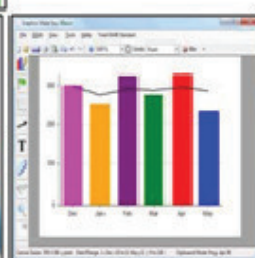
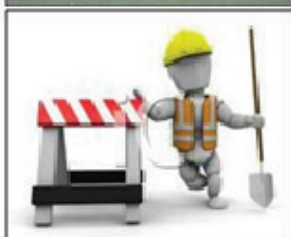




सत्यमेव जयते



**Government of NCT of Delhi**

**ANALYSIS OF THE  
BUDGETARY TRANSACTIONS  
OF STATE GOVERNMENT**

**2012-13**

**DIRECTORATE OF ECONOMICS & STATISTICS**

VIKAS BHAWAN II, IIIRD FLOOR 'B' WING,  
UPPER BELA ROAD, NEAR METCALF HOUSE,  
DELHI-110 054

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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 2010-11, revised estimates of expenditure for 2011-12 and budget provisions for 2012-13 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**  
**June, 2012**

**Dr. B.K. Sharma**  
**Director**

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**ASSOCIATED WITH THE PREPARATION OF THE REPORT**

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# EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS  
OF  
STATE GOVERNMENT  
2012-13**

**EXECUTIVE SUMMARY**

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2012-13.

**A. BUDGETARY RECEIPTS**

❖ The revenue receipts of Delhi Govt. estimated to increase from ₹ 25024.10 crore in 2010-11 (Actual) to ₹ 22714.34 crore in 2011-12(RE) and thereafter to ₹ 28803.44 crore by 2012-13(BE) there by promising an increase to the tune of nearly 15% during this period whereas, the decline in revenue receipts during 2010-11(Actual) and 2011-12(RE) were projected to decrease by 9.23% while the likely increase during 2011-12(RE) and 2012-13(BE) is 26.8% only.

❖ Tax to GSDP ratio of the Delhi Govt. is found to be 6.23% for the year 2010-11 (Actual) and it was enhanced to 6.42% during 2011-12(RE).

❖ Taxes and interest taken together accounted for more than 81% of revenue receipts during the year 2010-11.

**B. BUDGETARY EXPENDITURE/OUTLAYS**

❖ Total disbursement of Delhi Govt. was ₹ 25524.32 crore in 2010-11(Actual) while the total outlays for 2011-12(RE) and 2012-13 (BE) were to the tune of ₹ 27770 Crore and ₹ 33436 crore respectively.

❖ Expenditure towards Advances (24.94%), compensation to employees (15.93%) new construction (10.92%) current transfers (16.58%), interest payment (10.10%) taken together accounted for more than 78% of the total expenditure during 2010-11. This trend continued during the subsequent years with some minor deviations.

❖ The component of Gross expenditure/outlay on compensation to employees has been ₹ 4066.09 crore, ₹ 4711.62 crore and ₹ 5676.79 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.



✧ The component of Compensation to employees on Education Services was found to be ₹ 2321.62 crore, ₹ 2567.44 crore and ₹ 3139.07 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 812.63 crore, ₹ 932.25 crore and ₹ 1117.55 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 1742.12 crore, ₹ 2429.82 crore and ₹ 2667.99 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively. It was estimated 0.66% of the GSDP of Delhi at current prices for the year 2010-11 and enhanced to 0.77% for the year 2011-12.

✧ The component of Gross expenditure/Outlay on current transfer including subsidies has been ₹ 4230.90 crore, ₹ 5924.77 crore and ₹ 8478.93 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 ₹ 2787.51 crore, ₹ 3071.88 crore and ₹ 4238.41 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 and Software has been ₹ 200.94 crore, ₹ 228.20 crore and ₹ 260.27 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Gross expenditure/outlay on cultivated assets has been ₹ 4.57 crore, ₹ 7.00 crore and ₹ 9.00 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 ₹ 1372.73 crore, ₹ 1847.32 crore and ₹ 950.00 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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, PPCL and Delhi Renewable Energy and Power companies etc.

✧ The component of Gross expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 63.10 crore, ₹ 39.00 crore and ₹ 88.00 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 ₹ 1295.18 crore, ₹ 1960.52 crore and ₹ 1874.23 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 ₹ 23.87 crore, ₹ 135.29 crore and ₹ 61.50 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2579.52 crore, ₹ 2920.00 crore and ₹ 3300.00 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 ₹ 6364.73 crore, ₹ 3404.58 crore and ₹ 4530.88 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (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 the MCD for development works, Loans to the DTC for Road Transport, loans to DTL for power projects. 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 ₹ 793.06 crore, ₹ 1090.00 crore and ₹ 1300.00 crore in the years 2010-11 (Actual), 2011-12 (RE) and 2012-13 (BE) respectively.

