



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM-PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2022-23**

*Issued By*  
**DEPARTMENT OF ECONOMIC & STATISTICAL AFFAIRS  
HARYANA  
2022**

Publication No. 1297  
www.esaharyana.gov.in



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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 2020-21 (Actual), 2021-22 (Revised Estimates) and 2022-23 (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 Ms. Shikha Goyal, Young Professional and Sh. Rajat Saini, Junior Scale Stenographer under the guidance of Dr. Virender, Deputy Director and the overall supervision of Dr. Rajvir Bhardwaj, Additional Director.

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

Panchkula  
Dated, the 27<sup>th</sup> July, 2022

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## Highlights

The Budget of the State Government is the “Annual Financial Statement” which includes the estimated Receipts and Expenditure of the State for every financial year. The magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure. So, these have to be sorted out, re-classified and re-grouped into meaningful economic categories. Therefore, budget analysis is perceived as a powerful tool to measure and monitor its impact on State Income and related aggregates. For budget analysis, the Government’s expenditure can broadly be classified as economic and purpose classification. The economic classification groups together the primary items of consumption expenditure, commodities and services, maintenance, current and capital transfers, etc. out of budgetary resources whereas the purpose classification groups these items according to the particular functions it performs such as general public services, education affairs and services, etc. These two types of classifications are integrated into “Economic-cum-Purpose Classification” to present the economic and purpose characteristics of the budgetary transactions in a consolidated statement. The budget can broadly be divided into Administrative Departments and DCUs for budget analysis. The Administrative Departments are government agencies for the implementation of socio-economic policy of the Government whereas DCUs are un-incorporated enterprises owned, controlled and run by the Government. The scope of the report is confined to the analysis of budget of the State Government for 2020-21 (A), 2021-22 (RE) and 2022-23 (BE).

### I. Economic Classification

#### a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 13545595 lakh in 2022-23 (BE) as compared to ₹ 12038420 lakh in 2021-22 (RE) and ₹ 9737390 lakh in 2020-21 (A). The total expenditure is likely to increase by 12.52 percent in 2022-23 (BE) over 2021-22 (RE). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.97 percent, 94.64 percent and 93.98 percent whereas the expenditure of DCUs is recorded as 5.03 percent, 5.36 percent and 6.02 percent during 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 5059928 lakh in 2022-23 (BE) as against ₹ 4270594 lakh in 2021-22 (RE) and ₹ 3809502 lakh in 2020-21 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 35 to 39 percent during the three years. It is likely to increase by 18.48 percent in 2022-23 (BE) over 2021-22 (RE) whereas it increased by 12.10 percent in 2021-22 (RE) over 2020-21 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 4990939 lakh in 2022-23 (BE) as against ₹ 4870860 lakh in 2021-22 (RE) and ₹ 4030186 lakh in 2020-21 (A). The current transfers are likely to increase by 2.47 percent in 2022-23 (BE) over 2021-22 (RE) whereas this increase is recorded as 20.86 percent in 2021-22 (RE) over 2020-21 (A). The contribution of current transfers is recorded as 41.39 percent, 40.46 percent and 36.85 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.
- The capital transfers are estimated to be ₹ 869754 lakh in 2022-23 (BE) as against ₹ 876692 lakh in 2021-22 (RE) and ₹ 838068 lakh in 2020-21 (A). The capital transfers are estimated to increase by 4.61 percent in 2021-22 (RE) but it decreased by 0.79 percent in 2022-23 (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 ₹ 1860685 lakh in 2022-23 (BE) as against ₹ 1239325 lakh in 2021-22 (RE) and ₹ 422933 lakh in 2020-21 (A). The contribution of this item in the total expenditure of the State Government is estimated as 4.34 percent, 10.29 percent and 13.74 percent during 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

**b. Current Receipts of State Government**

- The current receipts of the Administrative Departments are recorded as ₹ 6457227 lakh in 2020-21 (A) which are expected to increase to ₹ 8785626 lakh in 2021-22 (RE) and ₹ 10024950 lakh in 2022-23 (BE) recording the growth of 36.06 percent in 2021-22 (RE) and 14.11 percent in 2022-23 (BE). Tax revenue is the major source of current receipts accounting for 74.13 percent, 83.58 percent and 82.15 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

**c. The Net Product from Public Administration**

- The Net Product from Public Administration sector has been recorded as ₹ 1305186 lakh in 2020-21 (A) which is expected to increase to ₹ 1526832 lakh and ₹ 1730802 lakh in 2021-22 (RE) and 2022-23 (BE), respectively with the growth of 16.98 percent in 2021-22 (RE) and 13.36 percent in 2022-23 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1733010 lakh in 2020-21 (A) which is expected to mount up to ₹ 1851952 lakh and ₹ 2153127 lakh in 2021-22 (RE) and 2022-23 (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 ₹ 2031760 lakh has been incurred on Education Affairs and Services accounting for 26.84 percent of total expenditure of ₹ 7568790 lakh in 2020-21 (A). Similarly in 2022-23(BE), the expenditure incurred for Education Affairs and Services is maximum but in 2021-22 (RE), it is expected to be maximum in Economic Affairs and Services.
- The share of General Public Services is 14.34 percent, 13.96 percent and 15.91 percent during 2020-21 (A), 2021-22 (RE) and 2022-23 (BE).
- The share of Housing and Community Amenity Affairs and Services, stood at 12.13 percent, 14.19 percent and 14.66 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.
- The share of Social Security and Welfare Affairs and Services is 12.95 percent, 11.83 percent and 11.64 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.
- The share of Health Services is 6.59 percent, 6.94 percent and 6.55 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

**III. Economic-cum-Purpose Classification**

- The analysis shows that out of the total current expenditure of ₹ 7839688 lakh incurred by the Administrative Departments in 2020-21 (A), the maximum expenditure has been incurred on Educational Affairs and Services (23.74 percent)

followed by Interest (21.41 percent), Economic Affairs and Services (14.74 percent) and General Public Services (12.81 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 2021-22 (RE) and 2022-23 (BE) also.

- Out of total capital expenditure of ₹ 1407971 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 57.10 percent in 2020-21 (A). Similarly the maximum expenditure is likely to be incurred on Economic Affairs and Services in 2021-22 (RE) and 2022-23 (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 1<sup>st</sup> April to 31<sup>st</sup> 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 2020-21, Revised Estimates (RE) of 2021-22 and Budget Estimates (BE) of 2022-23.

## **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 Affairs, 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 ₹ 10024950 lakh in 2022-23 (BE) as compared to ₹ 8785626 lakh in 2021-22 (RE) and ₹ 6457227 lakh in 2020-21 (A). Thus, the increase in the current receipts is expected to be 14.11 percent in 2022-23 (BE) and 36.06 percent in 2021-22 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 82.15 percent in 2022-23 (BE) whereas this share was 83.58 percent and 74.13 percent in 2021-22 (RE) and 2020-21 (A), respectively. The revenue grants from the Central Government accounted for 18.97 percent, 11.04 percent and 11.54 percent of the total current receipts in 2020-21 (A), 2021-22 (RE) and 2022-23 (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 2 to 4 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 ₹ 10050867 lakh in 2022-23 (BE) as compared to ₹ 9141454 lakh in 2021-22 (RE) and ₹ 7839688 lakh in 2020-21 (A) thus showing an increase of 9.95 percent in 2022-23 (BE) and 16.61 percent in 2021-22 (RE). The consumption expenditure is estimated as ₹ 3809502 lakh, ₹ 4270594 lakh and ₹ 5059928 lakh contributing 48.59 percent, 46.72 percent and 50.34 percent of total current expenditure in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The expenditure on net interest accounted for 21.41 percent, 21.45 percent and 21.11 percent of the total current expenditure in 2020-21(A), 2021-22 (RE) and 2022-23 (BE), respectively.

The expenditure on subsidies is estimated to vary from 6 to 8 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 16.54 percent, 17.69 percent and 17.17 percent during the three years. The expenditure on Inter Government transfers to total current expenditure is estimated to be 7.19 percent during 2020-21 (A), 6.53 percent for 2021-22 (RE) and 5.65 percent for 2022-23 (BE).

## **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 2020-21 (A), the expenditure of DCUs was ₹ 363629 lakh in comparison to the commercial receipts of ₹ 81579 lakh resulting in the shortfall of ₹ 282050 lakh. This shortfall of ₹ 282050 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 282050 lakh is estimated to decrease to ₹ 226622 lakh in 2022-23 (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. The Consumption of Fixed Capital (CFC), capital transfers, net borrowings, other liabilities and savings are the sources of financing of this account. The 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 2020-21 (A) have been recorded as ₹ 1388329 lakh which is

expected to increase to ₹ 2267073 lakh in 2021-22 (RE) reflecting the growth of 63.30 percent. It is estimated to increase to ₹ 3019366 lakh in 2022-23 (BE) with the growth of 33.18 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 for creation of capital assets. The amount to the tune of ₹ 1262227 lakh, ₹ 2129098 lakh and ₹ 2747325 lakh has been estimated to be spent by the Administrative Departments accounting for 90.92 percent, 93.91 percent and 90.99 percent of the total expenditure of ₹ 1388329 lakh, ₹ 2267073 lakh and ₹ 3019366 lakh under capital finance account in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The amount to the tune of ₹ 126102 lakh, ₹ 137975 lakh and ₹ 272041 lakh has been estimated to be spent by the Departmental Enterprises during 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

## **2.4 Budgetary Expenditure of the State Government as per Economic Classification**

The budgetary expenditure of the State Government has been bifurcated in 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 ₹ 13545595 lakh in 2022-23 (BE) as compared to ₹ 12038420 lakh in 2021-22 (RE) and ₹ 9737390 lakh in 2020-21 (A). The total expenditure is likely to increase by 12.52 percent in 2022-23 (BE) over 2021-22 (RE) and it increased to 23.63 percent in 2021-22 (RE) over 2020-21 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.97 percent, 94.64 percent and 93.98 percent whereas the expenditure of DCUs is recorded as 5.03 percent, 5.36 percent and 6.02 percent during 2020-21 (A), 2021-22 (RE) and 2022-23 (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 ₹ 5059928 lakh in 2022-23 (BE) as against ₹ 4270594 lakh in 2021-22 (RE) and ₹ 3809502 lakh in 2020-21 (A). The share of consumption expenditure in the total expenditure of State Government ranged from about 35 to 39 percent during the three years. The consumption expenditure of the Government is likely to increase by 18.48 percent in 2022-23 (BE) over 2021-22 (RE) whereas it increased by 12.10 percent in 2021-22 (RE) over 2020-21 (A). The current transfers which also include subsidies and interest payments are estimated as ₹ 4990939 lakh in 2022-23 (BE) as against ₹ 4870860 lakh in 2021-22 (RE) and 4030186 lakh in 2020-21 (A). The current transfers are likely to increase by 2.47 percent in 2022-23 (BE) over 2021-22 (RE) whereas this increase is recorded as 20.86 percent in 2021-22 (RE) over 2020-21 (A). The contribution of current transfers in the total expenditure of State Government is recorded as 41.39 percent, 40.46 percent and 36.85 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (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 ₹ 1860685 lakh in 2022-23 (BE) as against ₹ 1239325 lakh in 2021-22 (RE) and ₹ 422933 lakh in 2020-21 (A). The contribution of this item in the total expenditure of the State Government is estimated as 4.34 percent, 10.29 percent and 13.74 percent during 2020-21 (A), 2021-22 (RE) and 2022-23 (BE) respectively. The capital transfers are estimated to be ₹ 869754 lakh in 2022-23 (BE) as against ₹ 876692 lakh in 2021-22 (RE) and ₹ 838068 lakh in 2020-21 (A). The capital transfers are estimated to increase by 4.61 percent in 2021-22 (RE) but it decreased by 0.79 percent in 2022-23 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 0.95 percent in 2020-21 (A) and it increased to 4.43 percent in 2021-22 (RE) but in 2022-23 (BE), it decreased to 2.70 percent. The expenditure towards net purchase of financial assets and net purchase of physical assets taken together accounted for 0.56 percent, -3.30 percent and -3.08 percent of the total budgetary expenditure of the State Government in 2020-21 (A), 2021-22 (RE) and 2022-23 (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 2020-21 (A), 2021-22 (RE) and

2022-23 (BE) is estimated as ₹ 91667 lakh, ₹ 157850 lakh and ₹ 157593 lakh, respectively reflecting the growth of 72.20 percent in 2021-22 (RE) but it shows 0.16 percent fall in 2022-23 (BE). The contribution of this item is recorded as 0.94 percent, 1.31 percent and 1.16 percent of the total expenditure of State Government in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The expenditure on compensation of employees in 2020-21 (A) is recorded as ₹ 184424 lakh which is likely to increase to ₹ 277002 lakh and ₹ 313575 lakh in 2021-22 (RE) and 2022-23 (BE), respectively reflecting the growth of 50.20 percent in 2021-22 (RE) and 13.20 percent in 2022-23 (BE). This item accounted for 1.89 percent, 2.30 percent and 2.31 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 2.20 percent, 1.74 percent and 2.54 percent of the total budgetary expenditure of the State Government in 2020-21 (A), 2021-22 (RE) and 2022-23 (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 ₹ 5294484 lakh as compared to the expenditure of ₹ 3173779 lakh resulting in the net receipts of ₹ 2120705 lakh during the year 2020-21 (A). The net receipts decreased to ₹ 1949745 lakh in 2021-22 (RE) with the negative growth of 8.06 percent over 2020-21 (A) but it increased to ₹ 2024956 lakh with the growth of 3.86 percent in 2022-23 (BE) over 2021-22 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2020-21 (A) are estimated as ₹ 13788862 lakh against the expenditure of ₹ 13089999 lakh showing the net receipts of ₹ 698863 lakh. In 2021-22 (RE) and 2022-23 (BE), the net receipts are expected to be ₹ 259004 lakh and ₹ 582303 lakh, respectively.

