



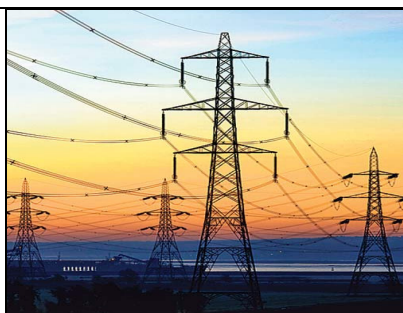
## GOVERNMENT OF NCT OF DELHI



### ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT



2015-16



**DIRECTORATE OF ECONOMICS & STATISTICS**  
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**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**

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## PREFACE

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

In this report, the actual expenditure for the year 2013-14, revised estimates of expenditure for 2014-15 and budget provisions for 2015-16 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  
November, 2015

(Dr. B.K. SHARMA)  
Director-cum-Special Secretary

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**WITH THE PREPARATION OF THE REPORT**

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# EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS  
OF  
STATE GOVERNMENT  
2015-16**

**EXECUTIVE SUMMARY**

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2015-16.

**A. BUDGETARY RECEIPTS**

✧ The revenue receipts of Delhi Govt. estimated to increase from ₹ 27980.69 crore in 2013-14 (Actual) to ₹ 32140.00 crore in 2014-15(RE) and thereafter to ₹ 38565.00 crore by 2015-16 (BE) there by promising an increase to the tune of nearly 38% during this period whereas, the increase in revenue receipts during 2013-14(Actual) and 2014-15(RE) were projected to increase by 15%, while the likely increase during 2014-15(RE) and 2015-16 (BE) is 20%.

✧ Tax to GSDP ratio of the Delhi Govt. is found to be 6.63% for the year 2013-14 (Actual) and it was reduced to 6.14% during 2014-15(RE).

✧ Taxes and interest taken together accounted for more than 94% of revenue receipts during the year 2013-14(Actual).

**B. BUDGETARY EXPENDITURE/OUTLAYS**

✧ Total disbursement of Delhi Govt. was ₹ 34051.60 crore in 2013-14(Actual) while the total outlays for 2014-15(RE) and 2015-16 (BE) were to the tune of ₹ 34790.00 Crore and ₹ 41129.00 crore respectively.

✧ Expenditure towards Advances (16.60%), Current Transfers (25.61%), Interest Payment (8.29%), Compensation to Employees (16.29%) and New Construction (12.28%) taken together accounted for around 79% of the total. This trend continued during the subsequent years with some minor deviations.

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 5547.98 crore, ₹ 6502.94 crore and ₹ 7816.49 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively.



✧ The component of Compensation to employees on Education Services was found to be ₹ 2968.47 crore, ₹ 3462.89 crore and ₹ 4275.52 crore in the years 2013-14 (Actual), 2014-15 (RE) and 2015-16 (BE) respectively.

✧ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 1061.82 crore, ₹ 1187.01 crore and ₹ 1349.95 crore in the years 2013-14 (Actual), 2014-15 (RE) and 2015-16 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 3280.57 crore, ₹ 3697.31 crore and ₹ 4840.13 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It was estimated to 0.84% of the GSDP of Delhi at current prices for the year 2013-14 and 0.82% for the year 2014-15.

✧ The component of Gross expenditure/Outlay on current transfer including subsidies has been ₹ 8721.76 crore, ₹ 9802.05 crore and ₹ 11717.53 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 ₹ 4180.66 crore, ₹ 4314.45 crore and ₹ 6379.49 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 ₹ 126.29 crore, ₹ 246.26 crore and ₹ 436.88 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively.

✧ The component of Gross expenditure/outlay on cultivated assets outlay has been ₹ 1.61 crore, ₹ 1.65 crore and ₹ 2.25 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16

(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 ₹ 672.20 crore, ₹ 864.00 crore and ₹ 887.99 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 ₹ 132.51 crore, ₹ 160.80 crore and ₹ 151.00 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 ₹ 1569.86 crore, ₹ 2271.30 crore and ₹ 2220.55 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 ₹ 16.21 crore, ₹ 40.37 crore and ₹ 10.00 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively.

✖ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2824.29 crore, ₹ 3074.06 crore and ₹ 3227.74 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 has been ₹ 5652.37 crore, ₹ 2138.06 crore and ₹ 1673.77 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (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 the DTC for Road Transport, 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 has been ₹ 1325.29 crore, ₹ 1676.75 crore and ₹ 1765.18 crore in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively.

### **C. GROSS SAVINGS**

✧ Delhi Government's gross savings during 2013-14 were ₹ 6871.44 crore and the same is expected to increase to ₹ 8117.48 crore by the end of 2014-15 as per Revised Estimates and may progress to ₹ 10102.27 crore in 2015-16 as per Budget Estimates.

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

✧ Percentage wise distribution of expenditure reveals that during 2013-14, maximum expenditure in terms of percentage was incurred on Education (22.48%) followed by Transport & Communication (17.68%), Electricity, Gas & Steam (15.87%), General Public Services (12.84%) Housing & Other Community Amenities (9.95%), , Medical & Public Health (8.20%). Similarly, the dominant share during 2015-16 goes to areas like Education (30.16%), General Public Services(16.12%), Transport & Communication (14.26%), Medical & Public Health (10.98) and Housing & other Community Amenities (8.74%).

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

✧ Gross Capital Formation (GCF) is expected to be ₹ 4562.36 crore during the year 2014-15, as compared to the amount of actual Gross Capital Formation of ₹ 4308.56 crore during 2013-14. Keeping budget provisions in view for 2015-16, there is likelihood that Gross Capital Formation will be ₹ 6818.62 crore.



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# Chapter 1

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## INTRODUCTION

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

### OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on state domestic product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the out set, 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. 2013-14 actual expenditure, 2014-15 revised estimates and 2015-16 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.



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## Chapter 2

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## CONCEPTUAL FRAME WORK

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Budget Analysis is carried out as per the methodology recommended by the Committee on National Accounts /Regional Accounts System. However, appropriate amendments in the prescribed methodology were made wherever necessary to suit to the specific needs of analysis of state budget. The concepts / definitions adopted like nature of accounts viz., Income and Outlay Account of Administrative Departments, Capital Finance Account of General Government, Production Account of Departmental 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 GENRAL 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 have been presented separately whereas the sources of finance are common to both.

#### **PRODUCTION ACCOUNT OF D. C. Us 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 undertakings 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 re classify these heads of expenditure afresh.

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

Code	Major Category	Code	Sub Category
1	General Public Services	1.1	General Admn., External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admn., External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
2	Defence including Civil Defence		
3	Education Affairs and Services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.

5	Social Security/ Welfare Affairs and Services	5.1	Social Security Affairs and Services
		5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs / Services n.e.c.
6	Housing/Community Amenities Affairs/Services	6.1	Housing and Community Services
		6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity Affairs / Services n.e.c.
7	Cultural, Recreational / Religious Affairs/Services	7.1	Art and Cultural Affairs / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism Affairs & Services
		7.4	Cultural/Recreational /Religious Affairs & Services n.e.c.
<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
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.

☒☒☒

This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2013-14, 2014-15 and 2015-16. It is essential to note that whenever reference is made to 2013-14 (A/c) it may mean actual / final where as it denotes revised estimates for 2014-15 (RE) while for the year 2015-16 (BE) the figures are simply budget estimates. In other words, data of 2014-15 and 2015-16 are purely provisional and they will get concretized in the coming year.

### **TOTAL BUDGETARY RECEIPTS:**

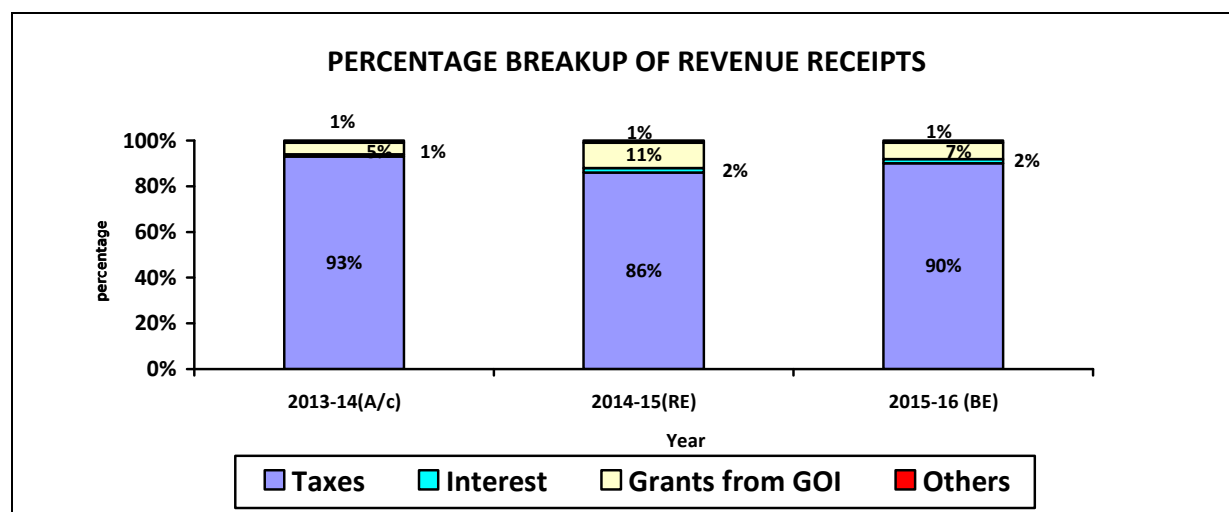
Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both Product & Production), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into 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 94% of revenue receipts during 2013-14. 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 ₹ 2798069 lakh in 2013-14 to ₹ 3856500 lakh by 2015-16, while they are expected to increase by 20% during 2014-15 and 2015-16. Revenue receipts during 2013-14 and 2014-15 are projected to increase by 15%. 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	2013-14 (A/c)	2014-15 (RE)	2015-16 (BE)
<b>A.</b>	<b>REVENUE RECEIPTS</b>	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Product & Production)	2592674 (92.66)	2768016 (86.12)	3467320 (89.91)
2	Misc. Receipts (Fine, Fees & Forfeitures)	8967 (0.32)	10280 (0.32)	11346 (0.29)
3	Interest	37935 (1.36)	60400 (1.88)	74000 (1.92)
4	Property Receipts	5641 (0.20)	7521 (0.23)	8026 (0.21)
5	Revenue Grants from GOI	140286 (5.01)	350600 (10.91)	277700 (7.20)
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	12566 (0.45)	17183 (0.53)	18108 (0.47)
	<b>Sub Total (A)</b>	<b>2798069 (100)</b>	<b>3214000 (100)</b>	<b>3856500 (100)</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>			
10	Loan from GOI / Public Debt	416289	120000	103813
11	Recovery of Loan & Advances	80291	61900	38100
	<b>Sub Total (B)</b>	<b>496580</b>	<b>181900</b>	<b>141913</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>3294649</b>	<b>3395900</b>	<b>3998413</b>

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

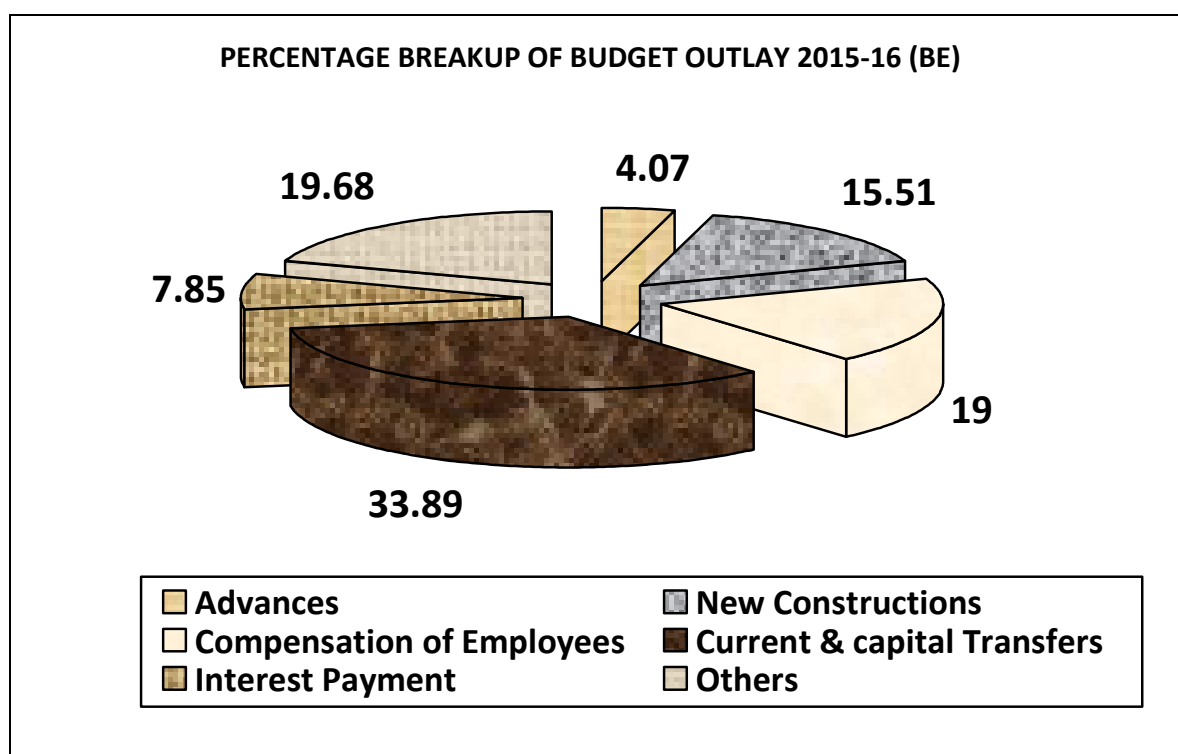


## TOTAL DISBURSEMENTS/ OUTLAYS:

The theme or the focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government. Statement 3.2 provides the break-up of Expenditure/Outlays for the years 2013-14, 2014-15 and 2015-16.

