	3096406	1870397	1893549
	8.1 General Administration, Regulation & Research	105650	169530	214472
	8.2 Agriculture, Forestry, Fishing & Hunting	404681	628806	855231
	8.3 Mining, Manufacturing & Construction	120052	101214	136276
	8.4 Electricity,Gas,Steam & Other Sources of Energy	1300612	658102	735141
	8.5 Water Supply	294491	327449	330396
	8.6 Transport & Communication	429267	397899	285304
	8.7 Other Economic Services	441653	-412603	-663271
9	Environmental Protection	1300	1273	1607
10	Relief on Calamities	35480	57496	44088
	Total	8360929	7981210	8631302

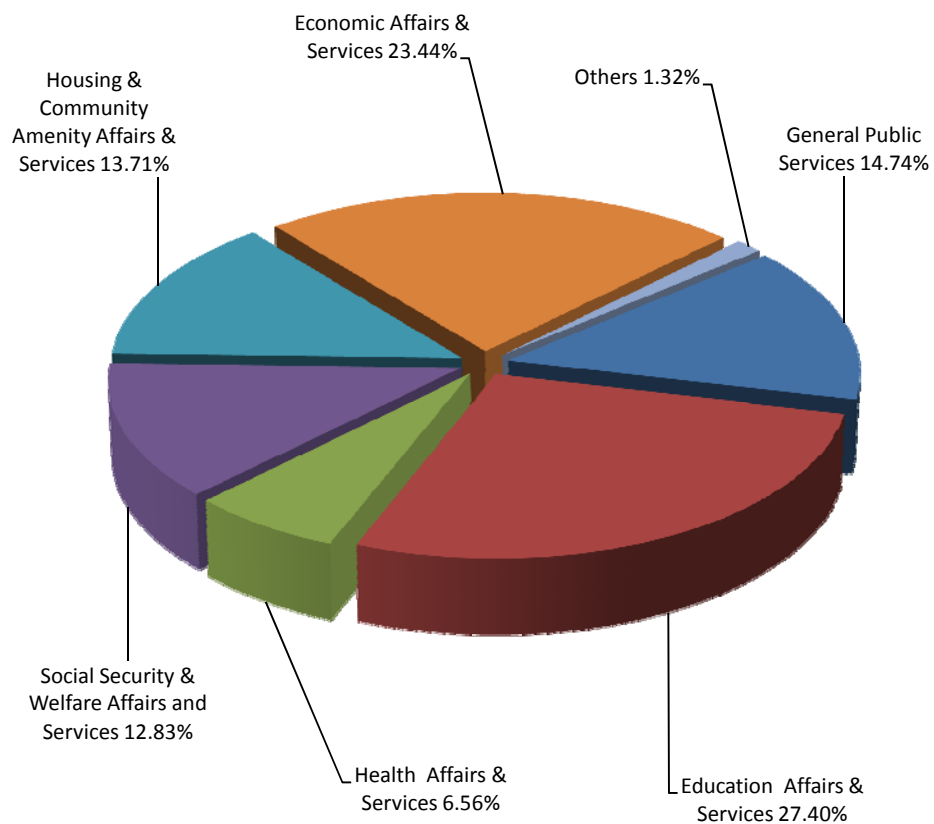
Table 3.2
Distribution of Expenditure of Administrative Departments
as per Purpose Classification

(Percent)				
Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	General Public Services	12.46	14.74	15.17
	1.1 General Administration, Extnal Affairs, Public Order & Safety	12.42	14.66	15.08
	1.2 General Research	0.04	0.08	0.09
2	Defence	0.04	0.05	0.09
3	Education Affairs & Services	23.87	27.40	28.89
	3.1 Administration, Regulation & Research	0.52	0.67	0.80
	3.2 Educational Services	23.35	26.73	28.09
4	Health Affairs & Services	5.22	6.56	6.70
	4.1 Administration, Regulation & Research	0.26	0.35	0.63
	4.2 Health Services	4.96	6.21	6.07
5	Social Security and Welfare Affairs & Services	10.00	12.83	11.98
	5.1 Social Security Affairs & Services	7.66	9.26	8.57
	5.2 Welfare Affairs & Services	2.34	3.57	3.41
6	Housing & Community Amenity Affairs & Services	10.36	13.71	13.82
7	Cultural,Recreational & Religious Affairs & Services	0.58	0.53	0.88
8	Economic Affairs & Services	37.03	23.44	21.94
	8.1 General Administration, Regulation & Research	1.26	2.12	2.48
	8.2 Agriculture, Forestry, Fishing & Hunting	4.84	7.88	9.91
	8.3 Mining, Manufacturing & Construction	1.44	1.27	1.58
	8.4 Electricity,Gas,Steam & Other Sources of Energy	15.56	8.25	8.52
	8.5 Water Supply	3.52	4.10	3.83
	8.6 Transport & Communication	5.13	4.99	3.30
	8.7 Other Economic Services	5.28	-5.17	-7.68
9	Environmental Protection	0.02	0.02	0.02
10	Relief on Calamities	0.42	0.72	0.51
	Total	100.00	100.00	100.00

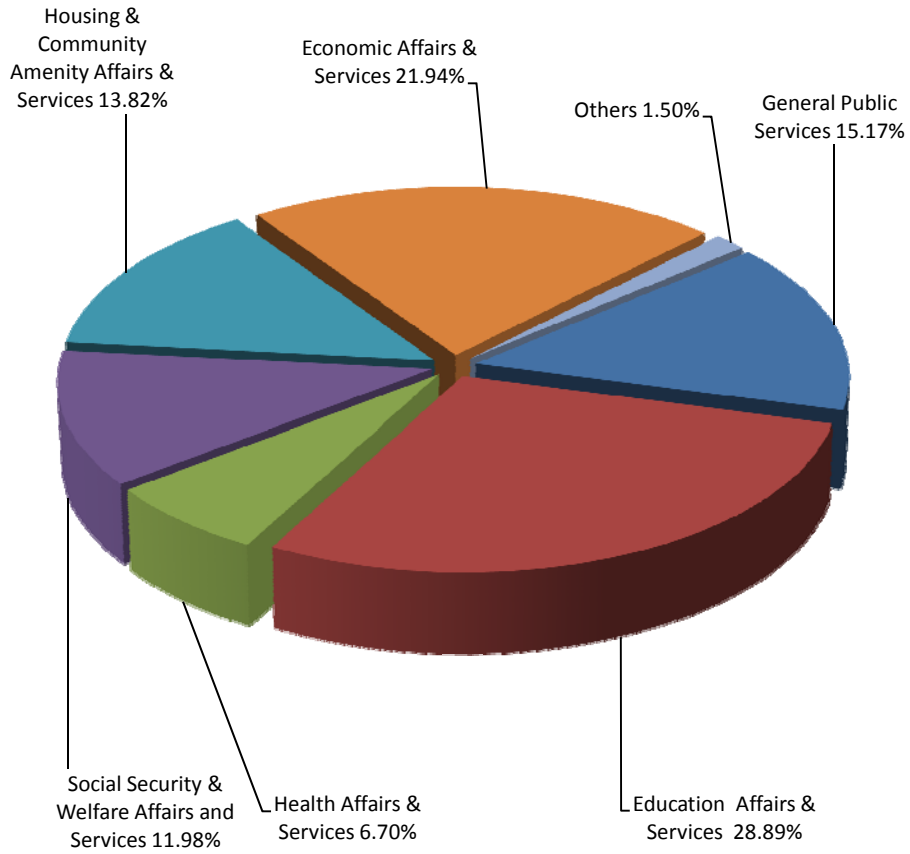
**Purpose Classification of Budget Expenditure
of Administrative Departments
2019-20 (A)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2020-21 (RE)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2021-22 (BE)**



CHAPTER – IV

COMPILATION OF STATE INCOME AND CAPITAL FORMATION

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

4.1 Estimates of State Income

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

4.1.1 Estimates of State Income from Administrative Departments

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

The Net Product from Public Administration sector has been recorded as ₹ 1232794 lakh in 2019-20 (A) which is expected to increase to ₹ 1421593 lakh and ₹ 1525031 lakh in 2020-21 (RE) and 2021-22 (BE), respectively with the growth of 15.31 percent in 2020-21 (RE) and 7.28 percent in 2021-22 (BE). The Net Product from Other Services Sector including education, medical and

public health activities has been estimated as ₹ 1684371 lakh in 2019-20 (A) which is expected to mount up to ₹ 1762510 lakh and ₹ 1964453 lakh in 2020-21 (RE) and 2021-22 (BE), respectively.