**Table 2.1**  
**Income and Outlay Account of Administrative Departments**

		(₹ in lakh)		
Sr. No.	Items	2020-21 (A)	2021-22 (RE)	2022-23 (BE)
<b>Receipts</b>				
1	Income from Entrepreneurship & Property	197790	290833	399845
	1.1 Profits	0	0	8557
	1.2 Income from Property	197790	290833	391288
	1.2.1 Net Interest Receipts	77402	130372	149281
	a) Public Authorities	4	5	5
	b) From Other Sectors	77398	130367	149276
	1.2.2 Other Property Receipts	120388	160461	242007
2	Total Tax Revenue	4786766	7343222	8235749
	2.1 Production Taxes	641321	879962	1121743
	2.2 Product Taxes	3751178	5952064	6566145
	2.3 Other Transfers	394267	511196	547861
3	Fees & Miscellaneous Receipts	247803	182015	232605
4	Transfer from Central Govt.	1224868	969556	1156751
	<b>Total Receipts (1+2+3+4)</b>	<b>6457227</b>	<b>8785626</b>	<b>10024950</b>
<b>Disbursements</b>				
5	Consumption Expenditure	3809502	4270594	5059928
	5.1 Compensation of Employees	3175564	3534790	4061121
	a) Wages & Salaries	2261034	2537137	3025342
	b) Pensions	914530	997653	1035779
	5.2 Net Purchase of Commodities & Services	589336	695346	954427
	a) Purchases	550665	723687	972415
	b) Maintenance & Repairs	137101	155637	141338
	c) Less Sales	98430	183978	159326
	5.3 Transfers in kind	44602	40458	44380
6	Net Interest Paid to	1678869	1960958	2121432
	6.1 Public Authorities	7388	6445	6810
	a) Centre	7388	6445	6810
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1754623	2022529	2182638
	6.3 Less Commercial Interest	83142	68016	68016
7	Total Subsidies	490558	696142	576206
	7.1 Production Subsidies	390616	554006	435981
	7.2 Product Subsidies	99942	142136	140225
8	Total Current Transfer to Other Sectors	1296736	1617141	1725770
9	Inter Govt. Transfer fo Local Authorities	564023	596619	567531
	9.1 Current Transfer to Local Authorities	46967	125508	137262
	9.2 Capital Transfer to Local Authorities	517056	471111	430269
	<b>Total Current Expenditure (5+6+7+8+9)</b>	<b>7839688</b>	<b>9141454</b>	<b>10050867</b>
	<b>Surplus on Current Account</b>	<b>-1382461</b>	<b>-355828</b>	<b>-25917</b>

**Table 2.2**  
**Current Receipts of State Administration**

Sr. No.	Items	₹ in lakh		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	Tax Receipts	4786766 (74.13)	7343222 (83.58)	8235749 (82.15)
2	Income form Property & Entrepreneurship	197790 (3.06)	290833 (3.31)	399845 (3.99)
3	Fees & Miscellaneous Receipts	247803 (3.84)	182015 (2.07)	232605 (2.32)
4	Revenue Grants from Govt. of India	1224868 (18.97)	969556 (11.04)	1156751 (11.54)
	<b>Total Current Receipts (1+2+3+4)</b>	<b>6457227 (100.00)</b>	<b>8785626 (100.00)</b>	<b>10024950 (100.00)</b>

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

**Table 2.3**  
**Disbursements of State Administration**

Sr. No.	Items	₹ in lakh		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	Consumption Expenditure	3809502 (48.59)	4270594 (46.72)	5059928 (50.34)
2	Net Interest	1678869 (21.41)	1960958 (21.45)	2121432 (21.11)
3	Subsidies	490558 (6.26)	696142 (7.62)	576206 (5.73)
4	Current Transfers	1296736 (16.54)	1617141 (17.69)	1725770 (17.17)
5	Inter-Government Transfers	564023 (7.19)	596619 (6.53)	567531 (5.65)
	<b>Total Current Expenditure (1+2+3+4+5)</b>	<b>7839688 (100.00)</b>	<b>9141454 (100.00)</b>	<b>10050867 (100.00)</b>

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

**Table 2.4**  
**Production Account of Departmental Enterprises**

Sr. No.	Items	₹ in lakh		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
	<b>Receipts:</b>			
1	Commercial Receipts	81579	174921	325141
2	Imputed Subsidy	282050	331968	226622
	<b>Total Receipts (1+2)</b>	<b>363629</b>	<b>506889</b>	<b>551763</b>
	<b>Expenditure:</b>			
3	Purchase of Commodities & Services including maintenance	91667	157850	157593
4	Compensation of Employees	184424	277002	313575
	4.1 Wages & Salaries	131495	198604	233102
	4.2 Pensions	52929	78398	80473
5	Interest	83142	68016	68016
6	Consumption of Fixed Capital	4396	4021	4022
7	Profits	0	0	8557
	<b>Total Expenditure (3+4+5+6+7)</b>	<b>363629</b>	<b>506889</b>	<b>551763</b>

**Table 2.5**  
**Net Surplus of Departmental Enterprises**

Sr. No.	Items	₹ in lakh)		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	Gross Receipts	363629	506889	551763
2	Operating Expenses	363629	506889	543206
	<b>Net Surplus (1-2)</b>	<b>0</b>	<b>0</b>	<b>8557</b>

**Table 2.6**  
**Capital Finance Account of State Government**

Sr. No.	Items	₹ in lakh)		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
<b>Receipts</b>				
1	Consumption of Fixed Capital	4396	4021	4022
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	2120705	1949745	2024956
	3.1 At Home	2120705	1949745	2024956
	3.2 From Abroad	0	0	0
4	Other Liabilities	645689	669135	1016305
	4.1 Net Extra budgetary Borrowings	698863	259004	582303
	4.2 Less Net Purchase of Financial Assets	53174	-410131	-434002
5	Surplus on Current Account	-1382461	-355828	-25917
	<b>Total Receipts (1 to 5)</b>	<b>1388329</b>	<b>2267073</b>	<b>3019366</b>
<b>Expenditure:</b>				
<b>Administration</b>				
1	Capital Outlay	627441	1285325	2025585
2	Net purchase of Physical Assets	1226	13081	16886
	2.1 Second Hand Assets	0	0	0
	2.2 Land	1226	13081	16886
3	Change in Stock	-204508	-46000	-164900
	3.1 Inventory	533	1100	1100
	3.2 Others	-205041	-47100	-166000
4	Capital Transfers	838068	876692	869754
	4.1 For Capital Formation	838068	876692	869754
	4.2 For Others			0
<b>5</b>	<b>Total (1 to 4)</b>	<b>1262227</b>	<b>2129098</b>	<b>2747325</b>
<b>Enterprises</b>				
6	Capital Outlay	123790	184177	333025
7	Net purchase of Physical Assets	2538	5600	7511
	7.1 Second Hand Assets	0	0	0
	7.2 Land	2538	5600	7511
8	Change in Stock	-226	-51802	-68495
<b>9</b>	<b>Total (6 to 8)</b>	<b>126102</b>	<b>137975</b>	<b>272041</b>
	<b>Total Expenditure (5+9)</b>	<b>1388329</b>	<b>2267073</b>	<b>3019366</b>

**Table 2.7**  
**Budgetary Expenditure of Haryana Government as per Economic Classification**

		(₹ in lakh)			
	Items	2020-21 (A)	2021-22 (RE)	2022-23 (BE)	
<b>I</b>	<b>Administrative Departments</b>	<b>9247659</b>	<b>11393556</b>	<b>12730348</b>	
		(94.97)	(94.64)	(93.98)	
	1	Consumption Expenditure	3809502	4270594	5059928
		(39.12)	(35.47)	(37.35)	
		i) Compensation of Employees	3175564	3534790	4061121
		(32.61)	(29.36)	(29.98)	
		ii) Net Purchase of Commodities & Services	589336	695346	954427
		(6.05)	(5.78)	(7.05)	
		iii) Transfers in kind	44602	40458	44380
		(0.46)	(0.34)	(0.33)	
	2	Current Transfers*	4030186	4870860	4990939
		(41.39)	(40.46)	(36.85)	
	3	Gross Capital Formation	422933	1239325	1860685
	(4.34)	(10.29)	(13.74)		
4	Capital Transfers	838068	876692	869754	
	(8.61)	(7.28)	(6.42)		
5	Net Purchase of Financial Assets	53174	-410131	-434002	
	(0.55)	(-3.41)	(-3.20)		
6	Loans & Advances	92570	533135	366158	
	(0.95)	(4.43)	(2.70)		
7	Net Purchase of Physical Assets	1226	13081	16886	
	(0.01)	(0.11)	(0.12)		
<b>II</b>	<b>Departmental Commercial Undertakings</b>	<b>489731</b>	<b>644864</b>	<b>815247</b>	
		(5.03)	(5.36)	(6.02)	
	1	Purchase of Goods & Services	91667	157850	157593
		(0.94)	(1.31)	(1.16)	
	2	Compensation of Employees	184424	277002	313575
		(1.89)	(2.30)	(2.31)	
	3	Consumption of Fixed Capital	4396	4021	4022
		(0.05)	(0.03)	(0.03)	
	4	Interest	83142	68016	68016
	(0.85)	(0.56)	(0.50)		
5	Gross Capital Formation	123564	132375	264530	
	(1.27)	(1.10)	(1.95)		
6	Net Purchase of Physical Assets	2538	5600	7511	
	(0.03)	(0.05)	(0.06)		
	<b>Total Expenditure (I+II)</b>	<b>9737390</b>	<b>12038420</b>	<b>13545595</b>	
		<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>	

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

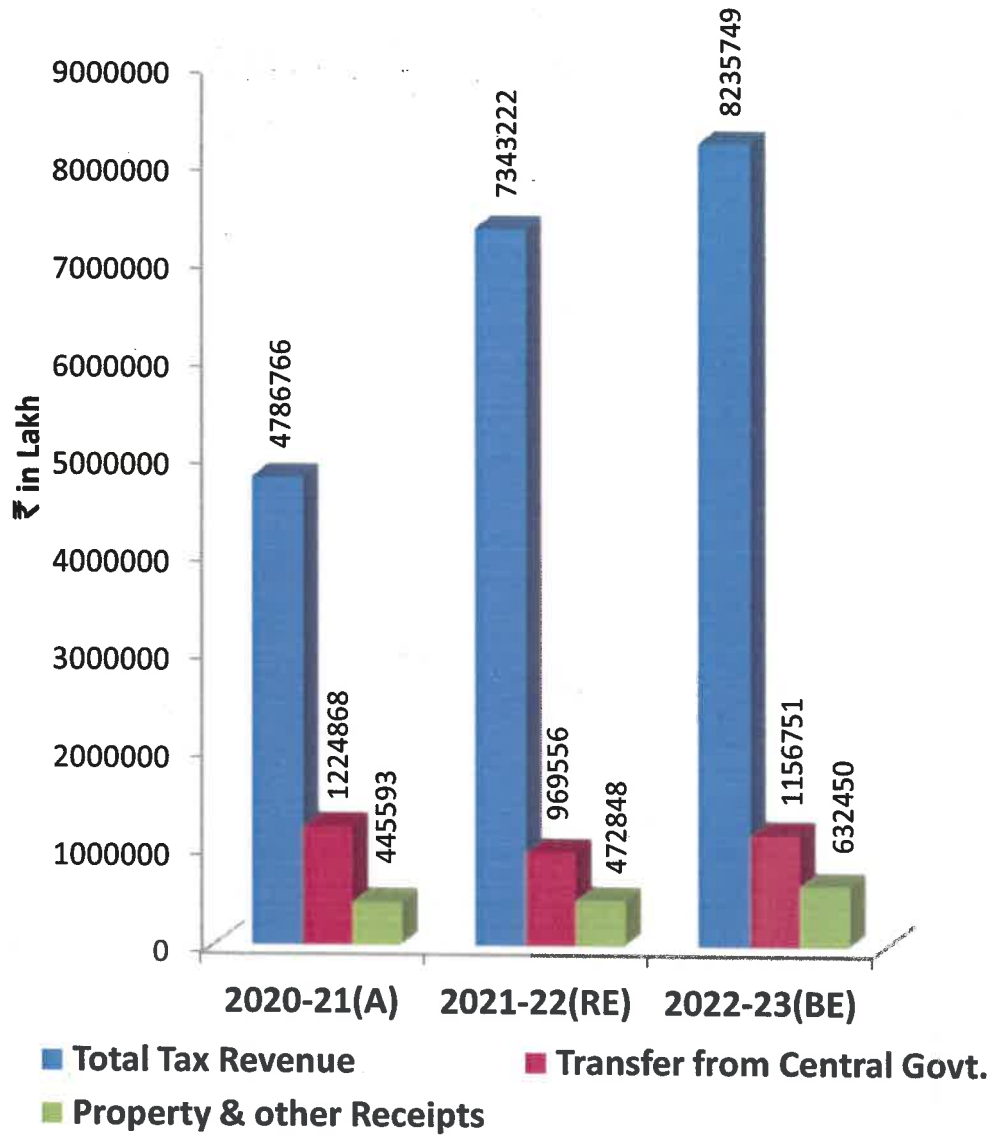
\*Current transfer also include subsidies and interest.

