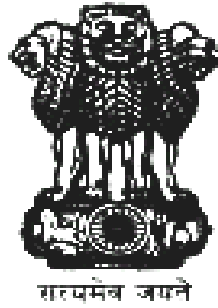


GOVERNMENT OF N.C.T. OF DELHI

**ANALYSIS OF THE
BUDGETARY TRANSACTIONS
OF STATE GOVERNMENT
2017-18**

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



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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, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2015-16, revised estimates of expenditure for 2016-17 and budget provisions for 2017-18 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 CSO 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
July, 2017

(Devinder Singh, IAS)
Director-cum-Special Secretary

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
STATE GOVERNMENT
2017-18**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2017-18.

A. BUDGETARY RECEIPTS

❖ The revenue receipts of Delhi Govt. estimated to increase from ₹ 34998.85 crore in 2015-16 (A/c) to ₹ 36922.06 crore in 2016-17 (RE) and thereafter to ₹ 42216.00 crore by 2017-18 (BE) there by promising an increase to the tune of nearly 20.62% during this period whereas, the increase in revenue receipts during 2015-16 (A/c) and 2016-17 (RE) were projected to increase by 5.50%, while the likely increase during 2017-18 (BE) is 14.34%.

❖ Tax to GSDP ratio of the Delhi Govt. is found to be 5.48% for the year 2015-16 (A/c) and it was declined to 5.21% during 2016-17 (RE).

❖ Taxes and interest taken together accounted for more than 86% of revenue receipts during the year 2015-16 (A/c).

B. BUDGETARY EXPENDITURE/OUTLAYS

❖ Total disbursement of Delhi Govt. was ₹ 35195.52 crore in 2015-16 (A/c) while the total outlays for 2016-17 (RE) and 2017-18 (BE) were to the tune of ₹ 41200.00 crore and ₹ 48000.00 crore respectively.

❖ Expenditure towards Advances (7.65%), Current Transfers (30.67%), Interest Payment (7.98%), Compensation to Employees (19.23%) and New Construction (13.16%) taken together accounted for around 79% of the total outlay during 2015-16 (A/c). This trend continued during the subsequent years with some minor deviations.

❖ The component of Gross Expenditure / Outlay on compensation to employees has been ₹ 6769.95 crore, ₹ 8617.66 crore and ₹ 10853.04 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

❖ The component of Compensation to employees on Education Services was found to be ₹ 3303.21 crore, ₹ 4084.31 crore and ₹ 5339.08 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

❖ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 1526.92 crore, ₹ 1904.62 crore and ₹ 2258.58 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been ₹ 3532.16 crore, ₹ 5105.06 crore and ₹ 5866.65 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It was estimated to 0.64% of the GSDP of Delhi at current prices for the year 2015-16 and 0.82% for the year 2016-17.

❖ The component of Gross Expenditure / Outlay on current transfer including subsidies has been ₹ 10793.14 crore, ₹ 13274.48 crore and ₹ 15358.53 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 and for working deficit and subsidies paid to the consumers through DISCOMS.

❖ The component of Gross Expenditure / Outlay on new construction has been ₹ 4630.79 crore, ₹ 4815.13 crore and ₹ 5347.89 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 ₹ 143.73 crore, ₹ 218.26 crore and ₹ 487.35 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on cultivated assets outlay has been ₹ 4.60 crore, ₹ 8.10 crore and ₹ 14.20 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18

(BE) respectively. 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 ₹ 4.80 crore, ₹ 5.51 crore and ₹ 107.01 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 MRT Authority, DTC, JVC Power Plant at Jhajjar, equity for integrated Power development Scheme and Delhi Renewable Energy and Power companies etc.

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 185.30 crore, ₹ 101.48 crore and ₹ 151.00 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 ₹ 2191.75 crore, ₹ 1729.28 crore and ₹ 2347.03 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 Nil, ₹ 5.05 crore and ₹ 15.00 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Interest Payments has been ₹ 2809.81 crore, ₹ 2882.52 crore and ₹ 3006.47 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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 ₹ 2694.32 crore, ₹ 2782.84 crore and ₹ 2763.38 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (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, loans to DTL for power projects, loans to Indraprastha Institute of Information Technology and DSFDC. 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 ₹ 1435.17 crore, ₹ 1654.63 crore and ₹ 1682.45 crore in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.

C. GROSS SAVINGS

❖ Delhi Government's gross savings during 2015-16 were ₹ 10331.98 crore and the same is expected to decrease to ₹ 6172.42 crore by the end of 2016-17 as per Revised Estimates and may progress to ₹ 6335.11 crore in 2017-18 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure reveals that during 2015-16, maximum expenditure in terms of percentage was incurred on Education (26.63%) followed by Transport & Communication (18.51%), General Public Services (15.82%), Medical & Public Health (10.63%), Housing & Other Community Amenities (8.11%), Electricity, Gas & Steam (6.73%), Social Security and Welfare Services (5.63%) and Water Supply (4.00%). Similarly, the dominant share during 2017-18 goes to areas like Education (27.64%) followed by General Public Services (19.00%), Transport & Communication (12.41%), Medical & Public Health (12.33%), Housing & Other Community Amenities (9.82%), Social Security and Welfare Services (6.12%), Electricity, Gas & Steam (5.09%) and Water Supply (3.91%).

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be ₹ 5041.49 crore during the year 2016-17, as compared to the amount of actual Gross Capital Formation of ₹ 4779.12 crore during 2015-16. Keeping budget provisions in view for 2017-18, there is likelihood that Gross Capital Formation will be ₹ 5849.44 crore.



Chapter 1

INTRODUCTION

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. 2015-16 actual expenditure, 2016-17 revised estimates and 2017-18 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

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 Commercial Undertakings 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 commercial undertakings 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 commercial undertakings has been presented separately whereas the sources of finance are common to both.

PRODUCTION ACCOUNT OF DCUs OF DELHI GOVERNMENT:

Departmental Commercial Undertakings (DCUs) may briefly be defined as agencies engaged in production & distribution of goods and services that are meant for marketing. As a result, these DCUs 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 undertakings included in this Account. This commercial character clearly distinguishes these departments from other set of administrative departments in government. The broad areas in which DCUs 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 DCUs.

The input component of the departmental commercial undertaking 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 commercial undertakings 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 undertakings, 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 commercial undertakings.

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.

Code	Major Category	Code	Sub Category
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
		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

This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2015-16, 2016-17 and 2017-18. It is essential to note that whenever reference is made to 2015-16 (A/c) it may mean actual / final where as it denotes revised estimates for 2016-17 (RE) while for the year 2017-18 (BE) the figures are simply budget estimates. In other words, data of 2016-17 and 2017-18 are purely provisional and they will get concretized in the coming year.

TOTAL BUDGETARY RECEIPTS:

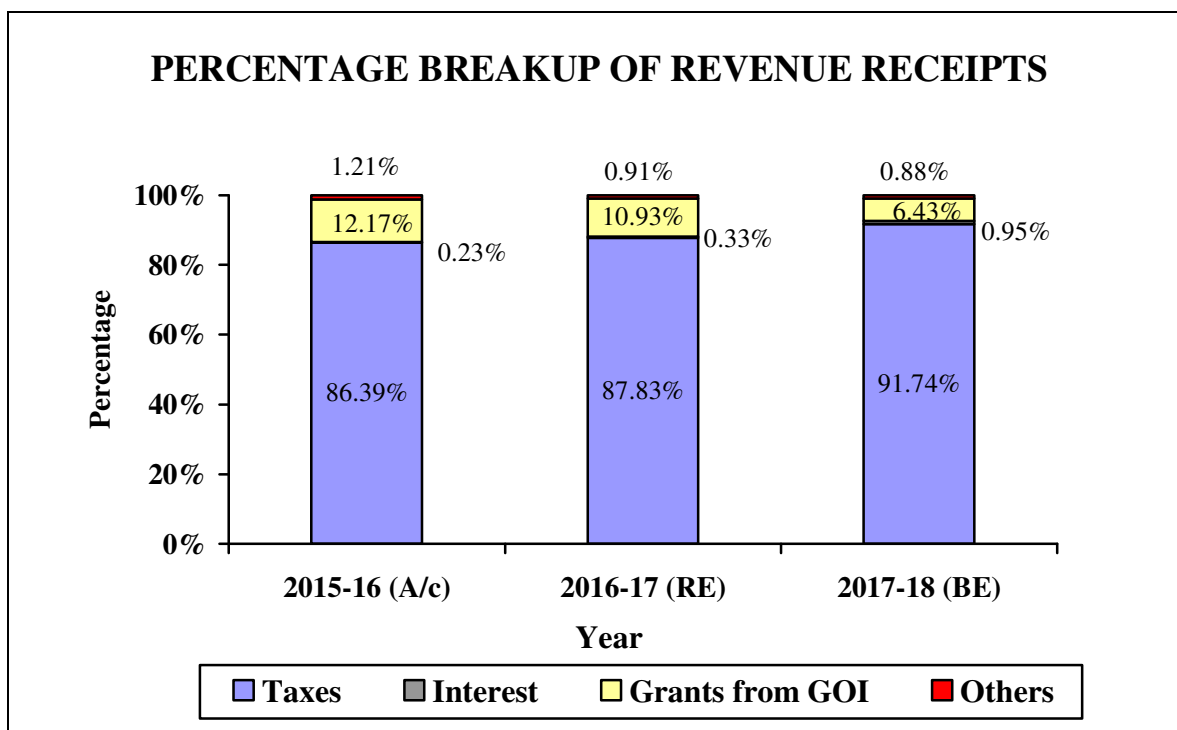
Monetary receipts displayed in Statement 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both Product & Production), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government 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 approximately 86% of revenue receipts during 2015-16. 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 ₹ 3499885 lakh in 2015-16 to ₹ 4221600 lakh by 2017-18, while they are expected to increase by 14.34% during 2016-17 and 2017-18. Revenue receipts during 2015-16 and 2016-17 are projected to increase by 5.50%. 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	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
A.	REVENUE RECEIPTS			
1	Taxes (Product & Production)	3023467 (86.39)	3243034 (87.83)	3873122 (91.74)
2	Misc. Receipts (Fine, Fees & Forfeitures)	8658 (0.25)	11345 (0.31)	10789 (0.26)
3	Interest	8253 (0.23)	12000 (0.33)	40000 (0.95)
4	Property Receipts	8305 (0.24)	6764 (0.18)	7609 (0.18)
5	Revenue Grants from GOI	425829 (12.17)	403606 (10.93)	271600 (6.43)
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	25373 (0.72)	15457 (0.42)	18480 (0.44)
	Sub Total (A)	3499885 (100.00)	3692206 (100.00)	4221600 (100.00)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	224113	300000	285600
11	Recovery of Loan & Advances	8342	16100	40000
	Sub Total (B)	232455	316100	325600
	GROSS RECEIPTS (A+B)	3732340	4008306	4547200

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 2015-16, 2016-17 and 2017-18.

