



GOVERNMENT OF HARYANA

**ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2023-24**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL AFFAIRS
HARYANA
2023**

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PREFACE

The magnitudes shown in the State Government Budget are too detailed & 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 2021-22 (Actual), 2022-23 (Revised Estimates) and 2023-24 (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 of 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 Sh. Sanjay Bindal, Artist, Smt. Suman Saini, Senior Scale Stenographer and Ms. Manjeet Kaur, Young Professional with the assistance of Sh. Surender Kumar, Research Officer under the guidance of Dr. M.S.Luhach, Deputy Director.

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

Panchkula
Dated, the 10th January, 2024

Dr. Rajvir Bhardwaj
Director, Deptt. of Economic and
Statistical Affairs, Haryana.

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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 2021-22 (A), 2022-23 (RE) and 2023-24 (BE).

I. Economic Classification

a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 14129560 lakh in 2023-24 (BE) as compared to ₹ 12986352 lakh in 2022-23 (RE) and ₹ 10957961 lakh in 2021-22 (A). The total expenditure is likely to increase by 8.80 percent in 2023-24 (BE) over 2022-23 (RE). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 95.05 percent, 94.48 percent and 93.59 percent whereas the expenditure of DCUs is recorded as 4.95 percent, 5.52 percent and 6.41 percent during 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 5069048 lakh in 2023-24 (BE) as against ₹ 4700567 lakh in 2022-23 (RE) and ₹ 3968829 lakh in 2021-22 (A). The share of consumption expenditure in the total expenditure of State Government ranged between 33.50 to 37.50 percent during three years. It is likely to increase by 7.84 percent in 2023-24 (BE) over 2022-23 (RE) whereas it increased by 18.44 percent in 2022-23 (RE) over 2021-22 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 5532774 lakh in 2023-24 (BE) as against ₹ 5798867 lakh in 2022-23 (RE) and ₹ 5113595 lakh in 2021-22 (A). The current transfers are likely to decrease by 5.41 percent in 2023-24 (BE) over 2022-23 (RE) whereas this increase is recorded as 13.40 percent in 2022-23 (RE) over 2021-22 (A). The contribution of current transfers is recorded as 43.24 percent, 42.04 percent and 38.76 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.
- The capital transfers are estimated to be ₹ 1090716 lakh in 2023-24 (BE) as against ₹ 315230 lakh in 2022-23 (RE) and ₹ 229763 lakh in 2021-22 (A). The capital transfers are estimated to increase by 7.20 percent in 2022-23 (RE) and 46.00 percent in 2023-24 (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 ₹ 1528285 lakh in 2023-24 (BE) as against ₹ 1179398 lakh in 2022-23 (RE) and ₹ 938137 lakh in 2021-22 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.93 percent, 8.55 percent and 10.71 percent during 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

b. Current Receipts of State Government

- The current receipts of the Administrative Departments are recorded as ₹ 7312860 lakh in 2021-22 (A) which are expected to increase to ₹ 8916955 lakh in 2022-23 (RE) and ₹ 10003878 lakh in 2023-24 (BE) recording the growth of 21.94 percent in 2022-23 (RE) and 12.19 percent in 2023-24 (BE). Tax revenue is the major source of current receipts accounting for 54.80 percent, 52.81 percent and 53.24 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

c. The Net Product from Public Administration

- The Net Product from Public Administration sector has been recorded as ₹ 1469883 lakh in 2021-22 (A) which is expected to increase to ₹ 1726039 lakh and ₹ 1825549 lakh in 2022-23 (RE) and 2023-24 (BE), respectively with the growth of 17.43 percent in 2022-23 (RE) and 5.77 percent in 2023-24 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 1835517 lakh in 2021-22 (A) which is expected to mount up to ₹ 2054532 lakh and ₹ 2211697 lakh in 2022-23 (RE) and 2023-24 (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 ₹ 2328815 lakh has been incurred on Education Affairs and Services accounting for 27.09 percent of total expenditure of ₹ 8597567 lakh in 2021-22 (A). Similarly in 2023-24(BE), the expenditure incurred for Education Affairs and Services is maximum but in 2022-23 (RE), it is expected to be maximum in Economic Affairs and Services.
- The share of General Public Services is 14.21 percent, 14.48 percent and 15.86 percent during 2021-22 (A), 2022-23 (RE) and 2023-24 (BE).
- The share of Housing and Community Amenity Affairs and Services, stood at 9.46 percent, 8.20 percent and 10.18 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.
- The share of Social Security and Welfare Affairs and Services is 12.24 percent, 11.64 percent and 11.57 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.
- The share of Health Services is 6.36 percent, 5.82 percent and 7.33 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

III. Economic-cum-Purpose Classification

- The analysis shows that out of the total current expenditure of ₹ 9082424 lakh incurred by the Administrative Departments in 2021-22 (A), the maximum expenditure has been incurred on Educational Affairs and Services (22.91 percent) followed by Interest (19.55 percent), Economic Affairs and Services (21.30 percent) and General Public Services (12.25 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 2022-23 (RE) and 2023-24 (BE) also.

- Out of total capital expenditure of ₹ 1290490 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 42.00 percent in 2021-22 (A). Similarly the maximum expenditure is likely to be incurred on Economic Affairs and Services in 2022-23 (RE) and 2023-24 (BE).

CHAPTER-I

INTRODUCTION

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

1.1 Objective of Budget Analysis

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

1.2 Classification of Govt. Expenditure

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

1.3 Scope of the Report

The scope of the report is confined to the analysis of budget of the State Government for the Actual Expenditure (A) of 2021-22, Revised Estimates (RE) of 2022-23 and Budget Estimates (BE) of 2023-24.

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 ₹ 10003878 lakh in 2023-24 (BE) as compared to ₹ 8916955 lakh in 2022-23 (RE) and ₹ 7312860 lakh in 2021-22 (A). Thus, the increase in the current receipts is expected to be 12.19 percent in 2023-24 (BE) and 21.94 percent in 2022-23 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 53.24 percent in 2023-24 (BE) whereas this share was 52.81 percent and 54.80 percent in 2022-23 (RE) and 2021-22 (A), respectively. The revenue grants from the Central Government accounted for 10.40 percent, 11.59 percent and 9.59 percent of the total current receipts in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The contribution of income from property and entrepreneurship is estimated to vary from about 2 to 3 percent during the three years. The contribution of fees and miscellaneous receipts in the total current receipts is estimated less than 0.5 percent during 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 ₹ 10601822 lakh in 2023-24 (BE) as compared to ₹ 10499434 lakh in 2022-23 (RE) and ₹ 9082424 lakh in 2021-22 (A) thus showing an increase of 0.97 percent in 2023-24 (BE) and 15.60 percent in 2022-23 (RE). The consumption expenditure is estimated as ₹ 3968829 lakh, ₹ 4700567 lakh and ₹ 5069048 lakh contributing 43.70 percent, 44.77 percent and 47.81 percent of total current expenditure in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The expenditure on net interest accounted for 19.55 percent, 19.82 percent and 19.96 percent of the total current expenditure in 2021-22(A), 2022-23 (RE) and 2023-24 (BE), respectively. The expenditure on subsidies is estimated to vary from 7 to 14 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 18.12 percent, 17.85 percent and 18.39 percent during the three years. The expenditure on Inter Government transfers to total current expenditure is estimated to be 4.97 percent during 2021-22 (A), 3.76 percent for 2022-23 (RE) and 5.96 percent for 2023-24 (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 2021-22 (A), the expenditure of DCUs was ₹ 417640 lakh in comparison to the commercial receipts of ₹ 132652 lakh resulting in the shortfall of ₹ 284988 lakh. This shortfall of ₹ 284988 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 284988 lakh is estimated to increase to ₹ 347359 lakh in 2023-24 (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 2021-22 (A) have been recorded as ₹ 2208485 lakh which is expected to increase to ₹ 2515806 lakh in 2022-23 (RE) reflecting the growth of 13.92 percent. It is estimated to increase to ₹ 3059318 lakh in 2023-24 (BE) with the growth of 21.60 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 ₹ 1172514 lakh, ₹ 1514477 lakh and ₹ 2629878 lakh has been estimated to be spent by the Administrative Departments accounting for 85.96 percent, 60.20 percent and 53.09 percent of the total expenditure of ₹ 2208485 lakh, ₹ 2515806 lakh and ₹ 3059318 lakh under capital finance account in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The amount to the tune of ₹ 167407 lakh, ₹ 195345 lakh and ₹ 285816 lakh has been estimated to be spent by the Departmental Enterprises during 2021-22 (A), 2022-23 (RE) and 2023-24 (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 ₹ 14129560 lakh in 2023-24 (BE) as compared to ₹ 12986352 lakh in 2022-23 (RE) and ₹ 10957961 lakh in 2021-22 (A). The total expenditure is likely to increase by 8.80 percent in 2023-24 (BE) over 2022-23 (RE) and it increased to 18.51 percent in 2022-23 (RE) over 2021-22 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 95.05 percent, 94.48 percent and 93.59 percent whereas the expenditure of DCUs is recorded as 4.95 percent, 5.52 percent and 6.41 percent during 2021-22 (A), 2022-23 (RE) and 2023-24 (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 ₹ 5069048 lakh in 2023-24 (BE) as against ₹ 4700567 lakh in 2022-23 (RE) and ₹ 3968829 lakh in 2021-22 (A). The share of consumption expenditure in the total expenditure of State Government ranged near about 34-35 percent during the three years. The consumption expenditure of the Government is likely to increase by 7.84 percent in 2023-24 (BE) over 2022-23 (RE) whereas it increased by 18.44 percent in 2022-23 (RE) over 2021-22 (A). The current transfers which also include subsidies and interest payments are estimated as ₹ 5532774 lakh in 2023-24 (BE) as against ₹ 5798867 lakh in 2022-23 (RE) and 5113595 lakh in 2021-22 (A). The current transfers are likely to decrease by 5.41 percent in 2023-24 (BE) over 2022-23 (RE) whereas this increase is recorded as 13.40 percent in 2022-23 (RE) over 2021-22 (A). The contribution of current transfers in the total expenditure of

State Government is recorded as 43.24 percent, 42.04 percent and 38.76 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (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 ₹ 1528285 lakh in 2023-24 (BE) as against ₹ 1179398 lakh in 2022-23 (RE) and ₹ 938137 lakh in 2021-22 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.93 percent, 8.55 percent and 10.71 percent during 2021-22 (A), 2022-23 (RE) and 2023-24 (BE) respectively. The capital transfers are estimated to be ₹ 1090716 lakh in 2023-24 (BE) as against ₹ 315230 lakh in 2022-23 (RE) and ₹ 229763 lakh in 2021-22 (A). The capital transfers are estimated to increase by 7.20 percent in 2022-23 (RE) and 46.00 percent in 2023-24 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 0.82 percent in 2021-22 (A) and it increased to 2.04 percent in 2022-23 (RE) and 2.94 percent in 2023-24 (BE). The expenditure towards net purchase of financial assets and net purchase of physical assets taken together accounted for 0.22 percent, -0.37 percent and -0.12 percent of the total budgetary expenditure of the State Government in 2021-22 (A), 2022-23 (RE) and 2023-24 (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 2021-22 (A), 2022-23 (RE) and 2023-24 (BE) is estimated as ₹ 151559 lakh, ₹ 192704 lakh and ₹ 217156 lakh, respectively reflecting the growth of 27.15 percent in 2022-23 (RE) and 12.69 percent in 2023-24 (BE). The contribution of this item is recorded as 1.28 percent, 1.40 percent and 1.52 percent of the total expenditure of State Government in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The expenditure on compensation of employees in 2021-22 (A) is recorded as ₹ 171103 lakh which is likely to increase to ₹ 300002 lakh and ₹ 337455 lakh in 2022-23 (RE) and 2023-24 (BE), respectively reflecting the growth of 75.33 percent in 2022-23 (RE) and 12.48 percent in 2023-24 (BE). This item accounted for 1.45 percent, 2.18 percent and 2.36 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 2.37 percent, 2.05 percent and 2.49 percent of the total budgetary expenditure of the State Government in 2021-22 (A), 2022-23 (RE) and 2023-24 (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 ₹ 5113751 lakh as compared to the expenditure of ₹ 2848995 lakh resulting in the net receipts of ₹ 2264756 lakh during the year 2021-22 (A). The net receipts increased to ₹ 2883472 lakh in 2022-23 (RE) with the positive growth of 27.32 percent over 2021-22 (A) and it increased to ₹ 2989052 lakh with the growth of 3.66 percent in 2023-24 (BE) over 2022-23 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2021-22 (A) are estimated as ₹ 14810016 lakh against the expenditure of ₹ 13947958 lakh showing the net receipts of ₹ 862058 lakh. In 2022-23 (RE) and 2023-24 (BE), the net receipts are expected to be ₹ 332856 lakh and ₹ 82820 lakh, respectively.

