



**GOVERNMENT OF HARYANA**

**ECONOMIC-CUM-PURPOSE CLASSIFICATION  
OF  
HARYANA GOVERNMENT BUDGET  
2025-26**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL AFFAIRS  
HARYANA  
2025**

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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 2023-24 (Actual), 2024-25 (Revised Estimates) and 2025-26 (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. Naveen Kumar, Assistant Research Officer, Sh. Ravinder Singh, 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 Sh. Nirmal Kumar, Deputy Director and the overall supervision of Sh. Rajender Kumar Mor, Additional Director.

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

Panchkula  
Dated, the 15<sup>th</sup> December, 2025

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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 2023-24 (A), 2024-25 (RE) and 2025-26 (BE).

### **I. Economic Classification**

#### **a. Expenditure of State Government**

- The total expenditure of the State Government as per economic classification is expected to be ₹ 16399060 lakh in 2025-26 (BE) as compared to ₹ 14584471 lakh in 2024-25 (RE) and ₹ 13184278 lakh in 2023-24 (A). The total expenditure is likely to increase by 12.44 percent in 2025-26 (BE) over 2024-25 (RE). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.66 percent, 94.54 percent and 94.41 percent whereas the expenditure of DCUs is recorded as 5.34 percent, 5.46 percent and 5.59 percent during 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

- The consumption expenditure of the Administrative Departments is estimated as ₹ 5612847 lakh in 2025-26 (BE) as against ₹ 5186020 lakh in 2024-25 (RE) and ₹ 4643104 lakh in 2023-24 (A). The share of consumption expenditure in the total expenditure of State Government ranged between 34.23 to 35.56 percent during three years. It is likely to increase by 8.23 percent in 2025-26 (BE) over 2024-25 (RE) whereas it increased by 11.69 percent in 2024-25 (RE) over 2023-24 (A).
- The current transfers which also include subsidies and interest payments are estimated as ₹ 8496393 lakh in 2025-26 (BE) as against ₹ 7229489 lakh in 2024-25 (RE) and ₹ 5939139 lakh in 2023-24 (A). The current transfers are likely to decrease by 17.52 percent in 2025-26 (BE) over 2024-25 (RE) whereas this increase is recorded as 21.73 percent in 2024-25 (RE) over 2023-24 (A). The contribution of current transfers is recorded as 45.05 percent, 49.57 percent and 51.81 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.
- The capital transfers are estimated to be ₹ 141690 lakh in 2025-26 (BE) as against ₹ 106577 lakh in 2024-25 (RE) and ₹ 136576 lakh in 2023-24 (A). The capital transfers are estimated to decrease by 21.96 percent in 2024-25 (RE) and 32.95 percent in 2025-26 (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 ₹ 1133196 lakh in 2025-26 (BE) as against ₹ 947391 lakh in 2024-25 (RE) and ₹ 1310171 lakh in 2023-24 (A). The contribution of this item in the total expenditure of the State Government is estimated as 9.94 percent, 6.50 percent and 6.91 percent during 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

**b. Current Receipts of State Government**

- The current receipts of the Administrative Departments are recorded as ₹ 9501112 lakh in 2023-24 (A) which are expected to increase to ₹ 10571070 lakh in 2024-25 (RE) and ₹ 11991859 lakh in 2025-26 (BE) recording the growth of 11.26 percent in 2024-25 (RE) and 13.44 percent in 2025-26 (BE). Tax revenue is the major source of current receipts accounting for 89.02 percent, 90.65 percent and 89.63 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

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

- The Net Product from Public Administration sector has been recorded as ₹ 1639289 lakh in 2023-24 (A) which is expected to increase to ₹ 1828188 lakh and ₹ 2094267 lakh in 2024-25 (RE) and 2025-26 (BE), respectively with the growth of 11.52 percent in 2024-25 (RE) and 14.55 percent in 2025-26 (BE). The Net Product from Other Services Sector including education, medical and public health activities has been estimated as ₹ 2181648 lakh in 2023-24 (A) which is expected to mount up to ₹ 2416714 lakh and ₹ 2570752 lakh in 2024-25 (RE) and 2025-26 (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 ₹ 3335770 lakh has been incurred on Economic Affairs and Services accounting for 32.10 percent of total expenditure of ₹ 10393215 lakh in 2023-24 (A). Similarly in 2024-25(RE) and 2025-26(BE), it is expected to be maximum in Economic Affairs and Services.
- The share of General Public Services is 13.94 percent, 14.45 percent and 15.16 percent during 2023-24 (A), 2024-25 (RE) and 2025-26 (BE).
- The share of Housing and Community Amenity Affairs and Services, stood at 7.88 percent, 8.35 percent and 11.33 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.
- The share of Social Security and Welfare Affairs and Services is 11.81 percent, 13.66 percent and 15.48 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.
- The share of Health Services is 7.10 percent, 8.17 percent and 7.63 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

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

- The analysis shows that out of the total current expenditure of ₹ 10582243 lakh incurred by the Administrative Departments in 2023-24 (A), the maximum expenditure has been incurred on Educational Affairs and Services (21.81 percent) followed by, Economic Affairs and Services (21.57 percent), Interest (19.73 percent) and General Public Services (12.66 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. The maximum expenditure is likely to be incurred on

Economic Affairs and Services followed by Educational Affairs and Services, Interest, and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2024-25 (RE) and 2025-26 (BE) also.

- Out of total capital expenditure of ₹ 1898518 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 55.47 percent in 2023-24 (A). Similarly the maximum expenditure is likely to be incurred on Economic Affairs and Services in 2024-25 (RE) and 2025-26 (BE).



# **CHAPTER-I**

## **INTRODUCTION**

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

### **1.1 Objective of Budget Analysis**

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

## **1.2 Classification of Govt. Expenditure**

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

## **1.3 Scope of the Report**

The scope of the report is confined to the analysis of budget of the State Government for the Actual expenditure (A) of 2023-24, Revised Estimates (RE) of 2024-25 and Budget Estimates (BE) of 2025-26.

## **1.4 Scheme of the Report**

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

## **CHAPTER-II**

### **ANALYSIS OF BUDGET AS PER ECONOMIC CLASSIFICATION**

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

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

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

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

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

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

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

### **2.1.1 Current Receipts of Administrative Departments**

The current receipts of the Administrative Departments show the sources of finance to the Government and also assess the economic implications of government expenditure. The current receipts of the Administrative Departments are estimated as ₹ 11991859 lakh in 2025-26 (BE) as compared to ₹ 10571070 lakh in 2024-25 (RE) and ₹ 9501112 lakh in 2023-24 (A). Thus, the increase in the current receipts is expected to be 13.44 percent in 2025-26 (BE) and 11.26 percent in 2024-25 (RE). Tax revenue is the major source of current receipts. Its share in the total current receipts is expected to be 89.63 percent in 2025-26 (BE) whereas this share was 90.65 percent and 89.02 percent in 2024-25 (RE) and 2023-24 (A), respectively. The revenue grants from the Central Government accounted for 8.81 percent, 7.47 percent and 8.21 percent of the total current receipts in 2023-24 (A), 2024-25 (RE) and 2025-26 (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 0.2 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 ₹ 14109240 lakh in 2025-26 (BE) as compared to ₹ 12415509 lakh in 2024-25 (RE) and ₹ 10582243 lakh in 2023-24 (A) thus showing an increase of 13.64 percent in 2025-26 (BE) and 17.32 percent in 2024-25 (RE). The consumption expenditure is estimated as ₹ 4643104 lakh, ₹ 5186020 lakh and ₹ 5612847 lakh contributing 43.88 percent, 41.77 percent and 39.78 percent of total current expenditure in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The expenditure on net interest accounted for 19.73 percent, 19.29 percent and 18.09 percent of the total current expenditure in 2023-24 (A), 2024-25 (RE) and 2025-26 (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 17.00 percent, 18.21 percent and 20.14 percent during the three years. The expenditure on Inter Government transfers to total current expenditure is estimated to be 6.17 percent during 2023-24 (A), 6.97 percent for 2024-25 (RE) and 9.60 percent for 2025-26 (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 2023-24 (A), the expenditure of DCUs was ₹ 504740 lakh in comparison to the commercial receipts of ₹ 201010 lakh resulting in the shortfall of ₹ 303730 lakh. This shortfall of ₹ 303730 lakh has been balanced by the imputed subsidy. The burden of imputed subsidy of ₹ 303730 lakh is estimated to increase to ₹ 504250 lakh in 2025-26 (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 2023-24 (A) have been recorded as ₹ 1648539 lakh which is expected decrease to ₹ 1199549 lakh in 2024-25 (RE) reflecting the growth of -23.24 percent. It is estimated to increase to ₹ 1529453 lakh in 2025-26 (BE) with the growth of 27.50 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 ₹ 1449762 lakh, ₹ 1069425 lakh and ₹ 1315895 lakh has been estimated to be spent by the Administrative Departments accounting for 87.94 percent, 89.15 percent and 86.04 percent of the total expenditure of ₹ 1648539 lakh, ₹ 1199549 lakh and ₹ 1529453 lakh under capital finance account in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The amount to the tune of ₹ 198777 lakh, ₹ 130124 lakh and ₹ 213558 lakh has been estimated to be spent by the Departmental Enterprises during 2023-24 (A), 2024-25 (RE) and 2025-26 (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 ₹ 16399060 lakh in 2025-26 (BE) as compared to ₹ 14584471 lakh in 2024-25 (RE) and ₹ 13184278 lakh in 2023-24 (A). The total expenditure is likely to increase by 12.44 percent in 2025-26 (BE) over 2024-25 (RE) and it decreased to 10.62 percent in 2024-25 (RE) over 2023-24 (A). Out of the total expenditure of the State Government, the expenditure of Administrative Departments is estimated as 94.66 percent, 94.54 percent and 94.41 percent whereas the expenditure of DCUs is recorded as 5.34 percent, 5.46 percent and 5.59 percent during 2023-24 (A), 2024-25 (RE) and 2025-26 (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 ₹ 5612847 lakh in 2025-26 (BE) as against ₹ 5186020 lakh in 2024-25 (RE) and ₹ 4643104 lakh in 2023-24 (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 8.23 percent in 2025-26 (BE) over 2024-25 (RE) whereas it increased by 11.69 percent in 2024-25 (RE) over 2023-24 (A). The current transfers which also include subsidies and interest payments are estimated as ₹ 8496393 lakh in 2025-26 (BE) as against ₹ 7229489 lakh in 2024-25 (RE) and ₹ 5939139 lakh in 2023-24 (A). The current transfers are likely to decrease by 17.52 percent in 2025-26 (BE) over 2024-25 (RE) whereas this increase is recorded as 21.73 percent in 2024-25 (RE) over 2023-24 (A). The contribution of current transfers in the total expenditure of



State Government is recorded as 45.05 percent, 49.57 percent and 51.81 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (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 ₹ 1133196 lakh in 2025-26 (BE) as against ₹ 947391 lakh in 2024-25 (RE) and ₹ 1310171 lakh in 2023-24 (A). The contribution of this item in the total expenditure of the State Government is estimated as 9.94 percent, 6.50 percent and 6.91 percent during 2023-24 (A), 2024-25 (RE) and 2025-26 (BE) respectively. The capital transfers are estimated to be ₹ 141690 lakh in 2025-26 (BE) as against ₹ 106577 lakh in 2024-25 (RE) and ₹ 136576 lakh in 2023-24 (A). The capital transfers are estimated to decrease by 21.96 percent in 2024-25 (RE) and increased by 32.95 percent in 2025-26 (BE). The contribution of loans and advances in the total expenditure of the State Government is estimated as 3.08 percent in 2023-24 (A) and it decreased to 2.29 percent in 2024-25 (RE) and 2.83 percent in 2025-26 (BE). The expenditure towards net purchase of financial assets and net purchase of physical assets taken together accounted for 0.35 percent, -0.10 percent and -2.24 percent of the total budgetary expenditure of the State Government in 2023-24 (A), 2024-25 (RE) and 2025-26 (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 2023-24 (A), 2024-25 (RE) and 2025-26 (BE) is estimated as ₹ 220043 lakh, ₹ 241985 lakh and ₹ 250845 lakh, respectively reflecting the growth of 9.97 percent in 2024-25 (RE) and 3.66 percent in 2025-26 (BE). The contribution of this item is recorded as 1.67 percent, 1.66 percent and 1.53 percent of the total expenditure of State Government in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The expenditure on compensation of employees in 2023-24 (A) is recorded as ₹ 175150 lakh which is likely to increase to ₹ 305875 lakh and ₹ 331865 lakh in 2024-25 (RE) and 2025-26 (BE), respectively reflecting the growth of 74.64 percent in 2024-25 (RE) and 8.50 percent in 2025-26 (BE). This item accounted for 1.33 percent, 2.10 percent and 2.02 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The expenditure towards CFC, interest, gross capital formation and net purchase of physical assets taken together accounted for 2.34 percent, 1.69 percent and 2.04 percent of the total budgetary expenditure of the State Government in 2023-24 (A), 2024-25 (RE) and 2025-26 (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 ₹ 9045900 lakh as compared to the expenditure of ₹ 6236981 lakh resulting in the net receipts of ₹ 2808989 lakh during the year 2023-24 (A). The net receipts increased to ₹ 3098013 lakh in 2024-25 (RE) with the positive growth of 10.28 percent over 2023-24 (A) and it increased to ₹ 3381732 lakh with the growth of 9.16 percent in 2025-26 (BE) over 2024-25 (RE). Under the component, 'Extra Budgetary Receipts', the total receipts in 2023-24 (A) are estimated as ₹ 13956949 lakh against the expenditure of ₹ 13998038 lakh showing the net receipts of ₹ -41089 lakh. In 2024-25 (RE) and 2025-26 (BE), the net receipts are expected to be ₹ -89916 lakh and ₹ -148288 lakh, respectively.