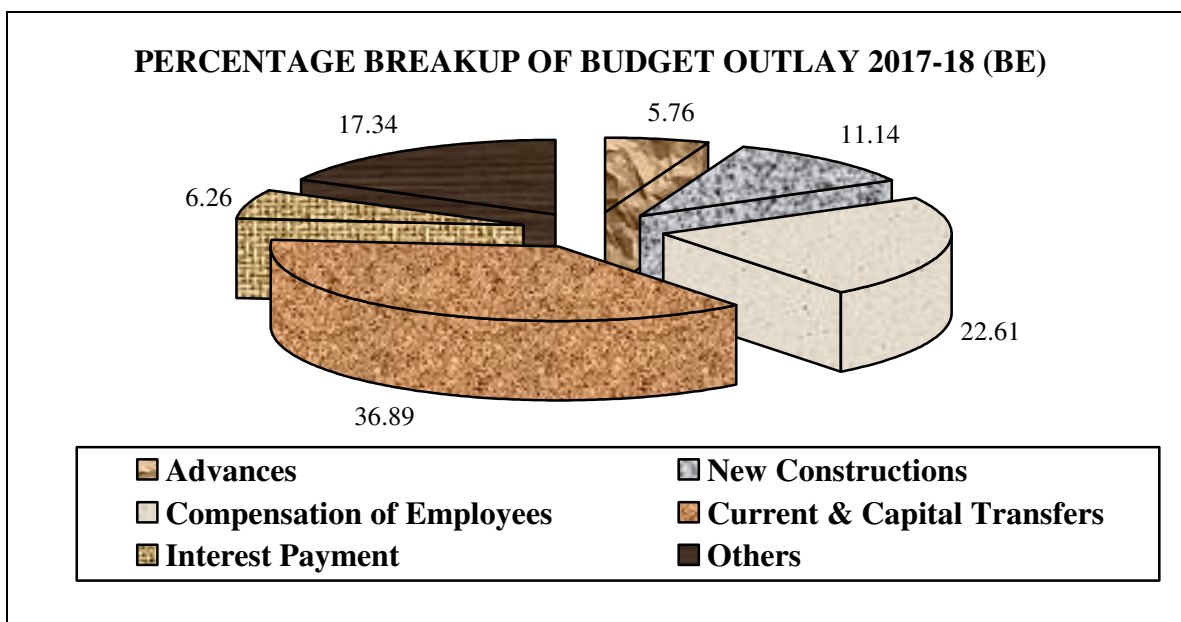
During 2015-16, expenditure towards Advances (7.65%), Current Transfers (30.67%), Interest Payment (7.98%), Compensation to Employees (19.23%) and New Construction (13.16%) taken together accounted for around 79% of the total approximately. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 4.08% during 2015-16 as against 4.02% during 2016-17 and for 2017-18, it is likely to be 3.51%. In absolute terms, Delhi Govt. had repaid ₹ 143517 lakh in 2015-16 and expected to make payment of ₹ 165463 lakh during 2016-17 against its borrowing from Union Government. For 2017-18, ₹168245 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	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	676995 (19.23)	861766 (20.92)	1085304 (22.61)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	353216 (10.04)	510506 (12.39)	586665 (12.22)
3	Current transfers including Subsidy	1079314 (30.67)	1327448 (32.22)	1535853 (32.00)
4	New Construction	463079 (13.16)	481513 (11.69)	534789 (11.14)
5	Machinery & Equipments including Transport, ICT & Software	14373 (0.41)	21826 (0.53)	48735 (1.02)
6	Cultivated Assets	460 (0.01)	810 (0.02)	1420 (0.03)
7	Financial Assets	480 (0.01)	551 (0.01)	10701 (0.22)
8	Second Hand Assets, land & Change in stock	18530 (0.53)	10148 (0.24)	15100 (0.31)
9	Capital Transfers	219175 (6.23)	172928 (4.20)	234703 (4.89)
10	Creation of Funds (Reserve)	0 (0.00)	505 (0.01)	1500 (0.03)
11	Interest payment	280981 (7.98)	288252 (7.00)	300647 (6.26)
12	Advances to Local Bodies and Others (including Contingency Fund)	269432 (7.65)	278284 (6.75)	276338 (5.76)
13	Repayment of Loan to Central Government	143517 (4.08)	165463 (4.02)	168245 (3.51)
	TOTAL OUTLAY	3519552 (100.00)	4120000 (100.00)	4800000 (100.00)

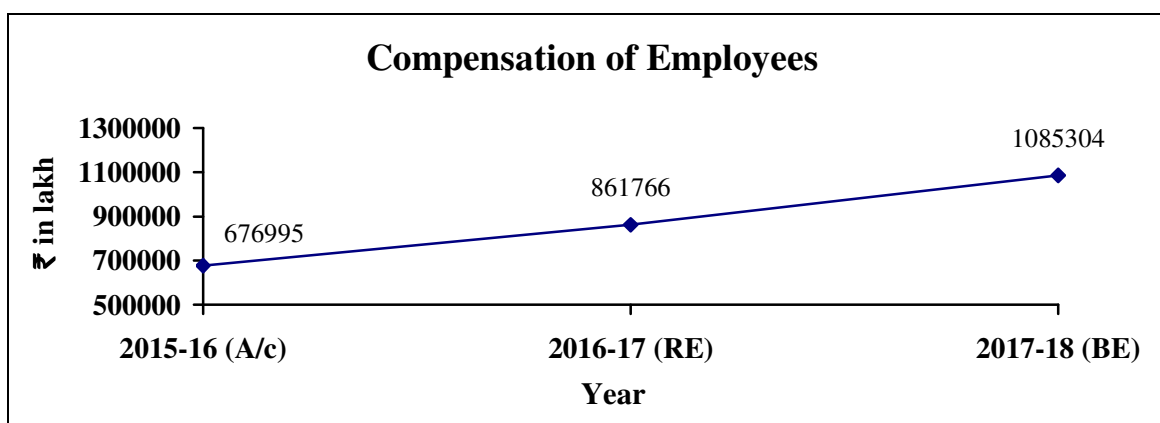
N.B.:— Figures in parenthesis indicate percentage to the Total Outlay.



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.

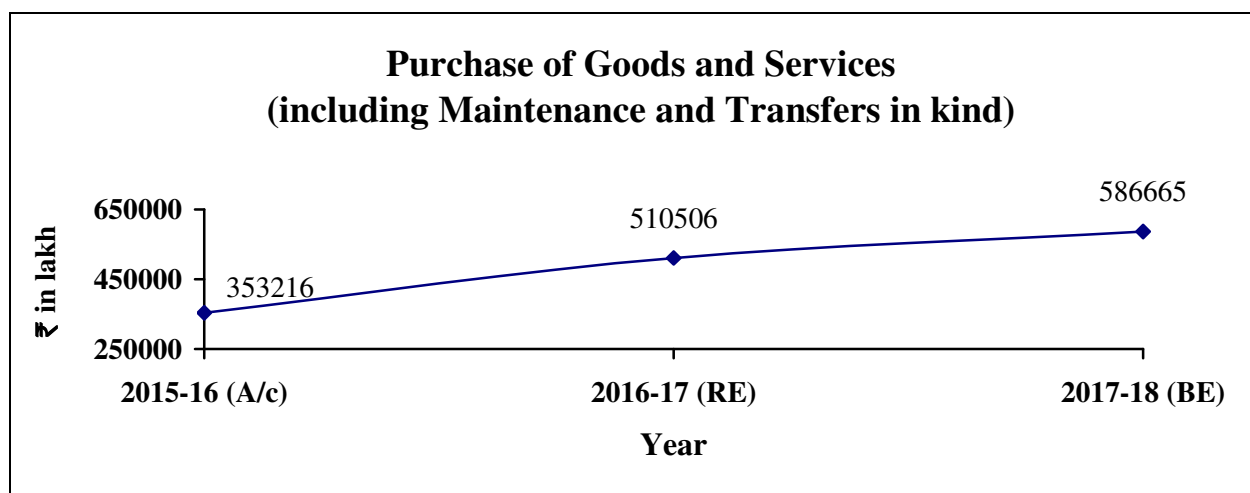
The component of Gross expenditure has been ₹ 676995 lakh, ₹ 861766 lakh and ₹ 1085304 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year have been 27.29% in 2016-17 (RE) and 25.94% in 2017-18 (BE).



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 are also included here.

Expenditure/Outlay on Purchase of Goods and Services including Maintenance and Transfers in kind has been ₹ 353216 lakh, ₹ 510506 lakh and ₹ 586665 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year have been 44.53% in 2016-17 (RE) and 14.92% in 2017-18 (BE).

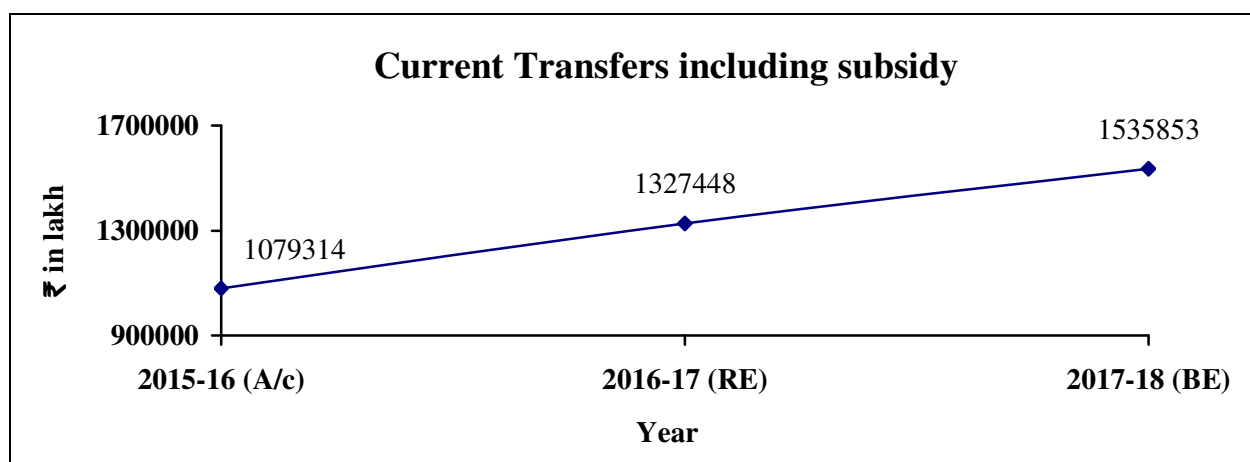


3. Current Transfers including subsidy

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 and for working deficit and subsidies paid to the consumers through DISCOMS.

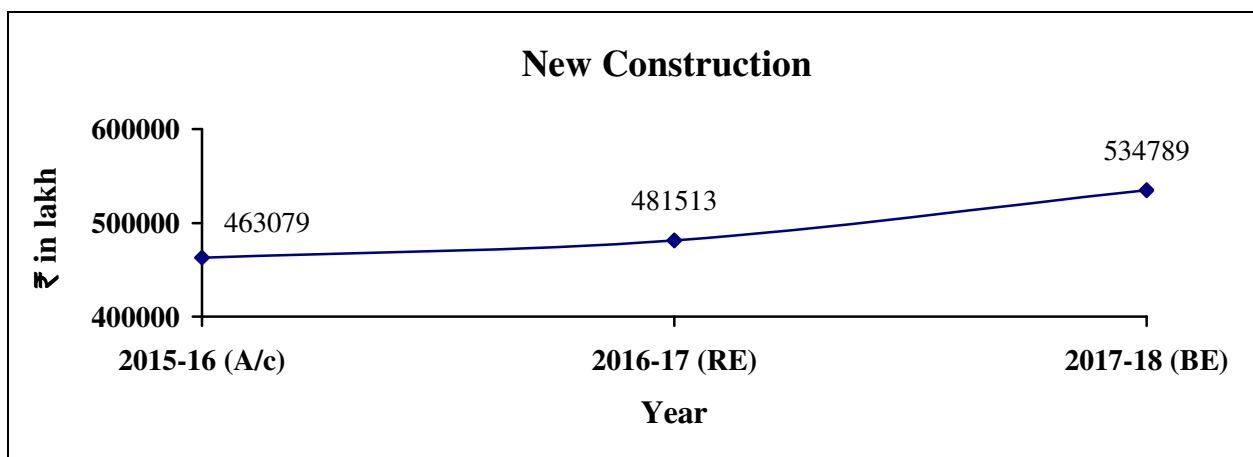
The component of Gross Expenditure / Outlay has been ₹ 1079314 lakh, ₹ 1327448 lakh and ₹ 1535853 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year have been 22.99% in 2016-17 (RE) and 15.70% in 2017-18 (BE).



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.