Table 2.1
Income and Outlay Account of Administrative Departments

(₹ in lakh)

Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
Receipts				
1	Income from Entrepreneurship & Property	2527681	3154333	3692494
	1.1 Profits	0	0	0
	1.2 Income from Property	243981	3154333	3692494
	1.2.1 Net Interest Receipts	2335189	2990236	3490458
	a) Public Authorities	6	5	5
	b) From Other Sectors	2335183	2990231	3490453
	1.2.2 Other Property Receipts	192492	164097	202036
2	Total Tax Revenue	4007746	4708726	5326089
	2.1 Production Taxes	841061	1189723	1394743
	2.2 Product Taxes	2593550	2861595	3226381
	2.3 Other Transfers	573135	657408	704965
3	Fees & Miscellaneous Receipts	17056	20408	26147
4	Transfer from Central Govt.	760377	1033488	959148
	Total Receipts (1+2+3+4)	7312860	8916955	10003878
Disbursements				
5	Consumption Expenditure	3968829	4700567	5069048
	5.1 Compensation of Employees	3453541	3946718	4232006
	a) Wages & Salaries	2444949	2762043	3032512
	b) Pensions	1008592	1184675	1199494
	5.2 Net Purchase of Commodities & Services	448361	731125	806018
	a) Purchases	529895	894659	1061594
	b) Maintenance & Repairs	138505	195904	222592
	c) Less Sales	220039	359438	478168
	5.3 Transfers in kind	66927	22724	31024
6	Net Interest Paid to	1775347	2080485	2116623
	6.1 Public Authorities	18671	6810	6580
	a) Centre	18671	6810	6580
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	1847634	2142092	2178410
	6.3 Less Commercial Interest	90958	68417	68367
7	Total Subsidies	1241018	1448993	835263
	7.1 Production Subsidies	1148206	1290997	730343
	7.2 Product Subsidies	92812	157996	104920
8	Total Current Transfer to Other Sectors	1645983	1874617	1949478
9	Inter Govt. Transfer fo Local Authorities	451247	394772	631410
	9.1 Current Transfer to Local Authorities	2173	18362	14020
	9.2 Capital Transfer to Local Authorities	449074	376410	617390
	Total Current Expenditure (5+6+7+8+9)	9082424	10499434	10601822
	Surplus on Current Account	-1769564	-1582479	-597944

Table 2.2
Current Receipts of State Administration

(₹ in lakh)				
Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	Tax Receipts	4007746 (54.80)	4708726 (52.81)	5326089 (53.24)
2	Income form Property & Entrepreneurship	2527681 (34.56)	3154333 (35.37)	3692494 (36.91)
3	Fees & Miscellaneous Receipts	17056 (0.23)	20408 (0.23)	26147 (0.26)
4	Revenue Grants from Govt. of India	760377 (10.40)	1033488 (11.59)	959148 (9.59)
	Total Current Receipts (1+2+3+4)	7312860 (100.00)	8916955 (100.00)	10003878 (100.00)

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

Table 2.3
Disbursements of State Administration

(₹ in lakh)				
Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	Consumption Expenditure	3968829 (43.70)	4700567 (44.77)	5069048 (47.81)
2	Net Interest	1775347 (19.55)	2080485 (19.82)	2116623 (19.96)
3	Subsidies	1241018 (13.66)	1448993 (13.80)	835263 (7.88)
4	Current Transfers	1645983 (18.12)	1874617 (17.85)	1949478 (18.39)
5	Inter-Goverenment Transfers	451247 (4.97)	394772 (3.76)	631410 (5.96)
	Total Current Expenditure (1+2+3+4+5)	9082424 (100.00)	10499434 (100.00)	10601822 (100.00)

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

Table 2.4
Production Account of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
	Receipts:			
1	Commercial Receipts	132652	187640	281140
2	Imputed Subsidy	284988	378504	347359
	Total Receipts (1+2)	417640	566144	628499
	Expenditure:			
3	Purchase of Commodities & Services including maintenance	151559	192704	217156
4	Compensation of Employees	171103	300002	337455
	4.1 Wages & Salaries	114109	196395	224244
	4.2 Pensions	48745	88582	92853
5	Interest	90958	68417	68367
6	Consumption of Fixed Capital	4020	5021	5521
7	Profits	0	0	0
	Total Expenditure (3+4+5+6+7)	417640	566144	628499

Table 2.5
Net Surplus of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	Gross Receipts	417640	566144	628499
2	Operating Expenses	417640	566144	628499
	Net Surplus (1-2)	0	0	0

Table 2.6
Capital Finance Account of State Government

(₹ in lakh)

Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
Receipts				
1	Consumption of Fixed Capital	4020	5021	5521
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	2264756	2883472	2989052
	3.1 At Home	2264756	2883472	2989052
	3.2 From Abroad	0	0	0
4	Other Liabilities	840709	403808	519065
	4.1 Net Extra budgetary Borrowings	862058	332856	82820
	4.2 Less Net Purchase of Financial Assets	21349	-70952	-436245
5	Surplus on Current Account	-901000	-776495	-454320
	Total Receipts (1 to 5)	2208485	2515806	3059318
Expenditure:				
Administration				
1	Capital Outlay	1046147	1299968	1667947
2	Net purchase of Physical Assets	4614	19849	10874
	2.1 Second Hand Assets	0	0	0
	2.2 Land	4614	19849	10874
3	Change in Stock	-108010	-120570	-139659
	3.1 Inventory	-18328	1100	1100
	3.2 Others	-89682	-121670	-140759
4	Capital Transfers	229763	315230	1090716
	4.1 For Capital Formation	229763	315230	1090716
	4.2 For Others	0		0
5	Total (1 to 4)	1172514	1514477	2629878
Enterprises				
6	Capital Outlay	167180	261123	354234
7	Net purchase of Physical Assets	67	880	140
	7.1 Second Hand Assets	0	0	0
	7.2 Land	67	880	140
8	Change in Stock	160	-66658	-68558
9	Total (6 to 8)	167407	195345	285816
	Total Expenditure (5+9)	1339921	1709822	2915694

Table 2.7
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ in lakh)			
Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
I Administrative Departments	10372914	12224863	13215242
	(95.05)	(94.48)	(93.59)
1 Consumption Expenditure	3968829	4700567	5069048
	(33.56)	(34.08)	(35.51)
i) Compensation of Employees	3453541	3946718	4232006
	(29.20)	(28.62)	(29.65)
ii) Net Purchase of Commodities & Services	448361	731125	806018
	(3.79)	(5.30)	(5.65)
iii) Transfers in kind	66927	22724	31024
	(0.57)	(0.16)	(0.22)
2 Current Transfers*	5113595	5798867	5532774
	(43.24)	(42.04)	(38.76)
3 Gross Capital Formation	938137	1179398	1528285
	(7.93)	(8.55)	(10.71)
4 Capital Transfers	229763	315230	1090716
	(2.10)	(2.43)	(7.72)
5 Net Purchase of Financial Assets	21349	-70952	-436245
	(0.18)	(-0.51)	(-3.06)
6 Loans & Advances	96627	281904	419790
	(0.82)	(2.04)	(2.94)
7 Net Purchase of Physical Assets	4614	19849	10874
	(0.04)	(0.14)	(0.08)
II Departmental Commercial Undertakings	585047	761489	914318
	(4.95)	(5.52)	(6.41)
1 Purchase of Goods & Services	151559	192704	217156
	(1.28)	(1.40)	(1.52)
2 Compensation of Employees	171103	300002	337455
	(1.45)	(2.18)	(2.36)
3 Consumption of Fixed Capital	4020	5021	5521
	(0.03)	(0.04)	(0.04)
4 Interest	90958	68417	68367
	(0.77)	(0.50)	(0.48)
5 Gross Capital Formation	167340	194465	285679
	(1.41)	(1.41)	(2.00)
6 Net Purchase of Physical Assets	67	880	140
	(0.00)	(0.01)	(0.00)
Total Expenditure (I+II)	10957961	12986352	14129560
	(100.00)	(100.00)	(100.00)

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

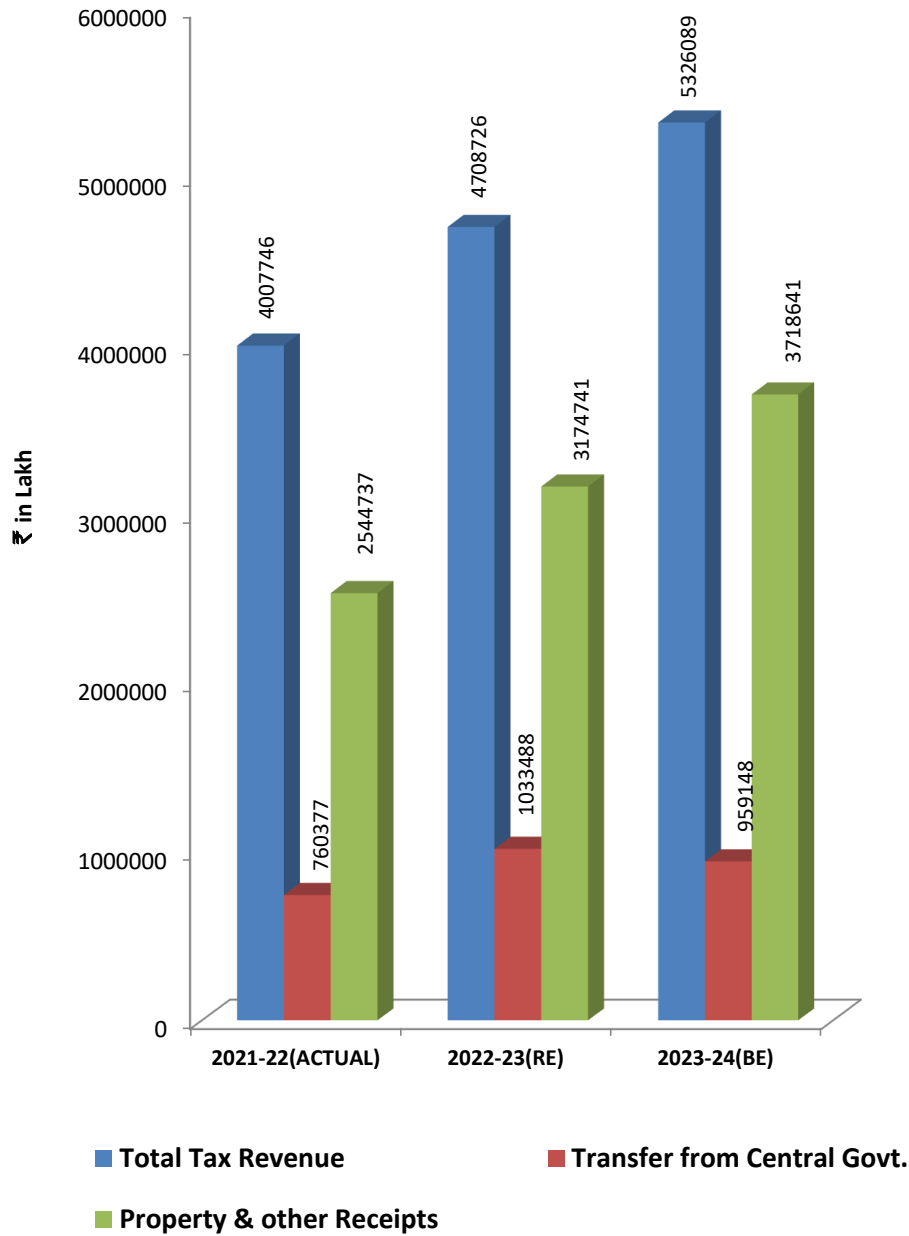
*Current transfer also include subsidies and interest.

