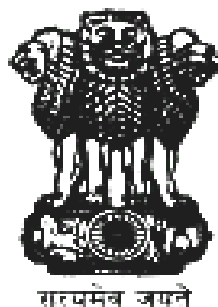


GOVERNMENT OF N.C.T. OF DELHI

ANALYSIS OF THE  
BUDGETARY TRANSACTIONS  
OF STATE GOVERNMENT  
2020~21

DIRECTORATE OF ECONOMICS & STATISTICS  
VIKAS BHAWAN-II, 3<sup>rd</sup> FLOOR, 'B' WING,  
UPPER BELA ROAD, NEAR METCALFE HOUSE,  
DELHI-110054.



GOVERNMENT OF  
NATIONAL CAPITAL TERRITORY OF DELHI

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## **PREFACE**

The Present report on Analysis of Budget of Govt. of National Capital Territory of Delhi is brought out by the Directorate of Economics and Statistics, Delhi as per the methodology (revised) adopted by the National Accounts Division, National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2018-19, revised estimates of expenditure for 2019-20 and budget provisions for 2020-21 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

The 'Economic Classification' of the budget reveals the economic magnitude such as current expenditure, capital expenditure, transfer payments, type of loans etc., but does not reveal the ultimate object or purpose of the expenditure. Thus, besides economic classification, the expenditure of the State Government needs to be classified by the purpose categories viz., Education, Health, Housing, Water Supply, Sanitation, Welfare and General Services etc. In the present exercise of Economic-Cum-Purpose Classification of Government Budget Transactions, an effort has been made to know the Government activities and how expenditure is distributed among economic categories and estimating Gross State Domestic Product and its related Economic Aggregates contributed from the Government Sector.

The strenuous efforts put in by the officers / officials of the State Accounts Division of the Directorate of Economics & Statistics, Delhi in analyzing the budget documents, computer applications while processing the data on the software specially devised by the NSO for Budget analysis and publishing the report, are highly appreciated.

I hope, this report will be of immense help to the Policy makers, Planners and Research Scholars interested in the study of budgetary transactions of the Govt. of N.C.T. of Delhi. It is our constant endeavor to improve the utility of the publication.

Constructive comments and suggestions, if any, for improving the future publications are welcome.

**DELHI**  
**SEPTEMBER, 2020**

**(ASHOK KUMAR)**  
**Director (Planning, Economics & Statistics)**

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# EXECUTIVE SUMMARY

# ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT 2020-21

## **EXECUTIVE SUMMARY**

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2020-21.

### **A. BUDGETARY RECEIPTS**

❖ The revenue receipts of Delhi Govt. estimated to increase from Rs. 43112.61 crore in 2018-19 (A/c) to Rs. 51561.86 crore in 2019-20 (RE) and thereafter to Rs. 55309.00 crore by 2020-21 (BE) there by promising an increase to the tune of nearly 28.29% during this period whereas, the increase in revenue receipts during 2018-19 (A/c) and 2019-20 (RE) were projected to increase by 19.60%, while the likely increase during 2020-21 (BE) is 7.27%.

❖ Tax to GSDP ratio of the Delhi Govt. is found to be 4.73% for the year 2018-19 (A/c) and it decreased to 4.62% during 2019-20 (RE).

❖ Taxes and interest taken together accounted for more than 85% of revenue receipts during the year 2018-19 (A/c).

### **B. BUDGETARY EXPENDITURE/OUTLAYS**

❖ Total disbursement of Delhi Govt. was Rs. 46245.89 crore in 2018-19 (A/c) while the total outlays for 2019-20 (RE) and 2020-21 (BE) were to the tune of Rs. 54800.00 crore and Rs. 65000.00 crore respectively.

❖ Expenditure towards Advances (5.39%), Current Transfers (35.07%), Interest Payment (6.20%), Compensation of Employees (22.78%) and New Construction (7.97%) taken together accounted for around 77% of the total expenditure during 2018-19 (A/c). This trend continued during the subsequent years with some minor deviations.

❖ The component of Gross Expenditure / Outlay on compensation of employees has been Rs. 10532.38 crore, Rs. 11846.13 crore and Rs. 14072.42 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.



❖ The component of Compensation of employees on Education Services was found to be Rs. 5683.51 crore, Rs. 6113.54 crore and Rs. 7343.20 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.

❖ The component of Compensation of employees on Health Affairs & Services was found to be Rs. 2324.32 crore, Rs. 2804.52 crore and Rs. 3030.45 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.

❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been Rs. 4609.97 crore, Rs. 5790.72 crore and Rs. 6458.63 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It was estimated to be 0.59% of the GSDP of Delhi at current prices for the year 2018-19 and 0.68% for the year 2019-20.

❖ The component of Gross Expenditure / Outlay on Current Transfers including Subsidies has been Rs. 16218.69 crore, Rs. 19517.44 crore and Rs. 17495.72 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies, whereas major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses & for working deficit, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies to Mukhya Mantri Muft Sewer Connection Yojna, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB etc.

❖ The component of Gross Expenditure / Outlay on New Construction has been Rs. 3687.61 crore, Rs. 6303.58 crore and Rs. 8548.00 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. New construction work covers all activities connected with alteration, addition and construction of residential and office buildings, roads and bridges and other construction works.

❖ The component of Gross Expenditure / Outlay on Machinery and Equipments, including Transport, Information & Communication Technology and Software has been Rs. 190.26 crore, Rs. 610.99 crore and Rs. 1219.80 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Cultivated Assets has been Rs. 4 lakh in the year 2018-19 (A/c) and Rs. 30 lakh in both the years 2019-20 (RE) and 2020-21 (BE). It includes plantations, orchards and other cash crops having life for more than one year.

❖ The component of Gross Expenditure / Outlay on Financial Assets has been Rs. 88.70 crore, Rs. 151.18 crore and Rs. 846.00 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to Delhi Health Care Corporation, DTC, JVC Power Plant at Jhajjar, MRT Authority etc.

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been Rs. 65.69 crore, Rs. 29.20 crore and Rs. 45.30 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. The major chunk of the expenditure / outlay under this component is spent on purchase of land for new bus terminal, new inspection pit and for power project.

❖ The component of Gross Expenditure / Outlay on Capital Transfers has been Rs. 1806.72 crore, Rs. 1668.53 crore and Rs. 2184.16 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It covers grants to finance the construction of buildings, purchase of machinery and equipments and for public works, water supply and sewage disposal schemes etc. They are intended to assist capital formation in other sectors of economy.

❖ The component of Gross Expenditure / Outlay on Creation of Funds has been Rs. 50.00 crore, Rs. 50.01 crore and Rs. 120.01 in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Interest Payments has been Rs. 2867.11 crore, Rs. 2751.88 crore and Rs. 3061.88 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It comprises expenditure / outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

❖ The component of Gross Expenditure / Outlay on Advances to Local Bodies and Others (including Contingency Fund) has been Rs. 2492.37 crore, Rs. 3268.93 crore and Rs. 3419.63 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, loans and advances to North East & South DMCs for development works, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, loans to DTL, IPGCL/PPCL for power projects, loans to Indraprastha Institute of Information Technology and loans to DUSIB for construction of houses of weaker section and for ways and means support. It also includes loans and advances to the

Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

❖ The component of Gross Expenditure / Outlay on Repayments of Loans to Central Government has been Rs. 3636.35 crore, Rs. 2811.11 crore and Rs. 3511.10 crore in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.

### **C. GROSS SAVINGS**

❖ Delhi Government's gross savings during 2018-19 were Rs. 8611.26 crore and the same is expected to increase to Rs. 11219.75 crore by the end of 2019-20 as per Revised Estimates and subsequently decline to Rs. 9761.10 crore in 2020-21 as per Budget Estimates.

### **D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE**

❖ Percentage wise distribution of expenditure reveals that during 2018-19, maximum expenditure in terms of percentage was incurred on Education (31.84%) followed by General Public Services (21.94%), Medical & Public Health (13.99%), Social Security and Welfare Services (10.24%), Transport & Communication (9.18%), Electricity, Gas & Steam (5.61%), Housing & Other Community Amenities (2.46%) and Water Supply (1.90%). Similarly, the dominant share during 2020-21 goes to areas like Education (26.46%) followed by General Public Services (15.77%), Transport & Communication (13.70%), Medical & Public Health (12.14%), Housing & Other Community Amenities (11.31%), Social Security and Welfare Services (7.55%), Electricity, Gas & Steam (5.14%) and Water Supply (3.60%).

### **E. GROSS CAPITAL FORMATION**

❖ Gross Capital Formation (GCF) is expected to be Rs. 6914.87 crore during the year 2019-20, as compared to the amount of actual Gross Capital Formation of Rs. 3877.91 crore during 2018-19. Keeping budget provisions in view for 2020-21, there is likelihood that Gross Capital Formation will be Rs. 9768.10 crore.



# CHAPTER 1

## INTRODUCTION

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The budget of a government is a summary or plan of the intended revenues and expenditures of that government for the ensuing fiscal year. In modern industrial economies, the budget is considered as the key instrument for the execution of economic policies of government. It also serves as an effective tool for ensuring administrative accountability & legislative control and above all a source for social audit in the present age of information and public awareness. Because government budgets 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, budget analysis has come to occupy the centre stage in the process of estimation of State Income of the State.

### OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after 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. The scope of the present report is confined to the analysis of Budget of Govt. of NCT of Delhi viz. 2018-19 actual expenditure, 2019-20 revised estimates and 2020-21 budget estimates.

### CLASSIFICATION OF GOVT. EXPENDITURE

For the purpose of budget analysis the government expenditure can broadly be classified as under :-

- (i) **Economic:** Economic character of the expenditure like current expenditure, capital expenditure, loans etc., and
- (ii) **Purpose:** The purpose it is likely to serve, such as, health, education, social security & welfare services, etc.

The combination of Economic and Purpose Classification, 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 help to draw logical conclusions about the same.

#### **SCHEME OF THE REPORT:**

The report is presented in five sections. Conceptual issues have been discussed in Chapter Two, Chapter Three deals with actual analysis part, while Chapter Four deals with purpose-wise classification along with Gross capital formation. Detailed statistical tables are in Chapter Five. Explanatory notes pertaining to the report are kept at Annexure for the benefit of data users.



# CHAPTER 2

## CONCEPTUAL FRAME WORK

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Budget Analysis is carried out as per the methodology recommended by the Committee on National Accounts / Regional Accounts System. However, appropriate amendments in the prescribed methodology were made wherever necessary to suit to the specific needs of analysis of state budget. The concepts / definitions adopted like nature of accounts viz., Income and Outlay Account of Administrative Departments, Capital Finance Account of General Government, Production Account of Departmental Enterprises and Production Accounts of Govt. Services nature and coverage of economic and purpose categorization are discussed in detail in this section.

### **INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:**

This account deals with the current revenue and expenditure of administrative departments. For the purpose of economic classification, administrative departments shall be taken to mean all those departments, which are not commercial in nature.

The current expenditure of administrative departments consists of final outlays of government on current account and there by represent government's current consumption. The final outlays include purchase of goods and services and payments towards wages and salaries. They also include transfer payments like interest, grants, subsidies, scholarships, etc., to the rest of economy.

The current income that accrues to the government's exchequer through a variety of taxes, miscellaneous fees, etc., constitutes receipts to the administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. This current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure therefore denotes the saving of the government administration and at the outset becomes available for domestic capital formation.

## **CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT:**

This account is concerned with the total capital formation in government administration and Departmental Enterprises taken together. It also includes capital transfer payments as they assist in capital formation in the rest of the economy. The capital expenditure in government administration and Departmental Enterprises has been presented separately whereas the sources of finance are common to both.

## **PRODUCTION ACCOUNT OF DEs OF DELHI GOVERNMENT:**

Departmental Enterprises (DEs) may briefly be defined as agencies engaged in production & distribution of goods and services that are meant for marketing. As a result, these DEs are expected to function like any commercial organizations 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 are excluded from the purview of those commercial enterprises included in this Account. This commercial character clearly distinguishes these departments from other set of administrative departments in government. The broad areas in which DEs are engaged / involved include Agriculture (Irrigation), Forests, Manufacturing / Milk Supply Schemes / Printing Presses, Electricity, Transport - (a) Road & Water (b) Civil Aviation (c) Ports & Light Houses, Communications, Trade & Hotels, Other Services. In NCT Delhi, only irrigation and forests have been considered as DEs.

The input component of the departmental enterprise is the current expenditure in terms of wages and salaries, purchase of goods and services, interest, consumption of fixed capital where as the output being the revenue side of the Account includes commercial receipts from sale of goods and services, imputed subsidy which otherwise is loss on account of irrigation and by definition, treated as subsidy and is shown as imputed irrigation charges.

## **PRODUCTION ACCOUNT OF GOVT. SERVICES:**

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (as explained already under the final consumption expenditure of Income & Outlay Account) and (ii) sale of goods & services, while gross input is inclusive of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

## **ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:**

This system of classification is adopted for analysing the economic impact of budgetary transactions 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 transfers. The current transactions of the Departmental Enterprises 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 incomes of other sectors to meet their expenditure. Current expenditure of commercial enterprises, like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These 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 consumption outlays and represent demand for goods and services for final consumption.

Budget, though divided into revenue and capital head of accounts, many items of revenue expenditure are included in the capital account and vice versa. The economic classification of government transactions basically follows the technique of social accounting by grouping of similar types after eliminating all internal transfers. To illustrate, if revenue account shows certain transfers to and from the capital account they have to be eliminated as they will have no impact on the economy. On the contrary, it may be possible that revenue expenditures or capital outlays are reduced to the extent that they are met by transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services, which could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the state operated funds.

Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure inclusive of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purposes of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.



It is only after reclassification and regrouping on the lines indicated above that it will be possible to analyze 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 the state government and includes the central government, other state governments, the local bodies, statutory public undertakings, private commercial and non-commercial corporations or companies and individuals.

## **PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:**

The objective of the purpose classification is to reclassify expenditures in accordance with the immediate or short-term social needs of the state and it relates only to general government expenditures excluding Departmental Enterprises.

The budget is presented under a few standard account heads of the functional character for example education, health, agriculture, industry, transport etc. However, the expenditures shown under these account heads need not necessarily be in accordance with the principles of purpose classification. For instance, expenditures on medical colleges and other educational institutions are generally shown under account head "medical", expenditure on youth welfare and cultural activities are shown under "education" and so on. Further, there can be various account heads, which pertain to multiple purpose categories such as public works department, community development, cooperation etc. Thus, expenditure under each of these account heads is not specific to any purpose category. It becomes, therefore, essential to reclassify these heads of expenditure afresh.

The purpose classification adopted for the present report is in conformity with the United Nations' recommended classification of 10 major categories. Following table gives details of the categories / sub-categories adopted by Delhi State for Purpose Classification:-

Code	Major Category	Code	Sub Category
1	General Public Services	1.1	General Admn., External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admn., External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
2	Defence including Civil Defence		
3	Education Affairs and Services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
5	Social Security / Welfare Affairs and Services	5.1	Social Security Affairs and Services
		5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs / Services n.e.c.
6	Housing / Community Amenities Affairs / Services	6.1	Housing and Community Services
		6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity Affairs / Services n.e.c.
7	Cultural, Recreational / Religious Affairs / Services	7.1	Art and Cultural Affairs / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism Affairs & Services
		7.4	Cultural/Recreational /Religious Affairs & Services n.e.c.
8	Economic Affairs and Services	8.1	General Admn., Regulation, Research and Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction

Code	Major Category	Code	Sub Category
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

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# CHAPTER 3

## BUDGET ANALYSIS

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This section is devoted to the presentation results of budget analysis of Delhi Government budgets for the years 2018-19, 2019-20 and 2020-21. It is essential to note that whenever reference is made to 2018-19 (A/c), it may mean actual / final where as it denotes revised estimates for 2019-20 (RE) while for the year 2020-21 (BE), the figures are simply budget estimates. In other words, data of 2019-20 and 2020-21 are purely provisional and they will get concretized in the coming years.