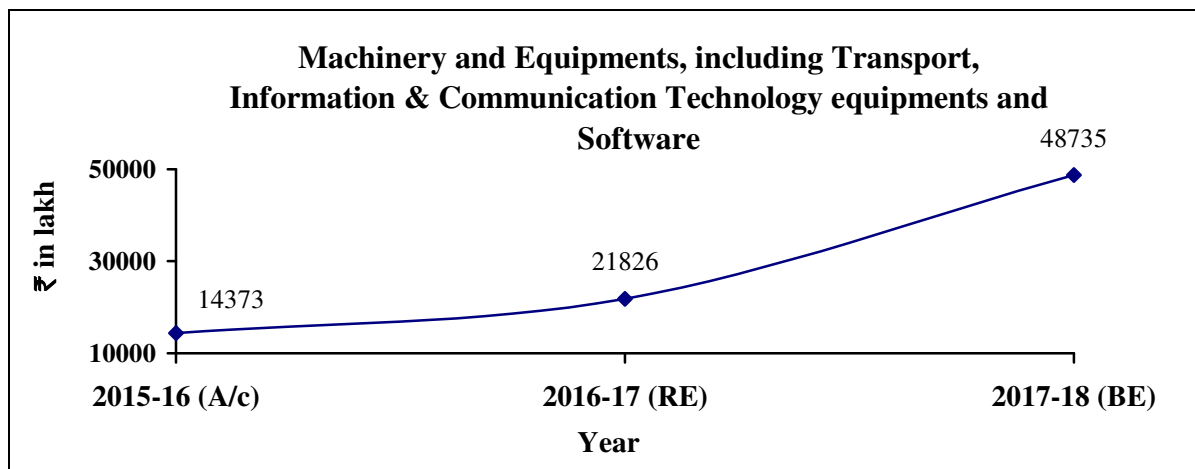
The component of Gross Expenditure / Outlay has been ₹ 463079 lakh, ₹ 481513 lakh and ₹ 534789 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the increase over previous year have been 3.98% in 2016-17 (RE) and 11.06% in 2017-18 (BE).



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.

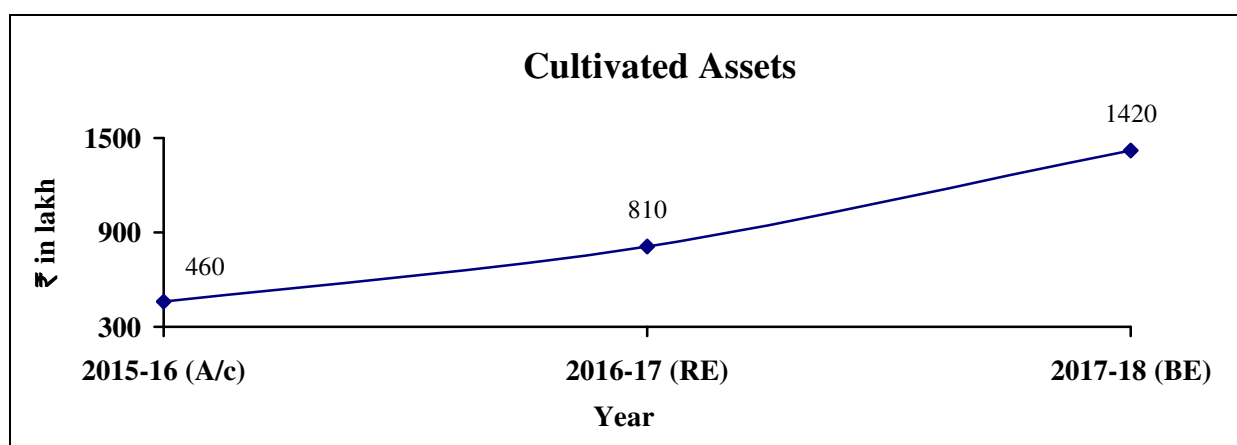
The component of Gross Expenditure / Outlay has been ₹ 14373 lakh, ₹ 21826 lakh and ₹ 48735 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively and have shown a growth of 51.85% in 2016-17 (RE) and 123.29% in 2017-18 (BE) over previous year.



6. Cultivated Assets

It includes plantations, orchards and other cash crops having life for more than one year.

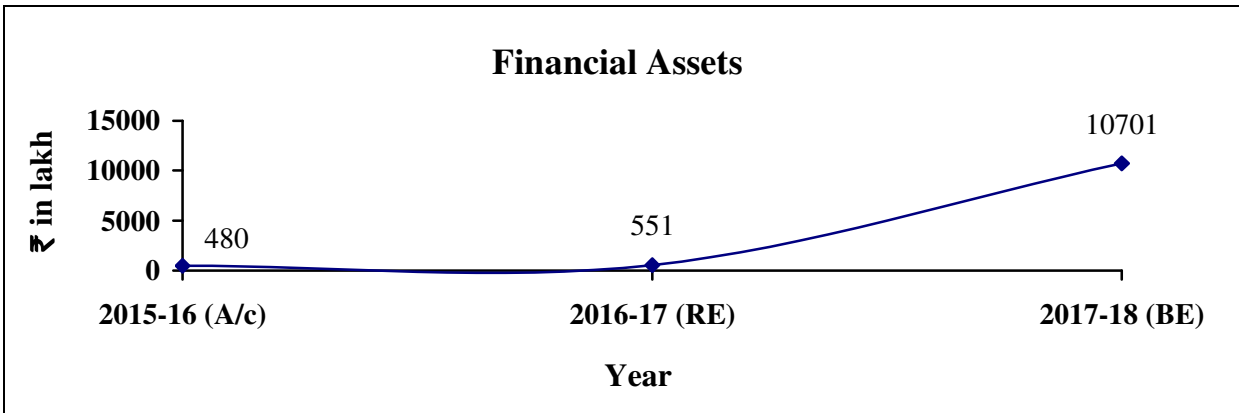
The component of Gross expenditure / Outlay has been ₹ 460 lakh, ₹ 810 lakh and ₹ 1420 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. Cultivated Assets is seen to have increased by 76.09% in 2016-17 (RE) and 75.31% in 2017-18 (BE) over previous year.



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 MRT Authority, DTC, JVC Power Plant at Jhajjar, equity for integrated Power development Scheme and Delhi Renewable Energy and Power companies etc.

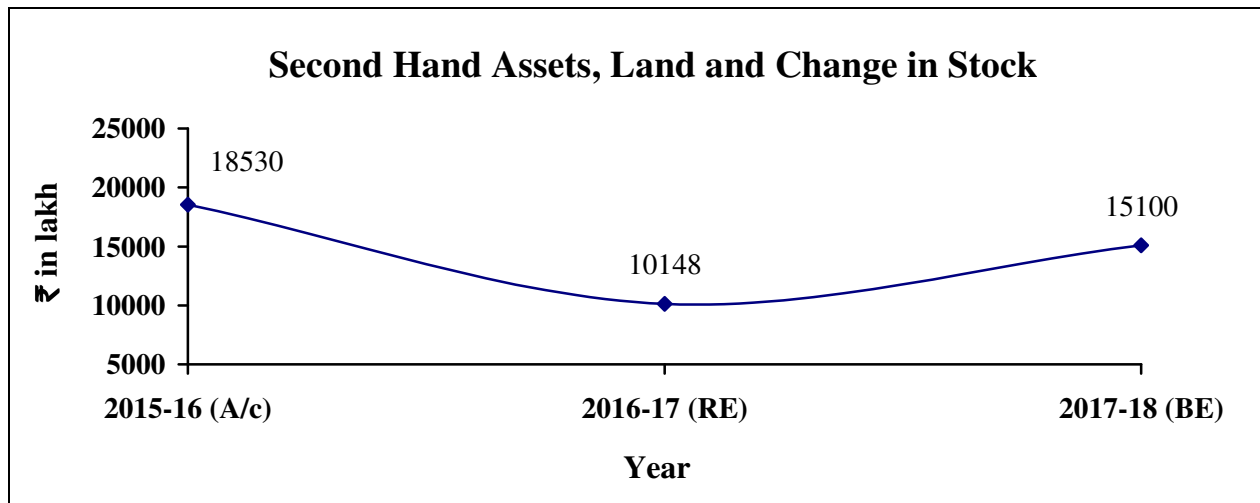
The component of Gross Expenditure / Outlay has been ₹ 480 lakh, ₹ 551 lakh and ₹ 10701 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year has been 14.79% in 2016-17 (RE) and 1842.11% in 2017-18 (BE).



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.

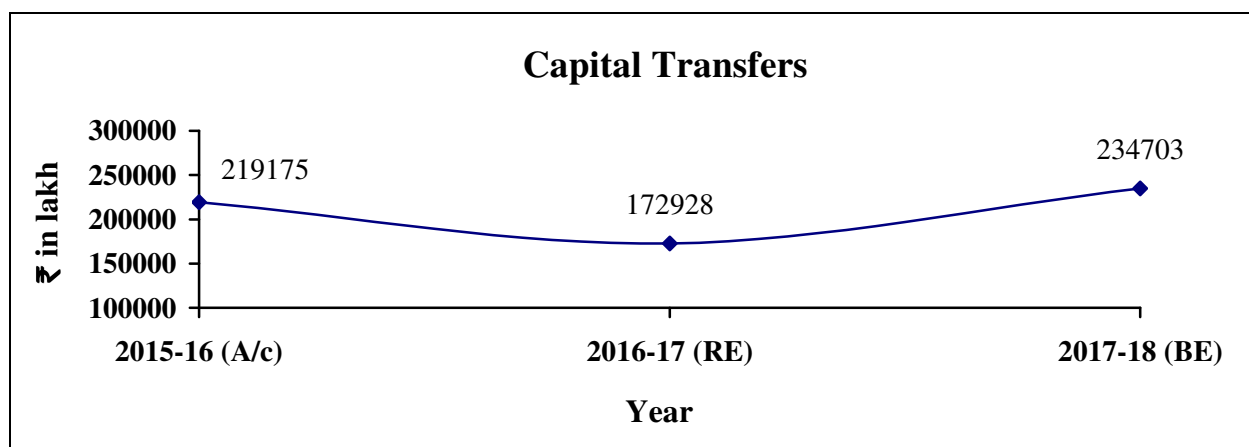
The component of Gross expenditure has been ₹ 18530 lakh, ₹ 10148 lakh and ₹ 15100 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the decline over previous year has been (-) 45.23% in 2016-17 (RE) and a growth of 48.80% in 2017-18 (BE).



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.

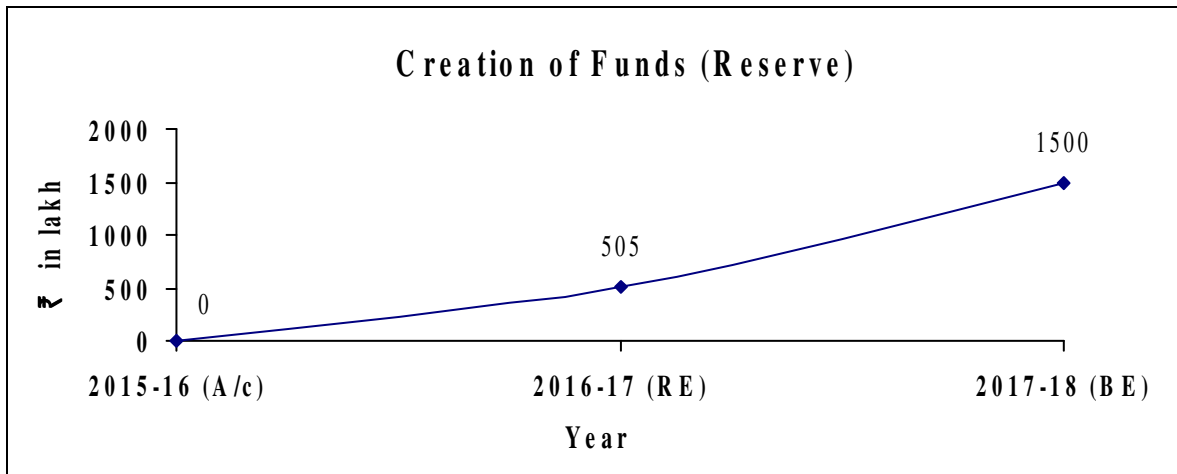
The component of Gross Expenditure/Outlay has been ₹ 219175 lakh, ₹ 172928 lakh and ₹ 234703 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that there has been a decline of (-) 21.10% in 2016-17 (RE) over previous year and a growth of 35.72% in 2017-18 (BE).