**Table 2.8**  
**Borrowing Account of State Government**

(₹ in lakh)

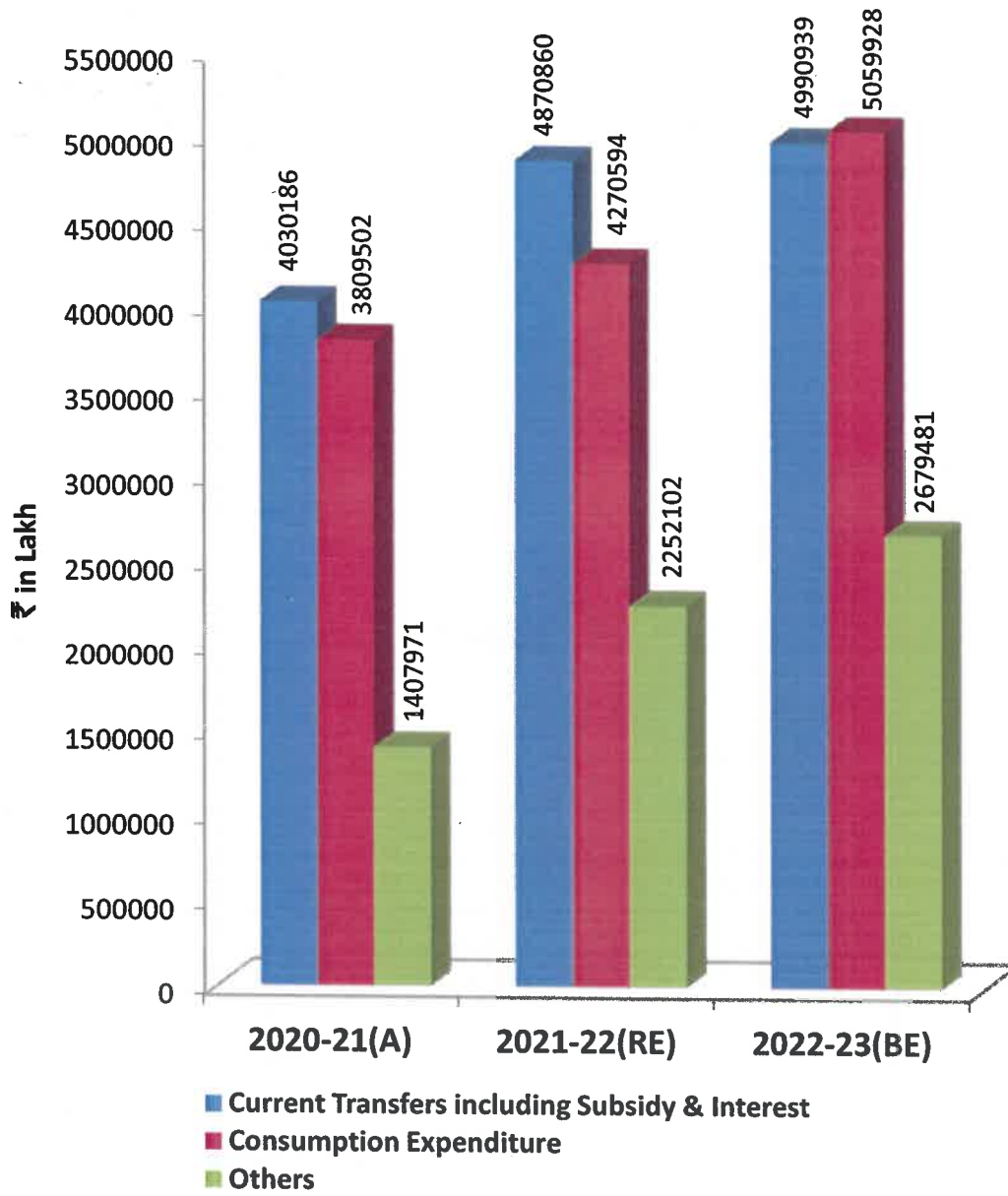
Sr. No.	Items	2020-21		2021-22		2022-23	
		(A)		(RE)		(BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
<b>I Borrowing at Home</b>							
1	Internal Debt	4934005	2916744	4628499	2780834	5374800	3457964
2	Small Savings, Provident Fund etc.	360479	257035	362440	260360	371560	263440
3	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>5294484</b>	<b>3173779</b>	<b>4990939</b>	<b>3041194</b>	<b>5746360</b>	<b>3721404</b>
<b>Net Receipts</b>		<b>2120705</b>		<b>1949745</b>		<b>2024956</b>	
<b>II Borrowing Abroad</b>							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III Extra Budgetary Receipts</b>							
1	Loans & Advances by State Govt.	43195	92570	89267	533135	76686	366158
2	Loans from Govt. of India	447668	33016	21500	35339	131500	47257
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	80000	80000	90000	90000	0	0
5	Reserve Funds	285861	226370	187706	183610	189234	184036
6	Deposits & Advances	3740858	3585882	3549550	3506300	4057710	4024640
7	Suspense & Miscellaneous	8445560	8212542	8944500	8300550	11451520	10625560
8	Remittances	879519	875608	900800	898500	913000	909500
9	Cash Balance	-164439	-46293	-46293	-92214	-92214	-77119
10	Funds	30640	25908	43010	61795	69778	130857
11	Consumption of Fixed Capital		4396		4021		4022
<b>Total</b>		<b>13788862</b>	<b>13089999</b>	<b>13780040</b>	<b>13521036</b>	<b>16797214</b>	<b>16214911</b>
<b>Net Receipts</b>		<b>698863</b>		<b>259004</b>		<b>582303</b>	

## Income of Administrative Departments





## Expenditure of Administrative Departments



## 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 2020-21 (A), 2021-22 (RE) and 2022-23 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2031760 lakh has been incurred on Education Affairs and Services accounting for 26.84 percent of total expenditure of ₹ 7568790 lakh in 2020-21 (A). Similarly in 2022-23 (BE), the

expenditure incurred for Education Affairs and Services is maximum but for 2021-22 (RE), the maximum expenditure is estimated for Economic Affairs and Services.

The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy in 2020-21 (A) but in 2021-22 (RE) and 2022-23 (BE), it is maximum in Agriculture, Forestry, Fishing and Hunting among the items of Economic Affairs and Services. The share of General Public Services in total expenditure of Administrative Departments is 14.34 percent, 13.96 percent and 15.91 percent during the three years. The share of Housing and Community Amenity Affairs and Services, stood at 12.13 percent, 14.19 percent and 14.66 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The share of Social Security and Welfare Affairs and Services is 12.95 percent, 11.83 percent and 11.64 percent during the three years. The share of Health Affairs and Services is estimated as 6.59 percent, 6.94 percent and 6.55 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

**Table 3.1**  
**Budgetary Expenditure of Administrative Departments**  
**as per Purpose Classification**

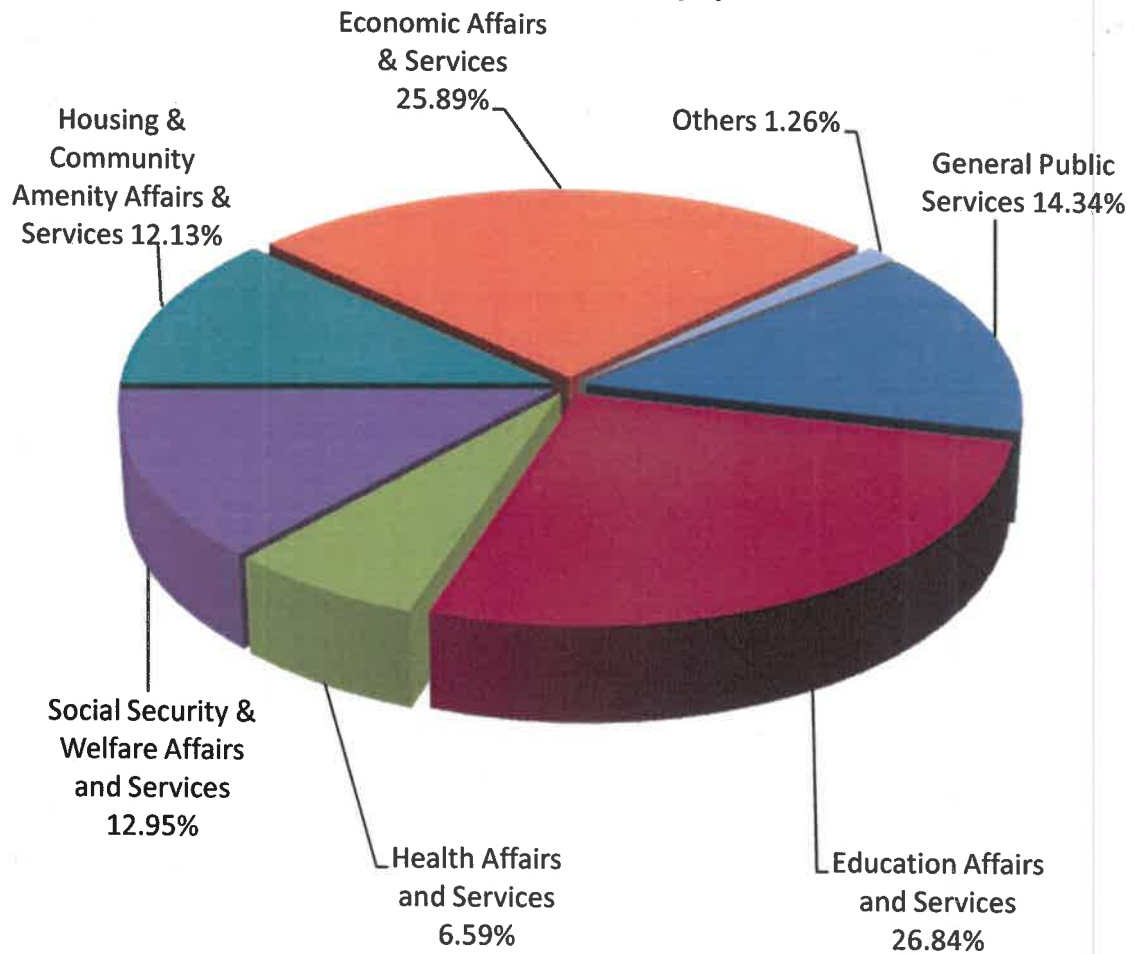
Sr. No.	Items	(₹ in lakh)		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	General Public Services	1085666	1317122	1688315
	1.1 General Administration, External Affairs, Public Order & Safety	1079737	1310670	1671134
	1.2 General Research	5929	6452	17181
2	Defence	3298	5657	9763
3	Education Affairs & Services	2031760	2322236	2754542
	3.1 Administration, Regulation & Research	50515	64672	113138
	3.2 Educational Services	1981245	2257564	2641404
4	Health Affairs & Services	499039	654424	694560
	4.1 Administration, Regulation & Research	23367	40471	61785
	4.2 Health Services	475672	613953	632775
5	Social Security and Welfare Affairs & Services	980461	1116111	1235271
	5.1 Social Security Affairs & Services	730515	815491	870084
	5.2 Welfare Affairs & Services	249946	300620	365187
6	Housing & Community Amenity Affairs & Services	918168	1338896	1555484
7	Cultural, Recreational & Religious Affairs & Services	38733	78083	101452
8	Economic Affairs & Services	1959593	2543233	2486357
	8.1 General Administration, Regulation & Research	131098	172591	240035
	8.2 Agriculture, Forestry, Fishing & Hunting	500585	820094	1045740
	8.3 Mining, Manufacturing & Construction	82083	137079	136942
	8.4 Electricity, Gas, Steam & Other Sources of Energy	637253	786950	719565
	8.5 Water Supply	318457	382969	444958
	8.6 Transport & Communication	383142	553139	403678
	8.7 Other Economic Services	-93025	-309589	-504561
9	Environmental Protection	1066	1478	2524
10	Relief on Calamities	51006	55358	80648
	<b>Total</b>	<b>7568790</b>	<b>9432598</b>	<b>10608916</b>

Table 3.2

**Distribution of Expenditure of Administrative Departments  
as per Purpose Classification**

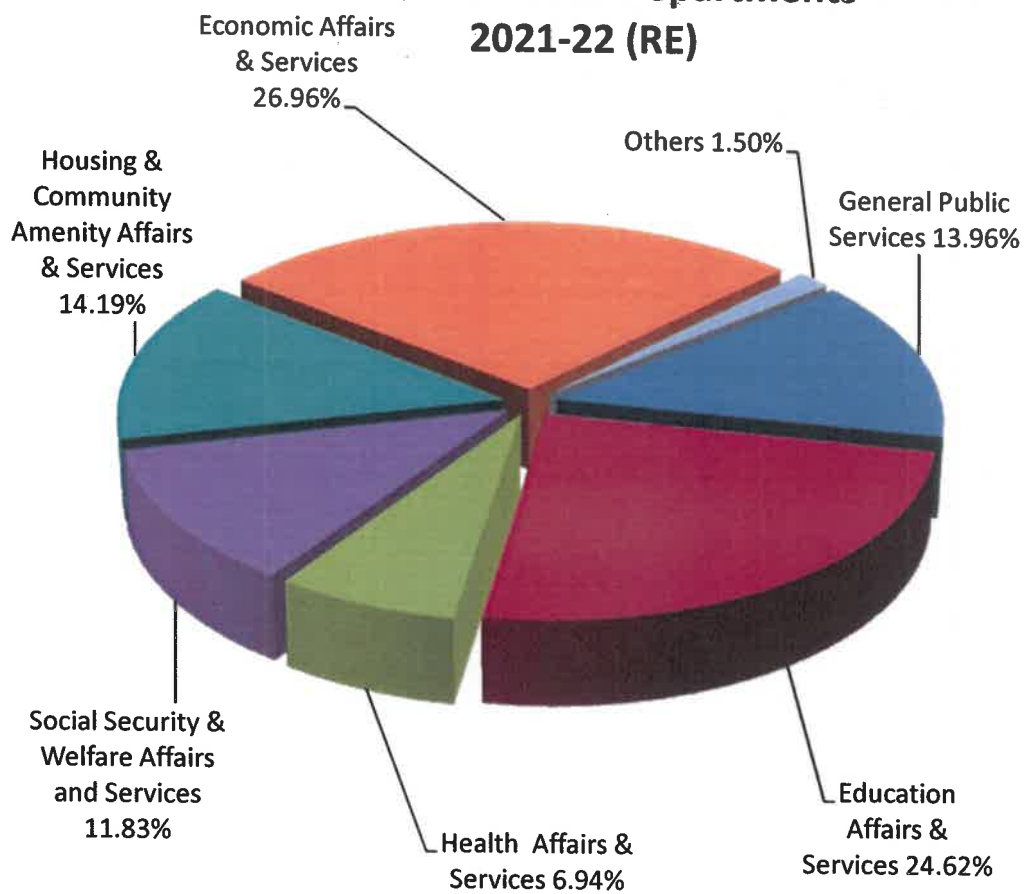
Sr. No.	Items	(Percent)		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	General Public Services	14.34	13.96	15.91
	1.1 General Administration, External Affairs, Public Order & Safety	14.27	13.90	15.75
	1.2 General Research	0.08	0.07	0.16
2	Defence	0.05	0.06	0.09
3	Education Affairs & Services	26.84	24.62	25.97
	3.1 Administration, Regulation & Research	0.67	0.69	1.07
	3.2 Educational Services	26.18	23.93	24.90
4	Health Affairs & Services	6.59	6.94	6.55
	4.1 Administration, Regulation & Research	0.31	0.43	0.58
	4.2 Health Services	6.28	6.51	5.96
5	Social Security and Welfare Affairs & Services	12.95	11.83	11.64
	5.1 Social Security Affairs & Services	9.65	8.65	8.20
	5.2 Welfare Affairs & Services	3.30	3.19	3.44
6	Housing & Community Amenity Affairs & Services	12.13	14.19	14.66
7	Cultural, Recreational & Religious Affairs & Services	0.51	0.83	0.96
8	Economic Affairs & Services	25.89	26.96	23.44
	8.1 General Administration, Regulation & Research	1.73	1.83	2.26
	8.2 Agriculture, Forestry, Fishing & Hunting	6.61	8.69	9.86
	8.3 Mining, Manufacturing & Construction	1.08	1.45	1.29
	8.4 Electricity, Gas, Steam & Other Sources of Energy	8.42	8.34	6.78
	8.5 Water Supply	4.21	4.06	4.19
	8.6 Transport & Communication	5.06	5.86	3.81
	8.7 Other Economic Services	-1.23	-3.28	-4.76
9	Environmental Protection	0.02	0.02	0.02
10	Relief on Calamities	0.68	0.59	0.76
	<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