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

(₹ in lakh)

Sr. No.	Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
<b>Receipts</b>				
1	Income from Entrepreneurship & Property	189651	183314	241134
	1.1 Profits	0	0	0
	1.2 Income from Property	189651	183314	241134
	1.2.1 Net Interest Receipts	75519	73579	76071
	a) Public Authorities	0	0	0
	b) From Other Sectors	75519	73579	76071
	1.2.2 Other Property Receipts	114132	109735	165055
2	Total Tax Revenue	8458247	9582858	10748401
	2.1 Production Taxes	1153238	1540735	1848707
	2.2 Product Taxes	6505006	7126818	7884057
	2.3 Other Transfers	800003	915305	1015637
3	Fees & Miscellaneous Receipts	16152	15593	18170
4	Transfer from Central Govt.	837062	789305	984154
	<b>Total Receipts (1+2+3+4)</b>	<b>9501112</b>	<b>10571070</b>	<b>11991859</b>
<b>Disbursements</b>				
5	Consumption Expenditure	4643104	5186020	5612847
	5.1 Compensation of Employees	3983401	4419577	4860995
	a) Wages & Salaries	2694851	3028251	3329431
	b) Pensions	1288550	1391326	1531564
	5.2 Net Purchase of Commodities & Services	658552	765640	750611
	a) Purchases	740435	865827	976140
	b) Maintenance & Repairs	188232	228856	182837
	c) Less Sales	270115	329043	408366
	5.3 Transfers in kind	1151	803	1241
6	Net Interest Paid to	2087546	2394809	2552325
	6.1 Public Authorities	10892	9275	7660
	a) Centre	10892	9275	7660
	b) States	0	0	0
	c) Local Bodies	0	0	0
	6.2 Others	2181197	2498500	2660631
	6.3 Less Commercial Interest	104543	112966	115966
7	Total Subsidies	1399736	1708442	1748378
	7.1 Production Subsidies	1298365	1623228	1570947
	7.2 Product Subsidies	101371	85214	177431
8	Total Current Transfer to Other Sectors	1799066	2260274	2841788
9	Inter Govt. Transfer to Local Authorities	652791	865964	1353902
	9.1 Current Transfer to Local Authorities	212558	244846	383584
	9.2 Capital Transfer to Local Authorities	440233	621118	970318
	<b>Total Current Expenditure (5+6+7+8+9)</b>	<b>10582243</b>	<b>12415509</b>	<b>14109240</b>
	<b>Surplus on Current Account</b>	<b>-1081131</b>	<b>-1844439</b>	<b>-2117381</b>

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

(₹ in lakh)

Sr. No.	Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
1	Tax Receipts	8458247 (89.02)	9582858 (90.65)	10748401 (89.63)
2	Income form Property & Entrepreneurship	189651 (2.00)	183314 (1.73)	241134 (2.01)
3	Fees & Miscellaneous Receipts	16152 (0.17)	15593 (0.15)	18170 (0.15)
4	Revenue Grants from Govt. of India	837062 (8.81)	789305 (7.47)	984154 (8.21)
	<b>Total Current Receipts (1+2+3+4)</b>	<b>9501112 (100.00)</b>	<b>10571070 (100.00)</b>	<b>11991859 (100.00)</b>

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

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

(₹ in lakh)

Sr. No.	Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
1	Consumption Expenditure	4643104 (43.88)	5186020 (41.77)	5612847 (39.78)
2	Net Interest	2087546 (19.73)	2394809 (19.29)	2552325 (18.09)
3	Subsidies	1399736 (13.23)	1708442 (13.76)	1748378 (12.39)
4	Current Transfers	1799066 (17.00)	2260274 (18.21)	2841788 (20.14)
5	Inter-Goverenment Transfers	652791 (6.17)	865964 (6.97)	1353902 (9.60)
	<b>Total Current Expenditure (1+2+3+4+5)</b>	<b>10582243 (100.00)</b>	<b>12415509 (100.00)</b>	<b>14109240 (100.00)</b>

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	2023-24	2024-25	2025-26
		(A)	(RE)	(BE)
	<b>Receipts:</b>			
1	Commercial Receipts	201010	188525	199526
2	Imputed Subsidy	303730	477301	504250
	<b>Total Receipts (1+2)</b>	<b>504740</b>	<b>665826</b>	<b>703776</b>
	<b>Expenditure:</b>			
3	Purchase of Commodities & Services including maintenance	220043	241985	250845
4	Compensation of Employees	175150	305875	331865
	4.1 Wages & Salaries	120847	207700	225929
	4.2 Pensions	54303	98175	105936
5	Interest	104543	112966	115966
6	Consumption of Fixed Capital	5004	5000	5100
7	Profits	0	0	0
	<b>Total Expenditure (3+4+5+6+7)</b>	<b>504740</b>	<b>665826</b>	<b>703776</b>

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

(₹ in lakh)

Sr. No.	Items	2023-24	2024-25	2025-26
		(A)	(RE)	(BE)
1	Gross Receipts	504740	665826	703776
2	Operating Expenses	504740	665826	703776
	<b>Net Surplus (1-2)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

(₹ in lakh)

Sr.	Items	2023-24	2024-25	2025-26
No.		(A)	(RE)	(BE)
<b>Receipts</b>				
1	Consumption of Fixed Capital	5004	5000	5100
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	2808989	3098013	3381732
	3.1 At Home	2808989	3098013	3381732
	3.2 From Abroad	0	0	0
4	Other Liabilities	-84323	-59025	260002
	4.1 Net Extra budgetary Borrowings	-41089	-89916	-148288
	4.2 Less Net Purchase of Financial Assets	43234	-30891	-408290
5	Surplus on Current Account	-1081131	-1844439	-2117381
	<b>Total Receipts (1 to 5)</b>	<b>1648539</b>	<b>1199549</b>	<b>1529453</b>
<b>Expenditure:</b>				
<b>Administration</b>				
1	Capital Outlay	1080761	1092820	1290741
2	Net purchase of Physical Assets	3015	15457	41009
	2.1 Second Hand Assets	0	0	0
	2.2 Land	3015	15457	41009
3	Change in Stock	229410	-145429	-157545
	3.1 Inventory	-61	1100	1100
	3.2 Others	229471	-146529	-158645
4	Capital Transfers	136576	106577	141690
	4.1 For Capital Formation	136576	106577	141690
	4.2 For Others	0	0	0
<b>5</b>	<b>Total (1 to 4)</b>	<b>1449762</b>	<b>1069425</b>	<b>1315895</b>
<b>Enterprises</b>				
6	Capital Outlay	198570	202624	292058
7	Net purchase of Physical Assets	0	0	0
	7.1 Second Hand Assets	0	0	0
	7.2 Land	0	0	100
8	Change in Stock	207	-72500	-78500
<b>9</b>	<b>Total (6 to 8)</b>	<b>198777</b>	<b>130124</b>	<b>213558</b>
	<b>Total Expenditure (5+9)</b>	<b>1648539</b>	<b>1199549</b>	<b>1529453</b>

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

(₹ in lakh)

Items	2023-24 (A)	2024-25 (RE)	2025-26(BE)
<b>I Administrative Departments</b>	<b>12480761</b>	<b>13788521</b>	<b>15481626</b>
	(94.66)	(94.54)	(94.41)
1 Consumption Expenditure	4643104	5186020	5612847
	(35.22)	(35.56)	(34.23)
i) Compensation of Employees	3983401	4419577	4860995
	(30.21)	(30.30)	(29.64)
ii) Net Purchase of Commodities & Services	658552	765640	750611
	(4.99)	(5.25)	(4.58)
iii) Transfers in kind	1151	803	1241
	(0.01)	(0.01)	(0.01)
2 Current Transfers*	5939139	7229489	8496393
	(45.05)	(49.57)	(51.81)
3 Gross Capital Formation	1310171	947391	1133196
	(9.94)	(6.50)	(6.91)
4 Capital Transfers	136576	106577	141690
	(1.04)	(0.73)	(0.86)
5 Net Purchase of Financial Assets	43234	-30891	-408290
	(0.33)	(-0.21)	(-2.49)
6 Loans & Advances	405522	334478	464781
	(3.08)	(2.29)	(2.83)
7 Net Purchase of Physical Assets	3015	15457	41009
	(0.02)	(0.11)	(0.25)
<b>II Departmental Commercial Undertakings</b>	<b>703517</b>	<b>795950</b>	<b>917434</b>
	(5.34)	(5.46)	(5.59)
1 Purchase of Goods & Services	220043	241985	250845
	(1.67)	(1.66)	(1.53)
2 Compensation of Employees	175150	305875	331865
	(1.33)	(2.10)	(2.02)
3 Consumption of Fixed Capital	5004	5000	5100
	(0.04)	(0.03)	(0.03)
4 Interest	104543	112966	115966
	(0.79)	(0.77)	(0.71)
5 Gross Capital Formation	198777	130124	213558
	(1.51)	(0.89)	(1.30)
6 Net Purchase of Physical Assets	0	0	100
	(0.00)	(0.00)	(0.00)
<b>Total Expenditure (I+II)</b>	<b>13184278</b>	<b>14584471</b>	<b>16399060</b>
	<b>(100.00)</b>	<b>(100.00)</b>	<b>(100.00)</b>

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

\*Current transfer also include subsidies and interest.

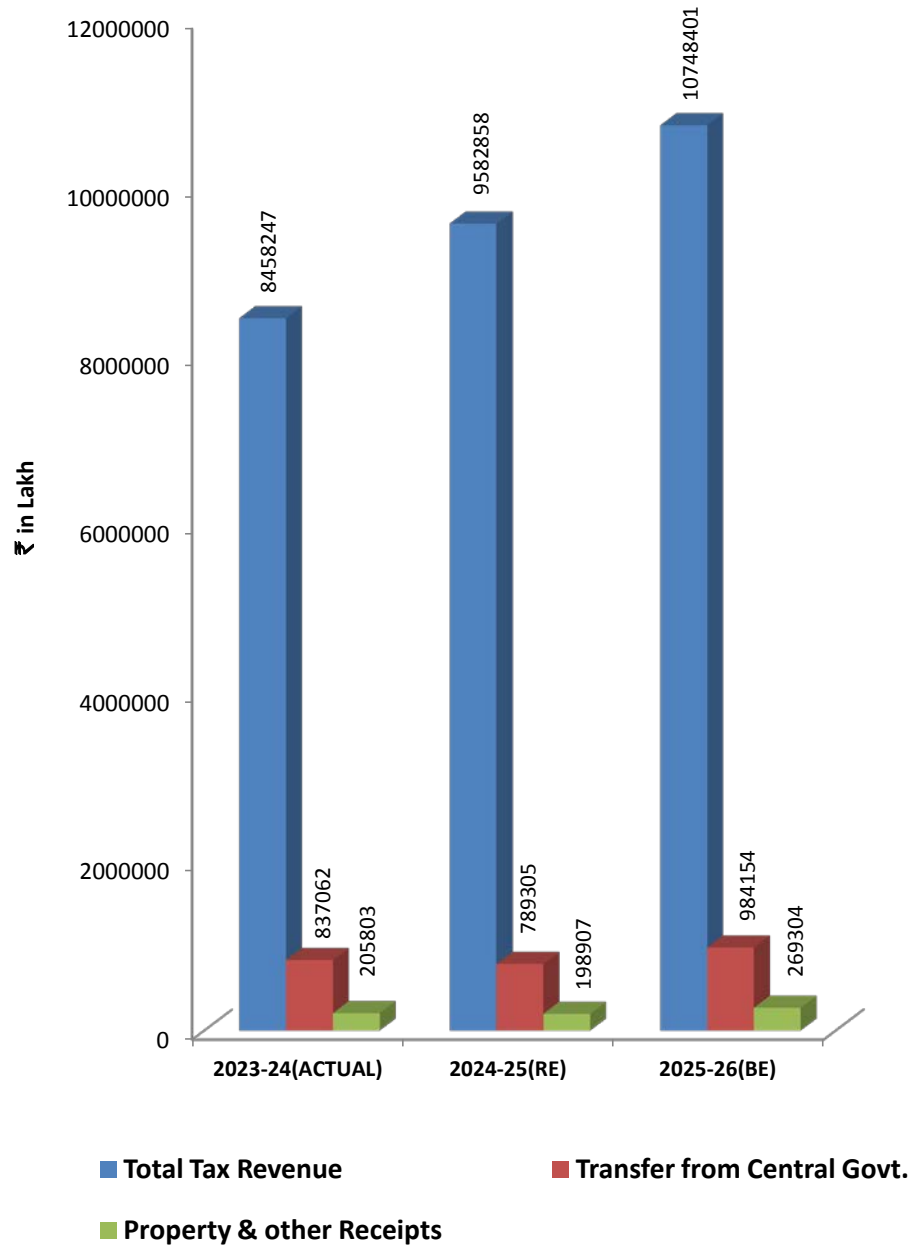
**Table 2.8**  
**Borrowing Account of State Government**

(₹ in lakh)

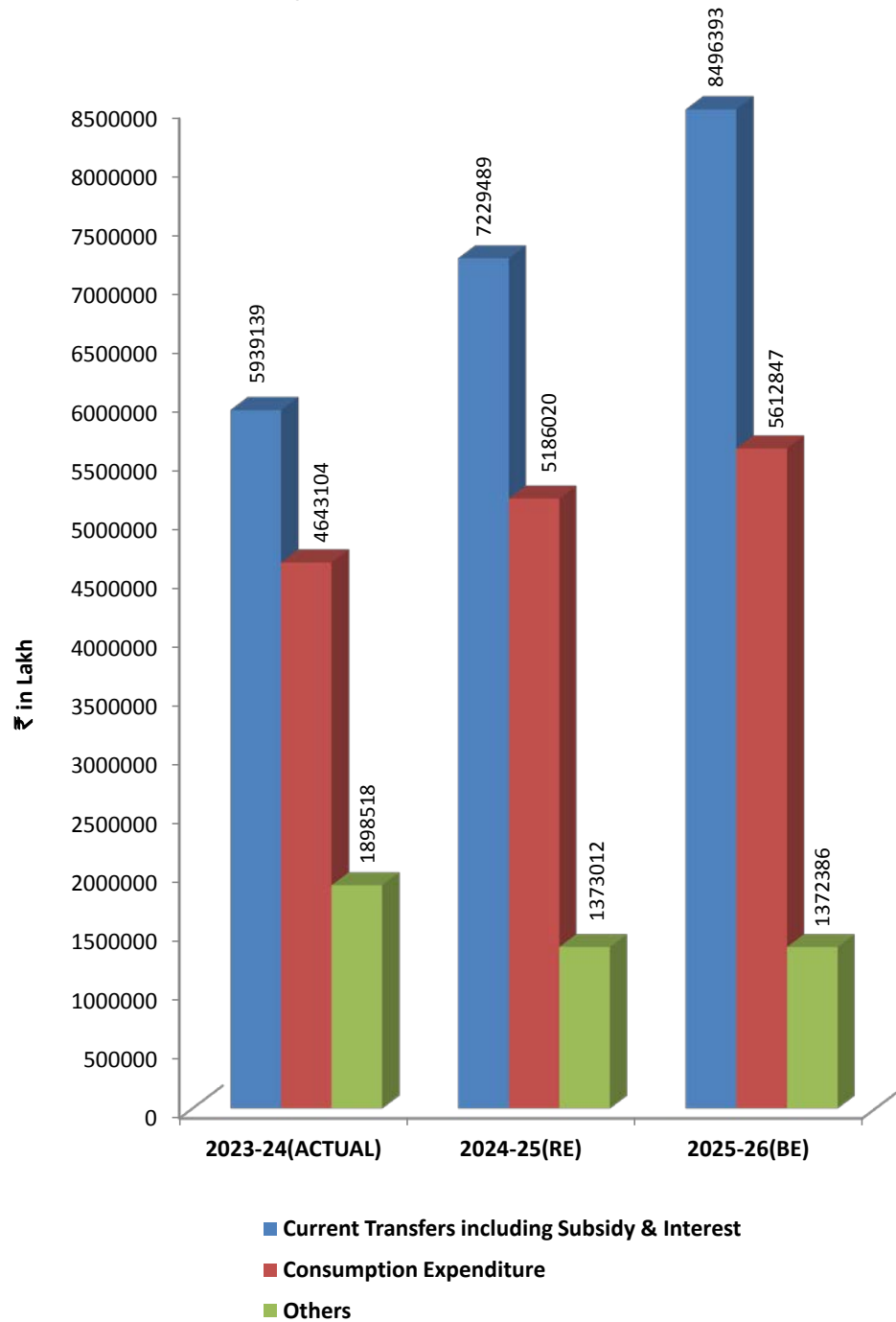
Sr. No.	Items	2023-24 (A)		2024-25 (RE)		2025-26 (BE)	
		Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
I Borrowing at Home							
1	Internal Debt	8697566	5898420	9445000	6355937	10432000	7056664
2	Small Savings, Provident Fund etc.	348404	338561	379870	370920	396416	390020
3	Other Debt	0	0	0	0	0	0
Total		9045970	6236981	9824870	6726857	10828416	7446684
Net Receipts		2808989		3098013		3381732	
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.	30115	405522	68901	334478	81701	464781
2	Loans from Govt. of India	174516	21001	170000	18482	203000	22214
3	Inter State Settlement	0	0	0	0	0	0
4	Contingency Fund	0	54595	54595	0	0	0
5	Reserve Funds	252327	109556	262997	192285	232382	192765
6	Deposits & Advances	5788403	5543689	5891000	5971344	6257080	6288760
7	Suspense & Miscellaneous	6499258	6540034	7714900	7728950	8317425	8319950
8	Remittances	1236136	1237652	1265000	1274100	1318000	1320900
9	Cash Balance	-71609	37390	37390	53137	53137	18700
10	Funds	47803	43595	50239	27162	53874	31717
11	Consumption of Fixed Capital		5004		5000		5100
Total		13956949	13998038	15515022	15604938	16516599	16664887
Net Receipts		-41089		-89916		-148288	



## 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 2023-24 (A), 2024-25 (RE) and 2025-26 (BE).

The analysis of purpose-wise classification of budgetary expenditure of Administrative Departments reveals that the maximum expenditure to the tune of ₹ 3335770 lakh has been incurred on Education Affairs and Services accounting for 32.10 percent of total expenditure of ₹ 10393215 lakh in 2023-24 (A). Similarly in 2024-25 (RE) and 2025-26 (BE), the maximum expenditure is estimated for Economic Affairs and Services.