### **TOTAL BUDGETARY RECEIPTS:**

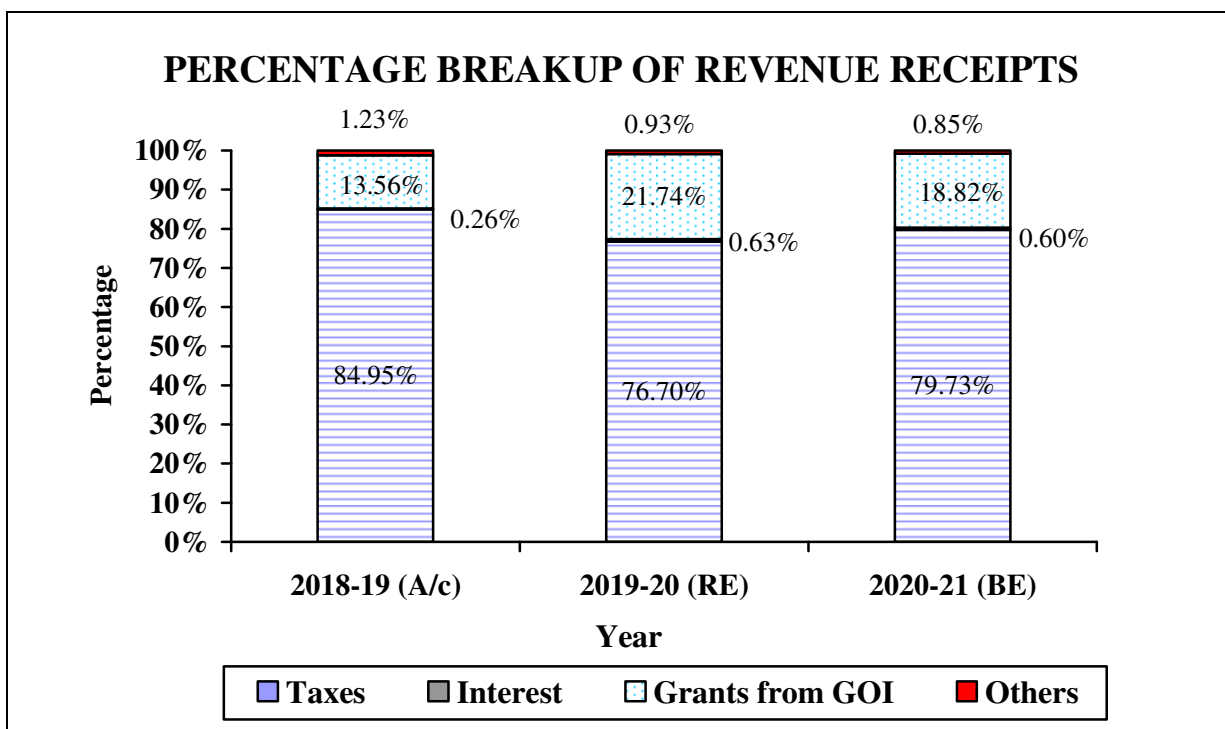
Monetary receipts displayed in Statement 3.1 include current income accrued / estimated to accrue to the government on different accounts like taxes (both Product & Production), interest, revenue grants, income from DEs etc., in the year under reference. The extra budgetary funds that flow into government account either in the form of borrowings from Union Govt. or mobilized from public debt and recoveries made by govt. or loans / advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of Government for that year.

The study of pattern of receipts revealed that taxes and interest occupy the dominant position as both of them taken together accounted for more than 85% of revenue receipts during 2018-19. Loans and advances usually help in the balancing act between current revenues and current outlays. Statement 3.1 reveals that revenue receipts of Delhi Govt. estimated to gallop from Rs. 4311261 lakh in 2018-19 to Rs. 5530900 lakh in 2020-21, while they are expected to increase by 7.27% during 2019-20 and 2020-21. Revenue receipts during 2018-19 and 2019-20 are projected to increase by 19.60%. Analysis of budgetary revenues will not be complete without the reference of the expenditure / outlay commitments during the respective years under different heads and the foregoing analysis will focus on this aspect.

**Statement: 3.1 - Distribution of Gross Receipts**

S. No.	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
<b>A.</b>	<b>REVENUE RECEIPTS</b>			
1	Taxes (Product & Production)	3662468 (84.95)	3955000 (76.70)	4410000 (79.73)
2	Misc. Receipts (Fine, Fees & Forfeitures)	3415 (0.08)	6020 (0.12)	12789 (0.23)
3	Interest	11346 (0.26)	32400 (0.63)	33000 (0.60)
4	Property Receipts	9590 (0.22)	7982 (0.16)	8552 (0.16)
5	Revenue Grants from GOI	584377 (13.56)	1121186 (21.74)	1040900 (18.82)
6	Transfer from Non-Govt.	0 (0.00)	0 (0.00)	0 (0.00)
7	Withdrawals from funds	0 (0.00)	0 (0.00)	0 (0.00)
8	Sale of Assets	0 (0.00)	0 (0.00)	0 (0.00)
9	Sale of Goods & Services including Commercial Receipts	40065 (0.93)	33598 (0.65)	25659 (0.46)
	<b>Sub Total (A)</b>	<b>4311261 (100.00)</b>	<b>5156186 (100.00)</b>	<b>5530900 (100.00)</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>			
10	Loan from GOI / Public Debt	288000	222500	429100
11	Recovery of Loan & Advances	164390	95000	110000
	<b>Sub Total (B)</b>	<b>452390</b>	<b>317500</b>	<b>539100</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>4763651</b>	<b>5473686</b>	<b>6070000</b>

N.B.: - Figures in parenthesis indicate the percentage to the Revenue Receipts.



#### **TOTAL DISBURSEMENTS / OUTLAYS:**

The theme or the focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government. Statement 3.2 provides the break-up of Expenditure / Outlays for the years 2018-19, 2019-20 and 2020-21.

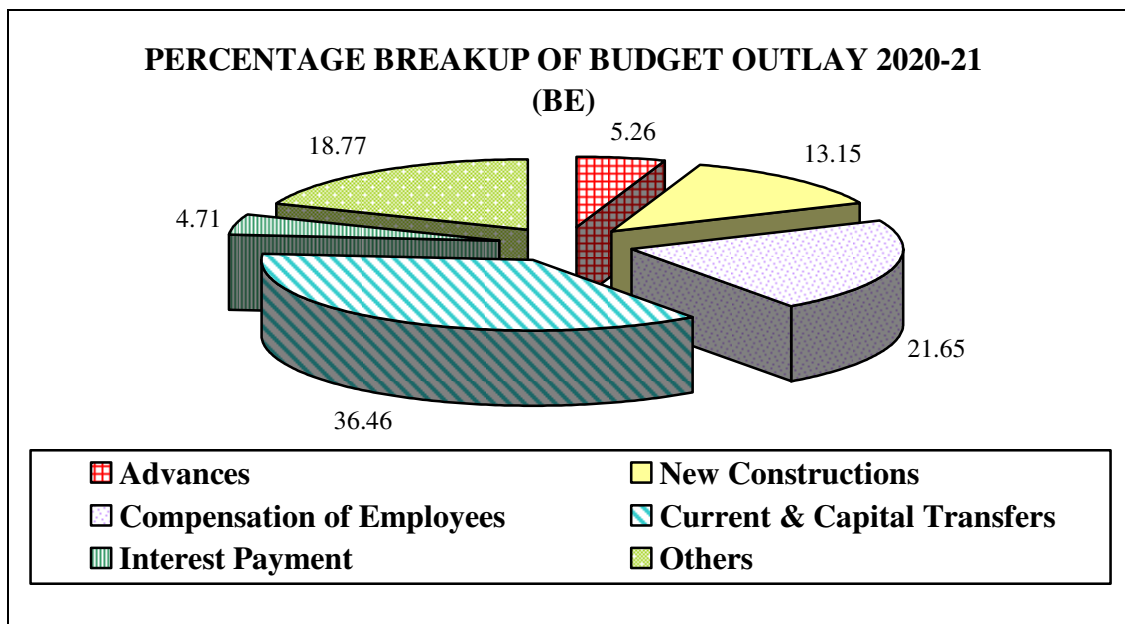
During 2018-19, expenditure towards Advances (5.39%), Current Transfers (35.07%), Interest Payment (6.20%), Compensation of Employees (22.78%) and New Construction (7.97%) taken together accounted for around 77% of the total approximately. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 7.86% during 2018-19 as against 5.13% during 2019-20 and for 2020-21, it is likely to be 5.40%. In absolute terms, Delhi Govt. had repaid Rs. 363635 lakh in 2018-19 and expected to make payment of Rs. 281111 lakh during 2019-20 against its borrowing from Union Government. For 2020-21, Rs. 351110 lakh is proposed to make as Repayment of Loan to Government of India. More details on classification of expenditure are available in the next paragraphs.

**Statement: 3.2 - Distribution of Gross Expenditure / Outlays**

S. No.	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	1053238 (22.78)	1184613 (21.62)	1407242 (21.65)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	460997 (9.97)	579072 (10.57)	645863 (9.94)
3	Current transfers including Subsidy	1621869 (35.07)	1951744 (35.62)	2151277 (33.10)
4	New Construction	368761 (7.97)	630358 (11.50)	854800 (13.15)
5	Machinery & Equipments including Transport, ICT & Software	19026 (0.41)	61099 (1.11)	121980 (1.88)
6	Cultivated Assets	4 (0.0001)	30 (0.001)	30 (0.001)
7	Financial Assets	8870 (0.19)	15118 (0.28)	84600 (1.30)
8	Second Hand Assets, land & Change in stock	6569 (0.14)	2920 (0.05)	4530 (0.07)
9	Capital Transfers	180672 (3.91)	166853 (3.04)	218416 (3.36)
10	Creation of Funds (Reserve)	5000 (0.11)	5001 (0.09)	12001 (0.18)
11	Interest payment	286711 (6.20)	275188 (5.02)	306188 (4.71)
12	Advances to Local Bodies and Others (including Contingency Fund)	249237 (5.39)	326893 (5.97)	341963 (5.26)
13	Repayment of Loan to Central Government	363635 (7.86)	281111 (5.13)	351110 (5.40)
	<b>TOTAL OUTLAY</b>	<b>4624589 (100.00)</b>	<b>5480000 (100.00)</b>	<b>6500000 (100.00)</b>

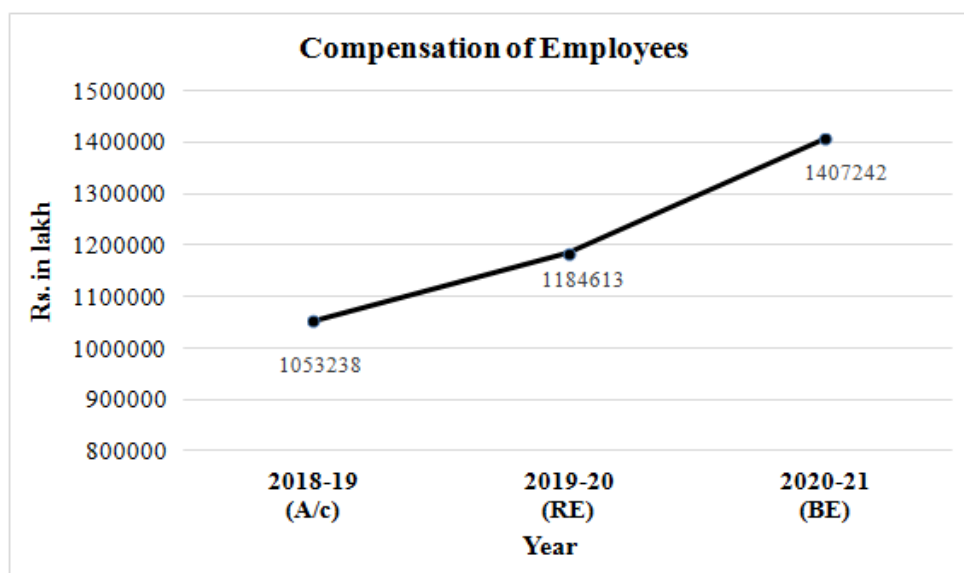
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay.



### 1. Compensation of Employees:

This item comprises expenditure in all forms of remuneration of Government employees such as salaries, wages, allowances, medical treatment, overtime allowances, LTC, Uniforms/clothing and honorarium other than traveling and daily allowances.

The component of Gross expenditure has been Rs. 1053238 lakh, Rs. 1184613 lakh and Rs. 1407242 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that the growth over previous year have been 12.47% in 2019-20 (RE) and 18.79% in 2020-21 (BE).

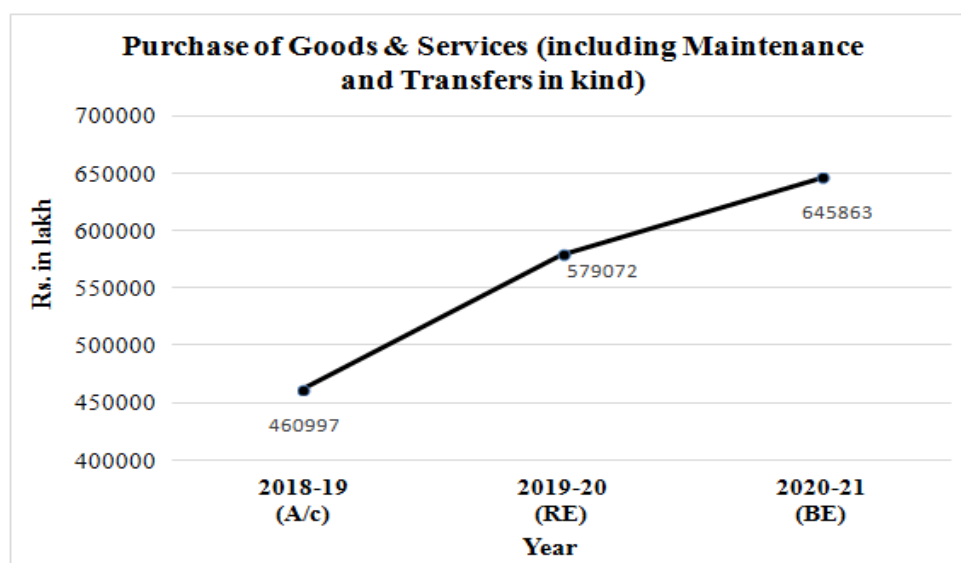




## 2. Purchase of Goods and Services including Maintenance and Transfers in kind

This includes all contingent expenditure on items such as office supplies, rent, rates & taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations including the expenditure on current repairs and maintenance. Maintenance covers expenditure towards building, roads, machinery etc. Transfers in kind such as mid day meal scheme, distribution of nutritious food and beverages, free supply of books and stationery to SC students in school is included here.

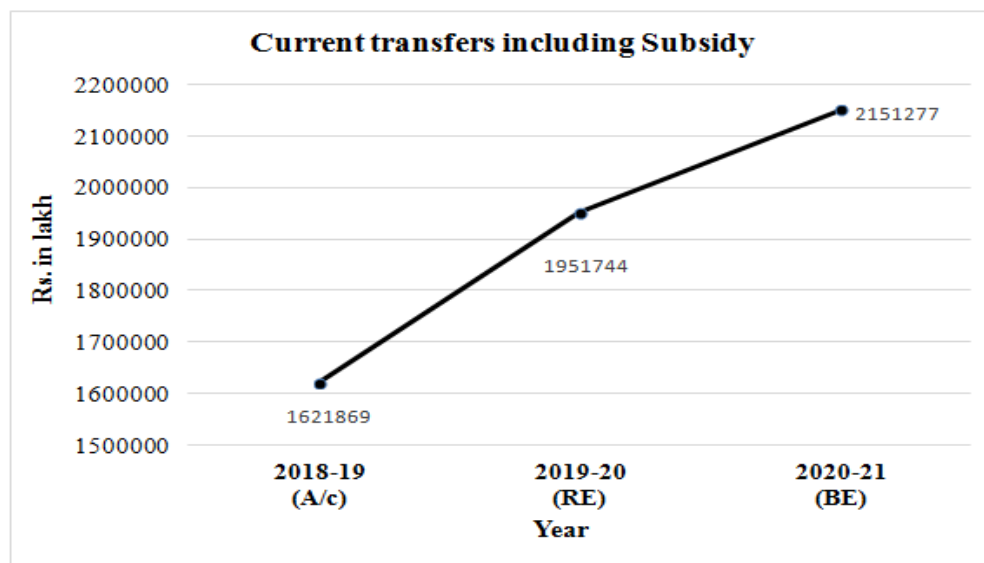
Expenditure/Outlay on Purchase of Goods and Services including Maintenance and Transfers in kind has been Rs. 460997 lakh, Rs. 579072 lakh and Rs. 645863 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that the growth over previous year have been 25.61% in 2019-20 (RE) and 11.53% in 2020-21 (BE).