### **C. GROSS SAVINGS**

✧ Delhi Government's gross savings during 2010-11 were ₹ 11493.15 crore and the same is expected to decline to ₹ 5275.11 crore by the end of 2011-12 as per revised estimates and may progress to ₹ 7250.95 crore in 2012-13 as per Budget estimates.

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

✧ Percentage wise distribution of expenditure reveals that during 2010-11, maximum expenditure in terms of percentage was incurred on Transport & Communication (26.52%) followed by Education (20.28%), Water Supply (13.77%), Housing & Other Community Amenities (11.99%), General Public Services (9.08%). However, the dominant share during 2012-13 goes to areas like Education (23.23%), General Public Services (20.93%), Transport & Communication (15.49%), Housing & other Community Amenities (13.22%), Medical & Public Health (9.85%), Social Security and Welfare Services (6.28%) and Electricity, gas, steam (5.39%).

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

✧ Gross Capital Formation (GCF) is expected to be ₹ 3307.08 crore during 2011-12(RE) as compared to the amount of actual gross capital formation of ₹ 2992.86 crore during 2010-11. GCF is likely to touch the figure of ₹ 4507.68 crore by 2012-13(BE). The main source of capital formation is construction activity.



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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. 2010-11 actual expenditure, 2011-12 revised estimates and 2012-13 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.

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## Chapter 3

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## BUDGET ANALYSIS

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This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2010-11, 2011-12 and 2012-13. It is essential to note that whenever reference is made to 2010-11 (A/c) it may mean actual / final where as it denotes revised estimates for 2011-12 (RE) while for the year 2012-13 (BE) the figures are simply budget estimates. In other words, data of 2011-12 and 2012-13 are purely provisional and they will get concretized in the coming year.

### **TOTAL BUDGETARY RECEIPTS:**

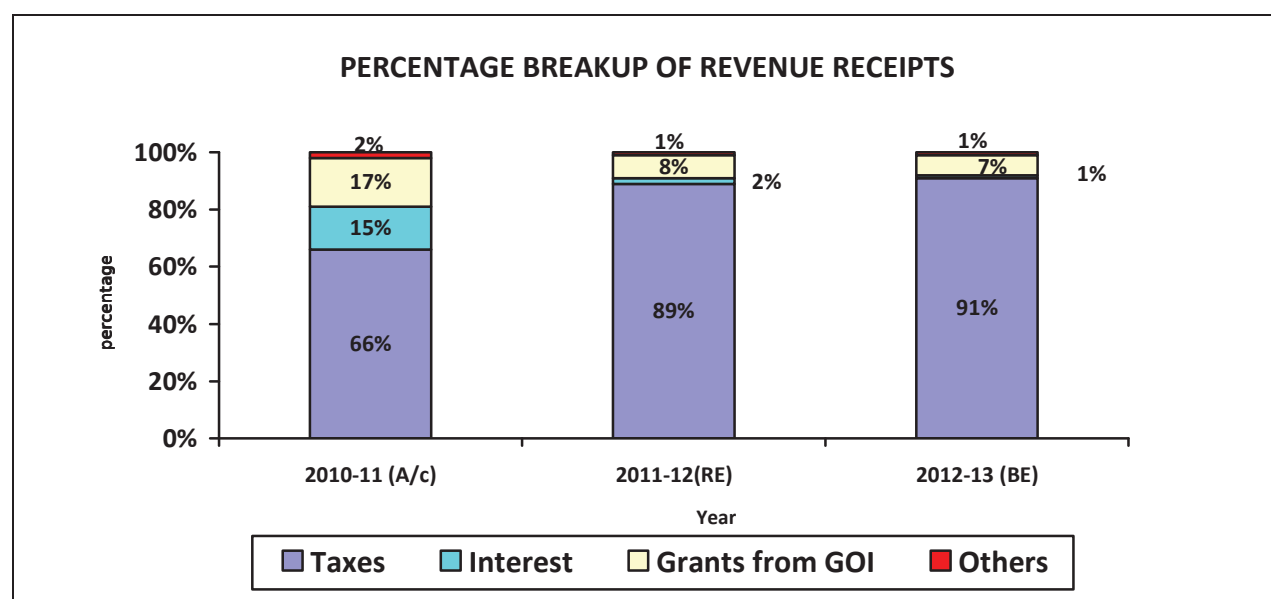
Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both direct & indirect), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government 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 81% of revenue receipts during 2010-11. 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 ₹ 2502410 lakh in 2010-11 to ₹ 2880344 lakh by 2012-13 while they are expected to increase by 26.81% during 2011-12 and 2012-13. Revenue receipts during 2010-11 and 2011-12 are projected to decrease by 9.23%. 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	2010-11 (A/c)	2011-12 (RE)	2012-13 (BE)
<b>A.</b>	<b>REVENUE RECEIPTS</b>	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Direct & Indirect)	1648820 (65.89)	2013895 (88.66)	2616310 (90.83)
2	Misc. Receipts	6731	7101	7620
3	Interest	386984 (15.47)	36981 (1.63)	42955 (1.49)
4	Property Receipts	7309 (0.29)	8480 (0.37)	9330 (0.32)
5	Revenue Grants from GOI	435741 (17.41)	194587 (8.57)	192788 (6.69)
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	16825 (0.67)	10390 (0.46)	11341 (0.40)
	<b>Sub Total (A)</b>	<b>2502410 (100.00)</b>	<b>2271434 (100.00)</b>	<b>2880344 (100.00)</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>			
10	Loan from GOI / Public Debt	438894	55608	0
11	Recovery of Loan & Advances	43677	78844	72838
	<b>Sub Total (B)</b>	<b>482571</b>	<b>134452</b>	<b>72838</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>2984981</b>	<b>2405886</b>	<b>2953182</b>