During 2013-14, expenditure towards Advances (16.60%), Current Transfers (25.61%), Interest Payment (8.29%), Compensation to Employees (16.29%) and New Construction (12.28%) taken together accounted for around 79% of the total. 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 3.89% during 2013-14 as against 4.82% during 2014-15 and for 2015-16, it is likely to be 4.29%. In absolute terms, Delhi Govt. had repaid ₹ 132529 Lakh in 2013-14 and expected to make payment of ₹ 167675 Lakh during 2014-15 against its borrowing from Union Government. For 2015-16, ₹176518 Lakh is proposed to make 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**

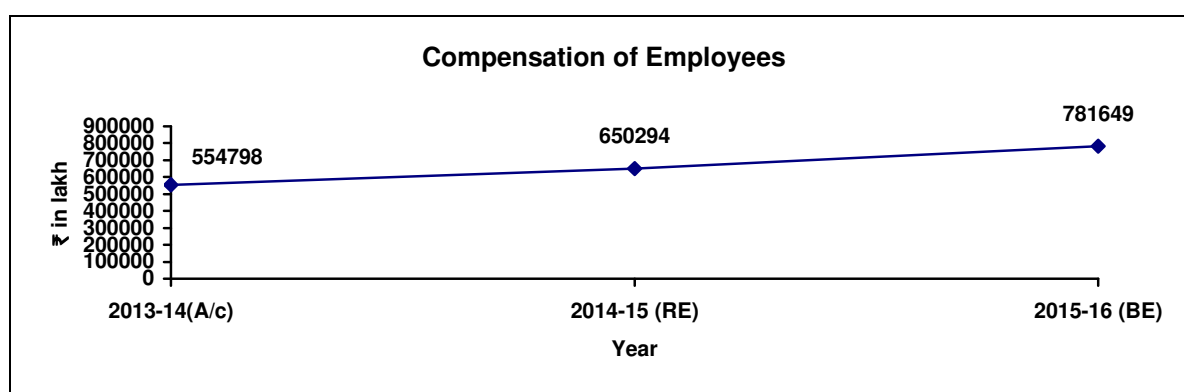
S.No.	ITEMS	2013-14 (A/c)	2014-15 (RE)	2015-16 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	554798 (16.29)	650294 (18.69)	781649 (19.00)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	328057 (9.64)	369731 (10.63)	484013 (11.77)
3	Current transfers including Subsidy	872176 (25.61)	980205 (28.17)	1171753 (28.49)
4	New Construction	418066 (12.28)	431445 (12.40)	637949 (15.51)
5	Machinery & Equipments including Transport, ICT & Software	12629 (0.37)	24626 (0.71)	43688 (1.06)
6	Cultivated Assets	161 (0.01)	165 (0.00)	225 (0.01)
7	Financial Assets	67220 (1.97)	86400 (2.48)	88799 (2.16)
8	Second Hand Assets, land & Change in stock	13251 (0.39)	16080 (0.46)	15100 (0.37)
9	Capital Transfers	156986 (4.61)	227130 (6.53)	222055 (5.40)
10	Creation of Funds (Reserve)	1621 (0.05)	4037 (0.12)	1000 (0.02)
11	Interest payment	282429 (8.29)	307406 (8.84)	322774 (7.85)
12	Advances to Local Bodies and Others	565237 (16.60)	213806 (6.15)	167377 (4.07)
13	Repayment of Loan to Central Government	132529 (3.89)	167675 (4.82)	176518 (4.29)
	<b>TOTAL OUTLAY</b>	<b>3405160 (100.00)</b>	<b>3479000 (100.00)</b>	<b>4112900 (100.00)</b>

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

## 1. Compensation of Employees:

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

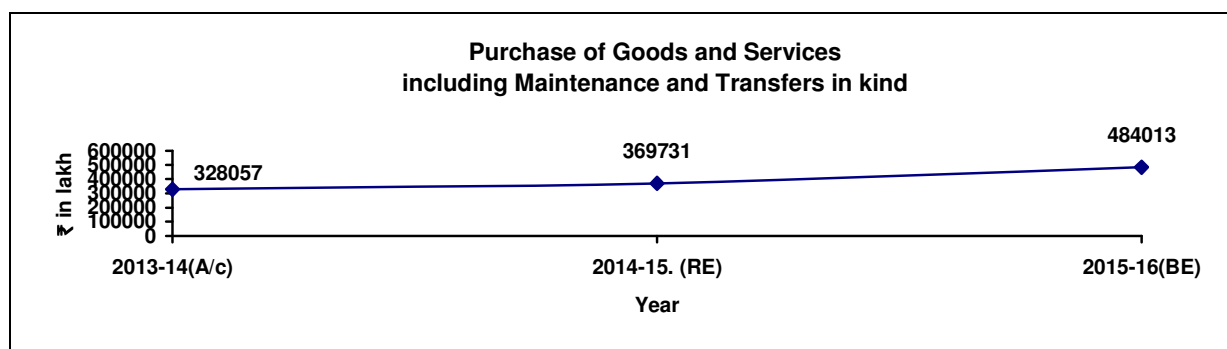
The component of Gross expenditure has been ₹ 554798 lakh, ₹ 650294 lakh and ₹ 781649 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year have been 17.21% in 2014-15 (RE) and 20.20% in 2015-16 (BE).



## 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 has been ₹ 328057 lakh, ₹ 369731 lakh and ₹ 484013 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year have been 12.70% in 2014-15 (RE) and 30.91% in 2015-16 (BE).



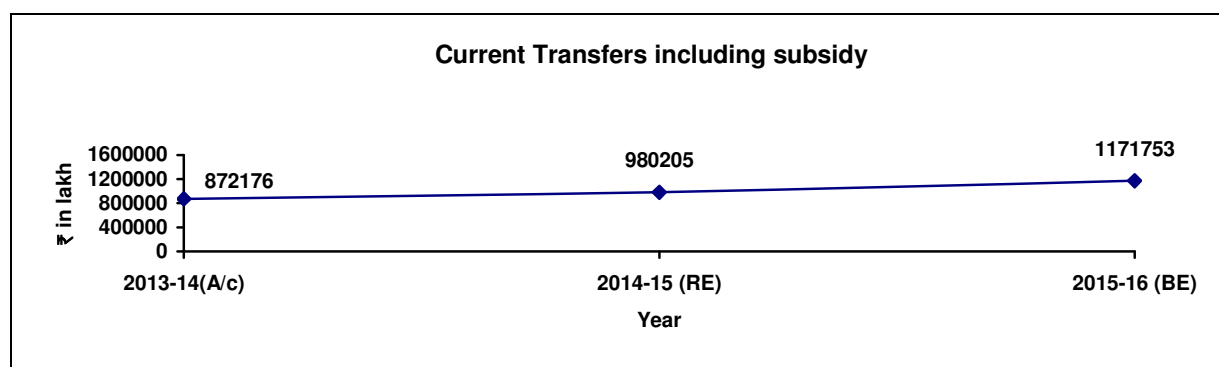


### 3. Current Transfers including subsidy

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.

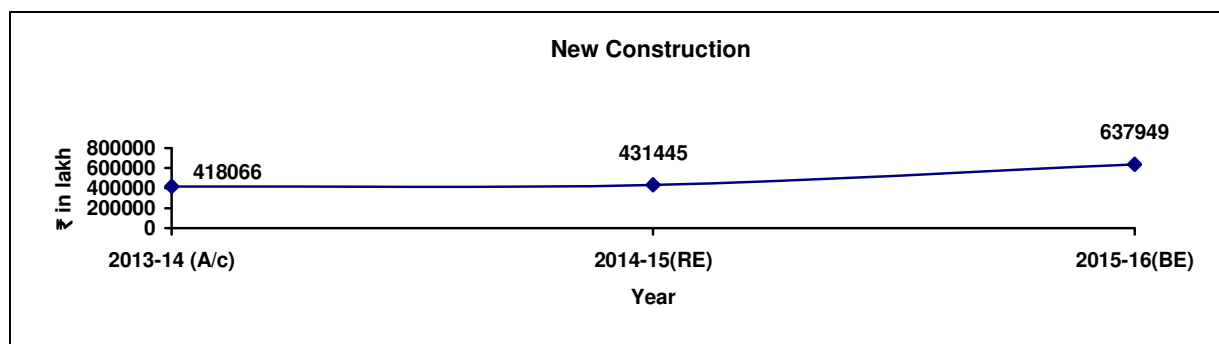
The component of Gross Expenditure/Outlay has been ₹ 872176 lakh, ₹ 980205 lakh and ₹ 1171753 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year have been 12.39% in 2014-15 (RE) and 19.54% in 2015-16 (BE).



### 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.

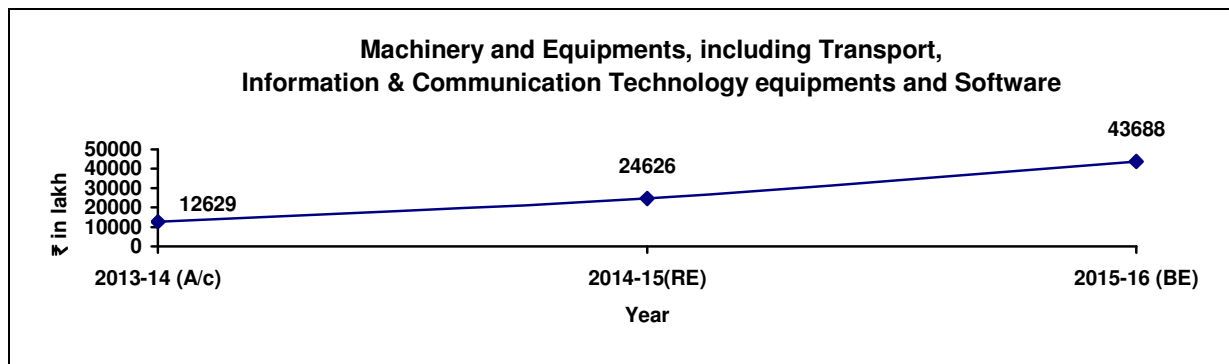
The component of Gross Expenditure/outlay has been ₹ 418066 lakh, ₹ 431445 lakh and ₹ 637949 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the increase over previous year have been 3.20% in 2014-15 (RE) and 47.86% in 2015-16 (BE).



## 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.

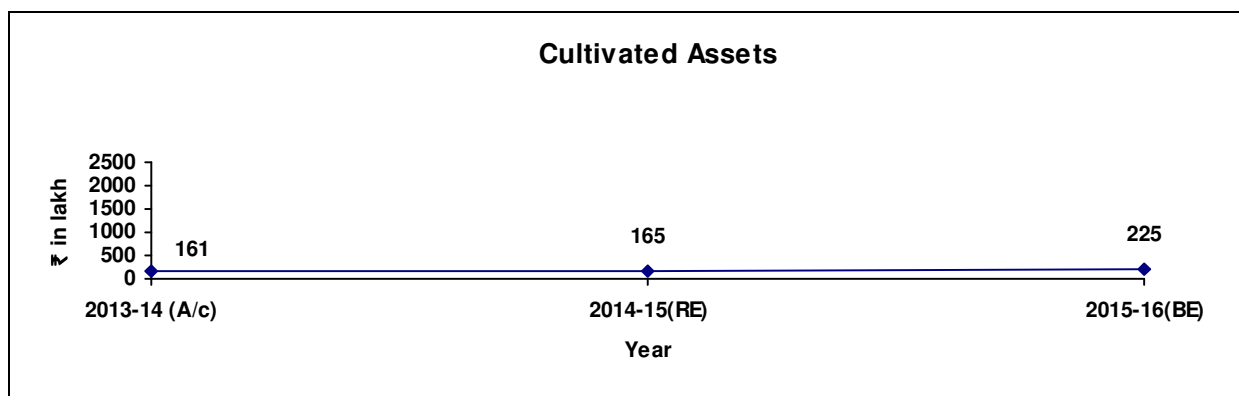
The component of Gross Expenditure/outlay has been ₹ 12629 lakh, ₹ 24626 lakh and ₹ 43688 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively and have shown a growth of 95% in 2014-15 (RE) and 77.41% in 2015-16 (BE) over previous year.