## Purpose Classification of Budget Expenditure of Administrative Departments 2020-21 (A)

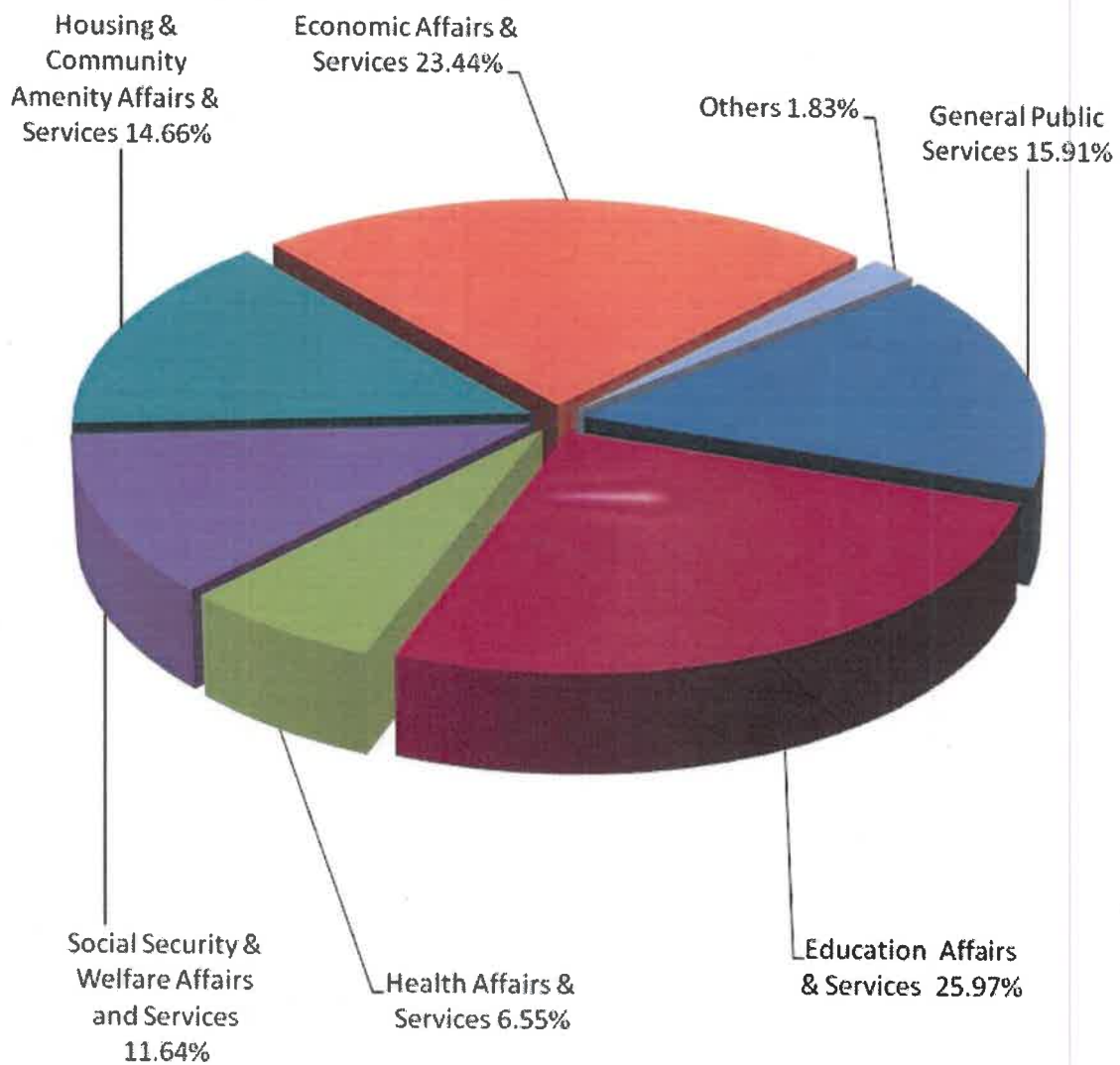


## Purpose Classification of Budgetary Expenditure of Administration Departments

2021-22 (RE)



## Purpose Classification of Budgetary Expenditure of Administration Departments 2022-23 (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 ₹ 1305186 lakh in 2020-21 (A) which is expected to increase to ₹ 1526832 lakh and ₹ 1730802 lakh in 2021-22 (RE) and 2022-23 (BE), respectively with the growth of 16.98 percent in 2021-22 (RE) and 13.36 percent in 2022-23 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1733010 lakh in 2020-21 (A) which is expected to mount up to ₹ 1851952 lakh and ₹ 2153127 lakh in 2021-22 (RE) and 2022-23 (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 2020-21 (A) has been estimated as ₹ 275258 lakh out of which the maximum product has been estimated in Road Transport (₹ 156252 lakh) sector followed by Irrigation (₹ 98431 lakh), Forest (₹ 18237 lakh) and Manufacturing (₹ 2338 lakh) sectors. The gross product in 2021-22 (RE) and 2022-23 (BE) is expected to be ₹ 361763 lakh and ₹ 406301 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 of 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 or 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 ₹ 422933 lakh, ₹ 1239325 lakh and ₹ 1860685 lakh in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 627441 lakh, ₹ 1285325 lakh and ₹ 2025585 lakh in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively recording the growth of 104.85 percent in 2021-22 (RE) and 57.59 percent in 2022-23 (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 92.52 percent, 95.64 percent and 95.73 percent in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 6.58 percent, 3.78 percent and 3.80 percent of total GFCF in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 405028 lakh) followed by

Education (₹ 79690 lakh), Water Supply (₹ 76243 lakh), Health (₹ 44314 lakh), Sanitation (₹ 18316 lakh) and construction (₹ 3850 lakh) sectors in 2020-21 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2021-22 (RE) and 2022-23 (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 ₹ 264530 lakh in 2022-23 (BE) as against ₹ 132375 lakh in 2021-22 (RE) and ₹ 123564 lakh in 2020-21 (A). The GFCF or total new outlay has been recorded as ₹ 123790 lakh in 2020-21 (A) which increased to ₹ 184177 lakh in 2021-22 (RE) with the growth of 48.78 percent. The GFCF is expected to increase to ₹ 333025 lakh with the growth of 80.82 percent in 2022-23 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 120513 lakh) followed by machinery and equipments (₹ 3167 lakh) in 2020-21 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2021-22 (RE) and 2022-23 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 107077 lakh, ₹ 146994 lakh and ₹ 294844 lakh accounting for 86.50 percent, 79.81 percent and 88.54 percent of total GFCF in 2020-21 (A), 2021-22 (RE) and 2022-23 (BE), respectively.

Table 4.1  
Estimates of Net Product from Public Administration

Sr. No.	Items	₹ in lakh)		
		2020-21 (A)	2021-22 (RE)	2022-23 (BE)
1	<b>Total Administration</b>	<b>3215594</b>	<b>3576937</b>	<b>4107521</b>
	Less			
2	Construction (Repair & Maintenance)	93064	104208	110852
3	Water Supply	84334	93945	112740
4	Other Services	1733010	1851952	2153127
	a) Education (3.2)	1471925	1572869	1862680
	b) Medical & Public Health (4.2)	261085	279083	290447
	c) Sanitation	0	0	0
5	<b>Sub Total (2 to 4)</b>	<b>1910408</b>	<b>2050105</b>	<b>2376719</b>
6	<b>Public Administration (1-5)</b>	<b>1305186</b>	<b>1526832</b>	<b>1730802</b>

Table 4.2  
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2020-21 (A)

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)					Imputed Subsidy	Total Receipts			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	18806	267	32033	0	0	11764	79292	66	0	0	20967	121261	142228	98431	98431
2	Forest	17730	504	1011	162	0	928	0	3	0	0	1997	18341	20338	18237	18237
3	Manufacturing	2219	98	302	1	0	0	0	0	21	0	77	2564	2641	2317	2338
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	141677	3123	38254	0	0	3916	3850	3227	4375	0	58538	139884	198422	151877	156252
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
	<b>Total</b>	<b>180432</b>	<b>3992</b>	<b>71600</b>	<b>163</b>	<b>0</b>	<b>16608</b>	<b>83142</b>	<b>3296</b>	<b>4396</b>	<b>0</b>	<b>81579</b>	<b>282050</b>	<b>363629</b>	<b>270862</b>	<b>275258</b>

**Table 4.3**  
**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2021-22 (RE)**

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	80476	3550	48203	0	0	12610	64166	120	0	0	21800	187325	209125	148312	148312
2	Forest	19682	788	2392	290	0	873	0	5	0	0	2980	21050	24030	20475	20475
3	Manufacturing	2411	146	212	33	0	0	0	0	21	0	141	2682	2823	2557	2578
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	165233	4715	74114	0	0	6398	3850	12600	4000	0	150000	120910	270910	186398	190398
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
	<b>Total</b>	<b>267802</b>	<b>9199</b>	<b>124921</b>	<b>323</b>	<b>0</b>	<b>19881</b>	<b>68016</b>	<b>12725</b>	<b>4021</b>	<b>0</b>	<b>174921</b>	<b>331967</b>	<b>506888</b>	<b>357742</b>	<b>361763</b>

Table 4.4  
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2022-23 (BE)

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	89703	3763	45894	0	0	15200	64166	126	0	0	22500	196352	218852	157758	157758
2	Forest	21923	865	6010	200	0	1009	0	6	0	0	2450	27563	30013	22794	22794
3	Manufacturing	2435	182	250	8	0	0	0	22	0	0	191	2706	2897	2617	2639
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	187771	6932	70190	0	0	6700	3850	12000	4000	8557	300000	0	300000	219110	223110
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
	<b>Total</b>	<b>301832</b>	<b>11742</b>	<b>122344</b>	<b>208</b>	<b>0</b>	<b>22909</b>	<b>68016</b>	<b>12132</b>	<b>4022</b>	<b>8557</b>	<b>325141</b>	<b>226621</b>	<b>551762</b>	<b>402279</b>	<b>406301</b>

Table 4.5  
Industry-wise and Asset-wise Capital Formation of General Government in 2020-21 (A)

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)	76096	18316	0	379042	79187	27885	580526
	1.1) Dwelling				26605			
	1.2) Other Building and Structure (i to iv)	76096	18316	0	352437	79187	27885	553921
	i) Non-Residential Building	0	0		72214	79187	27885	179286
	ii) Other Structures	76096	18316		147162	0	0	241574
	iii) Land Improvement	0	0		0	0	0	0
	iv) Roads & Bridges	0	0		133061	0	0	133061
2	Machinery and Equipment (2.1 to 2.4)	147	0	41	24225	455	16425	41293
	2.1) Transport Equipment	146	0		13988	48	81	14263
	2.2) ICT Equipment	1	0	6	6599	196	19	6821
	2.3) Other Machinery and Equipment	0	0	35	3638	211	16325	20209
	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)	0	0	3809	1761	48	4	5622
	4.1) Research and Development	0	0	3808	92	0	0	3900
	4.2) Mineral Exploration and Evaluation							0
	4.3) Computer Software & Databases	0	0	1	1669	48	4	1722
	4.4) Entertainment, Literary of Artistic Originals				0			0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	76243	18316	3850	405028	79690	44314	627441
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	533	-205041	0	0	-204508
	Gross Capital Formation	76243	18316	4383	199987	79690	44314	422933



Table 4.6  
Industry-wise and Asset-wise Capital Formation of General Government in 2021-22 (RE)