4.1.2 Estimates of State Income from DCUs

The Net Product of DCUs is worked out by adding compensation of employees, interest, rent, rate, taxes and profits. The depreciation available from the budget analysis is then added to Net Product to compile GVA/gross product of DCUs. The estimates of gross product from DCUs have been given in **Tables 4.2 to 4.4**. The gross product of DCUs in 2019-20 (A) has been estimated as ₹ 275128 lakh out of which the maximum product has been estimated in Road Transport (₹ 164762 lakh) sector followed by Irrigation (₹ 90555 lakh), Forest (₹ 17388 lakh) and Manufacturing (₹ 2423 lakh) sectors. The gross product in 2019-20 (RE) and 2020-21 (BE) is expected to be ₹ 328138 lakh and ₹ 383134 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

4.2 Estimates of Gross Capital Formation

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

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

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

I Construction

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

II Machinery and Equipments

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

III Cultivated Biological Resources

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

IV Intellectual Property Products (IPP)

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

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

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

4.2.1 Capital Formation of General Government

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 1032336 lakh, ₹ 281474 lakh and ₹ 654450 lakh in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 679001 lakh, ₹ 697245 lakh and ₹ 973350 lakh in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively recording the growth of 2.69 percent in 2020-21 (RE) and 39.60 percent in 2021-22 (BE). Out of total GFCF of General Government, the maximum expenditure is estimated to be incurred on construction of dwellings and other building and structures accounting for 91.66 percent, 90.05 percent and 92.10 percent in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 7.07 percent, 8.93 percent and 7.09 percent of total GFCF in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 463720 lakh) followed by Water Supply (₹ 95697 lakh), Education (₹ 67853 lakh), Health (₹ 23988 lakh), Sanitation (₹ 21892 lakh) and construction (₹ 5851 lakh) sectors in 2019-20 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2020-21 (RE) and 2021-22 (BE).

4.2.2 Capital Formation of DCUs

The industry-wise and asset-wise analysis of capital formation of DCUs has been given in **Tables 4.8 to 4.10**. The Table indicates that the GCF of DCU's has been estimated to be 158702 lakh in 2021-22 (BE) as against 73304 lakh in 2020-21 (RE) and 116821 lakh in 2019-20 (A). The examination of capital formation of DCUs shows that GFCF or total new outlay has been recorded as ₹ 116774 lakh in 2019-20 (A) which is increased to ₹ 120084 lakh in 2020-21 (RE) with the growth of 2.83 percent. The GFCF is expected to increase to ₹ 198222 lakh with the growth of 65.07 percent in 2021-22 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 74920 lakh) followed by machinery and equipments (₹ 41786 lakh) in 2019-20 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2020-21 (RE) and 2021-22 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 104072 lakh, ₹ 107085 lakh and ₹ 165627 lakh accounting for 89.12 percent, 89.18 percent and 83.56 percent of total GFCF in 2019-20 (A), 2020-21 (RE) and 2021-22 (BE), respectively.

Table 4.1
Estimates of Net Product from Public Administration

(₹ in lakh)				
Sr. No.	Items	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
1	Total Administration	3052394	3329346	3660076
	Less			
2	Construction (Repair & Maintenance)	52310	57719	58562
3	Water Supply	82919	87524	112030
4	Other Services	1684371	1762510	1964453
	a) Education (3.2)	1443021	1495053	1683218
	b) Medical & Public Health (4.2)	241350	267457	281235
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	1819600	1907753	2135045
6	Public Administration (1-5)	1232794	1421593	1525031

Table 4.2
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2019-20 (A)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	15802	561	28587	0	0	12350	74186	6	0	0	17174	114318	131492	90555	90555
2	Forest	16938	446	1525	279	0	3069	0	4	0	0	2307	19954	22261	17388	17388
3	Manufacturing	2271	138	274	1	0	0	0	2	12	0	78	2620	2698	2411	2423
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	146532	3746	61969	0	0	8268	3850	6259	4375	0	111451	123548	234999	160387	164762
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	181543	4891	92355	280	0	23687	78036	6271	4387	0	131010	260440	391450	270741	275128

Table 4.3
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2020-21 (RE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	76294	2438	46502	0	0	13304	64166	72	0	0	22000	180776	202776	142970	142970
2	Forest	18357	631	1205	190	0	3264	0	9	0	0	2450	21206	23656	18997	18997
3	Manufacturing	2259	175	299	3	0	0	0	3	22	0	135	2626	2761	2437	2459
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	147562	3425	43273	0	0	4550	3850	4500	4375	0	70100	141435	211535	159337	163712
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	244472	6669	91279	193	0	21118	68016	4584	4397	0	94685	346043	440728	323741	328138

Table 4.4
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2021-22 (BE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depre- ciation	Profits	Total Receipts			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	84271	2796	43623	0	0	12915	64166	124	0	0	21000	186895	207895	151357	151357
2	Forest	19457	631	3745	190	0	2486	0	6	0	0	2950	23565	26515	20094	20094
3	Manufactuirng	2263	143	392	35	0	0	0	4	22	0	140	2719	2859	2410	2432
4	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Road Transport	191006	4020	47012	0	0	6648	3850	6000	4375	0	250960	11951	262911	204876	209251
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	296997	7590	94772	225	0	22049	68016	6134	4397	0	275050	225130	500180	378737	383134

Table 4.5
Industry and Asset-wise Capital Formation of General Government in 2019-20 (A)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	95480	21892	0	421932	66053	17009	622366
	1.1) Dwelling	0	0	0	12756	85	0	12841
	1.2) Other Building and Structure (i to iv)	95480	21892	0	409176	65968	17009	609525
	i) Non-Residential Building	0	0	0	72557	65968	17009	155534
	ii) Other Structures	95480	21892	0	141897	0	0	259269
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	194722	0	0	194722
2	Machinery and Equipment (2.1 to 2.4)	216	0	203	38866	1756	6958	47999
	2.1) Transport Equipment	212	0	0	6690	30	100	7032
	2.2) ICT Equipment	4	0	4	11636	190	85	11919
	2.3) Other Machinery and Equipment	0	0	199	20540	1536	6773	29048
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	5648	2922	44	21	8636
	4.1) Research and Development	0	0	5647	18	0	0	5665
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	1	2904	44	21	2971
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	95697	21892	5851	463720	67853	23988	679001
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	1946	0	519	350870	0	0	353335
	Gross Capital Formation	97643	21892	6370	814590	67853	23988	1032336

Table 4.6
Industry and Asset-wise Capital Formation of General Government in 2020-21 (RE)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	79900	18725	0	409706	93558	26000	627889
	1.1) Dwelling	0	0	0	30566	63	0	30629
	1.2) Other Building and Structure (i to iv)	79900	18725	0	379140	93495	26000	597260
	i) Non-Residential Building	0	0	0	80760	93495	26000	200255
	ii) Other Structures	79900	18725	0	150604	0	0	249229
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	147776	0	0	147776
2	Machinery and Equipment (2.1 to 2.4)	206	0	113	42190	1454	18294	62257
	2.1) Transport Equipment	203	0	0	19370	162	85	19820
	2.2) ICT Equipment	3	0	8	9775	242	28	10056
	2.3) Other Machinery and Equipment	0	0	105	13045	1050	18181	32381
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	1	0	4502	2534	55	7	7099
	4.1) Research and Development	0	0	4500	101	0	0	4601
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	1	0	2	2433	55	7	2498
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	80107	18725	4615	454430	95067	44301	697245
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	1100	-416871	0	0	-415771
	Gross Capital Formation	80107	18725	5715	37559	95067	44301	281474

Table 4.7
Industry and Asset-wise Capital Formation of General Government in 2021-22 (BE)

(₹ in lakh)

Sr. No	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	115561	22290	0	597499	139064	22000	896414
	1.1) Dwelling		0	0	52620	800	0	53420
	1.2) Other Building and Structure (i to iv)	115561	22290	0	544879	138264	22000	842994
	i) Non-Residential Building	0	0	0	114092	138264	22000	274356
	ii) Other Structures	115561	22290	0	270816	0	0	408667
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	159971	0	0	159971
2	Machinery and Equipment (2.1 to 2.4)	353	0	356	45378	2109	20798	68994
	2.1) Transport Equipment	255	0	0	15202	170	120	15747
	2.2) ICT Equipment	98	0	56	11166	238	68	11626
	2.3) Other Machinery and Equipment	0	0	300	19010	1701	20610	41621
	2.4) Weapons System	0	0	0	0	0	0	0
3	Cultivated Biological Resources (3.1+3.2)	0	0	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	12	0	5014	2843	56	17	7942
	4.1) Research and Development	0	0	5000	57	0	0	5057
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	12	0	14	2786	56	17	2885
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	115926	22290	5370	645720	141229	42815	973350
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	1100	-320000	0	0	-318900
	Gross Capital Formation	115926	22290	6470	325720	141229	42815	654450