## 6. Cultivated Assets

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

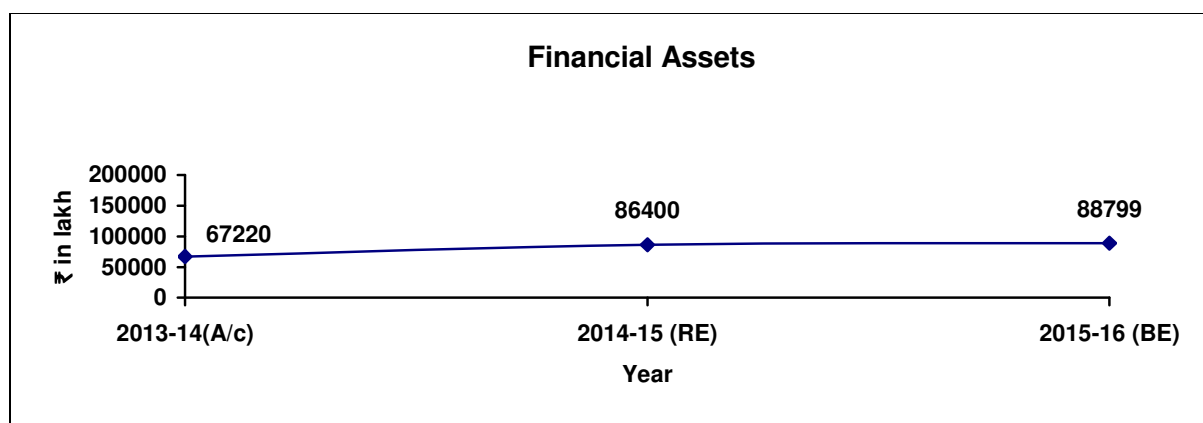
The component of Gross expenditure/outlay has been ₹ 161 lakh, ₹ 165 lakh and ₹ 225 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. Cultivated Assets is seen to have increased d by 2.48% in 2014-15 and 36.36% in 2015-16 (BE) over previous year.



## 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.

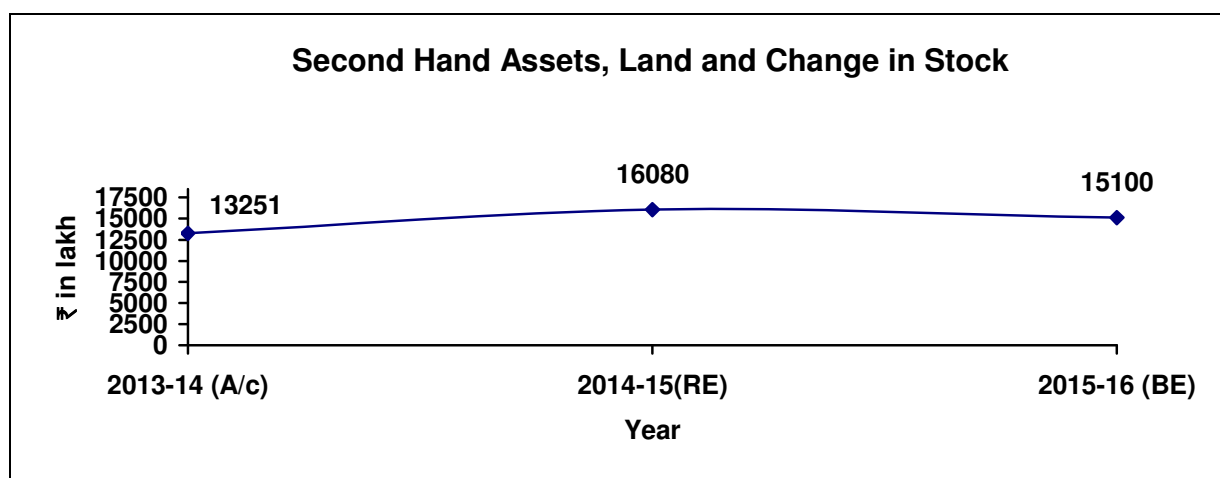
The component of Gross Expenditure/outlay has been ₹ 67220 lakh, ₹ 86400 lakh and ₹ 88799 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year has been 28.53% in 2014-15 and 2.78% in 2015-16.



## 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.

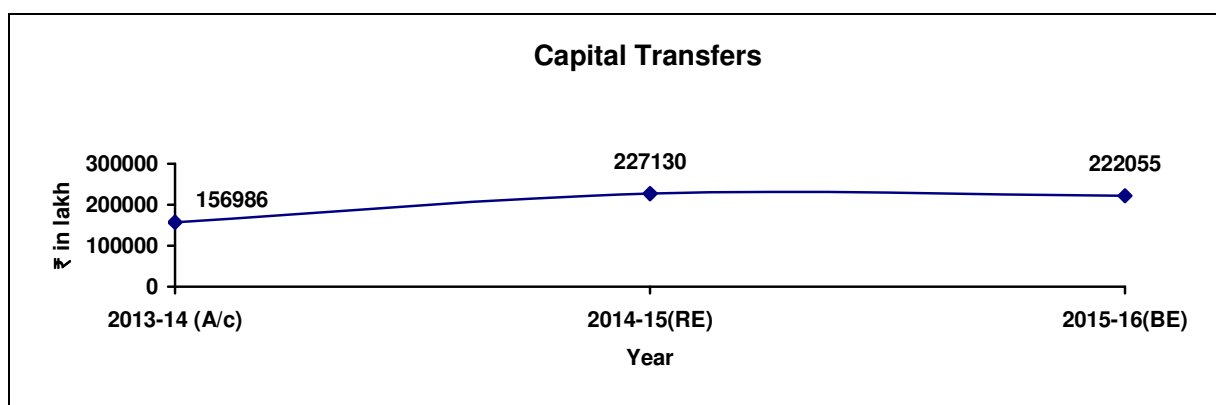
The component of Gross expenditure has been ₹ 13251 lakh, ₹ 16080 lakh and ₹ 15100 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year has been 21.35% in 2013-14 and a negative growth of (-)6.09% has been noticed in 2015-16.



## 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.

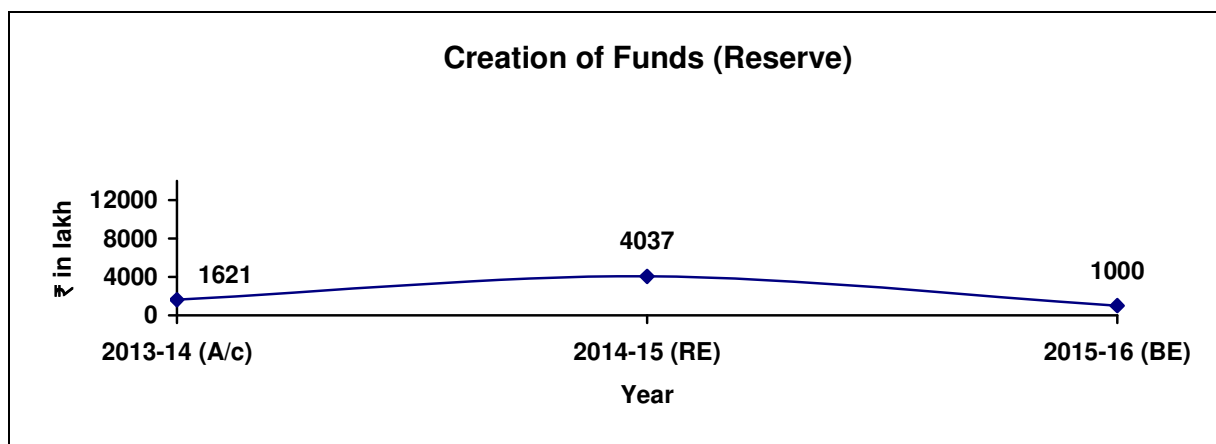
The component of Gross Expenditure/Outlay has been ₹ 156986 lakh, ₹ 227130 lakh and ₹ 222055 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year have been 44.68% in 2014-15 and (-) 2.23% in 2015-16.



## 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.

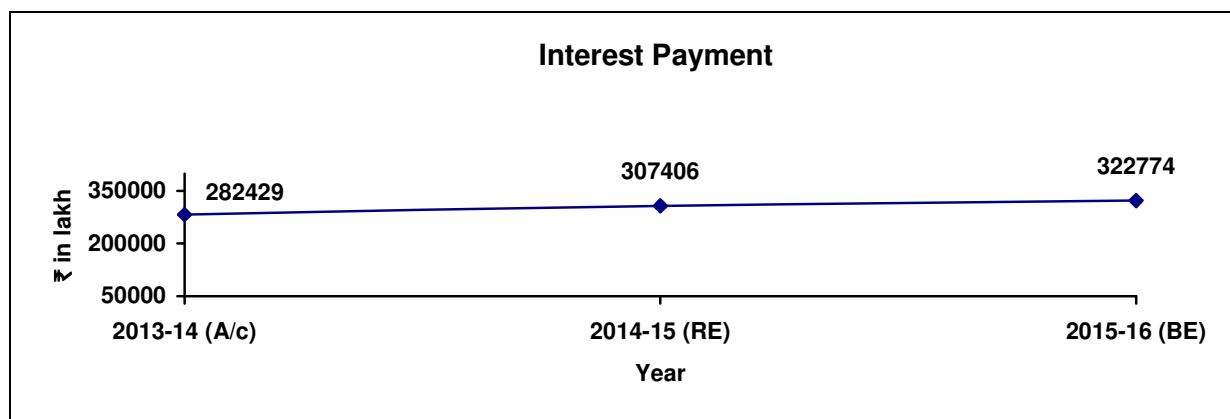
The component of Gross Expenditure/Outlay has been ₹ 1621 lakh, ₹ 4037 lakh and ₹ 1000 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year has been 149.04% in 2014-15 and a decline of (-)75.23% has been noticed in 2015-16.



## 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.

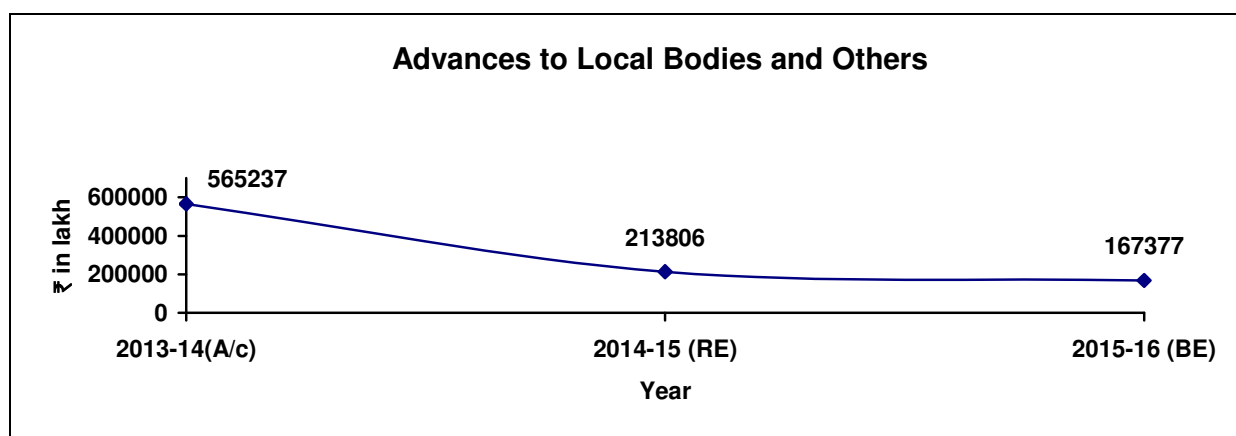
The component of Gross expenditure/outlay has been ₹ 282429 lakh, ₹ 307406 lakh and ₹ 322774 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year has been 8.84% in 2014-15 and a growth of 5.00% in 2015-16.