The maximum expenditure has been estimated to be incurred on Electricity, Gas, Steam and Other Sources of Energy in 2023-24 (A) but in 2024-25 (RE) and 2025-26 (BE), it is maximum in Agriculture, Forestry, Fishing and Hunting among the items of Economic Affairs and Services. The share of General Public Services in total expenditure of Administrative Departments is 13.94 percent, 14.45 percent and 15.16 percent during the three years. The share of Housing and Community Amenity Affairs and Services, stood at 7.88 percent, 8.35 percent and 11.33 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The share of Social Security and Welfare Affairs and Services is 11.81 percent, 13.66 percent and 15.48 percent during the three years. The share of Health Affairs and Services is estimated as 7.10 percent, 8.17 percent and 7.63 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

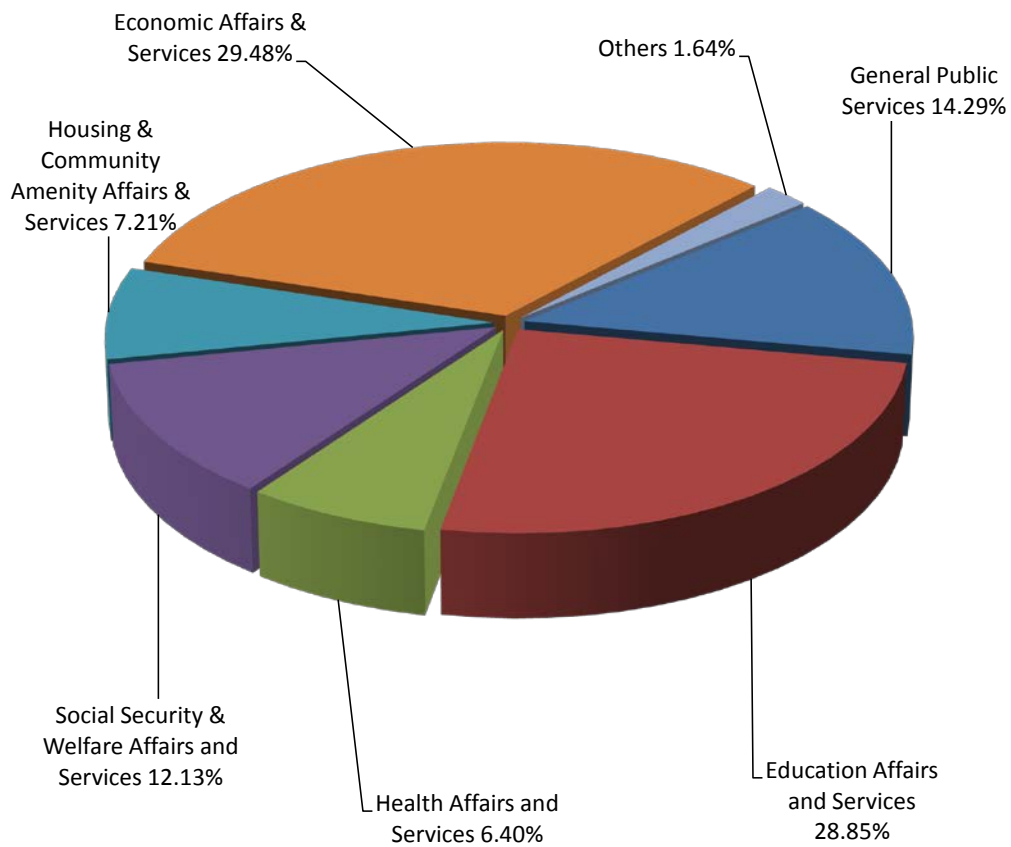
**Table 3.1**  
**Budgetary Expenditure of Administrative Departments**  
**as per Purpose Classification**

(₹ in lakh)				
Sr. No.	Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
1	General Public Services	1449279	1646236	1959972
	1.1 General Administration, External Affairs, Public Order & Safety	1444803	1640305	1944657
	1.2 General Research	4476	5931	15315
2	Defence	5610	5212	6034
3	Education Affairs & Services	2615351	2813958	3040140
	3.1 Administration, Regulation & Research	76322	76374	90280
	3.2 Educational Services	2539029	2737584	2949860
4	Health Affairs & Services	737546	930927	987086
	4.1 Administration, Regulation & Research	36176	60080	59573
	4.2 Health Services	701370	870847	927513
5	Social Security and Welfare Affairs & Services	1227454	1556258	2002099
	5.1 Social Security Affairs & Services	514388	670232	625090
	5.2 Welfare Affairs & Services	713066	886026	1377009
6	Housing & Community Amenity Affairs & Services	818886	951017	1465525
7	Cultural, Recreational & Religious Affairs & Services	63522	83533	100859
8	Economic Affairs & Services	3335770	3267257	3274798
	8.1 General Administration, Regulation & Research	115758	148179	189573
	8.2 Agriculture, Forestry, Fishing & Hunting	708727	1017953	1293983
	8.3 Mining, Manufacturing & Construction	115438	140013	271561
	8.4 Electricity, Gas, Steam & Other Sources of Energy	818839	823145	637352
	8.5 Water Supply	451325	456897	479390
	8.6 Transport & Communication	691367	697819	694756
	8.7 Other Economic Services	434316	-16749	-291817
9	Environmental Protection	1558	1522	1967
10	Relief on Calamities	138239	137792	90821
	<b>Total</b>	<b>10393215</b>	<b>11393712</b>	<b>12929301</b>

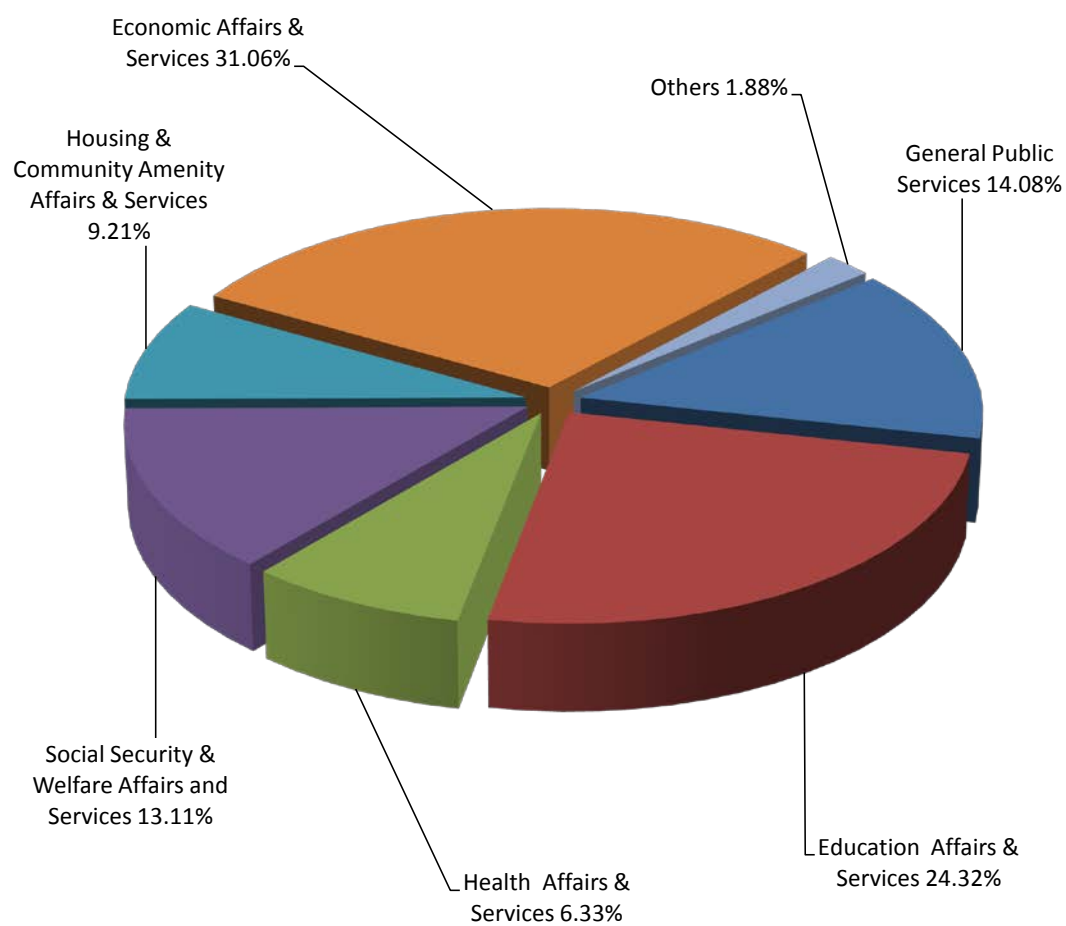
**Table 3.2**  
**Distribution of Expenditure of of Administrative Departments**  
**as per Purpose Classification**

Sr. No.	Items	(Percent)		
		2023-24 (A)	2024-25 (RE)	2025-26 (BE)
1	General Public Services	13.94	14.45	15.16
	1.1 General Administration, Extnal Affairs, Public Order & Safety	13.90	14.40	15.04
	1.2 General Research	0.04	0.05	0.12
2	Defence	0.05	0.05	0.05
3	Education Affairs & Services	25.16	24.70	23.51
	3.1 Administration, Regulation & Research	0.73	0.67	0.70
	3.2 Educational Services	24.43	24.03	22.82
4	Health Affairs & Services	7.10	8.17	7.63
	4.1 Administration, Regulation & Research	0.35	0.53	0.46
	4.2 Health Services	6.75	7.64	7.17
5	Social Security and Welfare Affairs & Services	11.81	13.66	15.48
	5.1 Social Security Affairs & Services	4.95	5.88	4.83
	5.2 Welfare Affairs & Services	6.86	7.78	10.65
6	Housing & Community Amenity Affairs & Services	7.88	8.35	11.33
7	Cultural,Recreational & Religious Affairs & Services	0.61	0.73	0.78
8	Economic Affairs & Services	32.10	28.68	25.33
	8.1 General Administration, Regulation & Research	1.11	1.30	1.47
	8.2 Agriculture, Forestry, Fishing & Hunting	6.82	8.93	10.01
	8.3 Mining, Manufacturing & Construction	1.11	1.23	2.10
	8.4 Electricity,Gas,Steam & Other Sources of Energy	7.88	7.22	4.93
	8.5 Water Supply	4.34	4.01	3.71
	8.6 Transport & Communication	6.65	6.12	5.37
	8.7 Other Economic Services	4.18	-0.15	-2.26
9	Environmental Protection	0.01	0.01	0.02
10	Relief on Calamities	1.33	1.21	0.70
	<b>Total</b>	100.00	100.00	100.00

**Purpose Classification of Budget Expenditure  
of Administrative Departments  
2023-24 (A)**

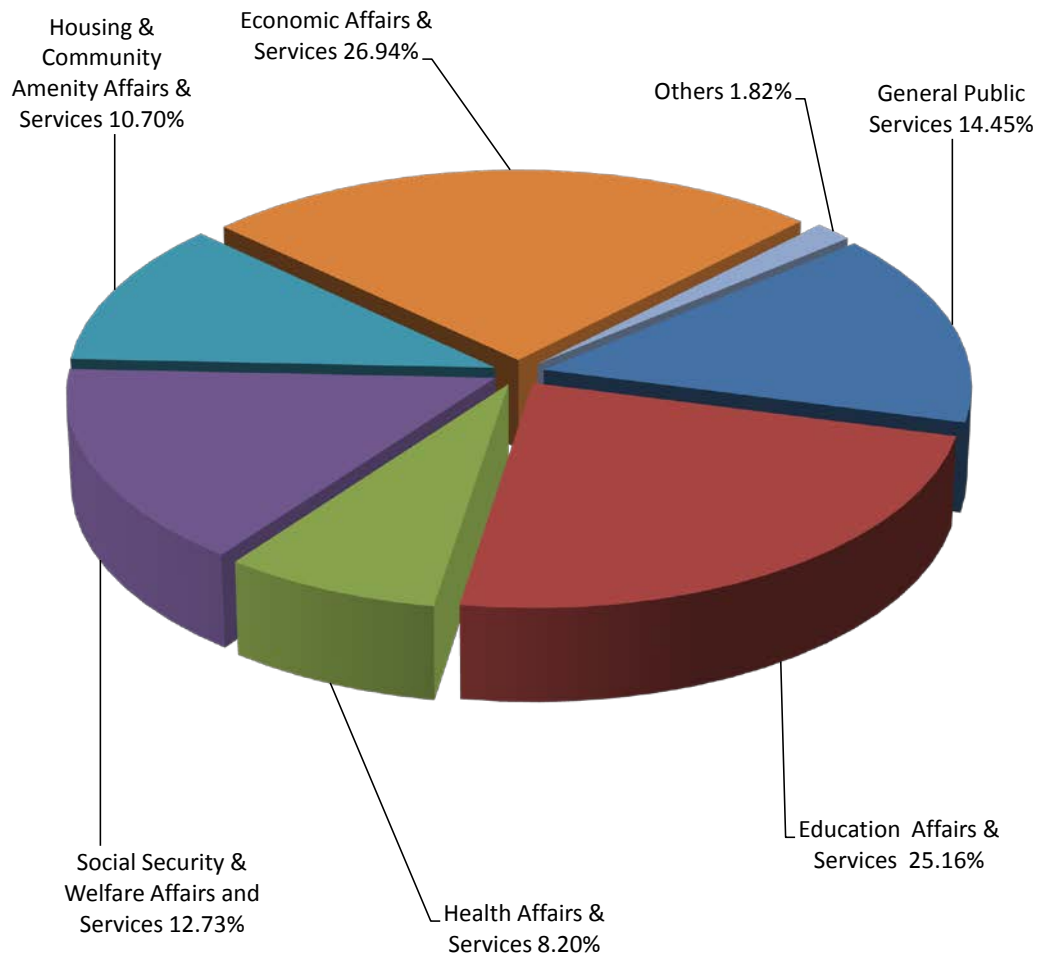


**Purpose Classification of Budgetary Expenditure  
of Administration Departments  
2024-25 (RE)**





**Purpose Classification of Budgetary Expenditure  
of Administration Departments  
2025-26 (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 ₹ 1639285lakh in 2023-24 (A) which is expected to increase to ₹ 1828188 lakh and ₹ 2094267 lakh in 2024-25 (RE) and 2025-26 (BE) respectively with the growth of 11.52 percent in 2024-25 (RE) and 14.55 percent in 2025-26 (BE). The Net Product from Other Services Sector including education,

