



GOVERNMENT OF HARYANA

**ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF
HARYANA GOVERNMENT BUDGET
2024-25**

**ISSUED BY: -
DEPARTMENT OF ECONOMIC & STATISTICAL AFFAIRS
HARYANA
2024**

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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 2022-23 (Actual), 2023-24 (Revised Estimates) and 2024-25 (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. Raj Kumar Hooda, Assistant Research Officer, 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. Mahender Singh 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 December, 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 2022-23 (A), 2023-24 (RE) and 2024-25 (BE).

I. Economic Classification

a. Expenditure of State Government

- The total expenditure of the State Government as per economic classification is expected to be ₹ 15081959 lakh in 2024-25 (BE) as compared to ₹ 13674432 lakh in 2023-24 (RE) and ₹ 11886194 lakh in 2022-23 (A). The total expenditure is likely to increase by 10.29 percent in 2024-25 (BE) over 2023-24 (RE). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.38 percent, 94.70 percent and 94.04 percent whereas the expenditure of DCUs is recorded as 5.62 percent, 5.30 percent and 5.96 percent during 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 5283278 lakh in 2024-25 (BE) as against ₹ 4878731 lakh in 2023-24 (RE) and ₹ 4461956 lakh in 2022-23 (A). The share of consumption expenditure in the total expenditure of State Government ranged between 35.00 to 38.00 percent during three years. It is likely to increase by 8.29 percent in 2024-25 (BE) over 2023-24 (RE) whereas it increased by 9.34 percent in 2023-24 (RE) over 2022-23 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 7249112 lakh in 2024-25 (BE) as against ₹ 6213762 lakh in 2023-24 (RE) and ₹ 5269030 lakh in 2022-23 (A). The current transfers are likely to increase by 16.66 percent in 2024-25 (BE) over 2023-24 (RE) whereas this increase is recorded as 17.93 percent in 2023-24 (RE) over 2022-23 (A). The contribution of current transfers is recorded as 44.33 percent, 45.44 percent and 48.06 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.
- The capital transfers are estimated to be ₹ 211533 lakh in 2024-25 (BE) as against ₹ 185098 lakh in 2023-24 (RE) and ₹ 210824 lakh in 2022-23 (A). The capital transfers are estimated to decrease by 12.20 percent in 2023-24 (RE) and increase by 14.28 percent in 2024-25 (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 ₹ 1301604 lakh in 2024-25 (BE) as against ₹ 1208119 lakh in 2023-24 (RE) and ₹ 903886 lakh in 2022-23 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.60 percent, 8.83 percent and 8.63 percent during 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

b. Current Receipts of State Government

- The current receipts of the Administrative Departments are recorded as ₹ 8205275 lakh in 2022-23 (A) which are expected to increase to ₹ 9952640 lakh in 2023-24 (RE) and ₹ 10940808 lakh in 2024-25 (BE) recording the growth of 21.30 percent in 2023-24 (RE) and 9.93 percent in 2024-25 (BE). Tax revenue is the major source of current receipts accounting for 54.49 percent, 52.93 percent and 55.16 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

c. The Net Product from Public Administration

- The Net Product from Public Administration sector has been recorded as ₹ 1628725 lakh in 2022-23 (A) which is expected to increase to ₹ 1736571 lakh and ₹ 1861621 lakh in 2023-24 (RE) and 2024-25 (BE), respectively with the growth of 6.62 percent in 2023-24 (RE) and 7.20 percent in 2024-25 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 2070562 lakh in 2022-23 (A) which is expected to mount up to ₹ 2208345 lakh and ₹ 2490482 lakh in 2023-24 (RE) and 2024-25 (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 ₹ 2674356 lakh has been incurred on Education Affairs and Services accounting for 28.85 percent of total expenditure of ₹ 9270459 lakh in 2022-23 (A). Similarly in 2024-25(BE), the expenditure incurred for Education Affairs and Services is maximum but in 2023-24 (RE), it is expected to be maximum in Economic Affairs and Services.
- The share of General Public Services is 14.29 percent, 14.08 percent and 14.45 percent during 2022-23 (A), 2023-24 (RE) and 2024-25 (BE).
- The share of Housing and Community Amenity Affairs and Services, stood at 7.21 percent, 9.21 percent and 10.70 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.
- The share of Social Security and Welfare Affairs and Services is 12.13 percent, 13.11 percent and 12.73 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.
- The share of Health Services is 6.40 percent, 6.33 percent and 8.20 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

III. Economic-cum-Purpose Classification

- The analysis shows that out of the total current expenditure of ₹ 9730986 lakh incurred by the Administrative Departments in 2022-23 (A), the maximum expenditure has been incurred on Educational Affairs and Services (23.86 percent) followed by Interest (20.01 percent), Economic Affairs and Services (20.61 percent) and General Public Services (12.54 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 2023-24 (RE) and 2024-25 (BE) also.

- Out of total capital expenditure of ₹ 1486646 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 48.96 percent in 2022-23 (A). Similarly the maximum expenditure is likely to be incurred on Economic Affairs and Services in 2023-24 (RE) and 2024-25 (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 2022-23, Revised Estimates (RE) of 2023-24 and Budget Estimates (BE) of 2024-25.

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 Statistics 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 ₹ 10940808 lakh in 2024-25 (BE) as compared to ₹ 9952640 lakh in 2023-24 (RE) and ₹ 8205275 lakh in 2022-23 (A). Thus, the increase in the current receipts is expected to be 9.93 percent in 2024-25 (BE) and 21.30 percent in 2023-24 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 55.16 percent in 2024-25 (BE) whereas this share was 52.92 percent and 54.49 percent in 2023-24 (RE) and 2022-23 (A), respectively. The revenue grants from the Central Government accounted for 8.67 percent, 11.60 percent and 8.69 percent of the total current receipts in 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 12532390 lakh in 2024-25 (BE) as compared to ₹ 11092493 lakh in 2023-24 (RE) and ₹ 9730986 lakh in 2022-23 (A) thus showing an increase of 12.98 percent in 2024-25 (BE) and 13.99 percent in 2023-24 (RE). The consumption expenditure is estimated as ₹ 4461956 lakh, ₹ 4878731 lakh and ₹ 5283278 lakh contributing 45.85 percent, 43.98 percent and 42.16 percent of total current expenditure in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The expenditure on net interest accounted for 20.01 percent, 19.78 percent and 19.64 percent of the total current expenditure in 2022-23(A), 2023-24 (RE) and 2024-25 (BE), respectively. The expenditure on subsidies is estimated to vary from 12 to 14 percent during the three years. The contribution of current transfer to total current expenditure is recorded as 17.33 percent, 16.75 percent and 18.02 percent during three years. The expenditure on Inter Government transfers to total current expenditure is estimated to be 3.91 percent during 2022-23 (A), 5.95 percent for 2023-24 (RE) and 7.20 percent for 2024-25 (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 2022-23 (A), the expenditure of DCUs was ₹ 457427 lakh in comparison to the commercial receipts of ₹ 171475 lakh resulting in the shortfall of ₹ 285952 lakh. This shortfall of ₹ 285952 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 285952 lakh is estimated to increase to ₹ 485485 lakh in 2024-25 (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 2022-23 (A) have been recorded as ₹ 1334668 lakh which is expected to increase to ₹ 1551182 lakh in 2023-24 (RE) reflecting the growth of 13.95 percent. It is estimated to increase to ₹ 1755355 lakh in 2024-25 (BE) with the growth of 13.16 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 ₹ 1123533 lakh, ₹ 1398720 lakh and ₹ 1530975 lakh has been estimated to be spent by the Administrative Departments accounting for 87.22 percent, 90.17 percent and 84.18 percent of the total expenditure of ₹ 1334668 lakh, ₹ 1551182 lakh and ₹ 1755355 lakh under capital finance account in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The amount to the tune of ₹ 211135 lakh, ₹ 152462 lakh and ₹ 224380 lakh has been estimated to be spent by the Departmental Enterprises during 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 15081959 lakh in 2024-25 (BE) as compared to ₹ 13674432 lakh in 2023-24 (RE) and ₹ 11886194 lakh in 2022-23 (A). The total expenditure is likely to increase by 10.29 percent in 2024-25 (BE) over 2023-24 (RE) and it increased to 15.04 percent in 2023-24 (RE) over 2022-23 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.38 percent, 94.70 percent and 94.04 percent whereas the expenditure of DCUs is recorded as 5.62 percent, 5.30 percent and 5.96 percent during 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 5283278 lakh in 2024-25 (BE) as against ₹ 4878731 lakh in 2023-24 (RE) and ₹ 4461956 lakh in 2022-23 (A). The share of consumption expenditure in the total expenditure of State Government ranged near about 35-38 percent during the three years. The consumption expenditure of the Government is likely to increase by 8.29 percent in 2024-25 (BE) over 2023-24 (RE) whereas it increased by 9.34 percent in 2023-24 (RE) over 2022-23 (A). The current transfers which also include subsidies and interest payments are estimated as ₹ 7249112 lakh in 2024-25 (BE) as against ₹ 6213762 lakh in 2023-24 (RE) and 5269030 lakh in 2022-23 (A). The current transfers are likely to increase by 16.66 percent in 2024-25 (BE) over 2023-24 (RE) whereas this increase is recorded as 17.92 percent in 2023-24 (RE) over 2022-23 (A). The contribution of current transfers in the total expenditure of

State Government is recorded as 44.33 percent, 45.44 percent and 48.06 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 1301604 lakh in 2024-25 (BE) as against ₹ 1208119 lakh in 2023-24 (RE) and ₹ 903886 lakh in 2022-23 (A). The contribution of this item in the total expenditure of the State Government is estimated as 7.60 percent, 8.83 percent and 8.63 percent during 2022-23 (A), 2023-24 (RE) and 2024-25 (BE) respectively. The capital transfers are estimated to be ₹ 211533 lakh in 2024-25 (BE) as against ₹ 185098 lakh in 2023-24 (RE) and ₹ 210824 lakh in 2022-23 (A). The capital transfers are estimated to decrease by 12.20 percent in 2023-24 (RE) and increased by 14.28 percent in 2024-25 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 2.07 percent in 2022-23 (A) and it increased to 3.10 percent in 2023-24 (RE) and 3.38 percent in 2024-25 (BE). The expenditure towards net purchase of financial assets and net purchase of physical assets taken together accounted for 1.05 percent, 0.29 percent and -2.46 percent of the total budgetary expenditure of the State Government in 2022-23 (A), 2023-24 (RE) and 2024-25 (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 2022-23 (A), 2023-24 (RE) and 2024-25 (BE) is estimated as ₹ 182198 lakh, ₹ 212826 lakh and ₹ 222168 lakh, respectively reflecting the growth of 16.81 percent in 2023-24 (RE) and 4.39 percent in 2024-25 (BE). The contribution of this item is recorded as 1.53 percent, 1.56 percent and 1.47 percent of the total expenditure of State Government in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The expenditure on compensation of employees in 2022-23 (A) is recorded as ₹ 173401 lakh which is likely to increase to ₹ 286548 lakh and ₹ 333873 lakh in 2023-24 (RE) and 2024-25 (BE), respectively reflecting the growth of 65.25 percent in 2023-24 (RE) and 16.52 percent in 2024-25 (BE). This item accounted for 1.46 percent, 2.10 percent and 2.21 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 2.63 percent, 1.65 percent and 2.27 percent of the total budgetary expenditure of the State Government in 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 8299899 lakh as compared to the expenditure of ₹ 5615708 lakh resulting in the net receipts of ₹ 2684191 lakh during the year 2022-23 (A). The net receipts increased to ₹ 2935482 lakh in 2023-24 (RE) with the positive growth of 9.36 percent over 2022-23 (A) and it increased to ₹ 3295774 lakh with the growth of 12.27 percent in 2024-25 (BE) over 2023-24 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2022-23 (A) are estimated as ₹ 13500045 lakh against the expenditure of ₹ 13211969 lakh showing the net receipts of ₹ 288076 lakh. In 2023-24 (RE) and 2024-25 (BE), the net receipts are expected to be ₹ -215183 lakh and ₹ -343182 lakh, respectively.