Sr. No.	Items	₹ in lakhs											
		3	4	5	6	7	8	9	Total				
1	2												
1	Construction (1.1+1.2)	148096	18100	0	932632	98492	32000						1229320
	1.1) Dwelling	0	0		31213	0	0						31213
	1.2) Other Building and Structure (i to iv)	148096	18100	0	901419	98492	32000						1198107
	i) Non-Residential Building	0	0	0	108842	98492	32000						239334
	ii) Other Structures	148096	18100	0	539771	0	0						705967
	iii) Land Improvement	0	0	0	0	0	0						0
	iv) Roads & Bridges	0	0	0	252806	0	0						252806
2	Machinery and Equipment (2.1 to 2.4)	303	0	191	26598	2918	18580						48590
	2.1) Transport Equipment	255	0	0	8521	200	124						9100
	2.2) JCT Equipment	48	0	41	13626	87	66						13868
	2.3) Other Machinery and Equipment	0	0	150	4451	2631	18390						25622
	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	3510	3603	260	30						7415
	4.1) Research and Development	0	0	3500	203	238	14						3955
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0						0
	4.3) Computer Software & Databases	12	0	10	3400	22	16						3460
	4.4) Entertainment, Literary of 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 (GFCE) (1+2+3+4)	148411	18100	3701	962833	101670	50610						1285325
	Net Purchase of Second Hand Assets	0	0	0	0	0	0						0
	Change in Stocks	0	0	1100	-47100	0	0						-46000
	Gross Capital Formation	148411	18100	4801	915733	101670	50610						1239325

Table 4.7  
Industry-wise and Asset-wise Capital Formation of General Government in 2022-23 (BE)

Sr. No.	Items	(₹ in lakhs)							
		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)	202402	23500	0	1514359	173932	25000	1939193	
	1.1) Dwelling	0	0	0	53805	0	0	53805	
	1.2) Other Building and Structure (i to iv)	202402	23500	0	1460554	173932	25000	1885388	
	i) Non-Residential Building	0	0	0	299481	173932	25000	498413	
	ii) Other Structures	202402	23500	0	968211	0	0	1194113	
	iii) Land Improvement	0	0	0	0	0	0	0	
	iv) Roads & Bridges	0	0	0	192862	0	0	192862	
2	Machinery and Equipment (2.1 to 2.4)	373	0	275	49760	5855	20698	76961	
	2.1) Transport Equipment	265	0	0	9920	300	170	10655	
	2.2) ICT Equipment	88	0	28	12641	115	48	12920	
	2.3) Other Machinery and Equipment	20	0	247	27199	5440	20480	53386	
	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)	22	0	5007	3359	1030	13	9431	
	4.1) Research and Development	0	0	5000	206	1001	1	6208	
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0	
	4.3) Computer Software & Databases	22	0	7	3153	29	12	3223	
	4.4) Entertainment, Literary of 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 (GFCE) (1+2+3+4)	202797	23500	5282	1567478	180817	45711	2025585	
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	
	Change in Stocks	0	0	1100	-166000	0	0	-164900	
	Gross Capital Formation	202797	23500	6382	1401478	180817	45711	1860685	

Table 4.8

## Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2020-21 (A)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>106986</b>	<b>7859</b>	<b>0</b>	<b>5668</b>	<b>120513</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	106986	7859	0	5668	120513
	i) Non-Residential Building	0	123	0	5668	5791
	ii) Other Structures	106986	7736	0	0	114722
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>84</b>	<b>503</b>	<b>13</b>	<b>2567</b>	<b>3167</b>
	2.1) Transport Equipment	47	20	0	2547	2614
	2.2) ICT Equipment	37	392	0	20	449
	2.3) Other Machinery and Equipment	0	91	13	0	104
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>7</b>	<b>98</b>	<b>0</b>	<b>5</b>	<b>110</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	7	98	0	5	110
	4.4) Entertainment, Literary of Artistic Originals					0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>107077</b>	<b>8460</b>	<b>13</b>	<b>8240</b>	<b>123790</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-226</b>
	<b>Gross Capital Formation</b>	<b>106851</b>	<b>8460</b>	<b>13</b>	<b>8240</b>	<b>123564</b>

Table 4.9

## Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2021-22 (RE)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>146564</b>	<b>25605</b>	<b>0</b>	<b>5850</b>	<b>178019</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	146564	25605	0	5850	178019
	i) Non-Residential Building	0	710	0	5800	6510
	ii) Other Structures	146564	24895	0	50	171509
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>380</b>	<b>365</b>	<b>52</b>	<b>5241</b>	<b>6038</b>
	2.1) Transport Equipment	180	30	0	5200	5410
	2.2) ICT Equipment	200	240	2	40	482
	2.3) Other Machinery and Equipment	0	95	50	1	146
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>50</b>	<b>60</b>	<b>0</b>	<b>10</b>	<b>120</b>
	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	50	60	0	10	120
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>146994</b>	<b>26030</b>	<b>52</b>	<b>11101</b>	<b>184177</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-51802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-51802</b>
	<b>Gross Capital Formation</b>	<b>95192</b>	<b>26030</b>	<b>52</b>	<b>11101</b>	<b>132375</b>

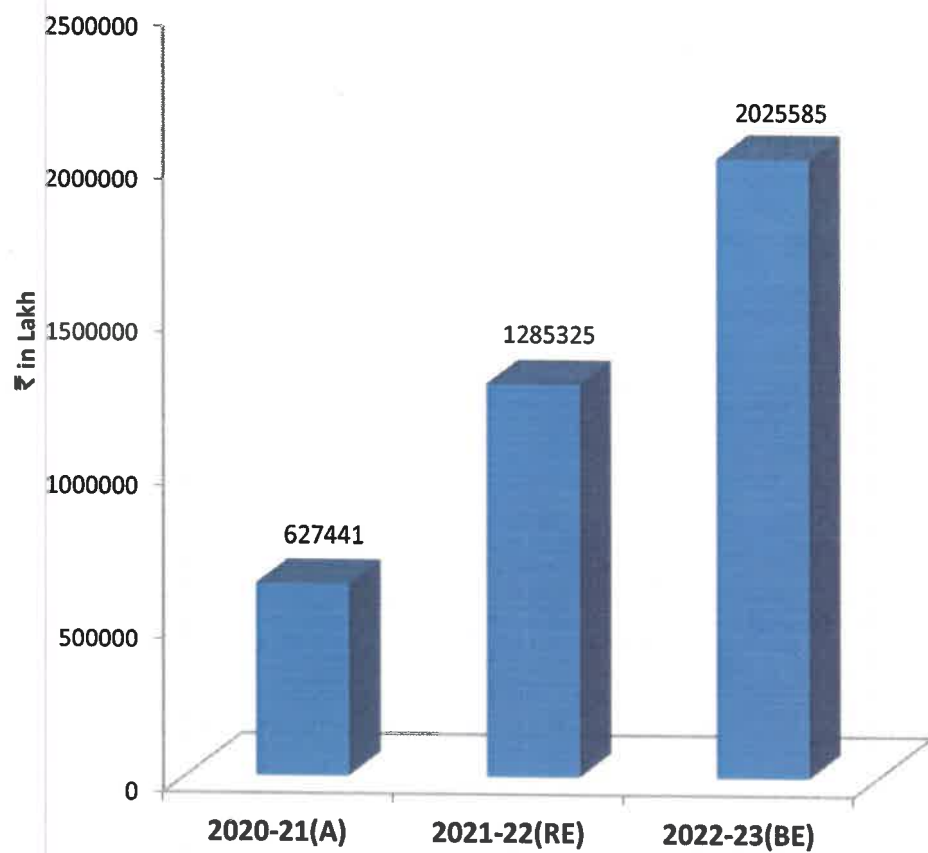
Table 4.10

## Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2022-23 (BE)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>293452</b>	<b>16721</b>	<b>0</b>	<b>7520</b>	<b>317693</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	293452	16721	0	7520	317693
	i) Non-Residential Building	0	300		7470	7770
	ii) Other Structures	293452	16421		50	309923
	iii) Land Improvement	0	0		0	0
	iv) Roads & Bridges	0	0		0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>1284</b>	<b>370</b>	<b>182</b>	<b>13280</b>	<b>15116</b>
	2.1) Transport Equipment	345	30	0	13020	13395
	2.2) ICT Equipment	432	240	32	160	864
	2.3) Other Machinery and Equipment	507	100	150	100	857
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>108</b>	<b>60</b>	<b>8</b>	<b>40</b>	<b>216</b>
	4.1) Research and Development					0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	108	60	8	40	216
	4.4) Entertainment, Literary of Artistic Originals					0
	4.5) Other Intellectual Property Products					0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>294844</b>	<b>17151</b>	<b>190</b>	<b>20840</b>	<b>333025</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-68495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-68495</b>
	<b>Gross Capital Formation</b>	<b>226349</b>	<b>17151</b>	<b>190</b>	<b>20840</b>	<b>264530</b>

### 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 2020-21 (A), 2021-22 (RE) and 2022-23 (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 ₹ 7839688 lakh incurred by the Administrative Departments in 2020-21 (A), the maximum expenditure has been incurred on Educational Affairs and Services (23.74 percent) followed by Interest (21.41 percent), Economic Affairs and Services (14.74 percent) and General Public Services (12.81 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 2021-22 (RE) and 2022-23 (BE) also. Out of total capital expenditure of ₹ 1407971 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 57.10 percent in 2020-21 (A). Similarly the maximum expenditure is likely to increase in Economic Affairs and Services in 2021-22 (RE) and 2022-23 (BE).

Table 5.1

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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers In kind	Consump- tion Expdn. (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	<b>General Public Services</b>	573602	229326	12756	815664	156844	9342	147502	0	963186	40863	0	0	0	0	1004049
1.1	General Administration, Public Order and Safety	572623	228918	12735	814276	156105	9335	146770	0	961046	39387	0	0	0	0	1000433
1.1.1	Public Order and Safety	478307	189287	8338	675932	40561	4803	35758	0	711690	28771	0	0	0	0	740461
1.1.2	Planning and Statistical Activities	3985	1700	154	5839	1315	0	1315	0	7154	304	0	0	0	0	7458
1.1.3	General Administration, Public Order and Safety n.e.c	90331	37931	4243	132505	114229	4532	109697	0	242202	10312	0	0	0	0	252514
1.2	General Research	979	408	21	1408	739	7	732	0	2140	1476	0	0	0	0	3616
2	<b>Civil Defence</b>	2287	706	113	3106	88	10	78	0	3184	114	0	0	0	0	3298
3	<b>Education Affairs and Services</b>	1055482	447610	11923	1515015	85096	59483	25613	29149	1569777	291043	0	638	0	0	1861458
3.1	Administration, Regulation and Research	29920	12287	884	43091	4520	0	4520	0	47611	1459	0	638	0	0	49708
3.1.1	Primary Education Affairs	6687	2858	239	9784	315	0	315	0	10099	373	0	0	0	0	10472
3.1.2	Secondary Education Affairs	12779	5482	350	18611	1479	0	1479	0	20090	540	0	0	0	0	20630
3.1.3	Higher Secondary/and University/Education Affairs	10454	3947	295	14696	2726	0	2726	0	17422	546	0	638	0	0	18606
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	1025562	435323	11039	1471924	80576	59483	21093	29149	1522166	289584	0	0	0	0	1811750
3.2.1	Primary Education Services	617498	262516	6680	886694	26741	20332	6409	28879	921982	31188	0	0	0	0	953170
3.2.2	Secondary Education Services	317723	136192	3154	457069	15620	36048	-20428	0	436641	86260	0	0	0	0	522901
3.2.3	Higher Secondary and University Education Services	90305	36600	1205	128110	38215	1546	36669	270	165049	172136	0	0	0	0	337185
3.2.4	Educational Services n.e.c	36	15	0	51	0	1557	-1557		-1506	0	0	0	0	0	-1506

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₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																Grand Total (17+33)
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software & Dev.	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan	Total Cap. Expd. (27to32)		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	<b>General Public Services</b>	84	45388	0	14418	13281	5599	1191	92	533	80586	1031	0	0	0	0	81617	1085666
	1.1 General Administration, Public Order and Safety	84	43088	0	14418	13281	5589	1188	92	533	78273	1031	0	0	0	0	79304	1079737
	1.1.1 Public Order and Safety	0	20525	0	0	11850	2602	395	0	0	35372	1031	0	0	0	0	36403	776884
	1.1.2 Planning and Statistical Activities	0	0	0	0	20	21	5	0	0	46	0	0	0	0	0	46	7504
	1.1.3 General Administration, Public Order and Safety n.e.c	84	22563	0	14418	1411	2966	788	92	533	42855	0	0	0	0	0	42855	295369
	1.2 General Research	0	2300	0	0	0	10	3	0	0	2313	0	0	0	0	0	2313	5929
2	<b>Civil Defence</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3298
3	<b>Education Affairs and Services</b>	0	79187	0	0	144	976	190	0	0	80497	191	89614	0	0	0	170302	2031760
	3.1 Administration, Regulation and Research	0	0	0	0	96	569	142	0	0	807	0	0	0	0	0	807	50515
	3.1.1 Primary Education Affairs	0	0	0	0	0	136	34	0	0	170	0	0	0	0	0	170	10642
	3.1.2 Secondary Education Affairs	0	0	0	0	96	270	68	0	0	434	0	0	0	0	0	434	21064
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	163	40	0	0	203	0	0	0	0	0	203	18809
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	0	79187	0	0	48	407	48	0	0	79690	191	89614	0	0	0	169495	1981245
	3.2.1 Primary Education Services	0	593	0	0	0	0	0	0	0	593	0	0	0	0	0	593	953763
	3.2.2 Secondary Education Services	0	12459	0	0	0	195	39	0	0	12693	0	0	0	0	0	12693	535594
	3.2.3 Higher Sec.and University Edu.Services	0	66135	0	0	48	212	9	0	0	66404	191	89614	0	0	0	156209	493394
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-1506