Table 2.8
Borrowing Account of State Government

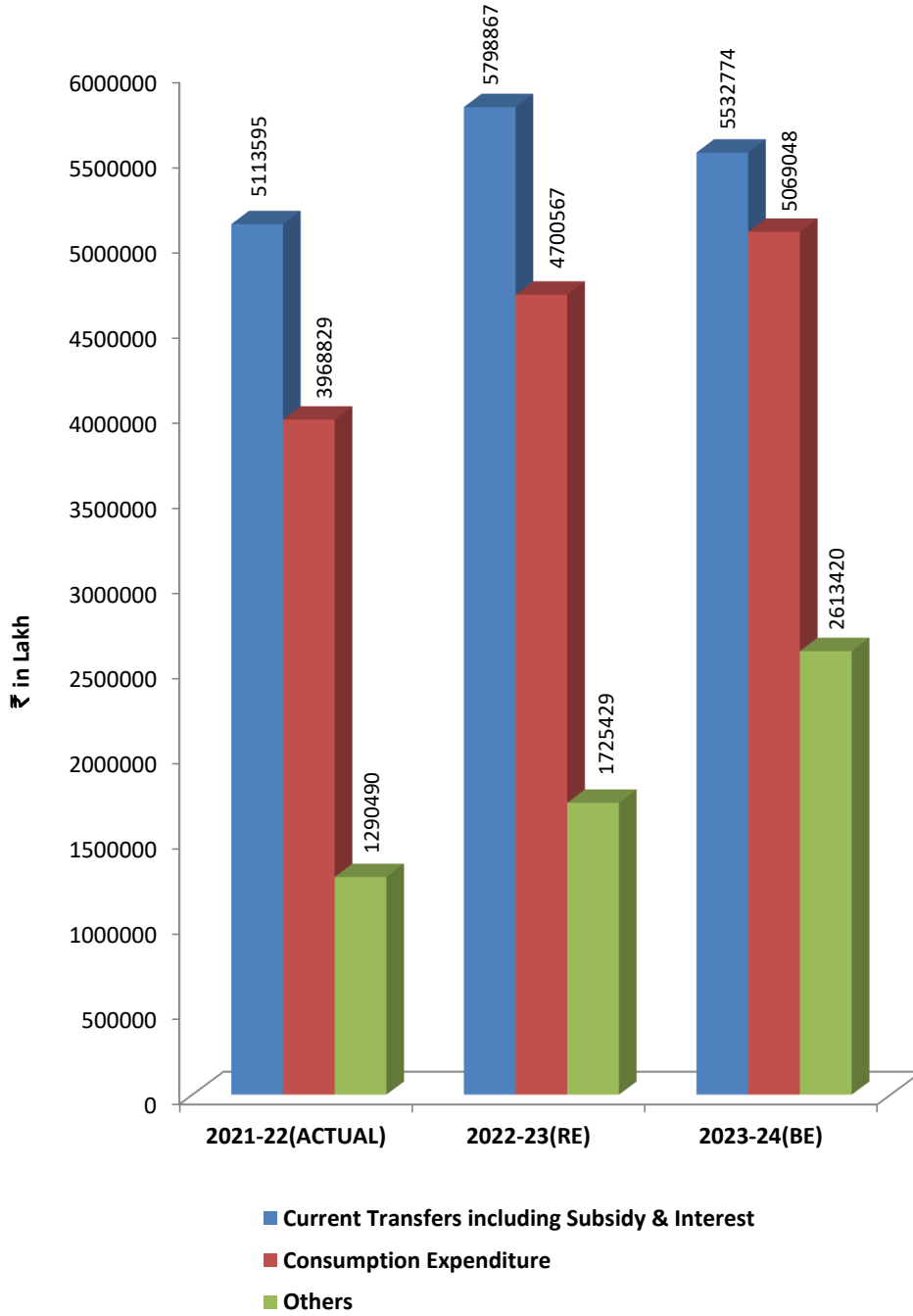
(₹ in lakh)

Sr. No.	Items	2021-22		2022-23		2023-24	
		(A)		(RE)		(BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	4756821	2531818	7958898	5186482	8384000	5496843
2	Small Savings, Provident Fund etc.	356930	317177	375375	264319	381410	279515
3	Other Debt	0	0	0	0	0	0
Total		5113751	2848995	8334273	5450801	8765410	5776358
Net Receipts		2264756		2883472		2989052	
II Borrowing Abroad							
1	External Debt	0	0	0	0	0	0
2	Other Debt	0	0	0	0	0	0
Total		0	0	0	0	0	0
III Extra Budgetary Receipts							
1	Loans & Advances by State Govt.	50025	96627	74256	281904	113280	419790
2	Loans from Govt. of India	753739	15477	131500	47081	100000	25194
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	90000	90000	0	0	0	0
5	Reserve Funds	166870	131577	194079	172123	166781	141828
6	Deposits & Advances	3807743	3582403	5137060	5010340	5412150	5434350
7	Suspense & Miscellaneous	8840394	8917218	9584020	9436010	9940050	9705545
8	Remittances	1099228	1099053	935500	934018	951700	954819
9	Cash Balance	-46293	-37069	-37070	-43728	-43728	-73169
10	Funds	48310	48652	162775	6495	74656	18191
11	Consumption of Fixed Capital		4020		5021		5521
Total		14810016	13947958	16182120	15849264	16714889	16632069
Net Receipts		862058		332856		82820	

Income of Administrative Departments



Expenditure of Administrative Departments as per Economic Classification



CHAPTER-III

ANALYSIS OF BUDGET AS PER PURPOSE CLASSIFICATION

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

The budgets are presented under a few standard account heads of the functional character such as education, health, agriculture, industries, defence, etc. The expenditure shown under these account heads are not strictly in accordance with the principle of purpose classification. For instance, expenditure on medical colleges and other educational institutions is generally shown under account head 'Medical', expenditure on water supply is shown under 'Public Health' and so on. Further, there are various account heads which pertain to many purpose categories such as Public Works Department, Community Development, National Extension Services, Co-operation, etc. The expenditure under these heads is not confined to a single purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh. The purpose classification presented in this document is broadly in conformity with the United Nations' recommendations. The entire expenditure of the State Government has been broadly divided into ten major categories. The major categories are (i) General Public Services (ii) Defence (iii) Education Affairs and Services (iv) Health Affairs and Services (v) Social Security and Welfare Affairs and Services (vi) Housing and Community Amenity Affairs and Services (vii) Cultural, Recreational and Religious Affairs and Services (viii) Economic Affairs and Services (ix) Environmental Protection and (x) Relief on Calamities. **Tables 3.1 and 3.2** present the analysis of functional/purpose classification of the State Government's budgetary expenditure for the years 2021-22 (A), 2022-23 (RE) and 2023-24 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2328815 lakh has been incurred on Education Affairs and Services accounting for 27.09 percent of total expenditure of ₹ 8597567 lakh in 2021-22 (A). Similarly in 2023-24 (BE), the expenditure incurred for Education Affairs and Services is maximum but for 2022-23 (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 2021-22 (A) but in 2022-23 (RE) and 2023-24 (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 14.21 percent, 14.48 percent and 15.86 percent during the three years. The share of Housing and Community Amenity Affairs and Services, stood at 9.46 percent, 8.20 percent and 10.18 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The share of Social Security and Welfare Affairs and Services is 12.24 percent, 11.64 percent and 11.57 percent during the three years. The share of Health Affairs and Services is estimated as 6.01 percent, 5.41 percent and 6.86 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

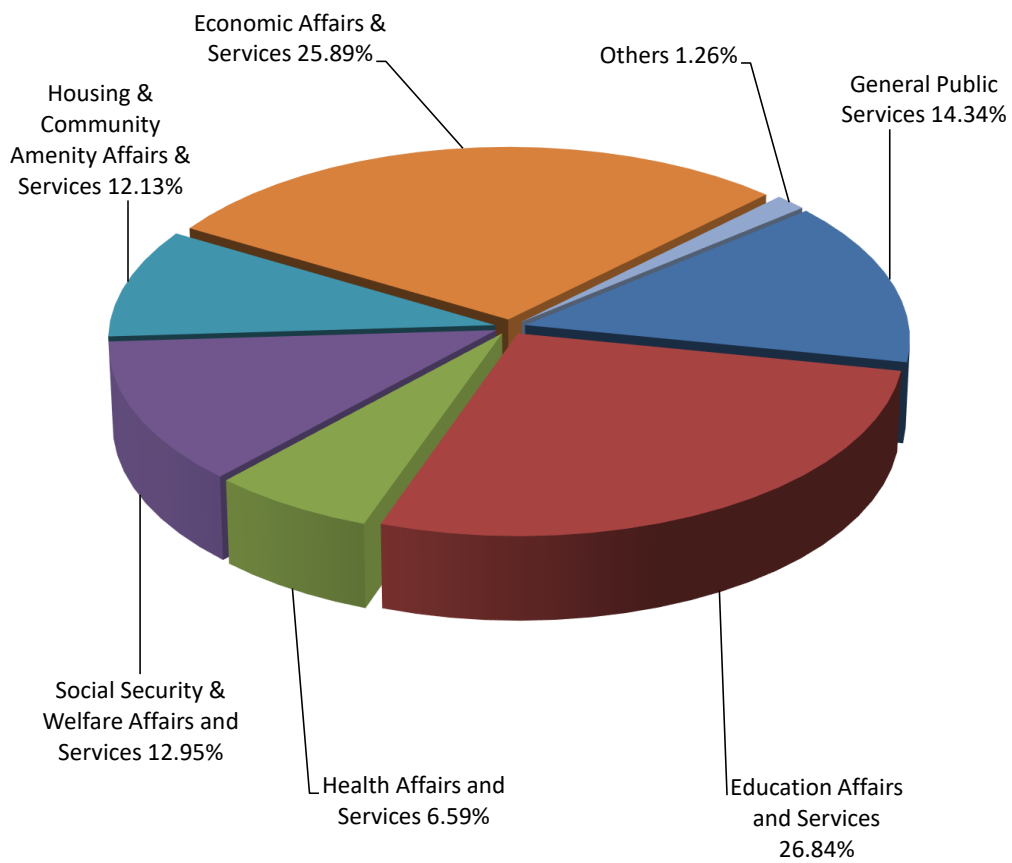
Table 3.1
Budgetary Expenditure of Administrative Departments
as per Purpose Classification

(₹ in lakh)				
Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	General Public Services	1221583	1468495	1760534
	1.1 General Administration, External Affairs, Public Order & Safety	1217383	1460507	1745842
	1.2 General Research	4200	7988	14692
2	Defence	5216	5332	7025
3	Education Affairs & Services	2328815	2798094	2810504
	3.1 Administration, Regulation & Research	59852	65977	120401
	3.2 Educational Services	2268963	2732117	2690103
4	Health Affairs & Services	546561	590106	813572
	4.1 Administration, Regulation & Research	29899	40989	51773
	4.2 Health Services	516662	549117	761799
5	Social Security and Welfare Affairs & Services	1052115	1181310	1284613
	5.1 Social Security Affairs & Services	0	1	28
	5.2 Welfare Affairs & Services	1052115	1181309	1284585
6	Housing & Community Amenity Affairs & Services	813256	832233	1129406
7	Cultural, Recreational & Religious Affairs & Services	57380	82407	95265
8	Economic Affairs & Services	2476985	3077750	3085173
	8.1 General Administration, Regulation & Research	166461	192619	219678
	8.2 Agriculture, Forestry, Fishing & Hunting	564506	969576	1164236
	8.3 Mining, Manufacturing & Construction	109498	162534	263309
	8.4 Electricity, Gas, Steam & Other Sources of Energy	714162	719399	826516
	8.5 Water Supply	360071	432504	447497
	8.6 Transport & Communication	521067	694181	580517
	8.7 Other Economic Services	41220	-93063	-416580
9	Environmental Protection	873	1453	3307
10	Relief on Calamities	94783	107198	109220
	Total	8597567	10144378	11098619

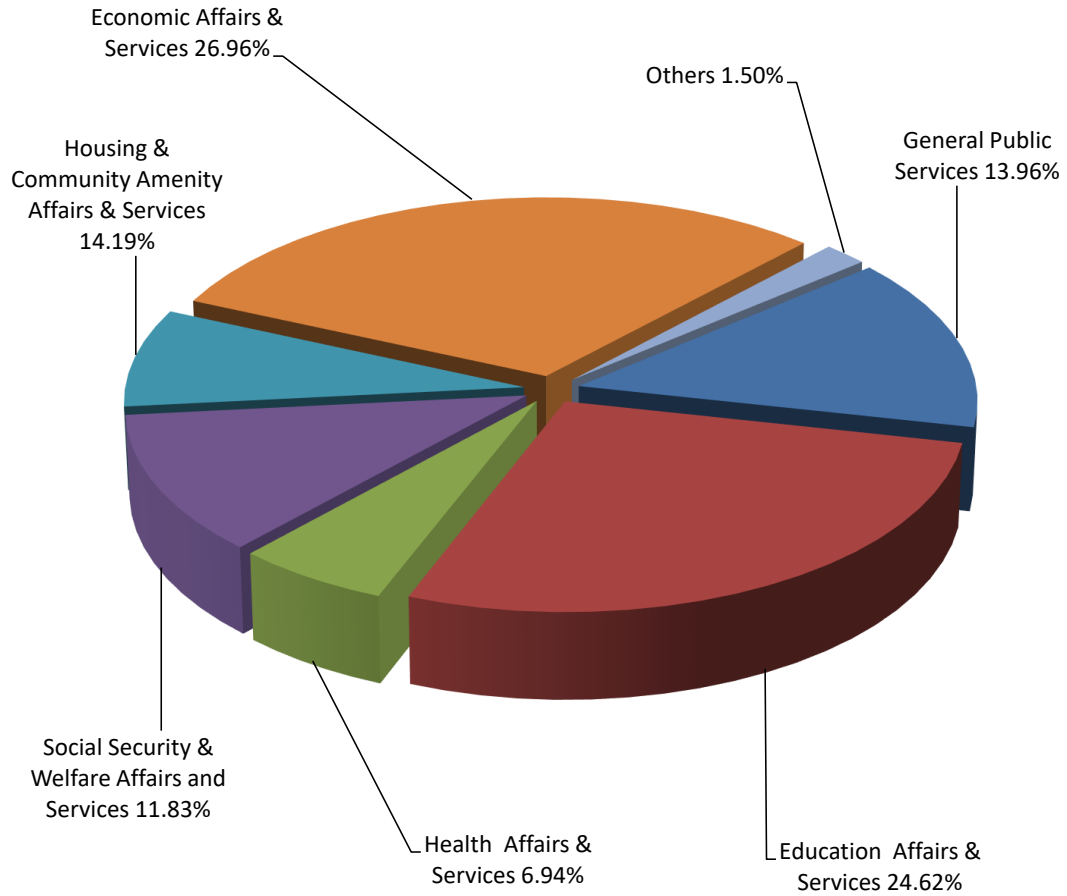
Table 3.2
Distribution of Expenditure of of Administrative Departments
as per Purpose Classification