Table 2.1
Income and Outlay Account of Administrative Departments

(₹ in lakh)

Sr. No.	Items	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
Receipts				
1	Income from Entrepreneurship & Property	3010213	3504856	3934241
	1.1 Profits	0	3	3
	1.2 Income from Property	3010213	3504853	3934238
	1.2.1 Net Interest Receipts	2903244	3383834	3806833
	a) Public Authorities	0	0	0
	b) From Other Sectors	2903244	3383834	3806833
	1.2.2 Other Property Receipts	106969	121019	127405
2	Total Tax Revenue	4471025	5267088	6035124
	2.1 Production Taxes	1284471	1722081	2050604
	2.2 Product Taxes	2497266	2755847	3102418
	2.3 Other Transfers	689288	789160	882102
3	Fees & Miscellaneous Receipts	12633	26080	20232
4	Transfer from Central Govt.	711404	1154616	951211
	Total Receipts (1+2+3+4)	8205275	9952640	10940808
Disbursements				
5	Consumption Expenditure	4461956	4878731	5283278
	5.1 Compensation of Employees	3853593	4111026	4547751
	a) Wages & Salaries	2667796	2787806	3156484
	b) Pensions	1185797	1323220	1391267
	5.2 Net Purchase of Commodities & Services	602090	741384	725256
	a) Purchases	709885	853493	908291
	b) Maintenance & Repairs	180959	203839	174567
	c) Less Sales	288754	315948	357602
	5.3 Transfers in kind	6273	26321	10271
6	Net Interest Paid to	1947173	2194624	2461203
	6.1 Public Authorities	7051	6580	6575
	a) Centre	7051	6580	6580
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	2036931	2256410	2567595
	6.3 Less Commercial Interest	96809	68366	112967
7	Total Subsidies	1255072	1501022	1626889
	7.1 Production Subsidies	1125914	1413712	1484299
	7.2 Product Subsidies	129158	87310	142590
8	Total Current Transfer to Other Sectors	1686067	1857620	2258707
9	Inter Govt. Transfer to Local Authorities	380718	660496	902313
	9.1 Current Transfer to Local Authorities	16184	3216	8940
	9.2 Capital Transfer to Local Authorities	364534	657280	893373
	Total Current Expenditure (5+6+7+8+9)	9730986	11092493	12532390
	Surplus on Current Account	-1525711	-1139853	-1591582

Table 2.2
Current Receipts of State Administration

(₹ in lakh)				
Sr. No.	Items	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	Tax Receipts	4471025 (54.49)	5267088 (52.92)	6035124 (55.16)
2	Income form Property & Entrepreneurship	3010213 (36.69)	3504856 (35.22)	3934241 (36.96)
3	Fees & Miscellaneous Receipts	12633 (0.15)	26080 (0.26)	20232 (0.18)
4	Revenue Grants from Govt. of India	711404 (8.67)	1154616 (11.60)	951211 (8.69)
	Total Current Receipts (1+2+3+4)	8205275 (100.00)	9952640 (100.00)	10940808 (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	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	Consumption Expenditure	4461956 (45.85)	4878731 (43.98)	5283278 (42.16)
2	Net Interest	1947173 (20.01)	2194624 (19.78)	2461203 (19.64)
3	Subsidies	1255072 (12.90)	1501022 (13.53)	1626889 (12.98)
4	Current Transfers	1686067 (17.33)	1857620 (16.75)	2258707 (18.02)
5	Inter-Goverenment Transfers	380718 (3.91)	660496 (5.95)	902313 (7.20)
	Total Current Expenditure (1+2+3+4+5)	9730986 (100.00)	11092493 (100.00)	12532390 (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	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
	Receipts:			
1	Commercial Receipts	171475	183635	188546
2	Imputed Subsidy	285952	389127	485485
	Total Receipts (1+2)	457427	572762	674031
	Expenditure:			
3	Purchase of Commodities & Services including maintenance	182198	212826	222168
4	Compensation of Employees	173401	286548	333873
	4.1 Wages & Salaries	123089	195436	231137
	4.2 Pensions	50312	91112	102736
5	Interest	96809	68366	112967
6	Consumption of Fixed Capital	5019	5019	5020
7	Profits	0	3	3
	Total Expenditure (3+4+5+6+7)	457427	572762	674031

Table 2.5
Net Surplus of Departmental Enterprises

(₹ in lakh)

Sr. No.	Items	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	Gross Receipts	457427	572762	674031
2	Operating Expenses	457427	572762	674031
	Net Surplus (1-2)	0	0	0

Table 2.6
Capital Finance Account of State Government

(₹ in lakh)

Sr. No.	Items	2022-23	2023-24	2024-25
		(A)	(RE)	(BE)
Receipts				
1	Consumption of Fixed Capital	5019	5019	5020
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	2684191	2935482	3295774
	3.1 At Home	2684191	2935482	3295774
	3.2 From Abroad	0	0	0
4	Other Liabilities	171169	-249466	46143
	4.1 Net Extra budgetary Borrowings	288076	-215183	-343182
	4.2 Less Net Purchase of Financial Assets	116907	34283	-389325
5	Surplus on Current Account	-1525711	-1139853	-1591582
	Total Receipts (1 to 5)	1334668	1551182	1755355
Expenditure:				
Administration				
1	Capital Outlay	2001983	2646619	2913504
2	Net purchase of Physical Assets	8823	5503	17838
	2.1 Second Hand Assets	0	0	0
	2.2 Land	8823	5503	17838
3	Change in Stock	-1098097	-1438500	-1611900
	3.1 Inventory	-3646	1100	1100
	3.2 Others	-1094451	-1439600	-1613000
4	Capital Transfers	210824	185098	211533
	4.1 For Capital Formation	210824	185098	211533
	4.2 For Others	0	0	0
5	Total (1 to 4)	1123533	1398720	1530975
Enterprises				
6	Capital Outlay	212942	222502	294320
7	Net purchase of Physical Assets	0	0	100
	7.1 Second Hand Assets	0	0	0
	7.2 Land	0	0	100
8	Change in Stock	-1807	-70040	-70040
9	Total (6 to 8)	211135	152462	224380
	Total Expenditure (5+9)	1334668	1551182	1755355

Table 2.7
Budgetary Expenditure of Haryana Government as per Economic Classification

(₹ in lakh)

Items	2022-23 (A)	2023-24 (RE)	2024-2025(BE)
I Administrative Departments	11217632	12949211	14183551
	(94.38)	(94.70)	(94.04)
1 Consumption Expenditure	4461956	4878731	5283278
	(37.54)	(35.68)	(35.03)
i) Compensation of Employees	3853593	4111026	4547751
	(32.42)	(30.06)	(30.15)
ii) Net Purchase of Commodities & Services	602090	741384	725256
	(5.07)	(5.42)	(4.81)
iii) Transfers in kind	6273	26321	10271
	(0.05)	(0.19)	(0.07)
2 Current Transfers*	5269030	6213762	7249112
	(44.33)	(45.44)	(48.06)
3 Gross Capital Formation	903886	1208119	1301604
	(7.60)	(8.83)	(8.63)
4 Capital Transfers	210824	185098	211533
	(1.77)	(1.35)	(1.40)
5 Net Purchase of Financial Assets	116907	34283	-389325
	(0.98)	(0.25)	(-2.58)
6 Loans & Advances	246206	423715	509511
	(2.07)	(3.10)	(3.38)
7 Net Purchase of Physical Assets	8823	5503	17838
	(0.07)	(0.04)	(0.12)
II Departmental Commercial Undertakings	668562	725221	898408
	(5.62)	(5.30)	(5.96)
1 Purchase of Goods & Services	182198	212826	222168
	(1.53)	(1.56)	(1.47)
2 Compensation of Employees	173401	286548	333873
	(1.46)	(2.10)	(2.21)
3 Consumption of Fixed Capital	5019	5019	5020
	(0.04)	(0.04)	(0.03)
4 Interest	96809	68366	112967
	(0.81)	(0.50)	(0.75)
5 Gross Capital Formation	211135	152462	224280
	(1.78)	(1.11)	(1.49)
6 Net Purchase of Physical Assets	0	0	100
	(0.00)	(0.00)	(0.00)
Total Expenditure (I+II)	11886194	13674432	15081959
	(100.00)	(100.00)	(100.00)

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

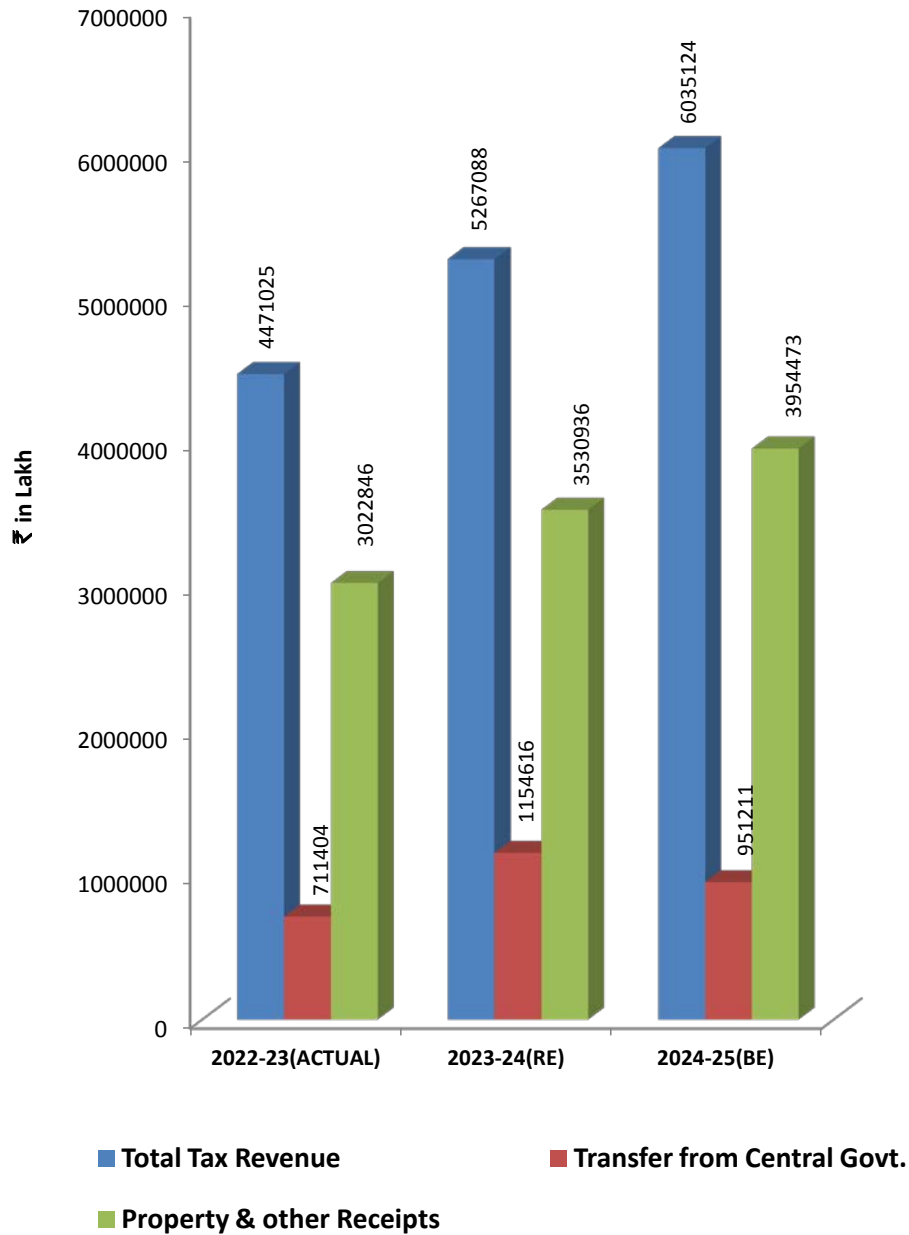
*Current transfer also include subsidies and interest.