Medical and public health activities has been estimated as ₹ 2181648 lakh in 2023-24 (A) which is expected to mount up to ₹ 2416714 lakh and ₹ 2570752 lakh in 2024-25 (RE) and 2025-26 (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 2023-24 (A) has been estimated as ₹ 306024 lakh out of which the maximum product has been estimated in Road Transport (₹ 197798 lakh) sector followed by Irrigation (₹ 85055 lakh), Forest (₹ 20700 lakh) and Manufacturing (₹ 2471 lakh) sectors. The gross product in 2024-25 (RE) and 2025-26 (BE) is expected to be ₹ 447250 lakh and ₹ 477600 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 ₹ 1310171 lakh, ₹ 947391 lakh and ₹ 1133196 lakh in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The GFCF or total new outlay of General Government has been estimated as ₹ 1080761 lakh, ₹ 1092820 lakh and ₹ 1290741 lakh in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively recording the growth of 1.12 percent in 2024-25 (RE) and 18.11 percent in 2025-26 (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 93.00 percent, 92.23 percent and 92.46 percent in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The second highest expenditure is estimated to be incurred on machinery and equipments contributing 5.48 percent, 6.69 percent and 7.22 percent of total GFCF in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively. The industry-wise analysis of capital formation reveals that maximum GFCF has been generated in Public Administration & Defence sector (₹ 696397 lakh) followed by Water Supply (₹ 191884 lakh), Education (₹ 166158 lakh), construction (₹ 15266 lakh), Health (₹ 11056 ) sectors in 2023-24 (A). Similarly, the maximum GFCF has been generated in Public Administration & Defence sector in 2024-25 (RE) and 2025-26 (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 ₹ 213558 lakh in 2025-26 (BE) as against ₹ 130124 lakh in 2024-25 (RE) and ₹ 198777 lakh in 2023-24 (A). The GFCF or total new outlay has been recorded as ₹ 198570 lakh in 2023-24 (A) which increased to ₹ 202624 lakh in 2024-25 (RE) with the growth of 2.04 percent. The GFCF is expected to increase to ₹ 292058 lakh with the growth of 44.14 percent in 2025-26 (BE). The asset-wise comparison of GFCF shows that the maximum expenditure has been incurred on construction (₹ 168532 lakh) followed by machinery and equipments (₹ 29990 lakh) in 2023-24 (A). Similarly, the maximum expenditure is expected to be incurred on construction followed by machinery and equipments in 2024-25 (RE) and 2025-26 (BE). The industry-wise analysis indicates that the GFCF in Crops sector has been estimated as ₹ 161142 lakh, ₹ 186870 lakh and ₹ 251100 lakh accounting for 81.51 percent, 92.22 percent and 85.98 percent of total GFCF in 2023-24 (A), 2024-25 (RE) and 2025-26 (BE), respectively.

**Table 4.1**  
**Estimates of Net Product from Public Administration**

(₹ in lakh)

Sr. No.	Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
<b>1</b>	<b>Total Administration</b>	<b>4019215</b>	<b>4454967</b>	<b>4896965</b>
	Less			
2	Construction (Repair & Maintenance)	101627	106541	110016
3	Water Supply	96655	103524	121930
4	Other Services	2181648	2416714	2570752
	a) Education (3.2)	1828519	1983377	2125469
	b) Medical & Public Health (4.2)	353129	433337	445283
	c) Sanitation	0	0	0
<b>5</b>	<b>Sub Total (2 to 4)</b>	<b>2379930</b>	<b>2626779</b>	<b>2802698</b>
<b>6</b>	<b>Public Administration (1-5)</b>	<b>1639285</b>	<b>1828188</b>	<b>2094267</b>

Table 4.2

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

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	-20770	5477	55911	0	0	16651	100343	5	0	0	61833	95784	157617	85055	85055
2	Forest	19653	1047	2209	306	0	16664	0	0	0	0	2271	37608	39879	20700	20700
3	Manufacturing	2311	156	193	2	0	0	0	0	4	0	56	2610	2666	2467	2471
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	157995	9281	99710	0	0	7070	4200	21322	5000	0	136850	167728	304578	192798	197798
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>159189</b>	<b>15961</b>	<b>158023</b>	<b>308</b>	<b>0</b>	<b>40385</b>	<b>104543</b>	<b>21327</b>	<b>5004</b>	<b>0</b>	<b>201010</b>	<b>303730</b>	<b>504740</b>	<b>301020</b>	<b>306024</b>

Table 4.3

## Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2024-25 (RE)

(₹ in lakh)

Sr. No.	Items	TSW	Benefits	Purchases of Commodities and Services	Maintenance			Interest	Rent, Rates & Taxes	Depreciation	Profits	Total Receipts			Net Product (3+4+9+10+12)	Gross Product (11+16)
					B(m)	R(m)	C(m)					Sales	Imputed Subsidy	Total Receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Irrigation	89454	5919	54366	0	0	17385	105466	9	0	0	36010	236589	272599	200848	200848
2	Forest	23541	1089	2734	750	0	22509	0	0	0	0	2450	48173	50623	24630	24630
3	Manufacturing	2062	157	612	10	0	0	0	0	0	0	65	2776	2841	2219	2219
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	177946	5707	112260	0	0	7950	7500	23400	5000	0	150000	189763	339763	214553	219553
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>293003</b>	<b>12872</b>	<b>169972</b>	<b>760</b>	<b>0</b>	<b>47844</b>	<b>112966</b>	<b>23409</b>	<b>5000</b>	<b>0</b>	<b>188525</b>	<b>477301</b>	<b>665826</b>	<b>442250</b>	<b>447250</b>



**Table 4.4**

**Domestic Product by Industry of Origin and Factor Income of Departmental Enterprises in 2025-26 (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	99044	7047	57414	0	0	17525	108466	69	0	0	36700	252865	289565	214626	214626
2	Forest	36365	1191	3114	1100	0	26006	0	0	0	0	2750	65026	67776	37556	37556
3	Manufactuirng	2192	175	1186	9	0	0	0	0	0	0	76	3486	3562	2367	2367
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	178758	7093	111474	0	0	8348	7500	24600	5100	0	160000	182873	342873	217951	223051
7	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Trade and Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>316359</b>	<b>15506</b>	<b>173188</b>	<b>1109</b>	<b>0</b>	<b>51879</b>	<b>115966</b>	<b>24669</b>	<b>5100</b>	<b>0</b>	<b>199526</b>	<b>504250</b>	<b>703776</b>	<b>472500</b>	<b>477600</b>

**Table 4.5**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2023-24 (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
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>191460</b>	<b>0</b>	<b>0</b>	<b>648481</b>	<b>165214</b>	<b>0</b>	<b>1005155</b>
	1.1) Dwelling	0	0	0	7456	0	0	7456
	1.2) Other Building and Structure (i to iv)	191460	0	0	641025	165214	0	997699
	i) Non-Residential Building	27402	0	0	93918	165214	0	286534
	ii) Other Structures	164058	0	0	290054	0	0	454112
	iii) Land Improvement	0	0		0	0	0	0
	iv) Roads & Bridges	0	0		257053	0	0	257053
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>394</b>	<b>0</b>	<b>1908</b>	<b>45006</b>	<b>925</b>	<b>11046</b>	<b>59279</b>
	2.1) Transport Equipment	272	0	0	18411	91	86	18860
	2.2) ICT Equipment	122	0	16	11365	64	38	11605
	2.3) Other Machinery and Equipment	0	0	1892	15230	770	10922	28814
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>30</b>	<b>0</b>	<b>13358</b>	<b>2910</b>	<b>19</b>	<b>10</b>	<b>16327</b>
	4.1) Research and Development	0	0	13355	70	3	0	13428
	4.2) Mineral Exploration and Evaluation							0
	4.3) Computer Software & Databases	30	0	3	2840	16	10	2899
	4.4) Entertainment, Literary or Artistic Originals				0			0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>191884</b>	<b>0</b>	<b>15266</b>	<b>696397</b>	<b>166158</b>	<b>11056</b>	<b>1080761</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-459</b>	<b>0</b>	<b>398</b>	<b>229471</b>	<b>0</b>	<b>0</b>	<b>229410</b>
	<b>Gross Capital Formation</b>	<b>191425</b>	<b>0</b>	<b>15664</b>	<b>925868</b>	<b>166158</b>	<b>11056</b>	<b>1310171</b>

**Table 4.6**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2024-25 (RE)**

(₹ in lakh)

Sr. No.	Items	Water Supply	Sanitation	Construction	Public Admin- istration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>221667</b>	<b>0</b>	<b>0</b>	<b>647826</b>	<b>138400</b>	<b>0</b>	<b>1007893</b>
	1.1) Dwelling	0	0	0	12289	0	0	12289
	1.2) Other Building and Structure (i to iv)	221667	0	0	635537	138400	0	995604
	i) Non-Residential Building	55902	0	0	132308	138400	0	326610
	ii) Other Structures	165765	0	0	267015	0	0	432780
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	236214	0	0	236214
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>524</b>	<b>0</b>	<b>569</b>	<b>52647</b>	<b>7388</b>	<b>11952</b>	<b>73080</b>
	2.1) Transport Equipment	350	0	0	18248	233	111	18942
	2.2) ICT Equipment	164	0	12	13728	342	44	14290
	2.3) Other Machinery and Equipment	10	0	557	20671	6813	11797	39848
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>41</b>	<b>0</b>	<b>8003</b>	<b>3689</b>	<b>101</b>	<b>13</b>	<b>11847</b>
	4.1) Research and Development	0	0	8000	260	16	1	8277
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	4.3) Computer Software & Databases	41	0	3	3429	85	12	3570
	4.4) Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>222232</b>	<b>0</b>	<b>8572</b>	<b>704162</b>	<b>145889</b>	<b>11965</b>	<b>1092820</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>1100</b>	<b>-146529</b>	<b>0</b>	<b>0</b>	<b>-145429</b>
	<b>Gross Capital Formation</b>	<b>222232</b>	<b>0</b>	<b>9672</b>	<b>557633</b>	<b>145889</b>	<b>11965</b>	<b>947391</b>

**Table 4.7**  
**Industry-wise and Asset-wise Capital Formation of General Government in 2025-26 (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
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>226334</b>	<b>0</b>	<b>0</b>	<b>804056</b>	<b>162991</b>	<b>0</b>	<b>1193381</b>
	1.1) Dwelling	0	0	0	23200	0	0	23200
	1.2) Other Building and Structure (i to iv)	226334	0	0	780856	162991	0	1170181
	i) Non-Residential Building	34552	0	0	278625	162991	0	476168
	ii) Other Structures	191782	0	0	235513	0	0	427295
	iii) Land Improvement	0	0	0	0	0	0	0
	iv) Roads & Bridges	0	0		266718	0	0	266718
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>453</b>	<b>0</b>	<b>701</b>	<b>54905</b>	<b>24153</b>	<b>12968</b>	<b>93180</b>
	2.1) Transport Equipment	270	0	0	15946	690	132	17038
	2.2) ICT Equipment	168	0	32	14514	551	55	15320
	2.3) Other Machinery and Equipment	15	0	669	24445	22912	12781	60822
	2.4) Weapons System	0	0	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1+3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>42</b>	<b>0</b>	<b>8</b>	<b>3963</b>	<b>151</b>	<b>16</b>	<b>4180</b>
	4.1) Research and Development	0	0	0	267	13	2	282
	4.2) Mineral Exploration and Evaluation	0						0
	4.3) Computer Software & Databases	42	0	8	3696	138	14	3898
	4.4) Entertainment, Literary of Artistic Originals							0
	4.5) Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>226829</b>	<b>0</b>	<b>709</b>	<b>862924</b>	<b>187295</b>	<b>12984</b>	<b>1290741</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>1100</b>	<b>-158645</b>	<b>0</b>	<b>0</b>	<b>-157545</b>
	<b>Gross Capital Formation</b>	<b>226829</b>	<b>0</b>	<b>1809</b>	<b>704279</b>	<b>187295</b>	<b>12984</b>	<b>1133196</b>

**Table 4.8**  
**Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2023-24 (A)**

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>160995</b>	<b>12</b>	<b>0</b>	<b>7525</b>	<b>168532</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	160995	12	0	7525	168532
	i) Non-Residential Building	0	0	0	7525	7525
	ii) Other Structures	160995	12	0	0	161007
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>129</b>	<b>176</b>	<b>16</b>	<b>29669</b>	<b>29990</b>
	2.1) Transport Equipment	55	0	1	29653	29709
	2.2) ICT Equipment	73	106	15	16	210
	2.3) Other Machinery and Equipment	1	70	0	0	71
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>18</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>48</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	18	26	4	0	48
	4.4) Entertainment, Literary or Artistic Originals					0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>161142</b>	<b>214</b>	<b>20</b>	<b>37194</b>	<b>198570</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207</b>
	<b>Gross Capital Formation</b>	<b>161349</b>	<b>214</b>	<b>20</b>	<b>37194</b>	<b>198777</b>

**Table 4.9**  
**Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2024-25 (RE)**

(₹ in lakh)

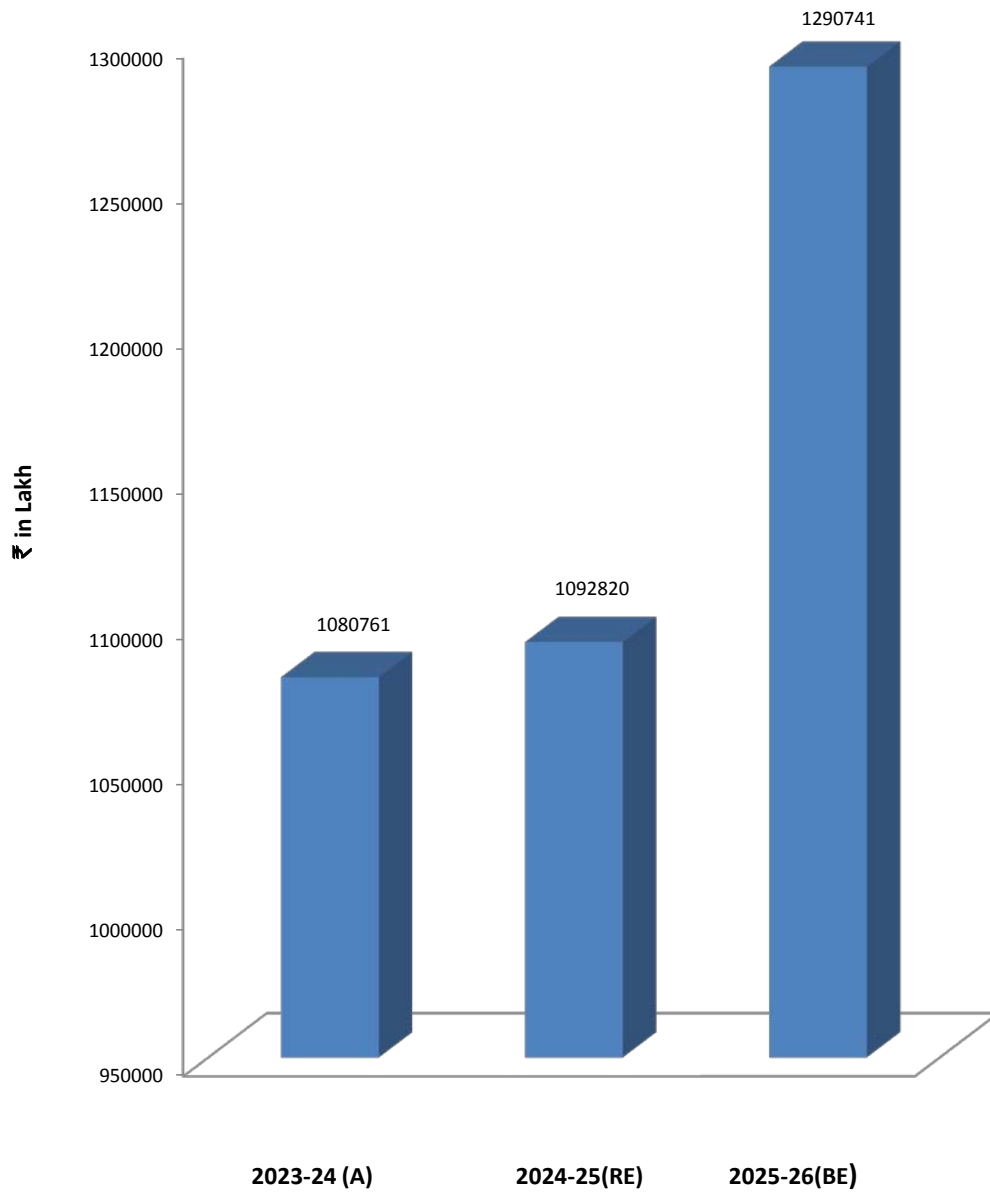
Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>186707</b>	<b>15</b>	<b>0</b>	<b>12390</b>	<b>199112</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	186707	15	0	12390	199112
	i) Non-Residential Building	0	0	0	12370	12370
	ii) Other Structures	186707	15	0	20	186742
	iii) Land Improvement	0	0	0	0	0
	iv) Roads & Bridges	0	0	0	0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>149</b>	<b>190</b>	<b>30</b>	<b>3105</b>	<b>3474</b>
	2.1) Transport Equipment	79	25	3	3000	3107
	2.2) ICT Equipment	59	88	7	0	154
	2.3) Other Machinery and Equipment	11	77	20	105	213
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>14</b>	<b>22</b>	<b>2</b>	<b>0</b>	<b>38</b>
	4.1) Research and Development	0	0	0	0	0
	4.2) Mineral Exploration and Evaluation	0	0	0	0	0
	4.3) Computer Software & Databases	14	22	2	0	38
	4.4) Entertainment, Literary or Artistic Originals	0	0	0	0	0
	4.5) Other Intellectual Property Products	0	0	0	0	0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>186870</b>	<b>227</b>	<b>32</b>	<b>15495</b>	<b>202624</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-72500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-72500</b>
	<b>Gross Capital Formation</b>	<b>114370</b>	<b>227</b>	<b>32</b>	<b>15495</b>	<b>130124</b>