Table 4.8
Industry and Asset-wise Capital Formation of Enterprises in 2019-20 (A)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	63179	8246	0	3495	74920
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	63179	8246	0	3495	74920
	i) Non-Residential Building	0	208	0	3495	3703
	ii) Other Structures	63179	8038	0		71217
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	40884	324	150	428	41786
	2.1) Transport Equipment	92	24	0	408	524
	2.2) ICT Equipment	35	220	0	14	269
	2.3) Other Machinery and Equipment	40757	80	150	6	40993
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	9	55	0	4	68
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	9	55	0	4	68
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	104072	8625	150	3927	116774
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	47	0	0	0	47
	Gross Capital Formation	104119	8625	150	3927	116821

Table 4.9
Industry and Asset-wise Capital Formation of Enterprises in 2020-21 (RE)

(₹ in lakh)

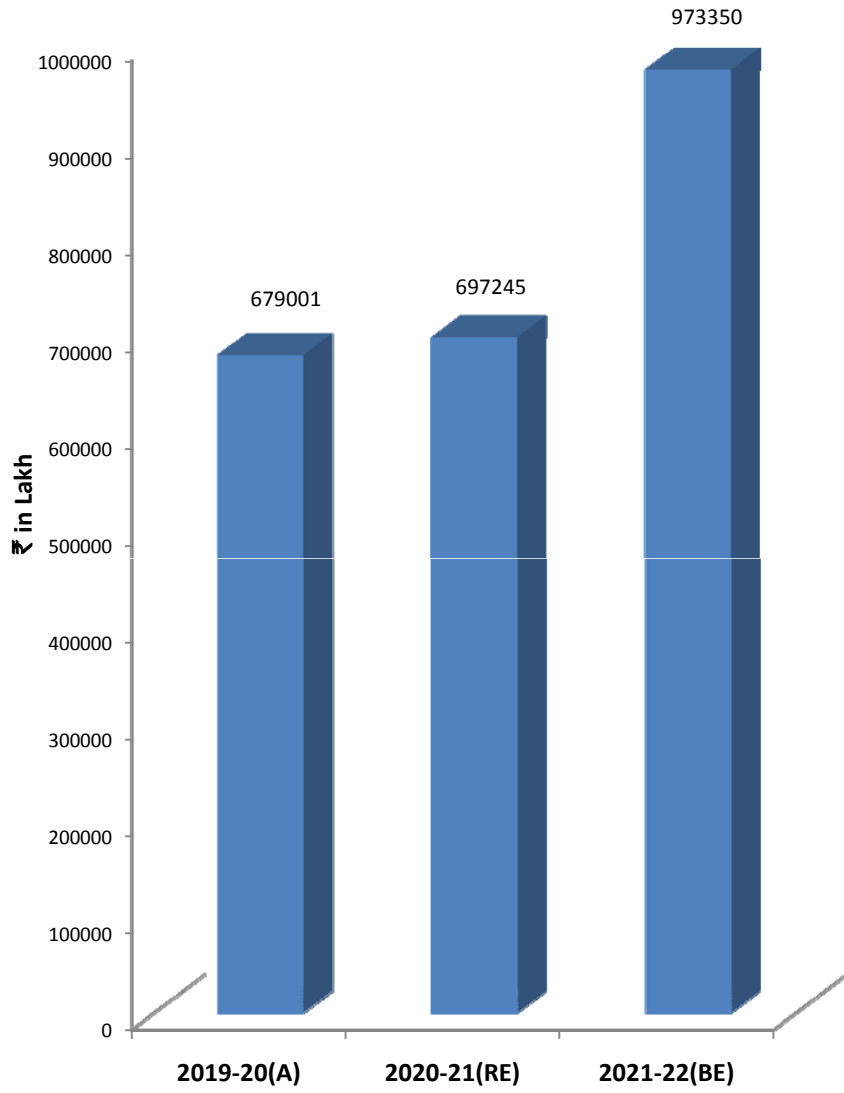
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	67556	6150	0	2547	76253
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	67556	6150	0	2547	76253
	i) Non-Residential Building	0	130	0	2547	2677
	ii) Other Structures	67556	6020	0	0	73576
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	39509	610	13	3549	43681
	2.1) Transport Equipment	135	30	0	3500	3665
	2.2) ICT Equipment	79	480	0	40	599
	2.3) Other Machinery and Equipment	39295	100	13	9	39417
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	20	120	0	10	150
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	20	120	0	10	150
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	107085	6880	13	6106	120084
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-46780	0	0	0	-46780
	Gross Capital Formation	60305	6880	13	6106	73304

Table 4.10
Industry and Asset-wise Capital Formation of Enterprises in 2021-22 (BE)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	133121	14301	0	7500	154922
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	133121	14301	0	7500	154922
	i) Non-Residential Building		130	0	7500	7630
	ii) Other Structures	133121	14171	0		147292
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	32433	370	159	10195	43157
	2.1) Transport Equipment	245	30	9	10000	10284
	2.2) ICT Equipment	292	240	0	40	572
	2.3) Other Machinery and Equipment	31896	100	150	155	32301
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	73	60	0	10	143
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	73	60	0	10	143
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	165627	14731	159	17705	198222
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-39520	0	0	0	-39520
	Gross Capital Formation	126107	14731	159	17705	158702

Gross Fixed Capital Formation of Administrative Departments



CHAPTER-V

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The economic and purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2019-20 (A), 2020-21 (RE) and 2021-22 (BE). The expenditure on each service has been classified horizontally into different economic categories and vertically into functional categories in **Tables 5.1 to 5.3**.

The analysis shows that out of the total current expenditure of ₹ 7279122 lakh incurred by the Administrative Departments in 2019-20 (A), the maximum expenditure has been incurred on Educational Affairs and Services (25.17 percent) followed by Interest (21.22 percent), Economic Affairs and Services (13.41 percent) and General Public Services (12.86 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Educational Affairs and Services followed by Interest, Economic Affairs and Services and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2020-21 (RE) and 2021-22 (BE) also. Out of total capital expenditure of ₹ 2626566 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 80.72 percent in 2019-20 (A). Similarly the maximum expenditure is likely to increased in Economic Affairs and Services in 2020-21 (RE) and 2021-22 (BE). In the remaining activities/services of purpose classification, the expenditure varied from about 0 to 21 percent of total capital expenditure during the three years.

Table 5.1
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2019-20 (A)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expdn. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	559224	210921	17415	787560	144831	25007	119824	0	907384	28902	0	0	0	0	936286
	1.1 General Administration, Public Order and Safety	558303	210567	17388	786258	144543	24825	119718	0	905976	28279	0	0	0	0	934255
	1.1.1 Public Order and Safety	458896	171138	11859	641893	44228	15409	28819	0	670712	18941	0	0	0	0	689653
	1.1.2 Planning and Statistical Activities	4052	1625	175	5852	318	0	318	0	6170	86	0	0	0	0	6256
	1.1.3 General Administration, Public Order and Safety n.e.c	95355	37804	5354	138513	99997	9416	90581	0	229094	9252	0	0	0	0	238346
	1.2 General Research	921	354	27	1302	288	182	106	0	1408	623	0	0	0	0	2031
2	Civil Defence	2185	651	117	2953	54	5	49	0	3002	111	0	0	0	0	3113
3	Education Affairs and Services	1028357	406309	38636	1473302	72903	44682	28221	31174	1532697	299410	0	147	0	0	1832254
	3.1 Administration, Regulation and Research	20885	8104	1293	30282	4146	0	4146	0	34428	6449	0	147	0	0	41024
	3.1.1 Primary Education Affairs	5989	2404	455	8848	292	0	292	0	9140	387	0	0	0	0	9527
	3.1.2 Secondary Education Affairs	7635	3076	439	11150	1467	0	1467	0	12617	5704	0	0	0	0	18321
	3.1.3 Higher Secondary/and University/Education Affairs	7261	2624	399	10284	2387	0	2387	0	12671	358	0	147	0	0	13176
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	1007472	398205	37343	1443020	68757	44682	24075	31174	1498269	292961	0	0	0	0	1791230
	3.2.1 Primary Education Services	612041	240783	26420	879244	14518	26016	-11498	30000	897746	49238	0	0	0	0	946984
	3.2.2 Secondary Education Services	308817	124336	8078	441231	16827	16617	210	376	441817	55716	0	0	0	0	497533
	3.2.3 Higher Secondary and University Education Services	86410	33004	2839	122253	37411	1530	35881	798	158932	188007	0	0	0	0	346939
	3.2.4 Educational Services n.e.c	204	82	6	292	1	519	-518		-226	0	0	0	0	0	-226