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.

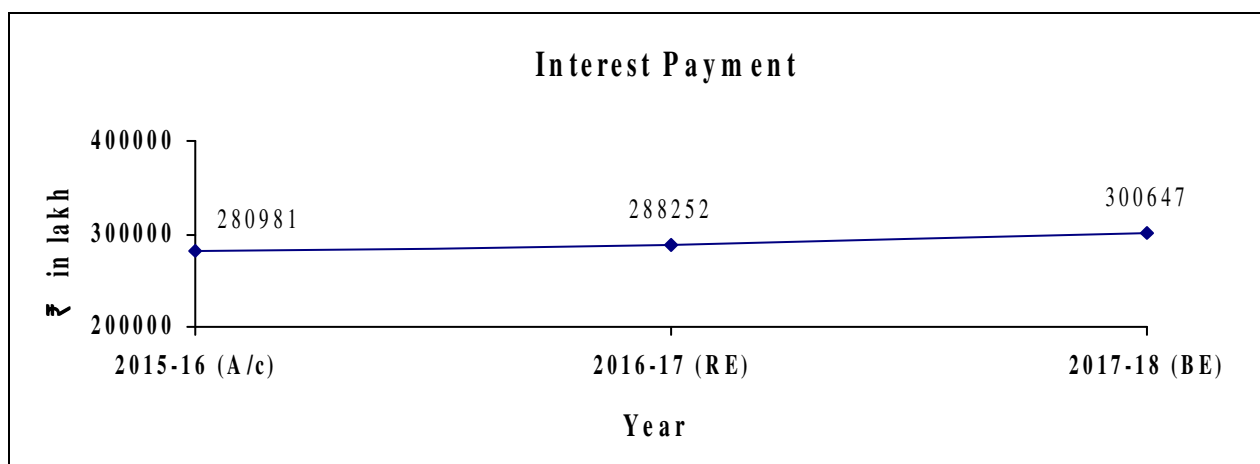
The component of Gross Expenditure / Outlay has been Nil, ₹ 505 lakh and ₹ 1500 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year has been 100.00% in 2016-17 (RE) and 197.03% in 2017-18 (BE).



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.

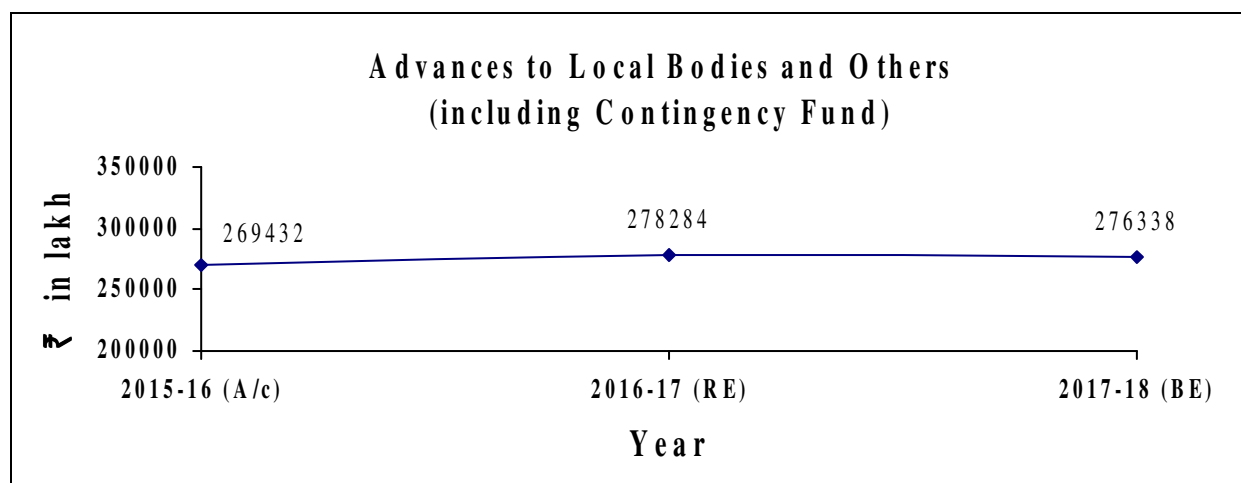
The component of Gross expenditure / outlay has been ₹ 280981 lakh, ₹ 288252 lakh and ₹ 300647 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year has been 2.59% in 2016-17 (RE) and a growth of 4.30% in 2017-18 (BE).



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

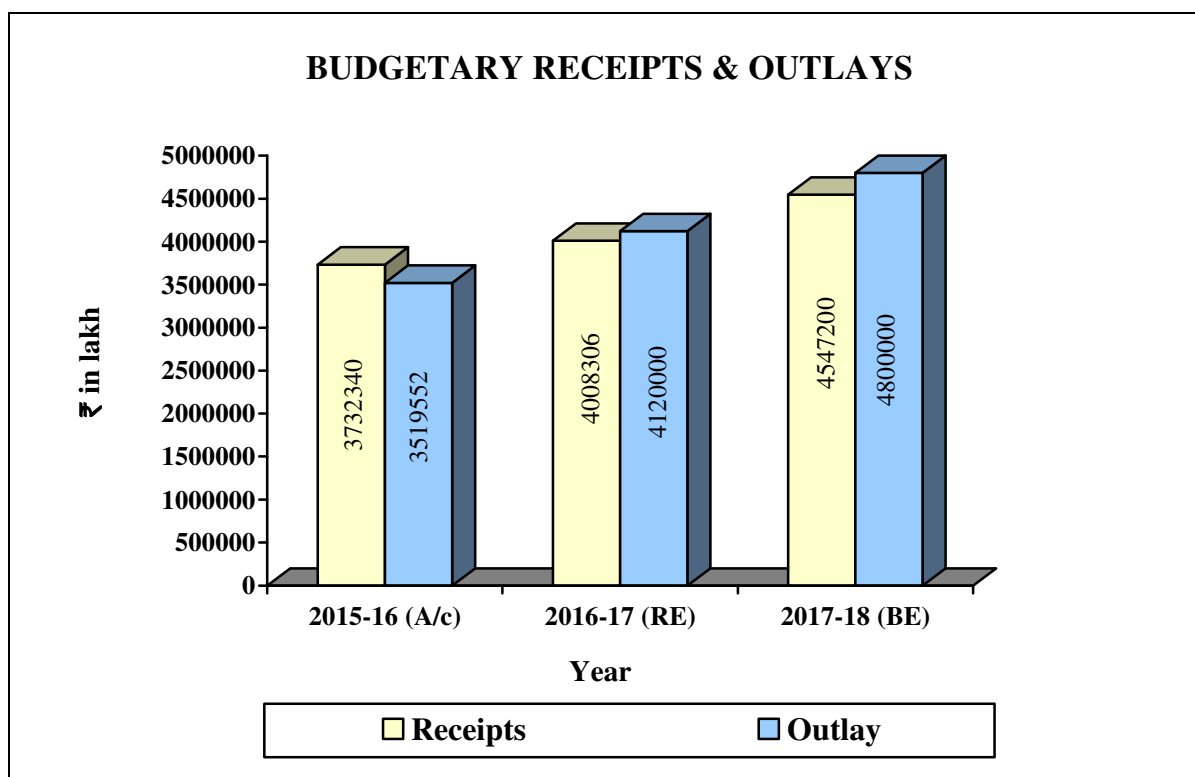
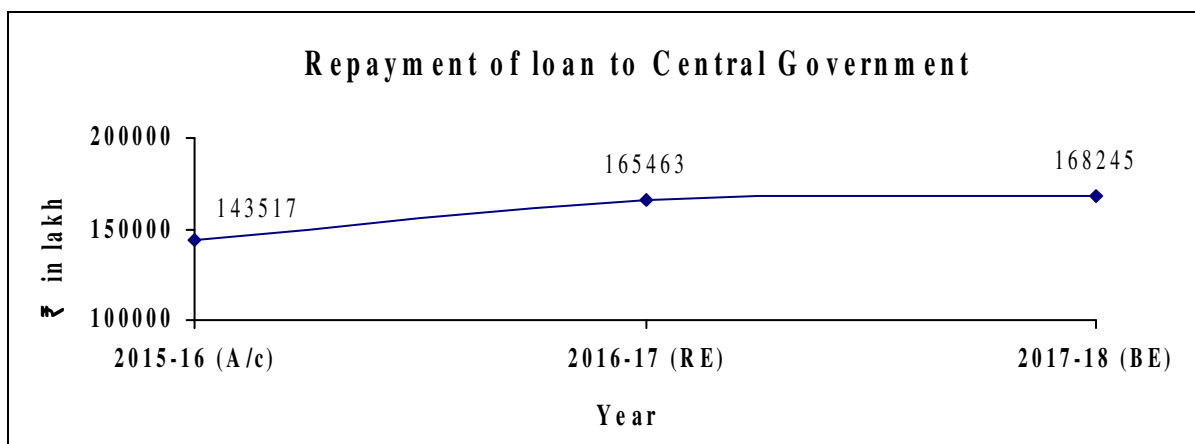
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to North East & South DMCs for development works, loans to MRTS for reimbursement of central taxes, loans to DTL for power projects, Loans to Indraprastha Institute of Information Technology and DSFDC. 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 ₹ 269432 lakh, ₹ 278284 lakh and ₹ 276338 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that there has been a growth of 3.29% in 2016-17 (RE) over previous year and a decline of (-) 0.70% in 2017-18 (BE).



13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been ₹ 143517 lakh, ₹ 165463 lakh and ₹ 168245 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively. It is also to be noticed here that the growth over previous year has been 15.29% in 2016-17 (RE) and 1.68% in 2017-18 (BE).

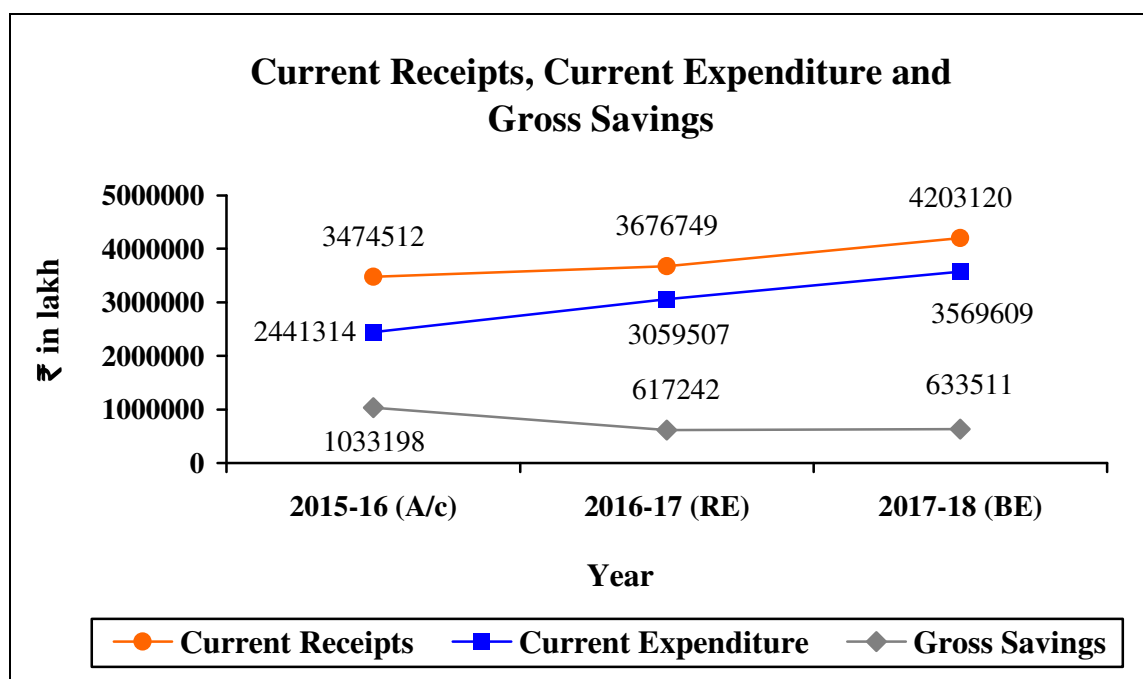


GROSS SAVINGS:

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 2015-16 were ₹ 1033198 lakh and the same is expected to reach at ₹ 633511 lakh by the end of 2017-18 as per budget estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
S. No.	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	3474512	3676749	4203120
2	Current Expenditure	2441314	3059507	3569609
3	Surplus on Current A/c (1-2)	1033198	617242	633511
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	1033198	617242	633511



NET EXTRA BUDGETARY BORROWINGS / LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ (-) 393282 lakh and ₹ (-) 16458 lakh for the financial year 2015-16 (A/c) and 2016-17 (RE) respectively. Net Extra Budgetary Receipts is likely to touch ₹ 132317 lakh in the year 2017-18 (BE).