**Table 4.10**  
**Industry-wise and Asset-wise Capital Formation of Departmental Enterprises in 2025-26 (BE)**

(₹ in lakh)

Sr. No.	Items	Crops	Forestry & Logging	Registered Manufacturing	Road Transport	Total
1	2	3	4	5	6	7
<b>1</b>	<b>Construction (1.1+1.2)</b>	<b>250736</b>	<b>36</b>	<b>0</b>	<b>18020</b>	<b>268792</b>
	1.1) Dwelling	0	0	0	0	0
	1.2) Other Building and Structure (i to iv)	250736	36	0	18020	268792
	i) Non-Residential Building	0	0		18000	18000
	ii) Other Structures	250736	36		20	250792
	iii) Land Improvement	0	0		0	0
	iv) Roads & Bridges	0	0		0	0
<b>2</b>	<b>Machinery and Equipment (2.1 to 2.4)</b>	<b>341</b>	<b>329</b>	<b>165</b>	<b>22355</b>	<b>23190</b>
	2.1) Transport Equipment	105	25	3	21040	21173
	2.2) ICT Equipment	92	200	12	0	304
	2.3) Other Machinery and Equipment	144	104	150	1315	1713
	2.4) Weapons System	0	0	0	0	0
<b>3</b>	<b>Cultivated Biological Resources (3.1 to 3.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1) Animal Resources Yielding Repeat Products	0	0	0	0	0
	3.2) Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0
<b>4</b>	<b>Intellectual Property Products (4.1 to 4.5)</b>	<b>23</b>	<b>50</b>	<b>3</b>	<b>0</b>	<b>76</b>
	4.1) Research and Development					0
	4.2) Mineral Exploration and Evaluation					0
	4.3) Computer Software & Databases	23	50	3	0	76
	4.4) Entertainment, Literary or Artistic Originals					0
	4.5) Other Intellectual Property Products					0
	<b>Total New Outlay (GFCF) (1+2+3+4)</b>	<b>251100</b>	<b>415</b>	<b>168</b>	<b>40375</b>	<b>292058</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>-78500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-78500</b>
	<b>Gross Capital Formation</b>	<b>172600</b>	<b>415</b>	<b>168</b>	<b>40375</b>	<b>213558</b>

### Gross Fixed Capital Formation of Administrative Departments





## CHAPTER–V

### ECONOMIC-CUM-PURPOSE CLASSIFICATION OF BUDGET ANALYSIS

The economic and purpose classifications have been combined into a single two-way cross-classification by significant economic and purpose categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and various types of transfers and loans. It also shows how expenditure in a particular economic category is divided according to different purposes or types of services provided by the Government. The Economic-cum-Purpose Classification of transactions provides macro-economic data. It is useful mostly at the policy formulation level and enables the decision makers to review the pattern of resource allocation and its impact on rest of the economy. Such a cross-classification of the Government's budgetary expenditure is useful in drawing up a programme of projected expenditure covering a period of years and evaluating the progress of actual expenditure. The present Economic-cum-Purpose classification of State Government's budgetary transactions relates to the years 2023-24 (A), 2024-25 (RE) and 2025-26 (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 ₹ 10582243 lakh incurred by the Administrative Departments in 2023-24 (A), the maximum expenditure has been incurred on Educational Affairs and Services (21.81 percent) followed by Economic Affairs and Services (21.57 percent), Interest (19.73 percent), and General Public Services (12.66 percent). The minimum expenditure (0.01 percent) has been incurred on Environmental Protection. Similarly, the maximum expenditure is likely to be incurred on Economic Affairs and Services followed by Educational Affairs and Services, Interest and General Public Services and the minimum expenditure is expected to be incurred on Environmental Protection in 2024-25 (RE) and 2025-26 (BE) also. Out of total capital expenditure of ₹ 1898518 lakh incurred by the Administrative Departments, the maximum expenditure has been observed in Economic Affairs and Services accounting for 55.47 percent in 2023-24 (A). Similarly the maximum expenditure is likely to increase in Economic Affairs and Services in 2024-25 (RE) and 2025-26 (BE).

Table 5.1

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

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expend. (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	729658	355069	34113	1118840	196185	20715	175470	0	1294310	45181	0	0	0	0	1339491
	1.1 General Administration, Public Order and Safety	728700	354574	34047	1117321	194810	20709	174101	0	1291422	43608	0	0	0	0	1335030
	1.1.1 Public Order and Safety	624405	300655	17313	942373	70308	18327	51981	0	994354	26785	0	0	0	0	1021139
	1.1.2 Planning and Statistical Activities	4568	2380	406	7354	335	0	335	0	7689	414	0	0	0	0	8103
	1.1.3 General Administration, Public Order and Safety n.e.c	99727	51539	16328	167594	124167	2382	121785	0	289379	16409	0	0	0	0	305788
	1.2 General Research	958	495	66	1519	1375	6	1369	0	2888	1573	0	0	0	0	4461
2	Civil Defence	2821	912	157	3890	1282	6	1276	0	5166	144	0	0	0	0	5310
3	Education Affairs and Services	1217089	628139	45006	1890234	171271	36636	134635	1141	2026010	282316	0	0	0	0	2308326
	3.1 Administration, Regulation and Research	39406	20005	2304	61715	11382	0	11382	0	73097	1436	0	0	0	0	74533
	3.1.1 Primary Education Affairs	11012	5747	635	17394	466	0	466	0	17860	264	0	0	0	0	18124
	3.1.2 Secondary Education Affairs	16246	8499	795	25540	7687	0	7687	0	33227	591	0	0	0	0	33818
	3.1.3 Higher Secondary/and University/Education	12148	5759	874	18781	3229	0	3229	0	22010	581	0	0	0	0	22591
	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	1177683	608134	42702	1828519	159889	36636	123253	1141	1952913	280880	0	0	0	0	2233793
	3.2.1 Primary Education Services	639643	331222	22095	992960	93469	14725	78744	141	1071845	76983	0	0	0	0	1148828
	3.2.2 Secondary Education Services	430619	223471	17417	671507	25682	15109	10573	0	682080	85869	0	0	0	0	767949
	3.2.3 Higher Secondary and University Education Services	107400	53430	3190	164020	40738	6105	34633	1000	199653	117744	0	0	0	0	317397
	3.2.4 Educational Services n.e.c	21	11	0	32	0	697	-697		-665	284	0	0	0	0	-381

Contd...

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	57558	0	14112	16938	16199	1827	70	398	107102	2680	6	0	0	0	109788	1449279
	1.1 General Administration, Public Order and Safety	0	57558	0	14112	16938	16187	1824	70	398	107087	2680	6	0	0	0	109773	1444803
	1.1.1 Public Order and Safety	0	14222	0	0	12631	11102	846	0	0	38801	2765	6	0	0	0	41572	1062711
	1.1.2 Planning and Statistical Activities	0	0	0	0	9	63	16	0	0	88	0	0	0	0	0	88	8191
	1.1.3 General Administration,Public Order and Safety n.e.c	0	43336	0	14112	4298	5022	962	70	398	68198	-85	0	0	0	0	68113	373901
	1.2 General Research	0	0	0	0	0	12	3	0	0	15	0	0	0	0	0	15	4476
2	Civil Defence	0	0	0	0	0	240	60	0	0	300	0	0	0	0	0	300	5610
3	Education Affairs and Services	0	165214	0	0	145	2221	364	3	0	167947	0	18833	0	120245	0	307025	2615351
	3.1 Administration, Regulation and Research	0	0	0	0	54	1387	348	0	0	1789	0	0	0	0	0	1789	76322
	3.1.1 Primary Education Affairs	0	0	0	0	31	116	29	0	0	176	0	0	0	0	0	176	18300
	3.1.2 Secondary Education Affairs	0	0	0	0	23	578	145	0	0	746	0	0	0	0	0	746	34564
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	693	174	0	0	867	0	0	0	0	0	867	23458
	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	165214	0	0	91	834	16	3	0	166158	0	18833	0	120245	0	305236	2539029
	3.2.1 Primary Education Services	0	36747	0	0	0	0	0	0	0	36747	0	6962	0	0	0	43709	1192537
	3.2.2 Secondary Education Services	0	0	0	0	0	131	0	0	0	131	0	9191	0	0	0	9322	777271
	3.2.3 Higher Sec.and University Edu.Services	0	128467	0	0	91	703	16	3	0	129280	0	2680	0	120245	0	252205	569602
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-381

Contd...

Contd...

(₹ 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	<b>Health Affairs and Services</b>	<b>244088</b>	<b>127167</b>	<b>6924</b>	<b>378179</b>	<b>79709</b>	<b>10958</b>	<b>68751</b>	<b>0</b>	<b>446930</b>	<b>202714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>649644</b>
	4.1 Administration, Regulation and Research	15730	8228	1092	25050	528	0	528	0	25578	10321	0	0	0	0	35899
	4.1.1 Allopathic	13818	7228	1025	22071	158	0	158	0	22229	110	0	0	0	0	22339
	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	1912	1000	67	2979	370	0	370	0	3349	10211	0	0	0	0	13560
	4.2 Hospitals, Clinics and other Health Services	228358	118939	5832	353129	79181	10958	68223	0	421352	192393	0	0	0	0	613745
	4.2.1 Allopathic	186675	97652	4087	288414	74548	10958	63590	0	352004	184857	0	0	0	0	536861
	4.2.2 Homeopathic	307	143	10	460	52	0	52	0	512	0	0	0	0	0	512
	4.2.3 Ayurvedic	12507	6056	558	19121	4213	0	4213	0	23334	3989	0	0	0	0	27323
	4.2.4 Unani	347	168	3	518	22	0	22	0	540	0	0	0	0	0	540
	4.2.5 Other Medical Services	28522	14920	1174	44616	346	0	346	0	44962	3547	0	0	0	0	48509
5	<b>Social Security and Welfare Affairs and Services</b>	<b>23451</b>	<b>12254</b>	<b>59519</b>	<b>95224</b>	<b>50531</b>	<b>13672</b>	<b>36859</b>	<b>0</b>	<b>132083</b>	<b>1065637</b>	<b>9090</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>1207560</b>
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	514388	0	0	0	0	514388
	5.2 Social Welfare Services	23451	12254	59519	95224	50531	13672	36859	0	132083	551249	9090	750	0	0	693172
6	<b>Housing and Community Amenty Affairs and Services</b>	<b>46326</b>	<b>24041</b>	<b>1917</b>	<b>72284</b>	<b>13733</b>	<b>156604</b>	<b>-142871</b>	<b>0</b>	<b>-70587</b>	<b>667645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597058</b>
	6.1 Housing and Community Services	46326	24041	1917	72284	13733	156046	-142313	0	-70029	667645	0	0	0	0	597616
	6.2 Sanitary Affairs Services	0	0	0	0	0	558	-558	0	-558	0	0	0	0	0	-558
	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

Contd...

(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfers	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	358	10964	11	0	0	11333	0	0	0	76569	0	87902	737546
	4.1 Administration, Regulation and Research	0	0	0	0	272	4	1	0	0	277	0	0	0	0	0	277	36176
	4.1.1 Allopathic	0	0	0	0	80	0	0	0	0	80	0	0	0	0	0	80	22419
	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	192	4	1	0	0	197	0	0	0	0	0	197	13757
	4.2 Hospitals,Clinics and other Health Services	0	0	0	0	86	10960	10	0	0	11056	0	0	0	76569	0	87625	701370
	4.2.1 Allopathic	0	0	0	0	1	10876	2	0	0	10879	0	0	0	76569	0	87448	624309
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	512
	4.2.3 Ayurvedic	0	0	0	0	85	64	8	0	0	157	0	0	0	0	0	157	27480
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	540
	4.2.5 Other Medical Services	0	0	0	0	0	20	0	0	0	20	0	0	0	0	0	20	48529
	5	Social Security and Welfare Affairs and Services	0	4921	0	0	98	4772	17	0	0	9808	335	0	338	9413	0	19894
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	514388
	5.2 Social Welfare Services	0	4921	0	0	98	4772	17	0	0	9808	335	0	338	9413	0	19894	713066
6	Housing and Community Amenity Affairs and Services	7198	0	0	172258	412	240	16	0	0	180124	0	41500	0	204	0	221828	818886
	6.1 Housing and Community Services	7198	0	0	133188	412	240	16	0	0	141054	0	41500	0	204	0	182758	780374
	6.2 Sanitary Affairs Services	0	0	0	39070	0	0	0	0	0	39070	0	0	0	0	0	39070	38512
	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