## 3. Current Transfers including subsidy

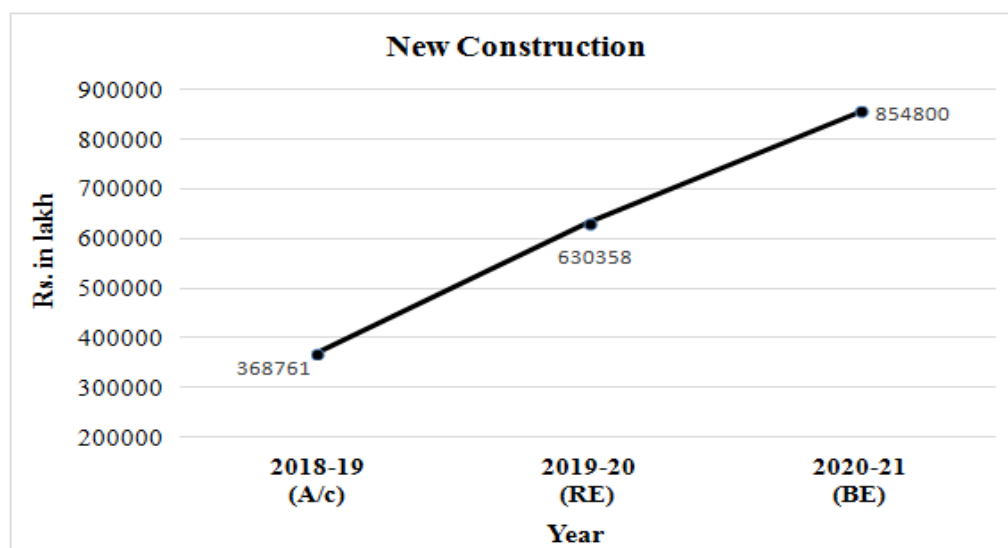
Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies. The subsidies are current unrequited payments that government units including non-resident government units make to enterprises on the basis of the levels of their production activities or the quantities or value of goods or services which they produce, sell or import. Major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses & for working deficit, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies to Mukhya Mantri Muft Sewer Connection Yojna, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB etc.

The component of Gross Expenditure / Outlay has been Rs. 1621869 lakh, Rs. 1951744 lakh and Rs. 2151277 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that the growth over previous year have been 20.34% in 2019-20 (RE) and 10.22% in 2020-21 (BE).



#### 4. New Constructions

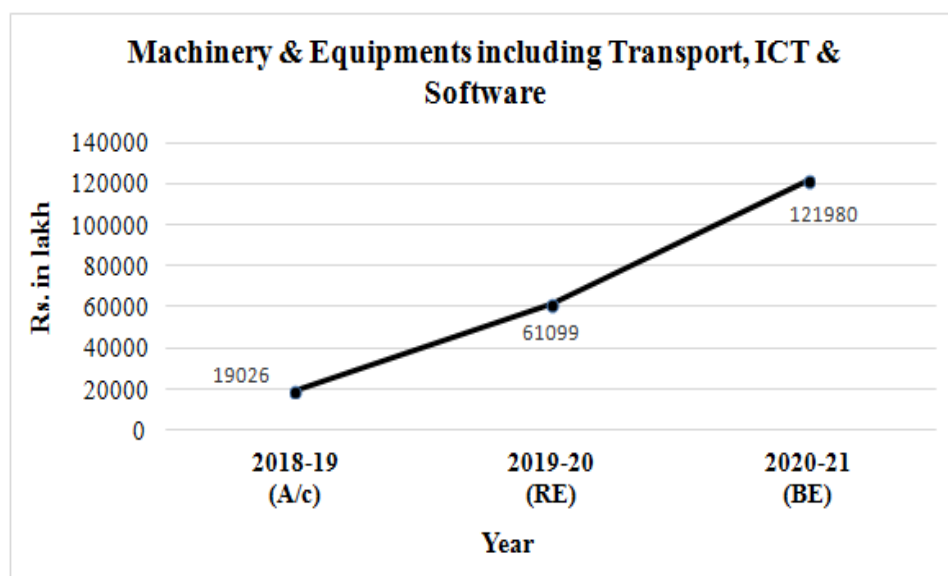
New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, roads and bridges and other construction works. The component of Gross Expenditure / Outlay has been Rs. 368761 lakh, Rs. 630358 lakh and Rs. 854800 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that the increase over previous year have been 70.94% in 2019-20 (RE) and 35.61% in 2020-21 (BE).



## 5. Machinery and Equipments, including Transport, Information & Communication Technology equipments and Software

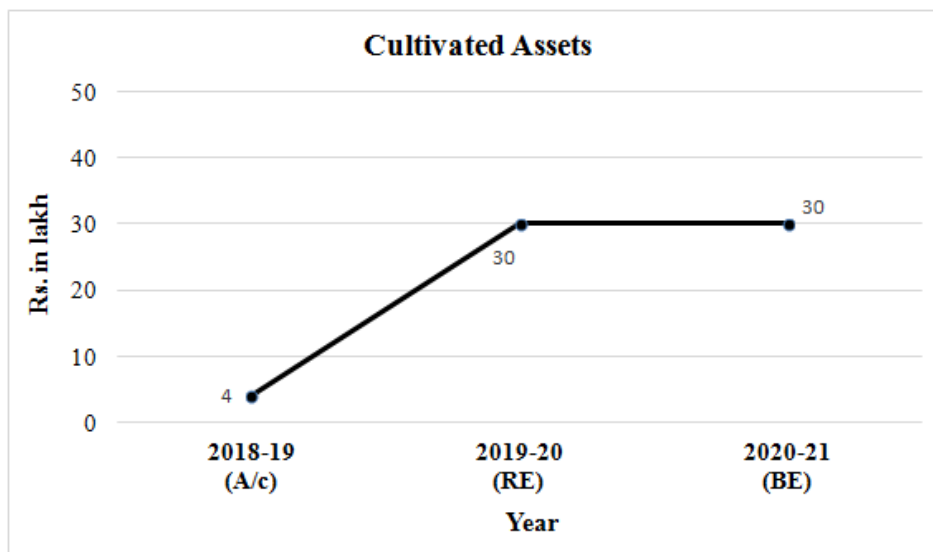
It include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipments and instruments used by professional men. Transport equipments include expenditure incurred on the purchase of buses, jeeps, trucks, tractors for road haulage. Software expenditure includes expenditure on software purchased exclusively or developed in-house. However, the software which is inseparable with the computer such as operating system and expenditure on Wi-Fi Facilities etc. has to be included in the Information & Communication Technology equipments.

The component of Gross Expenditure / Outlay has been Rs. 19026 lakh, Rs. 61099 lakh and Rs. 121980 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively and has shown a growth of 221.13% in 2019-20 (RE) and 99.64% in 2020-21 (BE) over previous year.



## 6. Cultivated Assets

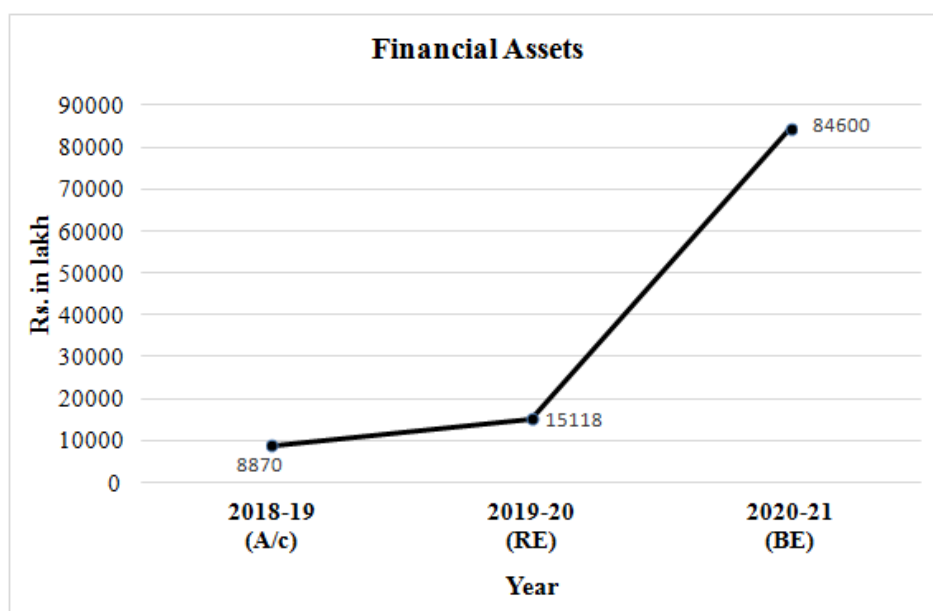
It includes plantations, orchards and other cash crops having life for more than one year. The component of Gross expenditure / Outlay has been Rs. 4 lakh in the year 2018-19 (A/c) and Rs. 30 lakh in both the years 2019-20 (RE) and 2020-21 (BE). Cultivated Assets is seen to have increased by 650.00% in 2019-20 (RE) while there was no growth in the year 2020-21 (BE) over previous year.



## 7. Financial Assets

All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to Delhi Health Care Corporation, DTC, JVC Power Plant at Jhajjar, MRT Authority etc.

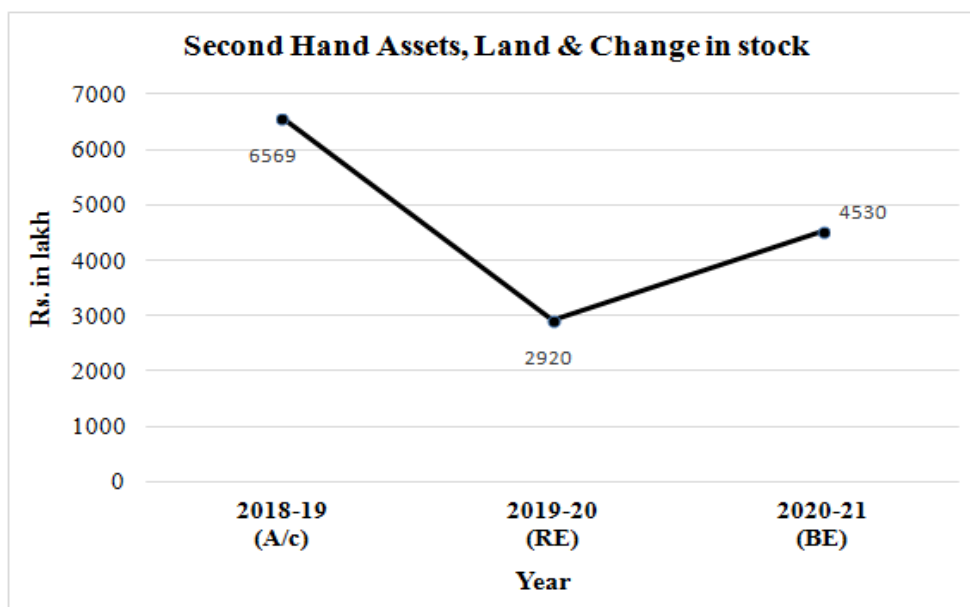
The component of Gross Expenditure / Outlay has been Rs. 8870 lakh, Rs. 15118 lakh and Rs. 84600 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that there has been an increase of 70.44% in 2019-20 (RE) and 459.60% in 2020-21 (BE) over previous year.



## 8. Second Hand Assets, Land and Change in Stock

The major part of the Expenditure / Outlay under this component is spent on purchase of land for new bus terminal, new inspection pit and for power project.

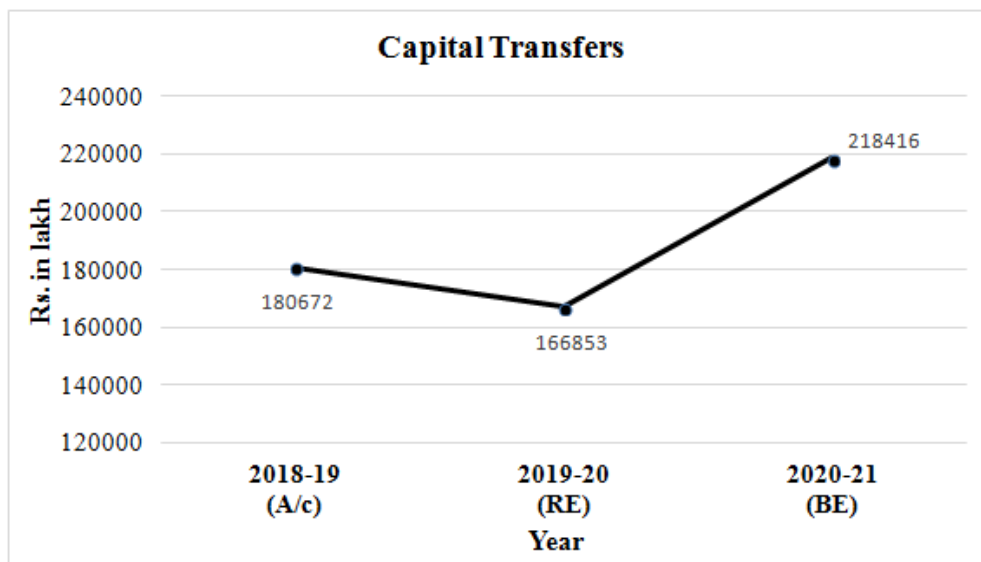
The component of Gross expenditure has been Rs. 6569 lakh, Rs. 2920 lakh and Rs. 4530 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that there has been a decline of 55.55% in 2019-20 (RE) over previous year whereas positive growth of 55.14% in 2020-21 (BE) over previous year.



## 9. Capital Transfers

It covers grants to finance the construction of buildings, purchase of machinery and equipments and for public works, water supply and sewage disposal schemes etc. They are intended to assist capital formation in other sectors of economy.

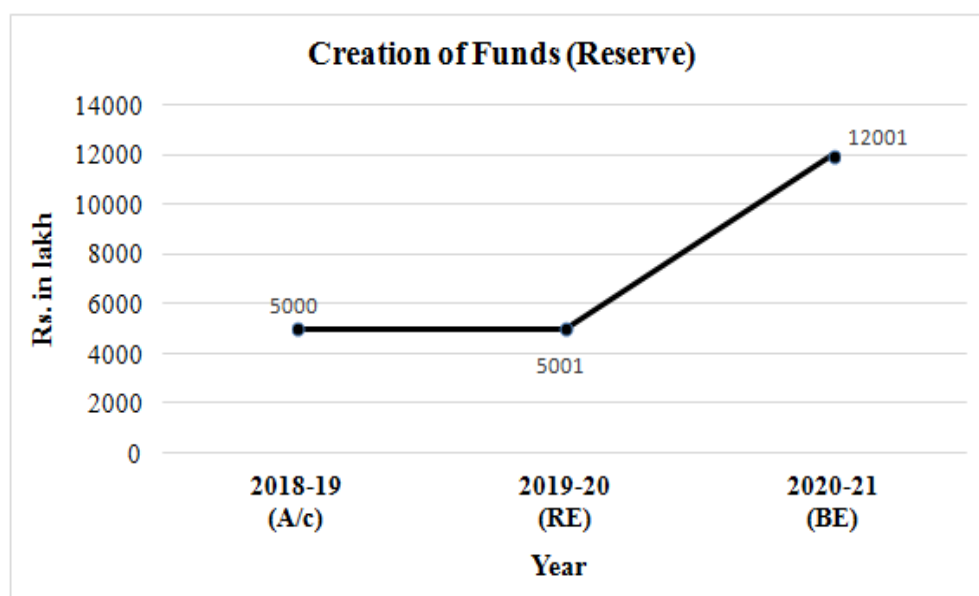
The component of Gross Expenditure/Outlay has been Rs. 180672 lakh, Rs. 166853 lakh and Rs. 218416 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that there has been a decrease of 7.65% in 2019-20 (RE) over previous year while an increase of 30.90% was noticed in 2020-21 (BE) over previous year.