(Percent)				
Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	General Public Services	14.21	14.48	15.86
	1.1 General Administration, Extnal Affairs, Public Order & Safety	14.16	14.40	15.73
	1.2 General Research	0.05	0.08	0.13
2	Defence	0.05	0.05	0.06
3	Education Affairs & Services	27.09	27.58	25.97
	3.1 Administration, Regulation & Research	0.70	0.65	1.08
	3.2 Educational Services	26.39	26.93	24.24
4	Health Affairs & Services	6.36	5.82	7.33
	4.1 Administration, Regulation & Research	0.35	0.40	0.47
	4.2 Health Services	6.01	5.41	6.86
5	Social Security and Welfare Affairs & Services	12.24	11.64	11.57
	5.1 Social Security Affairs & Services	0.00	0.00	0.00
	5.2 Welfare Affairs & Services	12.24	11.64	11.57
6	Housing & Community Amenity Affairs & Services	9.46	8.20	10.18
7	Cultural,Recreational & Religious Affairs & Services	0.67	0.81	0.86
8	Economic Affairs & Services	28.81	30.34	27.80
	8.1 General Administration, Regulation & Research	1.94	1.90	1.98
	8.2 Agriculture, Forestry, Fishing & Hunting	6.57	9.56	10.49
	8.3 Mining, Manufacturing & Construction	1.27	1.60	2.37
	8.4 Electricity,Gas,Steam & Other Sources of Energy	8.31	7.09	7.45
	8.5 Water Supply	4.19	4.26	4.03
	8.6 Transport & Communication	6.06	6.84	5.23
	8.7 Other Economic Services	0.48	-0.92	-3.75
9	Environmental Protection	0.02	0.01	0.03
10	Relief on Calamities	0.68	1.06	0.98
	Total	100.00	100.00	100.00

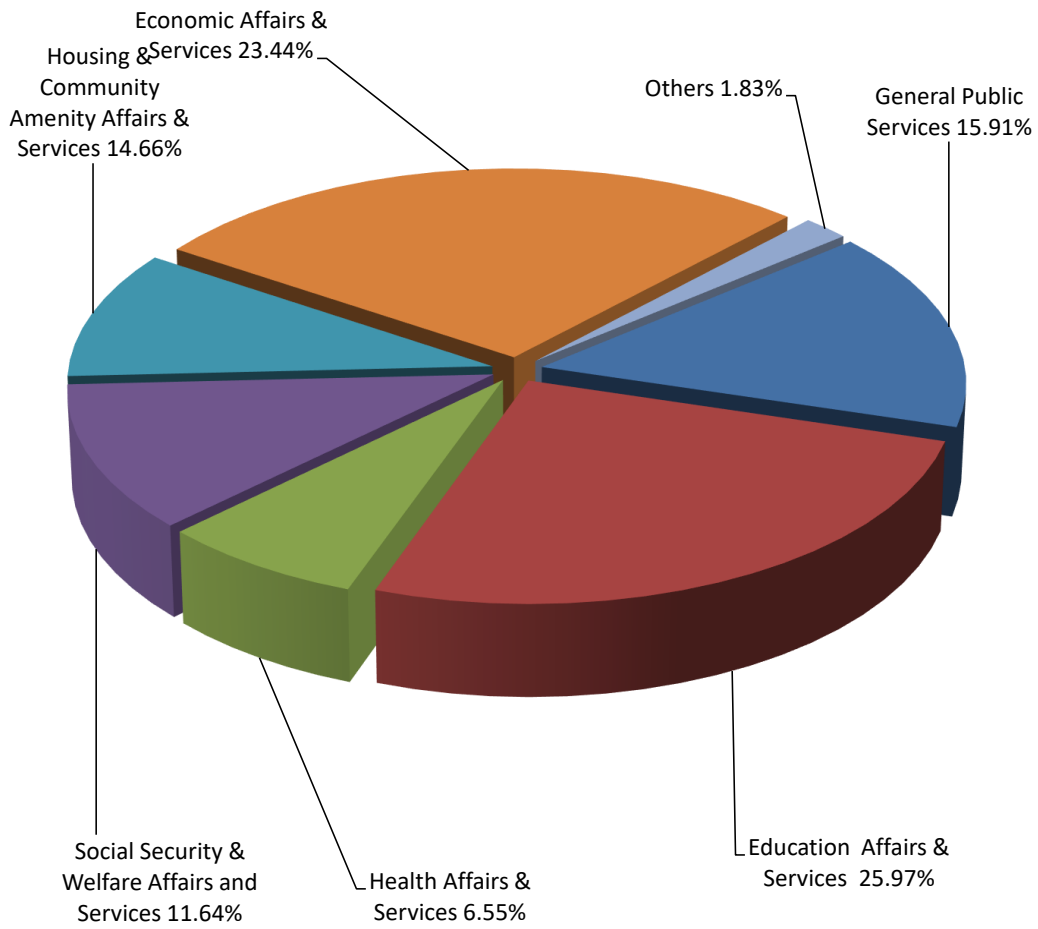
**Purpose Classification of Budget Expenditure
of Administrative Departments
2021-22 (A)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2022-23 (RE)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2023-24 (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 ₹ 1469883 lakh in 2021-22 (A) which is expected to increase to ₹ 1726039 lakh and ₹ 1825549 lakh in 2022-23 (RE) and 2023-24 (BE) respectively with the growth of 17.43 percent in 2022-23 (RE) and 5.77 percent in 2023-24 (BE). The Net Product from Other Services Sector including education,

medical and public health activities has been estimated as ₹ 1835717 lakh in 2021-22 (A) which is expected to mount up to ₹ 2054532 lakh and ₹ 2211697 lakh in 2022-23 (RE) and 2023-24 (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 2021-22 (A) has been estimated as ₹ 276769 lakh out of which the maximum product has been estimated in Road Transport (₹ 174571 lakh) sector followed by Irrigation (₹ 81717 lakh), Forest (₹ 19016 lakh) and Manufacturing (₹ 2465 lakh) sectors. The gross product in 2022-23 (RE) and 2023-24 (BE) is expected to be ₹ 396909 lakh and ₹ 434832 lakh, respectively. Again, the maximum product is likely to be estimated in Transport sector during these two years.

4.2 Estimates of Gross Capital Formation

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

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

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

I Construction

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

II Machinery and Equipments

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

III Cultivated Biological Resources

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

IV Intellectual Property Products (IPP)

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

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

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

4.2.1 Capital Formation of General Government

The industry-wise and asset-wise analysis of capital formation of General Government has been given in **Tables 4.5 to 4.7**. The tables indicate that the GCF of General Government has been estimated as ₹ 938137 lakh, ₹ 1179398 lakh and ₹ 1528285 lakh in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 2301338 lakh, ₹ 2403298 lakh and ₹ 3079725 lakh in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively recording the growth of 104.43 percent in 2022-23 (RE) and 128.15 percent in 2023-24 (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 98.06 percent, 96.43 percent and 96.20 percent in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 1.72 percent, 3.20 percent and 3.45 percent of total GFCF in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 1972693 lakh) followed by Education (₹ 136479 lakh), Water Supply (₹ 152000 lakh), Health (₹ 20057 lakh), Sanitation (₹ 17537 lakh) and construction (₹ 2572 lakh) sectors in 2021-22 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2022-23 (RE) and 2023-24 (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 ₹ 285679 lakh in 2023-24 (BE) as against ₹ 194465 lakh in 2022-23 (RE) and ₹ 167340 lakh in 2021-22 (A). The GFCF or total new outlay has been recorded as ₹ 167180 lakh in 2021-22 (A) which increased to ₹ 261123 lakh in 2022-23 (RE) with the growth of 56.19 percent. The GFCF is expected to increase to ₹ 354237 lakh with the growth of 35.66 percent in 2023-24 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 164315 lakh) followed by machinery and equipments (₹ 2783 lakh) in 2021-22 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2022-23 (RE) and 2023-24 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 147435 lakh, ₹ 186955 lakh and ₹ 292494 lakh accounting for 88.19 percent, 71.60 percent and 82.57 percent of total GFCF in 2021-22 (A), 2022-23 (RE) and 2023-24 (BE), respectively.

Table 4.1
Estimates of Net Product from Public Administration

(₹ in lakh)

Sr. No.	Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
1	Total Administration	3506715	3992738	4283426
	Less			
2	Construction (Repair & Maintenance)	111878	113503	131727
3	Water Supply	89237	98664	114453
4	Other Services	1835717	2054532	2211697
	a) Education (3.2)	1569254	1781055	1924786
	b) Medical & Public Health (4.2)	266463	273477	286911
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	2036832	2266699	2457877
6	Public Administration (1-5)	1469883	1726039	1825549

Table 4.2
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2021-22 (A)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	-8794	3360	48928	0	0	12258	87108	43	0	0	23210	119780	142990	81717	81717
2	Forest	18379	633	1915	217	0	3020	0	4	0	0	1671	22372	24043	19016	19016
3	Manufacturing	2331	114	165	29	0	0	0	0	20	0	27	2616	2643	2445	2465
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	150938	4142	67473	0	0	5866	3850	11641	4000	0	107744	139161	246905	170571	174571
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	162854	8249	118481	246	0	21144	90958	11688	4020	0	132652	283929	416581	273749	277769

Table 4.3
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2022-23 (RE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	91543	5146	51384	0	0	13610	64167	67	0	0	25000	200375	225375	160923	160923
2	Forest	21526	995	2684	200	0	4759	0	3	0	0	2450	27582	30032	22524	22524
3	Manufacturing	2532	213	174	7	0	0	0	0	21	0	190	2742	2932	2745	2766
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	171118	6928	89166	0	0	7250	4250	23400	5000	0	160000	146063	306063	205696	210696
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	286719	13282	143408	207	0	25619	68417	23470	5021	0	187640	376762	564402	391888	396909

Table 4.4
Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2023-24 (BE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depre- ciation	Profits	Total Receipts			Net Product (3+4+9+ 10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	99927	5782	52758	0	0	15250	64167	84	0	0	33500	203964	237464	169960	169960
2	Forest	24489	1135	7127	200	0	5014	0	6	0	0	2450	35390	37840	25630	25630
3	Manufactuirng	2395	243	191	8	0	0	0		21	0	190	2656	2846	2638	2659
4	Electricity	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
6	Road Transport	191938	11545	105518	0	0	7600	4200	23400	5500	0	245000	103697	348697	231083	236583
7	Water Transport	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
9	Other Services	0	0	0	0	0	0		0	0	0	0	0	0	0	0
	Total	318749	18705	165594	208	0	27864	68367	23490	5521	0	281140	345707	626847	429311	434832

Table 4.5
Industry-wise and Asset-wise Capital Formation of General Government in 2021-22 (A)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	151772	17537	0	1953050	134356	0	2256715
	1.1) Dwelling				26031			
	1.2) Other Building and Structure (i to iv)	151772	17537	0	1927019	134356	0	2230684
	i) Non-Residential Building	36015			93416	134356	0	263787
	ii) Other Structures	115757	17537		1591159	0	0	1724453
	iii) Land Improvement	0	0		0	0	0	0
	iv) Roads & Bridges	0	0		242444	0	0	242444
2	Machinery and Equipment (2.1 to 2.4)	215	0	96	17066	2112	20043	39532
	2.1) Transport Equipment	169	0		5324	69	61	5623
	2.2) ICT Equipment	46	0	46	9858	39	19	10008
	2.3) Other Machinery and Equipment	0	0	50	1884	2004	19963	23901
	2.4) Weapons System	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)	13	0	2476	2577	11	14	5091
	4.1) Research and Development	0	0	2464	110	0	8	2582
	4.2) Mineral Exploration and Evaluation							0
	4.3) Computer Software & Databases	13	0	12	2467	11	6	2509
	4.4) Entertainment, Literary or 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)	152000	17537	2572	1972693	136479	20057	2301338
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	-20403	0	2075	-1344873	0	0	-1363201
	Gross Capital Formation	131597	17537	4647	627820	136479	20057	938137

Table 4.6
Industry-wise and Asset-wise Capital Formation of General Government in 2022-23 (RE)