## 12. Advances to Local Bodies and Others

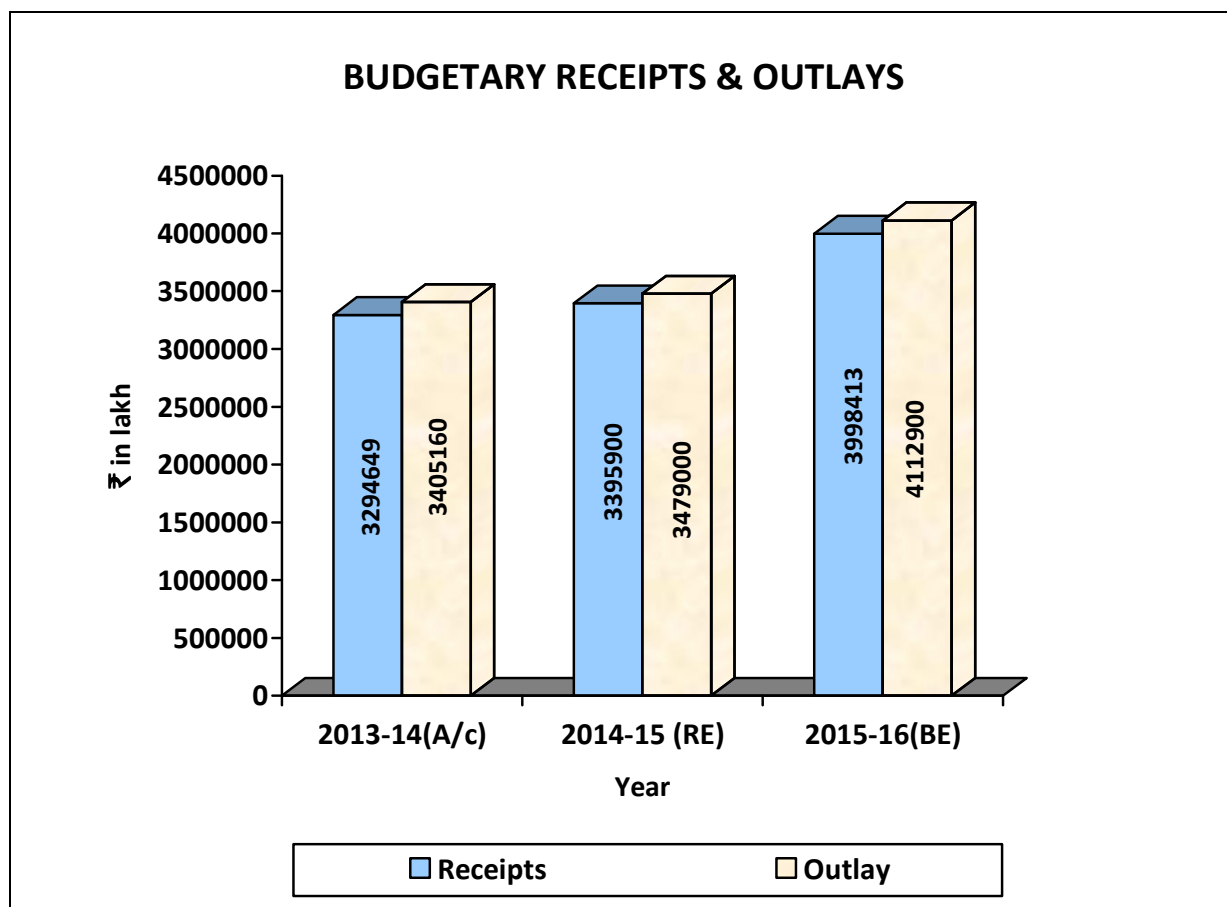
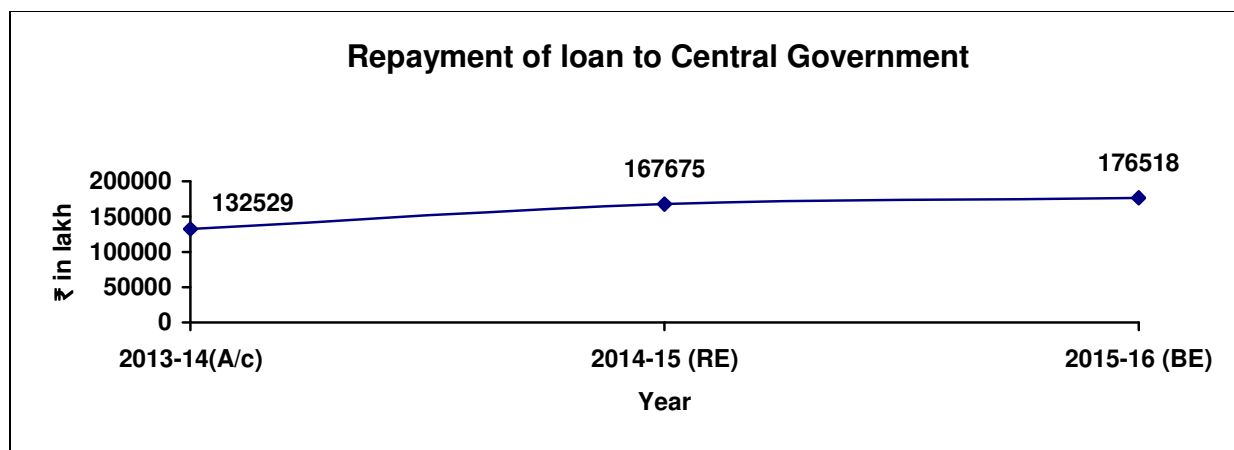
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to North East & South DMCs for development works, Loans to the DTC for Road Transport, loans to DTL for power projects, Loans to Indraprastha Institute of Information 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 ₹ 565237 lakh, ₹ 213806 lakh and ₹ 167377 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the decline over previous year has been (-) 62.17% in 2014-15 and (-) 21.72% in 2015-16.



### 13. Repayment of loan to Central Government

The component of Gross expenditure/outlay has been ₹ 132529 lakh, ₹ 167675 lakh and ₹ 176518 lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively. It is also to be noticed here that the growth over previous year has been 26.52% in 2014-15 and 5.27% in 2015-16.



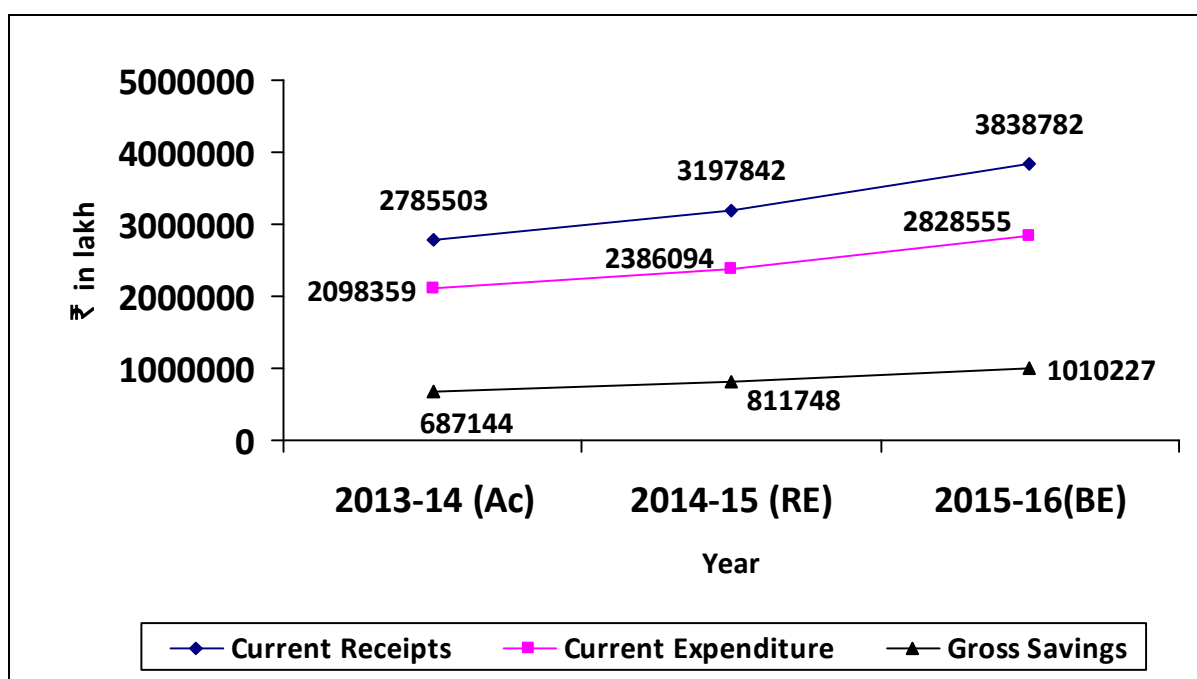
## GROSS SAVINGS:

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 2013-14 were ₹ 687144 lakh and the same is expected to reached at ₹ 1010227 lakh by the end of 2015-16 as per budget estimates.

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

DELHI GOVT. (AdmnDeptts.)		2013-14(A/c)	2014-15(RE)	2015-16(BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	2785503	3197842	3838782
2	Current Expenditure	2098359	2386094	2828555
3	Surplus on Current A/c (1-2)	687144	811748	1010227
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	687144	811748	1010227

### Current Receipts, Current Expenditure and Gross Savings



**NET EXTRA BUDGETARY BORROWINGS/LENDINGS:**

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ (-) 92296 lakh and ₹ (-) 120518 lakh for the financial year 2013-14 (A/c) and 2014-15 (RE) respectively. Net Extra Budgetary Borrowings is likely to touch ₹ (-) 88495 Lakh in the year 2015-16 (BE).

**Statement: 3. 4 - Distribution of Net Extra Budgetary Borrowings / Lending of Delhi Government (Administrative Deptts.)**

S.No.	ITEMS	2013-14(A/c)	2014-15(RE)	2015-16(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	527628	604830	832933
2	Add Net Expenditure on Financial Assets	67220	86400	88799
3	Less Surplus on Current Account	687144	811748	1010227
4	<b>Net Extra Budgetary Receipts(1+2-3)</b>	<b>(-) 92296</b>	<b>(-) 120518</b>	<b>(-) 88495</b>

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

**PROFIT/LOSS FROM DCUs:**

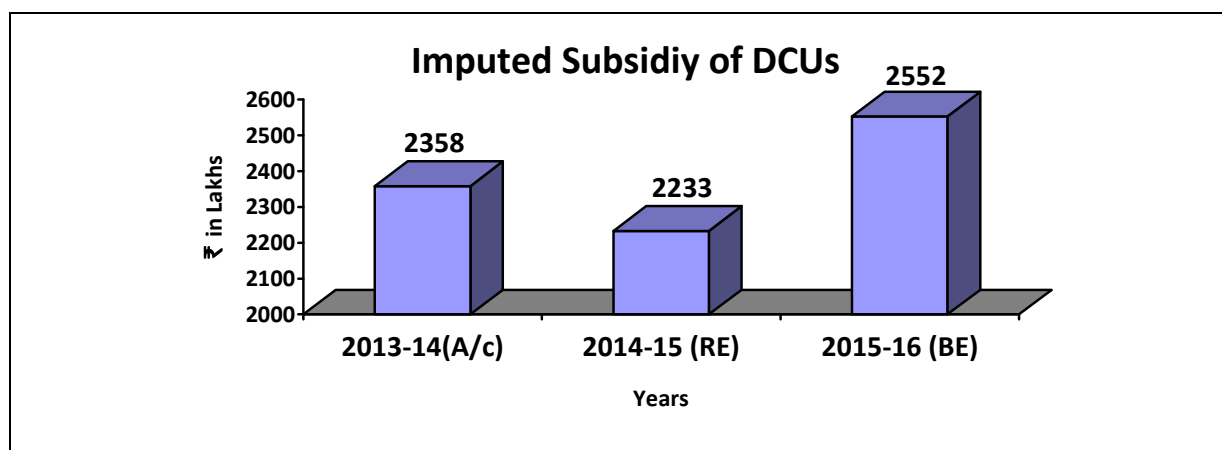
Net surplus, which indicates financial health of Departmental Commercial Undertakings (viz. Irrigation and Forestry), is measured in terms of excess of current receipts over operating expenses.

**Statement: 3.5 - Distribution of Gross Input – Gross Output of DCUs**

S.No.	ITEMS	2013-14(A/c)	2014-15(RE)	2015-16(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2005	2466	2764
2	Purchase of Commodities & Services including maintenance	1260	1303	1459
3	Operating Surplus	0	1025	390
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	1025	390
4	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT</b>	<b>3265</b>	<b>4794</b>	<b>4613</b>
1	Sales of Goods & Services	907	2561	2061
2	Imputed Subsidy	2358	2233	2552
	<b>GROSS OUTPUT</b>	<b>3265</b>	<b>4794</b>	<b>4613</b>



Statement 3.5 reveals that short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy. The burden due to subsidy on account of DCUs is escalating on Delhi Govt. This is supported by the fact that imputed subsidy in 2013-14, which was ₹ 2358 lakh had increased to ₹ 2552 lakh by 2015-16.



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

S.No.	ITEMS	2013-14(A/c)	2014-15(RE)	2015-16(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	287465 (34.21)	317649 (32.90)	436211 (35.90)
2	Compensation of Employees	552793 (65.79)	647828 (67.10)	778885 (64.10)
2.1	Salary & Wages	529202 (62.98)	609890 (63.17)	735973 (60.57)
2.2	Benefits	23562 (2.81)	26382 (2.73)	30457 (2.51)
2.3	Pension	29 (0.00)	11556 (1.20)	12455 (1.02)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
<b>4</b>	<b>Gross Input (1to3)</b>	<b>840258 (100.00)</b>	<b>965477 (100.00)</b>	<b>1215096 (100.00)</b>
5	Production of Goods & Services	840258	965477	1215096
5.1	Services Produced for own use	828599 (98.61)	950855 (98.49)	1199049 (98.68)
5.2	Sale of Goods & Services	11659 (1.39)	14622 (1.51)	16047 (1.32)
<b>6</b>	<b>Gross Output (5)</b>	<b>840258 (100.00)</b>	<b>965477 (100.00)</b>	<b>1215096 (100.00)</b>

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

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

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

It is evident from statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2013-14(A/c), it was to the tune of ₹ 552793 lakh, in 2014-15 (RE) it was ₹ 647828 lakh and in 2015-16 (BE) it is expected to be ₹ 778885 lakh. In terms of percentage to gross input, it was (65.79%), (67.10%) and (64.10%) respectively for said years. Out of the total value of services produced major proportion is consumed internally across years.