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy- Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	50	52111	0	27689	5695	8826	1997	18	519	96905	8186	0	0	0	0	105091	1041377
	1.1 General Administration, Public Order and Safety	50	50961	0	27689	5695	8817	1994	18	519	95743	8186	0	0	0	0	103929	1038184
	1.1.1 Public Order and Safety	0	16906	0	0	4715	5993	1309	0	0	28923	6064	0	0	0	0	34987	724640
	1.1.2 Planning and Statistical Activities	0	0	0	0	0	48	12	0	0	60	0	0	0	0	0	60	6316
	1.1.3 General Administration,Public Order and Safety n.e.c	50	34055	0	27689	980	2776	673	18	519	66760	2122	0	0	0	0	68882	307228
	1.2 General Research	0	1150	0	0	0	9	3	0	0	1162	0	0	0	0	0	1162	3193
2	Civil Defence	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3113
3	Education Affairs and Services	85	65968	0	0	161	3279	432	0	0	69925	0	93625	0	0	0	163550	1995804
	3.1 Administration, Regulation and Research	0	0	0	0	131	1553	388	0	0	2072	0	0	0	0	0	2072	43096
	3.1.1 Primary Education Affairs	0	0	0	0	0	158	40	0	0	198	0	0	0	0	0	198	9725
	3.1.2 Secondary Education Affairs	0	0	0	0	131	137	34	0	0	302	0	0	0	0	0	302	18623
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	1258	314	0	0	1572	0	0	0	0	0	1572	14748
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	85	65968	0	0	30	1726	44	0	0	67853	0	93625	0	0	0	161478	1952708
	3.2.1 Primary Education Services	0	2201	0	0	0	0	0	0	0	2201	0	0	0	0	0	2201	949185
	3.2.2 Secondary Education Services	0	12098	0	0	0	166	42	0	0	12306	0	3896	0	0	0	16202	513735
	3.2.3 Higher Sec.and University Edu.Services	85	51669	0	0	30	1560	2	0	0	53346	0	89729	0	0	0	143075	490014
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-226

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	177713	71281	4943	253937	52074	2678	49396	0	303333	106418	0	0	0	0	409751
4.1	Administration, Regulation and Research	8554	3447	586	12587	533	0	533	0	13120	5850	0	0	0	0	18970
4.1.1	Allopathic	6927	2791	528	10246	157	0	157	0	10403	134	0	0	0	0	10537
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	1627	656	58	2341	376	0	376	0	2717	5716	0	0	0	0	8433
4.2	Hospitals, Clinics and other Health Services	169159	67834	4357	241350	51541	2678	48863	0	290213	100568	0	0	0	0	390781
4.2.1	Allopathic	136207	54877	3168	194252	49772	2626	47146	0	241398	95711	0	0	0	0	337109
4.2.2	Homeopathic	331	121	3	455	12	0	12	0	467	10	0	0	0	0	477
4.2.3	Ayurvedic	10883	4088	522	15493	1061	52	1009	0	16502	4353	0	0	0	0	20855
4.2.4	Unani	397	150	0	547	16	0	16	0	563	0	0	0	0	0	563
4.2.5	Other Medical Services	21341	8598	664	30603	680	0	680	0	31283	494	0	0	0	0	31777
5	Social Security and Welfare Affairs and Services	66142	26597	553	93292	65375	5247	60128	0	153420	648333	11363	150	0	0	813266
5.1	Social Security Affairs and Services	1449	584	40	2073	5568	0	5568	0	7641	621137	0	0	0	0	628778
5.2	Social Welfare Services	64693	26013	513	91219	59807	5247	54560	0	145779	27196	11363	150	0	0	184488
6	Housing and Community Amenity Affairs and Services	57482	23150	834	81466	11610	847	10763	0	92229	630133	4283	0	0	0	726645
6.1	Housing and Community Services	57482	23150	834	81466	11610	213	11397	0	92863	630133	4283	0	0	0	727279
6.2	Sanitary Affairs Services	0	0	0	0	0	634	-634	0	-634	0	0	0	0	0	-634
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														Total Cap. Expd. (27to32)	Grand Total (17+33)	
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch. ase of Phy Assets	Capital Transfers	Net Purch. ase of Fin. Assets	Loan			
															ANG			ALB
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	17009	0	0	428	6872	22	0	0	24331	0	2100	0	0	0	26431	436182
4.1	Administration, Regulation and Research	0	0	0	0	328	14	1	0	0	343	0	2100	0	0	0	2443	21413
4.1.1	Allopathic	0	0	0	0	200	0	0	0	0	200	0	0	0	0	0	200	10737
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	128	14	1	0	0	143	0	2100	0	0	0	2243	10676
4.2	Hospitals,Clinics and other Health Services	0	17009	0	0	100	6858	21	0	0	23988	0	0	0	0	0	23988	414769
4.2.1	Allopathic	0	0	0	0	30	6622	1	0	0	6653	0	0	0	0	0	6653	343762
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	477
4.2.3	Ayurvedic	0	0	0	0	70	80	20	0	0	170	0	0	0	0	0	170	21025
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	563
4.2.5	Other Medical Services	0	17009	0	0	0	156	0	0	0	17165	0	0	0	0	0	17165	48942
5	Social Security and Welfare Affairs and Services	391	9125	0	0	97	6723	21	0	0	16357	24	0	274	6263	0	22918	836184
5.1	Social Security Affairs and Services	0	7332	0	0	0	4388	2	0	0	11722	0	0	24	0	0	11746	640524
5.2	Social Welfare Services	391	1793	0	0	97	2335	19	0	0	4635	24	0	250	6263	0	11172	195660
6	Housing and Community Amenity Affairs and Services	11837	0	0	115330	96	91	18	0	0	127372	0	12215	0	161	15	139763	866408
6.1	Housing and Community Services	11837	0	0	93438	96	91	18	0	0	105480	0	12215	0	161	15	117871	845150
6.2	Sanitary Affairs Services	0	0	0	21892	0	0	0	0	0	21892	0	0	0	0	0	21892	21258
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Religious Affairs and Services	10140	3977	410	14527	9189	1737	7452	0	21979	8048	0	0	0	0	30027
7.1	Arts and Cultural Affairs Services	551	216	13	780	307	0	307	0	1087	831	0	0	0	0	1918
7.2	Recreational and Sporting Services	9380	3677	392	13449	6077	1205	4872	0	18321	7117	0	0	0	0	25438
7.3	Tourism Affairs and Services	157	63	5	225	2012	484	1528	0	1753	87	0	0	0	0	1840
7.4	Cultural,Recreational/Religious Affairs and Services n.e.c	52	21	0	73	793	48	745	0	818	13	0	0	0	0	831
8	Economic Affairs and Services	251743	86150	6559	344452	218584	23265	195319	0	539771	69272	46124	320946	0	0	976113
8.1	General Administration, Regulation and Research	65007	11238	1024	77269	11103	8012	3091	0	80360	3634	0	0	0	0	83994
8.2	Agriculture, Forestry,Fishing and Hunting	75858	30332	2722	108912	24551	5553	18998	0	127910	34579	27715	163279	0	0	353483
8.3	Mining,Manufacturing and Construction	3955	1547	212	5714	11602	1491	10111	0	15825	2630	0	12620	0	0	31075
8.4	Electricity, Gas, Steam and Other Sources of Energy	235	95	3	333	56	39	17	0	350	70	0	3326	0	0	3746
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	235	95	3	333	56	39	17	0	350	70	0	3326	0	0	3746
8.5	Drinking Water Supply	57778	23279	1862	82919	113786	5045	108741	0	191660	5188	0	0	0	0	196848
8.6	Transportation and Communication	33594	13535	1	47130	54635	2170	52465	0	99595	4879	0	123548	0	0	228022
8.6.1	Road Transport	33429	13468	0	46897	54399	2165	52234	0	99131	4843	0	123548	0	0	227522
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	165	67	1	233	236	5	231	0	464	36	0	0	0	0	500
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	15316	6124	735	22175	2851	955	1896	0	24071	18292	18409	18173	0	0	78945
9	Environmental Protection	353	139	3	495	115	0	115	0	610	179	0	0	0	0	789
10	Relief on Calamities	289	116	5	410	2372	476	1896	3795	6101	18	0	0	0	0	6119
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1544759	0	1544759
	Administrative Deptt.Total	2153628	829291	69475	3052394	577107	103944	473163	34969	3560526	1790824	61770	321243	1544759	0	7279122
	DCU	130616	50926	4891	186433	122593	0	122593	0	309026	0	0	0	78036	4387	391449
	Grand Total	2284244	880217	74366	3238827	699700	103944	595756	#REF!	3869552	1790824	61770	321243		4387	6043389