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	158150	20000	0	1952126	187234	0	2317510
	1.1) Dwelling	0	0		47405	0	0	47405
	1.2) Other Building and Structure (i to iv)	158150	20000	0	1904721	187234	0	2270105
	i) Non-Residential Building	43950	0	0	158236	187234	0	389420
	ii) Other Structures	114200	20000	0	1478589	0	0	1612789
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	267896	0	0	267896
2	Machinery and Equipment (2.1 to 2.4)	401	0	166	51966	3606	20678	76817
	2.1) Transport Equipment	345	0	0	15984	178	250	16757
	2.2) ICT Equipment	36	0	25	13854	137	38	14090
	2.3) Other Machinery and Equipment	20	0	141	22128	3291	20390	45970
	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)	9	0	5007	3655	284	16	8971
	4.1) Research and Development	0	0	5000	204	250	7	5461
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	9	0	7	3451	34	9	3510
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	158560	20000	5173	2007747	191124	20694	2403298
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	1100	-1225000	0	0	-1223900
	Gross Capital Formation	158560	20000	6273	782747	191124	20694	1179398

Table 4.7
Industry-wise and Asset-wise Capital Formation of General Government in 2023-24 (BE)

(₹ in lakh)

Sr. No	Items	Water Supply	Sanitation	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
1	Construction (1.1+1.2)	183500	76500	0	2507415	182303	13100	2962818
	1.1) Dwelling	0	0	0	57565	0	0	57565
	1.2) Other Building and Structure (i to iv)	183500	76500	0	2449850	182303	13100	2905253
	i) Non-Residential Building	66500	0	0	344490	182303	13100	606393
	ii) Other Structures	117000	76500	0	1862835	0	0	2056335
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0		242525	0	0	242525
2	Machinery and Equipment (2.1 to 2.4)	387	0	1187	71275	10841	22619	106309
	2.1) Transport Equipment	275	0		15727	278	161	16441
	2.2) ICT Equipment	92	0	28	18980	348	48	19496
	2.3) Other Machinery and Equipment	20	0	1159	36568	10215	22410	70372
	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)	23	0	5007	4952	597	19	10598
	4.1) Research and Development	0	0	5000	211	511	7	5729
	4.2) Mineral Exploration and Evaluation	0						0
	4.3) Computer Software & Databases	23	0	7	4741	86	12	4869
	4.4) Entertainment, Literary of Artistic Originals							0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	183910	76500	6194	2583642	193741	35738	3079725
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	1100	-1552540	0	0	-1551440
	Gross Capital Formation	183910	76500	7294	1031102	193741	35738	1528285

Table 4.8
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2021-22 (A)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	147158	13737	0	3420	164315
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	147158	13737	0	3420	164315
	i) Non-Residential Building	0	351	0	3387	3738
	ii) Other Structures	147158	13386	0	33	160577
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	251	281	26	2225	2783
	2.1) Transport Equipment	148	0	0	2201	2349
	2.2) ICT Equipment	102	198	0	24	324
	2.3) Other Machinery and Equipment	1	83	26	0	110
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	26	50	0	6	82
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	26	50	0	6	82
	4.4) Entertainment, Literary or Artistic Originals					0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	147435	14068	26	5651	167180
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	160	0	0	0	160
	Gross Capital Formation	147595	14068	26	5651	167340

Table 4.9
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2022-23 (RE)

(₹ in lakh)

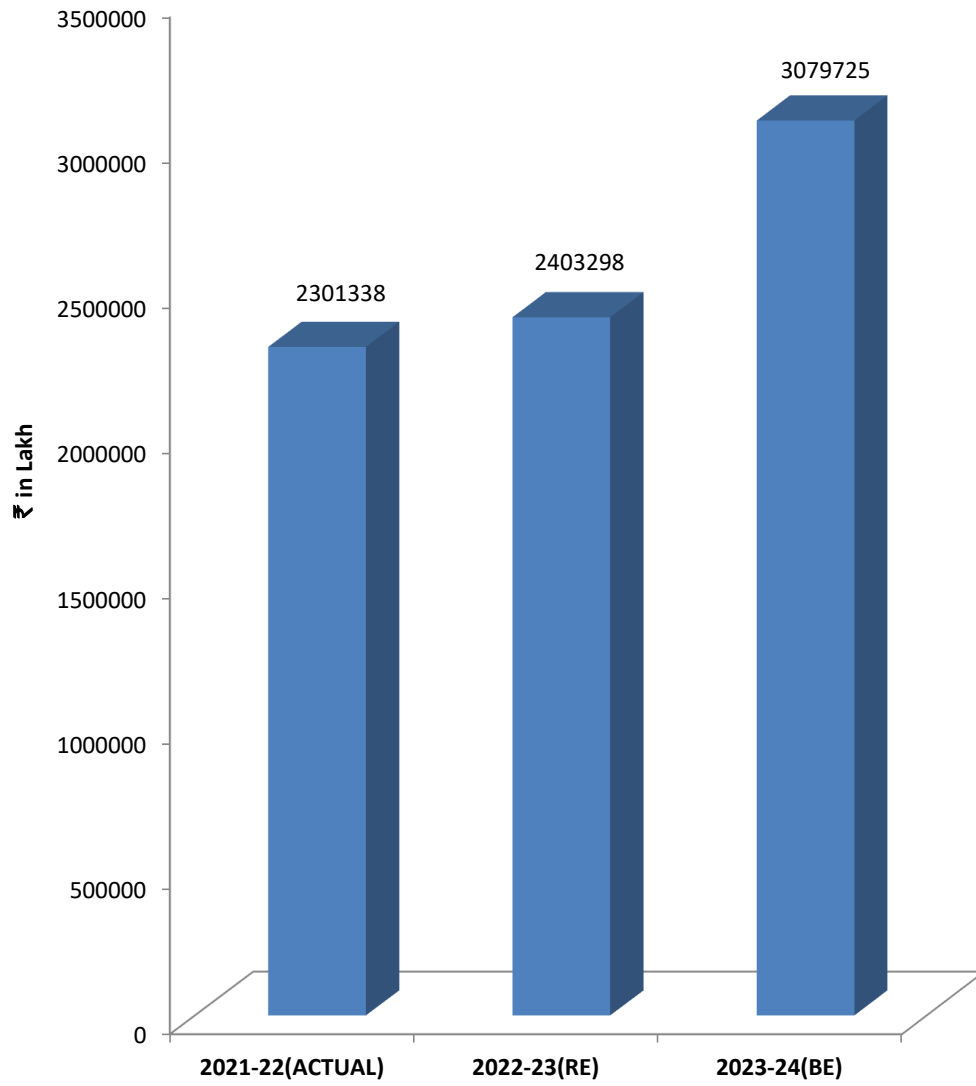
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	186155	17057	0	8440	211652
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	186155	17057	0	8440	211652
	i) Non-Residential Building	0	350	0	8390	8740
	ii) Other Structures	186155	16707	0	50	202912
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
2	Machinery and Equipment (2.1 to 2.4)	735	340	32	48191	49298
	2.1) Transport Equipment	220	0	0	48010	48230
	2.2) ICT Equipment	262	240	32	160	694
	2.3) Other Machinery and Equipment	253	100	0	21	374
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	65	60	8	40	173
	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	65	60	8	40	173
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	Total New Outlay (GFCF) (1+2+3+4)	186955	17457	40	56671	261123
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-66658	0	0	0	-66658
	Gross Capital Formation	120297	17457	40	56671	194465

Table 4.10
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2023-24 (BE)

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	291650	20410	0	24850	336910
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	291650	20410	0	24850	336910
	i) Non-Residential Building	0	500		24800	25300
	ii) Other Structures	291650	19910		50	311610
	iii) Land Improvement	0	0		0	0
	iv) Roads & Bridges	0	0		0	0
2	Machinery and Equipment (2.1 to 2.4)	765	343	612	15420	17140
	2.1) Transport Equipment	195	1	0	15020	15216
	2.2) ICT Equipment	316	240	12	160	728
	2.3) Other Machinery and Equipment	254	102	600	240	1196
	2.4) Weapons System	0	0	0	0	0
3	Cultivated Biological Resources (3.1 to 3.2)	0	0	0	0	0
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
4	Intellectual Property Products (4.1 to 4.5)	79	60	8	40	187
	4.1) Research and Development					0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	79	60	8	40	187
	4.4) Entertainment, Literary or Artistic Originals					0
	4.5) Other Intellectual Property Products					0
	Total New Outlay (GFCF) (1+2+3+4)	292494	20813	620	40310	354237
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-68558	0	0	0	-68558
	Gross Capital Formation	223936	20813	620	40310	285679

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 2021-22 (A), 2022-23 (RE) and 2023-24 (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 ₹ 9082424 lakh incurred by the Administrative Departments in 2021-22 (A), the maximum expenditure has been incurred on Educational Affairs and Services (22.91 percent) followed by Interest (19.55 percent), Economic Affairs and Services (21.30 percent) and General Public Services (12.25 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 2022-23 (RE) and 2023-24 (BE) also. Out of total capital expenditure of ₹ 1290490 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 42.01 percent in 2021-22 (A). Similarly the maximum expenditure is likely to increase in Economic Affairs and Services in 2022-23 (RE) and 2023-24 (BE).

Table 5.1
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2021-22 (A)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	635562	271816	31275	938653	140198	15677	124521	0	1063174	49767	0	0	0	0	1112941
	1.1 General Administration, Public Order and Safety	634587	271370	31248	937205	138982	15667	123315	0	1060520	49276	0	0	0	0	1109796
	1.1.1 Public Order and Safety	514492	217057	24971	756520	50135	8153	41982	0	798502	30857	0	0	0	0	829359
	1.1.2 Planning and Statistical Activities	4332	1983	191	6506	520	0	520	0	7026	7403	0	0	0	0	14429
	1.1.3 General Administration, Public Order and Safety n.e.c	115763	52330	6086	174179	88327	7514	80813	0	254992	11016	0	0	0	0	266008
	1.2 General Research	975	446	27	1448	1216	10	1206	0	2654	491	0	0	0	0	3145
2	Civil Defence	2627	805	120	3552	1490	12	1478	0	5030	116	0	0	0	0	5146
3	Education Affairs and Services	1101233	499260	18955	1619448	130490	22301	108189	8304	1735941	339039	5096	665	0	0	2080741
	3.1 Administration, Regulation and Research	34021	14837	1337	50195	5261	0	5261	0	55456	1657	0	665	0	0	57778
	3.1.1 Primary Education Affairs	7873	3612	376	11861	560	0	560	0	12421	332	0	0	0	0	12753
	3.1.2 Secondary Education Affairs	15252	7022	475	22749	1810	0	1810	0	24559	723	0	0	0	0	25282
	3.1.3 Higher Secondary/and University/Education	10896	4203	486	15585	2891	0	2891	0	18476	602	0	665	0	0	19743
	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	1067212	484423	17618	1569253	125229	22301	102928	8304	1680485	337382	5096	0	0	0	2022963
	3.2.1 Primary Education Services	611365	278622	10072	900059	60728	12303	48425	7004	955488	42209	0	0	0	0	997697
	3.2.2 Secondary Education Services	357392	163265	6002	526659	20112	6585	13527	0	540186	89244	5096	0	0	0	634526
	3.2.3 Higher Secondary and University Education Services	98437	42528	1544	142509	44389	2852	41537	1300	185346	205929	0	0	0	0	391275
	3.2.4 Educational Services n.e.c	18	8	0	26	0	561	-561		-535	0	0	0	0	0	-535

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	63805	0	23055	4694	7450	1829	110	2075	103018	4614	0	1010	0	0	108642	1221583
	1.1 General Administration, Public Order and Safety	0	62770	0	23055	4685	7442	1826	110	2075	101963	4614	0	1010	0	0	107587	1217383
	1.1.1 Public Order and Safety	0	10951	0	0	2957	3960	987	0	0	18855	2768	0	0	0	0	21623	850982
	1.1.2 Planning and Statistical Activities	0	0	0	0	19	10	3	0	0	32	0	0	0	0	0	32	14461
	1.1.3 General Administration, Public Order and Safety n.e.c	0	51819	0	23055	1709	3472	836	110	2075	83076	1846	0	1010	0	0	85932	351940
	1.2 General Research	0	1035	0	0	9	8	3	0	0	1055	0	0	0	0	0	1055	4200
2	Civil Defence	0	0	0	0	0	56	14	0	0	70	0	0	0	0	0	70	5216
3	Education Affairs and Services	0	134356	0	0	123	3660	414	0	0	138553	0	109521	0	0	0	248074	2328815
	3.1 Administration, Regulation and Research	0	0	0	0	54	1617	403	0	0	2074	0	0	0	0	0	2074	59852
	3.1.1 Primary Education Affairs	0	0	0	0	35	114	28	0	0	177	0	0	0	0	0	177	12930
	3.1.2 Secondary Education Affairs	0	0	0	0	19	360	90	0	0	469	0	0	0	0	0	469	25751
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	1143	285	0	0	1428	0	0	0	0	0	1428	21171
	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	134356	0	0	69	2043	11	0	0	136479	0	109521	0	0	0	246000	2268963
	3.2.1 Primary Education Services	0	19034	0	0	0	0	0	0	0	19034	0	0	0	0	0	19034	1016731
	3.2.2 Secondary Education Services	0	11402	0	0	0	91	2	0	0	11495	0	0	0	0	0	11495	646021
	3.2.3 Higher Sec. and University Edu. Services	0	103920	0	0	69	1952	9	0	0	105950	0	109521	0	0	0	215471	606746
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-535