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													Total Current Expenditure (11 to 16)	
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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
4	<b>Health Affairs and Services</b>	190017	81081	3292	274390	52294	4430	47864	0	322254	132186	0	0	0	0	454440
	4.1 Administration, Regulation and Research	8840	3792	673	13305	470	0	470	0	13775	9307	0	0	0	0	23082
	4.1.1 Allopathic	7328	3143	645	11116	154	0	154	0	11270	175	0	0	0	0	11445
	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	1512	649	28	2189	316	0	316	0	2505	9132	0	0	0	0	11637
	4.2 Hospitals, Clinics and other Health Services	181177	77289	2619	261085	51824	4430	47394	0	308479	122879	0	0	0	0	431358
	4.2.1 Allopathic	144265	61881	1895	208041	50065	4430	45635	0	253676	116467	0	0	0	0	370143
	4.2.2 Homeopathic	320	122	4	446	14	0	14	0	460	5	0	0	0	0	465
	4.2.3 Ayurvedic	11303	4449	232	15984	1170	0	1170	0	17154	5837	0	0	0	0	22991
	4.2.4 Unani	383	154	0	537	9	0	9	0	546	0	0	0	0	0	546
	4.2.5 Other Medical Services	24906	10683	488	36077	566	0	566	0	36643	570	0	0	0	0	37213
5	<b>Social Security and Welfare Affairs and Services</b>	72322	30983	400	103705	103670	141	103529	0	207234	735816	1870	359	0	0	945279
	5.1 Social Security Affairs and Services	1666	715	41	2422	30861	0	30861	0	33283	697225	0	0	0	0	730508
	5.2 Social Welfare Services	70656	30268	359	101283	72809	141	72668	0	173951	38591	1870	359	0	0	214771
6	<b>Housing and Community Amenity Affairs and Services</b>	66979	28004	747	95730	19795	1071	18724	0	114454	568277	3219	0	0	0	685950
	6.1 Housing and Community Services	66979	28004	747	95730	19795	48	19747	0	115477	568277	3219	0	0	0	686973
	6.2 Sanitary Affairs Services	0	0	0	0	0	1023	-1023	0	-1023	0	0	0	0	0	-1023
	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																	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 Phy. Assets	Capital Transfers	Net Purchase of Fin. Assets	Loan		Total Cap. Expd. (27+32)		
															ANG	ALB			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	
4	<b>Health Affairs and Services</b>	0	27885	0	0	364	16345	5	0	0	44599	0	0	0	0	0	44599	499039	
	4.1 Administration, Regulation and Research	0	0	0	0	283	1	1	0	0	285	0	0	0	0	0	285	23367	
	4.1.1 Allopathic	0	0	0	0	112	0	0	0	0	112	0	0	0	0	0	112	11557	
	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	171	1	1	0	0	173	0	0	0	0	0	173	11810	
	4.2 Hospitals, Clinics and other Health Services	0	27885	0	0	81	16344	4	0	0	44314	0	0	0	0	0	44314	475672	
	4.2.1 Allopathic	0	0	0	0	0	16316	1	0	0	16317	0	0	0	0	0	16317	386460	
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	465	
	4.2.3 Ayurvedic	0	0	0	0	81	16	3	0	0	100	0	0	0	0	0	100	23091	
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	546	
	4.2.5 Other Medical Services	0	27885	0	0	0	12	0	0	0	27897	0	0	0	0	0	27897	65110	
5	<b>Social Security and Welfare Affairs and Services</b>	0	12925	0	0	70	641	26	0	0	13662	4	1958	157	19401	0	35182	980461	
	5.1 Social Security Affairs and Services	0	0	0	0	0	6	1	0	0	7	0	0	0	0	0	7	730515	
	5.2 Social Welfare Services	0	12925	0	0	70	635	25	0	0	13655	4	1958	157	19401	0	35175	249946	
6	<b>Housing and Community Amenity Affairs and Services</b>	20762	0	0	87379	8	77	7	0	0	108233	0	114536	0	9449	0	232218	918168	
	6.1 Housing and Community Services	20762	0	0	69063	8	77	7	0	0	89917	0	114536	0	9449	0	213902	900875	
	6.2 Sanitary Affairs Services	0	0	0	18316	0	0	0	0	0	18316	0	0	0	0	0	18316	17293	
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Mainten- ance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2															
7	Cultural, Recreational/Religious Affairs and Services	10312	4322	293	14927	5327	954	4373	0	19300	5962	0	0	0	25262	
	7.1 Arts and Cultural Affairs Services	617	258	15	890	845	0	845	0	1735	731	0	0	0	2466	
	7.2 Recreational and Sporting Services	9489	3976	274	13739	3089	315	2774	0	16513	1685	0	0	0	18198	
	7.3 Tourism Affairs and Services	159	68	4	231	1380	175	1205	0	1436	3546	0	0	0	4982	
	7.4 Cultural, Recreational/Religious Affairs and Services n.e.c	47	20	0	67	13	464	-451	0	-384	0	0	0	0	-384	
8	Economic Affairs and Services	254570	92201	5223	351994	254707	21856	232851	0	584845	86308	94853	389619	0	1155625	
	8.1 General Administration, Regulation and Research	67219	12231	624	80074	11746	6441	5305	0	85379	5638	0	0	0	91017	
	8.2 Agriculture, Forestry, Fishing and Hunting	78775	33581	2170	114526	28166	3110	25056	0	139582	47609	61700	197038	0	445929	
	8.3 Mining, Manufacturing and Construction	4292	1700	195	6187	10753	2192	8661	0	14748	1600	0	10142	0	26480	
	8.4 Electricity, Gas, Steam and Other Sources of Energy	233	100	0	333	107	6	101	0	434	152	0	21807	0	22393	
	8.4.1 Electricity, Gas and Steam	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	
	8.4.3 Non-conventional Sources Energy	233	100	0	333	107	6	101	0	434	152	0	21807	0	22393	
	8.5 Drinking Water Supply	57903	24837	1594	84334	159015	5477	153538	0	237872	4342	0	0	0	242214	
	8.6 Transportation and Communication	29980	12859	6	42845	43092	3666	39426	0	82271	5339	0	139884	0	227494	
	8.6.1 Road Transport	29816	12789	0	42605	42767	2787	39980	0	82565	5303	0	139884	0	227772	
	8.6.2 Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	8.6.3 Air Transport	164	70	6	240	325	879	-554	0	-314	36	0	0	0	-278	
	8.6.4 Transport and Communication n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	8.7 Other Economic Services	16168	6693	634	23695	1828	964	864	0	24559	21628	33153	20748	0	100088	
9	Environmental Protection	362	149	3	514	148	0	148	0	662	110	0	0	0	772	
10	Relief on Calamities	346	148	5	499	9797	1143	8654	15453	24606	80	0	0	0	24686	
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1678669	1678669	
	Administrative Deptt.Total	2226279	914530	34755	3175564	687766	98430	569336	44602	3809502	1860759	99942	390616	1678669	7839688	
	DCU	127503	52929	3992	184424	91667	0	91667	0	276091	0	0	0	83142	363629	
	Grand Total	2353782	967459	38747	3359988	779433	98430	681003	44602	4055593	1860759	99942	390616	1762011	6436910	

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure													Grand Total (17+33)			
		Residen- tial Building	Non-Resi- dential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer Fin. Assets	Net Purch- ase of Fin. Assets		Loan ANG	ALB	Total Cap. Expd. (27+32)
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	0	13266	0	0	39	145	21	0	0	13471	0	0	0	0	0	13471	38733
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	13	3	0	0	16	0	0	0	0	0	16	1923
	7.2 Recreational and Sporting Services	0	8997	0	0	39	69	17	0	0	9122	0	0	0	0	0	9122	40375
	7.3 Tourism Affairs and Services	0	4269	0	0	0	63	1	0	0	4333	0	0	0	0	0	4333	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	5758	635	133061	113458	347	3246	282	3808	-205041	55554	0	631677	53017	63720	0	803968	1959593
	8.1 General Administration, Regulation and Research	5758	0	0	0	7	702	176	0	0	6643	0	33438	0	0	0	40081	131098
	8.2 Agriculture, Forestry, Fishing and Hunting	0	177	0	19146	117	446	43	0	0	19929	0	34727	0	0	0	54656	500585
	8.3 Mining, Manufacturing and Construction	0	458	0	0	47	93	21	0	0	619	0	6963	21	47990	0	55593	82083
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	361	0	0	0	361	0	556533	52350	5616	0	614860	637253
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	556533	52350	5616	0	614499	614499
	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	361	0	0	0	361	0	0	0	0	0	361	22754
	8.5 Drinking Water Supply	0	0	0	76096	146	1	0	0	0	76243	0	0	0	0	0	76243	318457
	8.6 Transportation and Communication	0	0	133061	16845	20	583	0	3808	0	154317	0	0	1000	331	0	155648	383142
	8.6.1 Road Transport	0	0	133061	7544	0	507	0	3808	0	144920	0	0	1000	331	0	146251	374023
	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	9301	20	76	0	0	0	9397	0	0	0	0	0	9397	9119
	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	1371	10	1060	42	0	-205041	-202558	0	16	-354	9783	0	-193113	-93025
9	Environmental Protection	0	0	0	0	10	1	0	0	0	11	0	283	0	0	0	294	1066
10	Relief on Calamities interest	1	0	0	26319	0	0	0	0	0	26320	0	0	0	0	0	26320	51006
	Administrative Deptt. Total	26605	179286	133061	241574	14263	27030	1722	3900	-204508	422933	1226	838068	53174	92570	0	1407971	9247659
DCU		0	5791	0	114722	2614	553	110	0	-226	123564	2538	0	0	0	0	126102	489731
Grand Total		26605	185077	133061	356296	16877	27583	1832	3900	-204734	546497	3764	838068	53174	92570	0	1534073	9737390

Table 5.2

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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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	<b>General Public Services</b>	<b>640543</b>	<b>258377</b>	<b>32413</b>	<b>931333</b>	<b>225580</b>	<b>36695</b>	<b>188885</b>	<b>0</b>	<b>1120218</b>	<b>62233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1182451</b>
	1.1 General Administration, Public Order and Safety	639425	257921	32332	929678	223998	36394	187604	0	1117282	61154	0	0	0	0	1178436
	1.1.1 Public Order and Safety	536889	214438	26232	777559	100188	16173	84015	0	861574	39180	0	0	0	0	900754
	1.1.2 Planning and Statistical Activities	4515	1947	246	6708	633	0	633	0	7341	7558	0	0	0	0	14899
	1.1.3 General Administration, Public Order and Safety n.e.c	98021	41536	5854	145411	123177	20221	102956	0	248367	14416	0	0	0	0	262783
	1.2 General Research	1118	456	81	1655	1582	301	1281	0	2936	1079	0	0	0	0	4015
2	<b>Civil Defence</b>	<b>2643</b>	<b>773</b>	<b>345</b>	<b>3761</b>	<b>1494</b>	<b>12</b>	<b>1482</b>	<b>0</b>	<b>5243</b>	<b>233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5476</b>
3	<b>Education Affairs and Services</b>	<b>1117919</b>	<b>476814</b>	<b>30747</b>	<b>1625480</b>	<b>165311</b>	<b>79310</b>	<b>86001</b>	<b>33633</b>	<b>1745114</b>	<b>287618</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>2033632</b>
	3.1 Administration, Regulation and Research	36082	14802	1728	52612	6976	0	6976	0	59588	2042	0	900	0	0	62530
	3.1.1 Primary Education Affairs	8085	3491	525	12101	740	0	740	0	12841	450	0	0	0	0	13291
	3.1.2 Secondary Education Affairs	16180	7016	640	23836	2686	0	2686	0	26522	915	0	0	0	0	27437
	3.1.3 Higher Secondary/and University/Education Affairs	11817	4295	563	16675	3550	0	3550	0	20225	677	0	900	0	0	21802
	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	1081837	462012	29019	1572868	158335	79310	79025	33633	1685526	285576	0	0	0	0	1971102
	3.2.1 Primary Education Services	616000	264106	15000	895106	58971	40850	18121	32133	945360	70520	0	0	0	0	1015880
	3.2.2 Secondary Education Services	354541	152529	11948	519018	51404	30982	20422	0	539440	112169	0	0	0	0	651609
	3.2.3 Higher Sec. and University Edu. Services	111270	45366	2062	158698	47960	7076	40884	1500	201082	102487	0	0	0	0	303569
	3.2.4 Educational Services n.e.c	26	11	9	46	0	402	-402	0	-356	400	0	0	0	0	44

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														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 Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan ANG ALB		Total Cap. Expd. (27to32)	
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	100	70612	0	26806	7313	12143	2606	200	1100	120880	12781	0	1010	0	0	134671	1317122
	1.1 General Administration, Public Order and Safety	100	68212	0	26806	7304	12121	2600	200	1100	118443	12781	0	1010	0	0	132234	1310670
	1.1.1 Public Order and Safety	0	26010	0	0	4142	6561	1265	0	0	37978	8134	0	0	0	0	46112	946866
	1.1.2 Planning and Statistical Activities	0	0	0	0	30	16	4	0	0	50	0	0	0	0	0	50	14949
	1.1.3 General Administration, Public Order and Safety n.e.c	100	42202	0	26806	3132	5544	1331	200	1100	80415	4647	0	1010	0	0	86072	348855
	1.2 General Research	0	2400	0	0	9	22	6	0	0	2437	0	0	0	0	0	2437	6452
2	Civil Defence	0	1	0	0	40	112	28	0	0	181	0	0	0	0	0	181	5657
3	Education Affairs and Services	0	98492	0	0	305	4348	429	238	0	103812	200	68630	0	115962	0	288604	2322236
	3.1 Administration, Regulation and Research	0	0	0	0	105	1630	407	0	0	2142	0	0	0	0	0	2142	64672
	3.1.1 Primary Education Affairs	0	0	0	0	45	120	30	0	0	195	0	0	0	0	0	195	13486
	3.1.2 Secondary Education Affairs	0	0	0	0	60	360	90	0	0	510	0	0	0	0	0	510	27947
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	1150	287	0	0	1437	0	0	0	0	0	1437	23239
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	0	98492	0	0	200	2718	22	238	0	101670	200	68630	0	115962	0	286462	2257564
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	1000	0	0	0	3500	1019380
	3.2.2 Secondary Education Services	0	25020	0	0	0	76	8	0	0	25104	0	130	0	0	0	25234	676843
	3.2.3 Higher Sec. and University Edu. Services	0	70972	0	0	200	2642	14	238	0	74066	200	67500	0	115962	0	257728	561297
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44