(₹ 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	<b>Cultural,Recreational/ Religious Affairs and Services</b>	<b>11488</b>	<b>5960</b>	<b>1326</b>	<b>18774</b>	<b>8680</b>	<b>475</b>	<b>8205</b>	<b>0</b>	<b>26979</b>	<b>21052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48031</b>
	7.1 Arts and Cultural Affairs Services	443	225	20	688	746	0	746	0	1434	12	0	0	0	0	1446
	7.2 Recreational and Sporting Services	10871	5644	1292	17807	6219	377	5842	0	23649	17099	0	0	0	0	40748
	7.3 Tourism Affairs and Services	137	72	13	222	1543	96	1447	0	1669	3687	0	0	0	0	5356
	7.4 Cultural, Recreational/ Religious Affairs and Services n.e.c	37	19	1	57	172	2	170	0	227	254	0	0	0	0	481
8	<b>Economic Affairs and Services</b>	<b>257968</b>	<b>134630</b>	<b>12262</b>	<b>404860</b>	<b>374073</b>	<b>29982</b>	<b>344091</b>	<b>0</b>	<b>748951</b>	<b>166604</b>	<b>92281</b>	<b>1274899</b>	<b>0</b>	<b>0</b>	<b>2282735</b>
	8.1 General Administration, Regulation and Research	40131	20970	1348	62449	11309	9697	1612	0	64061	51222	0	0	0	0	115283
	8.2 Agriculture, Forestry,Fishing and Hunting	88863	46338	5519	140720	55343	4781	50562	0	191282	38830	10500	252994	0	0	493606
	8.3 Mining,Manufacturing and Construction	4996	2492	377	7865	13590	3940	9650	0	17515	10382	0	46200	0	0	74097
	8.4 Electricity, Gas, Steam and Other Sources of Energy	244	128	12	384	111	0	111	0	495	200	19424	775306	0	0	795425
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	19424	695061	0	0	714485
	8.4.2 Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8.4.3 Non-conventional Sources Energy	244	128	12	384	111	0	111	0	495	200	0	80245	0	0	80940
	8.5 Drinking Water Supply	61149	31988	3518	96655	202400	4014	198386	0	295041	3929	0	0	0	0	298970
	8.6 Transpotation and Communication	40462	21165	122	61749	84325	6663	77662	0	139411	5370	0	167728	0	0	312509
	8.6.1 Road Transport	40233	21045	89	61367	83818	6500	77318	0	138685	5339	0	167728	0	0	311752
	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	229	120	33	382	507	163	344	0	726	31	0	0	0	0	757
	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	22123	11549	1366	35038	6995	887	6108	0	41146	56671	62357	32671	0	0	192845
9	<b>Environmental Protection</b>	<b>408</b>	<b>213</b>	<b>9</b>	<b>630</b>	<b>124</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>754</b>	<b>236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>990</b>
10	<b>Relief on Calamities</b>	<b>309</b>	<b>162</b>	<b>15</b>	<b>486</b>	<b>33079</b>	<b>1067</b>	<b>32012</b>	<b>10</b>	<b>32508</b>	<b>328</b>	<b>0</b>	<b>22716</b>	<b>0</b>	<b>0</b>	<b>55552</b>
	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2087546</b>	<b>0</b>	<b>2087546</b>
	<b>Administrative Deptt.Total</b>	<b>2533606</b>	<b>1288547</b>	<b>161248</b>	<b>3983401</b>	<b>928667</b>	<b>270115</b>	<b>658552</b>	<b>1151</b>	<b>4643104</b>	<b>2451857</b>	<b>101371</b>	<b>1298365</b>	<b>2087546</b>	<b>0</b>	<b>10582243</b>
	<b>DCU</b>	<b>104886</b>	<b>54303</b>	<b>15961</b>	<b>175150</b>	<b>220043</b>	<b>0</b>	<b>220043</b>	<b>0</b>	<b>395193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104543</b>	<b>5004</b>	<b>504740</b>
	<b>Grand Total</b>	<b>2638492</b>	<b>1342850</b>	<b>177209</b>	<b>4158551</b>	<b>1148710</b>	<b>270115</b>	<b>878595</b>	<b>1151</b>	<b>5038297</b>	<b>2451857</b>	<b>101371</b>	<b>1298365</b>	<b>2192089</b>	<b>5004</b>	<b>8889890</b>

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
7	Cultural/ Recreational/Religious Affairs and Services	0	15021	0	0	160	259	51	0	0	15491	0	0	0	0	0	15491	63522
	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	6996	0	0	160	208	51	0	0	7415	0	0	0	0	0	7415	40375
	7.3 Tourism Affairs and Services	0	8025	0	0	0	50	0	0	0	8075	0	0	0	0	0	8075	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	43820	257053	185313	733	5522	553	13355	229012	735361	0	75687	42896	199091	0	1053035	3335770
	8.1 General Administration, Regulation and Research	0	0	0	0	87	311	77	0	0	475	0	0	0	0	0	475	115758
	8.2 Agriculture, Forestry,Fishing and Hunting	0	8620	0	0	179	1039	182	0	0	10020	0	74834	17324	112943	0	215121	708727
	8.3 Mining,Manufacturing and Construction	0	7798	0	0	121	198	48	0	0	8165	0	722	10521	21933	0	41341	115438
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	8	2	0	0	10	0	0	23404	0	0	23414	818839
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	23404	0	0	23404	737889
	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	8	2	0	0	10	0	0	0	0	0	10	80950
	8.5 Drinking Water Supply	0	27402	0	124988	272	122	30	0	-459	152355	0	0	0	0	0	152355	451325
	8.6 Transpotation and Communication	0	0	257053	46849	61	2999	3	13355	0	320320	0	0	0	58538	0	378858	691367
	8.6.1 Road Transport	0	0	257053	5807	2	989	3	13355	0	277209	0	0	0	58538	0	335747	647499
	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	41042	59	2010	0	0	0	43111	0	0	0	0	0	43111	43868
	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	13476	13	845	211	0	229471	244016	0	131	-8353	5677	0	241471	434316
9	Environmental Protection	0	0	0	0	16	2	0	0	0	18	0	550	0	0	0	568	1558
10	Relief on Calamities	258	0	0	82429	0	0	0	0	0	82687	0	0	0	0	0	82687	138239
	interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2087546
Administrative Deptt.Total		7456	286534	257053	454112	18860	40419	2899	13428	229410	1310171	3015	136576	43234	405522	0	1898518	12480761
DCU		0	7525	0	161007	29709	281	48	0	207	198777	0	0	0	0	0	198777	703517
Grand Total		7456	294059	257053	615119	48569	40700	2947	13428	229617	1508948	3015	136576	43234	405522	0	2097295	13184278

**Table 5.2**  
**Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2024-25 (RE)**

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>820094</b>	<b>384433</b>	<b>37408</b>	<b>1241935</b>	<b>253299</b>	<b>43384</b>	<b>209915</b>	<b>0</b>	<b>1451850</b>	<b>48760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1500610</b>
	1.1 General Administration, Public Order and Safety	818995	383893	37331	1240219	251614	43283	208331	0	1448550	46150	0	0	0	0	1494700
	1.1.1 Public Order and Safety	683879	316570	18779	1019228	82483	21682	60801	0	1080029	28492	0	0	0	0	1108521
	1.1.2 Planning and Statistical Activities	4997	2511	323	7831	468	0	468	0	8299	1057	0	0	0	0	9356
	1.1.3 General Administration, Public Order and Safety n.e.c	130119	64812	18229	213160	168663	21601	147062	0	360222	16601	0	0	0	0	376823
	1.2 General Research	1099	540	77	1716	1685	101	1584	0	3300	2610	0	0	0	0	5910
<b>2</b>	<b>Civil Defence</b>	<b>3031</b>	<b>1036</b>	<b>203</b>	<b>4270</b>	<b>512</b>	<b>4</b>	<b>508</b>	<b>0</b>	<b>4778</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4960</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>1322963</b>	<b>659552</b>	<b>62074</b>	<b>2044589</b>	<b>194385</b>	<b>70868</b>	<b>123517</b>	<b>751</b>	<b>2168857</b>	<b>381007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2549864</b>
	3.1 Administration, Regulation and Research	39422	19497	2294	61213	12689	0	12689	0	73902	1490	0	0	0	0	75392
	3.1.1 Primary Education Affairs	11401	5736	620	17757	525	0	525	0	18282	280	0	0	0	0	18562
	3.1.2 Secondary Education Affairs	16296	8217	768	25281	7716	0	7716	0	32997	597	0	0	0	0	33594
	3.1.3 Higher Secondary/and University/Education	11725	5544	906	18175	4448	0	4448	0	22623	613	0	0	0	0	23236
	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	1283541	640055	59780	1983376	181696	70868	110828	751	2094955	379517	0	0	0	0	2474472
	3.2.1 Primary Education Services	694969	347137	35500	1077606	87214	24000	63214	150	1140970	129786	0	0	0	0	1270756
	3.2.2 Secondary Education Services	473116	237342	19314	729772	31627	37240	-5613	0	724159	126697	0	0	0	0	850856
	3.2.3 Higher Sec. and University Edu. Services	115158	55426	4961	175545	62855	8650	54205	601	230351	122034	0	0	0	0	352385
	3.2.4 Educational Services n.e.c	298	150	5	453	0	978	-978	0	-525	1000	0	0	0	0	475

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Residen- tial Building	Non-Re- sidential Building	Roads	Other Const- ruction	Trans- port	Machi- nery & ICT	Soft- ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch- ase of Phy. Assets	Capital Transfer	Net Purch- ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)
															ANG	ALB		
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
1	General Public Services	0	81136	0	23581	15074	12212	2278	260	1100	135641	9955	20	1	9	0	145626	1646236
	1.1 General Administration, Public Order and Safety	0	81134	0	23581	15074	12197	2274	260	1100	135620	9955	20	1	9	0	145605	1640305
	1.1.1 Public Order and Safety	0	6321	0	0	10869	7043	1210	0	0	25443	3200	20	0	0	0	28663	1137184
	1.1.2 Planning and Statistical Activities	0	0	0	0	20	54	13	0	0	87	0	0	0	0	0	87	9443
	1.1.3 General Administration,Public Order and Safety n.e.c	0	74813	0	23581	4185	5100	1051	260	1100	110090	6755	0	1	9	0	116855	493678
	1.2 General Research	0	2	0	0	0	15	4	0	0	21	0	0	0	0	0	21	5931
	2	Civil Defence	0	0	0	0	102	120	30	0	0	252	0	0	0	0	0	252
3	Education Affairs and Services	0	138400	0	0	307	7881	267	16	0	146871	4002	18521	0	94700	0	264094	2813958
	3.1 Administration, Regulation and Research	0	0	0	0	74	726	182	0	0	982	0	0	0	0	0	982	76374
	3.1.1 Primary Education Affairs	0	0	0	0	40	48	12	0	0	100	0	0	0	0	0	100	18662
	3.1.2 Secondary Education Affairs	0	0	0	0	34	252	63	0	0	349	0	0	0	0	0	349	33943
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	426	107	0	0	533	0	0	0	0	0	533	23769
	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	138400	0	0	233	7155	85	16	0	145889	4002	18521	0	94700	0	263112	2737584
	3.2.1 Primary Education Services	0	10219	0	0	30	2968	0	0	0	13217	1	3500	0	0	0	16718	1287474
	3.2.2 Secondary Education Services	0	4002	0	0	100	3252	52	16	0	7422	1	12419	0	0	0	19842	870698
	3.2.3 Higher Sec.and University Edu.Services	0	124179	0	0	103	935	33	0	0	125250	4000	2602	0	94700	0	226552	578937
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	475

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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
4	<b>Health Affairs and Services</b>	<b>300519</b>	<b>151004</b>	<b>10616</b>	<b>462139</b>	<b>84567</b>	<b>8088</b>	<b>76479</b>	<b>0</b>	<b>538618</b>	<b>292760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>831378</b>
	4.1 Administration, Regulation and Research	18152	9152	1497	28801	1092	0	1092	0	29893	23723	0	0	0	0	53616
	4.1.1 Allopathic	16053	8094	1295	25442	670	0	670	0	26112	238	0	0	0	0	26350
	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	2099	1058	202	3359	422	0	422	0	3781	23485	0	0	0	0	27266
	4.2 Hospitals, Clinics and other Health Services	282367	141852	9119	433338	83475	8088	75387	0	508725	269037	0	0	0	0	777762
	4.2.1 Allopathic	237484	119743	7367	364594	78142	8088	70054	0	434648	258126	0	0	0	0	692774
	4.2.2 Homeopathic	264	110	15	389	64	0	64	0	453	0	0	0	0	0	453
	4.2.3 Ayurvedic	13938	6544	543	21025	4860	0	4860	0	25885	7053	0	0	0	0	32938
	4.2.4 Unani	393	183	10	586	31	0	31	0	617	0	0	0	0	0	617
	4.2.5 Other Medical Services	30288	15272	1184	46744	378	0	378	0	47122	3858	0	0	0	0	50980
5	<b>Social Security and Welfare Affairs and Services</b>	<b>26770</b>	<b>13481</b>	<b>63930</b>	<b>104181</b>	<b>94030</b>	<b>9110</b>	<b>84920</b>	<b>0</b>	<b>189101</b>	<b>1330732</b>	<b>7962</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>1528545</b>
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	670232	0	0	0	0	670232
	5.2 Social Welfare Services	26770	13481	63930	104181	94030	9110	84920	0	189101	660500	7962	750	0	0	858313
6	<b>Housing and Community Amenity Affairs and Services</b>	<b>47053</b>	<b>23514</b>	<b>1984</b>	<b>72551</b>	<b>19664</b>	<b>161605</b>	<b>-141941</b>	<b>0</b>	<b>-69390</b>	<b>870977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>801587</b>
	6.1 Housing and Community Services	47053	23514	1984	72551	19659	160605	-140946	0	-68395	870977	0	0	0	0	802582
	6.2 Sanitary Affairs Services	0	0	0	0	5	1000	-995	0	-995	0	0	0	0	0	-995
	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)