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## Chapter 4

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# **PURPOSE-WISE EXPENDITURE OF DELHI GOVERNMENT (ADMINISTRATIVE DEPARTMENTS)**

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

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

It may be seen from the statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE), the total expenditure were estimated at ₹ 2976011 lakh, ₹ 2983692 lakh and ₹ 3594882 lakh respectively.

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

S.No.	Classification	2013-14(A/c)	2014-15 (RE)	2015-16 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	382193 (12.84)	488668 (16.38)	579479 (16.12)
2.	Civil Defence	1677 (0.06)	2105 (0.07)	2312 (0.06)
3.	Education	668862 (22.48)	758470 (25.42)	1084187 (30.16)
4.	Medical & Public Health	243978 (8.20)	344855 (11.56)	394837 (10.98)
5.	Social Security & Welfare Services	195398 (6.57)	223295 (7.48)	232789 (6.48)
6.	Housing & Other Community Amenities	296241 (9.95)	257175 (8.62)	314137 (8.74)
7.	Cultural, Recreational & Religious Services	16627 (0.56)	24530 (0.82)	76309 (2.12)
8.	Economic Services	1152771 (38.73)	862133 (28.89)	878196 (24.43)
8.1	Gen. Admn./ Regulation/ Research & Labour	6068 (0.20)	5527 (0.18)	7875 (0.22)
8.2	Agriculture, Forestry, Fishing & Hunting	9540 (0.32)	10129 (0.34)	11943 (0.33)
8.3	Mining, Manufacturing & Construction	6909 (0.23)	8453 (0.28)	6009 (0.17)
8.4	Electricity, Gas, Steam	472145 (15.87)	136295 (4.57)	210595 (5.86)
8.5	Water Supply	131007 (4.40)	184580 (6.19)	127900 (3.56)
8.6	Transport & Communication	526234 (17.68)	516262 (17.30)	512802 (14.26)
8.7	Other Economic Services	868 (0.03)	887 (0.03)	1072 (0.03)
9.	Environmental Protection	2413 (0.08)	2899 (0.10)	2579 (0.07)
10	Other Services	15851 (0.53)	19562 (0.66)	30057 (0.84)
	<b>Total (Administrative Deptts.)</b>	<b>2976011 (100.00)</b>	<b>2983692 (100.00)</b>	<b>3594882 (100.00)</b>

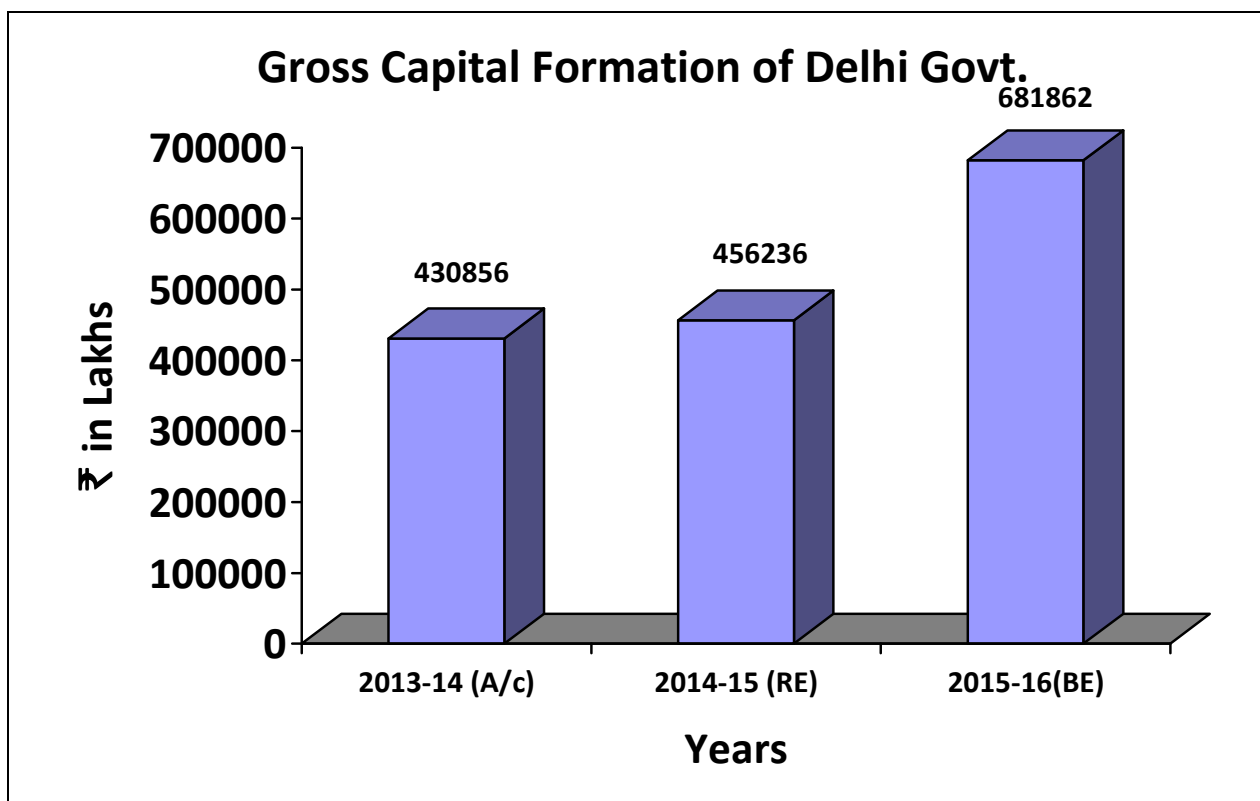
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2013-14, maximum expenditure in terms of percentage was incurred on Education (22.48%) followed by Transport & Communication (17.68%), Electricity, Gas & Steam (15.87%), General Public Services (12.84%) Housing & Other Community Amenities (9.95%), , Medical & Public Health (8.20%). Similarly, the dominant share during 2015-16 goes to areas like Education (30.16%), General Public Services(16.12%), Transport & Communication (14.26%), Medical & Public Health (10.98) and Housing & other Community Amenities (8.74%).

#### **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 2014-15, Gross Capital Formation is expected to be ₹ 456236 lakh as compared to the amount of actual Gross Capital Formation of ₹ 430856 lakh during 2013-14. Keeping budget provisions in view for 2015-16, there is likelihood that Gross Capital Formation will be ₹ 681862 lakh.



**Statement: 4.2 - Gross Capital Formation**

S.No	Item	2013-14 (A/c)	2014-15 (RE)	2015-16 (BE)
<b>A. Administrative Departments</b>		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	New Capital Formation (Outlay)	430852	456204	681854
1.1	Construction Works	418063	431414	637944
1.2	Plant & Machinery including Software	11921	23053	42607
1.3	Transport Equipments	707	1572	1078
1.4	Cultivated Assets	161	165	225
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	0	0	0
4	<b>GCF (Admn.)(1+2+3)</b>	<b>430852</b>	<b>456204</b>	<b>681854</b>
<b>B. Departmental Commercial Undertakings</b>				
5	New Capital Formation(Outlay)	4	32	8
5.1	Construction works	3	31	5
5.2	Plant & Machinery including Software	1	1	3
5.3	Transport Equipments	0	0	0
5.4	Cultivated Assets	0	0	0
6	Net Purchase of Second hand Assets	0	0	0
7	Change in Stock	0	0	0
8	<b>GCF (DCUs)(5+6+7)</b>	<b>4</b>	<b>32</b>	<b>8</b>
<b>Gross Capital Formation (4+8)</b>		<b>430856</b>	<b>456236</b>	<b>681862</b>

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

It may be seen from the Tables annexed to this report that out of total gross capital formation of Administrative Departments of the Delhi Govt. of ₹ 430852 lakh in the year 2013-14 (Actuals), ₹ 2 lakh, ₹ 56197 Lakh, ₹ 38530 Lakh and ₹ 336123 Lakh has been spent on Construction , Education, Medical & Public Health and Public Administration industries respectively. During the year 2014-15 (RE), industry-wise expenditure has been ₹ 2 lakh, ₹ 63666 Lakh, ₹ 65024 Lakh and ₹ 327506 Lakh on Construction , Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 456204 Lakh. Like-wise, during the year 2015-16 (BE) the expenditure is likely to reach at ₹ 17 lakh, ₹ 225363 Lakh, ₹ 82969 Lakh and ₹ 373505 Lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 681854 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 ₹ 4 Lakh, ₹ 32 Lakh and ₹ 8 Lakh in the years 2013-14 (A/c), 2014-15 (RE) and 2015-16 (BE) respectively.



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## Chapter 5

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## A COMPARATIVE OVERVIEW – APPROACHES FOR EXPENDITURE

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The Directorate of Economics & Statistics (DES), Govt. of Delhi, is preparing purpose-wise expenditure as per the guidance and methodologies prepared by the National Accounts Division, Central Statistics Office, Ministry of Statistics & Programme Implementation, Govt of India and are based on System of National Accountings. On the other hand, budgetary transactions of Govt. of Delhi, is being prepared taking into consideration the facts that Government accounts are maintained by respective departments/ministries for purposes of control and accountability. In National Accounts, data for Government are recast in a form common to all sectors so as to measure and aggregate their production, income, consumption, capital accumulation & finance and delineate inter-sectoral transactions. A classification of transactions on outlays using the methodology of Classification of Functions of Government (CoFoG) as prescribed by the Central Statistics Office, M/o Statistics & Programme Implementation, Govt of India and Budgetary Transactions of Plan and Non-Plan outlays described in Budget documents are quite different. While both the approaches depict a different picture, the methodologies may depart from each other also to a large extent. The illustrations of purpose classification of Education and Medical & Public Health based on methodology prescribed by the Central Statistics Office, M/o Statistics & Programme Implementation, Govt of India is given below for elimination of doubts of the data users:-

Expenditure on education can be split into three groups:

- (a) General education provided in schools, colleges, universities, centres of higher research & learning 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.

#### **A. MEDICAL & PUBLIC HEALTH:**

According to Budgetary Transactions ₹ 3951.13 crore has to be incurred on Medical & Public Health Sector, however as per Purpose and Economic Classification, it is to be ₹ 3948.37 crore during the year 2015-16 (BE).

The major differences as per two approaches in Medical & Public Health Sector for the year 2015-16 are spelled out as follows:-

- (i) **BUDGETARY TRANSCATIONS:** As per Budgetary Transactions, outlays on Medical & Public Health also include Forensic Science Lab and Central Jail Hospital. It includes Revenue and Capital as well as Plan & Non-Plan outlays, but excludes Centrally Sponsored Schemes.
- (ii) **PURPOSE AND ECONOMIC CLASSIFICATIONS:** As per Purpose and Economic Classification, outlays on Medical & Public Health also includes Centrally Sponsored Schemes, Delhi Institute of Pharmaceutical Science and Research but excludes contribution to the Employee State Insurance Corp. and Delhi Arogya Nidhi as it forms part of creation of Fund and thus not included in any specific purpose. Expenditure on Directorate of Family Welfare has also been excluded and classified it as Welfare Services.

Expenditure on Bio-Waste Management has also been excluded and classified it as the part of Environment Protection Services. Expenditure on Medical Colleges has been excluded as it is classified under Education Services. Pensionary Charges has been proportionately allocated to the Medical & Public Health Services. Only net expenditure on purchase of goods and services after deducting the receipts portion of Sale of goods and services from the total expenditure has been included. It also includes Revenue and Capital as well as Plan & Non-Plan outlays.

**B. EDUCATION:**

According to Budgetary Transactions ₹ 9800.96 crore has to be incurred on Education Sector, however as per Purpose and Economic Classification, it is to be ₹ 10841.87 crore during the year 2015-16 (BE).

The major differences as per two approaches in Education Sector for the year 2015-16 are briefed below:-

(iii) **BUDGETARY TRANSCATIONS:** As per Budgetary Transactions General Education including Higher Education, Technical Education, assistance to Local Bodies for Primary Education along with Sports & Youth Services and Art & Cultural Services are included in Education Sector. It includes Revenue and Capital as well as Plan & Non-Plan outlays, but excludes Centrally Sponsored Schemes.

(i) **PURPOSE AND ECONOMIC CLASSIFICATIONS:** As per Purpose and Economic Classification, it includes General Education including Higher Education, Technical Education along with Centrally Sponsored Schemes, Medical Colleges, Medical Education, Training and research, Educational secretariat, Govt Schools for blinds boys, Nursery primary Education for deaf, Vocational Training, reimbursement of tuition fee, scholarship to SC/ST/OBC, Coaching Centre, Hostels for SC, Grant in Aid to Hotel Management & catering Training Institute and assistance to Local Bodies for Primary Education. Pensionary Charges has been proportionately allocated to the Education Services. Only net expenditure on purchase of goods and services after deducting the receipts portion of Sale of goods and services from the total expenditure has been included. But, Sports & Youth Services and Art & Cultural Services are excluded. It also includes Revenue and Capital as well as Plan & Non-Plan outlays.