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₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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
4	<b>Health Affairs and Services</b>	203099	87556	4501	295156	64623	4970	59653	0	354809	215977	0	0	0	0	570786
	4.1 Administration, Regulation and Research	10618	4604	852	16074	668	0	668	0	16742	23479	0	0	0	0	40221
	4.1.1 Allopathic	8966	3888	770	13624	238	0	238	0	13862	237	0	0	0	0	14099
	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	1652	716	82	2450	430	0	430	0	2880	23242	0	0	0	0	26122
	4.2 Hospitals, Clinics and other Health Services	192481	82952	3649	279082	63955	4970	58985	0	338067	192498	0	0	0	0	530565
	4.2.1 Allopathic	154356	66933	2752	224041	61261	4970	56291	0	280332	187567	0	0	0	0	467899
	4.2.2 Homeopathic	372	144	7	523	46	0	46	0	569	5	0	0	0	0	574
	4.2.3 Ayurvedic	12565	4967	303	17835	1960	0	1960	0	19795	4068	0	0	0	0	23863
	4.2.4 Unani	452	182	1	635	14	0	14	0	649	0	0	0	0	0	649
	4.2.5 Other Medical Services	24736	10726	586	36048	674	0	674	0	36722	858	0	0	0	0	37580
5	<b>Social Security and Welfare Affairs and Services</b>	70536	30518	692	101746	109204	2245	106959	0	208705	864455	1880	1095	0	0	1076135
	5.1 Social Security Affairs and Services	1820	789	60	2669	3360	0	3360	0	6029	809440	0	0	0	0	815469
	5.2 Social Welfare Services	68716	29729	632	99077	105844	2245	103599	0	202676	55015	1880	1095	0	0	260666
6	<b>Housing and Community Affairs and Services</b>	77221	30809	1183	109213	11068	3960	7108	0	116321	585165	6000	150	0	0	707636
	6.1 Housing and Community Services	77221	30809	1183	109213	11068	460	10608	0	119821	585165	6000	150	0	0	711136
	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															Grand Total (17+33)	
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan ANG	ALB		Total Cap. Expd. (27to32)
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	<b>Health Affairs and Services</b>	0	32000	0	0	354	18474	18	14	0	50860	0	0	0	32778	0	83638	654424
	4.1 Administration, Regulation and Research	0	0	0	0	230	18	2	0	0	250	0	0	0	0	0	250	40471
	4.1.1 Allopathic	0	0	0	0	80	0	0	0	0	80	0	0	0	0	0	80	14179
	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	18	2	0	0	170	0	0	0	0	0	170	26292
	4.2 Hospitals, Clinics and other Health Services	0	32000	0	0	124	18456	16	14	0	50610	0	0	0	32778	0	83388	613953
	4.2.1 Allopathic	0	0	0	0	4	18170	2	14	0	18190	0	0	0	32778	0	50968	518667
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	574
	4.2.3 Ayurvedic	0	0	0	0	120	136	14	0	0	270	0	0	0	0	0	270	24133
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	649
	4.2.5 Other Medical Services	0	32000	0	0	0	150	0	0	0	32150	0	0	0	0	0	32150	69730
5	<b>Social Security and Welfare Affairs and Services</b>	0	17243	0	0	154	1123	28	0	0	18548	100	12418	276	8634	0	39976	1116111
	5.1 Social Security Affairs and Services	0	0	0	0	12	8	2	0	0	22	0	0	0	0	0	22	815491
	5.2 Social Welfare Services	0	17243	0	0	142	1115	26	0	0	18526	100	12418	276	8634	0	39954	300620
6	<b>Housing and Community Amenity Affairs and Services</b>	31100	0	0	369127	40	125	19	0	0	400411	0	57500	0	173349	0	631260	1338696
	6.1 Housing and Community Services	31100	0	0	351027	40	125	19	0	0	382311	0	57500	0	173349	0	613160	1324296
	6.2 Sanitary Affairs Services	0	0	0	18100	0	0	0	0	0	18100	0	0	0	0	0	18100	14600
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure															Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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	
7	<b>Cultural/Recreational/Religious Affairs and Services</b>	12430	5252	469	18151	22058	1285	20773	0	38924	19538	0	0	0	0	58462	
7.1	Arts and Cultural Affairs Services	708	296	51	1055	2339	0	2339	0	3394	4627	0	0	0	0	8021	
7.2	Recreational and Sporting Services	11361	4800	411	16572	17208	723	16485	0	33057	11115	0	0	0	0	44172	
7.3	Tourism Affairs and Services	295	128	5	428	1883	500	1383	0	1811	3745	0	0	0	0	5566	
7.4	Cultural, Recreational/Religious Affairs and Services n.e.c	66	28	2	96	628	62	566	0	662	51	0	0	0	0	713	
8	<b>Economic Affairs and Services</b>	331813	107185	9663	448661	273999	55176	218823	0	667484	172988	134256	551861	0	0	1526589	
8.1	General Administration, Regulation and Research	116704	14461	908	132073	12669	11349	1320	0	133393	7224	0	0	0	0	140617	
8.2	Agriculture, Forestry, Fishing and Hunting	85860	36894	5054	127808	33308	3081	30227	0	158035	46912	79799	325720	0	0	610466	
8.3	Mining, Manufacturing and Construction	5498	2245	269	8012	29888	4064	25824	00	33836	3314	0	18773	0	0	55923	
8.4	Electricity, Gas, Steam and Other Sources of Energy	267	116	7	390	116	42	74	0	464	1935	0	47301	0	0	49700	
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	1771	0	0	0	0	1771	
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	267	116	7	390	116	42	74	0	464	164	0	47301	0	0	47929	
8.5	Drinking Water Supply	63782	27658	2505	93945	148833	13000	135833	0	229778	4780	0	0	0	0	234558	
8.6	Transportation and Communication	41335	17924	9	59268	45521	2300	43221	0	102489	6275	0	120966	0	0	229730	
8.6.1	Road Transport	41100	17822	0	58922	45011	2000	43011	0	101933	6152	0	120910	0	0	228985	
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	235	102	9	346	510	300	210	0	556	123	0	56	0	0	735	
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	18367	7887	911	27165	3664	21340	-17676	0	9489	102548	54457	39101	0	0	205595	
9	<b>Environmental Protection</b>	500	203	14	717	260	0	260	0	977	445	0	0	0	0	1422	
10	<b>Relief on Calamities</b>	383	166	23	572	5727	325	5402	6825	12799	5108	0	0	0	0	17907	
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1960958	
	<b>Administrative Deptt. Total</b>	2457087	997653	80050	3534790	879324	183978	695346	40458	4270594	2213760	142136	554006	1960958	0	9141454	
DCU		189405	78398	9199	277002	157850	0	157850	0	434852	0	0	0	0	0	506889	
<b>Grand Total</b>		2646492	1076051	89249	3811792	1037174	183978	853196	40458	4705446	2213760	142136	554006	2028974	4021	7615348	

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Grand Total (17+33)	
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan	Total Cap. Expd. (27+32)		
		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
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	0	18586	0	0	88	352	62	2	0	19090	0	531	0	0	0	19621	76083
7.1	Arts and Cultural Affairs Services	0	2000	0	0	16	21	5	0	0	2042	0	0	0	0	0	2042	10063
7.2	Recreational and Sporting Services	0	7500	0	0	72	229	57	2	0	7860	0	531	0	0	0	8391	52563
7.3	Tourism Affairs and Services	0	9086	0	0	0	102	0	0	0	9188	0	0	0	0	0	9188	14744
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	713
8	Economic Affairs and Services	0	2400	252801	272601	778	2792	266	3500	-47100	488038	0	737611	-411417	202412	0	1016644	2543233
8.1	General Administration, Regulation and Research	0	0	0	0	22	298	74	0	0	394	0	31580	0	0	0	31974	172591
8.2	Agriculture, Forestry, Fishing and Hunting	0	700	0	70005	221	1010	81	0	0	72017	0	27004	0	110607	0	209628	820094
8.3	Mining, Manufacturing and Construction	0	1700	0	0	121	151	32	0	0	2004	0	5675	821	72756	0	81156	137079
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	162	3	0	0	165	0	673250	59055	4780	0	737250	786950
8.4.1	Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	673250	59055	4780	0	737085	738856
8.4.2	Atomic Energy	0	0	0	0	0	162	3	0	0	165	0	0	0	0	0	0	0
8.4.3	Non-conventional Sources Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.5	Drinking Water Supply	0	0	0	148096	255	48	12	0	0	148411	0	0	0	0	0	148411	382969
8.6	Transportation and Communication	0	0	252801	51000	33	870	0	3500	0	308204	0	0	15005	200	0	323409	553139
8.6.1	Road Transport	0	0	252801	15000	0	450	0	3500	0	271751	0	0	15005	200	0	286956	515951
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	36000	33	420	0	0	0	36453	0	0	0	0	0	36453	37188
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	126	253	64	0	-47100	-43157	0	202	-486298	14069	0	-515184	-309589
9	Environmental Protection	0	0	0	0	28	21	4	1	0	54	0	2	0	0	0	56	1478
10	Relief on Calamities	13	0	5	37433	0	0	0	0	0	37451	0	0	0	0	0	37451	55358
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1960958
	Administrative Deptt. Total	31213	239334	252806	705967	9100	39490	3460	3955	-46000	1239325	13081	876692	-410131	533135	0	2252102	11393556
DCU		0	6510	0	171509	5410	628	120	0	-51802	132375	5600	0	0	0	0	137975	644864
Grand Total		31213	245844	252806	877476	14510	40118	3580	3955	-97802	1371700	18681	876692	-410131	533135	0	2390077	12038420

Table 5.3  
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2022-23 (BE)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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	<b>General Public Services</b>	748101	262353	36309	1046763	293698	25976	267722	0	1314485	70734	0	0	0	0	1385219
	1.1 General Administration, Public Order and Safety	746705	261865	36199	1044769	291458	25970	265488	0	1310257	65314	0	0	0	0	1375571
	1.1.1 Public Order and Safety	622009	215609	25045	862663	80798	9474	71324	0	933987	40227	0	0	0	0	974214
	1.1.2 Planning and Statistical Activities	5325	2004	278	7607	581	0	581	0	8188	3004	0	0	0	0	11192
	1.1.3 General Administration, Public Order and Safety n.e.c	119371	44252	10876	174499	210079	16496	193583	0	368082	22083	0	0	0	0	390165
	1.2 General Research	1396	488	110	1994	2240	6	2234	0	4228	5420	0	0	0	0	9648
2	<b>Civil Defence</b>	3164	812	370	4346	1582	12	1570	0	5916	237	0	0	0	0	6153
3	<b>Education Affairs and Services</b>	1360890	508610	52384	1921884	190347	90294	100053	33210	2055147	327031	0	0	0	0	2382178
	3.1 Administration, Regulation and Research	41731	15049	2425	59205	49665	0	49665	0	108870	2383	0	0	0	0	111253
	3.1.1 Primary Education Affairs	9330	3518	850	13698	17637	0	17637	0	31335	500	0	0	0	0	31835
	3.1.2 Secondary Education Affairs	18930	7160	790	26880	21887	0	21887	0	48767	1145	0	0	0	0	49912
	3.1.3 Higher Secondary/and University/Education Affairs	13471	4371	785	18627	10141	0	10141	0	28768	738	0	0	0	0	29506
	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	1319159	493561	49959	1862679	140682	90294	50388	33210	1946277	324648	0	0	0	0	2270925
	3.2.1 Primary Education Services	746050	279334	26000	1051384	35855	50850	-14995	32310	1068699	69690	0	0	0	0	1138389
	3.2.2 Secondary Education Services	444640	168088	21488	634216	56808	30665	26143	0	660359	147115	0	0	0	0	807474
	3.2.3 Higher Sec. and University Edu. Services	128429	46124	2461	177014	48019	8324	39695	900	217609	106843	0	0	0	0	324452
	3.2.4 Educational Services n.e.c	40	15	10	65	0	455	-455	0	-390	1000	0	0	0	0	610

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure														Grand Total (17+33)		
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	
															ANG			ALB
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	<b>General Public Services</b>	100	242109	0	31100	7064	10557	1950	200	1100	294180	8906	0	10	0	0	303096	1688315
	1.1 General Administration, Public Order and Safety	100	234609	0	31100	7064	10530	1944	200	1100	286647	8906	0	10	0	0	295563	1671134
	1.1.1 Public Order and Safety	0	38002	0	0	4090	5282	720	0	0	48094	5500	0	0	0	0	53594	1027808
	1.1.2 Planning and Statistical Activities	0	0	0	0	30	44	11	0	0	85	0	0	0	0	0	85	11277
	1.1.3 General Administration, Public Order and Safety n.e.c	100	196607	0	31100	2944	5204	1213	200	1100	238468	3406	0	10	0	0	241884	632049
	1.2 General Research	0	7500	0	0	0	27	6	0	0	7533	0	0	0	0	0	7533	17181
2	<b>Civil Defence</b>	0	3500	0	0	40	56	14	0	0	3610	0	0	0	0	0	3610	9763
3	<b>Education Affairs and Services</b>	0	173932	0	0	530	6879	360	1001	0	182702	0	75430	0	114232	0	372364	2754542
	3.1 Administration, Regulation and Research	0	0	0	0	230	1324	331	0	0	1885	0	0	0	0	0	1885	113138
	3.1.1 Primary Education Affairs	0	0	0	0	40	120	30	0	0	190	0	0	0	0	0	190	32025
	3.1.2 Secondary Education Affairs	0	0	0	0	190	240	60	0	0	490	0	0	0	0	0	490	50402
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	964	241	0	0	1205	0	0	0	0	0	1205	30711
	3.1.4 Education Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.2 Schools, University and Institutions	0	173932	0	0	300	5555	29	1001	0	180817	0	75430	0	114232	0	370479	2641404
	3.2.1 Primary Education Services	0	2500	0	0	0	0	0	0	0	2500	0	0	0	0	0	2500	1140889
	3.2.2 Secondary Education Services	0	35200	0	0	0	1093	13	0	0	36306	0	130	0	0	0	36436	843910
	3.2.3 Higher Sec. and University Edu. Services	0	136232	0	0	300	4462	16	1001	0	142011	0	75300	0	114232	0	331543	12664582
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	610