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

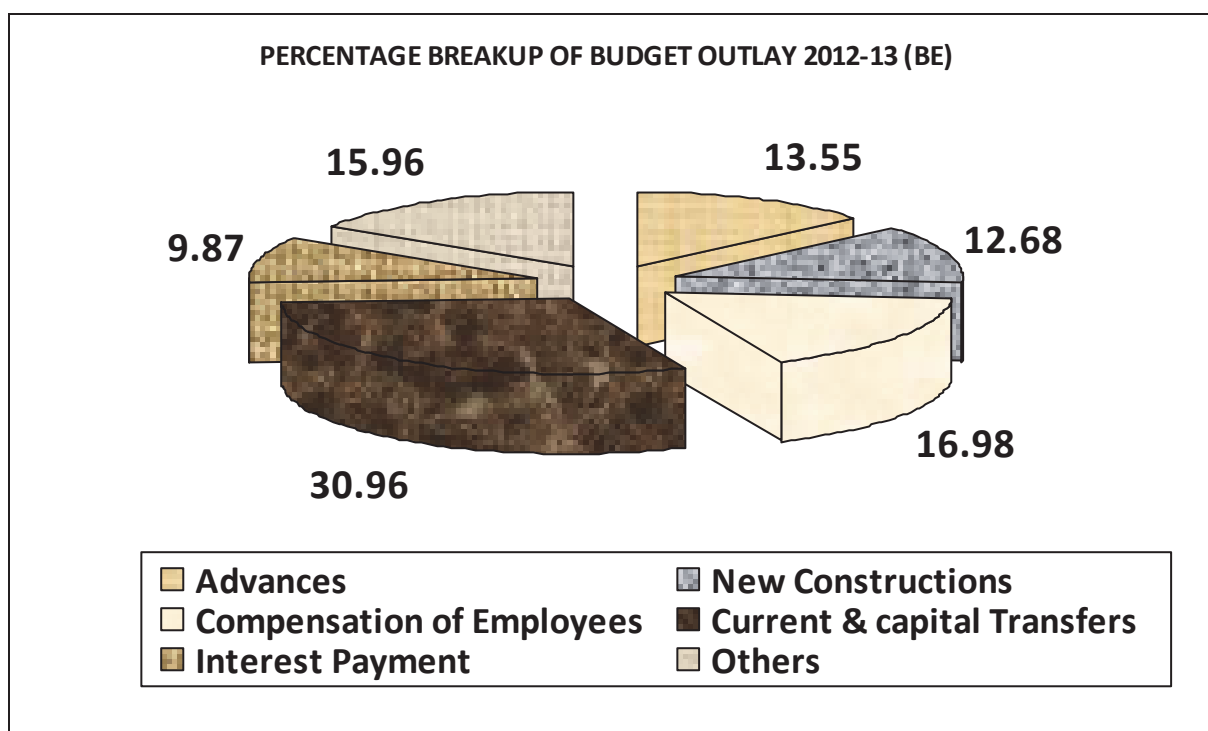


## TOTAL DISBURSEMENTS/ OUTLAYS:

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 2010-11, 2011-12 and 2012-13.