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

S. No.	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	639436	600233	755127
2	Add Net Expenditure on Financial Assets	480	551	10701
3	Less Surplus on Current Account	1033198	617242	633511
4	Net Extra Budgetary Receipts (1+2-3)	(-) 393282	(-) 16458	132317

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

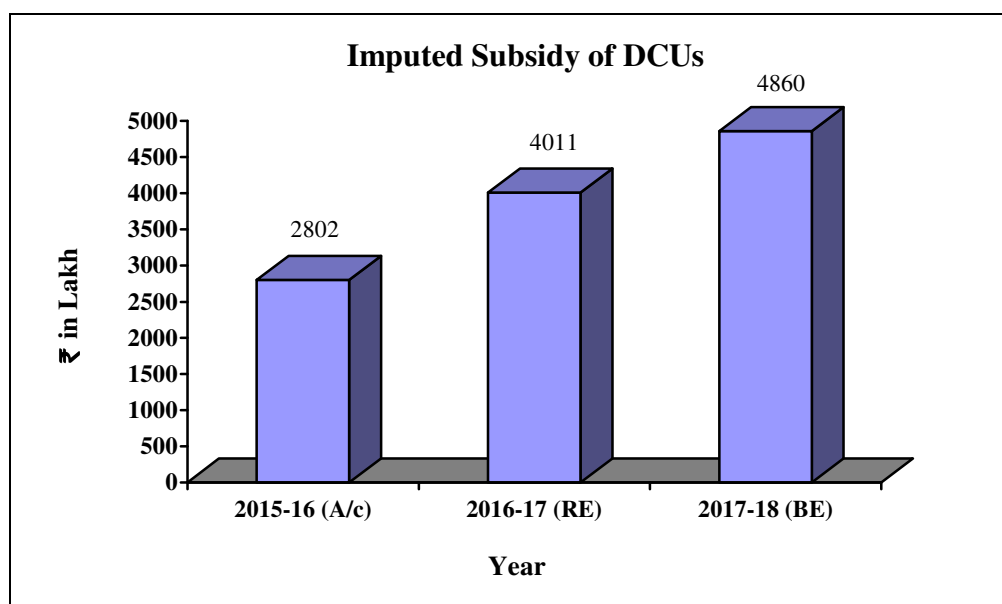
PROFIT / LOSS FROM DCUs:

Net surplus, which indicates financial health of Departmental Commercial Undertakings (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 DCUs

S. No.	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2537	3033	4067
2	Purchase of Commodities & Services including maintenance	1279	1986	1814
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
	GROSS INPUT	3816	5019	5881
1	Sales of Goods & Services	1014	1008	1021
2	Imputed Subsidy	2802	4011	4860
	GROSS OUTPUT	3816	5019	5881

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 DCUs is escalating on Delhi Govt. This is supported by the fact that imputed subsidy in 2015-16, which was ₹ 2802 lakh had increased to ₹ 4860 lakh by 2017-18 (BE).



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

S. No.	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	313846 (31.76)	462733 (35.02)	541059 (33.35)
2	Compensation of Employees	674458 (68.24)	858733 (64.98)	1081237 (66.65)
2.1	Salary & Wages	639632 (64.72)	814313 (61.62)	964242 (59.44)
2.2	Benefits	34644 (3.50)	44151 (3.34)	104545 (6.44)
2.3	Pension	182 (0.02)	269 (0.02)	12450 (0.77)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	988304 (100.00)	1321466 (100.00)	1622296 (100.00)
5	Production of Goods & Services	988304	1321466	1622296
5.1	Services Produced for own use	963945 (97.54)	1307017 (98.91)	1604837 (98.92)
5.2	Sale of Goods & Services	24359 (2.46)	14449 (1.09)	17459 (1.08)
6	Gross Output (5)	988304 (100.00)	1321466 (100.00)	1622296 (100.00)

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 2015-16 (A/c), it was to the tune of ₹ 674458 lakh, in 2016-17 (RE) it was ₹ 858733 lakh and in 2017-18 (BE) it is expected to be ₹ 1081237 lakh. In terms of percentage to gross input, it was (68.24%), (64.98%) and (66.65%) 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)

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 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE), the total expenditure were estimated at ₹ 3068676 lakh, ₹ 3650302 lakh and ₹ 4311096 lakh respectively.

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

S. No.	Classification	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	485465 (15.82)	645097 (17.67)	819296 (19.00)
2.	Civil Defence	1908 (0.06)	2283 (0.06)	3262 (0.07)
3.	Education	817191 (26.63)	1036795 (28.40)	1191421 (27.64)
4.	Medical & Public Health	326164 (10.63)	404849 (11.09)	531403 (12.33)
5.	Social Security & Welfare Services	172905 (5.63)	222559 (6.10)	263703 (6.12)
6.	Housing & Other Community Amenities	248769 (8.11)	303155 (8.31)	423213 (9.82)
7.	Cultural, Recreational & Religious Services	25041 (0.82)	42045 (1.15)	60346 (1.40)
8.	Economic Services	951665 (31.01)	961090 (26.33)	980831 (22.75)
8.1	Gen. Admn./ Regulation/Research & Labour	18670 (0.61)	21191 (0.58)	33594 (0.78)
8.2	Agriculture, Forestry, Fishing & Hunting	10226 (0.33)	16290 (0.45)	18425 (0.43)
8.3	Mining, Manufacturing & Construction	24298 (0.79)	4255 (0.12)	4661 (0.11)
8.4	Electricity, Gas & Steam	206599 (6.73)	232457 (6.37)	219639 (5.09)
8.5	Water Supply	122835 (4.00)	151480 (4.15)	168526 (3.91)
8.6	Transport & Communication	567926 (18.51)	534970 (14.65)	535074 (12.41)
8.7	Other Economic Services	1111 (0.04)	447 (0.01)	912 (0.02)
9.	Environmental Protection	1511 (0.05)	1661 (0.05)	2481 (0.06)
10.	Other Services	38057 (1.24)	30768 (0.84)	35140 (0.81)
	Total (Administrative Deptts.)	3068676 (100.00)	3650302 (100.00)	4311096 (100.00)

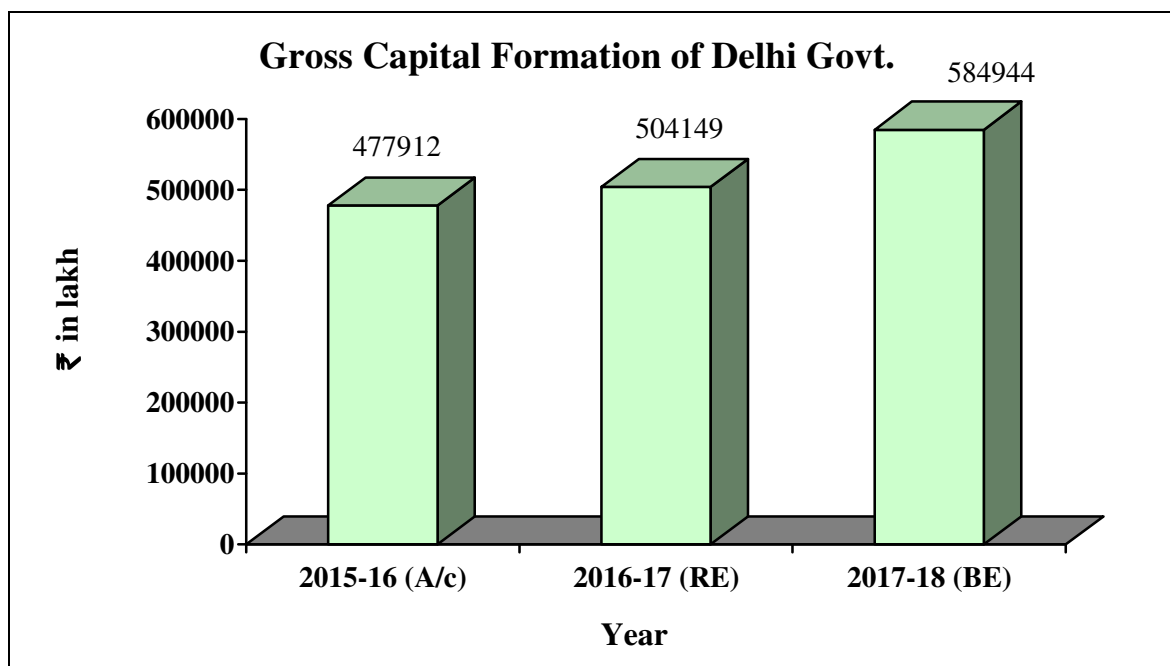
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2015-16, maximum expenditure in terms of percentage was incurred on Education (26.63%) followed by Transport & Communication (18.51%), General Public Services (15.82%), Medical & Public Health (10.63%), Housing & Other Community Amenities (8.11%), Electricity, Gas & Steam (6.73%), Social Security and Welfare Services (5.63%) and Water Supply (4.00%). Similarly, the dominant share during 2017-18 goes to areas like Education (27.64%) followed by General Public Services (19.00%), Transport & Communication (12.41%), Medical & Public Health (12.33%), Housing & Other Community Amenities (9.82%), Social Security and Welfare Services (6.12%), Electricity, Gas & Steam (5.09%) and Water Supply (3.91%).

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 construction and machinery & equipments. 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 2016-17, Gross Capital Formation is expected to be ₹ 504149 lakh as compared to the amount of actual Gross Capital Formation of ₹ 477912 lakh during 2015-16. Keeping budget provisions in view for 2017-18, there is likelihood that Gross Capital Formation will be ₹ 584944 lakh.



Statement: 4.2 - Gross Capital Formation

S. No	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
A. Administrative Departments		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Dwellings, Other Buildings and Structures	463074	481495	534762
2	Machinery and Equipment	14182	21591	48711
3	Cultivated Biological Resources	460	810	1420
4	Intellectual Property Products	191	232	19
5	Net Purchase of Second hand Assets	0	0	0
6	Change in Stock	0	0	0
7	GCF (Admn.) (1+2+3+4+5+6)	477907	504128	584912
B. Departmental Commercial Undertakings				
8	Dwellings, Other Buildings and Structures	5	18	27
9	Machinery and Equipment	0	3	5
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	GCF (DCUs) (8+9+10+11+12+13)	5	21	32
Gross Capital Formation (7+14)		477912	504149	584944

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 ₹ 477907 lakh in the year 2015-16 (A/c), ₹ 1 lakh, ₹ 105977 lakh, ₹ 36234 lakh and ₹ 335695 lakh has been spent on Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2016-17 (RE), industry-wise expenditure has been ₹ 2514 lakh, ₹ 156086 lakh, ₹ 41594 lakh and ₹ 303934 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 504128 lakh. Like-wise, during the year 2017-18 (BE) the expenditure is likely to reach at ₹ 19514 lakh, ₹ 124691 lakh, ₹ 82929 lakh and ₹ 357778 lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 584912 lakh respectively.