We may have a look on the different scenario emerging in the Medical & Public Health and Education Sectors as a result of two different approaches used i.e. Purpose and Economic Classification and Budgetary Transactions in Statement 5.1.

**Statement 5.1: Comparative Expenditure on Medical & Public Health and Education Sectors**

SECTOR \ APPROACH	As per Methodology of Purpose and Economic Classification			As per Budgetary Transactions		
	2013-14 (A/c)	2014-15 (RE)	2015-16 (BE)	2013-14 (A/c)	2014-15 (RE)	2015-16 (BE)
<b>A. EDUCATION</b>						
I. Total Expenditure ( ₹ crore)	6688.62	7584.7	10841.87	6153.47	6621.12	9800.96
II. Per Capita Expenditure ( in ₹ )	3794	4221	5920	3490	3685	5352
III. % to GSDP	1.71	1.68	N.A.	1.57	1.47	N.A
<b>B. MEDICAL &amp; PUBLIC HEALTH</b>						
I. Total Expenditure ( ₹ crore)	2439.78	3448.55	3948.37	2992.08	3944.32	3951.13
II. Per Capita Expenditure( in ₹ )	1384	1919	2156	1697	2195	2157
III. % to GSDP	0.62	0.76	N.A.	0.76	0.87	N.A



# STATISTICAL TABLES

Table - 1

**Borrowing Account of Delhi Govt. for the Year 2013-14 (Actual)**

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		2798069		2707394
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	416289		132529
	2. Loans and Advances from States Government	80291		565237
	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		-110511
	10. Funds Revenue Account	0		1621
	11. Funds Commercial Account			0
	Total	496580		588876
	Net Receipts (III)	-92296		
<b>Check</b>	<b>Total excluding Funds</b>	<b>3294649</b>		<b>3294649</b>
	Difference (Receipt - Expenditure)		0	

**Table - 2**  
**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2013-14 (Actual)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>43576</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>867931</b>
1.1 Profits	0	1.1 Compensation of Employees	552793
1.2 Income from Property	43576	a) Wages & Salaries	552764
1.2.1 Net Interest Received	37935	b) Pension	29
a) Public Authorities	34023	1.2 Net Purchases of Goods & Services	275806
i) Centre		a) Purchases	218069
ii) States	0	b) Maintenance	69396
iii) Local Authorities	34023	c) Less Sales	11659
b) Foreign	0	1.3 Transfers in kind	39332
c) From other Sectors	3912	1.4 CFC	
1.2.2 Other Property Receipts	5641	<b>2. Net Interest Paid to</b>	<b>282429</b>
<b>2. Total Tax Revenue</b>	<b>2592674</b>	2.1 Public Authorities	282429
2.1 Import Duty	0	a) Centre	282429
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	335757	c) Local Authorities	0
2.4 Product Taxes	2256917	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	8967	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	140286	<b>3. Total Subsidies</b>	<b>188088</b>
4.1 Centre	140286	3.1 Production Subsidies	104858
4.2 States	0	3.2 Product Subsidies	83230
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>303175</b>
<b>Total Receipts (1+2+3+4)</b>	<b>2785503</b>	4.1 Other Sectors	303175
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>456736</b>
		5.1 Current to	383271
		a) Centre	
		b) States	0
		c) Local Authorities	383271
		5.2 Capital to	73465
		a) Centre	
		b) States	0
		c) Local Authorities	73465
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2098359</b>
		<b>8. Surplus on Current Account</b>	<b>687144</b>

Table - 3

**Capital Finance Account of Delhi Govt. Administration and  
Enterprises for the year 2013-14 (Actual)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	430852
2. Net Purchase of Physical Assets	13251
2.1 Second Hand Assets	0
2.2 Land	13251
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	83521
4.1 for Capital Formation	83521
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>527624</b>
<b>Enterprises</b>	
6. Capital Outlay	4
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>4</b>
<b>Total Expenditure (5 + 9)</b>	<b>527628</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	687144
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	-159516
15.1 Net Extra Budgetary Borrowing	-92296
15.2 less Net Purchase of Financial Assets	67220
<b>16. Total Receipts (11 to 15)</b>	<b>527628</b>

Table - 4

**Estimates of Output Of General Government For the year 2013-14 (Actual)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>529202</b>	<b>29</b>	<b>23562</b>	<b>552793</b>	<b>0</b>	<b>552793</b>	<b>287465</b>	<b>840258</b>
2. Construction (Repaire & Maintenance)	13560	1	273	13834	0	13834	66611	80445
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>396081</b>	<b>22</b>	<b>7886</b>	<b>403989</b>	<b>0</b>	<b>403989</b>	<b>92395</b>	<b>496384</b>
I. (a) Education (3.2)	290408	16	6423	296847	0	296847	44417	341264
(b) Medical & Public Health (4.2)	104725	6	1451	106182	0	106182	47869	154051
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	948	0	12	960	0	960	109	1069
<b>5. Sub Total (2 to 4)</b>	<b>409641</b>	<b>23</b>	<b>8159</b>	<b>417823</b>	<b>0</b>	<b>417823</b>	<b>159006</b>	<b>576829</b>
6. Public Administration & Defence (1-5)	119561	6	15403	134970	0	134970	128459	263429



Table - 5

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2013-14 (Actual)

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Commercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	130	0	0	11	0	0	1084	0	0	0	0	874	351	1225	130	130
2. Forests	1829	46	0	160	0	0	5	0	0	0	0	33	2007	2040	1875	1875
3. Manufacturing	0	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	0
5. Services Incidental to Transport	0	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	0
7. Road Transport	0	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	0
9. Trade & Hotels	0	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	0
<b>11. Total</b>	<b>1959</b>	<b>46</b>	<b>0</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>1089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>907</b>	<b>2358</b>	<b>3265</b>	<b>2005</b>	<b>2005</b>

Table -6

## Industry and Asset wise Capital Formation of General Government for the year 2013-14 (Actual)

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
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331005</b>	<b>52880</b>	<b>34178</b>	<b>418063</b>
1	Dwelling	0	0		9150	40	0	9190
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321855</b>	<b>52840</b>	<b>34178</b>	<b>408873</b>
2.1	Non-Residential Building	0	0		34907	52667	34049	121623
2.2	Other Structures	0	0		92019	173	129	92321
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		194929	0	0	194929
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4895</b>	<b>3146</b>	<b>4352</b>	<b>12395</b>
3.1	Transport Equipment	0	0		624	28	55	707
3.2	ICT Equipment	0	0	2	3081	769	175	4027
3.3	Other Machinery and Equipment	0	0	0	1190	2349	4122	7661
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161</b>	<b>0</b>	<b>0</b>	<b>161</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	161	0	0	161
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62</b>	<b>171</b>	<b>0</b>	<b>233</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	62	171	0	233
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>336123</b>	<b>56197</b>	<b>38530</b>	<b>430852</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>336123</b>	<b>56197</b>	<b>38530</b>	<b>430852</b>

Table - 7

Industry and Asset wise Capital Formation of DCUs														
Sl No.	Year: 2013-2014(Actual)    State: Delhi	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
	<b>Construction (1+2)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
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)	3	0	0	0	0	0	0	0	0	0	0	0	3
2.1	Non-Residential Building	0	0	0	0	0	0	0	0	0	0	0	0	0
2.2	Other Structures	3	0	0	0	0	0	0	0	0	0	0	0	3
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	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
3.1	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2	ICT Equipment	0	1	0	0	0	0	0	0	0	0	0	0	1
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	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	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	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1	Research and Development	0	0	0	0	0	0	0	0	0	0	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	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	0	0	0
	<b>Total New Outlay</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Table - 8**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2013-14 (Actual)**

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Expenditure		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	98963	42408	26135	0	0	1133	181370	0	0	350009
1.1	General Administration, External affairs, Public Order & Safety	98963	42408	26135	0	0	1133	181370	0	0	350009
1.1.1	Public Order & safety	59899	16969	150	0	0	610	0	0	0	77628
1.1.2	Planning & Statistical Activities	2300	326	0	0	0	0	0	0	0	2626
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	36764	25113	25985	0	0	523	181370	0	0	269755
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	638	1013	0	0	0	0	0	0	0	1651
3	Education	308256	54723	6	0	0	98995	125602	0	0	587582
3.1	Administration, Regulation & Research	11409	1625	1	0	0	12035	0	0	0	25070
3.2	Education Services n.e.c.	296847	53098	5	0	0	86960	125602	0	0	562512
4	Health Affairs and Services	115375	45003	0	0	0	20463	13246	0	0	194087
4.1	Administration, Regulation and Research	9193	2828	0	0	0	44	0	0	0	12065
4.2	Health Services	106182	42175	0	0	0	20419	13246	0	0	182022
5	Social Security and Welfare Affairs and Services	15940	42706	0	0	0	113435	1941	13513	0	187535
6	Housing and Community Amenity Affairs and Services	634	988	5967	0	0	5800	55983	0	0	69372
7	Cultural, Recreational and Religeous Affairs Services	1757	5592	0	0	0	6755	192	0	0	14296
8	Economic Affairs and Services	7643	47148	0	9	29985	55717	4937	69717	104858	320014
8.1	General Administration, Regulation and Research	2439	362	0	0	0	800	0	0	0	3601
8.2	Agriculture, Forestry, Fishing and Hunting	3553	661	0	9	0	1200	0	0	2358	7781
8.3	Mining, Manufacturing and Construction	808	376	0	0	0	344	0	117	0	1645
8.4	Electricity, Gas, Steam and Other Sources of Energy	53	360	0	0	0	44273	0	62200	0	106886
8.5	Water Supply	0	0	0	0	0	9100	0	0	0	9100
8.6	Transport and Communication	0	45360	0	0	29985	0	4937	7400	102500	190182
8.7	Other Economic Services	790	29	0	0	0	0	0	0	0	819
9	Environmental Protection	259	1241	0	0	0	568	0	0	0	2068
10	Relief on Calamities	3328	4920	0	7294	0	309	0	0	0	15851
Total		552793	245742	32108	7303	29985	303175	383271	83230	104858	1742465

**Table - 8 (Contd.)**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2013-14 (Actual)**

Purpose Code		ECONOMIC CLASSIFICATION																		
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	167	27783	0	5	603	893	15	2696	0	0	0	0	0	0	22	0	0	0	32184	382193
1.1	167	27783	0	5	603	893	15	2696	0	0	0	0	0	0	22	0	0	0	32184	382193
1.1.1	167	11667	0	0	369	851	0	516	0	0	0	0	0	0	16	0	0	0	13586	91214
1.1.2	0	0	0	0	0	0	0	1194	0	0	0	0	0	0	0	0	0	0	1194	3820
1.1.3	0	16116	0	5	234	42	15	986	0	0	0	0	0	0	6	0	0	0	17404	287159
1.2	0							0							0	0	0	0	0	0
2	0	0	0	0	19	7	0	0	0	0	0	0	0	0	0	0	0	0	26	1677
3	40	52806	0	173	28	2636	171	787	0	0	0	0	0	0	3104	21535	0	0	81280	668862
3.1	0	139	0	0	0	287	0	18	0	0	0	0	0	0	6	0	0	0	450	25520
3.2	40	52667	0	173	28	2349	171	769	0	0	0	0	0	0	3098	21535	0	0	80830	643342
4	0	34099	0	129	55	4125	0	237	0	0	0	0	0	0	3505	7741	0	0	49891	243978
4.1	0	50	0	0	0	3	0	62	0	0	0	0	0	0	0	0	0		115	12180
4.2	0	34049	0	129	55	4122	0	175	0	0	0	0	0	0	3505	7741	0	0	49776	231798
5	3440	1042	1595	1595	0	0	0	103	0	0	0	0	0	0	46	0	42	0	7863	195398
6	5543	659	11559	82039	0	0	0	4	0	0	0	6178	0	0	64677	27220	15	28975	226869	296241
7	0	1822	0	112	0	0	0	9	0	0	0	0	0	0	300	88	0	0	2331	16627
8	0	3412	181775	8106	2	0	14	61	161	0	0	7073	0	67220	11847	16881	510205	26000	832757	1152771
8.1	0	2467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2467	6068
8.2	0	0	0	1590	2	0	0	6	161	0	0	0	0	0	0	0	0	0	1759	9540
8.3	0	0	0	5000	0	0	4	16	0	0	0	0	0	0	150	0	94	0	5264	6909
8.4	0	0	0	266	0	0	0	0	0	0	0	2134	0	0	20	0	362839	0	365259	472145
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11677	0	110230	0	121907	131007
8.6	0	945	181775	1250	0	0	0	0	0	0	0	4939	0	67220	0	16881	37042	26000	336052	526234
8.7	0	0	0	0	0	0	10	39	0	0	0	0	0	0	0	0	0	0	49	868
9	0	0	0	162	0	0	33	130	0	0	0	0	0	0	20	0	0	0	345	2413
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15851
Total	9190	121623	194929	92321	707	7661	233	4027	161	0	0	13251	0	67220	83521	73465	510262	54975	1233546	2976011