		Capital Expenditure																	
Sr. No.	Economic Classification/ Functional Classification	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	
4	Health Affairs and Services	0	0	0	0	1161	17254	13	1	0	18429	0	0	0	81120	0	99549	930927	
	4.1 Administration, Regulation and Research	0	0	0	0	1050	5413	1	0	0	6464	0	0	0	0	0	6464	60080	
	4.1.1 Allopathic	0	0	0	0	650	0	0	0	0	650	0	0	0	0	0	650	27000	
	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	5413	1	0	0	5814	0	0	0	0	0	5814	33080	
	4.2 Hospitals,Clinics and other Health Services	0	0	0	0	111	11841	12	1	0	11965	0	0	0	81120	0	93085	870847	
	4.2.1 Allopathic	0	0	0	0	4	11728	3	1	0	11736	0	0	0	81120	0	92856	785630	
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	453	
	4.2.3 Ayurvedic	0	0	0	0	107	60	9	0	0	176	0	0	0	0	0	176	33114	
	4.2.4 Unani	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	617	
	4.2.5 Other Medical Services	0	0	0	0	0	53	0	0	0	53	0	0	0	0	0	53	51033	
	5	Social Security and Welfare Affairs and Services	0	12645	0	0	141	2873	106	0	0	15765	399	600	549	10400	0	27713	1556258
		5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	670232
5.2 Social Welfare Services		0	12645	0	0	141	2873	106	0	0	15765	399	600	549	10400	0	27713	886026	
6	Housing and Community Amenity Affairs and Services	12279	1	0	115203	384	124	22	0	0	128013	1	18613	0	2800	3	149430	951017	
	6.1 Housing and Community Services	12279	0	0	71303	384	124	22	0	0	84112	1	18613	0	2800	3	105529	908111	
	6.2 Sanitary Affairs Services	0	1	0	43900	0	0	0	0	0	43901	0	0	0	0	0	43901	42906	
	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														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	<b>Cultural/ Recreational/ Religious Affairs and Services</b>	<b>12615</b>	<b>6276</b>	<b>1010</b>	<b>19901</b>	<b>10557</b>	<b>1520</b>	<b>9037</b>	<b>0</b>	<b>28938</b>	<b>20599</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>49538</b>
	7.1 Arts and Cultural Affairs Services	449	219	23	691	880	0	880	0	1571	21	0	0	0	0	1592
	7.2 Recreational and Sporting Services	11894	5920	971	18785	8702	1312	7390	0	26175	16697	0	0	0	0	42872
	7.3 Tourism Affairs and Services	212	107	11	330	742	200	542	0	872	3656	0	1	0	0	4529
	7.4 Cultural, Recreational/ Religious Affairs and Services n.e.c	60	30	5	95	233	8	225	0	320	225	0	0	0	0	545
8	<b>Economic Affairs and Services</b>	<b>301275</b>	<b>151627</b>	<b>15884</b>	<b>468786</b>	<b>413492</b>	<b>32032</b>	<b>381460</b>	<b>0</b>	<b>850246</b>	<b>180767</b>	<b>77252</b>	<b>1620377</b>	<b>0</b>	<b>0</b>	<b>2728642</b>
	8.1 General Administration, Regulation and Research	45837	23089	2269	71195	11538	8008	3530	0	74725	72401	0	0	0	0	147126
	8.2 Agriculture, Forestry, Fishing and Hunting	109670	55109	5265	170044	79127	4164	74963	0	245007	48370	14500	524585	0	0	832462
	8.3 Mining, Manufacturing and Construction	5707	2844	346	8897	19491	1425	18066	0	26963	16301	0	65622	0	0	108886
	8.4 Electricity, Gas, Steam and Other Sources of Energy	261	132	5	398	122	0	122	0	520	178	0	809879	0	0	810577
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	657333	0	0	657333
	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	261	132	5	398	122	0	122	0	520	178	0	152546	0	0	153244
	8.5 Drinking Water Supply	64572	32558	6394	103524	177610	6700	170910	0	274434	4132	0	0	0	0	278566
	8.6 Transpotation and Communication	52437	26439	88	78964	105835	10500	95335	0	174299	5243	0	189766	0	0	369308
	8.6.1 Road Transport	52204	26322	82	78608	105392	10000	95392	0	174000	5191	0	189763	0	0	368954
	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	233	117	6	356	443	500	-57	0	299	52	0	3	0	0	354
	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	22791	11456	1517	35764	19769	1235	18534	0	54298	34142	62752	30525	0	0	181717
9	<b>Environmental Protection</b>	<b>441</b>	<b>222</b>	<b>3</b>	<b>666</b>	<b>126</b>	<b>0</b>	<b>126</b>	<b>0</b>	<b>792</b>	<b>323</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1115</b>
10	<b>Relief on Calamities</b>	<b>360</b>	<b>181</b>	<b>18</b>	<b>559</b>	<b>24051</b>	<b>2432</b>	<b>21619</b>	<b>52</b>	<b>22230</b>	<b>131</b>	<b>0</b>	<b>2100</b>		<b>0</b>	<b>24461</b>
	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2394809</b>	<b>0</b>	<b>2394809</b>
<b>Administrative Deptt. Total</b>		<b>2835121</b>	<b>1391326</b>	<b>193130</b>	<b>4419577</b>	<b>1094683</b>	<b>329043</b>	<b>765640</b>	<b>803</b>	<b>5186020</b>	<b>3126238</b>	<b>85214</b>	<b>1623228</b>	<b>2394809</b>	<b>0</b>	<b>12415509</b>
<b>DCU</b>		<b>194828</b>	<b>98175</b>	<b>12872</b>	<b>305875</b>	<b>241985</b>	<b>0</b>	<b>241985</b>	<b>0</b>	<b>547860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112966</b>	<b>5000</b>	<b>665826</b>
<b>Grand Total</b>		<b>3029949</b>	<b>1489501</b>	<b>206002</b>	<b>4725452</b>	<b>1336668</b>	<b>329043</b>	<b>1007625</b>	<b>803</b>	<b>5733880</b>	<b>3126238</b>	<b>85214</b>	<b>1623228</b>	<b>2507775</b>	<b>5000</b>	<b>10568560</b>

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	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)
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	32297	0	0	145	385	67	0	0	32894	1100	1	0	0	0	33995	83533
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	6	2	0	0	8	0	0	0	0	0	8	1600
	7.2 Recreational and Sporting Services	0	5185	0	0	125	367	64	0	0	5741	0	1	0	0	0	5742	48614
	7.3 Tourism Affairs and Services	0	27112	0	0	20	12	1	0	0	27145	1100	0	0	0	0	28245	32774
	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	0	545
8	Economic Affairs and Services	0	62131	236209	180680	1623	13287	787	8000	-146529	356188	0	68422	-31441	145446	0	538615	3267257
	8.1 General Administration, Regulation and Research	0	0	0	0	31	817	204	0	0	1052	0	1	0	0	0	1053	148179
	8.2 Agriculture, Forestry,Fishing and Hunting	0	6214	0	0	699	2433	209	0	0	9555	0	67330	25500	83106	0	185491	1017953
	8.3 Mining,Manufacturing and Construction	0	16	0	0	170	412	102	0	0	700	0	1070	22	29335	0	31127	140013
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	10	2	0	0	12	0	0	12556	0	0	12568	823145
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	12556	0	0	12556	669889
	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	2	0	0	12	0	0	0	0	0	12	153256
	8.5 Drinking Water Supply	0	55901	0	121865	350	174	41	0	0	178331	0	0	0	0	0	178331	456897
	8.6 Transpotation and Communication	0	0	236209	43700	97	8587	16	8000	0	296609	0	0	1	31901	0	328511	697819
	8.6.1 Road Transport	0	0	236209	100	2	486	16	8000	0	244813	0	0	1	31901	0	276715	645669
	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	43600	95	8101	0	0	0	51796	0	0	0	0	0	51796	52150
	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	15115	276	854	213	0	-146529	-130071	0	21	-69520	1104	0	-198466	-16749
	9	Environmental Protection	0	0	0	0	5	2	0	0	0	7	0	400	0	0	0	407
10	Relief on Calamities	10	0	5	113316	0	0	0	0	0	113331	0	0	0	0	0	113331	137792
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2394809
Administrative Deptt.Total		12289	326610	236214	432780	18942	54138	3570	8277	-145429	947391	15457	106577	-30891	334475	3	1373012	13788521
DCU		0	12370	0	186742	3107	367	38	0	-72500	130124	0	0	0	0	0	130124	795950
Grand Total		12289	338980	236214	619522	22049	54505	3608	8277	-217929	1077515	15457	106577	-30891	334475	3	1503136	14584471

Table 5.3

## Economic-Cum-Purpose Classification of Budgetary Expenditure of Administrative Departments of Haryana Government in 2025-26 (BE)

(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Current Expenditure														Total Current Expenditure (11 to 16)
		Salary	Pension	Benefits	Compensation of Employees	Purchases including Maintenance	Less Outside Sales	Net Purchases (7-8)	Transfers in kind	Consumption Expd. (6+9+10)	Current Transfers	Product Subsidy	Production Subsidy	Interest	Dep.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>1</b>	<b>General Public Services</b>	<b>941198</b>	<b>442214</b>	<b>44292</b>	<b>1427704</b>	<b>281617</b>	<b>47423</b>	<b>234194</b>	<b>0</b>	<b>1661898</b>	<b>61693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1723591</b>
	1.1 General Administration, Public Order and Safety	939960	441601	44190	1425751	279145	47044	232101	0	1657852	59948	0	0	0	0	1717800
	1.1.1 Public Order and Safety	776692	359900	21604	1158196	101897	23487	78410	0	1236606	35958	0	0	0	0	1272564
	1.1.2 Planning and Statistical Activities	5828	2934	501	9263	718	0	718	0	9981	1170	0	0	0	0	11151
	1.1.3 General Administration, Public Order and Safety n.e.c	157440	78767	22085	258292	176530	23557	152973	0	411265	22820	0	0	0	0	434085
	1.2 General Research	1238	613	102	1953	2472	379	2093	0	4046	1745	0	0	0	0	5791
<b>2</b>	<b>Civil Defence</b>	<b>3335</b>	<b>1167</b>	<b>203</b>	<b>4705</b>	<b>977</b>	<b>5</b>	<b>972</b>	<b>0</b>	<b>5677</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5862</b>
<b>3</b>	<b>Education Affairs and Services</b>	<b>1420587</b>	<b>709556</b>	<b>66145</b>	<b>2196288</b>	<b>210030</b>	<b>75648</b>	<b>134382</b>	<b>991</b>	<b>2331661</b>	<b>374534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2706195</b>
	3.1 Administration, Regulation and Research	45327	22564	2928	70819	15910	0	15910	0	86729	1880	0	0	0	0	88609
	3.1.1 Primary Education Affairs	13435	6774	903	21112	673	0	673	0	21785	400	0	0	0	0	22185
	3.1.2 Secondary Education Affairs	18382	9293	1030	28705	8244	0	8244	0	36949	685	0	0	0	0	37634
	3.1.3 Higher Secondary/and University/Education	13510	6497	995	21002	6993	0	6993	0	27995	795	0	0	0	0	28790
	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	1375260	686992	63217	2125469	194120	75648	118472	991	2244932	372654	0	0	0	0	2617586
	3.2.1 Primary Education Services	750046	374871	37900	1162817	106012	24450	81562	190	1244569	124310	0	0	0	0	1368879
	3.2.2 Secondary Education Services	499253	251476	21094	771823	25468	40900	-15432	0	756391	118157	0	0	0	0	874548
	3.2.3 Higher Sec. and University Edu. Services	125451	60387	4217	190055	62640	9160	53480	801	244336	129287	0	0	0	0	373623
	3.2.4 Educational Services n.e.c	510	258	6	774	0	1138	-1138	0	-364	900	0	0	0	0	536

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(₹ in lakh)

Sr. No.	Economic Classification/ Functional Classification	Capital Expenditure																
		Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Net Purch-ase of Fin. Assets	Loan		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	145366	0	29100	10705	13173	2241	260	1100	201945	34227	100	100	9	0	236381	1959972
	1.1 General Administration, Public Order and Safety	0	135866	0	29100	10705	13154	2236	260	1100	192421	34227	100	100	9	0	226857	1944657
	1.1.1 Public Order and Safety	0	10000	0	0	5361	6760	905	0	0	23026	8200	100	0	0	0	31326	1303890
	1.1.2 Planning and Statistical Activities	0	0	0	0	36	80	20	0	0	136	0	0	0	0	0	136	11287
	1.1.3 General Administration,Public Order and Safety n.e.c	0	125866	0	29100	5308	6314	1311	260	1100	169259	26027	0	100	9	0	195395	629480
	1.2 General Research	0	9500	0	0	0	19	5	0	0	9524	0	0	0	0	0	9524	15315
	2 Civil Defence	0	0	0	0	102	56	14	0	0	172	0	0	0	0	0	172	6034
3	Education Affairs and Services	0	162991	0	0	762	24743	458	13	0	188967	5006	27573	0	112400	0	333946	3040141
	3.1 Administration, Regulation and Research	0	0	0	0	72	1280	320	0	0	1672	0	0	0	0	0	1672	90281
	3.1.1 Primary Education Affairs	0	0	0	0	30	160	40	0	0	230	0	0	0	0	0	230	22415
	3.1.2 Secondary Education Affairs	0	0	0	0	42	316	79	0	0	437	0	0	0	0	0	437	38071
	3.1.3 Higher Secondary/and University/Education Affairs	0	0	0	0	0	804	201	0	0	1005	0	0	0	0	0	1005	29795
	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	162991	0	0	690	23463	138	13	0	187295	5006	27573	0	112400	0	332274	2949860
	3.2.1 Primary Education Services	0	33246	0	0	57	14941	0	0	0	48244	1	1600	0	0	0	49845	1418724
	3.2.2 Secondary Education Services	0	2201	0	0	130	5774	91	1	0	8197	1	22870	0	0	0	31068	905616
	3.2.3 Higher Sec.and University Edu.Services	0	127544	0	0	503	2748	47	12	0	130854	5004	3103	0	112400	0	251361	14365572
	3.2.4 Educational Services n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	536

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Contd...

(₹ 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	<b>Health Affairs and Services</b>	<b>309284</b>	<b>155750</b>	<b>12082</b>	<b>477116</b>	<b>81497</b>	<b>9335</b>	<b>72162</b>	<b>0</b>	<b>549278</b>	<b>339164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888442</b>
	4.1 Administration, Regulation and Research	19590	9903	2340	31833	1185	0	1185	0	33018	26095	0	0	0	0	59113
	4.1.1 Allopathic	17376	8784	2119	28279	695	0	695	0	28974	251	0	0	0	0	29225
	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	2214	1119	221	3554	490	0	490	0	4044	25844	0	0	0	0	29888
	4.2 Hospitals, Clinics and other Health Services	289694	145847	9742	445283	80312	9335	70977	0	516260	313069	0	0	0	0	829329
	4.2.1 Allopathic	242055	122365	7616	372036	74608	9335	65273	0	437309	247234	0	0	0	0	684543
	4.2.2 Homeopathic	273	115	18	406	108	0	108	0	514	1	0	0	0	0	515
	4.2.3 Ayurvedic	15111	7079	674	22864	5109	0	5109	0	27973	7292	0	0	0	0	35265
	4.2.4 Unani	417	193	11	621	38	0	38	0	659	1	0	0	0	0	660
	4.2.5 Other Medical Services	31838	16095	1423	49356	449	0	449	0	49805	58541	0	0	0	0	108346
5	<b>Social Security and Welfare Affairs and Services</b>	<b>34664</b>	<b>17505</b>	<b>67106</b>	<b>119275</b>	<b>92978</b>	<b>9814</b>	<b>83164</b>	<b>0</b>	<b>202439</b>	<b>1727928</b>	<b>15808</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>1947025</b>
	5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	625090	0	0	0	0	625090
	5.2 Social Welfare Services	34664	17505	67106	119275	92978	9814	83164	0	202439	1102838	15808	850	0	0	1321935
6	<b>Housing and Community Amenty Affairs and Services</b>	<b>51996</b>	<b>26039</b>	<b>2382</b>	<b>80417</b>	<b>32666</b>	<b>211905</b>	<b>-179239</b>	<b>0</b>	<b>-98822</b>	<b>1365264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1266442</b>
	6.1 Housing and Community Services	51996	26039	2382	80417	31651	210705	-179054	0	-98637	1365264	0	0	0	0	1266627
	6.2 Sanitary Affairs Services	0	0	0	0	1015	1200	-185	0	-185	0	0	0	0	0	-185
	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

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(₹ in lakh)