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Physical Assets	Capital Transfer	Net Purchase of Financial Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Religious Affairs and Services	474	9244	0	0	162	177	44	0	0	10101	0	8547	0	0	0	18648	48675
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	4	1	0	0	5	0	0	0	0	0	5	1923
7.2	Recreational and Sporting Services	474	5540	0	0	162	171	43	0	0	6390	0	8547	0	0	0	14937	40375
7.3	Tourism Affairs and Services	0	3704	0	0	0	2	0	0	0	3706	0	0	0	0	0	3706	5546
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	831
8	Economic Affairs and Services	0	2077	194722	98859	383	3032	437	5647	352816	657973	0	753995	583839	124486	0	2120293	3096406
8.1	General Administration, Regulation and Research	0	0	0	0	0	1473	369	0	0	1842	0	19814	0	0	0	21656	105650
8.2	Agriculture, Forestry, Fishing and Hunting	0	770	0	1831	104	537	40	0	0	3282	0	31916	0	16000	0	51198	404681
8.3	Mining, Manufacturing and Construction	0	1307	0	1534	29	92	11	0	0	2973	0	4425	15	81564	0	88977	120052
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	463	0	0	0	463	0	697840	582500	16063	0	1296866	1300612
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	697840	582500	16063	0	1296403	1296403
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	463	0	0	0	463	0	0	0	0	0	463	4209
8.5	Drinking Water Supply	0	0	0	95480	212	4	1	0	1946	97643	0	0	0	0	0	97643	294491
8.6	Transportation and Communication	0	0	194722	0	18	395	0	5647	0	200782	0	0	0	463	0	201245	429267
8.6.1	Road Transport	0	0	194722	0	0	395	0	5647	0	200764	0	0	0	463	0	201227	428749
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	18	0	0	0	0	18	0	0	0	0	0	18	518
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	14	20	68	16	0	350870	350988	0	0	1324	10396	0	362708	441653
9	Environmental Protection	0	0	0	0	10	1	0	0	0	11	0	500	0	0	0	511	1300
10	Relief on Calamities	4	0	0	17391	0	11966	0	0	0	29361	0	0	0	0	0	29361	35480
	interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1544759
	Administrative Deptt. Total	12841	155534	194722	259269	7032	40967	2971	5665	353335	1032336	8210	870982	584113	130910	15	2626566	9905688
	DCU	0	3703	0	71217	524	41262	68	0	47	116821	2453	0	0	0	0	119274	510723
	Grand Total	12841	159237	194722	330486	7556	82229	3039	5665	353382	1149157	10663	870982	584113	130910	15	2745840	10416411

Table 5.2

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2020-21 (RE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	636269	243269	14786	894324	166394	30388	136006	0	1030330	46246	0	0	0	0	1076576
	1.1 General Administration, Public Order and Safety	635179	242853	14731	892763	165014	30087	134927	0	1027690	44678	0	0	0	0	1072368
	1.1.1 Public Order and Safety	516701	195383	9120	721204	46634	12498	34136	0	755340	29336	0	0	0	0	784676
	1.1.2 Planning and Statistical Activities	4161	1687	214	6062	1408	0	1408	0	7470	521	0	0	0	0	7991
	1.1.3 General Administration, Public Order and Safety n.e.c	114317	45783	5397	165497	116972	17589	99383	0	264880	14821	0	0	0	0	279701
	1.2 General Research	1090	416	55	1561	1380	301	1079	0	2640	1568	0	0	0	0	4208
2	Civil Defence	2632	783	130	3545	259	5	254	0	3799	118	0	0	0	0	3917
3	Education Affairs and Services	1087427	438928	13011	1539366	129697	74794	54903	42091	1636360	347016	0	1040	0	0	1984416
	3.1 Administration, Regulation and Research	30890	12044	1379	44313	5209	0	5209	0	49522	1775	0	990	0	0	52287
	3.1.1 Primary Education Affairs	7025	2853	380	10258	396	0	396	0	10654	470	0	0	0	0	11124
	3.1.2 Secondary Education Affairs	13195	5378	520	19093	1746	0	1746	0	20839	625	0	0	0	0	21464
	3.1.3 Higher Secondary/and University/Education Affairs	10670	3813	479	14962	3067	0	3067	0	18029	680	0	990	0	0	19699
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	1056537	426884	11632	1495053	124488	74794	49694	42091	1586838	345241	0	50	0	0	1932129
	3.2.1 Primary Education Services	634690	257122	6700	898512	41928	29870	12058	41291	951861	48610	0	0	0	0	1000471
	3.2.2 Secondary Education Services	328720	133859	3329	465908	40132	35692	4440	300	470648	98635	0	50	0	0	569333
	3.2.3 Higher Sec. and University Edu. Services	93092	35889	1597	130578	42428	9223	33205	500	164283	197996	0	0	0	0	362279
	3.2.4 Educational Services n.e.c	35	14	6	55	0	9	-9	0	46	0	0	0	0	0	46