Table - 9

**Borrowing Account of Delhi Govt. for the Year 2014-15 (RE)**

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3214000		3097519
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	120000		167675
	2. Loans and Advances from States Government	61900		213806
	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		-83100
	10. Funds Revenue Account	0		4037
	11. Funds Commercial Account			0
	Total	181900		302418
	Net Receipts (III)	-120518		
<b>Check</b>	<b>Total excluding Funds</b>	<b>3395900</b>		<b>3395900</b>
	Difference (Receipt - Expenditure)		0	

**Table - 10**  
**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2014-15 (RE)**

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>68946</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1001634</b>
1.1 Profits	1025	1.1 Compensation of Employees	647828
1.2 Income from Property	67921	a) Wages & Salaries	636272
1.2.1 Net Interest Received	60400	b) Pension	11556
a) Public Authorities	38000	1.2 Net Purchases of Goods & Services	303027
i) Centre		a) Purchases	231337
ii) States	0	b) Maintenance	86312
iii) Local Authorities	38000	c) Less Sales	14622
b) Foreign	0	1.3 Transfers in kind	50779
c) From other Sectors	22400	1.4 CFC	
1.2.2 Other Property Receipts	7521	<b>2. Net Interest Paid to</b>	<b>307406</b>
<b>2. Total Tax Revenue</b>	<b>2768016</b>	2.1 Public Authorities	307406
2.1 Import Duty	0	a) Centre	307406
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	354516	c) Local Authorities	0
2.4 Product Taxes	2413500	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	10280	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	350600	<b>3. Total Subsidies</b>	<b>174129</b>
4.1 Centre	350600	3.1 Production Subsidies	123233
4.2 States	0	3.2 Product Subsidies	50896
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>368262</b>
<b>Total Receipts (1+2+3+4)</b>	<b>3197842</b>	4.1 Other Sectors	368262
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>534663</b>
		5.1 Current to	440047
		a) Centre	
		b) States	0
		c) Local Authorities	440047
		5.2 Capital to	94616
		a) Centre	
		b) States	0
		c) Local Authorities	94616
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2386094</b>
		<b>8. Surplus on Current Account</b>	<b>811748</b>

**Table - 11**  
**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2014-15 (RE)**

Figures in Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	456204
2. Net Purchase of Physical Assets	16080
2.1 Second Hand Assets	0
2.2 Land	16080
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	132514
4.1 for Capital Formation	132514
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>604798</b>
<b>Enterprises</b>	
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
<b>9. Total (6 to 8)</b>	<b>32</b>
<b>Total Expenditure (5 + 9)</b>	<b>604830</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	811748
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	-206918
15.1 Net Extra Budgetary Borrowing	-120518
15.2 less Net Purchase of Financial Assets	86400
<b>16. Total Receipts (11 to 15)</b>	<b>604830</b>



Table - 12

**Estimates of Output Of General Government For the year 2014-15 (RE)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>609890</b>	<b>11556</b>	<b>26382</b>	<b>647828</b>	<b>0</b>	<b>647828</b>	<b>317649</b>	<b>965477</b>
2. Construction (Repaire & Maintenance)	15060	285	483	15828	0	15828	81165	96993
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>448239</b>	<b>8493</b>	<b>9424</b>	<b>466156</b>	<b>0</b>	<b>466156</b>	<b>97036</b>	<b>563192</b>
I. (a) Education (3.2)	332563	6301	7425	346289	0	346289	48695	394984
(b) Medical & Public Health (4.2)	114548	2170	1983	118701	0	118701	48144	166845
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	1128	21	16	1165	0	1165	197	1362
<b>5. Sub Total (2 to 4)</b>	<b>463299</b>	<b>8778</b>	<b>9907</b>	<b>481984</b>	<b>0</b>	<b>481984</b>	<b>178201</b>	<b>660185</b>
6. Public Administration & Defence (1-5)	146591	2778	16475	165844	0	165844	139448	305292

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2014-15 (RE)

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Commercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	332	0	6	38	0	0	1100	0	0	0	1025	2501	0	2501	1363	1363
2. Forests	2006	84	38	159	0	0	6	0	0	0	0	60	2233	2293	2128	2128
3. Manufacturing	0	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	0
5. Services Incidental to Transport	0	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	0
7. Road Transport	0	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	0
9. Trade & Hotels	0	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	0
<b>11. Total</b>	<b>2338</b>	<b>84</b>	<b>44</b>	<b>197</b>	<b>0</b>	<b>0</b>	<b>1106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1025</b>	<b>2561</b>	<b>2233</b>	<b>4794</b>	<b>3491</b>	<b>3491</b>

Table -14

## Industry and Asset wise Capital Formation of General Government for the year 2014-15 (RE)

SI 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
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318464</b>	<b>57599</b>	<b>55351</b>	<b>431414</b>
1	Dwelling	0	0		10914	40	0	10954
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307550</b>	<b>57559</b>	<b>55351</b>	<b>420460</b>
2.1	Non-Residential Building	0	0		53356	57549	55051	165956
2.2	Other Structures	0	0		71333	10	300	71643
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		182861	0	0	182861
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>8782</b>	<b>5867</b>	<b>9673</b>	<b>24330</b>
3.1	Transport Equipment	0	0		1477	51	44	1572
3.2	ICT Equipment	0	0	2	5159	1953	326	7446
3.3	Other Machinery and Equipment	0	0	0	2146	3863	9303	15312
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165</b>	<b>0</b>	<b>0</b>	<b>165</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	165	0	0	165
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	<b>200</b>	<b>0</b>	<b>295</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	95	200	0	295
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>327506</b>	<b>63666</b>	<b>65024</b>	<b>456204</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>327506</b>	<b>63666</b>	<b>65024</b>	<b>456204</b>

Table - 15

Industry and Asset wise Capital Formation of DCUs														
SI No.	Year: 2014-15 (RE)	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
	<b>Construction (1+2)</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	31	0	0	0	0	0	0	0	0	0	0	0	31
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	0	0	0	0	0	0		0	0	0	0		0
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
	<b>3 Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	1	0		0	0		0	0	0	0		1
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
	<b>4 Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
	<b>5 Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>31</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Gross Capital Formation</b>	<b>31</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>

**Table - 16**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2014-15 (RE)**

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Expenditure		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production		
			Buildings	Other Constructions	Roads						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	122518	63624	30585	0	0	2912	217499	0	0	437138
1.1	General Administration, External affairs, Public Order & Safety	122518	63624	30585	0	0	2912	217499	0	0	437138
1.1.1	Public Order & safety	79007	21801	85	0	0	2240	0	0	0	103133
1.1.2	Planning & Statistical Activities	1243	283	0	0	0	0	0	0	0	1526
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	42268	41540	30500	0	0	672	217499	0	0	332479
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	795	1164	0	0	0	0	0	0	0	1959
3	Education	359485	60100	12	0	0	115887	128588	0	0	664072
3.1	Administration, Regulation & Research	13195	1819	6	0	0	12797	0	0	0	27817
3.2	Education Services n.e.c.	346290	58281	6	0	0	103090	128588	0	0	636255
4	Health Affairs and Services	129392	47705	0	0	0	68238	15646	0	0	260981
4.1	Administration, Regulation and Research	10669	5888	0	0	0	29	68	0	0	16654
4.2	Health Services	118723	41817	0	0	0	68209	15578	0	0	244327
5	Social Security and Welfare Affairs and Services	19937	61547	0	0	0	123239	2188	4510	0	211421
6	Housing and Community Amenity Affairs and Services	714	1151	7200	0	0	2734	74908	0	0	86707
7	Cultural, Recreational and Religeous Affairs Services	2171	5574	0	0	0	8214	43	0	0	16002
8	Economic Affairs and Services	8732	20049	0	15	39000	45576	1175	46386	123233	284166
8.1	General Administration, Regulation and Research	2634	487	0	0	0	801	0	0	0	3922
8.2	Agriculture, Forestry, Fishing and Hunting	4291	722	0	15	0	702	0	0	2233	7963
8.3	Mining, Manufacturing and Construction	888	899	0	0	0	465	0	208	0	2460
8.4	Electricity, Gas, Steam and Other Sources of Energy	79	538	0	0	0	36467	0	35795	0	72879
8.5	Water Supply	0	0	0	0	0	7140	0	2083	0	9223
8.6	Transport and Communication	0	17406	0	0	39000	1	1175	8300	121000	186882
8.7	Other Economic Services	840	-3	0	0	0	0	0	0		837
9	Environmental Protection	260	1274	0	0	0	537	0	0		2071
10	Relief on Calamities	3824	5306	0	9500	0	925	0	0		19555
Total		647828	267494	37797	9515	39000	368262	440047	50896	123233	1984072

**Table - 16 (Contd.)**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2014-15 (RE)**

T. 18

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	
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	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	250	44270	0	0	853	1629	2	4466	0	0	0	0	0	0	60	0	0	0	51530	488668
1.1	250	44270	0	0	853	1629	2	4466	0	0	0	0	0	0	60	0	0	0	51530	488668
1.1.1	250	18060	0	0	543	1529	0	807	0	0	0	0	0	0	55	0	0	0	21244	124377
1.1.2	0	0	0	0	0	0	0	1639	0	0	0	0	0	0	0	0	0	0	1639	3165
1.1.3	0	26210	0	0	310	100	2	2020	0	0	0	0	0	0	5	0	0	0	28647	361126
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	14	132	0	0	0	0	0	0	0	0	0	0	0	0	146	2105
3	40	57824	0	10	51	4231	200	2016	0	0	0	0	0	0	3626	23900	2500	0	94398	758470
3.1	0	275	0	0	0	368	0	63	0	0	0	0	0	0	6	0	0	0	712	28529
3.2	40	57549	0	10	51	3863	200	1953	0	0	0	0	0	0	3620	23900	2500	0	93686	729941
4	0	55096	0	300	44	9314	0	423	0	0	0	0	0	0	7893	10804	0	0	83874	344855
4.1	0	50	0	0	0	11	0	97	0	0	0	0	0	0	0	0	0	0	158	16812
4.2	0	55046	0	300	44	9303	0	326	0	0	0	0	0	0	7893	10804	0	0	83716	328043
5	5364	1340	1600	1600	0	0	40	305	0	0	0	0	0	0	5	0	1620	0	11874	223295
6	5300	828	10883	61108	0	0	0	5	0	0	0	0	0	1	42003	35165	25	15150	170468	257175
7	0	3890	0	622	0	1	0	12	0	0	0	0	0	0	1981	22	2000	0	8528	24530
8	0	2708	170378	7903	2	0	33	137	165	0	0	16080	0	86399	76926	24725	191511	1000	577967	862133
8.1	0	1555	0	0	0	0	10	40	0	0	0	0	0	0	0	0	0	0	1605	5527
8.2	0	53	0	1892	2	0	10	44	165	0	0	0	0	0	0	0	0	0	2166	10129
8.3	0	0	0	5810	0	0	3	13	0	0	0	0	0	0	75	0	92	0	5993	8453
8.4	0	0	0	201	0	0	0	0	0	0	0	10000	0	3699	20016	0	29500	0	63416	136295
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56835	0	118522	0	175357	184580
8.6	0	1100	170378	0	0	0	0	0	0	0	0	6080	0	82700	0	24725	43397	1000	329380	516262
8.7	0	0	0	0	0	0	10	40	0	0	0	0	0	0	0	0	0	0	50	887
9	0	0	0	100	608	0	20	80	0	0	0	0	0	0	20	0	0	0	828	2899
10	0	0	0	0	0	5	0	2	0	0	0	0	0	0	0	0	0	0	7	19562
Total	10954	165956	182861	71643	1572	15312	295	7446	165	0	0	16080	0	86400	132514	94616	197656	16150	999620	2983692

Table - 17

**Borrowing Account of Delhi Govt. for the Year 2015-16 (BE)**

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3856500		3769005
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	103813		176518
	2. Loans and Advances from States Government	38100		167377
	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		-114487
	10. Funds Revenue Account	0		1000
	11. Funds Commercial Account			0
	Total	141913		230408
	Net Receipts (III)	-88495		
<b>Check</b>	<b>Total excluding Funds</b>	<b>3998413</b>		<b>3998413</b>
	Difference (Receipt - Expenditure)		0	

Table - 18

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

Figures in Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>82416</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1245392</b>
1.1 Profits	390	1.1 Compensation of Employees	778885
1.2 Income from Property	82026	a) Wages & Salaries	766430
1.2.1 Net Interest Received	74000	b) Pension	12455
a) Public Authorities	43000	1.2 Net Purchases of Goods & Services	420164
i) Centre		a) Purchases	343386
ii) States	0	b) Maintenance	92825
iii) Local Authorities	43000	c) Less Sales	16047
b) Foreign	0	1.3 Transfers in kind	46343
c) From other Sectors	31000	1.4 CFC	
1.2.2 Other Property Receipts	8026	<b>2. Net Interest Paid to</b>	<b>322774</b>
<b>2. Total Tax Revenue</b>	<b>3467320</b>	2.1 Public Authorities	322774
2.1 Import Duty	0	a) Centre	322774
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	458220	c) Local Authorities	0
2.4 Product Taxes	3009100	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	11346	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	277700	<b>3. Total Subsidies</b>	<b>314653</b>
4.1 Centre	277700	3.1 Production Subsidies	132552
4.2 States	0	3.2 Product Subsidies	182101
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>359990</b>
<b>Total Receipts (1+2+3+4)</b>	<b>3838782</b>	4.1 Other Sectors	359990
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>585746</b>
		5.1 Current to	499662
		a) Centre	
		b) States	0
		c) Local Authorities	499662
		5.2 Capital to	86084
		a) Centre	
		b) States	0
		c) Local Authorities	86084
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2828555</b>
		<b>8. Surplus on Current Account</b>	<b>1010227</b>