#### 10. Creation of Funds (Reserve)

Funds are created by Government to meet the untoward and unforeseen expenditure, relating to Natural Calamities, Reduction and Avoidance of Debt, Flood Control, Drainage, construction of Roads & Bridges, Energy & Power, Civil Supplies, Village & Small Industries, Social Security & Welfare etc.

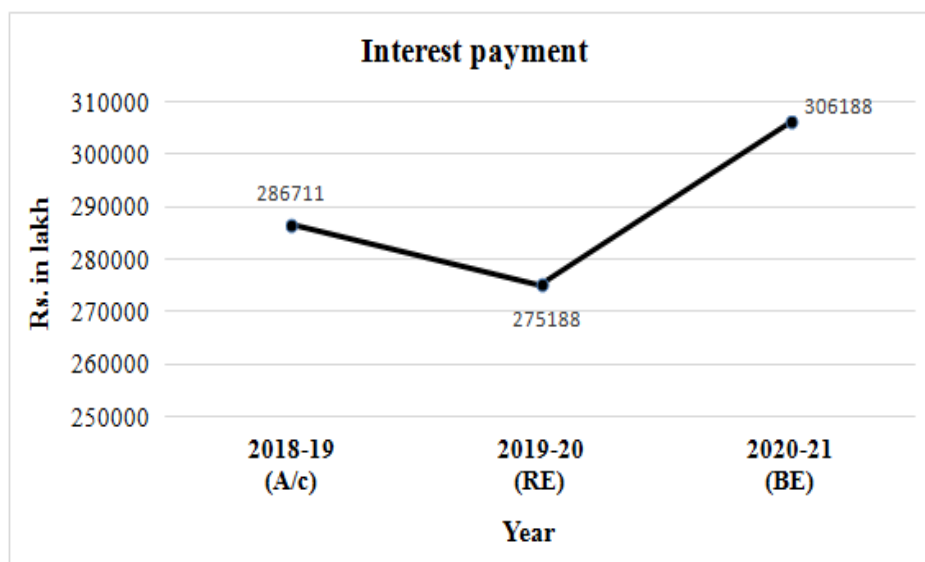
The component of Gross Expenditure / Outlay has been Rs. 5000 lakh, Rs. 5001 lakh and Rs. 12001 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that the growth over previous year has been 0.02% and 139.97% in the years 2019-20 (RE) and 2020-21 (BE) respectively.



## 11. Interest Payment

It comprises Expenditure / Outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

The component of Gross expenditure / outlay has been Rs. 286711 lakh, Rs. 275188 lakh and Rs. 306188 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that there has been a decline of 4.02% in 2019-20 (RE) over previous year and an increase of 11.27% in 2020-21 (BE).

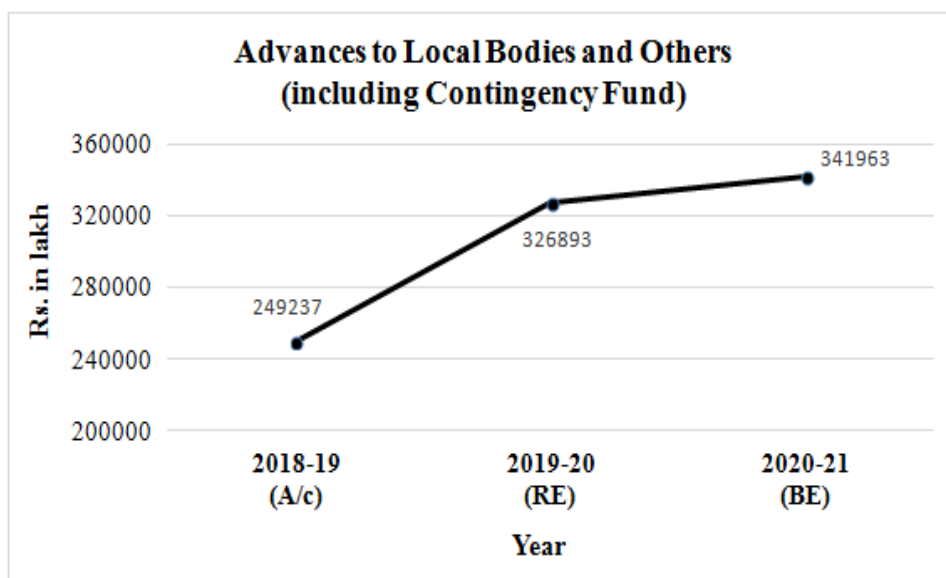


## 12. Advances to Local Bodies and Others (including Contingency Fund)

It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to North East & South DMCs for development works, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, loans to DTL, IPGCL/PPCL for power projects, loans to Indraprastha Institute of Information Technology and loans to DUSIB for construction of houses of weaker section and for ways and means support. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

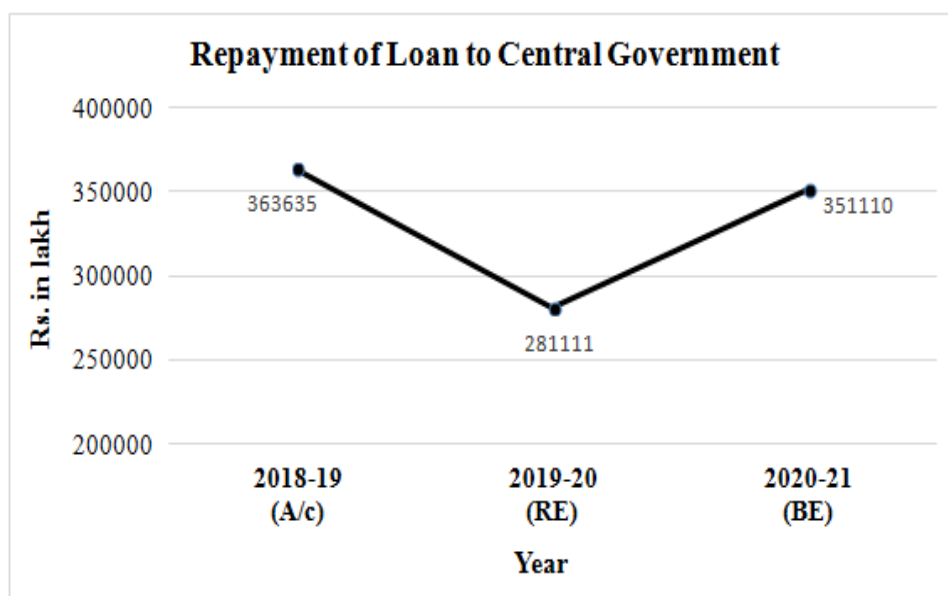
The component of Gross Expenditure/Outlay has been Rs. 249237 lakh, Rs. 326893 lakh and Rs. 341963 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It

is also to be noticed here that there has been a growth of 31.16% in 2019-20 (RE) and 4.61% in 2020-21 (BE) respectively over previous year.

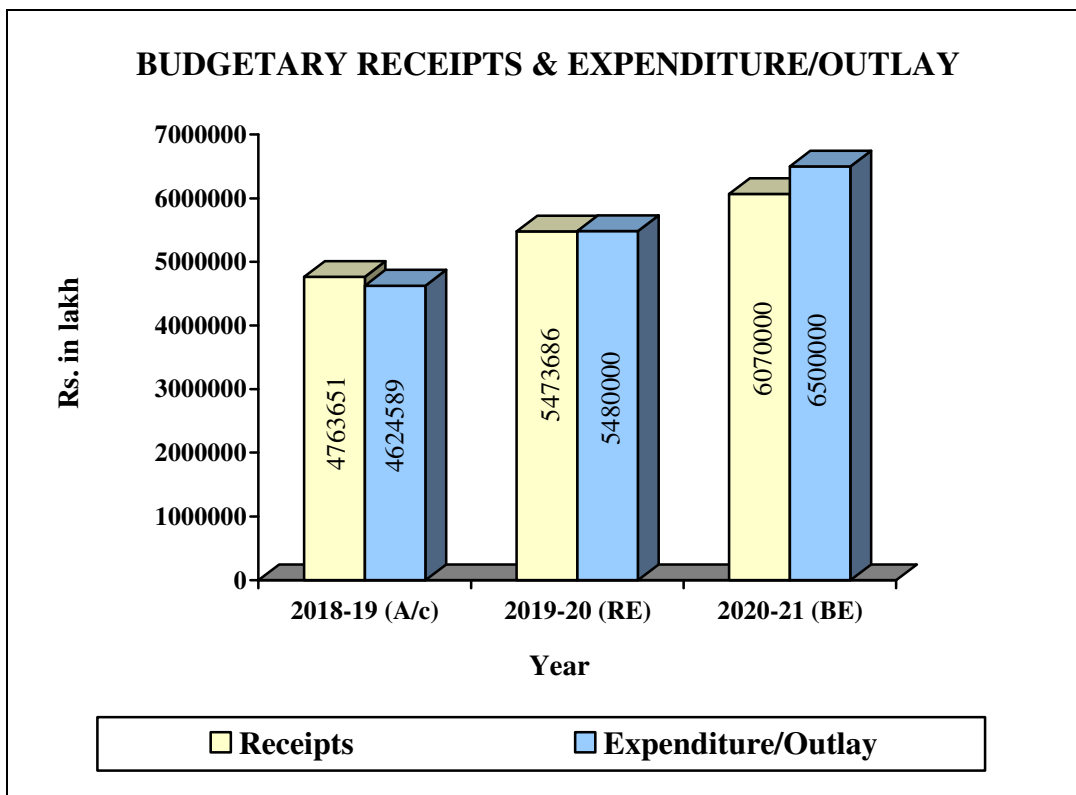


### 13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been Rs. 363635 lakh, Rs. 281111 lakh and Rs. 351110 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively. It is also to be noticed here that there has been a decline of 22.69% in 2019-20 (RE) over previous year while an increase of 24.90% in 2020-21 (BE) over previous year.





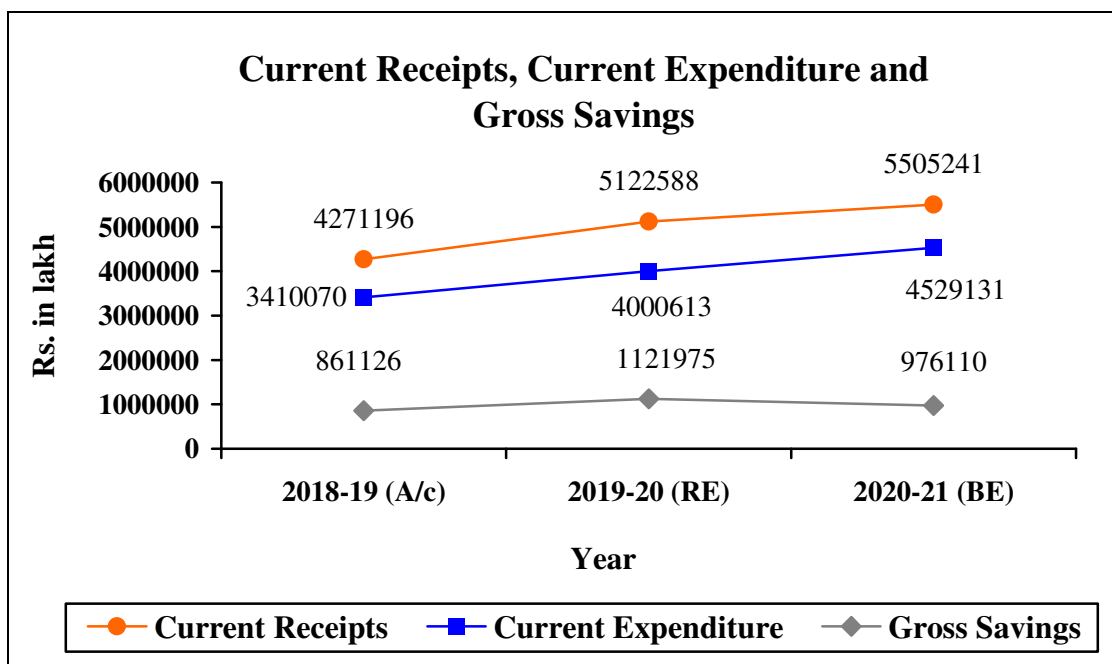


### GROSS SAVINGS:

Gross savings of State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Delhi Govt.'s Gross Savings during 2018-19 were Rs. 861126 lakh and the same is expected to reach at Rs. 976110 lakh by the end of 2020-21 as per budget estimates.

#### Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
S. No.	Items	(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Current Receipts	4271196	5122588	5505241
2	Current Expenditure	3410070	4000613	4529131
3	Surplus on Current A/c (1-2)	861126	1121975	976110
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	861126	1121975	976110



#### NET EXTRA BUDGETARY BORROWINGS / LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are Rs. (-) 304544 lakh and Rs. (-) 289191 lakh for the financial year 2018-19 (A/c) and 2019-20 (RE) respectively. Net Extra Budgetary Receipts is likely to touch Rs. 264026 lakh in the year 2020-21 (BE).

#### Statement: 3.4 - Distribution of Net Extra Budgetary Borrowings / Lending of Delhi Government (Administrative Departments)

S. No.	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Capital Expenditure on Fixed Assets	547712	817666	1155536
2	Add Net Expenditure on Financial Assets	8870	15118	84600
3	Less Surplus on Current Account	861126	1121975	976110
4	<b>Net Extra Budgetary Receipts (1+2-3)</b>	<b>-304544</b>	<b>-289191</b>	<b>264026</b>

(N.B.: - Positive N.E.B.R. is called Borrowing while Negative is Lending.)

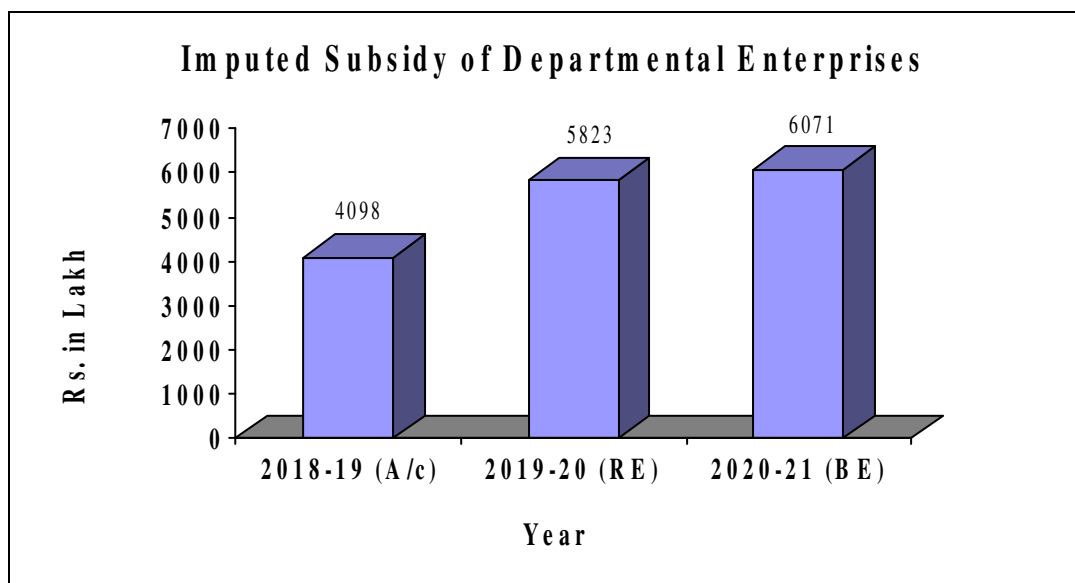
## PROFIT / LOSS FROM DEs:

Net surplus, which indicates financial health of Departmental Enterprises (viz. Irrigation and Forestry) is measured in terms of excess of current receipts over operating expenses.

### Statement: 3.5 - Distribution of Gross Input / Gross Output of DEs

S. No.	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	3613	4059	4335
2	Purchase of Commodities & Services including maintenance	1407	2565	2487
3	Operating Surplus	0	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	0	0
4	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT</b>	<b>5020</b>	<b>6624</b>	<b>6822</b>
1	Sales of Goods & Services	922	801	751
2	Imputed Subsidy	4098	5823	6071
	<b>GROSS OUTPUT</b>	<b>5020</b>	<b>6624</b>	<b>6822</b>

Statement 3.5 reveals that short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy. The burden due to subsidy on account of DEs is escalating on Delhi Govt. This is supported by the fact that imputed subsidy in 2018-19, which was Rs. 4098 lakh had increased to Rs. 6071 lakh by 2020-21 (BE).