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	48317	0	18000	18121	8378	1736	100	1100	95852	4345	0	0	0	0	100197	1176773
	1.1 General Administration, Public Order and Safety	100	45817	0	18000	18121	8365	1732	100	1100	93335	4345	0	0	0	0	97680	1170048
	1.1.1 Public Order and Safety	0	15000	0	0	15499	3555	588	0	0	34642	4000	0	0	0	0	38642	823318
	1.1.2 Planning and Statistical Activities	0	0	0	0	40	36	9	0	0	85	0	0	0	0	0	85	8076
	1.1.3 General Administration,Public Order and Safety n.e.c	100	30817	0	18000	2582	4774	1135	100	1100	58608	345	0	0	0	0	58953	338654
	1.2 General Research	0	2500	0	0	0	13	4	0	0	2517	0	0	0	0	0	2517	6725
2	Civil Defence	0	0	0	0	20	1	0	0	0	21	0	0	0	0	0	21	3938
3	Education Affairs and Services	63	93495	0	0	282	2257	296	0	0	96393	0	106017	0	0	0	202410	2186826
	3.1 Administration, Regulation and Research	0	0	0	0	120	965	241	0	0	1326	0	0	0	0	0	1326	53613
	3.1.1 Primary Education Affairs	0	0	0	0	15	80	20	0	0	115	0	0	0	0	0	115	11239
	3.1.2 Secondary Education Affairs	0	0	0	0	105	320	80	0	0	505	0	0	0	0	0	505	21969
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	565	141	0	0	706	0	0	0	0	0	706	20405
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools,University and Institutions	63	93495	0	0	162	1292	55	0	0	95067	0	106017	0	0	0	201084	2133213
	3.2.1 Primary Education Services	0	2000	0	0	0	0	0	0	0	2000	0	2000	0	0	0	4000	1004471
	3.2.2 Secondary Education Services	10	30500	0	0	0	192	48	0	0	30750	0	40	0	0	0	30790	600123
	3.2.3 Higher Sec.and University Edu.Services	53	60995	0	0	162	1100	7	0	0	62317	0	103977	0	0	0	166294	528573
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	197447	80027	3517	280991	47179	3685	43494	0	324485	154292	0	0	0	0	478777
4.1	Administration, Regulation and Research	9125	3719	690	13534	547	0	547	0	14081	13610	0	0	0	0	27691
4.1.1	Allopathic	7555	3079	659	11293	202	0	202	0	11495	196	0	0	0	0	11691
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	1570	640	31	2241	345	0	345	0	2586	13414	0	0	0	0	16000
4.2	Hospitals, Clinics and other Health Services	188322	76308	2827	267457	46632	3685	42947	0	310404	140682	0	0	0	0	451086
4.2.1	Allopathic	150793	61460	2045	214298	44253	3640	40613	0	254911	133225	0	0	0	0	388136
4.2.2	Homeopathic	385	141	2	528	11	0	11	0	539	7	0	0	0	0	546
4.2.3	Ayurvedic	12452	4655	274	17381	1596	45	1551	0	18932	6543	0	0	0	0	25475
4.2.4	Unani	400	151	2	553	12	0	12	0	565	0	0	0	0	0	565
4.2.5	Other Medical Services	24292	9901	504	34697	760	0	760	0	35457	907	0	0	0	0	36364
5	Social Security and Welfare Affairs and Services	78614	31989	677	111280	91473	2139	89334	0	200614	755692	13495	495	0	0	970296
5.1	Social Security Affairs and Services	1721	701	45	2467	4262	0	4262	0	6729	725105	0	0	0	0	731834
5.2	Social Welfare Services	76893	31288	632	108813	87211	2139	85072	0	193885	30587	13495	495	0	0	238462
6	Housing and Community Amenity Affairs and Services	68014	26893	883	95790	29066	1752	27314	0	123104	820980	4100	100	0	0	948284
6.1	Housing and Community Services	68014	26893	883	95790	29066	152	28914	0	124704	820980	4100	100	0	0	949884
6.2	Sanitary Affairs Services	0	0	0	0	0	1600	-1600	0	-1600	0	0	0	0	0	-1600
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Residential Building	Roads	Other Const-ruction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy Assets	Capital Transfer	Net Purch-ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	26000	0	0	415	18311	8	0	0	44734	0	0	0	0	0	44734	523511
4.1	Administration, Regulation and Research	0	0	0	0	330	102	1	0	0	433	0	0	0	0	0	433	28124
4.1.1	Allopathic	0	0	0	0	150	0	0	0	0	150	0	0	0	0	0	150	11841
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	180	102	1	0	0	283	0	0	0	0	0	283	16283
4.2	Hospitals,Clinics and other Health Services	0	26000	0	0	85	18209	7	0	0	44301	0	0	0	0	0	44301	495387
4.2.1	Allopathic	0	0	0	0	0	18178	3	0	0	18181	0	0	0	0	0	18181	406317
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	546
4.2.3	Ayurvedic	0	0	0	0	85	16	4	0	0	105	0	0	0	0	0	105	25580
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	565
4.2.5	Other Medical Services	0	26000	0	0	0	15	0	0	0	26015	0	0	0	0	0	26015	62379
5	Social Security and Welfare Affairs and Services	601	17893	0	0	101	1746	28	0	0	20369	500	1958	170	30500	0	53497	1023793
5.1	Social Security Affairs and Services	0	6371	0	0	0	754	1	0	0	7126	0	0	30	0	0	7156	738990
5.2	Social Welfare Services	601	11522	0	0	101	992	27	0	0	13243	500	1958	140	30500	0	46341	284803
6	Housing and Community Amenity Affairs and Services	23900	0	0	99675	2	58	12	0	0	123647	0	16400	0	1000	5044	146091	1094375
6.1	Housing and Community Services	23900	0	0	80950	2	58	12	0	0	104922	0	16400	0	1000	5044	127366	1077250
6.2	Sanitary Affairs Services	0	0	0	18725	0	0	0	0	0	18725	0	0	0	0	0	18725	17125
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational./Religious Affairs and Services	10702	4249	405	15356	7355	2017	5338	0	20694	8069	0	0	0	0	28763
7.1	Arts and Cultural Affairs Services	626	247	36	909	1020	0	1020	0	1929	1122	0	0	0	0	3051
7.2	Recreational and Sporting Services	9852	3911	359	14122	4817	1555	3262	0	17384	3338	0	0	0	0	20722
7.3	Tourism Affairs and Services	173	71	7	251	1426	400	1026	0	1277	3599	0	0	0	0	4876
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	51	20	3	74	92	62	30	0	104	10	0	0	0	0	114
8	Economic Affairs and Services	289358	91938	6265	387561	275851	21552	254299	0	641860	133955	112912	479511	0	0	1368238
8.1	General Administration, Regulation and Research	93013	12568	803	106384	12755	6358	6397	0	112781	6357	0	0	0	0	119138
8.2	Agriculture, Forestry, Fishing and Hunting	83755	33702	2582	120039	35212	2797	32415	0	152454	88901	61700	267989	0	0	571044
8.3	Mining, Manufacturing and Construction	5109	1907	275	7291	12063	3197	8866	0	16157	2324	0	12626	0	0	31107
8.4	Electricity, Gas, Steam and Other Sources of Energy	244	99	3	346	111	40	71	0	417	1924	0	17094	0	0	19435
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	1770	0	0	0	0	1770
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	244	99	3	346	111	40	71	0	417	154	0	17094	0	0	17665
8.5	Drinking Water Supply	60915	24828	1781	87524	164485	7000	157485	0	245009	2333	0	0	0	0	247342
8.6	Transportation and Communication	29207	11904	13	41124	47447	1200	46247	0	87371	5528	0	141645	0	0	234544
8.6.1	Road Transport	29000	11820	0	40820	47041	1000	46041	0	86861	5465	0	141435	0	0	233761
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	207	84	13	304	406	200	206	0	510	63	0	210	0	0	783
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	17115	6930	808	24853	3778	960	2818	0	27671	26588	51212	40157	0	0	145628
9	Environmental Protection	416	163	8	587	198	0	198	0	785	174	0	0	0	0	959
10	Relief on Calamities	380	154	12	546	15086	1752	13334	17729	31609	140	0	0	0	0	31749
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1777948	0	1777948
	Administrative Deptt. Total	2371259	918393	39694	3329346	762558	138084	624474	59820	4013640	2266682	130507	481146	1777948	0	8669923
	DCU	176064	68409	6669	251142	117174	0	117174	0	368316	0	0	0	68016	4397	440729
	Grand Total	2547323	986802	46363	3580488	879732	138084	741648	59820	4381956	2266682	130507	481146	0	4397	7260291

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religeous Affairs and Services	200	12900	0	0	380	230	36	1	0	13747	0	318	0	0	0	14065	42828
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	22	5	0	0	27	0	0	0	0	0	27	3078
7.2	Recreational and Sporting Services	200	7300	0	0	380	124	30	1	0	8035	0	318	0	0	0	8353	29075
7.3	Tourism Affairs and Services	0	5600	0	0	0	84	1	0	0	5685	0	0	0	0	0	5685	10561
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	0	0	114
8	Economic Affairs and Services	5759	1650	147775	113299	489	3967	382	4500	-416871	-139050	0	650993	-83237	73453	0	502159	1870397
8.1	General Administration, Regulation and Research	5759	0	0	0	7	965	241	0	0	6972	0	43420	0	0	0	50392	169530
8.2	Agriculture, Forestry, Fishing and Hunting	0	1150	0	18899	191	650	54	0	0	20944	0	36814	1	3	0	57762	628806
8.3	Mining, Manufacturing and Construction	0	500	0	11500	25	261	10	0	0	12296	0	9050	21	48740	0	70107	101214
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	502	0	0	0	502	0	561534	70631	6000	0	638667	658102
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	561534	70631	6000	0	638165	639935
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	502	0	0	0	502	0	0	0	0	0	502	18167
8.5	Drinking Water Supply	0	0	0	79900	203	3	1	0	0	80107	0	0	0	0	0	80107	327449
8.6	Transportation and Communication	0	0	147775	0	30	350	0	4500	0	152655	0	0	0	10700	0	163355	397899
8.6.1	Road Transport	0	0	147775	0	0	350	0	4500	0	152625	0	0	0	10700	0	163325	397086
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	30	0	0	0	0	30	0	0	0	0	0	30	813
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3000	33	1236	76	0	-416871	-412526	0	175	-153890	8010	0	-558231	-412603
9	Environmental Protection	0	0	0	0	10	4	0	0	0	14	0	300	0	0	0	314	1273
10	Relief on Calamities	6	0	1	18255	0	7485	0	0	0	25747	0	0	0	0	0	25747	57496
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1777948
	Administrative Deptt. Total	30629	200255	147776	249229	19820	42437	2498	4601	-415771	281474	4845	775986	-83067	104953	5044	1089235	9759158
	DCU	0	2677	0	73576	3665	40016	150	0	-46780	73304	4650	0	0	0	0	77954	518683
	Grand Total	30629	202932	147776	322805	23485	82453	2648	4601	-462551	354778	9495	775986	-83067	104953	5044	1167189	10277841

Table 5.3

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2021-22 (BE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	682365	208782	17463	908610	239588	39410	200178	0	1108788	55214	0	0	0	0	1164002
1.1	General Administration, Public Order and Safety	681128	208412	17377	906917	237940	39109	198831	0	1105748	54120	0	0	0	0	1159868
1.1.1	Public Order and Safety	564058	170972	10950	745980	79273	18373	60900	0	806880	38458	0	0	0	0	845338
1.1.2	Planning and Statistical Activities	4625	1495	185	6305	1726	0	1726	0	8031	598	0	0	0	0	8629
1.1.3	General Administration, Public Order and Safety n.e.c	112445	35945	6242	154632	156941	20736	136205	0	290837	15064	0	0	0	0	305901
1.2	General Research	1237	370	86	1693	1648	301	1347	0	3040	1094	0	0	0	0	4134
2	Civil Defence	3735	880	1725	6340	250	5	245	0	6585	1537	0	0	0	0	8122
3	Education Affairs and Services	1291838	414844	28506	1735188	153469	60641	92828	44490	1872506	358423	0	1100	0	0	2232029
3.1	Administration, Regulation and Research	38401	12020	1549	51970	11994	0	11994	0	63964	2026	0	1000	0	0	66990
3.1.1	Primary Education Affairs	7935	2566	600	11101	731	0	731	0	11832	500	0	0	0	0	12332
3.1.2	Secondary Education Affairs	18620	6048	530	25198	6973	0	6973	0	32171	745	0	0	0	0	32916
3.1.3	Higher Secondary/and University/Education Affairs	11846	3406	419	15671	4290	0	4290	0	19961	781	0	1000	0	0	21742
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	1253437	402824	26957	1683218	141475	60641	80834	44490	1808542	356397	0	100	0	0	2165039
3.2.1	Primary Education Services	712450	229284	16000	957734	57176	29970	27206	43190	1028130	53509	0	0	0	0	1081639
3.2.2	Secondary Education Services	414385	134528	8929	557842	34577	22725	11852	600	570294	93582	0	100	0	0	663976
3.2.3	Higher Sec. and University Edu. Services	126560	38998	2020	167578	49722	7935	41787	700	210065	207306	0	0	0	0	417371
3.2.4	Educational Services n.e.c	42	14	8	64	0	11	-11	0	53	2000	0	0	0	0	2053