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Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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	
4	<b>Health Affairs and Services</b>	<b>219697</b>	<b>82651</b>	<b>8210</b>	<b>310558</b>	<b>73816</b>	<b>5080</b>	<b>68736</b>	<b>0</b>	<b>379294</b>	<b>232201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	4.1 Administration, Regulation and Research	13422	5077	1611	20110	832	0	832	0	20942	39986	0	0	0	60928	
	4.1.1 Allopathic	11730	4437	1491	17658	383	0	383	0	18041	246	0	0	0	18287	
	4.1.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	4.1.3 Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	4.1.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	4.1.5 Other Medical Services	1692	640	120	2452	449	0	449	0	2901	39740	0	0	0	42641	
	4.2 Hospitals, Clinics and other Health Services	206275	77574	6599	290448	72984	5080	67904	0	358352	192215	0	0	0	550567	
	4.2.1 Allopathic	163436	61818	4434	229688	67003	5080	61923	0	291611	187347	0	0	0	478958	
	4.2.2 Homeopathic	403	137	10	550	51	0	51	0	601	10	0	0	0	611	
	4.2.3 Ayurvedic	15475	5434	363	21272	5166	0	5166	0	26438	4196	0	0	0	30634	
	4.2.4 Unani	510	180	2	692	17	0	17	0	709	0	0	0	0	709	
	4.2.5 Other Medical Services	26451	10005	1790	38246	747	0	747	0	38993	662	0	0	0	39655	
5	<b>Social Security and Welfare Affairs and Services</b>	<b>82579</b>	<b>31189</b>	<b>898</b>	<b>114666</b>	<b>144308</b>	<b>540</b>	<b>143768</b>	<b>0</b>	<b>258434</b>	<b>928161</b>	<b>1880</b>	<b>1295</b>	<b>0</b>	<b>1189770</b>	
	5.1 Social Security Affairs and Services	2304	871	155	3330	5634	0	5634	0	8964	861092	0	0	0	870056	
	5.2 Social Welfare Services	80275	30318	743	111336	138674	540	138134	0	249470	67069	1880	1295	0	319714	
6	<b>Housing and Community Amenity Affairs and Services</b>	<b>95055</b>	<b>33264</b>	<b>1607</b>	<b>129926</b>	<b>17440</b>	<b>3938</b>	<b>13502</b>	<b>0</b>	<b>143428</b>	<b>524673</b>	<b>10000</b>	<b>200</b>	<b>0</b>	<b>678301</b>	
	6.1 Housing and Community Services	95055	33264	1607	129926	17440	368	17072	0	146998	524673	10000	200	0	681871	
	6.2 Sanitary Services	0	0	0	0	0	3570	-3570	0	-3570	0	0	0	0	-3570	
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																	Grand Total (17+33)
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan	Total Cap. Expd. (27to32)			
		18	19	20	21	22	23	24	25	26	27	28	29	30	ANG	ALB	33	34	
1	2																		
4	Health Affairs and Services	0	25000	0	0	820	20734	13	1	0	46568	5000	0	0	31497	0	83065	694560	
	4.1 Administration, Regulation and Research	0	0	0	0	650	206	1	0	0	857	0	0	0	0	0	857	61785	
	4.1.1 Allopathic	0	0	0	0	500	0	0	0	0	500	0	0	0	0	0	500	18787	
	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	206	1	0	0	357	0	0	0	0	0	357	42998	
	4.2 Hospitals, Clinics and other Health Services	0	25000	0	0	170	20528	12	1	0	45711	5000	0	0	31497	0	82208	632775	
	4.2.1 Allopathic	0	0	0	0	20	20228	2	1	0	20251	0	0	0	31497	0	51748	530706	
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	611	
	4.2.3 Ayurvedic	0	0	0	0	150	140	10	0	0	300	0	0	0	0	0	300	30934	
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	709	
	4.2.5 Other Medical Services	0	25000	0	0	0	160	0	0	0	25160	5000	0	0	0	0	30160	69815	
5	Social Security and Welfare Affairs and Services	0	24597	0	0	167	5047	35	0	0	29846	900	367	888	13500	0	45501	1235271	
	5.1 Social Security Affairs and Services	0	0	0	0	15	10	3	0	0	28	0	0	0	0	0	28	870084	
	5.2 Social Welfare Services	0	24597	0	0	152	5037	32	0	0	29818	900	367	888	13500	0	45473	365187	
6	Housing and Community Amenity Affairs and Services	53680	0	0	742222	355	149	25	0	0	796431	0	78550	0	2202	0	877183	1555484	
	6.1 Housing and Community Services	53680	0	0	718722	355	149	25	0	0	772931	0	78550	0	2202	0	853683	1535554	
	6.2 Sanitary Affairs Services	0	0	0	23500	0	0	0	0	0	23500	0	0	0	0	0	23500	19930	
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure													Total Current Expenditure (11 to 16)	
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion 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
7	Cultural/ Recreational/Religious Affairs and Services	15006	5531	718	21255	23178	1069	22109	0	43364	22931	0	100	0	0	66395
	7.1 Arts and Cultural Affairs Services	1534	570	51	2155	3415	0	3415	0	5570	6173	0	0	0	0	11743
	7.2 Recreational and Sporting Services	13071	4809	654	18534	17175	724	16451	0	34985	12905	0	0	0	0	47890
	7.3 Tourism Affairs and Services	335	127	9	471	2028	250	1778	0	2249	3803	0	100	0	0	6152
	7.4 Cultural/Recreational/Religious Affairs and Services n.e.c	66	25	4	95	560	95	465	0	560	50	0	0	0	0	610
8	Economic Affairs and Services	387378	110907	11622	509907	341846	31967	309879	0	819786	186635	128345	434386	0	0	1569152
	8.1 General Administration, Regulation and Research	134912	16024	1345	152281	32158	9799	22359	0	174640	14078	0	0	0	0	188718
	8.2 Agriculture, Forestry, Fishing and Hunting	100869	37724	6043	144636	91049	2345	88704	0	233340	99653	89955	339930	0	0	762878
	8.3 Mining, Manufacturing and Construction	8083	2951	437	11471	31424	3253	28171	0	39642	4485	0	29396	0	0	73523
	8.4 Electricity, Gas, Steam and Other Sources of Energy	305	115	12	432	139	10	129	0	561	205	0	42400	0	0	43166
	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	305	115	12	432	139	10	129	0	561	205	0	42400	0	0	43166
	8.5 Drinking Water Supply	80051	30279	2410	112740	135737	13260	122477	0	235217	6944	0	0	0	0	242161
	8.6 Transportation and Communication	41390	15656	14	57060	47151	2350	44801	0	101861	6075	0	155	0	0	108091
	8.6.1 Road Transport	41100	15546	0	56646	46551	2000	44551	0	101197	5917	0	0	0	0	107114
	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	290	110	14	414	600	350	250	0	664	158	0	155	0	0	977
	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	21768	8158	1361	31287	4188	950	3238	0	34525	55195	38390	22505	0	0	150615
9	Environmental Protection	713	255	34	1002	333	0	333	0	1335	329	0	0	0	0	1664
10	Relief on Calamities	550	207	57	814	27205	450	26755	11170	38739	369	0	0	0	0	39108
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2121432	0	2121432
	Administrative Deptt. Total	2913133	1035779	112209	4061121	1113753	159326	954427	44380	5059928	2293301	140225	435981	2121432	0	10050867
	DCU	221360	80473	11742	313575	157593	0	157593	0	471168	0	0	0	68016	4022	543206
	Grand Total	3134493	1116252	123951	4374696	1271346	159326	1112020	44380	5531096	2293301	140225	435981	2189448	4022	8404625

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Contd...

₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase 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	0	26275	0	0	142	5486	83	1	0	31987	2070	1000	0	0	0	35057	101452
	7.1 Arts and Cultural Affairs Services	0	1000	0	0	50	34	8	0	0	1092	2000	0	0	0	0	3092	14835
	7.2 Recreational and Sporting Services	0	11500	0	0	82	5262	65	1	0	16910	0	1000	0	0	0	17910	65800
	7.3 Tourism Affairs and Services	0	13775	0	0	10	190	10	0	0	13985	70	0	0	0	0	14055	20207
	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	610
8	Economic Affairs and Services	0	3000	192837	379301	1512	17381	741	5000	-166000	433772	10	713596	-434900	204727	0	917205	2486357
	8.1 General Administration, Regulation and Research	0	0	0	0	485	602	150	0	0	1237	0	50080	0	0	0	51317	240035
	8.2 Agriculture, Forestry, Fishing and Hunting	0	1000	0	95299	265	1851	242	0	0	98657	0	43016	7501	133888	0	282862	1045740
	8.3 Mining, Manufacturing and Construction	0	2000	0	0	165	191	42	0	0	2398	0	9000	21	52000	0	63419	136942
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	514	3	0	0	517	0	598600	76782	500	0	676399	719565
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	598600	76782	500	0	675882	675882
	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	43683
	8.5 Drinking Water Supply	0	0	0	202402	265	108	22	0	0	202797	0	0	0	0	0	202797	444958
	8.6 Transportation and Communication	0	0	192837	78600	50	12985	0	5000	0	289472	10	0	5605	500	0	295587	403678
	8.6.1 Road Transport	0	0	192837	5600	0	450	0	5000	0	203887	0	0	5605	500	0	209992	317106
	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	73000	50	12535	0	0	0	85585	10	0	0	0	0	85595	86572
	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	282	1130	282	0	-166000	-161306	0	12900	-524809	18039	0	-655176	-504561
9	Environmental Protection	0	0	0	0	25	17	2	5	0	49	0	811	0	0	0	860	2524
10	Relief on Calamities	25	0	25	41490	0	0	0	0	0	41540	0	0	0	0	0	41540	80648
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2121432
Administrative Deptt. Total		53805	498413	192862	1194113	10655	66306	3223	6208	-164900	1860685	16886	869754	-434002	366158	0	2679481	12730348
DCU		0	7770	0	309923	13395	1721	216	0	-68495	264530	7511	0	0	0	0	272041	815247
Grand Total		53805	506183	192862	1504036	24050	68027	3439	6208	-233395	2125215	24397	869754	-434002	366158	0	2951522	13545595

## 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 ₹ 298875 lakh has been made in order to reconcile the figure of ₹ 6457226 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 6756101 lakh as shown in the Financial Statement of the budget in 2020-21 (A). The adjustment to the tune of ₹ 473950 lakh and ₹ 626077 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2021-22 (RE) and 2022-23 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 2966570 lakh has been adjusted to reconcile the expenditure of ₹ 9737390 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 12703960 lakh as shown in the Financial Statement of the budget in 2020-21 (A). The adjustment amounting to ₹ 3390017 lakh and ₹ 4180003 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2021-22 (RE) and 2022-23 (BE), respectively.

**Table 6.1**  
**Current Account : Revenue Receipts**

Items	(₹ in lakh)		
	2020-21 (A)	2021-22 (RE)	2022-23 (BE)
<b>I Current revenue of Govt. Administration shown in the financial statement</b>	<b>6756101</b>	<b>9259578</b>	<b>10642471</b>
<b>II Less :</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	98430	183978	159326
2 Interest Receipts from Departmental Enterprises (Table 2.4)	83142	68016	68016
3 Revenue attributed to Departmental Enterprises (Table 2.4)	81579	174921	325141
4 Sale of Land & Property	1274	25	16
5 Fund (Borrowing Account)	30640	43010	69778
6 Pension (Receipts)	3810	4000	3800
<b>III Add :</b>			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	8557
2 Rounding error	(-1)	(+2)	(+1)
<b>IV Total Adjustments</b>	<b>298875</b>	<b>473950</b>	<b>626077</b>
<b>V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)</b>	<b>6457226</b>	<b>8785628</b>	<b>10024951</b>

**Table 6.2**  
**Total Expenditure**

Items	(₹ in lakh)		
	2020-21 (A)	2021-22 (RE)	2022-23 (BE)
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>12703960</b>	<b>15428440</b>	<b>17725599</b>
<b>II Less: -</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	98430	183978	159326
2. Sale of land & Property	1274	25	16
3. Fund	25908	61795	130857
4. Interest Departmental Enterprises	83142	68016	68016
5. Repayment of public debt.	2949760	2816173	3505221
6. Pension (receipts)	3810	4000	3800
7. Sale, Financial Assets	6296	497998	539389
8. Contingency Fund	80000	90000	0
<b>III Add: -</b>			
Imputed Subsidy	282050	331968	226622
<b>IV Rounding error</b>	<b>0</b>	<b>(+3)</b>	<b>(+1)</b>
<b>V Total Adjustments</b>	<b>2966570</b>	<b>3390017</b>	<b>4180003</b>
<b>VI Total Expenditure as shown in the Economic and Purpose Classification</b>	<b>9737390</b>	<b>12038423</b>	<b>13545596</b>

**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

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