During 2010-11, expenditure towards Advances (24.94%), Current Transfers (16.58%), Interest Payment (10.10%), Compensation to Employees (15.93%) and New Construction (10.92%) taken together accounted for more than 78% 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 3.11% during 2010-11 as against 3.92% during 2011-12 and for 2012-13, it is likely to be 3.89%. In absolute terms, Delhi Govt. had repaid ₹ 79306 Lakh in 2010-11 and expected to make payment of ₹ 109000 Lakh during 2011-12 against its borrowing from Union Government. For 2012-13, ₹130000 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**

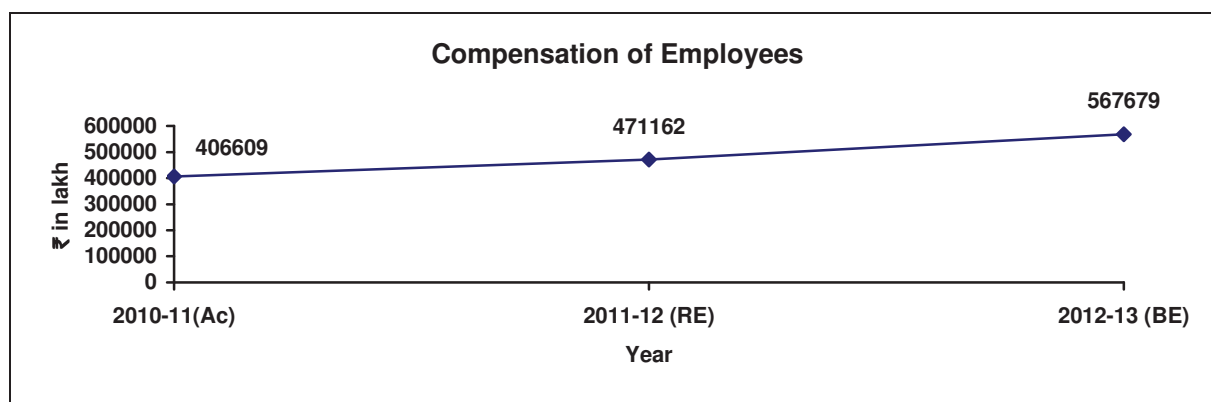
S.No.	ITEMS	2010-11 (A/c)	2011-12 (RE)	2012-13 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	406609 (15.93)	471162 (16.97)	567679 (16.98)
2	Purchase of Goods & Services including Maintenance	174212 (6.82)	242982 (8.75)	266799 (7.98)
3	Current transfers including Subsidy	423090 (16.58)	592477 (21.34)	847893 (25.36)
4	New Construction	278751 (10.92)	307188 (11.06)	423841 (12.68)
5	Machinery & Equipments including Transport & Software	20094 (0.79)	22820 (0.82)	26027 (0.78)
6	Cultivated Assets	457 (0.02)	700 (0.03)	900 (0.03)
7	Financial Assets	137273 (5.38)	184732 (6.65)	95000 (2.84)
8	Second Hand Assets, land & Change in stock	6310 (0.25)	3900 (0.14)	8800 (0.26)
9	Capital Transfers	129518 (5.07)	196052 (7.06)	187423 (5.60)
10	Creation of Funds (Reserve)	2387 (0.09)	13529 (0.49)	6150 (0.18)
11	Interest payment	257952 (10.10)	292000 (10.51)	330000 (9.87)
12	Advances to Local Bodies and Others	636473 (24.94)	340458 (12.26)	453088 (13.55)
13	Repayment of Loan to Central Government	79306 (3.11)	109000 (3.92)	130000 (3.89)
	<b>TOTAL OUTLAY</b>	<b>2552432 (100.00)</b>	<b>2777000 (100.00)</b>	<b>3343600 (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.