Table 2.8
Borrowing Account of State Government

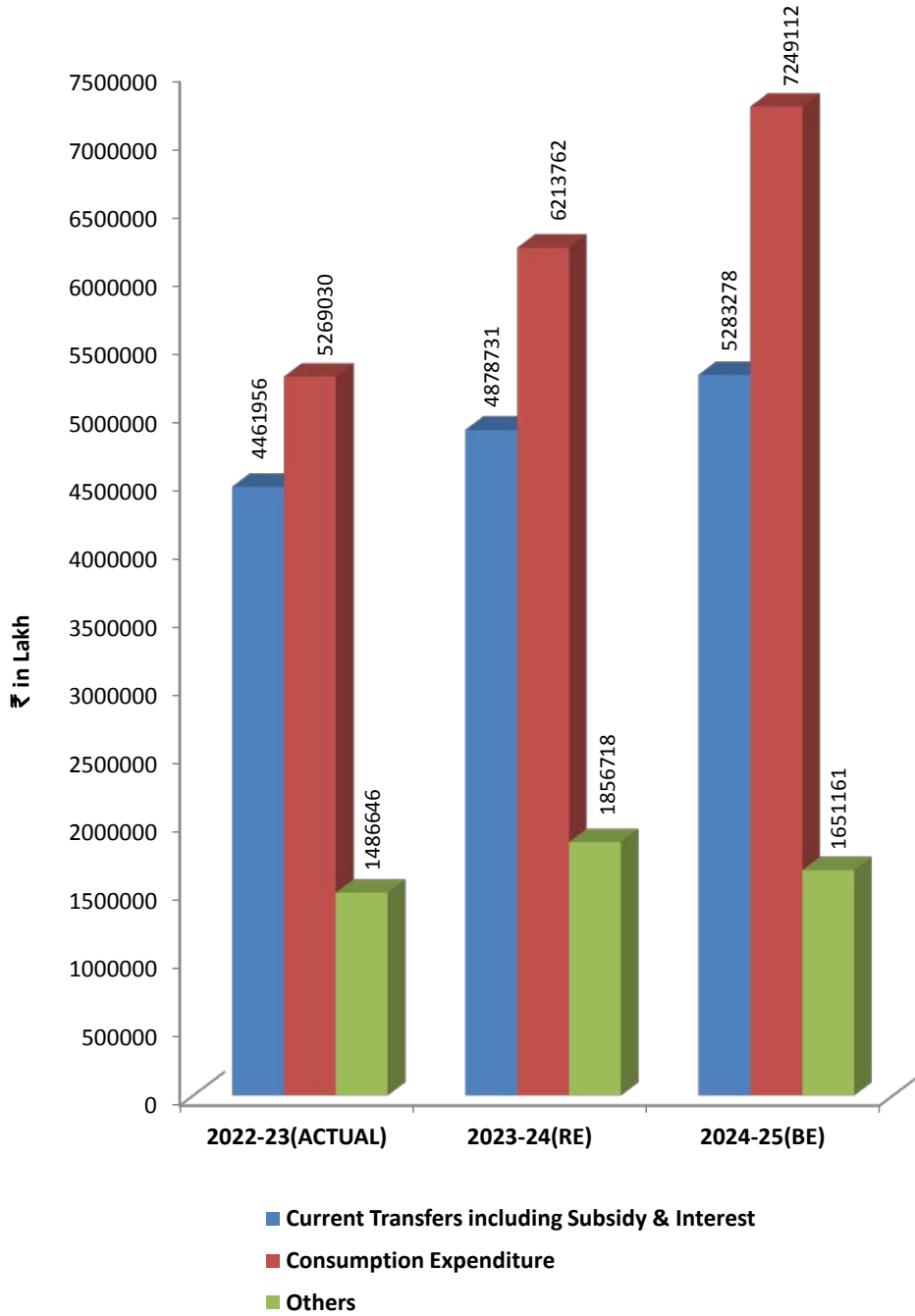
(₹ in lakh)

Sr. No.	Items	2022-23 (A)		2023-24 (RE)		2024-25 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	7937899	5280645	8630500	5760743	9607000	6379226
2	Small Savings, Provident Fund etc.	362000	335063	391485	325760	399065	331065
3	Other Debt	0	0	0	0	0	0
Total		8299899	5615708	9021985	6086503	10006065	6710291
Net Receipts		2684191		2935482		3295774	
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.	23774	246206	61401	423715	68901	509511
2	Loans from Govt. of India	127030	21482	109300	25194	109300	25194
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	0	0	0	0	0
5	Reserve Funds	180105	91176	299917	213086	227164	194216
6	Deposits & Advances	5249338	5210809	5547000	5550390	5817100	5804420
7	Suspense & Miscellaneous	6758871	6611676	9210750	9203725	9714900	9720850
8	Remittances	1045131	1041375	1158000	1171750	1221000	1219800
9	Cash Balance	-37070	-71609	-71609	-40358	-40358	16950
10	Funds	152866	55835	52415	29836	57948	23176
11	Consumption of Fixed Capital		5019		5019		5020
Total		13500045	13211969	16367174	16582357	17175955	17519137
Net Receipts		288076		-215183		-343182	

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 2022-23 (A), 2023-24 (RE) and 2024-25 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 2733213 lakh has been incurred on Economic Affairs and Services accounting for 29.48 percent of total expenditure of ₹ 9270459 lakh in 2022-23 (A). Similarly in 2024-25 (BE), the expenditure incurred for Education Affairs and Services is maximum but for 2023-24 (RE), the maximum expenditure is estimated for Economic Affairs and Services.

The maximum expenditure has been estimated to be incurred on Agriculture, Forestry, Fishing and Hunting in 2022-23 (A) but in 2023-24 (RE) and 2024-25 (BE), it is maximum in Electricity, Gas, Steam and Other Sources of Energy among the items of Economic Affairs and Services. The share of General Public Services in total expenditure of Administrative Departments is 14.29 percent, 14.08 percent and 14.45 percent during the three years. The share of Housing and Community Amenity Affairs and Services, stood at 7.21 percent, 9.21 percent and 10.70 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The share of Social Security and Welfare Affairs and Services is 12.13 percent, 13.11 percent and 12.73 percent during the three years. The share of Health Affairs and Services is estimated as 6.40 percent, 6.33 percent and 8.20 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

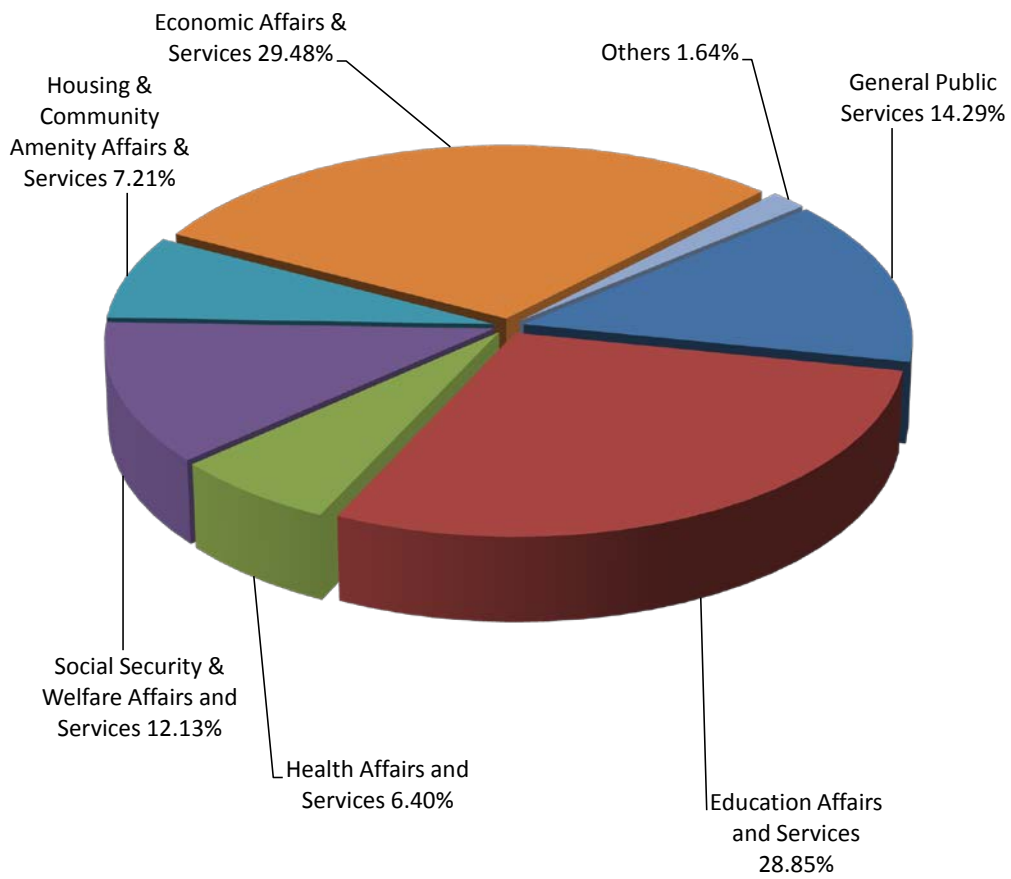
Table 3.1
Budgetary Expenditure of Administrative Departments
as per Purpose Classification

(₹ in lakh)				
Sr. No.	Items	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	General Public Services	1324515	1512499	1693338
	1.1 General Administration, External Affairs, Public Order & Safety	1320469	1506962	1676211
	1.2 General Research	4046	5537	17127
2	Defence	4723	5677	6442
3	Education Affairs & Services	2674356	2613353	2949234
	3.1 Administration, Regulation & Research	63909	77044	80569
	3.2 Educational Services	2610447	2536309	2868665
4	Health Affairs & Services	593015	680251	961147
	4.1 Administration, Regulation & Research	40135	46198	94658
	4.2 Health Services	552880	634053	866489
5	Social Security and Welfare Affairs & Services	1124211	1408857	1492218
	5.1 Social Security Affairs & Services	0	20025	65100
	5.2 Welfare Affairs & Services	1124211	1388832	1427118
6	Housing & Community Amenity Affairs & Services	668638	989766	1254225
7	Cultural, Recreational & Religious Affairs & Services	66731	73297	92838
8	Economic Affairs & Services	2733213	3337177	3157460
	8.1 General Administration, Regulation & Research	144982	140678	178866
	8.2 Agriculture, Forestry, Fishing & Hunting	712908	937277	1230867
	8.3 Mining, Manufacturing & Construction	131678	140541	202777
	8.4 Electricity, Gas, Steam & Other Sources of Energy	708431	837469	705422
	8.5 Water Supply	337780	501943	459990
	8.6 Transport & Communication	637985	721012	784755
	8.7 Other Economic Services	59449	58257	-405217
9	Environmental Protection	868	1641	3928
10	Relief on Calamities	80189	121821	111518
	Total	9270459	10744339	11722348

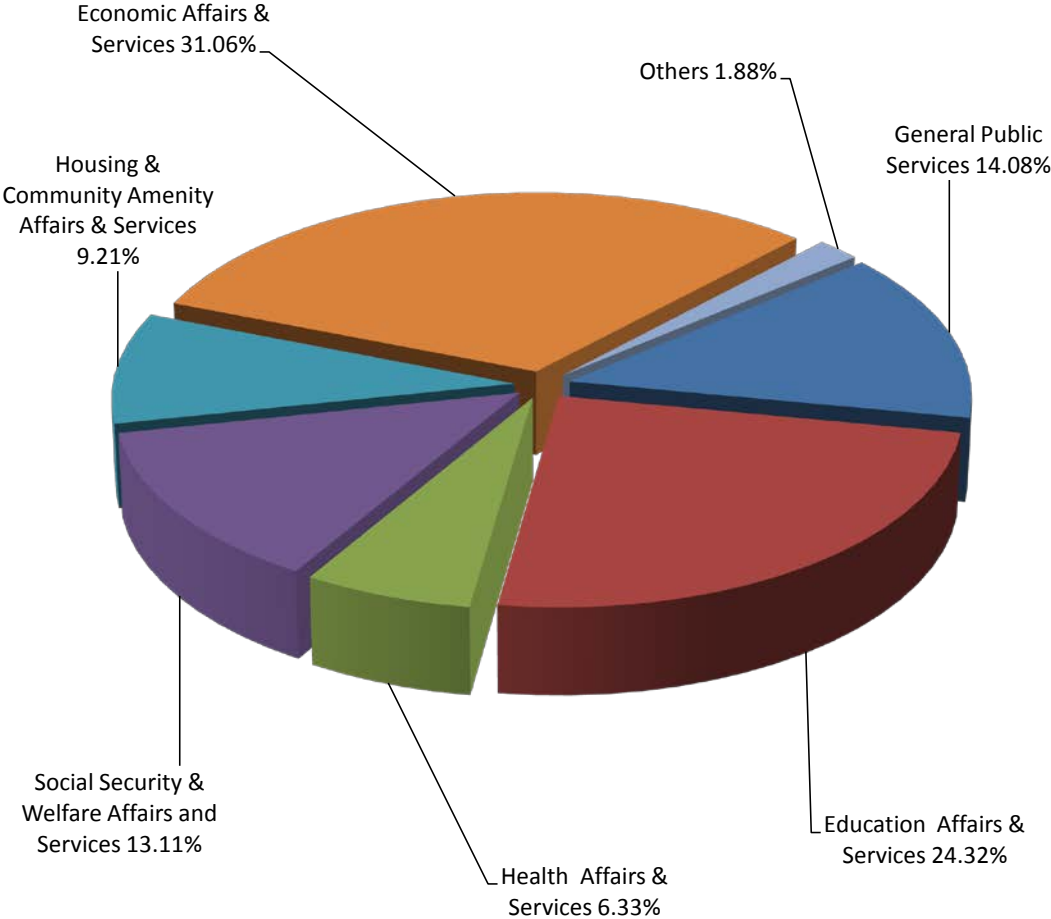
Table 3.2
Distribution of Expenditure of of Administrative Departments
as per Purpose Classification