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	68609	0	50805	5526	8067	1534	50	1100	135791	9466	0	0	0	0	145257	1309259
1.1	General Administration, Public Order and Safety	100	65309	0	50805	5467	8039	1527	50	1100	132397	9466	0	0	0	0	141863	1301731
1.1.1	Public Order and Safety	0	19000	0	0	3955	4917	853	0	0	28725	4500	0	0	0	0	33225	878563
1.1.2	Planning and Statistical Activities	0	0	0	0	45	56	14	0	0	115	0	0	0	0	0	115	8744
1.1.3	General Administration, Public Order and Safety n.e.c	100	46309	0	50805	1467	3066	660	50	1100	103557	4966	0	0	0	0	108523	414424
1.2	General Research	0	3300	0	0	59	28	7	0	0	3394	0	0	0	0	0	3394	7528
2	Civil Defence	0	0	0	0	40	57	14	0	0	111	0	0	0	0	0	111	8233
3	Education Affairs and Services	800	138264	0	0	335	3421	427	0	0	143247	0	118641	0	0	0	261888	2493917
3.1	Administration, Regulation and Research	0	0	0	0	165	1482	371	0	0	2018	0	0	0	0	0	2018	69008
3.1.1	Primary Education Affairs	0	0	0	0	35	160	40	0	0	235	0	0	0	0	0	235	12567
3.1.2	Secondary Education Affairs	0	0	0	0	130	360	90	0	0	580	0	0	0	0	0	580	33496
3.1.3	Higher Secondary/and University/Education Affairs	0	0	0	0	0	962	241	0	0	1203	0	0	0	0	0	1203	22945
3.1.4	Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	Schools, University and Institutions	800	138264	0	0	170	1939	56	0	0	141229	0	118641	0	0	0	259870	2424909
3.2.1	Primary Education Services	0	2000	0	0	0	0	0	0	0	2000	0	7000	0	0	0	9000	1090639
3.2.2	Secondary Education Services	100	42591	0	0	0	192	48	0	0	42931	0	500	0	0	0	43431	707407
3.2.3	Higher Sec. and University Edu. Services	700	93673	0	0	170	1747	8	0	0	96298	0	111141	0	0	0	207439	10783404
3.2.4	Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2053

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	220970	71389	4620	296979	49696	3740	45956	0	342935	192040	0	0	0	0	534975
4.1	Administration, Regulation and Research	11222	3646	876	15744	669	0	669	0	16413	37481	0	0	0	0	53894
4.1.1	Allopathic	9484	3081	840	13405	292	0	292	0	13697	250	0	0	0	0	13947
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	1738	565	36	2339	377	0	377	0	2716	37231	0	0	0	0	39947
4.2	Hospitals, Clinics and other Health Services	209748	67743	3744	281235	49027	3740	45287	0	326522	154559	0	0	0	0	481081
4.2.1	Allopathic	168607	54769	2881	226257	46476	3695	42781	0	269038	148109	0	0	0	0	417147
4.2.2	Homeopathic	447	132	6	585	23	0	23	0	608	10	0	0	0	0	618
4.2.3	Ayurvedic	13882	4146	249	18277	1883	45	1838	0	20115	5872	0	0	0	0	25987
4.2.4	Unani	475	141	2	618	13	0	13	0	631	0	0	0	0	0	631
4.2.5	Other Medical Services	26337	8555	606	35498	632	0	632	0	36130	568	0	0	0	0	36698
5	Social Security and Welfare Affairs and Services	80625	26144	740	107509	111916	2339	109577	0	217086	754704	15683	495	0	0	987968
5.1	Social Security Affairs and Services	1819	591	60	2470	7311	0	7311	0	9781	718710	0	0	0	0	728491
5.2	Social Welfare Services	78806	25553	680	105039	104605	2339	102266	0	207305	35994	15683	495	0	0	259477
6	Housing and Community Amenity Affairs and Services	86048	25957	1451	113456	38654	3961	34693	0	148149	814009	5100	150	0	0	967408
6.1	Housing and Community Services	86048	25957	1451	113456	38654	461	38193	0	151649	814009	5100	150	0	0	970908
6.2	Sanitary Affairs Services	0	0	0	0	0	3500	-3500	0	-3500	0	0	0	0	0	-3500
6.3	Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Residential Building	Roads	Other Const-ruction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy Assets	Capital Transfer	Net Purch-ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	22000	0	0	420	20880	18	0	0	43318	0	0	0	0	0	43318	578293
4.1	Administration, Regulation and Research	0	0	0	0	300	202	1	0	0	503	0	0	0	0	0	503	54397
4.1.1	Allopathic	0	0	0	0	150	0	0	0	0	150	0	0	0	0	0	150	14097
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	150	202	1	0	0	353	0	0	0	0	0	353	40300
4.2	Hospitals,Clinics and other Health Services	0	22000	0	0	120	20678	17	0	0	42815	0	0	0	0	0	42815	523896
4.2.1	Allopathic	0	0	0	0	0	20482	3	0	0	20485	0	0	0	0	0	20485	437632
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	618
4.2.3	Ayurvedic	0	0	0	0	120	56	14	0	0	190	0	0	0	0	0	190	26177
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	631
4.2.5	Other Medical Services	0	22000	0	0	0	140	0	0	0	22140	0	0	0	0	0	22140	58838
5	Social Security and Welfare Affairs and Services	1010	23422	0	0	137	5716	26	0	0	30311	500	1500	280	13300	0	45891	1033859
5.1	Social Security Affairs and Services	0	6769	0	0	0	4008	2	0	0	10779	0	0	30	0	0	10809	739300
5.2	Social Welfare Services	1010	16653	0	0	137	1708	24	0	0	19532	500	1500	250	13300	0	35082	294559
6	Housing and Community Amenity Affairs and Services	51002	0	0	141291	300	145	23	0	0	192761	0	23800	0	1500	7200	225261	1192669
6.1	Housing and Community Services	51002	0	0	119001	300	145	23	0	0	170471	0	23800	0	1500	7200	202971	1173879
6.2	Sanitary Affairs Services	0	0	0	22290	0	0	0	0	0	22290	0	0	0	0	0	22290	18790
6.3	Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational/Religious Affairs and Services	12423	3944	576	16943	18557	1172	17385	0	34328	15475	0	0	0	0	49803
7.1	Arts and Cultural Affairs Services	1099	349	36	1484	1601	0	1601	0	3085	4610	0	0	0	0	7695
7.2	Recreational and Sporting Services	10986	3485	528	14999	12288	610	11678	0	26677	7211	0	0	0	0	33888
7.3	Tourism Affairs and Services	276	90	9	375	4038	500	3538	0	3913	3603	0	0	0	0	7516
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	62	20	3	85	630	62	568	0	653	51	0	0	0	0	704
8	Economic Affairs and Services	370926	93074	9647	473647	260724	28542	232182	0	705829	233302	82856	386234	0	0	1408221
8.1	General Administration, Regulation and Research	124510	13396	1459	139365	17284	6507	10777	0	150142	13253	0	0	0	0	163395
8.2	Agriculture, Forestry, Fishing and Hunting	97241	31333	4970	133544	62629	1670	60959	0	194503	174140	48675	304002	0	0	721320
8.3	Mining, Manufacturing and Construction	6443	2027	353	8823	19260	4011	15249	0	24072	3470	0	22759	0	0	50301
8.4	Electricity, Gas, Steam and Other Sources of Energy	275	89	10	374	134	42	92	0	466	165	0	25060	0	0	25691
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	275	89	10	374	134	42	92	0	466	165	0	25060	0	0	25691
8.5	Drinking Water Supply	83120	27000	1910	112030	110696	13000	97696	0	209726	4744	0	0	0	0	214470
8.6	Transportation and Communication	41355	13434	8	54797	47157	2300	44857	0	99654	5188	0	13006	0	0	117848
8.6.1	Road Transport	41100	13351	0	54451	46551	2000	44551	0	99002	5062	0	11951	0	0	116015
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	255	83	8	346	606	300	306	0	652	126	0	1055	0	0	1833
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	17982	5795	937	24714	3564	1012	2552	0	27266	32342	34181	21407	0	0	115196
9	Environmental Protection	620	192	14	826	315	0	315	0	1141	325	0	0	0	0	1466
10	Relief on Calamities	410	133	35	578	6181	1752	4429	10925	15932	145	0	0	0	0	16077
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2034626	0	2034626
	Administrative Deptt.Total	2749960	845339	64777	3660076	879350	141562	737788	55415	4453279	2425174	103639	387979	2034626	0	9404697
	DCU	226336	70660	7590	304586	123180	0	123180	0	427766	0	0	0	68016	4397	500179
	Grand Total	2976296	915999	72367	3964662	1002530	141562	860968	55415	4881045	2425174	103639	387979	2102642	4397	7802234