**Statement: 3.6 - Distribution of Gross Input / Output of Delhi Government  
(Administrative Departments)**

S. No.	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Purchase of Commodities & Services including maintenance	420261 (28.59)	531276 (31.04)	598071 (29.89)
2	Compensation of Employees	1049625 (71.41)	1180554 (68.96)	1402907 (70.11)
2.1	Salary	908553 (61.81)	997321 (58.26)	1143563 (57.15)
2.2	Benefits & Wages	140855 (9.58)	182959 (10.69)	259045 (12.95)
2.3	Pension	217 (0.02)	274 (0.01)	299 (0.01)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
<b>4</b>	<b>Gross Input (1 to 3)</b>	<b>1469886 (100.00)</b>	<b>1711830 (100.00)</b>	<b>2000978 (100.00)</b>
5	Production of Goods & Services	1469886	1711830	2000978
5.1	Services Produced for own use	1430743 (97.34)	1679033 (98.08)	1976070 (98.76)
5.2	Sale of Goods & Services	39143 (2.66)	32797 (1.92)	24908 (1.24)
<b>6</b>	<b>Gross Output (5)</b>	<b>1469886 (100.00)</b>	<b>1711830 (100.00)</b>	<b>2000978 (100.00)</b>

N.B.:- Figures in parenthesis indicate percentage to the Gross Input / Output.

## **PRODUCTION OF GOODS & SERVICES BY DELHI GOVT.:**

Statement 3.6 gives a detailed account of gross input / output of government services. The gross output is comprised of (i) services produced for own use of administrative departments of Delhi Govt. and (ii) sale of goods & services, while gross input is inclusive of (i) purchase of commodities & services including maintenance, (ii) compensation of employees and (iii) consumption of fixed capital.

It is evident from Statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2018-19 (A/c), it was to the tune of Rs. 1049625 lakh, in 2019-20 (RE) it was Rs. 1180554 lakh and during 2020-21 (BE) it is expected to be Rs. 1402907 lakh. In terms of percentage to gross input, it was (71.41%), (68.96%) and (70.11%) respectively for the said years. Out of the total value of services produced, major proportion is consumed internally across years.



# CHAPTER 4

## PURPOSE~WISE EXPENDITURE OF DELHI GOVERNMENT (Administrative Departments)

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The entire State Government expenditure is recorded annually in the budget documents, issued by the State Government. The arrangement in regard to the presentation of the expenditure in the budget is in accordance to the requirements of the Legislative Control, Administrative accountability etc. The purpose of the Government expenditure is of two types, i.e., to achieve long term and short term goals. Long term expenditure is generally aimed at tackling the problems of unemployment and overall development of the state and to bring forth certain fundamental changes in the existing social / economic / infrastructure of the economy. The short term expenditure relates to immediate objectives such as Health, Education, Social Welfare, Economic Services and Law & Order etc. The aim of the purpose classification is to classify expenditure in accordance with the immediate and short-term needs of the state.

Purpose classification is a more useful and meaningful method of presentation of budget expenditure of Government as it gives a broad understanding of major thrust areas for the said period.

It may be seen from the Statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE), the total expenditure were estimated at Rs. 3096039 lakh, Rs. 4885039 lakh and Rs. 5800024 lakh respectively.

**Statement: 4.1 - Purpose Classification of Budget Expenditure of Administrative  
Departments of Delhi Government**

S. No.	Classification	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1.	General Public Services	679147 (21.94)	963342 (19.72)	914498 (15.77)
2.	Civil Defence	3235 (0.10)	3597 (0.07)	5420 (0.09)
3.	Education	985834 (31.84)	1290100 (26.41)	1534591 (26.46)
4.	Medical & Public Health	433168 (13.99)	554944 (11.36)	704348 (12.14)
5.	Social Security & Welfare Services	316952 (10.24)	372745 (7.63)	437722 (7.55)
6.	Housing & Other Community Amenities	76102 (2.46)	444511 (9.10)	655851 (11.31)
7.	Cultural, Recreational & Religious Services	40896 (1.32)	75719 (1.55)	142834 (2.46)
8.	Economic Services	534219 (17.26)	1135424 (23.24)	1346922 (23.22)
8.1	Gen. Admn./ Regulation/Research & Labour	4020 (0.13)	9323 (0.19)	11599 (0.20)
8.2	Agriculture, Forestry, Fishing & Hunting	10432 (0.34)	19951 (0.41)	24748 (0.43)
8.3	Mining, Manufacturing & Construction	1785 (0.06)	2627 (0.05)	7733 (0.13)
8.4	Electricity, Gas & Steam	173671 (5.61)	249085 (5.10)	298027 (5.14)
8.5	Water Supply	58700 (1.90)	180440 (3.69)	208965 (3.60)
8.6	Transport & Communication	284318 (9.18)	672562 (13.77)	794381 (13.70)
8.7	Other Economic Services	1293 (0.04)	1436 (0.03)	1469 (0.02)
9.	Environmental Protection	1570 (0.05)	10063 (0.21)	17267 (0.30)
10.	Other Services	24916 (0.80)	34594 (0.71)	40571 (0.70)
	<b>Total (Administrative Departments)</b>	<b>3096039 (100.00)</b>	<b>4885039 (100.00)</b>	<b>5800024 (100.00)</b>

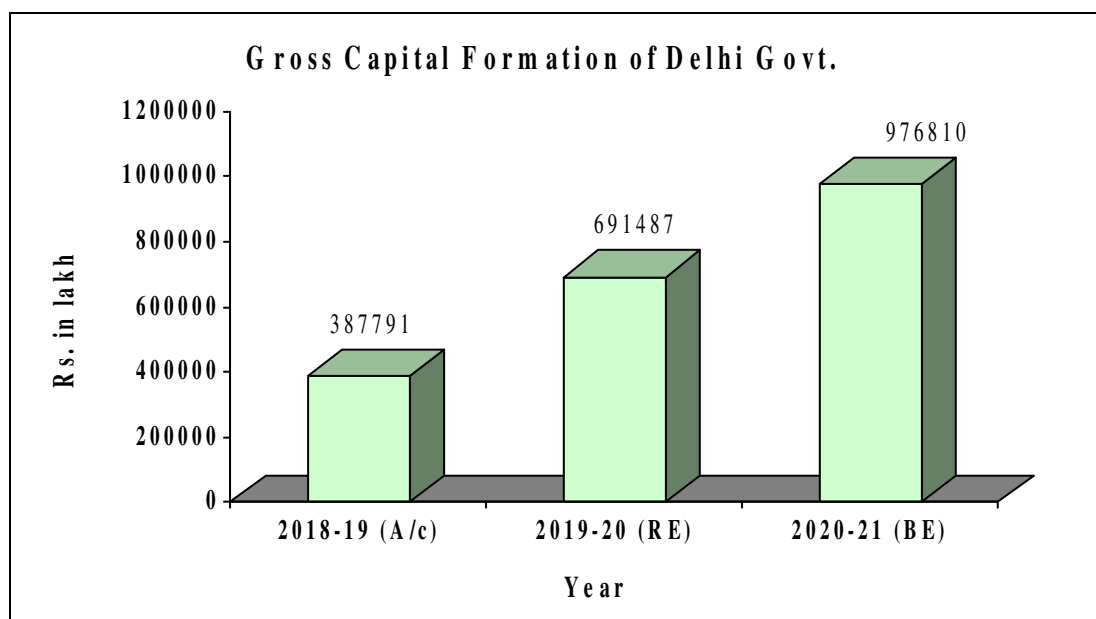
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2018-19, maximum expenditure in terms of percentage was incurred on Education (31.84%) followed by General Public Services (21.94%), Medical & Public Health (13.99%), Social Security and Welfare Services (10.24%), Transport & Communication (9.18%), Electricity, Gas & Steam (5.61%), Housing & Other Community Amenities (2.46%) and Water Supply (1.90%). Similarly, the dominant share during 2020-21 goes to areas like Education (26.46%) followed by General Public Services (15.77%), Transport & Communication (13.70%), Medical & Public Health (12.14%), Housing & Other Community Amenities (11.31%), Social Security and Welfare Services (7.55%), Electricity, Gas & Steam (5.14%) and Water Supply (3.60%).

### **GROSS CAPITAL FORMATION:**

Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise dwellings, other buildings and structures, machinery and equipment, cultivated biological resources, intellectual property products, net purchase of second hand assets and change in stock. Here, it may be noted that major chunk of the Capital formation is in the form of Construction activity.

As per Revised Budget estimates for 2019-20, Gross Capital Formation is expected to be Rs. 691487 lakh as compared to the amount of actual Gross Capital Formation of Rs. 387791 lakh during 2018-19. Keeping budget provisions in view for 2020-21, there is likelihood that Gross Capital Formation will be Rs. 976810 lakh.





**Statement: 4.2 - Gross Capital Formation**

S. No	Items	2018-19 (A/c)	2019-20 (RE)	2020-21 (BE)
<b>A. Administrative Departments</b>		<b>(Rs. Lakh)</b>	<b>(Rs. Lakh)</b>	<b>(Rs. Lakh)</b>
1	Dwellings, Other Buildings and Structures	368756	630312	849797
2	Machinery and Equipment	19010	61040	121890
3	Cultivated Biological Resources	4	30	30
4	Intellectual Property Products	3	42	75
5	Net Purchase of Second hand Assets	0	0	0
6	Change in Stock	0	0	0
7	<b>GCF (Admn.) (1+2+3+4+5+6)</b>	<b>387773</b>	<b>691424</b>	<b>971792</b>
<b>B. Departmental Enterprises</b>				
8	Dwellings, Other Buildings and Structures	5	46	5003
9	Machinery and Equipment	13	17	15
10	Cultivated Biological Resources	0	0	0
11	Intellectual Property Products	0	0	0
12	Net Purchase of Second hand Assets	0	0	0
13	Change in Stock	0	0	0
14	<b>GCF (DEs) (8+9+10+11+12+13)</b>	<b>18</b>	<b>63</b>	<b>5018</b>
<b>Gross Capital Formation (7+14)</b>		<b>387791</b>	<b>691487</b>	<b>976810</b>

**A. INDUSTRY – WISE GROSS CAPITAL FORMATION (Administrative Departments):**

It may be seen from the Tables annexed to this report that out of total gross capital formation of Administrative Departments of the Delhi Govt. of Rs. 387773 lakh in the year 2018-19 (A/c), Rs. 1189 lakh, Rs. 67595 lakh, Rs. 40342 lakh and Rs. 278647 lakh has been spent on Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2019-20 (RE), industry-wise expenditure has been Rs. 21229 lakh, Rs. 152583 lakh, Rs. 58169 lakh and Rs. 459443 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of Rs. 691424 lakh. Like-wise, during the year 2020-21 (BE) the expenditure is likely

to reach at Rs. 31540 lakh, Rs. 197727 lakh, Rs. 134511 lakh and Rs. 608014 lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of Rs. 971792 lakh respectively.

**B. GROSS CAPITAL FORMATION (Departmental Enterprises):**

It may be seen from the Tables annexed to this report that expenditure / outlay spent on Gross Capital Formation of Departmental Enterprises of the Delhi Govt. is only Rs. 18 lakh, Rs. 63 lakh and Rs. 5018 lakh in the years 2018-19 (A/c), 2019-20 (RE) and 2020-21 (BE) respectively.



# STATISTICAL TABLES

Table - 1

**Borrowing Account of Delhi Govt. for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Items		Receipt	Expenditure
A. Revenue and Capital Account		4311261	4011717
<b>I. Borrowing at Home</b>			
1. Internal Debt		0	0
2. Small Savings, Provident Fund etc.		0	0
3. Other Debt			
Total		0	0
Net Receipts (I)		0	
<b>II. Borrowing Abroad</b>			
1. External Debt		0	0
2. Other Debt			
Total		0	0
Net Receipts (II)		0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
1. Loans from Government of India		288000	363635
2. Loans and Advances from States Government		164390	240237
3. InterState Settlement		0	0
4. Contingency Fund		0	9000
5. Reserve Funds		0	0
6. Deposits & Advances		0	0
7. Suspense and Miscellaneous		0	0
8. Remittances		0	0
9. Cash Balance		-139062	0
10. Funds Revenue Account		0	5000
11. Funds Commercial Account			0
Total		313328	617872
Net Receipts (III)		-304544	
<b>Check</b>	<b>Total excluding Funds</b>	<b>4624589</b>	<b>4624589</b>
	Difference (Receipt - Expenditure)		0

Table - 2

**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>20936</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1470072</b>
1.1 Profits	0	1.1 Compensation of Employees	1049625
1.2 Income from Property	20936	a) Wages & Salaries	1049408
1.2.1 Net Interest Received	11346	b) Pension	217
a) Public Authorities	4427	1.2 Net Purchases of Goods & Services	381118
i) Centre		a) Purchases	330382
ii) States	0	b) Maintenance	89879
iii) Local Authorities	4427	c) Less Sales	39143
b) Foreign	0	1.3 Transfers in kind	39329
c) From other Sectors	6919	1.4 CFC	
1.2.2 Other Property Receipts	9590	<b>2. Net Interest Paid to</b>	<b>286711</b>
<b>2. Total Tax Revenue</b>	<b>3662468</b>	2.1 Public Authorities	286711
2.1 Import Duty	0	a) Centre	286711
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	502918	c) Local Authorities	0
2.4 Product Taxes	3159550	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	3415	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	584377	<b>3. Total Subsidies</b>	<b>455526</b>
4.1 Centre	584377	3.1 Production Subsidies	232932
4.2 States	0	3.2 Product Subsidies	222594
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>562153</b>
<b>Total Receipts (1+2+3+4)</b>	<b>4271196</b>	4.1 Other Sectors	562153
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>635608</b>
		5.1 Current to	608288
		a) Centre	
		b) States	0
		c) Local Authorities	608288
		5.2 Capital to	27320
		a) Centre	
		b) States	0
		c) Local Authorities	27320
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>3410070</b>
		<b>8. Surplus on Current Account</b>	<b>861126</b>

Table - 3

**Capital Finance Account of Delhi Govt. Administration and  
Enterprises for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	387773
2. Net Purchase of Physical Assets	6569
2.1 Second Hand Assets	0
2.2 Land	6569
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	153352
4.1 for Capital Formation	153352
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>547694</b>
<b>Enterprises</b>	
6. Capital Outlay	18
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>18</b>
<b>Total Expenditure (5 + 9)</b>	<b>547712</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	861126
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	-313414
15.1 Net Extra Budgetary Borrowing	-304544
15.2 less Net Purchase of Financial Assets	8870
<b>16. Total Receipts (11 to 15)</b>	<b>547712</b>

Table - 4

**Estimates of Output Of General Government for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>908553</b>	<b>217</b>	<b>140855</b>	<b>1049625</b>		<b>1049625</b>	<b>420261</b>	<b>1469886</b>
2. Construction (Repair & Maintenance)	26562	6	515	27083		27083	87366	114449
3. Water Supply	0	0	0	0		0	0	0
<b>4. Other Services</b>	<b>674915</b>	<b>162</b>	<b>107430</b>	<b>782507</b>	<b>0</b>	<b>782507</b>	<b>173582</b>	<b>956089</b>
I. (a) Education (3.2)	463348	111	90616	554075		554075	62443	616518
(b) Medical & Public Health (4.2)	209963	50	16802	226815		226815	111025	337840
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1604	1	12	1617		1617	114	1731
<b>5. Sub Total (2 to 4)</b>	<b>701477</b>	<b>168</b>	<b>107945</b>	<b>809590</b>	<b>0</b>	<b>809590</b>	<b>260948</b>	<b>1070538</b>
6. Public Administration & Defence (1-5)	207076	49	32910	240035	0	240035	159313	399348

Table - 5

**Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	791	16	31	0	0	1130	0	0	0	0	875	1093	1968	807	807
2. Forests	2728	78	246	0	0	0	0	0	0	0	47	3005	3052	2806	2806
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>3519</b>	<b>94</b>	<b>277</b>	<b>0</b>	<b>0</b>	<b>1130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>922</b>	<b>4098</b>	<b>5020</b>	<b>3613</b>	<b>3613</b>