Sr. No.	Items	(Percent)		
		2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	General Public Services	14.29	14.08	14.45
	1.1 General Administration, Extnal Affairs, Public Order & Safety	14.24	14.03	14.30
	1.2 General Research	0.04	0.05	0.15
2	Defence	0.05	0.05	0.05
3	Education Affairs & Services	28.85	24.32	25.16
	3.1 Administration, Regulation & Research	0.69	0.72	0.69
	3.2 Educational Services	28.16	23.61	24.47
4	Health Affairs & Services	6.40	6.33	8.20
	4.1 Administration, Regulation & Research	0.43	0.43	0.81
	4.2 Health Services	5.96	5.90	7.39
5	Social Security and Welfare Affairs & Services	12.13	13.11	12.73
	5.1 Social Security Affairs & Services	0.00	0.19	0.56
	5.2 Welfare Affairs & Services	12.13	12.93	12.17
6	Housing & Community Amenity Affairs & Services	7.21	9.21	10.70
7	Cultural,Recreational & Religious Affairs & Services	0.72	0.68	0.79
8	Economic Affairs & Services	29.48	31.06	26.94
	8.1 General Administration, Regulation & Research	1.56	1.31	1.53
	8.2 Agriculture, Forestry, Fishing & Hunting	7.69	8.72	10.50
	8.3 Mining, Manufacturing & Construction	1.42	1.31	1.73
	8.4 Electricity,Gas,Steam & Other Sources of Energy	7.64	7.79	6.02
	8.5 Water Supply	3.64	4.67	3.92
	8.6 Transport & Communication	6.88	6.71	6.69
	8.7 Other Economic Services	0.64	0.54	-3.46
9	Environmental Protection	0.01	0.02	0.03
10	Relief on Calamities	0.86	1.13	0.95
	Total	100.00	100.00	100.00

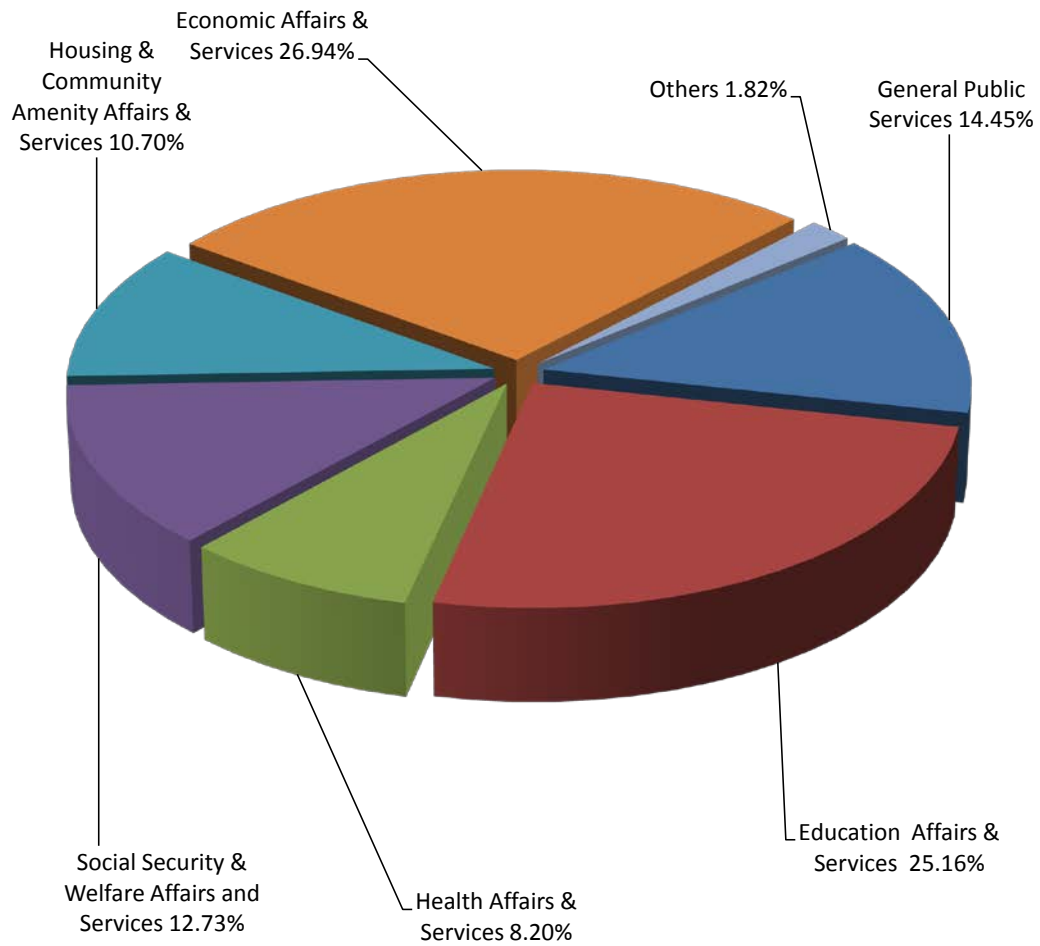
**Purpose Classification of Budget Expenditure
of Administrative Departments
2022-23 (A)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2023-24 (RE)**



**Purpose Classification of Budgetary Expenditure
of Administration Departments
2024-25 (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 ₹ 1628725 lakh in 2022-23 (A) which is expected to increase to ₹ 1736571 lakh and ₹ 1861621 lakh in 2023-24 (RE) and 2024-25 (BE) respectively with the growth of 6.62 percent in 2023-24 (RE) and 7.20 percent in 2024-25 (BE). The Net Product from Other Services Sector including education,

medical and public health activities has been estimated as ₹ 2070562 lakh in 2022-23 (A) which is expected to mount up to ₹ 2208345 lakh and ₹ 2490482 lakh in 2023-24 (RE) and 2024-25 (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 2022-23 (A) has been estimated as ₹ 296333 lakh out of which the maximum product has been estimated in Road Transport (₹ 196636 lakh) sector followed by Irrigation (₹ 77333 lakh), Forest (₹ 19838 lakh) and Manufacturing (₹ 2526 lakh) sectors. The gross product in 2023-24 (RE) and 2024-25 (BE) is expected to be ₹ 382161 lakh and ₹ 475338 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 ₹ 903886 lakh, ₹ 1208119 lakh and ₹ 1301604 lakh in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 2001983 lakh, ₹ 2646619 lakh and ₹ 2913504 lakh in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively recording the growth of 32.20 percent in 2023-24 (RE) and 10.08 percent in 2024-25 (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 96.06 percent, 97.25 percent and 96.31 percent in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 2.78 percent, 2.03 percent and 3.27 percent of total GFCF in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 1703773 lakh) followed by Education (₹ 169717 lakh), Water Supply (₹ 89170 lakh), Health (₹ 19475 lakh), Sanitation ₹ 16143 lakh) and construction (₹ 3705 lakh) sectors in 2022-23 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2023-24 (RE) and 2024-25 (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 ₹ 224280 lakh in 2024-25 (BE) as against ₹ 152462 lakh in 2023-24 (RE) and ₹ 211135 lakh in 2022-23 (A). The GFCF or total new outlay has been recorded as ₹ 212942 lakh in 2022-23 (A) which increased to ₹ 222502 lakh in 2023-24 (RE) with the growth of 4.49 percent. The GFCF is expected to increase to ₹ 294320 lakh with the growth of 32.28 percent in 2024-25 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 175699 lakh) followed by machinery and equipments (₹ 37127 lakh) in 2022-23 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2023-24 (RE) and 2024-25 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 156044 lakh, ₹ 170662 lakh and ₹ 229430 lakh accounting for 73.28 percent, 76.70 percent and 77.95 percent of total GFCF in 2022-23 (A), 2023-24 (RE) and 2024-25 (BE), respectively.

Table 4.1
Estimates of Net Product from Public Administration

(₹ in lakh)

Sr. No.	Items	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
1	Total Administration	3888102	4164541	4618466
	Less			
2	Construction (Repair & Maintenance)	95170	119496	143173
3	Water Supply	93645	100129	123190
4	Other Services	2070562	2208345	2490482
	a) Education (3.2)	1750382	1850363	2087909
	b) Medical & Public Health (4.2)	320180	357982	402573
	c) Sanitation	0	0	0
5	Sub Total (2 to 4)	2259377	2427970	2756845
6	Public Administration (1-5)	1628725	1736571	1861621

Table 4.2

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

(₹ 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	-19399	4162	50808	0	0	11714	92559	11	0	0	36012	103843	139855	77333	77333
2	Forest	18990	848	3236	127	0	3959	0	0	0	0	2085	25075	27160	19838	19838
3	Manufacturing	2340	167	101	1	0	0	0	0	19	0	35	2593	2628	2507	2526
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	160969	5324	83951	0	0	7197	4250	21093	5000	0	133343	154441	287784	191636	196636
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	162900	10501	138096	128	0	22870	96809	21104	5019	0	171475	285952	457427	291314	296333

Table 4.3

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

(₹ 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	89204	5174	57648	0	0	17852	64166	37	0	0	45400	188681	234081	158581	158581
2	Forest	19881	1077	2275	120	0	4491	0	0	0	0	1750	26094	27844	20958	20958
3	Manufacturing	2417	175	156	4	0	0	0	0	19	0	82	2689	2771	2592	2611
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	159208	9412	100807	0	0	7248	4200	22188	5000	0	136400	171663	308063	195008	200008
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	3	3	0	3	3	3
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	270710	15838	160886	124	0	29591	68366	22225	5019	3	183635	389127	572762	377142	382161

Table 4.4

Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2024-25 (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	101146	6387	58815	0	0	15925	105467	75	0	0	36010	251805	287815	213075	213075
2	Forest	24229	1150	3076	300	0	4934	0	0	0	0	2450	31239	33689	25379	25379
3	Manufactuirng	2313	180	671	5	0	0	0		20	0	83	3106	3189	2493	2513
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	191152	7316	107407	0	0	7560	7500	23400	5000	0	150000	199335	349335	229368	234368
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	3	3	0	3	3	3
9	Other Services	0	0	0	0	0	0		0	0	0	0	0	0	0	0
	Total	318840	15033	169969	305	0	28419	112967	23475	5020	3	188546	485485	674031	470318	475338

Table 4.5
Industry-wise and Asset-wise Capital Formation of General Government in 2022-23 (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)	88832	16143	0	1669446	166761	0	1941182
	1.1) Dwelling	0	0	0	18109	0	0	
	1.2) Other Building and Structure (i to iv)	88832	16143	0	1651337	166761	0	1923073
	i) Non-Residential Building	2791			122406	166761	0	291958
	ii) Other Structures	86041	16143		1281745	0	0	1383929
	iii) Land Improvement	0	0		0	0	0	0
	iv) Roads & Bridges	0	0		247186	0	0	247186
2	Machinery and Equipment (2.1 to 2.4)	329	0	830	32032	2940	19465	55596
	2.1) Transport Equipment	291	0		11898	61	56	12306
	2.2) ICT Equipment	36	0	21	8777	69	18	8921
	2.3) Other Machinery and Equipment	2	0	809	11357	2810	19391	34369
	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)	9	0	2875	2295	16	10	5205
	4.1) Research and Development	0	0	2870	103	1	6	2980
	4.2) Mineral Exploration and Evaluation							0
	4.3) Computer Software & Databases	9	0	5	2192	15	4	2225
	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)	89170	16143	3705	1703773	169717	19475	2001983
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	-1991	0	-5743	-1090363	0	0	-1098097
	Gross Capital Formation	87179	16143	-2038	613410	169717	19475	903886

Table 4.6
Industry-wise and Asset-wise Capital Formation of General Government in 2023-24 (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)	209012	43450	0	2152499	168779	0	2573740
	1.1) Dwelling	0	0		49791	0	0	49791
	1.2) Other Building and Structure (i to iv)	209012	43450	0	2102708	168779	0	2523949
	i) Non-Residential Building	31300	0	0	164595	168779	0	364674
	ii) Other Structures	177712	43450	0	1634443	0	0	1855605
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	303670	0	0	303670
2	Machinery and Equipment (2.1 to 2.4)	445	0	1786	39207	1148	11272	53858
	2.1) Transport Equipment	300	0	0	16805	159	87	17351
	2.2) ICT Equipment	125	0	22	15394	77	26	15644
	2.3) Other Machinery and Equipment	20	0	1764	7008	912	11159	20863
	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)	31	0	15005	3953	25	7	19021
	4.1) Research and Development	0	0	15000	120	8	1	15129
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	31	0	5	3833	17	6	3892
	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)	209488	43450	16791	2195659	169952	11279	2646619
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	-13900	-1424600	0	0	-1438500
	Gross Capital Formation	209488	43450	2891	771059	169952	11279	1208119