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less outside sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	180834	82745	19022	282601	77610	5954	71656	0	354257	172018	0	0	0	0	526275
	4.1 Administration, Regulation and Research	10523	4844	769	16136	558	0	558	0	16694	12976	0	0	0	0	29670
	4.1.1 Allopathic	8878	4087	702	13667	190	0	190	0	13857	188	0	0	0	0	14045
	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	1645	757	67	2469	368	0	368	0	2837	12788	0	0	0	0	15625
	4.2 Hospitals, Clinics and other Health Services	170311	77901	18253	266465	77052	5954	71098	0	337563	159042	0	0	0	0	496605
	4.2.1 Allopathic	131458	60520	17450	209428	74849	5954	68895	0	278323	156493	0	0	0	0	434816
	4.2.2 Homeopathic	330	134	2	466	32	0	32	0	498	4	0	0	0	0	502
	4.2.3 Ayurvedic	12062	5077	270	17409	1563	0	1563	0	18972	1728	0	0	0	0	20700
	4.2.4 Unani	419	180	0	599	10	0	10	0	609	0	0	0	0	0	609
	4.2.5 Other Medical Services	26042	11990	531	38563	598	0	598	0	39161	817	0	0	0	0	39978
5	Social Security and Welfare Affairs and Services	31494	14444	36487	82425	52458	201	52257	0	134682	883778	1579	495	0	0	1020534
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5.2 Social Welfare Services	31494	14444	36487	82425	52458	201	52257	0	134682	883778	1579	495	0	0	1020534
6	Housing and Community Amenty Affairs and Services	74730	31718	904	107352	-115086	817	-115903	0	-8551	530277	0	1021	0	0	522747
	6.1 Housing and Community Services	74730	31718	904	107352	-115086	186	-115272	0	-7920	530277	0	1021	0	0	523378
	6.2 Sanitary Affairs Services	0	0	0	0	0	631	-631	0	-631	0	0	0	0	0	-631
	6.3 Housing / Community Amenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfers	Net Purch- ase of Fin. Assets	Loan			
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	0	0	0	288	19983	7	8	0	20286	0	0	0	0	0	20286	546561
	4.1 Administration, Regulation and Research	0	0	0	0	227	1	1	0	0	229	0	0	0	0	0	229	29899
	4.1.1 Allopathic	0	0	0	0	77	0	0	0	0	77	0	0	0	0	0	77	14122
	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	1	1	0	0	152	0	0	0	0	0	152	15777
	4.2 Hospitals, Clinics and other Health Services	0	0	0	0	61	19982	6	8	0	20057	0	0	0	0	0	20057	516662
	4.2.1 Allopathic	0	0	0	0	0	19750	2	8	0	19760	0	0	0	0	0	19760	454576
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	502
	4.2.3 Ayurvedic	0	0	0	0	61	86	4	0	0	151	0	0	0	0	0	151	20851
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	609
	4.2.5 Other Medical Services	0	0	0	0	0	146	0	0	0	146	0	0	0	0	0	146	40124
5	Social Security and Welfare Affairs and Services	0	10417	0	0	27	707	15	0	0	11166	0	11094	22	9299	0	31581	1052115
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5.2 Social Welfare Services	0	10417	0	0	27	707	15	0	0	11166	0	11094	22	9299	0	31581	1052115
6	Housing and Community Amenity Affairs and Services	26029	0	0	229629	21	114	16	0	0	255809	0	30845	0	3855	0	290509	813256
	6.1 Housing and Community Services	26029	0	0	212092	21	114	16	0	0	238272	0	30845	0	3855	0	272972	796350
	6.2 Sanitary Affairs Services	0	0	0	17537	0	0	0	0	0	17537	0	0	0	0	0	17537	16906
	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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural,Recreational/ Religious Affairs and Services	11293	5065	359	16717	10015	660	9355	0	26072	14202	0	0	0	0	40274
	7.1 Arts and Cultural Affairs Services	438	199	28	665	518	0	518	0	1183	1060	0	0	0	0	2243
	7.2 Recreational and Sporting Services	10632	4764	329	15725	7986	537	7449	0	23174	9560	0	0	0	0	32734
	7.3 Tourism Affairs and Services	178	82	2	262	1428	118	1310	0	1572	3582	0	0	0	0	5154
	7.4 Cultural, Recreational/ Religious Affairs and Services n.e.c	45	20	0	65	83	5	78	0	143	0	0	0	0	0	143
8	Economic Affairs and Services	292507	102411	6787	401705	246439	47331	199108	0	600813	101886	86138	1146024	0	0	1934861
	8.1 General Administration, Regulation and Research	99628	14127	811	114566	15132	9645	5487	0	120053	5629	0	0	0	0	125682
	8.2 Agriculture, Forestry,Fishing and Hunting	81822	37375	2794	121991	27556	2847	24709	0	146700	54136	489	293475	0	0	494800
	8.3 Mining,Manufacturing and Construction	4511	1931	205	6647	16696	1412	15284	0	21931	4397	0	13255	0	0	39583
	8.4 Electricity, Gas, Steam and Other Sources of Energy	209	96	4	309	139	0	139	0	448	113	46850	665392	0	0	712803
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	46850	627770	0	0	674620
	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	209	96	4	309	139	0	139	0	448	113	0	37622	0	0	38183
	8.5 Drinking Water Supply	59565	27422	2250	89237	143163	4748	138415	0	227652	822	0	0	0	0	228474
	8.6 Transpotation and Communication	29399	13535	12	42946	40613	7402	33211	0	76157	4782	0	140179	0	0	221118
	8.6.1 Road Transport	29217	13451	0	42668	40213	7359	32854	0	75522	4716	0	140166	0	0	220404
	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	182	84	12	278	400	43	357	0	635	66	0	13	0	0	714
	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	17373	7925	711	26009	3140	21277	-18137	0	7872	32007	38799	33723	0	0	112401
9	Environmental Protection	399	168	5	572	127	0	127	0	699	138	0	0	0	0	837
10	Relief on Calamities	345	160	11	516	-2262	165	-2427	58623	56712	6009	0	0	0	0	62721
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1775347	0	1775347
	Administrative Deptt.Total	2331024	1008592	113925	3453541	541479	93118	448361	66927	3968829	2097230	92813	1148205	1775347	0	9082424
	DCU	114109	48745	8249	171103	151559	0	151559	0	322662	0	0	0	90958	4020	417640
	Grand Total	2445133	1057337	122174	3624644	693038	93118	599920	66927	4291491	2097230	92813	1148205	1775347	4020	7629739

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational/Religious Affairs and Services	0	16387	0	0	49	316	59	0	0	16811	0	295	0	0	0	17106	57380
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1923
	7.2 Recreational and Sporting Services	0	7275	0	0	49	233	58	0	0	7615	0	295	0	0	0	7910	40375
	7.3 Tourism Affairs and Services	0	9112	0	0	0	83	1	0	0	9196	0	0	0	0	0	9196	5546
	7.4 Cultural,Recreational/ Religious Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	831
8	Economic Affairs and Services	0	27145	242444	1451386	400	1611	152	2464	-1365276	360326	0	78008	20317	83473	0	542124	2476985
	8.1 General Administration, Regulation and Research	0	0	0	0	5	80	20	0	0	105	0	40674	0	0	0	40779	166461
	8.2 Agriculture, Forestry, Fishing and Hunting	0	1355	0	28156	99	491	36	0	0	30137	0	34452	0	5117	0	69706	564506
	8.3 Mining, Manufacturing and Construction	0	1452	0	0	45	118	28	0	0	1643	0	2370	815	65087	0	69915	109498
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	16	3	0	0	19	0	310	0	1030	0	1359	714162
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	310	0	1030	0	1340	675960
	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	16	3	0	0	19	0	0	0	0	0	19	38202
	8.5 Drinking Water Supply	0	24338	0	127434	169	46	13	0	-20403	131597	0	0	0	0	0	131597	360071
	8.6 Transportation and Communication	0	0	242444	39176	34	653	0	2464	0	284771	0	0	15005	173	0	299949	521067
	8.6.1 Road Transport	0	0	242444	18574	0	448	0	2464	0	263930	0	0	15005	173	0	279108	499512
	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	20602	34	205	0	0	0	20841	0	0	0	0	0	20841	21555
	8.6.4 Transport and Communication n	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	1256620	48	207	52	0	-1344873	-87946	0	202	4497	12066	0	-71181	41220
9	Environmental Protection	0	0	0	0	21	12	3	0	0	36	0	0	0	0	0	36	873
10	Relief on Calamities	2	0	0	32060	0	0	0	0	0	32062	0	0	0	0	0	32062	94783
	interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1775347
	Administrative Deptt. Total	26031	252110	242444	1736130	5623	33909	2509	2582	-1363201	938137	4614	229763	21349	96627	0	1290490	10372914
	DCU	0	3738	0	160577	2349	434	82	0	160	167340	67	0	0	0	0	167407	585047
	Grand Total	26031	255848	242444	1896707	7972	34343	2591	2582	-1363041	1105477	4681	229763	21349	96627	0	1457897	10957961

Table 5.2
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2022-23 (RE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	720214	323608	29446	1073268	210428	24419	186009	0	1259277	73637	0	0	0	0	1332914
	1.1 General Administration, Public Order and Safety	719043	323071	29356	1071470	208543	24299	184244	0	1255714	71234	0	0	0	0	1326948
	1.1.1 Public Order and Safety	591177	262187	18748	872112	93295	12825	80470	0	952582	46109	0	0	0	0	998691
	1.1.2 Planning and Statistical Activities	4957	2390	328	7675	452	0	452	0	8127	2851	0	0	0	0	10978
	1.1.3 General Administration,Public Order and Safety n.e.c	122909	58494	10280	191683	114796	11474	103322	0	295005	22274	0	0	0	0	317279
	1.2 General Research	1171	537	90	1798	1885	120	1765	0	3563	2403	0	0	0	0	5966
2	Civil Defence	3249	948	161	4358	354	26	328	0	4686	146	0	0	0	0	4832
3	Education Affairs and Services	1211122	577796	48715	1837633	249730	77894	171836	12693	2022162	399452	10000	0	0	0	2431614
	3.1 Administration, Regulation and Research	37103	17044	2432	56579	6321	0	6321	0	62900	1888	0	0	0	0	64788
	3.1.1 Primary Education Affairs	9083	4386	900	14369	592	0	592	0	14961	400	0	0	0	0	15361
	3.1.2 Secondary Education Affairs	16255	7878	810	24943	2769	0	2769	0	27712	875	0	0	0	0	28587
	3.1.3 Higher Secondary/and University/Education	11765	4780	722	17267	2960	0	2960	0	20227	613	0	0	0	0	20840
	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	1174019	560752	46283	1781054	243409	77894	165515	12693	1959262	397564	10000	0	0	0	2366826
	3.2.1 Primary Education Services	654731	314234	26000	994965	59760	35150	24610	11793	1031368	77605	0	0	0	0	1108973
	3.2.2 Secondary Education Services	411167	197672	17894	626733	132131	31825	100306	0	727039	116266	10000	0	0	0	853305
	3.2.3 Higher Sec.and University Edu.Services	108098	48835	2379	159312	51518	10706	40812	900	201024	203692	0	0	0	0	404716
	3.2.4 Educational Services n.e.c	23	11	10	44	0	213	-213	0	-169	1	0	0	0	0	-168

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Residential Building	Non-Residential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	73552	0	17503	13543	17217	2516	200	1100	125631	9840	100	10	0	0	135581	1468495
	1.1 General Administration, Public Order and Safety	0	71552	0	17503	13543	17199	2512	200	1100	123609	9840	100	10	0	0	133559	1460507
	1.1.1 Public Order and Safety	0	16500	0	0	10289	11479	1215	0	0	39483	8000	100	0	0	0	47583	1046274
	1.1.2 Planning and Statistical Activities	0	0	0	0	20	52	13	0	0	85	0	0	0	0	0	85	11063
	1.1.3 General Administration, Public Order and Safety n.e.c	0	55052	0	17503	3234	5668	1284	200	1100	84041	1840	0	10	0	0	85891	403170
	1.2 General Research	0	2000	0	0	0	18	4	0	0	2022	0	0	0	0	0	2022	7988
2	Civil Defence	0	0	0	0	300	160	40	0	0	500	0	0	0	0	0	500	5332
3	Education Affairs and Services	0	187234	0	0	308	4274	247	250	0	192313	10000	95589	0	68578	0	366480	2798094
	3.1 Administration, Regulation and Research	0	0	0	0	130	846	213	0	0	1189	0	0	0	0	0	1189	65977
	3.1.1 Primary Education Affairs	0	0	0	0	40	160	40	0	0	240	0	0	0	0	0	240	15601
	3.1.2 Secondary Education Affairs	0	0	0	0	90	240	60	0	0	390	0	0	0	0	0	390	28977
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	446	113	0	0	559	0	0	0	0	0	559	21399
	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	187234	0	0	178	3428	34	250	0	191124	10000	95589	0	68578	0	365291	2732117
	3.2.1 Primary Education Services	0	22500	0	0	0	0	0	0	0	22500	0	2500	0	0	0	25000	1133973
	3.2.2 Secondary Education Services	0	6950	0	0	0	1091	12	0	0	8053	0	1947	0	0	0	10000	863305
	3.2.3 Higher Sec. and University Edu. Services	0	157784	0	0	178	2337	22	250	0	160571	10000	91142	0	68578	0	330291	735007
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-168