**Table - 19**  
**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2015-16 (BE)**

Figures in Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	681854
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	135971
4.1 for Capital Formation	135971
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>832925</b>
<b>Enterprises</b>	
6. Capital Outlay	8
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>8</b>
<b>Total Expenditure (5 + 9)</b>	<b>832933</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	1010227
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	-177294
15.1 Net Extra Budgetary Borrowing	-88495
15.2 less Net Purchase of Financial Assets	88799
<b>16. Total Receipts (11 to 15)</b>	<b>832933</b>

Table - 20

**Estimates of Output Of General Government For the year 2015-16 (BE)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>735973</b>	<b>12455</b>	<b>30457</b>	<b>778885</b>	<b>0</b>	<b>778885</b>	<b>436211</b>	<b>1215096</b>
2. Construction (Repaire & Maintenance)	16573	280	569	17422	0	17422	88982	106404
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>543612</b>	<b>9200</b>	<b>11137</b>	<b>563949</b>	<b>0</b>	<b>563949</b>	<b>119586</b>	<b>683535</b>
I. (a) Education (3.2)	411498	6964	9090	427552	0	427552	76786	504338
(b) Medical & Public Health (4.2)	130751	2213	2031	134995	0	134995	42520	177515
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	1363	23	16	1402	0	1402	280	1682
<b>5. Sub Total (2 to 4)</b>	<b>560185</b>	<b>9480</b>	<b>11706</b>	<b>581371</b>	<b>0</b>	<b>581371</b>	<b>208568</b>	<b>789939</b>
6. Public Administration & Defence (1-5)	175788	2975	18751	197514	0	197514	227643	425157

Table - 21

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

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Commercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	355	0	6	50	0	0	1200	0	0	0	390	2001	0	2001	751	751
2. Forests	2288	75	40	202	0	0	7	0	0	0	0	60	2552	2612	2403	2403
3. Manufacturing	0	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	0
5. Services Incidental to Transport	0	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	0
7. Road Transport	0	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	0
9. Trade & Hotels	0	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	0
<b>11. Total</b>	<b>2643</b>	<b>75</b>	<b>46</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>1207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>390</b>	<b>2061</b>	<b>2552</b>	<b>4613</b>	<b>3154</b>	<b>3154</b>

Table -22

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

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
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>349609</b>	<b>216335</b>	<b>72000</b>	<b>637944</b>
1	Dwelling	0	0		12288	0	0	12288
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>337321</b>	<b>216335</b>	<b>72000</b>	<b>625656</b>
2.1	Non-Residential Building	0	0		75537	215725	71700	362962
2.2	Other Structures	0	0		92752	610	300	93662
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		169032	0	0	169032
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>23534</b>	<b>8708</b>	<b>10969</b>	<b>43228</b>
3.1	Transport Equipment	0	0		1003	19	56	1078
3.2	ICT Equipment	0	0	17	10674	4160	626	15477
3.3	Other Machinery and Equipment	0	0	0	11857	4529	10287	26673
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>225</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	225	0	0	225
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137</b>	<b>320</b>	<b>0</b>	<b>457</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	137	320	0	457
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>373505</b>	<b>225363</b>	<b>82969</b>	<b>681854</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>373505</b>	<b>225363</b>	<b>82969</b>	<b>681854</b>

Table - 23

Industry and Asset wise Capital Formation of DCUs														
SI No.	Year: 2015-16 (BE)	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)	5	0	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)	5	0	0	0	0	0	0	0	0	0	0	0	5
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
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	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 (P5.1+P5.2)	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 P7.1 to P7.5)	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	5	3	0	0	0	0	0	0	0	0	0	0	8
	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	5	3	0	0	0	0	0	0	0	0	0	0	8

Table - 24

## Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2015-16 (BE)

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Expenditure		Subsidy		Total
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies			
	Buildings			Other Constructions	Roads	Product			Production		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	147022	73838	35090	0	0	10230	239090	0	0	505270
1.1	General Administration, External affairs, Public Order & Safety	147022	73838	35090	0	0	10230	239090	0	0	505270
1.1.1	Public Order & safety	94576	38622	90	0	0	2335	0	0	0	135623
1.1.2	Planning & Statistical Activities	1433	642	0	0	0	0	0	0	0	2075
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	51013	34574	35000	0	0	7895	239090	0	0	367572
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	943	1334	0	0	0	0	0	0	0	2277
3	Education	442811	94427	20	0	0	136439	141318	0	0	815015
3.1	Administration, Regulation & Research	15259	6526	10	0	0	14070	0	0	0	35865
3.2	Education Services n.e.c.	427552	87901	10	0	0	122369	141318	0	0	779150
4	Health Affairs and Services	147746	59463	0	0	0	62940	15991	0	0	286140
4.1	Administration, Regulation and Research	12728	23852	0	0	0	256	68	0	0	36904
4.2	Health Services	135018	35611	0	0	0	62684	15923	0	0	249236
5	Social Security and Welfare Affairs and Services	21783	60248	0	0	0	130476	2188	4505	0	219200
6	Housing and Community Amenity Affairs and Services	863	1282	7500	0	0	2323	99905	0	0	111873
7	Cultural, Recreational and Religeous Affairs Services	2463	56617	0	0	0	8374	170	0	0	67624
8	Economic Affairs and Services	10403	13026	0	15	40000	7401	1000	177596	132552	381993
8.1	General Administration, Regulation and Research	2846	645	0	0	0	1270	0	0	0	4761
8.2	Agriculture, Forestry, Fishing and Hunting	5242	1035	0	15	0	810	0	0	2552	9654
8.3	Mining, Manufacturing and Construction	1143	971	0	0	0	490	0	196	0	2800
8.4	Electricity, Gas, Steam and Other Sources of Energy	166	179	0	0	0	1730	0	144000	0	146075
8.5	Water Supply	0	0	0	0	0	3100	0	25000	0	28100
8.6	Transport and Communication	0	10200	0	0	40000	1	1000	8400	130000	189601
8.7	Other Economic Services	1006	-4	0	0	0	0	0	0	0	1002
9	Environmental Protection	305	1367	0	0	0	607	0	0	0	2279
10	Relief on Calamities	4546	12080	0	10200	0	1200	0	0	0	28026
Total		778885	373682	42610	10215	40000	359990	499662	182101	132552	2419697

**Table - 24 (Contd.)**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2015-16 (BE)**

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	
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	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	300	61592	0	0	970	1994	0	9321	0	0	0	0	0	0	32	0	0	0	74209	579479
1.1	300	61592	0	0	970	1994	0	9321	0	0	0	0	0	0	32	0	0	0	74209	579479
1.1.1	300	13652	0	0	685	1894	0	669	0	0	0	0	0	0	30	0	0	0	17230	152853
1.1.2	0	0	0	0	0	0	0	6225	0	0	0	0	0	0	0	0	0	0	6225	8300
1.1.3	0	47940	0	0	285	100	0	2427	0	0	0	0	0	0	2	0	0	0	50754	418326
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	23	12	0	0	0	0	0	0	0	0	0	0	0	0	35	2312
3	0	216225	0	610	19	4529	320	4220	0	0	0	0	0	0	14349	23900	5000	0	269172	1084187
3.1	0	500	0	0	0	0	0	60	0	0	0	0	0	0	1205	0	0	0	1765	37630
3.2	0	215725	0	610	19	4529	320	4160	0	0	0	0	0	0	13144	23900	5000	0	267407	1046557
4	0	71745	0	300	56	10298	0	751	0	0	0	0	0	0	21588	3959	0	0	108697	394837
4.1	0	50	0	0	0	11	0	125	0	0	0	0	0	0	0	0	0	0	186	37090
4.2	0	71695	0	300	56	10287	0	626	0	0	0	0	0	0	21588	3959	0	0	108511	357747
5	7493	1400	1800	1800	0	0	58	370	0	0	0	0	0	0	39	0	629	0	13589	232789
6	4495	340	12532	79732	0	5	0	5	0	0	0	0	0	0	64100	35135	120	5800	202264	314137
7	0	5355	0	739	10	375	0	445	0	0	0	0	0	0	1671	90	0	0	8685	76309
8	0	4305	154700	10326	0	9460	54	234	225	0	0	15100	0	88799	34172	23000	153628	2200	496203	878196
8.1	0	2100	0	0	0	960	10	42	0	0	0	0	0	0	2	0	0	0	3114	7875
8.2	0	5	0	1915	0	0	26	118	225	0	0	0	0	0	0	0	0	0	2289	11943
8.3	0	0	0	3010	0	0	4	18	0	0	0	0	0	0	50	0	127	0	3209	6009
8.4	0	200	0	5301	0	0	0	0	0	0	0	0	0	5999	20020	0	33000	0	64520	210595
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14100	0	85700	0	99800	127900
8.6	0	2000	154700	100	0	8500	0	0	0	0	0	15100	0	82800	0	23000	34801	2200	323201	512802
8.7	0	0	0	0	0	0	14	56	0	0	0	0	0	0	0	0	0	0	70	1072
9	0	0	0	155	0	0	25	100	0	0	0	0	0	0	20	0	0	0	300	2579
10	0	2000	0	0	0	0	0	31	0	0	0	0	0	0	0	0	0	0	2031	30057
Total	12288	362962	169032	93662	1078	26673	457	15477	225	0	0	15100	0	88799	135971	86084	159377	8000	1175185	3594882

# 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
		Txt	Product Tax
		Txn	Production Tax
		Txo	Other Tax
10		Mr	Fees and Miscellaneous Receipts
11		It	Indirect Taxes
12		Ssh	Sale, Second Hand Assets
13		Sl	Sale, Land
14		Sfa	Sale, Financial Assets
15	Pension Receipts	Pn	Pension Contribution
16	Property Income	Into	Interests, Non-Government Bodies
17		Intf	Interest, Foreign Government/Organisations
18		Intc	Interest, Central Government
19		Ints	Interests, State Governments
20		Intl	Interests, Local Bodies
21		Pr	Property Receipts
	Expenditure		
22	Advances	Ang	Advances, Non-government Organisations
23		Af	Advances Foreign Countries /Organisations
24		Al	Advances, Local Authorities
25	Capital Transfers	Capti	Capital Transfers to Individuals
26		Captp	Capital Transfers to Private Institutions
27		Capta	Capital Transfers to Autonomous Bodies
28		CaptS	Capital Transfers to State Government
29		Captl	Capital Transfers to Local Authorities
30		Captf	Capital Transfers to Foreign Countries/Organisations
31	Compensation of Employees	S	Salaries
32		W	Wages
33		A	Allowances
34		Bcs	Social (Cash) Benefits
35		Bco	Others (Cash) Benefits
36		Bk	Benefits in Kind
37		P1	Pension Payments
38		P2	Employers' Contributions to Pension Fund
39	Current Transfers	Ti	Transfers to Individuals

40		Tp	Transfers to Private Institutions
41		Ta	Transfers to Autonomous Bodies
42		Tk	Transfers in kind
43		Tc	Transfer to Centre
44		Ts	Transfer to State
45		Tl	Transfer to Local Bodies
46		Tf	Transfer to Foreign
47	Financial Assets	Pfa	Purchase of Financial Assets
48		Psh	Purchase of Second Hand Assets
49	Gross Capital Formation	Pl	Purchase of Land
50		Stof	Change in stock of Food
51		Stoi	Change in stock of Inventory
52		Bo	Expenditure on Construction of Buildings
		Bor	Dwellings
		Bonr	Non-Residential Building & Structure
53		Ro	Expenditure on Construction of Road
54		Co	Expenditure on Construction of Other Capital
	Gross Fixed Capital Formation	Li	Land Improvement
55		Tro	Expenditure on Purchase of Transport
56		Mo	Expenditure on Purchase of Machinery
57		So	Expenditure on Purchase of Software
		ICT	Information & Communication Technology Equipment
58		Cao	Expenditure on acquiring Cultivated Assets
59		Aso	Expenditure on acquiring Animal Stock
		RnD	Research and Development
		OIPP	Other Intellectual Property Product
60		G	Purchase of Goods & Services
61	Intermediate Consumption	Bm	Maintenance of Buildings
62		Rm	Maintenance of Roads
63		Cm	Maintenance of Other Construction
64		Intl	Interest to Local Authorities
65	Property Income	Into	Interests to Non-Government Bodies
		Intf	Interest to Foreign Government/Organisations
		Intc	Interest to Central Government
		Ints	Interests to State Governments
	Subsidies	Sub	Subsidies
		Subt	Product Subsidies
		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.