B. GROSS CAPITAL FORMATION (Departmental Commercial Undertakings):

It may be seen from the Tables annexed to this report that expenditure / outlay spent on Gross Capital Formation of Departmental Commercial Undertakings of the Delhi Govt. is only ₹ 5 lakh, ₹ 21 lakh and ₹ 32 lakh in the years 2015-16 (A/c), 2016-17 (RE) and 2017-18 (BE) respectively.



STATISTICAL TABLES

Table - 1

Borrowing Account of Delhi Govt. for the year 2015-16 (Actual)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3499885		3106603
I. Borrowing at Home				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	224113		143517
	2. Loans and Advances from States Government	8342		268432
	3. InterState Settlement	0		0
	4. Contingency Fund	0		1000
	5. Reserve Funds	0		0
	6. Deposits & Advances	0		0
	7. Suspense and Miscellaneous	0		0
	8. Remittances	0		0
	9. Cash Balance	0		212788
	10. Funds Revenue Account	0		0
	11. Funds Commercial Account			0
	Total	232455		625737
	Net Receipts (III)	-393282		
Check	Total excluding Funds	3732340		3732340
	Difference (Receipt - Expenditure)		0	

Table - 2

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2015-16 (Actual)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	16558	1. Government Final Consumption Expenditure (GFCE)	1002036
1.1 Profits	0	1.1 Compensation of Employees	674458
1.2 Income from Property	16558	a) Wages & Salaries	674276
1.2.1 Net Interest Received	8253	b) Pension	182
a) Public Authorities	6880	1.2 Net Purchases of Goods & Services	289487
i) Centre		a) Purchases	229859
ii) States	0	b) Maintenance	83987
iii) Local Authorities	6880	c) Less Sales	24359
b) Foreign	0	1.3 Transfers in kind	38091
c) From other Sectors	1373	1.4 CFC	
1.2.2 Other Property Receipts	8305	2. Net Interest Paid to	280981
2. Total Tax Revenue	3023467	2.1 Public Authorities	280981
2.1 Import Duty	0	a) Centre	280981
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	398176	c) Local Authorities	0
2.4 Product Taxes	2625291	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	8658	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	425829	3. Total Subsidies	322911
4.1 Centre	425829	3.1 Production Subsidies	147762
4.2 States	0	3.2 Product Subsidies	175149
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	326488
Total Receipts (1+2+3+4)	3474512	4.1 Other Sectors	326488
		4.2 Foreign	0
		5. Total Inter-Government Transfers	508898
		5.1 Current to	432717
		a) Centre	
		b) States	0
		c) Local Authorities	432717
		5.2 Capital to	76181
		a) Centre	
		b) States	0
		c) Local Authorities	76181
		6. Total Current Expenditure (1+2+3+4+5)	2441314
		8. Surplus on Current Account	1033198

Table - 3

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2015-16 (Actual)**

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	477907
2. Net Purchase of Physical Assets	18530
2.1 Second Hand Assets	0
2.2 Land	18530
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	142994
4.1 for Capital Formation	142994
4.2 for Others	
5. Total (1 to 4)	639431
Enterprises	
6. Capital Outlay	5
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	5
Total Expenditure (5 + 9)	639436
II. Receipts	
11. Surplus on Current Account	1033198
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	-393762
15.1 Net Extra Budgetary Borrowing	-393282
15.2 less Net Purchase of Financial Assets	480
16. Total Receipts (11 to 15)	639436

Table - 4

Estimates of Output Of General Government for the year 2015-16 (Actual)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	639632	182	34644	674458		674458	313846	988304
2. Construction (Repair & Maintenance)	14701	4	449	15154		15154	82550	97704
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	464521	133	19545	484199	0	484199	124563	608762
I. (a) Education (3.2)	321980	92	8249	330321		330321	57793	388114
(b) Medical & Public Health (4.2)	141366	41	11285	152692		152692	66609	219301
(c) Sanitaion	0	0	0	0		0	0	0
(c) Veterinary Services	1175	0	11	1186		1186	161	1347
5. Sub Total (2 to 4)	479222	137	19994	499353	0	499353	207113	706466
6. Public Administration & Defence (1-5)	160410	45	14650	175105	0	175105	106733	281838

Table - 5

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2015-16 (Actual)

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	341	0	31	0	0	1092	0	0	0	0	997	467	1464	341	341
2. Forests	2088	108	156	0	0	0	0	0	0	0	17	2335	2352	2196	2196
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
11. Total	2429	108	187	0	0	1092	0	0	0	0	1014	2802	3816	2537	2537

Table - 6

Industry and Asset wise Capital Formation of General Government for the year 2015-16 (Actual)

Figures in Rs. Lacs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Construction (1+2)	0	0	0	330863	102345	29866	463074
1	Dwelling	0	0		5856	36	0	5892
2	Other Building and Sturcture (2.1+2.2+2.3)	0	0	0	325007	102309	29866	457182
2.1	Non-Residential Building	0	0		125685	102309	29866	257860
2.2	Other Structures	0	0		48710	0	0	48710
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		150612	0	0	150612
3	Machinery and Equipment (3.1+3.2+3.3+4)	0	0	1	4369	3444	6368	14182
3.1	Transport Equipment	0	0		681	15	13	709
3.2	ICT Equipment	0	0	1	1961	2088	205	4255
3.3	Other Machinery and Equipment	0	0	0	1727	1341	6150	9218
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	460	0	0	460
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	460	0	0	460
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	3	188	0	191
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	188	0	191
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	1	335695	105977	36234	477907
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	1	335695	105977	36234	477907

Table - 7

Industry and Asset wise Capital Formation of DCUs for the year 2015-16 (Actual)

Figures in Rs. Lacs

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Construction (1+2)	0	5	0	0	0	0	0	0	0	0	0	0	5
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	0	5	0	0	0	0	0	0	0	0	0	0	5
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
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	0	0	0	0	0	0	0	0	0	0	0
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	0	0		0	0		0	0	0	0		0
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
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
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
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
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
	Total New Outlay	0	5	0	0	0	0	0	0	0	0	0	0	5
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	0	5	0	0	0	0	0	0	0	0	0	0	5

Table - 8

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2015-16 (Actual)

Figures in Rs. Lacs

Figures in Rs. Lacs

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				
	Buildings			Other Constructions	Roads							
Administrative Deptts.	Product			Production								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	General Public Services	129509	38339	32276	0	0	6143	215772	0	0	422039	
1.1	General Administration, External affairs, Public Order & Safety	129509	38339	32276	0	0	6143	215772	0	0	422039	
1.1.1	Public Order & safety	84295	20311	0	0	0	2147	0	0	0	106753	
1.1.2	Planning & Statistical Activities	1417	137	0	0	0	0	0	0	0	1554	
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	43797	17891	32276	0	0	3996	215772	0	0	313732	
1.2	General Research	0	0	0	0	0	0	0	0	0	0	
2	Defence	783	1121	0	0	0	0	0	0	0	1904	
3	Education	350723	78006	0	0	0	111225	131882	0	0	671836	
3.1	Administration, Regulation & Research	20402	11247	0	0	0	5536	0	0	0	37185	
3.2	Education Services n.e.c.	330321	66759	0	0	0	105689	131882	0	0	634651	
4	Health Affairs and Services	156763	57500	0	0	0	38304	16331	0	0	268898	
4.1	Administration, Regulation and Research	4071	2991	0	0	0	0	40	0	0	7102	
4.2	Health Services	152692	54509	0	0	0	38304	16291	0	0	261796	
5	Social Security and Welfare Affairs and Services	16848	31007	0	0	0	110526	9121	0	0	167502	
6	Housing and Community Amenity Affairs and Services	716	38	6528	0	0	4519	59514	0	0	71315	
7	Cultural, Recreational and Religeous Affairs Services	2158	11251	0	0	0	7167	88	0	0	20664	
8	Economic Affairs and Services	13238	10473	0	0	39847	34468	9	175149	147762	420946	
8.1	General Administration, Regulation and Research	6838	7057	0	0	0	806	0	3279	0	17980	
8.2	Agriculture, Forestry, Fishing and Hunting	4355	713	0	0	0	487	9	0	2802	8366	
8.3	Mining, Manufacturing and Construction	944	635	0	0	0	19475	0	194	0	21248	
8.4	Electricity, Gas, Steam and Other Sources of Energy	98	123	0	0	0	13700	0	144276	0	158197	
8.5	Water Supply	0	0	0	0	0	0	0	19000	0	19000	
8.6	Transport and Communication	0	1850	0	0	39847	0	0	8400	144960	195057	
8.7	Other Economic Services	1003	95	0	0	0	0	0	0	0	1098	
9	Environmental Protection	323	662	0	0	0	385	0	0	0	1370	
10	Relief on Calamities	3397	15194	0	5336	0	13751	0	0	0	37678	
Total		674458	243591	38804	5336	39847	326488	432717	175149	147762	2084152	

Table - 8 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2015-16 (Actual)

Figures in Rs. Lacs

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								
	Residential	Non Residential													To Others/ Non Govt.	To Local Bodies				
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	22	34297	0	0	678	1062	0	1643	0	0	0	0	0	0	25724	0	0	0	63426	485465
1.1	22	34297	0	0	678	1062	0	1643	0	0	0	0	0	0	25724	0	0	0	63426	485465
1.1.1	22	26857	0	0	379	1062	0	370	0	0	0	0	0	0	30	0	0	0	28720	135473
1.1.2	0	0	0	0	0	0	0	-347	0	0	0	0	0	0	500	0	0	0	153	1707
1.1.3	0	7440	0	0	299	0	0	1620	0	0	0	0	0	0	25194	0	0	0	34553	348285
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	3	1	0	0	0	0	0	0	0	0	0	0	0	0	4	1908
3	36	102392	0	0	15	1341	188	2091	0	0	0	0	0	0	6092	23900	9300	0	145355	817191
3.1	0	83	0	0	0	0	0	3	0	0	0	0	0	0	3732	0	0	0	3818	41003
3.2	36	102309	0	0	15	1341	188	2088	0	0	0	0	0	0	2360	23900	9300	0	141537	776188
4	0	32768	0	0	13	6150	0	252	0	0	0	0	0	0	14050	4033	0	0	57266	326164
4.1	0	2902	0	0	0	0	0	47	0	0	0	0	0	0	0	0	0	0	2949	10051
4.2	0	29866	0	0	13	6150	0	205	0	0	0	0	0	0	14050	4033	0	0	54317	316113
5	680	1357	1179	1179	0	0	0	186	0	0	0	0	0	480	35	0	307	0	5403	172905
6	5154	209	6791	42555	0	0	0	0	0	0	0	0	0	0	78423	39063	9	5250	177454	248769
7	0	3827	0	1	0	5	0	22	0	0	0	0	0	0	500	22	0	0	4377	25041
8	0	82984	142642	4501	0	659	3	61	460	0	0	18530	0	0	18150	9163	198466	55100	530719	951665
8.1	0	0	0	0	0	642	3	45	0	0	0	0	0	0	0	0	0	0	690	18670
8.2	0	0	0	1397	0	0	0	3	460	0	0	0	0	0	0	0	0	0	1860	10226
8.3	0	0	0	3000	0	0	0	0	0	0	0	0	0	0	0	0	50	0	3050	24298
8.4	0	0	0	104	0	17	0	0	0	0	0	1281	0	0	0	0	47000	0	48402	206599
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18150	0	85685	0	103835	122835
8.6	0	82984	142642	0	0	0	0	0	0	0	0	17249	0	0	0	9163	65731	55100	372869	567926
8.7	0	0	0	0	0	0	0	13	0	0	0	0	0	0	0	0	0	0	13	1111
9	0	26	0	95	0	0	0	0	0	0	0	0	0	0	20	0	0	0	141	1511
10	0	0	0	379	0	0	0	0	0	0	0	0	0	0	0	0	0	0	379	38057
Total	5892	257860	150612	48710	709	9218	191	4255	460	0	0	18530	0	480	142994	76181	208082	60350	984524	3068676