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	188211	90670	16692	295573	89998	7317	82681	0	378254	188423	0	0	0	0	566677
	4.1 Administration, Regulation and Research	14003	6788	1305	22096	797	0	797	0	22893	17611	0	0	0	0	40504
	4.1.1 Allopathic	12336	5980	1216	19532	321	0	321	0	19853	189	0	0	0	0	20042
	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	1667	808	89	2564	476	0	476	0	3040	17422	0	0	0	0	20462
	4.2 Hospitals, Clinics and other Health Services	174208	83882	15387	273477	89201	7317	81884	0	355361	170812	0	0	0	0	526173
	4.2.1 Allopathic	133442	64671	13656	211769	85508	7317	78191	0	289960	167301	0	0	0	0	457261
	4.2.2 Homeopathic	300	126	10	436	52	0	52	0	488	1	0	0	0	0	489
	4.2.3 Ayurvedic	13698	6124	388	20210	3119	0	3119	0	23329	2797	0	0	0	0	26126
	4.2.4 Unani	367	166	1	534	18	0	18	0	552	0	0	0	0	0	552
	4.2.5 Other Medical Services	26401	12795	1332	40528	504	0	504	0	41032	713	0	0	0	0	41745
5	Social Security and Welfare Affairs and Services	45404	21967	42965	110336	75638	611	75027	0	185363	954953	1876	495	0	0	1142687
	5.1 Social Security Affairs and Services	0	0	0	0	1	0	1	0	1	0	0	0	0	0	1
	5.2 Social Welfare Services	45404	21967	42965	110336	75637	611	75026	0	185362	954953	1876	495	0	0	1142686
6	Housing and Community Amenity Affairs and Services	83935	34237	1742	119914	-110724	40042	-150766	0	-30852	455649	0	2975	0	0	427772
	6.1 Housing and Community Services	83935	34237	1742	119914	-110725	39232	-149957	0	-30043	455649	0	2975	0	0	428581
	6.2 Sanitary Affairs Services	0	0	0	0	1	810	-809	0	-809	0	0	0	0	0	-809
	6.3 Housing /CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	0	0	0	675	20486	11	7	0	21179	0	0	0	2250	0	23429	590106
	4.1 Administration, Regulation and Research	0	0	0	0	425	58	2	0	0	485	0	0	0	0	0	485	40989
	4.1.1 Allopathic	0	0	0	0	250	0	0	0	0	250	0	0	0	0	0	250	20292
	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	175	58	2	0	0	235	0	0	0	0	0	235	20697
	4.2 Hospitals, Clinics and other Health Services	0	0	0	0	250	20428	9	7	0	20694	0	0	0	2250	0	22944	549117
	4.2.1 Allopathic	0	0	0	0	100	20138	2	7	0	20247	0	0	0	2250	0	22497	479758
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	489
	4.2.3 Ayurvedic	0	0	0	0	150	130	7	0	0	287	0	0	0	0	0	287	26413
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	552
	4.2.5 Other Medical Services	0	0	0	0	0	160	0	0	0	160	0	0	0	0	0	160	41905
5	Social Security and Welfare Affairs and Services	0	20388	0	0	96	3374	17	0	0	23875	0	367	881	13500	0	38623	1181310
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	5.2 Social Welfare Services	0	20388	0	0	96	3374	17	0	0	23875	0	367	881	13500	0	38623	1181309
6	Housing and Community Amenity Affairs and Services	47380	20000	0	189600	115	112	17	0	0	257224	0	120767	0	8073	18397	404461	832233
	6.1 Housing and Community Services	47380	20000	0	169600	115	112	17	0	0	237224	0	120767	0	8073	18397	384461	813042
	6.2 Sanitary Affairs Services	0	0	0	20000	0	0	0	0	0	20000	0	0	0	0	0	20000	19191
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational/ Religious Affairs and Services	13316	6265	871	20452	20988	1304	19684	0	40136	18831	0	25	0	0	58992
	7.1 Arts and Cultural Affairs Services	613	291	29	933	548	0	548	0	1481	3974	0	0	0	0	5455
	7.2 Recreational and Sporting Services	12397	5826	823	19046	18469	1009	17460	0	36506	11504	0	0	0	0	48010
	7.3 Tourism Affairs and Services	246	119	9	374	1504	200	1304	0	1678	3303	0	25	0	0	5006
	7.4 Cultural, Recreational/ Religious Affairs and Services n.e.c	60	29	10	99	467	95	372	0	471	50	0	0	0	0	521
8	Economic Affairs and Services	341853	128734	13073	483660	336795	35837	300958	0	784618	177438	146120	1287501	0	0	2395677
	8.1 General Administration, Regulation and Research	112493	18144	1347	131984	21393	9782	11611	0	143595	15061	0	0	0	0	158656
	8.2 Agriculture, Forestry, Fishing and Hunting	95994	46209	6761	148964	49371	2363	47008	0	195972	79648	31871	407336	0	0	714827
	8.3 Mining, Manufacturing and Construction	6080	2793	458	9331	33331	3200	30131	0	39462	5112	0	43077	0	0	87651
	8.4 Electricity, Gas, Steam and Other Sources of Energy	214	104	12	330	196	0	196	0	526	200	48300	668736	0	0	717762
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	48300	632227	0	0	680527
	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	214	104	12	330	196	0	196	0	526	200	0	36509	0	0	37235
	8.5 Drinking Water Supply	64476	31248	2940	98664	182003	7550	174453	0	273117	827	0	0	0	0	273944
	8.6 Transportation and Communication	41387	20058	28	61473	46296	10000	36296	0	97769	5234	0	147132	0	0	250135
	8.6.1 Road Transport	41100	19919	0	61019	45711	8000	37711	0	98730	5078	0	147112	0	0	250920
	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	287	139	28	454	585	2000	-1415	0	-961	156	0	20	0	0	-785
	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	21209	10178	1527	32914	4205	2942	1263	0	34177	71356	65949	21220	0	0	192702
9	Environmental Protection	557	244	31	832	274	0	274	0	1106	200	0	0	0	0	1306
10	Relief on Calamities	429	206	57	692	45585	491	45094	10031	55817	661	0	0	0	0	56478
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2080485	0	2080485
	Administrative Deptt. Total	2608290	1184675	153753	3946718	919066	187941	731125	22724	4700567	2269390	157996	1290996	2080485	0	10499434
	DCU	196395	90325	13282	300002	192704	0	192704	0	492706	0	0	0	68417	5021	566144
	Grand Total	2804685	1275000	167035	4246720	1111770	187941	923829	22724	5193273	2269390	157996	1290996	0	5021	8911655

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Residential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational/ Religious Affairs and Services	0	18955	0	0	198	3215	45	1	0	22414	1	1000	0	0	0	23415	82407
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	2	5457
	7.2 Recreational and Sporting Services	0	9501	0	0	197	3180	45	1	0	12924	0	1000	0	0	0	13924	61934
	7.3 Tourism Affairs and Services	0	9454	0	0	1	33	0	0	0	9488	1	0	0	0	0	9489	14495
	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	521
8	Economic Affairs and Services	5	58291	267871	1366011	1495	11210	612	5000	-1225000	485495	8	97307	-71843	171106	0	682073	3077750
	8.1 General Administration, Regulation and Research	5	0	0	0	252	231	57	0	0	545	0	33418	0	0	0	33963	192619
	8.2 Agriculture, Forestry, Fishing and Hunting	0	21291	0	76981	275	2061	210	0	0	100818	0	61529	7501	84901	0	254749	969576
	8.3 Mining, Manufacturing and Construction	0	4050	0	0	301	276	62	0	0	4689	0	1900	21	68273	0	74883	162534
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	34	3	0	0	37	0	300	800	500	0	1637	719399
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	300	800	500	0	1600	682127
	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	34	3	0	0	37	0	0	0	0	0	37	37272
	8.5 Drinking Water Supply	0	32950	0	125200	345	56	9	0	0	158560	0	0	0	0	0	158560	432504
	8.6 Transpotation and Communication	0	0	267871	57600	45	7467	0	5000	0	337983	8	0	105555	500	0	444046	694181
	8.6.1 Road Transport	0	0	267871	15600	0	450	0	5000	0	288921	0	0	105555	500	0	394976	645896
	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	42000	45	7017	0	0	0	49062	8	0	0	0	0	49070	48285
	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	1106230	277	1085	271	0	-1225000	-117137	0	160	-185720	16932	0	-285765	-93063
9	Environmental Protection	0	0	0	0	27	12	5	3	0	47	0	100	0	0	0	147	1453
10	Relief on Calamities	20	0	25	50675	0	0	0	0	0	50720	0	0	0	0	0	50720	107198
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2080485
	Administrative Deptt. Total	47405	378420	267896	1623789	16757	60060	3510	5461	-1223900	1179398	19849	315230	-70952	263507	18397	1725429	12224863
	DCU	0	8740	0	202912	48230	1068	173	0	-66658	194465	880	0	0	0	0	195345	761489
	Grand Total	47405	387160	267896	1826701	64987	61128	3683	5461	-1290558	1373863	20729	315230	-70952	263507	18397	1920774	12986352

Table 5.3

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2023-24 (BE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	808765	333452	36672	1178889	269055	30384	238671	0	1417560	65938	0	0	0	0	1483498
	1.1 General Administration, Public Order and Safety	807329	332861	36518	1176708	267451	30234	237217	0	1413925	62418	0	0	0	0	1476343
	1.1.1 Public Order and Safety	638909	259379	20994	919282	106949	18429	88520	0	1007802	38180	0	0	0	0	1045982
	1.1.2 Planning and Statistical Activities	5824	2566	384	8774	539	0	539	0	9313	1318	0	0	0	0	10631
	1.1.3 General Administration, Public Order and Safety n.e.c	162596	70916	15140	248652	159963	11805	148158	0	396810	22920	0	0	0	0	419730
	1.2 General Research	1436	591	154	2181	1604	150	1454	0	3635	3520	0	0	0	0	7155
2	Civil Defence	3923	1107	218	5248	950	26	924	0	6172	153	0	0	0	0	6325
3	Education Affairs and Services	1346022	587815	52822	1986659	244538	97630	146908	19354	2152921	342951	10000	0	0	0	2505872
	3.1 Administration, Regulation and Research	41673	17520	2680	61873	53386	0	53386	0	115259	2234	0	0	0	0	117493
	3.1.1 Primary Education Affairs	10530	4649	1000	16179	10605	0	10605	0	26784	475	0	0	0	0	27259
	3.1.2 Secondary Education Affairs	18027	7981	830	26838	33828	0	33828	0	60666	1080	0	0	0	0	61746
	3.1.3 Higher Secondary/and University/Education	13116	4890	850	18856	8953	0	8953	0	27809	679	0	0	0	0	28488
	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	1304349	570295	50142	1924786	191152	97630	93522	19354	2037662	340717	10000	0	0	0	2388379
	3.2.1 Primary Education Services	733000	321240	25000	1079240	86890	44350	42540	18254	1140034	87330	0	0	0	0	1227364
	3.2.2 Secondary Education Services	457988	201212	21890	681090	52118	42125	9993	0	691083	141504	10000	0	0	0	842587
	3.2.3 Higher Sec. and University Edu. Services	113316	47823	3242	164381	52144	10842	41302	1100	206783	110883	0	0	0	0	317666
	3.2.4 Educational Services n.e.c	45	20	10	75	0	313	-313	0	-238	1000	0	0	0	0	762