Table 4.7
Industry-wise and Asset-wise Capital Formation of General Government in 2024-25 (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)	185701	46400	0	2409895	164013	0	2806009
	1.1) Dwelling	0	0	0	56840	0	0	56840
	1.2) Other Building and Structure (i to iv)	185701	46400	0	2353055	164013	0	2749169
	i) Non-Residential Building	69601	5000	0	262646	164013	0	501260
	ii) Other Structures	116100	41400	0	1782694	0	0	1940194
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0		307715	0	0	307715
2	Machinery and Equipment (2.1 to 2.4)	467	0	950	49201	26687	17898	95203
	2.1) Transport Equipment	275	0		11002	998	122	12397
	2.2) ICT Equipment	172	0	16	16207	243	50	16688
	2.3) Other Machinery and Equipment	20	0	934	21992	25446	17726	66118
	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)	43	0	8004	4154	78	13	12292
	4.1) Research and Development	0	0	8000	130	17	1	8148
	4.2) Mineral Exploration and Evaluation	0						0
	4.3) Computer Software & Databases	43	0	4	4024	61	12	4144
	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)	186211	46400	8954	2463250	190778	17911	2913504
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	-13900	-1598000	0	0	-1611900
	Gross Capital Formation	186211	46400	-4946	865250	190778	17911	1301604

Table 4.8
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2022-23 (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)	155503	11655	0	8541	175699
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	155503	11655	0	8541	175699
	i) Non-Residential Building	0	234	0	8526	8760
	ii) Other Structures	155503	11421	0	15	166939
	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)	514	297	3	36313	37127
	2.1) Transport Equipment	129	0	0	36173	36302
	2.2) ICT Equipment	111	218	3	135	467
	2.3) Other Machinery and Equipment	274	79	0	5	358
	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)	27	54	1	34	116
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	27	54	1	34	116
	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)	156044	12006	4	44888	212942
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-1807	0	0	0	-1807
	Gross Capital Formation	154237	12006	4	44888	211135

Table 4.9
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2023-24 (RE)

(₹ in lakh)

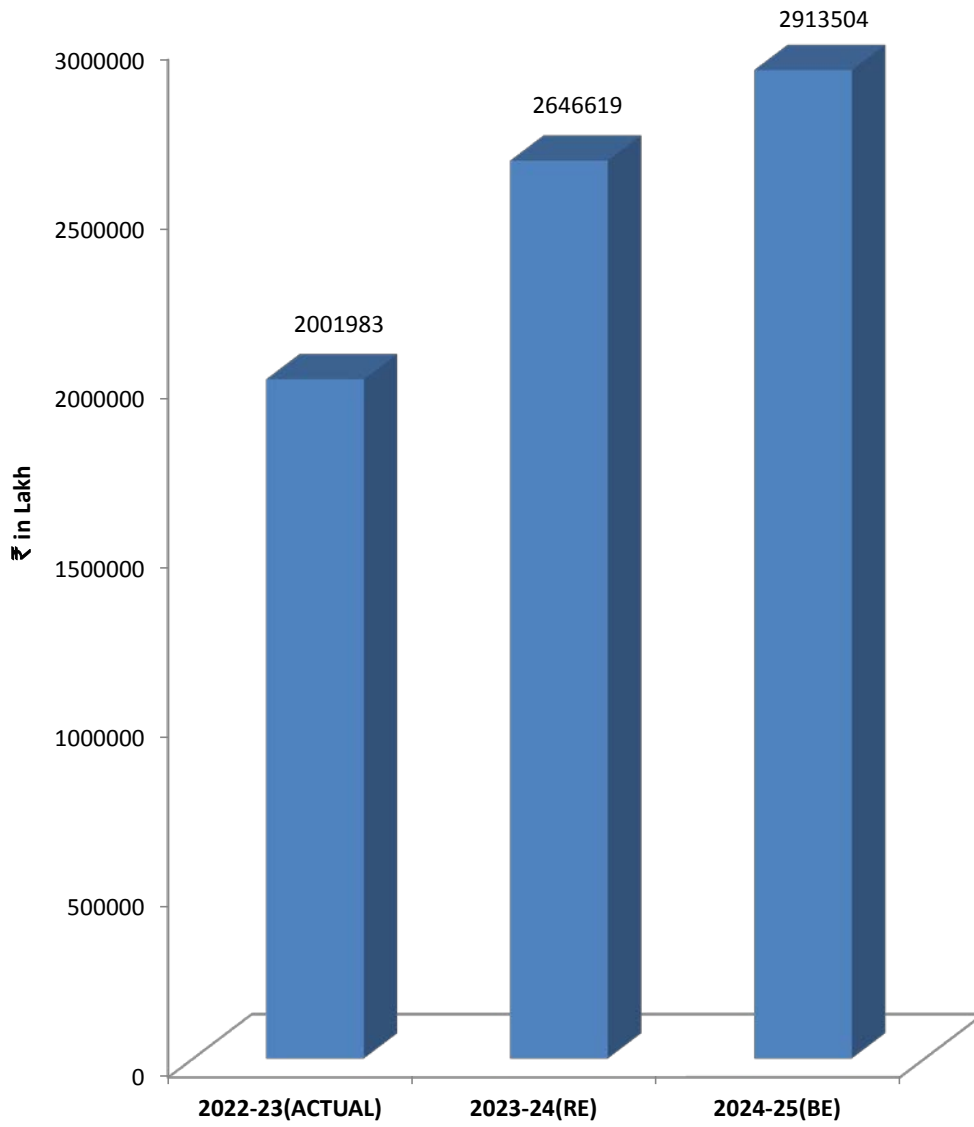
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
1	Construction (1.1+1.2)	170341	15174	0	7260	192775
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	170341	15174	0	7260	192775
	i) Non-Residential Building	0	200	0	7250	7450
	ii) Other Structures	170341	14974	0	10	185325
	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)	296	191	16	29145	29648
	2.1) Transport Equipment	93	0	0	29010	29103
	2.2) ICT Equipment	102	120	16	80	318
	2.3) Other Machinery and Equipment	101	71	0	55	227
	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)	25	30	4	20	79
	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	25	30	4	20	79
	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)	170662	15395	20	36425	222502
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-70040	0	0	0	-70040
	Gross Capital Formation	100622	15395	20	36425	152462

Table 4.10
Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2024-25 (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)	228816	23825	0	21050	273691
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	228816	23825	0	21050	273691
	i) Non-Residential Building	0	800		21000	21800
	ii) Other Structures	228816	23025		50	251891
	iii) Land Improvement	0	0		0	0
	iv) Roads & Bridges	0	0		0	0
2	Machinery and Equipment (2.1 to 2.4)	536	250	616	19093	20495
	2.1) Transport Equipment	170	25	0	18200	18395
	2.2) ICT Equipment	312	120	16	88	536
	2.3) Other Machinery and Equipment	54	105	600	805	1564
	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)	78	30	4	22	134
	4.1) Research and Development					0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	78	30	4	22	134
	4.4) Entertainment, Literary or Artistic Originals					0
	4.5) Other Intellectual Property Products					0
	Total New Outlay (GFCF) (1+2+3+4)	229430	24105	620	40165	294320
	Net Purchase of Second Hand Assets	0	0	0	0	0
	Change in Stocks	-70040	0	0	0	-70040
	Gross Capital Formation	159390	24105	620	40165	224280

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 2022-23 (A), 2023-24 (RE) and 2024-25 (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 ₹ 9730986 lakh incurred by the Administrative Departments in 2022-23 (A), the maximum expenditure has been incurred on Educational Affairs and Services (23.86 percent) followed by Interest (20.01 percent), Economic Affairs and Services (20.61 percent) and General Public Services (12.54 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 2023-24 (RE) and 2024-25 (BE) also. Out of total capital expenditure of ₹ 1486646 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 48.96 percent in 2022-23 (A). Similarly the maximum expenditure is likely to increase in Economic Affairs and Services in 2023-24 (RE) and 2024-25 (BE).

Table 5.1

Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2022-23 (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	686866	310755	26290	1023911	165180	19945	145235	0	1169146	51414	0	0	0	0	1220560
	1.1 General Administration, Public Order and Safety	685908	310287	26248	1022443	164055	19872	144183	0	1166626	49899	0	0	0	0	1216525
	1.1.1 Public Order and Safety	562493	250942	17437	830872	66489	13916	52573	0	883445	34866	0	0	0	0	918311
	1.1.2 Planning and Statistical Activities	4478	2178	294	6950	366	0	366	0	7316	612	0	0	0	0	7928
	1.1.3 General Administration, Public Order and Safety n.e.c	118937	57167	8517	184621	97200	5956	91244	0	275865	14421	0	0	0	0	290286
	1.2 General Research	958	468	42	1468	1125	73	1052	0	2520	1515	0	0	0	0	4035
2	Civil Defence	2860	883	147	3890	539	37	502	0	4392	131	0	0	0	0	4523
3	Education Affairs and Services	1190143	572110	43663	1805916	231160	69436	161724	1038	1968678	353183	0	0	0	0	2321861
	3.1 Administration, Regulation and Research	36535	16964	2035	55534	5751	0	5751	0	61285	1515	0	0	0	0	62800
	3.1.1 Primary Education Affairs	8723	4249	701	13673	498	0	498	0	14171	329	0	0	0	0	14500
	3.1.2 Secondary Education Affairs	16170	7901	733	24804	2435	0	2435	0	27239	723	0	0	0	0	27962
	3.1.3 Higher Secondary/and University/Education	11642	4814	601	17057	2818	0	2818	0	19875	463	0	0	0	0	20338
	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	1153608	555146	41628	1750382	225409	69436	155973	1038	1907393	351668	0	0	0	0	2259061
	3.2.1 Primary Education Services	644750	311700	22177	978627	60183	19988	40195	175	1018997	76133	0	0	0	0	1095130
	3.2.2 Secondary Education Services	405826	196703	17427	619956	126697	43712	82985	0	702941	92178	0	0	0	0	795119
	3.2.3 Higher Secondary and University Education Services	103013	46734	2024	151771	38529	4787	33742	863	186376	183357	0	0	0	0	369733
	3.2.4 Educational Services n.e.c	19	9	0	28	0	949	-949		-921	0	0	0	0	0	-921

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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 Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	56694	0	16260	10493	11651	1610	103	-1655	95156	8799	0	0	0	0	103955	1324515
	1.1 General Administration, Public Order and Safety	0	56694	0	16260	10493	11642	1608	103	-1655	95145	8799	0	0	0	0	103944	1320469
	1.1.1 Public Order and Safety	0	12384	0	0	8601	6020	425	0	0	27430	6978	0	0	0	0	34408	952719
	1.1.2 Planning and Statistical Activities	0	0	0	0	8	39	9	0	0	56	0	0	0	0	0	56	7984
	1.1.3 General Administration, Public Order and Safety n.e.c	0	44310	0	16260	1884	5583	1174	103	-1655	67659	1821	0	0	0	0	69480	359766
	1.2 General Research	0	0	0	0	0	9	2	0	0	11	0	0	0	0	0	11	4046
2	Civil Defence	0	0	0	0	0	160	40	0	0	200	0	0	0	0	0	200	4723
3	Education Affairs and Services	0	166761	0	0	109	3728	227	1	0	170826	24	115699	0	65946	0	352495	2674356
	3.1 Administration, Regulation and Research	0	0	0	0	48	849	212	0	0	1109	0	0	0	0	0	1109	63909
	3.1.1 Primary Education Affairs	0	0	0	0	26	108	27	0	0	161	0	0	0	0	0	161	14661
	3.1.2 Secondary Education Affairs	0	0	0	0	22	218	54	0	0	294	0	0	0	0	0	294	28256
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	523	131	0	0	654	0	0	0	0	0	654	20992
	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	166761	0	0	61	2879	15	1	0	169717	24	115699	0	65946	0	351386	2610447
	3.2.1 Primary Education Services	0	17995	0	0	0	0	0	0	0	17995	0	11472	0	0	0	29467	1124597
	3.2.2 Secondary Education Services	0	828	0	0	0	1040	6	0	0	1874	0	14383	0	0	0	16257	811376
	3.2.3 Higher Sec. and University Edu. Services	0	147938	0	0	61	1839	9	1	0	149848	24	89844	0	65946	0	305662	675395
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-921