Table - 9

Borrowing Account of Delhi Govt. for the year 2016-17 (RE)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3692206		3676253
I. Borrowing at Home				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	300000		165463
	2. Loans and Advances from States Government	16100		278284
	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	0		-111694
	10. Funds Revenue Account	0		505
	11. Funds Commercial Account			0
	Total	316100		332558
	Net Receipts (III)	-16458		
Check	Total excluding Funds	4008306		4008306
	Difference (Receipt - Expenditure)		0	

Table -10

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2016-17 (RE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	18764	1. Government Final Consumption Expenditure (GFCE)	1352804
1.1 Profits	0	1.1 Compensation of Employees	858733
1.2 Income from Property	18764	a) Wages & Salaries	858464
1.2.1 Net Interest Received	12000	b) Pension	269
a) Public Authorities	9875	1.2 Net Purchases of Goods & Services	448284
i) Centre		a) Purchases	347648
ii) States	0	b) Maintenance	115085
iii) Local Authorities	9875	c) Less Sales	14449
b) Foreign	0	1.3 Transfers in kind	45787
c) From other Sectors	2125	1.4 CFC	
1.2.2 Other Property Receipts	6764	2. Net Interest Paid to	288252
2. Total Tax Revenue	3243034	2.1 Public Authorities	288252
2.1 Import Duty	0	a) Centre	288252
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	366034	c) Local Authorities	0
2.4 Product Taxes	2877000	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	11345	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	403606	3. Total Subsidies	395526
4.1 Centre	403606	3.1 Production Subsidies	191311
4.2 States	0	3.2 Product Subsidies	204215
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	420117
Total Receipts (1+2+3+4)	3676749	4.1 Other Sectors	420117
		4.2 Foreign	0
		5. Total Inter-Government Transfers	602808
		5.1 Current to	515816
		a) Centre	
		b) States	0
		c) Local Authorities	515816
		5.2 Capital to	86992
		a) Centre	
		b) States	0
		c) Local Authorities	86992
		6. Total Current Expenditure (1+2+3+4+5)	3059507
		8. Surplus on Current Account	617242

Table - 11

Capital Finance Account of Delhi Govt. Administration and Enterprises
for the year 2016-17 (RE)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	504128
2. Net Purchase of Physical Assets	10148
2.1 Second Hand Assets	0
2.2 Land	10148
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	85936
4.1 for Capital Formation	85936
4.2 for Others	
5. Total (1 to 4)	600212
Enterprises	
6. Capital Outlay	21
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	21
Total Expenditure (5 + 9)	600233
II. Receipts	
11. Surplus on Current Account	617242
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	-17009
15.1 Net Extra Budgetary Borrowing	-16458
15.2 less Net Purchase of Financial Assets	551
16. Total Receipts (11 to 15)	600233

Table - 12

Estimates of Output Of General Government for the year 2016-17 (RE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	814313	269	44151	858733		858733	462733	1321466
2. Construction (Repair & Maintenance)	19280	6	527	19813		19813	113726	133539
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	574201	190	26178	600569	0	600569	173705	774274
I. (a) Education (3.2)	398501	132	9798	408431		408431	99248	507679
(b) Medical & Public Health (4.2)	174048	57	16357	190462		190462	74142	264604
(c) Sanitaion	0	0	0	0		0	0	0
(d) Veterinary Services	1652	1	23	1676		1676	315	1991
5. Sub Total (2 to 4)	593481	196	26705	620382	0	620382	287431	907813
6. Public Administration & Defence (1-5)	220832	73	17446	238351	0	238351	175302	413653

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2016-17 (RE)

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	421	0	53	0	0	1684	0	0	0	0	1001	1157	2158	421	421
2. Forests	2513	99	249	0	0	0	0	0	0	0	7	2854	2861	2612	2612
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
11. Total	2934	99	302	0	0	1684	0	0	0	0	1008	4011	5019	3033	3033

Table - 14

Industry and Asset wise Capital Formation of General Government for the year 2016-17 (RE)

Sl. No.		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Construction (1+2)	0	0	0	296223	148888	36384	481495
1	Dwelling	0	0		8750	100	0	8850
2	Other Building and Sturcture (2.1+2.2+2.3)	0	0	0	287473	148788	36384	472645
2.1	Non-Residential Building	0	0		82101	148778	36384	267263
2.2	Other Structures	0	0		79408	10	0	79418
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		125964	0	0	125964
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	2514	6899	6968	5210	21591
3.1	Transport Equipment	0	0		1332	33	17	1382
3.2	ICT Equipment	0	0	14	2792	4845	137	7788
3.3	Other Machinery and Equipment	0	0	2500	2775	2090	5056	12421
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	810	0	0	810
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	810	0	0	810
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	2	230	0	232
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	2	230	0	232
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	2514	303934	156086	41594	504128
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	2514	303934	156086	41594	504128

Table - 15

Industry and Asset wise Capital Formation of DCUs for the year 2016-17 (RE)

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Construction (1+2)	10	8	0	0	0	0	0	0	0	0	0	0	18
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	10	8	0	0	0	0	0	0	0	0	0	0	18
2.1	Non-Residential Building	0	8	0		0	0		0	0	0	0		8
2.2	Other Structures	10	0	0		0	0		0	0	0	0		10
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
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	3	0	0	0	0	0	0	0	0	0	0	3
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	3	0		0	0		0	0	0	0		3
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
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
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
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
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
	Total New Outlay	10	11	0	0	0	0	0	0	0	0	0	0	21
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	10	11	0	0	0	0	0	0	0	0	0	0	21

Table - 16

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2016-17 (RE)

Figures in Rs. Lacs

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)	Administrative Deptts.	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	182829	66321	40000	0	0	7536	230429	0	0	527115
	General Administration, External affairs, Public Order & Safety	182829	66321	40000	0	0	7536	230429	0	0	527115
1.1	Public Order & safety	125185	31083	0	0	0	3191	0	0	0	159459
1.1.1	Planning & Statistical Activities	1554	261	0	0	0	0	0	0	0	1815
1.1.2	General Administration, External affairs, Public Order & Safety, n.e.c	56090	34977	40000	0	0	4345	230429	0	0	365841
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	972	1293	0	0	0	0	0	0	0	2265
3	Education	435154	124891	0	0	0	132786	149623	0	0	842454
3.1	Administration, Regulation & Research	26723	13278	0	0	0	8683	0	0	0	48684
3.2	Education Services n.e.c.	408431	111613	0	0	0	124103	149623	0	0	793770
4	Health Affairs and Services	195641	69913	0	0	0	64639	15622	0	0	345815
4.1	Administration, Regulation and Research	5179	3451	0	0	0	15	18	0	0	8663
4.2	Health Services	190462	66462	0	0	0	64624	15604	0	0	337152
5	Social Security and Welfare Affairs and Services	20404	44609	0	0	0	131704	15188	0	0	211905
6	Housing and Community Amenity Affairs and Services	766	766	8843	0	0	3225	104694	0	0	118294
7	Cultural, Recreational and Religious Affairs Services	2872	23081	0	0	0	10739	260	0	0	36952
8	Economic Affairs and Services	15052	38753	0	0	60042	58634	0	204215	191311	568007
8.1	General Administration, Regulation and Research	7368	7325	0	0	0	652	0	4700	0	20045
8.2	Agriculture, Forestry, Fishing and Hunting	5391	1431	0	0	0	3026	0	0	4011	13859
8.3	Mining, Manufacturing and Construction	1007	615	0	0	0	455	0	1	0	2078
8.4	Electricity, Gas, Steam and Other Sources of Energy	124	88	0	0	0	19651	0	157794	2300	179957
8.5	Water Supply	0	0	0	0	0	34850	0	32520	0	67370
8.6	Transport and Communication	0	30030	0	0	60042	0	0	9200	185000	284272
8.7	Other Economic Services	1162	-736	0	0	0	0	0	0	0	426
9	Environmental Protection	359	808	0	0	0	357	0	0	0	1524
10	Relief on Calamities	4684	8551	0	6200	0	10497	0	0	0	29932
	Total	858733	378986	48843	6200	60042	420117	515816	204215	191311	2684263

Table - 16 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2016-17 (RE)

Figures in Rs. Lacs

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	Second Hand Assets											Land							
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	510	40414	0	0	1317	1570	0	2471	0	0	0	0	0	0	1700	0	0	70000	117982	645097
1.1	510	40414	0	0	1317	1570	0	2471	0	0	0	0	0	0	1700	0	0	70000	117982	645097
1.1.1	510	32254	0	0	661	1570	0	600	0	0	0	0	0	0	1210	0	0	0	36805	196264
1.1.2	0	0	0	0	0	0	0	313	0	0	0	0	0	0	0	0	0	0	313	2128
1.1.3	0	8160	0	0	656	0	0	1558	0	0	0	0	0	0	490	0	0	70000	80864	446705
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	15	3	0	0	0	0	0	0	0	0	0	0	0	0	18	2283
3	100	149178	0	10	33	2090	230	4845	0	0	0	0	0	0	7955	19900	10000	0	194341	1036795
3.1	0	400	0	0	0	0	0	0	0	0	0	0	0	0	3515	0	0	0	3915	52599
3.2	100	148778	0	10	33	2090	230	4845	0	0	0	0	0	0	4440	19900	10000	0	190426	984196
4	0	37514	0	0	17	5056	0	282	0	0	0	0	0	500	10026	5639	0	0	59034	404849
4.1	0	1130	0	0	0	0	0	145	0	0	0	0	0	0	0	0	0	0	1275	9938
4.2	0	36384	0	0	17	5056	0	137	0	0	0	0	0	500	10026	5639	0	0	57759	394911
5	4035	2500	2000	2000	0	0	0	0	0	0	0	0	0	0	99	0	20	0	10654	222559
6	4205	240	10691	73756	0	1	0	0	0	0	0	0	0	0	45175	44713	150	5930	184861	303155
7	0	3682	0	204	0	0	0	0	0	0	0	0	0	0	767	440	0	0	5093	42045
8	0	33633	113273	2623	0	3700	2	155	810	0	0	10148	0	51	20204	16300	192184	0	393083	961090
8.1	0	10	0	0	0	1000	2	130	0	0	0	0	0	0	4	0	0	0	1146	21191
8.2	0	5	0	1612	0	0	0	4	810	0	0	0	0	0	0	0	0	0	2431	16290
8.3	0	0	0	10	0	0	0	0	0	0	0	0	0	0	40	0	2127	0	2177	4255
8.4	0	200	0	1001	0	200	0	0	0	0	0	4000	0	51	50	0	46998	0	52500	232457
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20110	0	64000	0	84110	151480
8.6	0	33418	113273	0	0	2500	0	0	0	0	0	6148	0	0	0	16300	79059	0	250698	534970
8.7	0	0	0	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	21	447
9	0	27	0	100	0	0	0	0	0	0	0	0	0	0	10	0	0	0	137	1661
10	0	75	0	725	0	1	0	35	0	0	0	0	0	0	0	0	0	0	836	30768
Total	8850	267263	125964	79418	1382	12421	232	7788	810	0	0	10148	0	551	85936	86992	202354	75930	966039	3650302

Table - 17

Borrowing Account of Delhi Govt. for the year 2017-18 (BE)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4221600		4355417
I. Borrowing at Home				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	285600		168245
	2. Loans and Advances from States Government	40000		276338
	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	0		-252800
	10. Funds Revenue Account	0		1500
	11. Funds Commercial Account			0
	Total	325600		193283
	Net Receipts (III)	132317		
Check	Total excluding Funds	4547200		4547200
	Difference (Receipt - Expenditure)		0	