Table - 6

**Industry and Asset wise Capital Formation of General Government for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273114</b>	<b>66522</b>	<b>29120</b>	<b>368756</b>
<b>1</b>	<b>Dwelling</b>	<b>0</b>	<b>0</b>		<b>4346</b>	<b>67</b>	<b>0</b>	<b>4413</b>
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3+2.4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268768</b>	<b>66455</b>	<b>29120</b>	<b>364343</b>
2.1	Non-Residential Building	0	0		35339	65207	29120	129666
2.2	Other Structures	0	0		127899	1248	0	129147
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		105530	0	0	105530
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>1189</b>	<b>5526</b>	<b>1073</b>	<b>11222</b>	<b>19010</b>
3.1	Transport Equipment	0	0		575	1	7	583
3.2	ICT Equipment	0	0	1189	1844	197	85	3315
3.3	Other Machinery and Equipment	0	0	0	3107	875	11130	15112
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	4	0	0	4
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	3	0	0	3
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>1189</b>	<b>278647</b>	<b>67595</b>	<b>40342</b>	<b>387773</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>1189</b>	<b>278647</b>	<b>67595</b>	<b>40342</b>	<b>387773</b>

Table - 7

**Industry and Asset wise Capital Formation of DEs for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Industry and Asset wise Capital Formation of DCUs														
Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	<b>Construction (1+2)</b>	<b>0</b>	<b>5</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>5</b>
<b>1</b>	<b>Dwelling</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>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3+2.4)</b>	<b>0</b>	<b>5</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>5</b>
2.1	Non-Residential Building	0	5	0		0	0		0	0	0	0		5
2.2	Other Structures	0	0	0		0	0		0	0	0	0		0
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>13</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>13</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	13	0		0	0		0	0	0	0		13
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</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>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</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>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>0</b>	<b>18</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>18</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>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</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>Gross Capital Formation</b>	<b>0</b>	<b>18</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>18</b>

Table - 8

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfers		Subsidy	
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>1</b>	<b>General Public Services</b>	<b>189192</b>	<b>67723</b>	<b>37841</b>	<b>0</b>	<b>0</b>	<b>6113</b>	<b>378278</b>	<b>0</b>	<b>0</b>
1.1	General Administration, External affairs, Public Order & Safety	189192	67723	37841	0	0	6113	378278	0	0
1.1.1	Public Order & safety	124904	42718	0	0	0	1077	0		
1.1.2	Planning & Statistical Activities	1645	644	0	0	0	0	0		
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	62643	24361	37841	0	0	5036	378278	0	
1.2	General Research						0			
<b>2</b>	<b>Defence</b>	<b>2506</b>	<b>729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>3</b>	<b>Education</b>	<b>568351</b>	<b>93473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178213</b>	<b>145797</b>	<b>0</b>	<b>0</b>
3.1	Administration, Regulation & Research	14276	5404	0	0	0	130	0	0	0
3.2	Education Services n.e.c.	554075	88069	0	0	0	178083	145797	0	0
<b>4</b>	<b>Health Affairs and Services</b>	<b>232432</b>	<b>104381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80327</b>	<b>16028</b>	<b>0</b>	<b>0</b>
4.1	Administration, Regulation and Research	5617	1743	0	0	0	10	25	0	0
4.2	Health Services	226815	102638	0	0	0	80317	16003	0	0
<b>5</b>	<b>Social Security and Welfare Affairs and Services</b>	<b>31762</b>	<b>39422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245115</b>	<b>488</b>	<b>165</b>	<b>0</b>
<b>6</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>842</b>	<b>-12197</b>	<b>6308</b>	<b>0</b>	<b>0</b>	<b>13609</b>	<b>67540</b>	<b>0</b>	<b>0</b>
<b>7</b>	<b>Cultural, Recreational and Religious Affairs Services</b>	<b>2697</b>	<b>22773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15269</b>	<b>157</b>	<b>0</b>	<b>0</b>
<b>8</b>	<b>Economic Affairs and Services</b>	<b>17925</b>	<b>1802</b>	<b>0</b>	<b>0</b>	<b>38427</b>	<b>20704</b>	<b>0</b>	<b>222429</b>	<b>232932</b>
8.1	General Administration, Regulation and Research	2966	-71	0	0	0	1125	0		
8.2	Agriculture, Forestry, Fishing and Hunting	3905	1079	0	0	0	1350	0	0	4098
8.3	Mining, Manufacturing and Construction	1140	190	0	0	0	455	0		
8.4	Electricity, Gas, Steam and Other Sources of Energy	163	-39	0	0	0	1574	0	169929	2044
8.5	Water Supply	0	0	0	0	0	16200	0	42500	
8.6	Transport and Communication	8589	512	0	0	38427	0	0	10000	226790
8.7	Other Economic Services	1162	131	0	0	0	0	0		
<b>9</b>	<b>Environmental Protection</b>	<b>400</b>	<b>492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>678</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10</b>	<b>Relief on Calamities</b>	<b>3518</b>	<b>11970</b>	<b>0</b>	<b>7303</b>	<b>0</b>	<b>2125</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>1049625</b>	<b>330568</b>	<b>44149</b>	<b>7303</b>	<b>38427</b>	<b>562153</b>	<b>608288</b>	<b>222594</b>	<b>232932</b>
										<b>3096039</b>

Table - 8 (Contd.)

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2018-19 (Actual)**

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	226	22810	0	0	570	647	0	1381	0	0	0	0	0	0	5	0	0	0	25639	704786
1.1	226	22810	0	0	570	647	0	1381	0	0	0	0	0	0	5	0	0	0	25639	704786
1.1.1	226	18179	0	0	503	647	0	467	0	0	0	0	0	0	5	0	0	0	20027	188726
1.1.2			0	0	0	0	0	458	0	0	0	0	0	0	0	0	0	0	458	2747
1.1.3		4631	0	0	67	0	0	456	0	0	0	0	0	0	0	0	0	0	5154	513313
1.2															0				0	0
2		49	0	0	4	0	0		0	0	0	0	0	0	0	0	0	0	53	3288
3	67	65233	0	1248	1	875	0	227	0	0	0	0	0	0	16207	15375	7000	0	106233	1092067
3.1	0	26	0	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	56	19866
3.2	67	65207	0	1248	1	875	0	197	0	0	0	0	0	0	16207	15375	7000	0	106177	1072201
4	0	29148	0	0	8	11942	0	102	0	0	0	0	0	0	13222	6565	0	0	60987	494155
4.1	0	28	0	0	1	812	0	17	0	0	0	0	0	0	0	0	0	0	858	8253
4.2	0	29120	0	0	7	11130	0	85	0	0	0	0	0	0	13222	6565	0	0	60129	485902
5	1923	2894	2590	1294	0	0	0	373	0	0	0	0	0	0	0	0	6	0	9080	326032
6	2197	2836	12646	107940	0	0	0	0	0	0	0	0	0	0	79202	5312	83930	0	294063	370165
7	0	774	0	2840	0	0	0	2	0	0	0	0	0	0	246	68	0	0	3930	44826
8	0	5917	90294	14688	0	1648	3	1212	4	0	0	6569	0	8870	44440	0	149301	0	322946	857165
8.1		5021	0	0	0	1126	0	2	0	0	0	0	0	0	0	0	0	0	6149	10169
8.2			0	3193	0	0	3	13	4	0	0	0	0	0	0	0	0	0	3213	13645
8.3		-11	0	0	0	0	0	0	0	0	0	0	0	0	40	0	0	0	29	1814
8.4	0	0	0	339	0	522	0	0	0	0	0	457	0	0	0	0	40000	0	41318	214989
8.5			0	0	0	0	0		0	0	0	0	0	0	44400	0	78313	0	122713	181413
8.6	0	900	90294	11156	0	0	0	1189	0	0	0	6112	0	8870	0	0	30988	0	149509	433827
8.7		7	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	15	1308
9	0	5	0	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0	35	1605
10	0	0	0	1137	0	0	0	18	0	0	0	0	0	0	0	0	0	0	1155	26071
Total	4413	129666	105530	129147	583	15112	3	3315	4	0	0	6569	0	8870	153352	27320	240237	0	824121	3920160

Table - 9

**Borrowing Account of Delhi Govt. for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Items		Receipt		Expenditure
A. Revenue and Capital Account		5156186		4871996
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	222500		281111
	2. Loans and Advances from States Government	95000		326893
	3. InterState Settlement	0		0
	4. Contingency Fund	0		0
	5. Reserve Funds	0		0
	6. Deposits & Advances	0		0
	7. Suspense and Miscellaneous	0		0
	8. Remittances	0		0
	9. Cash Balance	6314		0
	10. Funds Revenue Account	0		5001
	11. Funds Commercial Account			0
	Total	323814		613005
	Net Receipts (III)	-289191		
<b>Check</b>	<b>Total excluding Funds</b>	<b>5480000</b>		<b>5480000</b>
	Difference (Receipt - Expenditure)		0	

Table -10

**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>40382</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1724264</b>
1.1 Profits	0	1.1 Compensation of Employees	1180554
1.2 Income from Property	40382	a) Wages & Salaries	1180280
1.2.1 Net Interest Received	32400	b) Pension	274
a) Public Authorities	6200	1.2 Net Purchases of Goods & Services	498479
i) Centre		a) Purchases	437549
ii) States	0	b) Maintenance	93727
iii) Local Authorities	6200	c) Less Sales	32797
b) Foreign	0	1.3 Transfers in kind	45231
c) From other Sectors	26200	1.4 CFC	
1.2.2 Other Property Receipts	7982	<b>2. Net Interest Paid to</b>	<b>275188</b>
<b>2. Total Tax Revenue</b>	<b>3955000</b>	2.1 Public Authorities	275188
2.1 Import Duty	0	a) Centre	275188
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	551000	c) Local Authorities	0
2.4 Product Taxes	3404000	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	6020	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1121186	<b>3. Total Subsidies</b>	<b>595829</b>
4.1 Centre	1121186	3.1 Production Subsidies	273823
4.2 States	0	3.2 Product Subsidies	322006
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>698662</b>
<b>Total Receipts (1+2+3+4)</b>	<b>5122588</b>	4.1 Other Sectors	698662
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>706670</b>
		5.1 Current to	663076
		a) Centre	
		b) States	0
		c) Local Authorities	663076
		5.2 Capital to	43594
		a) Centre	
		b) States	0
		c) Local Authorities	43594
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>4000613</b>
		<b>8. Surplus on Current Account</b>	<b>1121975</b>

Table - 11

**Capital Finance Account of Delhi Govt. Administration and Enterprises**  
**for the year 2019-20 (RE)**

Figures in Rs. Lakhs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	691424
2. Net Purchase of Physical Assets	2920
2.1 Second Hand Assets	0
2.2 Land	2920
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	123259
4.1 for Capital Formation	123259
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>817603</b>
<b>Enterprises</b>	
6. Capital Outlay	63
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>63</b>
<b>Total Expenditure (5 + 9)</b>	<b>817666</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	1121975
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	-304309
15.1 Net Extra Budgetary Borrowing	-289191
15.2 less Net Purchase of Financial Assets	15118
<b>16. Total Receipts (11 to 15)</b>	<b>817666</b>

Table - 12

**Estimates of Output Of General Government for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>997321</b>	<b>274</b>	<b>182959</b>	<b>1180554</b>		<b>1180554</b>	<b>531276</b>	<b>1711830</b>
2. Construction (Repair & Maintenance)	29596	8	957	30561		30561	89879	120440
3. Water Supply	0	0	0	0		0	0	0
<b>4. Other Services</b>	<b>734042</b>	<b>202</b>	<b>133585</b>	<b>867829</b>	<b>0</b>	<b>867829</b>	<b>177017</b>	<b>1044846</b>
I. (a) Education (3.2)	508983	140	82937	592060		592060	78631	670691
(b) Medical & Public Health (4.2)	223483	61	50612	274156		274156	97257	371413
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1576	1	36	1613		1613	1129	2742
<b>5. Sub Total (2 to 4)</b>	<b>763638</b>	<b>210</b>	<b>134542</b>	<b>898390</b>	<b>0</b>	<b>898390</b>	<b>266896</b>	<b>1165286</b>
6. Public Administration & Defence (1-5)	233683	64	48417	282164	0	282164	264380	546544



Table - 13

**Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	1060	31	43	0	0	1720	0	0	0	0	701	2153	2854	1091	1091
2. Forests	2862	106	802	0	0	0	0	0	0	0	100	3670	3770	2968	2968
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>3922</b>	<b>137</b>	<b>845</b>	<b>0</b>	<b>0</b>	<b>1720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>801</b>	<b>5823</b>	<b>6624</b>	<b>4059</b>	<b>4059</b>

Table - 14

**Industry and Asset wise Capital Formation of General Government for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449538</b>	<b>137654</b>	<b>43120</b>	<b>630312</b>
<b>1</b>	<b>Dwelling</b>	<b>0</b>	<b>0</b>		<b>5506</b>	<b>512</b>	<b>0</b>	<b>6018</b>
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3+2.4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444032</b>	<b>137142</b>	<b>43120</b>	<b>624294</b>
2.1	Non-Residential Building	0	0		72903	132127	43120	248150
2.2	Other Structures	0	0		219899	5015	0	224914
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		151230	0	0	151230
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>21229</b>	<b>9833</b>	<b>14929</b>	<b>15049</b>	<b>61040</b>
3.1	Transport Equipment	0	0		785	4	177	966
3.2	ICT Equipment	0	0	21229	4070	12635	320	38254
3.3	Other Machinery and Equipment	0	0	0	4978	2290	14552	21820
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	30	0	0	30
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>42</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	42	0	0	42
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>21229</b>	<b>459443</b>	<b>152583</b>	<b>58169</b>	<b>691424</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>21229</b>	<b>459443</b>	<b>152583</b>	<b>58169</b>	<b>691424</b>

Table - 15

## Industry and Asset wise Capital Formation of DEs for the year 2019-20 (RE)

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	<b>Construction (1+2)</b>	<b>40</b>	<b>6</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>46</b>
<b>1</b>	<b>Dwelling</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>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3+2.4)</b>	<b>40</b>	<b>6</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>46</b>
2.1	Non-Residential Building	0	6	0		0	0		0	0	0	0		6
2.2	Other Structures	40	0	0		0	0		0	0	0	0		40
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>17</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>17</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	17	0		0	0		0	0	0	0		17
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</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>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</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>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary or Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>40</b>	<b>23</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>63</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>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</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>Gross Capital Formation</b>	<b>40</b>	<b>23</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>63</b>

Table - 16

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure						Current Transfers		Subsidy	
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production	
Buildings				Other Constructions	Roads						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	219533	122196	40000	0	0	30484	455294	0	0	867507
1.1	General Administration, External affairs, Public Order & Safety	219533	122196	40000	0	0	30484	455294	0	0	867507
1.1.1	Public Order & safety	142911	52697	0	0	0	11238	0			206846
1.1.2	Planning & Statistical Activities	4097	428	0	0	0	1	0			4526
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	72525	69071	40000	0	0	19245	455294	0		656135
1.2	General Research						0				0
2	Defence	2815	752	0	0	0	0	0			3567
3	Education	611354	112701	0	0	0	251334	142976	0	0	1118365
3.1	Administration, Regulation & Research	19294	6848	0	0	0	184	0	0	0	26326
3.2	Education Services n.e.c.	592060	105853	0	0	0	251150	142976	0	0	1092039
4	Health Affairs and Services	280452	91190	11	0	0	88135	20142	0	0	479930
4.1	Administration, Regulation and Research	6296	3144	1	0	0	45	25	0	0	9511
4.2	Health Services	274156	88046	10	0	0	88090	20117	0	0	470419
5	Social Security and Welfare Affairs and Services	37523	54459	0	0	0	270858	915	180	0	363935
6	Housing and Community Amenity Affairs and Services	941	2146	6400	0	0	12794	43539	5000	0	70820
7	Cultural, Recreational and Religeous Affairs Services	3018	42436	0	0	0	19794	210	0	0	65458
8	Economic Affairs and Services	21022	3398	0	0	38316	22609	0	316826	273823	675994
8.1	General Administration, Regulation and Research	3158	477	0	0	0	815	0			4450
8.2	Agriculture, Forestry, Fishing and Hunting	4471	2018	0	0	0	1560	0	1	5823	13873
8.3	Mining, Manufacturing and Construction	1368	400	0	0	0	753	0			2521
8.4	Electricity, Gas, Steam and Other Sources of Energy	170	134	0	0	0	2281	0	241000	0	243585
8.5	Water Supply	0	0	0	0	0	17200	0	47025		64225
8.6	Transport and Communication	10503	310	0	0	38316	0	0	28800	268000	345929
8.7	Other Economic Services	1352	59	0	0	0	0	0			1411
9	Environmental Protection	458	1071	0	0	0	962	0	0	0	2491
10	Relief on Calamities	3438	19634	0	9000	0	1692	0	0	0	33764
Total		1180554	449983	46411	9000	38316	698662	663076	322006	273823	3681831

Table - 16 (Contd.)