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruction	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy Assets	Capital Transfer	Net Purch-ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational./Religious Affairs and Services	500	15260	0	0	8083	380	69	2	0	24294	0	1731	0	0	0	26025	75828
7.1	Arts and Cultural Affairs Services	0	0	0	0	0	22	5	0	0	27	0	0	0	0	0	27	7722
7.2	Recreational and Sporting Services	500	7000	0	0	8083	254	63	2	0	15902	0	1731	0	0	0	17633	51521
7.3	Tourism Affairs and Services	0	8260	0	0	0	104	1	0	0	8365	0	0	0	0	0	8365	15881
7.4	Cultural/Recreational/Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	704
8	Economic Affairs and Services	0	6801	159966	196058	902	7090	773	5000	-320000	56590	0	742152	-415357	101943	0	485328	1893549
8.1	General Administration, Regulation and Research	0	0	0	0	10	790	197	0	0	997	0	50080	0	0	0	51077	214472
8.2	Agriculture, Forestry, Fishing and Hunting	0	4801	0	63997	157	1549	171	0	0	70675	0	63034	1	201	0	133911	855231
8.3	Mining, Manufacturing and Construction	0	2000	0	13000	135	1725	44	0	0	16904	0	9150	21	59900	0	85975	136276
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	514	3	0	0	517	0	617500	72541	18892	0	709450	735141
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	617500	72541	18892	0	708933	708933
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	514	3	0	0	517	0	0	0	0	0	517	26208
8.5	Drinking Water Supply	0	0	0	115561	255	98	12	0	0	115926	0	0	0	0	0	115926	330396
8.6	Transportation and Communication	0	0	159966	0	40	450	0	5000	0	165456	0	0	0	2000	0	167456	285304
8.6.1	Road Transport	0	0	159966	0	0	450	0	5000	0	165416	0	0	0	2000	0	167416	283431
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.6.3	Air Transport	0	0	0	0	40	0	0	0	0	40	0	0	0	0	0	40	1873
8.6.4	Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	3500	305	1964	346	0	-320000	-313885	0	2388	-487920	20950	0	-778467	-663271
9	Environmental Protection	0	0	0	0	4	6	1	5	0	16	0	125	0	0	0	141	1607
10	Relief on Calamities	8	0	5	20513	0	7485	0	0	0	28011	0	0	0	0	0	28011	44088
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2034626
	Administrative Deptt. Total	53420	274356	159971	408667	15747	53247	2885	5057	-318900	654450	9966	887949	-415077	116743	7200	1261231	10665928
	DCU	0	7630	0	147292	10284	32873	143	0	-39520	158702	7501	0	0	0	0	166203	666382
	Grand Total	53420	281986	159971	555959	26031	86120	3028	5057	-358420	813152	17467	887949	-415077	116743	7200	1427434	11332310

CHAPTER -VI

RECONCILIATION STATEMENTS

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

It is obvious from Table 6.1 that the adjustment of ₹ 342633 lakh has been made in order to reconcile the figure of ₹ 6443180 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 6785813 lakh as shown in the Financial Statement of the budget in 2019-20 (A). The adjustment to the tune of ₹ 327175 lakh and ₹ 511776 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2020-21 (RE) and 2021-22 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 1543479 lakh has been adjusted to reconcile the expenditure of ₹ 10416411 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 11959890 lakh as shown in the Financial Statement of the budget in 2019-20 (A). The adjustment amounting to ₹ 3495988 lakh and ₹ 4232235 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2020-21 (RE) and 2021-22 (BE), respectively.

Table 6.1
Current Account : Revenue Receipts

Items	(₹ in lakh)		
	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
I Current revenue of Govt. Administration shown in the financial statement	6785813	7613524	8773322
II Less :			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	103944	138084	141562
2 Interest Receipts from Departmental Enterprises (Table 2.4)	78036	68016	68016
3 Revenue attributed to Departmental Enterprises (Table 2.4)	131010	94685	275050
4 Sale of Land & Property	10	19	16
5 Fund (Borrowing Account)	26556	23171	23132
6 Pension (Receipts)	3077	3200	4000
III Add :			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2 Rounding error	0	0	0
IV Total Adjustments	342633	327175	511776
V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)	6443180	7286349	8261546

Table 6.2
Total Expenditure

Items	(₹ in lakh)		
	2019-20 (A)	2020-21 (RE)	2021-22 (BE)
I As per consolidated fund shown in the Financial Statement	11959890	13773829	15564545
II Less: -			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	103944	138084	141562
2. Sale of land & Property	10	19	16
3. Fund	35899	14569	927651
4. Interest Departmental Enterprises	78036	68016	68016
5. Repayment of public debt.	1577551	3378144	2816119
6. Pension (receipts)	3077	3200	4000
7. Sale, Financial Assets	5401	160000	500000
8. Contingency Fund	0	80000	0
III Add: -			
Imputed Subsidy	260439	346044	225129
IV Rounding error	0	0	0
V Total Adjustments	1543479	3495988	4232235
VI Total Expenditure as shown in the Economic and Purpose Classification	10416411	10277841	11332310

APPENDIX

DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

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

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

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

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

A list of product taxes is given below: -

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

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

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

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

NOTES ON PURPOSE CATEGORIES

ADOPTED BY NATIONAL STATISTICAL OFFICE (NSO) GOVERNMENT OF INDIA

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order and Safety

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

1.1.2 Planning and Statistical Activities

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

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

Organs of government viz. expenditure on President, Governors including his staff, library, research and other facilities. District and other Sub-Divisional establishments, Parliament and 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 of 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, Publicity and Publication Departments, serving whole of the government (i.e. Publication Department Division, Press Information Bureau, Audio Visual Scheme), Central motor vehicle pools etc. Permanent and ad-hoc commission on behalf of general administration viz. expenditure on pay commission, inter state water disputes etc.

1.2 General Research

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

2. Defence

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

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

3. Education Affairs & Services

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

3.1 Administration, Regulation and Research

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs

3.2 Schools, Universities and Institutions including Subsidiary Services

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

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

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c.

4. Health Affairs & Services

4.1 Administration, Regulation and Research

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

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

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

4.1.1 Allopathic

4.1.2 Homoeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinics and Other Health Services

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

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

4.2.1 Allopathic

4.2.2 Homoeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs & Services

5.1 Social Security Affairs & Services

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

5.2 Social Welfare Services

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

Public relief i.e. expenditure on civil supply or rationing systems, subsidies food schemes, 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 persons 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 Amenities 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 and 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 unspecified 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 & Cultural Affairs Services

Administration and Central Departments concerning with culture, recreation and religion i.e. expenditure on Department of Culture, 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. Programmes, 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. Recreational 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 and 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 sports, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

8. Economic Affairs & Services

8.1 General Administration, Regulation and Research

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

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

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

Research on technological engineering markets, 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 culture 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 inland and coastal development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvements of working conditions of fishermen, contribution to fishermen cooperative societies.

8.3 Mining, Manufacturing and Constructions

Administration, regulation and research i.e. expenditure on Ministry of Industry, Ministry of Steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil and Natural Gas, Indian 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 products. Buildings and other construction industries, i.e. expenditure for promotion, development of building materials, etc.

8.4 Electricity, Gas, Steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

Administration and Research i.e. Expenditure on department of atomic energy. Expenditure on atomic energy commission, atomic energy research and nuclear schemes, space research programme. Grants and donations to scientific societies and institutes.

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 and subsidies to support the operations, construction, maintenance or upgrading 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 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 ports facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbors and ports which are operated by commercial enterprises are excluded).

8.6.3 Air Transport and Other Communication

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

8.6.4 Transport and Communication n.e.c.

8.7 Other Economic Services

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

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

9. Environmental Protection

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

9.4 Environmental Research and Education

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

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

NOTE:- Similar approach/categorization has been adopted for analyzing State Government Budget.

ABBREVIATIONS USED IN THE PUBLICATION

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