		Capital Expenditure																	
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Re-sidential Building	Roads	Other Const-ruktion	Trans-port	Machi-nery & ICT	Soft-ware	Research & Dev.	Change in Stock	Gross Capital Formation	Net Purch-ase of Phy. Assets	Capital Transfer	Net Purch-ase of Fin. Assets	Loan		Total Cap. Expd. (27to32)	Grand Total (17+33)	
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	482	12943	16	2	0	13443	0	0	0	85200	0	98643	987085	
	4.1 Administration, Regulation and Research	0	0	0	0	350	107	2	0	0	459	0	0	0	0	0	459	59572	
	4.1.1 Allopathic	0	0	0	0	100	3	1	0	0	104	0	0	0	0	0	104	29329	
	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	250	104	1	0	0	355	0	0	0	0	0	355	30243	
	4.2 Hospitals,Clinics and other Health Services	0	0	0	0	132	12836	14	2	0	12984	0	0	0	85200	0	98184	927513	
	4.2.1 Allopathic	0	0	0	0	7	12637	4	2	0	12650	0	0	0	85200	0	97850	782393	
	4.2.2 Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	515	
	4.2.3 Ayurvedic	0	0	0	0	125	118	10	0	0	253	0	0	0	0	0	253	35518	
	4.2.4 Unani	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	661	
	4.2.5 Other Medical Services	0	0	0	0	0	80	0	0	0	80	0	0	0	0	0	80	108426	
	5	Social Security and Welfare Affairs and Services	0	30172	0	0	163	9120	71	0	0	39526	389	1000	559	13600	0	55074	2002099
		5.1 Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	625090
5.2 Social Welfare Services		0	30172	0	0	163	9120	71	0	0	39526	389	1000	559	13600	0	55074	1377009	
6	Housing and Community Amenity Affairs and Services	23100	13000	0	117368	3448	6141	42	0	0	163099	350	18332	0	17100	202	199083	1465525	
	6.1 Housing and Community Services	23100	0	0	88068	3448	6141	42	0	0	120799	350	18332	0	17100	202	156783	1423410	
	6.2 Sanitary Affairs Services	0	13000	0	29300	0	0	0	0	0	42300	0	0	0	0	0	42300	42115	
	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														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	<b>Cultural/ Recreational/ Religious Affairs and Services</b>	<b>14158</b>	<b>7099</b>	<b>1326</b>	<b>22583</b>	<b>18293</b>	<b>2293</b>	<b>16000</b>	<b>0</b>	<b>38583</b>	<b>28053</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>66661</b>
	7.1 Arts and Cultural Affairs Services	542	268	21	831	1223	0	1223	0	2054	3022	0	0	0	0	5076
	7.2 Recreational and Sporting Services	13266	6655	1280	21201	14411	1984	12427	0	33628	20938	0	0	0	0	54566
	7.3 Tourism Affairs and Services	289	146	18	453	2415	300	2115	0	2568	3853	0	25	0	0	6446
	7.4 Cultural/Recreational/ Religious Affairs and Services n.e.c	61	30	7	98	244	9	235	0	333	240	0	0	0	0	573
8	<b>Economic Affairs and Services</b>	<b>340566</b>	<b>171594</b>	<b>18700</b>	<b>530860</b>	<b>407155</b>	<b>49211</b>	<b>357944</b>	<b>0</b>	<b>888804</b>	<b>298213</b>	<b>161623</b>	<b>1563071</b>	<b>0</b>	<b>0</b>	<b>2911711</b>
	8.1 General Administration, Regulation and Research	51839	26180	2363	80382	13421	8677	4744	0	85126	99842	3600	0	0	0	188568
	8.2 Agriculture, Forestry, Fishing and Hunting	121233	60842	6103	188178	110852	5039	105813	0	293991	108120	75000	537646	0	0	1014757
	8.3 Mining, Manufacturing and Construction	7027	3510	478	11015	34563	15750	18813	0	29828	34768	0	116766	0	0	181362
	8.4 Electricity, Gas, Steam and Other Sources of Energy	280	142	8	430	149	0	149	0	579	206	0	620886	0	0	621671
	8.4.1 Electricity, Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	560316	0	0	560316
	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	142	8	430	149	0	149	0	579	206	0	60570	0	0	61355
	8.5 Drinking Water Supply	76176	38509	7245	121930	175326	6900	168426	0	290356	4505	0	0	0	0	294861
	8.6 Transpotation and Communication	54518	27560	71	82149	52362	11500	40862	0	123011	4559	0	185923	0	0	313493
	8.6.1 Road Transport	54216	27407	50	81673	52008	11000	41008	0	122681	4356	0	182873	0	0	309910
	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	302	153	21	476	354	500	-146	0	330	203	0	3050	0	0	3583
	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	29493	14851	2432	46776	20482	1345	19137	0	65913	46213	83023	101850	0	0	296999
9	<b>Environmental Protection</b>	<b>659</b>	<b>316</b>	<b>22</b>	<b>997</b>	<b>375</b>	<b>0</b>	<b>375</b>	<b>0</b>	<b>1372</b>	<b>358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1730</b>
10	<b>Relief on Calamities</b>	<b>652</b>	<b>328</b>	<b>71</b>	<b>1051</b>	<b>33389</b>	<b>2732</b>	<b>30657</b>	<b>250</b>	<b>31958</b>	<b>298</b>	<b>0</b>	<b>7000</b>	<b>0</b>	<b>0</b>	<b>39256</b>
	<b>Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2552325</b>	<b>0</b>	<b>2552325</b>
	<b>Administrative Deptt. Total</b>	<b>3117099</b>	<b>1531568</b>	<b>212329</b>	<b>4860996</b>	<b>1158977</b>	<b>408366</b>	<b>750611</b>	<b>1241</b>	<b>5612848</b>	<b>4195690</b>	<b>177431</b>	<b>1570946</b>	<b>2552325</b>	<b>0</b>	<b>14109240</b>
	<b>DCU</b>	<b>210423</b>	<b>105936</b>	<b>15506</b>	<b>331865</b>	<b>250845</b>	<b>0</b>	<b>250845</b>	<b>0</b>	<b>582710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115966</b>	<b>5100</b>	<b>703776</b>
	<b>Grand Total</b>	<b>3327522</b>	<b>1637504</b>	<b>227835</b>	<b>5192861</b>	<b>1409822</b>	<b>408366</b>	<b>1001456</b>	<b>1241</b>	<b>6195558</b>	<b>4195690</b>	<b>177431</b>	<b>1570946</b>	<b>2668291</b>	<b>5100</b>	<b>12144725</b>

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(₹ in lakh)

		Capital Expenditure																
Sr. No.	Economic Classification/ Functional Classification	Build-ings	Non-Res-idential Building	Roads	Other Const-ru-ction	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	31907	0	0	127	1155	74	0	0	33263	82	853	0	0	0	34198	100859
	7.1 Arts and Cultural Affairs Services	0	0	0	0	0	12	3	0	0	15	0	0	0	0	0	15	5091
	7.2 Recreational and Sporting Services	0	10556	0	0	102	975	69	0	0	11702	0	853	0	0	0	12555	67121
	7.3 Tourism Affairs and Services	0	21351	0	0	25	168	2	0	0	21546	82	0	0	0	0	21628	28074
	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	573
8	Economic Affairs and Services	0	92732	266703	229377	1230	8802	980	0	-158645	441179	955	93632	-408949	236270	0	363087	3274798
	8.1 General Administration, Regulation and Research	0	0	0	0	44	769	192	0	0	1005	0	0	0	0	0	1005	189573
	8.2 Agriculture, Forestry,Fishing and Hunting	0	34280	0	0	497	4199	239	0	0	39215	0	83952	30000	126059	0	279226	1293983
	8.3 Mining,Manufacturing and Construction	0	36900	0	0	181	530	126	0	0	37737	0	1440	22	51000	0	90199	271561
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	499	3	0	0	502	0	0	15179	0	0	15681	637352
	8.4.1 Electricity,Gas and Steam	0	0	0	0	0	0	0	0	0	0	0	0	15179	0	0	15179	575495
	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	499	3	0	0	502	0	0	0	0	0	502	61857
	8.5 Drinking Water Supply	0	21552	0	162482	270	183	42	0	0	184529	0	0	0	0	0	184529	479390
	8.6 Transpotation and Communication	0	0	266703	50000	72	1416	16	0	0	318207	955	8000	100	54001	0	381263	694756
	8.6.1 Road Transport	0	0	266703	5000	2	521	16	0	0	272242	950	8000	100	54001	0	335293	645203
	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	45000	70	895	0	0	0	45965	5	0	0	0	0	45970	49553
	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	16895	166	1206	362	0	-158645	-140016	0	240	-454250	5210	0	-588816	-291817
9	Environmental Protection	0	0	0	0	19	9	2	7	0	37	0	200	0	0	0	237	1967
10	Relief on Calamities	100	0	15	51450	0	0	0	0	0	51565	0	0	0	0	0	51565	90821
	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2552325
Administrative Deptt.Total		23200	476168	266718	427295	17038	76142	3898	282	-157545	1133196	41009	141690	-408290	464579	202	1372386	15481626
DCU		0	18000	0	250792	21173	2017	76	0	-78500	213558	100	0	0	0	0	213658	917434
Grand Total		23200	494168	266718	678087	38211	78159	3974	282	-236045	1346754	41109	141690	-408290	464579	202	1586044	16399060

## **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 ₹ 630372 lakh has been made in order to reconcile the figure of ₹ 9501112 lakh of current revenue as compiled in the economic classification with the corresponding figure of ₹ 10131484 lakh as shown in the Financial Statement of the budget in 2023-24 (A). The adjustment to the tune of ₹ 691369 lakh and ₹ 789824 lakh is expected to be made to reconcile the figures of current revenue of economic classification with the corresponding figures of Financial Statement in 2024-25 (RE) and 2025-26 (BE), respectively. Table 6.2 further reveals that the amount of ₹ 6052328 lakh has been adjusted to reconcile the expenditure of ₹ 13184278 lakh as compiled in the Economic-cum-Purpose classification with the corresponding figure of ₹ 19236606 lakh as shown in the Financial Statement of the budget in 2023-24 (A). The adjustment amounting to ₹ 6446885 lakh and ₹ 7602669 lakh is expected to be made to reconcile the figures of expenditure of Economic-cum-Purpose classification and Financial Statement of the budget in 2024-25 (RE) and 2025-26 (BE), respectively.

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

(₹ in lakh)

Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
<b>I Current revenue of Govt. Administration shown in the financial statement</b>	<b>10131484</b>	<b>11262440</b>	<b>12781684</b>
<b>II Less :</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	270115	329043	408366
2 Interest Receipts from Departmental Enterprises (Table 2.4)	104543	112966	115966
3 Revenue attributed to Departmental Enterprises (Table 2.4)	201010	188525	199526
4 Sale of Land & Property	85	96	92
5 Fund (Borrowing Account)	47803	50239	53874
6 Pension (Receipts)	6816	10500	12000
<b>III Add :</b>			
1 Profit Transferred by Departmental Commercial Undertakings (Table 2.4)	0	0	0
2 Rounding error	(+)0	(+)0	(+)0
<b>IV Total Adjustments</b>	<b>630372</b>	<b>691369</b>	<b>789824</b>
<b>V Current revenue of Govt. administration as shown in the Economic Classification of Budget (Table 2.1)</b>	<b>9501112</b>	<b>10571071</b>	<b>11991860</b>

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

(₹ in lakh)

Items	2023-24 (A)	2024-25 (RE)	2025-26 (BE)
<b>I As per consolidated fund shown in the Financial Statement</b>	<b>19236606</b>	<b>21031356</b>	<b>24001729</b>
<b>II Less: -</b>			
1 Revenue receipts netted against revenue expenditure- sale of goods & services (Table 2.1)	270115	329043	408366
2. Sale of land & Property	86	96	92
3. Fund	43595	27162	31717
4. Interest Departmental Enterprises	104543	112966	115966
5. Repayment of public debt.	5919420	6374419	7078878
6. Pension (receipts)	6816	10500	12000
7. Sale, Financial Assets	11483	70000	460000
8. Contingency Fund	0	0	0
<b>III Add: -</b>			
Imputed Subsidy	303730	477301	504250
<b>IV Rounding error</b>	<b>(+)0</b>	<b>(+)0</b>	<b>(+)0</b>
<b>V Total Adjustments</b>	<b>6052328</b>	<b>6446885</b>	<b>7602769</b>
<b>VI Total Expenditure as shown in the Economic and Purpose Classification</b>	<b>13184278</b>	<b>14584471</b>	<b>16398960</b>

## APPENDIX

### DEFINITIONS OF SOME ITEMS USED IN ECONOMIC CLASSIFICATION

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

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

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

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

A list of product taxes is given below: -

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

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

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

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

## **NOTES ON PURPOSE CATEGORIES**

### **ADOPTED BY NATIONAL STATISTICAL OFFICE (NSO) GOVERNMENT OF INDIA**

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

##### **1.1 General Administration, External Affairs, Public Order and Safety**

###### **1.1.1 Public Order and Safety**

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

###### **1.1.2 Planning and Statistical Activities**

NITI 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, Filaria 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 books in regional languages. National books fair, expenditure for prizes for writers for best books, development of Sanskrit language, development of Hindi language and other States languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Text Books, opening of Hindi departments in Colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services**

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting. Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programmes, Songs and Drama Division, organization of film festival, grants/loans to organization of institution engaged in research and production of film, drama like National Schools of Drama, film production training centers, art exhibition etc. Recreational Places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches,

swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels), uplift of youth welfare, NCC, physical education and sports.

### **7.3 Tourism Affairs and Services**

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

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

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

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

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

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

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

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

Research on technological engineering markets, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower,

employment, un-employment surveys etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centers including weather forecasting, expenditure on National Atlas and Thematic Mapping Organisation, Survey of India, etc.

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

Administration, regulation and research i.e. expenditure on Ministry of Food and Agriculture, I.C.A.R. included here.

Development of Agriculture i.e. expenditure on agricultural farms, implementation of improved method of agricultural practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labour, development of Jute, cotton, tea plantation, Seri culture and other cash crops.

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

Forest, i.e. expenditure on preservation of wild life etc. forest fire protection services and hunting. Livestock and animal husbandry, i.e. research on animal husbandry, veterinary services, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production etc. (Expenditure on manufacturing, grading and processing of wool etc. are excluded).

Fishing, i.e. expenditure for production of fish, both inland and coastal development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvements of working conditions of fishermen, contribution to fishermen cooperative societies.

## **8.3 Mining, Manufacturing and Constructions**

Administration, regulation and research i.e. expenditure on Ministry of Industry, Ministry of Steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil and Natural Gas, Indian Standards Institute.

Mining, i.e. expenditure for promotion, investment, grants, subsidies and other assistance for extraction of mineral ores, expenditure for development of mines and working conditions of

miners including labour welfare activities. Manufacturing i.e. expenditure for promotion, investment, grants, subsidies and other assistance for industrial development including village and small-scale industries. This also includes khadi industries and marketing of khadi and village products. Buildings and other construction industries, i.e. expenditure for promotion, development of building materials, etc.

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

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

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

### **8.4.2 Atomic Energy**

Administration and Research i.e. Expenditure on department of Atomic Energy, Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes, Grants and donations to scientific societies and institutes.

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

Administration, supervision, inspection, operation or support of non conventional source of energy viz. solar energy, wind energy etc. Grants, loans and subsidies to support the operations, construction, maintenance or upgrading of such energy systems.

## **8.5 Drinking Water Supply**

Water supply i.e. expenditure on promotion, regulation, research, investment, grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (Tube wells and other water resources for irrigation purposes are excluded).

## **8.6 Transportation and Communication**

### **8.6.1 Road Transport, Highways, Roads, Bridges and Tunnels**

Road transport highways, roads, bridges and tunnels, i.e. expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car-parks and other type of parking places, terminal facilities for bus, truck, etc. (Bridges, tunnels, car-parks, highways etc. for which tolls are charged excluded).



## **8.6.2 Water Transport, Waterways and Other Navigations**

Expenditure including assistance, loans, etc., to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal water ways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of lighthouses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and ports facilities, expenditure for protection of sea coast, river coast and canal banks (Canals, harbors and ports which are operated by commercial enterprises are excluded).

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

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

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

## **8.7 Other Economic Services**

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

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

# **9. Environmental Protection**

## **9.1 Waste Management**

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

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

## **9.2 Waste Water Management**

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

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

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

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

## **9.4 Environmental Research and Education**

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

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

## **9.5 Environmental Protection n.e.c.**

Administration, supervision, inspection, operation or support of activities such as formulation, administration coordination and monitoring of overall policies, plans programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation and statistics on environmental protection.

# **10. Other Services**

## **10.1 Relief on Calamities**

Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health, etc. incurred under these heads are excluded and classified under concerned categories).

Refugee relief and rehabilitation, i.e. expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/loans to refugees for business etc.

## **10.2 Other Miscellaneous Services**

Other outlays, not elsewhere classified, e.g., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc.

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

## **ABBREVIATIONS USED IN THE PUBLICATION**

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

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