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2019-20 (RE)**

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land					To Others/ Non Govt.	To Local Bodies		
	Residential	Non Residential																		
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	200	54935	0	0	755	2695	0	9340	0	0	0	0	0	0	27910	0	0	0	95835	963342
1.1	200	54935	0	0	755	2695	0	9340	0	0	0	0	0	0	27910	0	0	0	95835	963342
1.1.1	200	46120	0	0	655	2695	0	1112	0	0	0	0	0	0	27910	0	0	0	78692	285538
1.1.2			0	0	0	0	0	643	0	0	0	0	0	0	0	0	0	0	643	5169
1.1.3		8815	0	0	100	0	0	7585	0	0	0	0	0	0	0	0	0	0	16500	672635
1.2															0				0	0
2		10	0	0	20	0	0		0	0	0	0	0	0	0	0	0	0	30	3597
3	512	132434	0	5015	4	2290	0	12668	0	0	0	0	0	0	7674	10138	1000	0	171735	1290100
3.1	0	307	0	0	0	0	0	33	0	0	0	0	0	0	0	0	0	0	340	26666
3.2	512	132127	0	5015	4	2290	0	12635	0	0	0	0	0	0	7674	10138	1000	0	171395	1263434
4	0	43146	0	0	187	15802	0	435	0	0	0	0	0	0	9511	5933	0	0	75014	554944
4.1	0	26	0	0	10	1250	0	115	0	0	0	0	0	0	0	0	0	0	1401	10912
4.2	0	43120	0	0	177	14552	0	320	0	0	0	0	0	0	9511	5933	0	0	73613	544032
5	2962	2153	2000	1000	0	0	0	502	0	0	0	0	0	0	13	0	180	0	8810	372745
6	2344	6114	71227	176820	0	0	0	0	0	0	0	0	0	0	44436	22702	50048	0	373691	444511
7	0	2891	0	4002	0	5	0	23	0	0	0	2600	0	0	650	90	0	0	10261	75719
8	0	6450	78003	29747	0	1028	42	15286	30	0	0	320	0	15118	33010	4731	275665	0	459430	1135424
8.1		3930	0	0	0	928	0	5	0	0	0	0	0	0	10	0	0	0	4873	9323
8.2			0	5947	0	0	42	59	30	0	0	0	0	0	0	0	0	0	6078	19951
8.3		0	0	0	0	0	0	17	0	0	0	0	0	0	50	0	39	0	106	2627
8.4	0	0	0	0	0	100	0	0	0	0	0	300	0	100	0	0	5000	0	5500	249085
8.5			0	0	0	0	0		0	0	0	0	0	0	32950	0	83265	0	116215	180440
8.6	0	2500	78003	23800	0	0	0	15200	0	0	0	20	0	15018	0	4731	187361	0	326633	672562
8.7		20	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	25	1436
9	0	17	0	7500	0	0	0	0	0	0	0	0	0	0	55	0	0	0	7572	10063
10	0	0	0	830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	830	34594
Total	6018	248150	151230	224914	966	21820	42	38254	30	0	0	2920	0	15118	123259	43594	326893	0	1203208	4885039

Table - 17

**Borrowing Account of Delhi Govt. for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Items		Receipt	Expenditure
A. Revenue and Capital Account		5530900	5806927
<b>I. Borrowing at Home</b>			
1. Internal Debt		0	0
2. Small Savings, Provident Fund etc.		0	0
3. Other Debt			
Total		0	0
Net Receipts (I)		0	
<b>II. Borrowing Abroad</b>			
1. External Debt		0	0
2. Other Debt			
Total		0	0
Net Receipts (II)		0	
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>			
1. Loans from Government of India		429100	351110
2. Loans and Advances from States Government		110000	341963
3. InterState Settlement		0	0
4. Contingency Fund		0	0
5. Reserve Funds		0	0
6. Deposits & Advances		0	0
7. Suspense and Miscellaneous		0	0
8. Remittances		0	0
9. Cash Balance		430000	0
10. Funds Revenue Account		0	12001
11. Funds Commercial Account			0
Total		969100	705074
Net Receipts (III)		264026	
<b>Check</b>	<b>Total excluding Funds</b>	<b>6500000</b>	<b>6500000</b>
	Difference (Receipt - Expenditure)		0

Table - 18

**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>41552</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>2021375</b>
1.1 Profits	0	1.1 Compensation of Employees	1402907
1.2 Income from Property	41552	a) Wages & Salaries	1402608
1.2.1 Net Interest Received	33000	b) Pension	299
a) Public Authorities	6500	1.2 Net Purchases of Goods & Services	573163
i) Centre		a) Purchases	546510
ii) States	0	b) Maintenance	51561
iii) Local Authorities	6500	c) Less Sales	24908
b) Foreign	0	1.3 Transfers in kind	45305
c) From other Sectors	26500	1.4 CFC	
1.2.2 Other Property Receipts	8552	<b>2. Net Interest Paid to</b>	<b>306188</b>
<b>2. Total Tax Revenue</b>	<b>4410000</b>	2.1 Public Authorities	306188
2.1 Import Duty	0	a) Centre	306188
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	600000	c) Local Authorities	0
2.4 Product Taxes	3810000	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	12789	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1040900	<b>3. Total Subsidies</b>	<b>722776</b>
4.1 Centre	1040900	3.1 Production Subsidies	321071
4.2 States	0	3.2 Product Subsidies	401705
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>764922</b>
<b>Total Receipts (1+2+3+4)</b>	<b>5505241</b>	4.1 Other Sectors	764922
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>713870</b>
		5.1 Current to	669650
		a) Centre	
		b) States	0
		c) Local Authorities	669650
		5.2 Capital to	44220
		a) Centre	
		b) States	0
		c) Local Authorities	44220
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>4529131</b>
		<b>8. Surplus on Current Account</b>	<b>976110</b>

Table - 19

**Capital Finance Account of Delhi Govt. Administration and  
Enterprises for the year 2020-21 (BE)**

Figures in Rs. Lakhs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	971792
2. Net Purchase of Physical Assets	4530
2.1 Second Hand Assets	0
2.2 Land	4530
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	174196
4.1 for Capital Formation	174196
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>1150518</b>
<b>Enterprises</b>	
6. Capital Outlay	5018
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>5018</b>
<b>Total Expenditure (5 + 9)</b>	<b>1155536</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	976110
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	179426
15.1 Net Extra Budgetary Borrowing	264026
15.2 less Net Purchase of Financial Assets	84600
<b>16. Total Receipts (11 to 15)</b>	<b>1155536</b>



Table - 20

**Estimates of Output Of General Government for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>1143563</b>	<b>299</b>	<b>259045</b>	<b>1402907</b>		<b>1402907</b>	<b>598071</b>	<b>2000978</b>
2. Construction (Repair & Maintenance)	32115	8	1459	33582		33582	53005	86587
3. Water Supply	0	0	0	0		0	0	0
<b>4. Other Services</b>	<b>847687</b>	<b>222</b>	<b>159852</b>	<b>1007761</b>	<b>0</b>	<b>1007761</b>	<b>239449</b>	<b>1247210</b>
I. (a) Education (3.2)	608355	159	101593	710107		710107	129454	839561
(b) Medical & Public Health (4.2)	237640	62	58207	295909		295909	108250	404159
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1692	1	52	1745		1745	1745	3490
<b>5. Sub Total (2 to 4)</b>	<b>879802</b>	<b>230</b>	<b>161311</b>	<b>1041343</b>	<b>0</b>	<b>1041343</b>	<b>292454</b>	<b>1333797</b>
6. Public Administration & Defence (1-5)	263761	69	97734	361564	0	361564	305617	667181

Table - 21

**Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	1284	21	49	0	0	2150	0	0	0	0	701	2803	3504	1305	1305
2. Forests	2956	74	288	0	0	0	0	0	0	0	50	3268	3318	3030	3030
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>4240</b>	<b>95</b>	<b>337</b>	<b>0</b>	<b>0</b>	<b>2150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>751</b>	<b>6071</b>	<b>6822</b>	<b>4335</b>	<b>4335</b>

Table - 22

**Industry and Asset wise Capital Formation of General Government for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579133</b>	<b>167757</b>	<b>102907</b>	<b>849797</b>
<b>1</b>	<b>Dwelling</b>	<b>0</b>	<b>0</b>		<b>11371</b>	<b>650</b>	<b>0</b>	<b>12021</b>
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3+2.4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>567762</b>	<b>167107</b>	<b>102907</b>	<b>837776</b>
2.1	Non-Residential Building	0	0		100180	157842	102907	360929
2.2	Other Structures	0	0		265547	9265	0	274812
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		202035	0	0	202035
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>31540</b>	<b>28776</b>	<b>29970</b>	<b>31604</b>	<b>121890</b>
3.1	Transport Equipment	0	0		2287	3	216	2506
3.2	ICT Equipment	0	0	31540	8747	25351	5359	70997
3.3	Other Machinery and Equipment	0	0	0	17742	4616	26029	48387
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	30	0	0	30
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>75</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	75	0	0	75
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>31540</b>	<b>608014</b>	<b>197727</b>	<b>134511</b>	<b>971792</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>31540</b>	<b>608014</b>	<b>197727</b>	<b>134511</b>	<b>971792</b>

Table - 23

**Industry and Asset wise Capital Formation of DEs for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	<b>Construction (1+2)</b>	<b>5000</b>	<b>3</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>5003</b>
<b>1</b>	<b>Dwelling</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>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>5000</b>	<b>3</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>5003</b>
2.1	Non-Residential Building	0	3	0		0	0		0	0	0	0		3
2.2	Other Structures	5000	0	0		0	0		0	0	0	0		5000
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>15</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>15</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	15	0		0	0		0	0	0	0		15
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</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>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
<b>5</b>	<b>Intellectual Property Products (sum of 5.1 to 5.5)</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>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>5000</b>	<b>18</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>5018</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>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</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>Gross Capital Formation</b>	<b>5000</b>	<b>18</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>5018</b>

Table - 24

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production		
			Buildings	Other Constructions	Roads						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	241622	95096	19000	0	0	10370	410446	0	0	776534
1.1	General Administration, External affairs, Public Order & Safety	241622	95096	19000	0	0	10370	410446	0	0	776534
1.1.1	Public Order & safety	155389	47025	0	0	0	7684	0			210098
1.1.2	Planning & Statistical Activities	3282	1856	0	0	0	95	0			5233
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	82951	46215	19000	0	0	2591	410446	0		561203
1.2	General Research						0				0
2	Defence	3530	1640	0	0	0	0	0			5170
3	Education	734320	162449	0	0	0	257599	168060	0	0	1322428
3.1	Administration, Regulation & Research	24213	6601	0	0	0	192	0	0	0	31006
3.2	Education Services n.e.c.	710107	155848	0	0	0	257407	168060	0	0	1291422
4	Health Affairs and Services	303045	104116	11	0	0	108531	23189	0	0	538892
4.1	Administration, Regulation and Research	7136	5277	1	0	0	50	25	0	0	12489
4.2	Health Services	295909	98839	10	0	0	108481	23164	0	0	526403
5	Social Security and Welfare Affairs and Services	40500	89043	0	0	0	287125	3896	180	0	420744
6	Housing and Community Amenity Affairs and Services	1707	2924	7000	0	0	19250	63789	11000	0	105670
7	Cultural, Recreational and Religeous Affairs Services	3877	79193	0	0	0	42700	270	0	0	126040
8	Economic Affairs and Services	62443	9183	0	0	20000	29663	0	390525	321071	832885
8.1	General Administration, Regulation and Research	3366	534	0	0	0	463	0			4363
8.2	Agriculture, Forestry, Fishing and Hunting	4968	3358	0	0	0	1720	0	2500	6071	18617
8.3	Mining, Manufacturing and Construction	1499	4603	0	0	0	980	0			7082
8.4	Electricity, Gas, Steam and Other Sources of Energy	240	187	0	0	0	3100	0	282000	0	285527
8.5	Water Supply	0	0	0	0	0	23400	0	47025		70425
8.6	Transport and Communication	51003	444	0	0	20000	0	0	59000	315000	445447
8.7	Other Economic Services	1367	57	0	0	0	0	0			1424
9	Environmental Protection	693	5885	0	0	0	4952	0	0	0	11530
10	Relief on Calamities	11170	17378	0	5550	0	4732	0	0	0	38830
Total		1402907	566907	26011	5550	20000	764922	669650	401705	321071	4178723

Table - 24 (Contd.)

**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2020-21 (BE)**

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			Total Expenditure (Current + Capital)
	Capital Expenditure																			
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	470	70280	0	0	2210	9490	0	6953	0	0	0	0	0	0	22361	0	0	26200	137964	914498
1.1	470	70280	0	0	2210	9490	0	6953	0	0	0	0	0	0	22361	0	0	26200	137964	914498
1.1.1	470	28420	0	0	2010	9490	0	1291	0	0	0	0	0	0	22356	0	0	0	64037	274135
1.1.2			0	0	0	0	0	311	0	0	0	0	0	0	5	0	0	0	316	5549
1.1.3		41860	0	0	200	0	0	5351	0	0	0	0	0	0	0	0	0	26200	73611	634814
1.2															0				0	0
2		70	0	0	60	120	0		0	0	0	0	0	0	0	0	0	0	250	5420
3	650	158151	0	9265	3	4616	0	25365	0	0	0	0	0	0	9613	3500	1000	0	212163	1534591
3.1	0	309	0	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	323	31329
3.2	650	157842	0	9265	3	4616	0	25351	0	0	0	0	0	0	9613	3500	1000	0	211840	1503262
4	0	102943	0	0	226	27499	0	5499	0	0	0	0	0	500	22351	6438	0	0	165456	704348
4.1	0	36	0	0	10	1470	0	140	0	0	0	0	0	0	0	0	0	0	1656	14145
4.2	0	102907	0	0	216	26029	0	5359	0	0	0	0	0	500	22351	6438	0	0	163800	690203
5	7800	3350	2600	1300	0	0	0	1730	0	0	0	0	0	0	18	0	180	0	16978	437722
6	3101	10067	63733	210515	0	2000	0	2000	0	0	0	0	0	0	82593	34252	141920	0	550181	655851
7	0	6335	0	5502	7	6	0	14	0	0	0	3000	0	0	1900	30	0	0	16794	142834
8	0	8995	135702	42130	0	4156	75	29336	30	0	0	1530	0	84100	35320	0	172663	0	514037	1346922
8.1		3965	0	0	0	3256	0	5	0	0	0	0	0	0	10	0	0	0	7236	11599
8.2			0	5930	0	0	75	96	30	0	0	0	0	0	0	0	0	0	6131	24748
8.3		0	0	0	0	0	0	220	0	0	0	0	0	0	309	0	122	0	651	7733
8.4	0	0	0	1000	0	900	0	0	0	0	0	1500	0	99	1	0	9000	0	12500	298027
8.5			0	0	0	0	0		0	0	0	0	0	0	35000	0	103540	0	138540	208965
8.6	0	5000	135702	35200	0	0	0	29000	0	0	0	30	0	84001	0	0	60001	0	348934	794381
8.7		30	0	0	0	0	0	15	0	0	0	0	0	0	0	0	0	0	45	1469
9	0	697	0	5000	0	0	0	0	0	0	0	0	0	0	40	0	0	0	5737	17267
10	0	41	0	1100	0	500	0	100	0	0	0	0	0	0	0	0	0	0	1741	40571
Total	12021	360929	202035	274812	2506	48387	75	70997	30	0	0	4530	0	84600	174196	44220	315763	26200	1621301	5800024