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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	225354	109587	6870	341811	68517	9977	58540	0	400351	170516	0	0	0	0	570867
	4.1 Administration, Regulation and Research	13646	6668	1317	21631	644	0	644	0	22275	17437	0	0	0	0	39712
	4.1.1 Allopathic	11872	5801	1239	18912	200	0	200	0	19112	126	0	0	0	0	19238
	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	1774	867	78	2719	444	0	444	0	3163	17311	0	0	0	0	20474
	4.2 Hospitals, Clinics and other Health Services	211708	102919	5553	320180	67873	9977	57896	0	378076	153079	0	0	0	0	531155
	4.2.1 Allopathic	171081	83589	3797	258467	64595	9977	54618	0	313085	149887	0	0	0	0	462972
	4.2.2 Homeopathic	281	119	6	406	20	0	20	0	426	0	0	0	0	0	426
	4.2.3 Ayurvedic	12410	5572	362	18344	2829	0	2829	0	21173	2552	0	0	0	0	23725
	4.2.4 Unani	352	161	2	515	12	0	12	0	527	0	0	0	0	0	527
	4.2.5 Other Medical Services	27584	13478	1386	42448	417	0	417	0	42865	640	0	0	0	0	43505
5	Social Security and Welfare Affairs and Services	77521	37856	624	116001	67485	4852	62633	0	178634	912801	11404	495	0	0	1103334
	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	77521	37856	624	116001	67485	4852	62633	0	178634	912801	11404	495	0	0	1103334
6	Housing and Community Amenty Affairs and Services	87674	36475	1477	125626	49436	159825	-110389	0	15237	468006	0	2039	0	0	485282
	6.1 Housing and Community Services	87674	36475	1477	125626	49436	159099	-109663	0	15963	468006	0	2039	0	0	486008
	6.2 Sanitary Affairs Services	0	0	0	0	0	726	-726	0	-726	0	0	0	0	0	-726
	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 Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfers	Net Purchase of Fin. Assets	Loan			
															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	472	19415	5	6	0	19898	0	0	0	2250	0	22148	593015
	4.1 Administration, Regulation and Research	0	0	0	0	416	6	1	0	0	423	0	0	0	0	0	423	40135
	4.1.1 Allopathic	0	0	0	0	241	0	0	0	0	241	0	0	0	0	0	241	19479
	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	6	1	0	0	182	0	0	0	0	0	182	20656
	4.2 Hospitals, Clinics and other Health Services	0	0	0	0	56	19409	4	6	0	19475	0	0	0	2250	0	21725	552880
	4.2.1 Allopathic	0	0	0	0	0	19184	1	6	0	19191	0	0	0	2250	0	21441	484413
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	426
	4.2.3 Ayurvedic	0	0	0	0	56	67	3	0	0	126	0	0	0	0	0	126	23851
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	527
	4.2.5 Other Medical Services	0	0	0	0	0	158	0	0	0	158	0	0	0	0	0	158	43663
5	Social Security and Welfare Affairs and Services	0	11131	0	0	95	1267	12	0	0	12505	0	191	95	8086	0	20877	1124211
	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	11131	0	0	95	1267	12	0	0	12505	0	191	95	8086	0	20877	1124211
6	Housing and Community Amenity Affairs and Services	18108	15833	0	116032	108	244	9	0	0	150334	0	8450	0	7320	17252	183356	668638
	6.1 Housing and Community Services	18108	15833	0	99889	108	244	9	0	0	134191	0	8450	0	7320	17252	167213	653221
	6.2 Sanitary Affairs Services	0	0	0	16143	0	0	0	0	0	16143	0	0	0	0	0	16143	15417
	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	12083	5726	638	18447	15267	1192	14075	0	32522	12822	0	0	0	0	45344
	7.1 Arts and Cultural Affairs Services	534	256	24	814	450	0	450	0	1264	777	0	0	0	0	2041
	7.2 Recreational and Sporting Services	11333	5364	599	17296	13649	1086	12563	0	29859	9444	0	0	0	0	39303
	7.3 Tourism Affairs and Services	176	86	9	271	731	98	633	0	904	2601	0	0	0	0	3505
	7.4 Cultural, Recreational/ Religious Affairs and Services n.e.c	40	20	6	66	437	8	429	0	495	0	0	0	0	0	495
8	Economic Affairs and Services	294200	112070	10621	416891	271634	22083	249551	0	666442	97836	117754	1123380	0	0	2005412
	8.1 General Administration, Regulation and Research	96427	15873	1055	113355	12579	7028	5551	0	118906	8137	0	0	0	0	127043
	8.2 Agriculture, Forestry,Fishing and Hunting	87601	42561	5164	135326	37287	707	36580	0	171906	36212	34241	267711	0	0	510070
	8.3 Mining,Manufacturing and Construction	4794	2229	316	7339	17778	2085	15693	0	23032	4140	0	36188	0	0	63360
	8.4 Electricity, Gas, Steam and Other Sources of Energy	266	130	8	404	104	1	103	0	507	200	48300	658328	0	0	707335
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	48300	628186	0	0	676486
	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	266	130	8	404	104	1	103	0	507	200	0	30142	0	0	30849
	8.5 Drinking Water Supply	61042	29826	2777	93645	161594	5204	156390	0	250035	566	0	0	0	0	250601
	8.6 Transpotation and Communication	26952	13170	20	40142	38237	6036	32201	0	72343	4883	0	154441	0	0	231667
	8.6.1 Road Transport	26746	13069	0	39815	37725	4388	33337	0	73152	4736	0	154441	0	0	232329
	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	206	101	20	327	512	1648	-1136	0	-809	147	0	0	0	0	-662
	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	17118	8281	1281	26680	4055	1022	3033	0	29713	43698	35213	6712	0	0	115336
9	Environmental Protection	407	180	19	606	178	0	178	0	784	66	0	0	0	0	850
10	Relief on Calamities	323	158	13	494	21448	1407	20041	5235	25770	10	0	0	0	0	25780
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	1947173	0	1947173
	Administrative Deptt.Total	2577431	1185800	90362	3853593	890844	288754	602090	6273	4461956	2066785	129158	1125914	1947173	0	9730986
	DCU	112588	50312	10501	173401	182198	0	182198	0	355599	0	0	0	96809	5019	457427
	Grand Total	2690019	1236112	100863	4026994	1073042	288754	784288	6273	4817555	2066785	129158	1125914	2043982	5019	8139412

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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	19007	0	0	187	2157	36	0	0	21387	0	0	0	0	0	21387	66731
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	1923
	7.2 Recreational and Sporting Services	0	10998	0	0	187	2143	36	0	0	13364	0	0	0	0	0	13364	40375
	7.3 Tourism Affairs and Services	0	8009	0	0	0	13	0	0	0	8022	0	0	0	0	0	8022	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	22532	247186	1197229	832	4662	285	2870	-1096442	379154	0	86483	116812	145352	0	727801	2733213
	8.1 General Administration, Regulation and Research	0	0	0	0	99	20	4	0	0	123	0	17816	0	0	0	17939	144982
	8.2 Agriculture, Forestry, Fishing and Hunting	0	18789	0	44417	257	1251	181	0	0	64895	0	67772	6621	63550	0	202838	712908
	8.3 Mining, Manufacturing and Construction	0	952	0	0	129	228	53	0	0	1362	0	800	20	66136	0	68318	131678
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	10	3	0	0	13	0	0	800	283	0	1096	708431
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	800	283	0	1083	677569
	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	10	3	0	0	13	0	0	0	0	0	13	30862
	8.5 Drinking Water Supply	0	2791	0	86041	291	38	9	0	-1991	87179	0	0	0	0	0	87179	337780
	8.6 Transportation and Communication	0	0	247186	51690	38	2977	0	2870	-4088	300673	0	0	105550	95	0	406318	637985
	8.6.1 Road Transport	0	0	247186	13077	0	490	0	2870	-4088	259535	0	0	105550	95	0	365180	597509
	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	38613	38	2487	0	0	0	41138	0	0	0	0	0	41138	40476
	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	1015081	18	138	35	0	-1090363	-75091	0	95	3821	15288	0	-55887	59449
9	Environmental Protection	0	0	0	0	10	6	1	0	0	17	0	1	0	0	0	18	868
10	Relief on Calamities	1	0	0	54408	0	0	0	0	0	54409	0	0	0	0	0	54409	80189
	interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1947173
Administrative Deptt. Total		18109	291958	247186	1383929	12306	43290	2225	2980	-1098097	903886	8823	210824	116907	228954	17252	1486646	11217632
DCU		0	8760	0	166939	36302	825	116	0	-1807	211135	0	0	0	0	0	211135	668562
Grand Total		18109	300718	247186	1550868	48608	44115	2341	2980	-1099904	1115021	8823	210824	116907	228954	17252	1697781	11886194

Table 5.2
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2023-24 (RE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compen- sation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consump- tion Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	General Public Services	756536	360439	29364	1146339	217261	30263	186998	0	1333337	59764	0	0	0	0	1393101
	1.1 General Administration, Public Order and Safety	755475	359905	29253	1144633	215698	30063	185635	0	1330268	57324	0	0	0	0	1387592
	1.1.1 Public Order and Safety	632647	297763	17833	948243	72896	20047	52849	0	1001092	37396	0	0	0	0	1038488
	1.1.2 Planning and Statistical Activities	4892	2492	418	7802	414	0	414	0	8216	1052	0	0	0	0	9268
	1.1.3 General Administration, Public Order and Safety n.e.c	117936	59650	11002	188588	142388	10016	132372	0	320960	18876	0	0	0	0	339836
	1.2 General Research	1061	534	111	1706	1563	200	1363	0	3069	2440	0	0	0	0	5509
2	Civil Defence	2865	914	165	3944	927	60	867	0	4811	166	0	0	0	0	4977
3	Education Affairs and Services	1241060	626254	45315	1912629	192736	74023	118713	1051	2032393	269546	0	0	0	0	2301939
	3.1 Administration, Regulation and Research	39985	19861	2419	62265	11658	0	11658	0	73923	1744	0	0	0	0	75667
	3.1.1 Primary Education Affairs	11025	5627	708	17360	510	0	510	0	17870	345	0	0	0	0	18215
	3.1.2 Secondary Education Affairs	16747	8568	811	26126	7788	0	7788	0	33914	645	0	0	0	0	34559
	3.1.3 Higher Secondary/and University/Education	12213	5666	900	18779	3360	0	3360	0	22139	754	0	0	0	0	22893
	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	1201075	606393	42896	1850364	181078	74023	107055	1051	1958470	267802	0	0	0	0	2226272
	3.2.1 Primary Education Services	664317	336362	22106	1022785	108818	29034	79784	50	1102619	55087	0	0	0	0	1157706
	3.2.2 Secondary Education Services	428366	217376	17308	663050	27031	30845	-3814	0	659236	92751	0	0	0	0	751987
	3.2.3 Higher Sec. and University Edu. Services	108367	52642	3477	164486	45229	13170	32059	1001	197546	119464	0	0	0	0	317010
	3.2.4 Educational Services n.e.c	25	13	5	43	0	974	-974	0	-931	500	0	0	0	0	-431

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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 Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	66827	0	16101	14549	12780	2764	120	1100	114241	5083	55	10	9	0	119398	1512499
	1.1 General Administration, Public Order and Safety	0	66825	0	16101	14549	12760	2758	120	1100	114213	5083	55	10	9	0	119370	1506962
	1.1.1 Public Order and Safety	0	10721	0	0	11088	5812	1380	0	0	29001	4000	55	0	0	0	33056	1071544
	1.1.2 Planning and Statistical Activities	0	0	0	0	15	80	20	0	0	115	0	0	0	0	0	115	9383
	1.1.3 General Administration, Public Order and Safety n.e.c	0	56104	0	16101	3446	6868	1358	120	1100	85097	1083	0	10	9	0	86199	426035
	1.2 General Research	0	2	0	0	0	20	6	0	0	28	0	0	0	0	0	28	5537
2	Civil Defence	0	0	0	0	400	240	60	0	0	700	0	0	0	0	0	700	5677
3	Education Affairs and Services	0	168779	0	0	266	2005	271	8	0	171329	53	16439	0	123593	0	311414	2613353
	3.1 Administration, Regulation and Research	0	0	0	0	107	1016	254	0	0	1377	0	0	0	0	0	1377	77044
	3.1.1 Primary Education Affairs	0	0	0	0	32	184	46	0	0	262	0	0	0	0	0	262	18477
	3.1.2 Secondary Education Affairs	0	0	0	0	75	560	140	0	0	775	0	0	0	0	0	775	35334
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	272	68	0	0	340	0	0	0	0	0	340	23233
	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	168779	0	0	159	989	17	8	0	169952	53	16439	0	123593	0	310037	2536309
	3.2.1 Primary Education Services	0	24001	0	0	1	2	0	0	0	24004	1	6065	0	0	0	30070	1187776
	3.2.2 Secondary Education Services	0	1101	0	0	1	146	0	0	0	1248	1	8292	0	0	0	9541	761528
	3.2.3 Higher Sec. and University Edu. Services	0	143677	0	0	157	841	17	8	0	144700	51	2082	0	123593	0	270426	587436
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-431