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Res-idential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	207676	0	28601	10527	17386	3339	200	1100	268829	8088	100	10	9	0	277036	1760534
	1.1 General Administration, Public Order and Safety	0	200176	0	28601	10526	17357	3332	200	1100	261292	8088	100	10	9	0	269499	1745842
	1.1.1 Public Order and Safety	0	35950	0	0	5161	7541	1283	0	0	49935	4000	100	0	0	0	54035	1100017
	1.1.2 Planning and Statistical Activities	0	0	0	0	15	80	20	0	0	115	0	0	0	0	0	115	10746
	1.1.3 General Administration, Public Order and Safety n.e.c	0	164226	0	28601	5350	9736	2029	200	1100	211242	4088	0	10	9	0	215349	635079
	1.2 General Research	0	7500	0	0	1	29	7	0	0	7537	0	0	0	0	0	7537	14692
2	Civil Defence	0	0	0	0	400	240	60	0	0	700	0	0	0	0	0	700	7025
3	Education Affairs and Services	0	182303	0	0	1068	12257	510	511	0	196649	2001	7602	0	98380	0	304632	2810504
	3.1 Administration, Regulation and Research	0	0	0	0	790	1694	424	0	0	2908	0	0	0	0	0	2908	120401
	3.1.1 Primary Education Affairs	0	0	0	0	40	400	100	0	0	540	0	0	0	0	0	540	27799
	3.1.2 Secondary Education Affairs	0	0	0	0	750	720	180	0	0	1650	0	0	0	0	0	1650	63396
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	574	144	0	0	718	0	0	0	0	0	718	29206
	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	182303	0	0	278	10563	86	511	0	193741	2001	7602	0	98380	0	301724	2690103
	3.2.1 Primary Education Services	0	9000	0	0	0	0	0	0	0	9000	0	3000	0	0	0	12000	1239364
	3.2.2 Secondary Education Services	0	9700	0	0	0	2611	16	0	0	12327	0	2399	0	0	0	14726	857313
	3.2.3 Higher Sec. and University Edu. Services	0	163603	0	0	278	7952	70	511	0	172414	2001	2203	0	98380	0	274998	13112055
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	762

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	Health Affairs and Services	203409	89346	18584	311339	98904	7536	91368	0	402707	283968	0	0	0	0	686675
	4.1 Administration, Regulation and Research	15912	7045	1470	24427	6325	0	6325	0	30752	20461	0	0	0	0	51213
	4.1.1 Allopathic	14110	6247	1368	21725	841	0	841	0	22566	240	0	0	0	0	22806
	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	1802	798	102	2702	5484	0	5484	0	8186	20221	0	0	0	0	28407
	4.2 Hospitals, Clinics and other Health Services	187497	82301	17114	286912	92579	7536	85043	0	371955	263507	0	0	0	0	635462
	4.2.1 Allopathic	141658	62713	15066	219437	88350	7536	80814	0	300251	244922	0	0	0	0	545173
	4.2.2 Homeopathic	363	141	11	515	91	0	91	0	606	1	0	0	0	0	607
	4.2.3 Ayurvedic	16605	6678	601	23884	3610	0	3610	0	27494	5276	0	0	0	0	32770
	4.2.4 Unani	420	173	1	594	23	0	23	0	617	1	0	0	0	0	618
	4.2.5 Other Medical Services	28451	12596	1435	42482	505	0	505	0	42987	13307	0	0	0	0	56294
5	Social Security and Welfare Affairs and Services	52786	23326	43213	119325	102438	756	101682	0	221007	1002520	1958	750	0	0	1226235
	5.1 Social Security Affairs and Services	0	0	0	0	3	0	3	0	3	25	0	0	0	0	28
	5.2 Social Welfare Services	52786	23326	43213	119325	102435	756	101679	0	221004	1002495	1958	750	0	0	1226207
6	Housing and Community Amenity Affairs and Services	48864	21588	2063	72515	-214049	1835	-215884	0	-143369	652444	0	1200	0	0	510275
	6.1 Housing and Community Services	48864	21588	2063	72515	-214050	635	-214685	0	-142170	652444	0	1200	0	0	511474
	6.2 Sanitary Affairs Services	0	0	0	0	1	1200	-1199	0	-1199	0	0	0	0	0	-1199
	6.3 Housing / Community Amenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27+32)	Grand Total (17+33)
		Build-ings	Non-Residential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	13100	0	0	611	22566	14	7	0	36298	0	0	0	90599	0	126897	813572
	4.1 Administration, Regulation and Research	0	0	0	0	450	108	2	0	0	560	0	0	0	0	0	560	51773
	4.1.1 Allopathic	0	0	0	0	300	0	0	0	0	300	0	0	0	0	0	300	23106
	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	108	2	0	0	260	0	0	0	0	0	260	28667
	4.2 Hospitals, Clinics and other Health Services	0	13100	0	0	161	22458	12	7	0	35738	0	0	0	90599	0	126337	761799
	4.2.1 Allopathic	0	0	0	0	1	22108	2	7	0	22118	0	0	0	90599	0	112717	657890
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	607
	4.2.3 Ayurvedic	0	0	0	0	160	190	10	0	0	360	0	0	0	0	0	360	33130
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	618
	4.2.5 Other Medical Services	0	13100	0	0	0	160	0	0	0	13260	0	0	0	0	0	13260	69554
5	Social Security and Welfare Affairs and Services	0	32203	0	0	141	9220	25	0	0	41589	0	512	887	15390	0	58378	1284613
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
	5.2 Social Welfare Services	0	32203	0	0	141	9220	25	0	0	41589	0	512	887	15390	0	58378	1284585
6	Housing and Community Amenity Affairs and Services	53040	15000	0	311503	406	254	26	0	0	380229	200	221301	0	15700	1701	619131	1129406
	6.1 Housing and Community Services	53040	15000	0	235003	406	254	26	0	0	303729	200	221301	0	15700	1701	542631	1054105
	6.2 Sanitary Affairs Services	0	0	0	76500	0	0	0	0	0	76500	0	0	0	0	0	76500	75301
	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														
		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.	Total Current Expenditure (11 to 16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational/ Religious Affairs and Services	14421	6309	1165	21895	13982	1459	12523	0	34418	27173	0	25	0	0	61616
7.1	Arts and Cultural Affairs Services	775	334	46	1155	587	0	587	0	1742	3805	0	0	0	0	5547
7.2	Recreational and Sporting Services	13286	5816	1102	20204	10724	1009	9715	0	29919	19253	0	0	0	0	49172
7.3	Tourism Affairs and Services	291	129	12	432	2421	300	2121	0	2553	3803	0	25	0	0	6381
7.4	Cultural/Recreational/ Religious Affairs and Services n.e.c	69	30	5	104	250	150	100	0	204	312	0	0	0	0	516
8	Economic Affairs and Services	383593	136011	14638	534242	430032	41556	388476	0	922718	204638	92962	728367	0	0	1948685
8.1	General Administration, Regulation and Research	117212	18793	1577	137582	23450	10587	12863	0	150445	21775	0	0	0	0	172220
8.2	Agriculture, Forestry,Fishing and Hunting	111976	49126	7106	168208	72616	2590	70026	0	238234	89676	2550	458215	0	0	788675
8.3	Mining,Manufacturing and Construction	9643	4100	639	14382	45392	5550	39842	0	54224	34967	0	91676	0	0	180867
8.4	Electricity, Gas, Steam and Other Sources of Energy	210	93	18	321	252	10	242	0	563	204	19424	51500	0	0	71691
8.4.1	Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	19424	0	0	0	19424
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	210	93	18	321	252	10	242	0	563	204	0	51500	0	0	52267
8.5	Drinking Water Supply	77120	34143	3190	114453	155882	7800	148082	0	262535	1052	0	0	0	0	263587
8.6	Transpotation and Communication	41430	18342	37	59809	97282	12000	85282	0	145091	5539	0	105726	0	0	256356
8.6.1	Road Transport	41100	18196	0	59296	96511	10000	86511	0	145807	5380	0	104701	0	0	255888
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	330	146	37	513	771	2000	-1229	0	-716	159	0	1025	0	0	468
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	26002	11414	2071	39487	35158	3019	32139	0	71626	51425	70988	21250	0	0	215289
9	Environmental Protection	658	282	28	968	272	0	272	0	1240	683	0	0	0	0	1923
10	Relief on Calamities	586	258	82	926	41569	491	41078	11670	53674	421	0	0	0	0	54095
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2116623	0	2116623
	Administrative Deptt.Total	2863027	1199494	169485	4232006	987691	181673	806018	31024	5069048	2580889	104920	730342	2116623	0	10601822
	DCU	224244	94506	18705	337455	217156	0	217156	0	554611	0	0	0	68367	5521	628499
	Grand Total	3087271	1294000	188190	4569461	1204847	181673	1023174	31024	5623659	2580889	104920	730342	2184990	5521	9045331

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Residential Building	Roads	Other Const-ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational/Religious Affairs and Services	0	27720	0	0	265	4247	46	1	0	32279	570	800	0	0	0	33649	95265
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	2	5549
	7.2 Recreational and Sporting Services	0	11000	0	0	255	4094	46	1	0	15396	500	800	0	0	0	16696	65868
	7.3 Tourism Affairs and Services	0	16720	0	0	10	151	0	0	0	16881	70	0	0	0	0	16951	23332
	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	516
8	Economic Affairs and Services	4500	117391	242500	1672156	3018	23692	846	5000	-1552540	516563	15	859041	-437142	198011	0	1136488	3085173
	8.1 General Administration, Regulation and Research	4500	0	0	0	1675	243	60	0	0	6478	0	40980	0	0	0	47458	219678
	8.2 Agriculture, Forestry, Fishing and Hunting	0	57390	0	69875	437	8153	348	0	0	136203	4	116934	7501	114919	0	375561	1164236
	8.3 Mining, Manufacturing and Construction	0	4500	0	0	228	406	87	0	0	5221	0	4200	21	73000	0	82442	263309
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	514	3	0	0	517	0	695557	58751	0	0	754825	826516
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	695557	58751	0	0	754308	773732
	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	52784
	8.5 Drinking Water Supply	0	55500	0	128000	275	112	23	0	0	183910	0	0	0	0	0	183910	447497
	8.6 Transpotation and Communication	0	0	242500	59500	80	12965	0	5000	0	320045	10	0	3005	1101	0	324161	580517
	8.6.1 Road Transport	0	0	242500	5000	0	450	0	5000	0	252950	0	0	3005	1101	0	257056	512944
	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	54500	80	12515	0	0	0	67095	10	0	0	0	0	67105	67573
	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	1	0	1414781	323	1299	325	0	-1552540	-135811	1	1370	-506420	8991	0	-631869	-416580
9	Environmental Protection	0	0	0	0	5	6	3	10	0	24	0	1360	0	0	0	1384	3307
10	Relief on Calamities	25	0	25	55075	0	0	0	0	0	55125	0	0	0	0	0	55125	109220
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2116623
	Administrative Deptt. Total	57565	595393	242525	2067335	16441	89868	4869	5729	-1551440	1528285	10874	1090716	-436245	418089	1701	2613420	13215242
	DCU	0	25300	0	311610	15216	1924	187	0	-68558	285679	140	0	0	0	0	285819	914318
	Grand Total	57565	620693	242525	2378945	31657	91792	5056	5729	-1619998	1813964	11014	1090716	-436245	418089	1701	2899239	14129560

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 ₹ 496307 lakh has been made in order to reconcile the figure of ₹ 7312863 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 7809170 lakh as shown in the Financial Statement of the budget in 2021-22 (A). The adjustment to the tune of ₹ 783292 lakh and ₹ 908363 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2022-23 (RE) and 2023-24 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 2633019 lakh has been adjusted to reconcile the expenditure of ₹ 10957963 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 13590982 lakh as shown in the Financial Statement of the budget in 2021-22 (A). The adjustment amounting to ₹ 5494431 lakh and ₹ 6265436 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2022-23 (RE) and 2023-24 (BE), respectively.

Table 6.1
Current Account : Revenue Receipts

(₹ in lakh)			
Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
I Current revenue of Govt. Administration shown in the financial statement	7809170	9700248	10912242
II Less :			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	220039	359438	478168
2 Interest Receipts from Departmental Enterprises (Table 2.4)	90958	68417	68367
3 Revenue attributed to Departmental Enterprises (Table 2.4)	132652	187640	281140
4 Sale of Land & Property	15	22	32
5 Fund (Borrowing Account)	48310	162775	74656
6 Pension (Receipts)	4333	5000	6000
III Add :			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2 Rounding error	(+3)	(+1)	(+1)
IV Total Adjustments	496307	783292	908363
V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)	7312863	8916956	10003879

Table 6.2
Total Expenditure

(₹ in lakh)			
Items	2021-22 (A)	2022-23 (RE)	2023-24 (BE)
I As per consolidated fund shown in the Financial Statement	13590982	18480784	20394997
II Less: -			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	220039	359438	478168
2. Sale of land & Property	15	22	32
3. Fund	48652	6495	18191
4. Interest Departmental Enterprises	90958	68417	68367
5. Repayment of public debt.	2547295	5233563	5522037
6. Pension (receipts)	4333	5000	6000
7. Sale, Financial Assets	6715	200000	520000
8. Contingency Fund	0	0	0
III Add: -			
Imputed Subsidy	284988	378504	347359
IV Rounding error	(-1)	(+3)	(+1)
V Total Adjustments	2633019	5494431	6265436
VI Total Expenditure as shown in the Economic and Purpose Classification	10957963	12986353	14129561

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 Aayog, 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 and grants to Research Institutes 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 museums.

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 Programmes, 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