# ANNEXURES

**ABBREVIATIONS FOR**  
**ECONOMIC CLASSIFICATION OF BUDGET DOCUMENTS**  
**(BASE YEAR: 2011-12)**

S. No.	SNA Description	Economic Code	Definition
	Receipts		
1	Capital Transfers	Captng	Capital Transfers, Non-government/Individuals
2	Commercial Receipts	Cr	Commercial Receipt
3	Current Transfers	Tc	Transfers, Central Government
4		Ts	Transfers, State Governments
5		Tl	Transfers, Local Authorities
6		Tn	Transfers, Non-Profit Institutions
7		Tf	Transfers, Foreign Governments
8	Other Receipts	F	Withdrawal from Funds
9		Dt	Direct Taxes
10		Txt	Product Tax
11		Txn	Production Tax
12		Txo	Other Tax
13		Mr	Fees and Miscellaneous Receipts
14		It	Indirect Taxes
15		Ssh	Sale, Second Hand Assets
16		Sl	Sale, Land
17		Sfa	Sale, Financial Assets
18	Pension Receipts	Pn	Pension Contribution
19	Property Income	Into	Interests, Non-Government Bodies
20		Intf	Interest, Foreign Government/Organisations
21		Intc	Interest, Central Government
22		Ints	Interests, State Governments
23		Intl	Interests, Local Bodies
24		Pr	Property Receipts
	Expenditure		
25	Advances	Ang	Advances, Non-government Organisations
26		Af	Advances Foreign Countries /Organisations
27		Al	Advances, Local Authorities
28	Capital Transfers	Capti	Capital Transfers to Individuals
29		Captp	Capital Transfers to Private Institutions
30		Capta	Capital Transfers to Autonomous Bodies
31		Captst	Capital Transfers to State Government
32		Captl	Capital Transfers to Local Authorities
33		Captf	Capital Transfers to Foreign Countries/Organisations
34	Compensation of Employees	S	Salaries
35		W	Wages
36		A	Allowances
37		Bcs	Social (Cash) Benefits
38		Bco	Others (Cash) Benefits
39		Bk	Benefits in Kind
40		P1	Pension Payments
41	Current Transfers	P2	Employers' Contributions to Pension Fund
42		Ti	Transfers to Individuals
43		Tp	Transfers to Private Institutions
44		Ta	Transfers to Autonomous Bodies



S. No.	SNA Description	Economic Code	Definition
45		Tk	Transfers in kind
46		Tc	Transfer to Centre
47		Ts	Transfer to State
48		Tl	Transfer to Local Bodies
49		Tf	Transfer to Foreign
50	Financial Assets	Pfa	Purchase of Financial Assets
51	Gross Capital Formation	Psh	Purchase of Second Hand Assets
52		Pl	Purchase of Land
53		Stof	Change in stock of Food
54	Gross Fixed Capital Formation	Stoi	Change in stock of Inventory
55		Bo	Expenditure on Construction of Buildings
56		Bor	Dwellings
57		Bonr	Non-Residential Building & Structure
58		Ro	Expenditure on Construction of Road
59		Co	Expenditure on Construction of Other Capital
60		Li	Land Improvement
61		Tro	Expenditure on Purchase of Transport
62		Mo	Expenditure on Purchase of Machinery
63		So	Expenditure on Purchase of Software
64		ICT	Information & Communication Technology Equipment
65		Cao	Expenditure on acquiring Cultivated Assets
66		Aso	Expenditure on acquiring Animal Stock
67		RnD	Research and Development
68		OIPP	Other Intellectual Property Product
69	Intermediate Consumption	G	Purchase of Goods & Services
70		Bm	Maintenance of Buildings
71		Rm	Maintenance of Roads
72		Cm	Maintenance of Other Construction
73	Property Income	Intl	Interest to Local Authorities
74		Into	Interests to Non-Government Bodies
75		Intf	Interest to Foreign Government/Organisations
76		Intc	Interest to Central Government
77		Ints	Interests to State Governments
78	Subsidies	Sub	Subsidies
79		Subt	Product Subsidies
80		Subn	Production Subsidies

For DCUs expenditure, the above economic codes will be written with “D” prefix. Therefore, “S” denotes salary for administration and “DS” denotes salary for DCU. Similar logic follows for other economic codes except current/ capital transfers and subsidies. DCUs have some additional economic codes. These codes have been given below.

Departmental Enterprise (DE)			
S. No	SNA Description	Economic Code	Definition
1	Gross Capital Formation	DCi	DE Change in Stock
2	Property Income	Dr	Rent, DE
3	Property Income	Dint	DE, Commercial Interest
4	Consumption of Fixed Capital	Dp	Depreciation

**DEFINITIONS OF THE ITEMS USED IN  
ECONOMIC CLASSIFICATION**

1. **Income from Property and Entrepreneurship:** This flow records the income receivable by the State Government from departmental enterprises as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
  
2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
  - ❖ Corporate tax
  - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
  - ❖ Hotels receipts tax
  - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
  - ❖ Land revenue
  - ❖ Estate Duty
  - ❖ Taxes on wealth
  - ❖ Gift Tax
  
3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
  - Stamps & Registration fees
  - Customs
  - Union & State Excise
  - Sales Tax/ Value Added Tax
  - Service Tax
  - Taxes on Vehicles
  - Taxes on goods & passengers
  - Taxes and duties on electricity
  - Entertainment tax
  - Foreign Travel tax
  - Fees under factories & Mines acts
  - Import & Export license application
  - Patent fees
  - Registration of Trade Marks fees
  - Registration of Joint Stock companies
  - Fees for stamping Weights & Measures.

- **Classification of Taxes and Subsidies:** As per existing practice in the series of base year 2004-05, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. From 2011-12 series onwards taxes/subsidies should be classified as product/production taxes/subsidies. Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.
- **Production Taxes and Subsidies:** Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, dredging subsidies to Kolkata Port Trust etc. have been treated as production subsidies.

**Product Tax/ Product Subsidy:** A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

4. **Miscellaneous receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.
6. **Compensation of Employees:** This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.

**6.1 Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

**6.2 Pension:** This includes pension payments to government employees as well as employer's contributions to the Pension Fund.

**6.3 Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments / charges for services rendered for other agencies /

departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

8. **Maintenance** is the expenses towards maintenance of buildings, roads, machinery etc.
9. **Benefits:** expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees: Other benefits (Leave Travel Concessions) 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. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Enterprises'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** "Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production." (Para 7.98, SNA 2008)

*"Subsidies are not payable to final consumers; current transfers that governments make directly to households as consumers are treated as social benefits. Subsidies also do not include grants that governments may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers." (Para 7.99, SNA 2008)*

Transfers by general government to public corporations or private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classified as capital transfers rather than as Subsidies. Most of the times these kinds of transfers to corporations are shown, in budget documents, as subsidies; but actually they are not. A transfer is to be marked as subsidy only when the transfer is for compensating the losses incurred by the corporation due to policy of the government. For instance, it is government policy to boost the agricultural production and provide fertilizer to farmers at affordable prices. Government has fixed maximum retail price (MRP) of fertilizer. But the cost of production or import of fertilizer is more than MRP of fertilizer. Now if the manufacturer sells fertilizer at MRP, s/he will incur losses. This losses (the difference between cost of production and MRP) will be compensated by government as subsidies. Many times various grants are shown as subsidies in budgets documents. Details of this subsidy item should be examined first. If the amount is not being given to producers to contain the prices as a government policy, it should not be marked as subsidy.

Current grants made to non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or

current transfers by general government, depending on the circumstances and conditions of the given payment. In the case of Departmental Enterprises (DE), losses are treated as imputed subsidies. This imputed subsidy is called implicit subsidy as it is not directly available in budget documents. This imputed subsidy is added to subsidy (explicit subsidy) obtained after budget analysis and put in Income and Outlay account of general government as subsidy.

Distinction between subsidies and current transfers is given below:

Sl. No.	Subsidy	Current Transfers
1	Direct to Producers only	Direct to Households
2	Frequent	Not frequent
3	To keep prices under control	

12. **Current Transfers:** Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, 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, welfare of the weaker sections of the society), private institutions and autonomous bodies.
13. **Capital Transfers:** Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
14. **Saving on Current Account** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
15. **Gross Fixed Capital Formation** represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:

15.1 **Buildings:** Buildings include all expenditure on new construction and major alternations 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.

15.2 **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.

15.3 **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.

**15.4 Other Capital Outlay:** This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.

**15.5 Transport Equipment** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

**15.6 Machinery** include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Enterprises.

**15.7 ICT Equipment (ICT):** Information, computer and telecommunications (ICT) equipment consists of devices using electronic controls and also the electronic components forming part of these devices. In practice ICT equipment pertains mostly to computer hardware and telecommunication equipment. Eg. expenditure on mobile phones, fax machines, radio communication, internet, wireless, electronic printers etc.

**15.7 Software:** This includes all the software purchased or generated with in the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

**15.8 Cultivated Assets** include plantations, orchards and other cash crops having life for more than a year.

**15.9 Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.,

16. **Change in Stock** represents the value of 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 commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (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. Purchases or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.
17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.
18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-
  - (a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.
  - (b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

**(c.) Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra- budgetary receipts like loans from Government of India, inter state debt settlements, contingency fund, deposits and advances, suspense remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by State Govt. are also covered here.



**ILLUSTRATION OF**  
**PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS**

Expenditure on general administration is of two types viz.

- (i) Expenditure on administrative work related to various purpose categories like education, health, defence, agriculture, industries etc.
- (ii) Expenditure on general administration of the government as a whole like department of personnel, administration reforms, home external affairs, police, jails, justice, etc.

Both the types of administrative or secretariat expenditure are given in the budget. For our purposes, the expenditures related to type (ii) are shown under the general administration and those related to type (i) are shown under the related purpose categories. It might be pointed out that expenditure on administration for some states is not available for each department separately. In such cases, it was found difficult to allocate them to appropriate purpose categories. Under the circumstances, an attempt was made to split the expenditure by purpose categories on the basis of the proportion obtained from the adjoining states.

Expenditure on education can be split into three groups :

- (a) General education provided in schools, colleges, universities, centres of higher research & learnings and other institutions providing specialised trainings.
- (b) In-service training or on the job training for the employees deputed by any organisation or office.
- (c) Apprenticeship or similar other training in specialised fields organised for persons with the object of fixing them in employment on the basis of the performance in the training

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into purpose categories in accordance with the character of the body organising the training.

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. The educational activities which are integral part of other services are, however, grouped alongwith respective services. Thus, expenditures relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc., grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the 'recreational services'. Expenditure in regard to physical training in the educational institutions, are however, grouped under education.

Hospital and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred



on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditure relating to account heads 'Rural Development', 'Community Development', 'National Extension Services', etc. have been broken, to the extent possible, on the basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category 'education' hospital buildings under 'health' and general government office buildings under 'general government services'. If an office building is constructed for a definite purpose, say for defence headquarters, University Grants Commission, National Museum, etc. then they are classified under relevant purpose category and not under general government services. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category 'housing and community amenities' irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

Cooperation in general is classified under the category 'Other Economic Services'. But expenditure for cooperative societies serving particular economic activity is classified under that category. All India Radio is classified as recreational and cultural service. However, the expenditure relating to the news division of All India Radio has been separated out and grouped under 'General government services'.

Expenditures incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism, etc. Thus, the expenditures are put under various purpose categories according to the nature of the service. But expenditures incurred in regard to Press Information Bureau and Directorate of Information and Publicity, which serve all the departments of the government are classified under 'general government services'.

Refugees relief is a typical item and has been grouped under the category relief operation along with famine relief, flood relief, drought relief etc. Expenditures under this head are also meant for some specific types of services such as medical, housing, education etc. Such expenditures are attributed to specific purposes for which they are spent. Those, which cannot be attributed to specific purposes are classified under relief operation.



BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

**1. GENERAL PUBLIC SERVICES**

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

- 1.1.1 Public Order & Safety:** Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups 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 registration 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 & Statistical Activities:** Planning Commission, Central Statistical Organization, 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, External Affairs, Public Order and Safety n.e.c.:** Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Offices serving the 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 on 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 (i.e. DGS&D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. Of Information and Publicity) Central Motor Vehicles pools etc. Permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission, Inter-State water disputes, etc.

Foreign policy viz. expenditure of External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries. Aid to foreign countries and U.N. bodies viz., all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information

directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries 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 archaeological gardens), Standing Commission for Scientific and Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller Foundations, etc.

## **2. CIVIL DEFENCE / DEFENCE**

Central administration and research in connection with activities carried on for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organization, Defence Production units.

Military viz., all types of expenditures 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 and Border Security Force, etc.

**Civil Defence** viz training of civil defence personnel and expenditure on Home Guards.

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

## **3. EDUCATION AFFAIRS AND 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, organization, administration and methodology of all types of education i.e., grants to National Council of Educational 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 n.e.c.**

### **3.2 Schools, Universities & 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 schools / colleges, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education, education for displaced persons', non-custodians 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 school etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditures 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 types 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 test books 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 AND SERVICES**

Each of the categories (4.1 or 4.2) are sub-divided into the following five minor groups and they are self explanatory.

### **4.1 Administration, Regulation and Research**

Administration of Ministries and central departments 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 hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health

Services, expenditure for drug control, Central Drug Control, Central Drug Laboratory, etc.

Medical, dental and health research i.e. expenditure on and grants to research institutes like All India Institute of Medical Sciences, 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 Homeopathic**
- 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 defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS and ESI are also included here. Veterinary hospitals were also covered here till the base year 2004-05. However, Veterinary Hospitals are now covered within purpose code 8.2 i.e.

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 Central Programming Filaria Control Programme etc.

Loans and grants for medical or health purposes to private hospitals, clinics, health centres, other bodies and individual doctors.

- 4.2.1 Allopathic**
- 4.2.2 Homeopathic**
- 4.2.3 Ayurvedic**
- 4.2.4 Unani**
- 4.2.5 Other Medical Services**

## **5. WELFARE AFFAIRS AND SERVICES**

### **5.1 Social welfare services include**

Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc.

Public relief i.e. expenditure on civil supply or rationing systems, subsidies food scheme etc.

Child welfare services i.e., Expenditure for child and mothers care, maternity benefits, child welfare clinics Institutions / homes for child and mother like maternity homes, 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. Family Welfare Services, i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

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 organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

## **5.2 Social Security Affairs and 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.

## **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 and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Deptt. Of Community Development.

Housing and related slum clearance activities expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization 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, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

Community facilities i.e., expenditure on community development schemes (general and unspecific 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 Art & Cultural Affairs Services**

Administration and Central departments concerning with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children books in-regional languages, National Book 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 Encyclopedia, translations of manuals and forms in Hindi, correction 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. Programme, Songs and Drama Division, organization in film festival, grants/ loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centres, art exhibitions 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, maintenance and development of tourist places, museums etc.

#### **7.4 Cultural, Recreational and Religious 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 for the promotion of sport, 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 AND SERVICES**

#### **8.1 General administration, regulation and research includes**

Ministers 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 centres for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection (unspecified or general) and regulation of working conditions of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc., expenditure on labour arbitration boards, labour tribunals, etc.

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e., expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

#### **8.2 Agriculture, forestry, fishing and hunting**

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

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 labourer, development of jute, cotton, tea plantation, sericulture and other cash crops.



Development and use of soil, i.e., expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also includes consolidation on holding, flood control measures, 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, 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 improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

### **8.3 Mining, Manufacturing and Construction**

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 & Natural gas, Indian Standards Institute.

Mining, i.e., expenditure for promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines 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 Industrial products.

Building and 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 advance to bodies like State Electricity Boards, 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 of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes like Thumba Equatorial Rocket Launching Stations. 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 Sources of Energy viz., solar energy, wind energy etc., Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

#### **8.5 Drinking Water Supply**

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

**8.6.2 Water Transport Waterways and other navigation**, i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port 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 communications**, i.e., expenditure as investment, grant, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.,

#### **8.6.4 Transport & 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 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.

Cooperative 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 cooperative societies, development of cooperative movement in the country. (Cooperative 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 sewage 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 & 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 i.e., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc., Also include are the imputed banking charges at All-India level.