Table - 18

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2017-18 (BE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	47609	1. Government Final Consumption Expenditure (GFCE)	1648629
1.1 Profits	0	1.1 Compensation of Employees	1081237
1.2 Income from Property	47609	a) Wages & Salaries	1068787
1.2.1 Net Interest Received	40000	b) Pension	12450
a) Public Authorities	34133	1.2 Net Purchases of Goods & Services	523600
i) Centre		a) Purchases	431559
ii) States	0	b) Maintenance	109500
iii) Local Authorities	34133	c) Less Sales	17459
b) Foreign	0	1.3 Transfers in kind	43792
c) From other Sectors	5867	1.4 CFC	
1.2.2 Other Property Receipts	7609	2. Net Interest Paid to	300647
2. Total Tax Revenue	3873122	2.1 Public Authorities	300647
2.1 Import Duty	0	a) Centre	300647
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	470622	c) Local Authorities	0
2.4 Product Taxes	3402500	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	10789	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	271600	3. Total Subsidies	410383
4.1 Centre	271600	3.1 Production Subsidies	199860
4.2 States	0	3.2 Product Subsidies	210523
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	497470
Total Receipts (1+2+3+4)	4203120	4.1 Other Sectors	497470
		4.2 Foreign	0
		5. Total Inter-Government Transfers	712480
		5.1 Current to	632860
		a) Centre	
		b) States	0
		c) Local Authorities	632860
		5.2 Capital to	79620
		a) Centre	
		b) States	0
		c) Local Authorities	79620
		6. Total Current Expenditure (1+2+3+4+5)	3569609
		8. Surplus on Current Account	633511

Table - 19

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2017-18 (BE)**

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	584912
2. Net Purchase of Physical Assets	15100
2.1 Second Hand Assets	0
2.2 Land	15100
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	155083
4.1 for Capital Formation	155083
4.2 for Others	
5. Total (1 to 4)	755095
Enterprises	
6. Capital Outlay	32
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	32
Total Expenditure (5 + 9)	755127
II. Receipts	
11. Surplus on Current Account	633511
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	121616
15.1 Net Extra Budgetary Borrowing	132317
15.2 less Net Purchase of Financial Assets	10701
16. Total Receipts (11 to 15)	755127

Table - 20

Estimates of Output Of General Government for the year 2017-18 (BE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	964242	12450	104545	1081237		1081237	541059	1622296
2. Construction (Repair & Maintenance)	26132	337	714	27183		27183	109450	136633
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	670603	8659	82363	761625	0	761625	186829	948454
I. (a) Education (3.2)	460108	5941	67859	533908		533908	85814	619722
(b) Medical & Public Health (4.2)	208682	2695	14481	225858		225858	100677	326535
(c) Sanitaion	0	0	0	0		0	0	0
(d) Veterinary Services	1813	23	23	1859		1859	338	2197
5. Sub Total (2 to 4)	696735	8996	83077	788808	0	788808	296279	1085087
6. Public Administration & Defence (1-5)	267507	3454	21468	292429	0	292429	244780	537209

Table - 21

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2017-18 (BE)

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	430	0	51	0	0	1500	0	0	0	0	1001	980	1981	430	430
2. Forests	3525	112	263	0	0	0	0	0	0	0	20	3880	3900	3637	3637
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
11. Total	3955	112	314	0	0	1500	0	0	0	0	1021	4860	5881	4067	4067

Table - 22

Industry and Asset wise Capital Formation of General Government for the year 2017-18 (BE)

Figures in Rs. Lacs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Construction (1+2)	0	0	0	343085	122211	69466	534762
1	Dwelling	0	0		12630	290	0	12920
2	Other Building and Sturcture (2.1+2.2+2.3)	0	0	0	330455	121921	69466	521842
2.1	Non-Residential Building	0	0		75084	120421	69466	264971
2.2	Other Structures	0	0		129189	1500	0	130689
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		126182	0	0	126182
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	19514	13254	2480	13463	48711
3.1	Transport Equipment	0	0		1152	1014	46	2212
3.2	ICT Equipment	0	0	14	5343	0	1000	6357
3.3	Other Machinery and Equipment	0	0	19500	6759	1466	12417	40142
4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	1420	0	0	1420
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	1420	0	0	1420
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	19	0	0	19
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	19	0	0	19
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	19514	357778	124691	82929	584912
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	19514	357778	124691	82929	584912

Table - 23

Industry and Asset wise Capital Formation of DCUs for the year 2017-18 (BE)

Figures in Rs. Lacs

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Construction (1+2)	19	8	0	0	0	0	0	0	0	0	0	0	27
1	Dwelling	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Other Building and Sturcture (2.1+2.2+2.3)	19	8	0	0	0	0	0	0	0	0	0	0	27
2.1	Non-Residential Building	0	8	0	0	0	0	0	0	0	0	0	0	8
2.2	Other Structures	19	0	0	0	0	0	0	0	0	0	0	0	19
2.3	Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	5	0	0	0	0	0	0	0	0	0	0	5
3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	ICT Equipment	0	5	0	0	0	0	0	0	0	0	0	0	5
3.3	Other Machinery and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3.4	Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	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	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	0
5.3	Computer Software and Databases	0	0	0	0	0	0	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0	0
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total New Outlay	19	13	0	0	0	0	0	0	0	0	0	0	32
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0	0	0	0	0	0	0
	Gross Capital Formation	19	13	0	0	0	0	0	0	0	0	0	0	32

Table - 24

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2017-18 (BE)

Figures in Rs. Lacs

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	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	234743	80306	45000	0	0	6577	297305	0	0	663931
	General Administration, External affairs, Public Order & Safety										
1.1		234743	80306	45000	0	0	6577	297305	0	0	663931
1.1.1	Public Order & safety	161060	39009	0	0	0	1082	0	0	0	201151
1.1.2	Planning & Statistical Activities	2029	729	0	0	0	0	0	0	0	2758
	General Administration, External affairs, Public Order & Safety, n.e.c										
1.1.3		71654	40568	45000	0	0	5495	297305	0	0	460022
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	1358	1727	0	0	0	0	0	0	0	3085
3	Education	550150	118559	0	0	0	167711	174415	0	0	1010835
3.1	Administration, Regulation & Research	16242	20755	0	0	0	9144	0	0	0	46141
3.2	Education Services n.e.c.	533908	97804	0	0	0	158567	174415	0	0	964694
4	Health Affairs and Services	233012	98016	0	0	0	79730	18556	0	0	429314
4.1	Administration, Regulation and Research	7154	5319	0	0	0	25	25	0	0	12523
4.2	Health Services	225858	92697	0	0	0	79705	18531	0	0	416791
5	Social Security and Welfare Affairs and Services	24927	45419	0	0	0	176886	0	0	0	247232
	Housing and Community Amenity Affairs and Services										
6		1193	2162	9500	0	0	19005	142374	0	0	174234
7	Cultural, Recreational and Religious Affairs Services	4668	29110	0	0	0	13591	210	0	0	47579
8	Economic Affairs and Services	24932	71424	0	0	48000	24625	0	210523	199860	579364
8.1	General Administration, Regulation and Research	9997	13267	0	0	0	1810	0	6037	0	31111
8.2	Agriculture, Forestry, Fishing and Hunting	6649	1950	0	0	0	1590	0	0	4860	15049
8.3	Mining, Manufacturing and Construction	1392	616	0	0	0	475	0	0	0	2483
8.4	Electricity, Gas, Steam and Other Sources of Energy	210	249	0	0	0	5000	0	160000	0	165459
8.5	Water Supply	0	0	0	0	0	15750	0	35286	0	51036
8.6	Transport and Communication	5065	56104	0	0	48000	0	0	9200	195000	313369
8.7	Other Economic Services	1619	-762	0	0	0	0	0	0	0	857
9	Environmental Protection	886	986	0	0	0	397	0	0	0	2269
10	Relief on Calamities	5368	10183	0	7000	0	8948	0	0	0	31499
Total		1081237	457892	54500	7000	48000	497470	632860	210523	199860	3189342

Table - 24 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2017-18 (BE)

Figures in Rs. Lacs

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		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	155	40662	0	0	1130	3870	0	4536	0	0	0	0	0	0	35012	0	0	70000	155365	819296
1.1	155	40662	0	0	1130	3870	0	4536	0	0	0	0	0	0	35012	0	0	70000	155365	819296
1.1.1	155	29770	0	0	780	3870	0	500	0	0	0	0	0	0	11	0	0	0	35086	236237
1.1.2	0	0	0	0	0	0	0	3330	0	0	0	0	0	0	1	0	0	0	3331	6089
1.1.3	0	10892	0	0	350	0	0	706	0	0	0	0	0	0	35000	0	0	70000	116948	576970
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	150	0	0	15	12	0	0	0	0	0	0	0	0	0	0	0	0	177	3262
3	290	121121	0	1500	1014	1466	0	0	0	0	0	0	0	0	24395	24800	6000	0	180586	1191421
3.1	0	700	0	0	0	0	0	0	0	0	0	0	0	0	15	0	0	0	715	46856
3.2	290	120421	0	1500	1014	1466	0	0	0	0	0	0	0	0	24380	24800	6000	0	179871	1144565
4	0	69981	0	0	46	12537	0	1000	0	0	0	0	0	500	11775	6250	0	0	102089	531403
4.1	0	510	0	0	0	120	0	0	0	0	0	0	0	0	0	0	0	0	630	13153
4.2	0	69471	0	0	46	12417	0	1000	0	0	0	0	0	500	11775	6250	0	0	101459	518250
5	8575	3850	2000	2000	0	0	0	0	0	0	0	0	0	0	16	0	30	0	16471	263703
6	3900	240	25379	106129	0	1	0	0	0	0	0	0	0	0	57790	44180	10120	1240	248979	423213
7	0	6175	0	5250	7	55	0	0	0	0	0	0	0	0	1190	90	0	0	12767	60346
8	0	22040	98803	12960	0	22000	19	781	1420	0	0	15100	0	10201	24895	4300	188948	0	401467	980831
8.1	0	210	0	0	0	1500	19	750	0	0	0	0	0	0	4	0	0	0	2483	33594
8.2	0	0	0	1950	0	0	0	6	1420	0	0	0	0	0	0	0	0	0	3376	18425
8.3	0	0	0	10	0	0	0	0	0	0	0	0	0	0	41	0	2127	0	2178	4661
8.4	0	200	0	1000	0	1000	0	0	0	0	0	5000	0	200	200	0	46580	0	54180	219639
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24650	0	92840	0	117490	168526
8.6	0	21600	98803	10000	0	19500	0	0	0	0	0	10100	0	10001	0	4300	47401	0	221705	535074
8.7	0	30	0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	55	912
9	0	52	0	150	0	0	0	0	0	0	0	0	0	0	10	0	0	0	212	2481
10	0	700	0	2700	0	201	0	40	0	0	0	0	0	0	0	0	0	0	3641	35140
Total	12920	264971	126182	130689	2212	40142	19	6357	1420	0	0	15100	0	10701	155083	79620	205098	71240	1121754	4311096

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		P2	Employers' Contributions to Pension Fund
42	Current Transfers	Ti	Transfers to Individuals

S. No.	SNA Description	Economic Code	Definition
43		Tp	Transfers to Private Institutions
44		Ta	Transfers to Autonomous Bodies
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		Stoi	Change in stock of Inventory
55	Gross Fixed Capital Formation	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		G	Purchase of Goods & Services
70	Intermediate Consumption	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 Commercial Undertaking (DCU)			
S. No	SNA Description	Economic Code	Definition
1	Gross Capital Formation	DCi	DCU Change in Stock
2	Property Income	Dr	Rent, DCU
3	Property Income	Dint	DCU, 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 commercial undertakings 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 device 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 include pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

6.2 **Pension:** This include 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 Commercial Undertakings'. 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 Commercial Undertakings (DCU), 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 along with 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 banks 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.