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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	250621	127644	7714	385979	80375	11625	68750	0	454729	225522	0	0	0	0	680251
	4.1 Administration, Regulation and Research	17611	9010	1375	27996	772	0	772	0	28768	17430	0	0	0	0	46198
	4.1.1 Allopathic	15760	8063	1293	25116	234	0	234	0	25350	213	0	0	0	0	25563
	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	1851	947	82	2880	538	0	538	0	3418	17217	0	0	0	0	20635
	4.2 Hospitals, Clinics and other Health Services	233010	118634	6339	357983	79603	11625	67978	0	425961	208092	0	0	0	0	634053
	4.2.1 Allopathic	190328	97378	4521	292227	74599	11625	62974	0	355201	197007	0	0	0	0	552208
	4.2.2 Homeopathic	356	162	12	530	68	0	68	0	598	1	0	0	0	0	599
	4.2.3 Ayurvedic	12622	5911	592	19125	4521	0	4521	0	23646	5732	0	0	0	0	29378
	4.2.4 Unani	350	164	5	519	22	0	22	0	541	1	0	0	0	0	542
	4.2.5 Other Medical Services	29354	15019	1209	45582	393	0	393	0	45975	5351	0	0	0	0	51326
5	Social Security and Welfare Affairs and Services	84336	43131	890	128357	86862	14645	72217	0	200574	1089692	13960	750	0	0	1304976
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	20025	0	0	0	0	20025
	5.2 Social Welfare Services	84336	43131	890	128357	86862	14645	72217	0	200574	1069667	13960	750	0	0	1284951
6	Housing and Community Amenity Affairs and Services	40851	20882	1894	63627	55837	146475	-90638	0	-27011	725773	0	9972	0	0	708734
	6.1 Housing and Community Services	40851	20882	1894	63627	55836	145575	-89739	0	-26112	725773	0	9972	0	0	709633
	6.2 Sanitary Affairs Services	0	0	0	0	1	900	-899	0	-899	0	0	0	0	0	-899
	6.3 Housing /Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		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
4	Health Affairs and Services	0	0	0	0	387	11203	8	1	0	11599	0	0	0	78649	0	90248	770499
	4.1 Administration, Regulation and Research	0	0	0	0	300	18	2	0	0	320	0	0	0	0	0	320	46518
	4.1.1 Allopathic	0	0	0	0	100	0	0	0	0	100	0	0	0	0	0	100	25663
	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	200	18	2	0	0	220	0	0	0	0	0	220	20855
	4.2 Hospitals,Clinics and other Health Services	0	0	0	0	87	11185	6	1	0	11279	0	0	0	78649	0	89928	723981
	4.2.1 Allopathic	0	0	0	0	2	11091	2	1	0	11096	0	0	0	78649	0	89745	641953
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	599
	4.2.3 Ayurvedic	0	0	0	0	85	73	4	0	0	162	0	0	0	0	0	162	29540
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	542
	4.2.5 Other Medical Services	0	0	0	0	0	21	0	0	0	21	0	0	0	0	0	21	51347
5	Social Security and Welfare Affairs and Services	0	7806	0	0	142	3435	18	0	0	11401	336	512	542	11090	0	23881	1328857
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20025
	5.2 Social Welfare Services	0	7806	0	0	142	3435	18	0	0	11401	336	512	542	11090	0	23881	1308832
6	Housing and Community Amenity Affairs and Services	45616	15000	0	206288	383	108	14	0	0	267409	0	10120	0	3500	3	281032	989766
	6.1 Housing and Community Services	45616	15000	0	162838	383	108	14	0	0	223959	0	10120	0	3500	3	237582	947215
	6.2 Sanitary Affairs Services	0	0	0	43450	0	0	0	0	0	43450	0	0	0	0	0	43450	42551
	6.3 Housing / CommunityAmenty Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	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	12485	6308	1007	19800	9756	1503	8253	0	28053	26525	0	1	0	0	54579
	7.1 Arts and Cultural Affairs Services	575	287	28	890	403	0	403	0	1293	2769	0	0	0	0	4062
	7.2 Recreational and Sporting Services	11712	5920	962	18594	7652	1303	6349	0	24943	19702	0	0	0	0	44645
	7.3 Tourism Affairs and Services	140	72	13	225	1490	200	1290	0	1515	3799	0	1	0	0	5315
	7.4 Cultural,Recreational/ Religious Affairs and Services n.e.c	58	29	4	91	211	0	211	0	302	255	0	0	0	0	557
8	Economic Affairs and Services	299520	137250	12373	449143	379072	36379	342693	0	791836	120388	73350	1402989	0	0	2388563
	8.1 General Administration, Regulation and Research	71782	21052	1317	94151	13331	12898	433	0	94584	5570	0	0	0	0	100154
	8.2 Agriculture, Forestry,Fishing and Hunting	90804	46292	5693	142789	46434	4055	42379	0	185168	41937	10500	343433	0	0	581038
	8.3 Mining,Manufacturing and Construction	5693	2788	379	8860	24775	2600	22175	0	31035	10651	0	51820	0	0	93506
	8.4 Electricity, Gas, Steam and Other Sources of Energy	280	143	13	436	132	0	132	0	568	202	19424	783903	0	0	804097
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	19424	703642	0	0	723066
	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	280	143	13	436	132	0	132	0	568	202	0	80261	0	0	81031
	8.5 Drinking Water Supply	63875	32681	3573	100129	197112	5300	191812	0	291941	514	0	0	0	0	292455
	8.6 Transpotation and Communication	46250	23663	50	69963	81988	10500	71488	0	141451	4641	0	171683	0	0	317775
	8.6.1 Road Transport	46000	23535	0	69535	81428	10000	71428	0	140963	4569	0	171663	0	0	317195
	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	250	128	50	428	560	500	60	0	488	72	0	20	0	0	580
	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	20836	10631	1348	32815	15300	1026	14274	0	47089	56873	43426	52150	0	0	199538
9	Environmental Protection	415	212	12	639	148	0	148	0	787	281	0	0	0	0	1068
10	Relief on Calamities	365	186	18	569	34358	975	33383	25270	59222	459	0	0	0	0	59681
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2194624	0	2194624
	Administrative Deptt.Total	2689054	1323220	98752	4111026	1057332	315948	741384	26321	4878731	2518116	87310	1413712	2194624	0	11092493
	DCU	179598	91112	15838	286548	212826	0	212826	0	499374	0	0	0	68366	5019	572759
	Grand Total	2868652	1414332	114590	4397574	1270158	315948	954210	26321	5378105	2518116	87310	1413712	2194624	5019	9397243

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Res-idential 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		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	18220	0	0	166	276	54	0	0	18716	1	1	0	0	0	18718	73297
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	2	4064
	7.2 Recreational and Sporting Services	0	9050	0	0	165	221	54	0	0	9490	0	1	0	0	0	9491	54136
	7.3 Tourism Affairs and Services	0	9170	0	0	1	53	0	0	0	9224	1	0	0	0	0	9225	14540
	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	557
8	Economic Affairs and Services	3900	88042	303645	1571376	1039	6457	703	15000	-1439600	550562	30	157420	33731	206871	0	948614	3337177
	8.1 General Administration, Regulation and Research	3900	0	0	0	87	426	106	0	0	4519	5	36000	0	0	0	40524	140678
	8.2 Agriculture, Forestry, Fishing and Hunting	0	48692	0	31868	195	1202	177	0	0	82134	0	119920	37324	116861	0	356239	937277
	8.3 Mining, Manufacturing and Construction	0	8050	0	0	196	242	59	0	0	8547	0	1200	15021	22267	0	47035	140541
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	63	3	0	0	66	0	0	33306	0	0	33372	837469
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	33306	0	0	33306	756372
	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	63	3	0	0	66	0	0	0	0	0	66	81097
	8.5 Drinking Water Supply	0	31300	0	177712	300	145	31	0	0	209488	0	0	0	0	0	209488	501943
	8.6 Transportation and Communication	0	0	303645	36783	80	3065	0	15000	-15000	343573	25	0	100	59539	0	403237	721012
	8.6.1 Road Transport	0	0	303645	9083	0	900	0	15000	-15000	313628	0	0	100	59539	0	373267	690462
	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	27700	80	2165	0	0	0	29945	25	0	0	0	0	29970	30550
	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	1325013	181	1314	327	0	-1424600	-97765	0	300	-52020	8204	0	-141281	58257
9	Environmental Protection	0	0	0	0	19	3	0	0	0	22	0	551	0	0	0	573	1641
10	Relief on Calamities	275	0	25	61840	0	0	0	0	0	62140	0	0	0	0	0	62140	121821
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2194624
	Administrative Deptt.Total	49791	364674	303670	1855605	17351	36507	3892	15129	-1438500	1208119	5503	185098	34283	423712	3	1856718	12949211
	DCU	0	7450	0	185325	29103	545	79	0	-70040	152462	0	0	0	0	0	152462	725221
	Grand Total	49791	372124	303670	2040930	46454	37052	3971	15129	-1508540	1360581	5503	185098	34283	423712	3	2009180	13674432

Table 5.3
Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2024-25 (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	805906	359457	35095	1200458	254501	33046	221455	0	1421913	64863	0	0	0	0	1486776
	1.1 General Administration, Public Order and Safety	804615	358852	34972	1198439	252737	32846	219891	0	1418330	60861	0	0	0	0	1479191
	1.1.1 Public Order and Safety	660067	290430	21745	972242	80746	22331	58415	0	1030657	35959	0	0	0	0	1066616
	1.1.2 Planning and Statistical Activities	5580	2667	485	8732	618	0	618	0	9350	1222	0	0	0	0	10572
	1.1.3 General Administration, Public Order and Safety n.e.c	138968	65755	12742	217465	171373	10515	160858	0	378323	23680	0	0	0	0	402003
	1.2 General Research	1291	605	123	2019	1764	200	1564	0	3583	4002	0	0	0	0	7585
2	Civil Defence	3974	1329	203	5506	514	6	508	0	6014	178	0	0	0	0	6192
3	Education Affairs and Services	1415517	670299	69073	2154889	212610	76318	136292	801	2291982	335792	0	0	0	0	2627774
	3.1 Administration, Regulation and Research	43432	20499	3050	66981	9218	0	9218	0	76199	1958	0	0	0	0	78157
	3.1.1 Primary Education Affairs	12330	5906	1000	19236	662	0	662	0	19898	395	0	0	0	0	20293
	3.1.2 Secondary Education Affairs	18075	8679	1030	27784	3424	0	3424	0	31208	766	0	0	0	0	31974
	3.1.3 Higher Secondary/and University/Education	13027	5914	1020	19961	5132	0	5132	0	25093	797	0	0	0	0	25890
	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	1372085	649800	66023	2087908	203392	76318	127074	801	2215783	333834	0	0	0	0	2549617
	3.2.1 Primary Education Services	749230	355661	39000	1143891	103535	24000	79535	200	1223626	74526	0	0	0	0	1298152
	3.2.2 Secondary Education Services	495994	236230	22594	754818	41858	37240	4618	0	759436	134958	0	0	0	0	894394
	3.2.3 Higher Sec. and University Edu. Services	126831	57895	4423	189149	57999	14100	43899	601	233649	123350	0	0	0	0	356999
	3.2.4 Educational Services n.e.c	30	14	6	50	0	978	-978	0	-928	1000	0	0	0	0	72

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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	136492	0	38600	7311	13183	2391	120	1100	199197	7146	100	110	9	0	206562	1693338
	1.1 General Administration, Public Order and Safety	0	126992	0	38600	7311	13149	2383	120	1100	189655	7146	100	110	9	0	197020	1676211
	1.1.1 Public Order and Safety	0	10522	0	0	3910	5851	766	0	0	21049	4000	100	0	0	0	25149	1091765
	1.1.2 Planning and Statistical Activities	0	0	0	0	65	80	20	0	0	165	0	0	0	0	0	165	10737
	1.1.3 General Administration, Public Order and Safety n.e.c	0	116470	0	38600	3336	7218	1597	120	1100	168441	3146	0	110	9	0	171706	573709
	1.2 General Research	0	9500	0	0	0	34	8	0	0	9542	0	0	0	0	0	9542	17127
2	Civil Defence	0	0	0	0	100	120	30	0	0	250	0	0	0	0	0	250	6442
3	Education Affairs and Services	0	164013	0	0	1148	27499	513	17	0	193190	10006	6064	0	112200	0	321460	2949234
	3.1 Administration, Regulation and Research	0	0	0	0	150	1810	452	0	0	2412	0	0	0	0	0	2412	80569
	3.1.1 Primary Education Affairs	0	0	0	0	40	400	100	0	0	540	0	0	0	0	0	540	20833
	3.1.2 Secondary Education Affairs	0	0	0	0	110	600	150	0	0	860	0	0	0	0	0	860	32834
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	810	202	0	0	1012	0	0	0	0	0	1012	26902
	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	164013	0	0	998	25689	61	17	0	190778	10006	6064	0	112200	0	319048	2868665
	3.2.1 Primary Education Services	0	35001	0	0	60	17801	0	0	0	52862	1	1600	0	0	0	54463	1352615
	3.2.2 Secondary Education Services	0	4201	0	0	700	5682	35	0	0	10618	1	2262	0	0	0	12881	907275
	3.2.3 Higher Sec. and University Edu. Services	0	124811	0	0	238	2206	26	17	0	127298	10004	2202	0	112200	0	251704	13308290
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72

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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	284557	135985	13557	434099	87928	12763	75165	0	509264	344764	0	0	0	0	854028
	4.1 Administration, Regulation and Research	19101	9171	3255	31527	1036	0	1036	0	32563	60585	0	0	0	0	93148
	4.1.1 Allopathic	17059	8191	3135	28385	462	0	462	0	28847	246	0	0	0	0	29093
	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	2042	980	120	3142	574	0	574	0	3716	60339	0	0	0	0	64055
	4.2 Hospitals, Clinics and other Health Services	265456	126814	10302	402572	86892	12763	74129	0	476701	284179	0	0	0	0	760880
	4.2.1 Allopathic	217640	104499	8072	330211	81240	12763	68477	0	398688	270041	0	0	0	0	668729
	4.2.2 Homeopathic	375	158	18	551	114	0	114	0	665	1	0	0	0	0	666
	4.2.3 Ayurvedic	16126	7138	666	23930	5055	0	5055	0	28985	7319	0	0	0	0	36304
	4.2.4 Unani	400	175	11	586	30	0	30	0	616	1	0	0	0	0	617
	4.2.5 Other Medical Services	30915	14844	1535	47294	453	0	453	0	47747	6817	0	0	0	0	54564
5	Social Security and Welfare Affairs and Services	95847	45997	1617	143461	104025	15345	88680	0	232141	1196288	21962	750	0	0	1451141
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	65100	0	0	0	0	65100
	5.2 Social Welfare Services	95847	45997	1617	143461	104025	15345	88680	0	232141	1131188	21962	750	0	0	1386041
6	Housing and Community Amenty Affairs and Services	45408	21778	1958	69144	61970	181575	-119605	0	-50461	1032323	0	10200	0	0	992062
	6.1 Housing and Community Services	45408	21778	1958	69144	61920	180575	-118655	0	-49511	1032323	0	10200	0	0	993012
	6.2 Sanitary Affairs Services	0	0	0	0	50	1000	-950	0	-950	0	0	0	0	0	-950
	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)
		Buildings	Non-Residential Building	Roads	Other Construction	Transport	Machinery & ICT	Software	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purchase of Phy. Assets	Capital Transfer	Net Purchase of Fin. Assets	Loan			
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
4	Health Affairs and Services	0	0	0	0	1522	17884	14	1	0	19421	0	0	0	87698	0	107119	961147
	4.1 Administration, Regulation and Research	0	0	0	0	1400	108	2	0	0	1510	0	0	0	0	0	1510	94658
	4.1.1 Allopathic	0	0	0	0	1000	0	0	0	0	1000	0	0	0	0	0	1000	30093
	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	400	108	2	0	0	510	0	0	0	0	0	510	64565
	4.2 Hospitals, Clinics and other Health Services	0	0	0	0	122	17776	12	1	0	17911	0	0	0	87698	0	105609	866489
	4.2.1 Allopathic	0	0	0	0	2	17485	2	1	0	17490	0	0	0	87698	0	105188	773917
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	666
	4.2.3 Ayurvedic	0	0	0	0	120	140	10	0	0	270	0	0	0	0	0	270	36574
	4.2.4 Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	618
	4.2.5 Other Medical Services	0	0	0	0	0	150	0	0	0	150	0	0	0	0	0	150	54714
5	Social Security and Welfare Affairs and Services	0	20271	0	0	170	3139	50	0	0	23630	399	1100	548	15400	0	41077	1492218
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65100
	5.2 Social Welfare Services	0	20271	0	0	170	3139	50	0	0	23630	399	1100	548	15400	0	41077	1427118
6	Housing and Community Amenity Affairs and Services	51740	23192	0	156490	391	413	65	0	0	232291	100	21560	0	7611	601	262163	1254225
	6.1 Housing and Community Services	51740	18192	0	115090	391	413	65	0	0	185891	100	21560	0	7611	601	215763	1208775
	6.2 Sanitary Affairs Services	0	5000	0	41400	0	0	0	0	0	46400	0	0	0	0	0	46400	45450
	6.3 Housing / Community Amenity Affairs and Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7	Cultural/ Recreational/ Religious Affairs and Services	14622	6937	1194	22753	14284	1509	12775	0	35528	30433	0	25	0	0	65986
	7.1 Arts and Cultural Affairs Services	732	342	44	1118	570	0	570	0	1688	4126	0	0	0	0	5814
	7.2 Recreational and Sporting Services	13539	6427	1133	21099	11918	1309	10609	0	31708	22279	0	0	0	0	53987
	7.3 Tourism Affairs and Services	291	140	12	443	1563	200	1363	0	1806	3803	0	25	0	0	5634
	7.4 Cultural/Recreational/ Religious Affairs and Services n.e.c	60	28	5	93	233	0	233	0	326	225	0	0	0	0	551
8	Economic Affairs and Services	351469	148971	15354	515794	320839	35865	284974	0	800768	155482	120628	1473324	0	0	2550202
	8.1 General Administration, Regulation and Research	86405	22259	1827	110491	15680	11523	4157	0	114648	12889	0	0	0	0	127537
	8.2 Agriculture, Forestry, Fishing and Hunting	103480	49223	6332	159035	58630	4227	54403	0	213438	55904	39600	502498	0	0	811440
	8.3 Mining, Manufacturing and Construction	7858	3737	421	12016	33693	1600	32093	0	44109	34313	0	59385	0	0	137807
	8.4 Electricity, Gas, Steam and Other Sources of Energy	315	151	21	487	170	0	170	0	657	256	0	676456	0	0	677369
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	635016	0	0	635016
	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	315	151	21	487	170	0	170	0	657	256	0	41440	0	0	42353
	8.5 Drinking Water Supply	79894	38361	4935	123190	156542	6700	149842	0	273032	747	0	0	0	0	273779
	8.6 Transportation and Communication	49745	23885	37	73667	48657	10500	38157	0	111824	5125	0	199535	0	0	316484
	8.6.1 Road Transport	49500	23767	0	73267	48031	10000	38031	0	111298	5021	0	199335	0	0	315654
	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	245	118	37	400	626	500	126	0	526	104	0	200	0	0	830
	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	23772	11355	1781	36908	7467	1315	6152	0	43060	46248	81028	35450	0	0	205786
9	Environmental Protection	659	316	28	1003	874	0	874	0	1877	571	0	0	0	0	2448
10	Relief on Calamities	410	196	38	644	25313	1175	24138	9470	34252	326	0	0	0	0	34578
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	2461203	0	2461203
	Administrative Deptt. Total	3018369	1391265	138117	4547751	1082858	357602	725256	10271	5283278	3161020	142590	1484299	2461203	0	12532390
	DCU	216104	102736	15033	333873	222168	0	222168	0	556041	0	0	0	112967	5020	674028
	Grand Total	3234473	1494001	153150	4881624	1305026	357602	947424	10271	5839319	3161020	142590	1484299	2574170	5020	10632248

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Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure															Total Cap. Expd. (27to32)	Grand Total (17+33)
		Build-ings	Non-Residential 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			
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	24780	0	0	190	857	51	0	0	25878	120	854	0	0	0	26852	92838
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	12	3	0	0	15	0	0	0	0	0	15	5829
	7.2 Recreational and Sporting Services	0	9200	0	0	180	694	48	0	0	10122	0	854	0	0	0	10976	64963
	7.3 Tourism Affairs and Services	0	15580	0	0	10	151	0	0	0	15741	120	0	0	0	0	15861	21495
	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	551
8	Economic Affairs and Services	5000	132512	307700	1668279	1555	19702	1029	8000	-1613000	530777	67	180405	-389983	285992	0	607258	3157460
	8.1 General Administration, Regulation and Research	5000	0	0	0	27	1002	250	0	0	6279	0	45050	0	0	0	51329	178866
	8.2 Agriculture, Forestry, Fishing and Hunting	0	60111	0	43578	527	4224	247	0	0	108687	16	132555	57500	120669	0	419427	1230867
	8.3 Mining, Manufacturing and Construction	0	2800	0	0	300	642	156	0	0	3898	0	1550	22	59500	0	64970	202777
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	514	4	0	0	518	0	0	27535	0	0	28053	705422
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	27535	0	0	27535	662551
	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	4	0	0	518	0	0	0	0	0	518	42871
	8.5 Drinking Water Supply	0	69601	0	116100	275	192	43	0	0	186211	0	0	0	0	0	186211	459990
	8.6 Transpotation and Communication	0	0	307700	53500	120	11800	0	8000	-15000	366120	50	0	1000	101101	0	468271	784755
	8.6.1 Road Transport	0	0	307700	5000	0	850	0	8000	-15000	306550	0	0	1000	101101	0	408651	724305
	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	48500	120	10950	0	0	0	59570	50	0	0	0	0	59620	60450
	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	1455101	306	1328	329	0	-1598000	-140936	1	1250	-476040	4722	0	-611003	-405217
9	Environmental Protection	0	0	0	0	10	9	1	10	0	30	0	1450	0	0	0	1480	3928
10	Relief on Calamities	100	0	15	76825	0	0	0	0	0	76940	0	0	0	0	0	76940	111518
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2461203
	Administrative Deptt.Total	56840	501260	307715	1940194	12397	82806	4144	8148	-1611900	1301604	17838	211533	-389325	508910	601	1651161	14183551
	DCU	0	21800	0	251891	18395	2100	134	0	-70040	224280	100	0	0	0	0	224380	898408
	Grand Total	56840	523060	307715	2192085	30792	84906	4278	8148	-1681940	1525884	17938	211533	-389325	508910	601	1875541	15081959

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 ₹ 714195 lakh has been made in order to reconcile the figure of ₹ 8205274 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 8919469 lakh as shown in the Financial Statement of the budget in 2022-23 (A). The adjustment to the tune of ₹ 626055 lakh and ₹ 723085 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2023-24 (RE) and 2024-25 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 2713747 lakh has been adjusted to reconcile the expenditure of ₹ 14641703 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 17355450 lakh as shown in the Financial Statement of the budget in 2022-23 (A). The adjustment amounting to ₹ 5464277 lakh and ₹ 6056319 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2023-24 (RE) and 2024-25 (BE), respectively.

Table 6.1
Current Account : Revenue Receipts

Items	(₹ in lakh)		
	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
I Current revenue of Govt. Administration shown in the financial statement	8919469	10578693	11663890
II Less :			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	288754	315948	357602
2 Interest Receipts from Departmental Enterprises (Table 2.4)	96809	68366	112967
3 Revenue attributed to Departmental Enterprises (Table 2.4)	171475	183635	188546
4 Sale of Land & Property	16	21	22
5 Fund (Borrowing Account)	152866	52415	57948
6 Pension (Receipts)	4275	5670	6000
III Add :			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	3	3
2 Rounding error	(+1)	(-1)	(+0)
IV Total Adjustments	714195	626055	723085
V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)	8205274	9952641	10940808

Table 6.2
Total Expenditure

Items	(₹ in lakh)		
	2022-23 (A)	2023-24 (RE)	2024-25 (BE)
I As per consolidated fund shown in the Financial Statement	17355450	19549084	21987661
II Less: -			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	288754	315948	357602
2. Sale of land & Property	16	21	22
3. Fund	55835	29836	23176
4. Interest Departmental Enterprises	96809	68366	112967
5. Repayment of public debt.	2547295	5233563	5522037
6. Pension (receipts)	4275	5670	6000
7. Sale, Financial Assets	6715	200000	520000
8. Contingency Fund	0	0	0
III Add: -			
Imputed Subsidy	285952	389127	485485
IV Rounding error	(-1)	(+3)	(+1)
V Total Adjustments	2713747	5464277	6056319
VI Total Expenditure as shown in the Economic and Purpose Classification	14641703	14084807	15931342

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