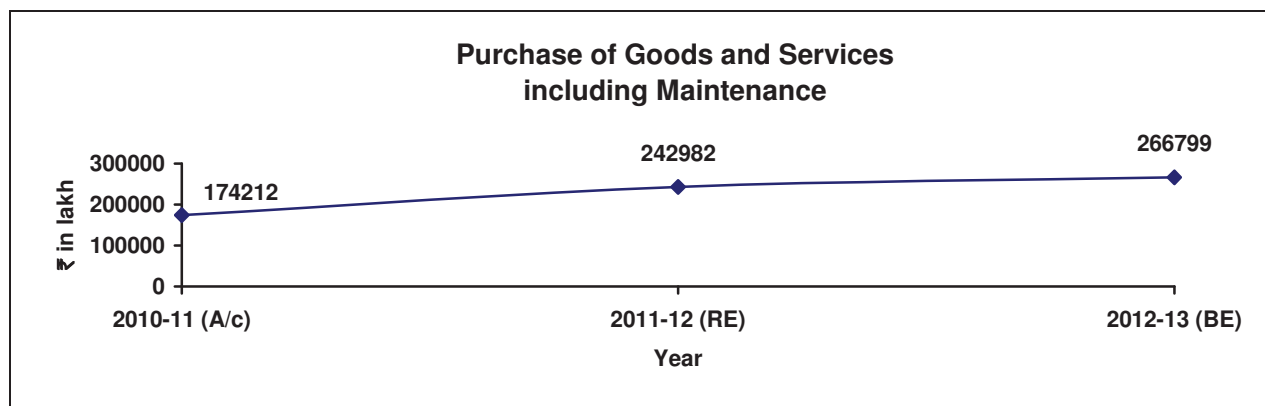
The component of Gross expenditure has been ₹ 406609 lakh, ₹ 471162 lakh and ₹ 567679 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 15.88% in 2011-12 (RE) and 20.48% in 2012-13 (BE).



## 2. Purchase of Goods and Services including Maintenance

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.

Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 174212 lakh, ₹ 242982 lakh and ₹ 266799 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 39.47% in 2011-12 (RE) and 9.80% in 2012-13 (BE).



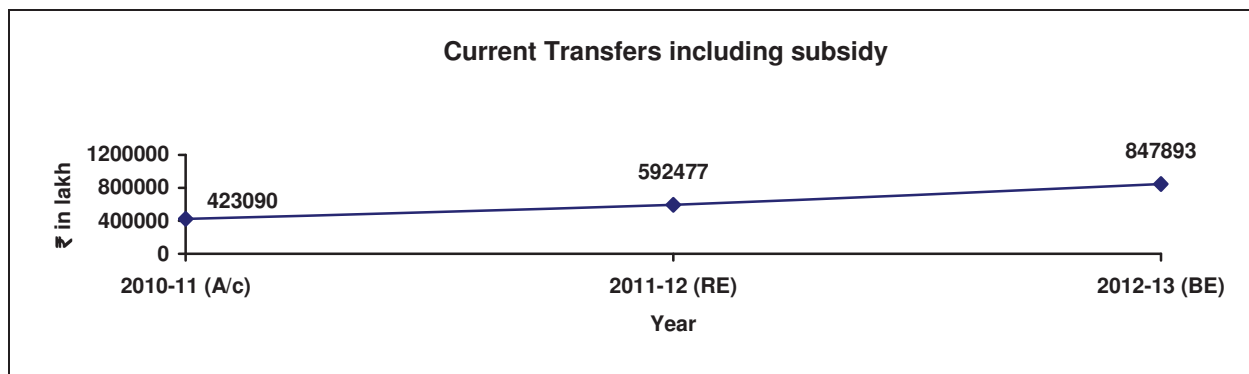


### 3. Current Transfers including subsidy

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.

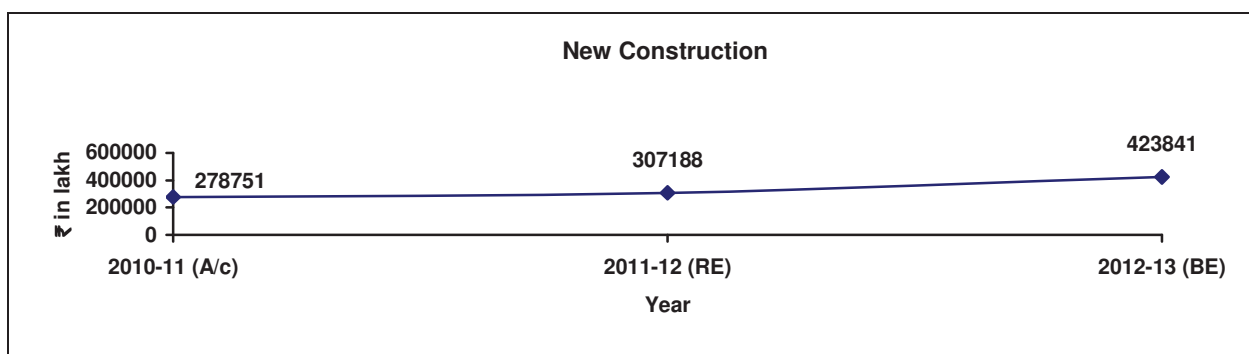
The component of Gross Expenditure/Outlay has been ₹ 423090 lakh, ₹ 592477 lakh and ₹ 847893 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 40.04% in 2011-12 (RE) and 43.11% in 2012-13 (BE).



### 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.

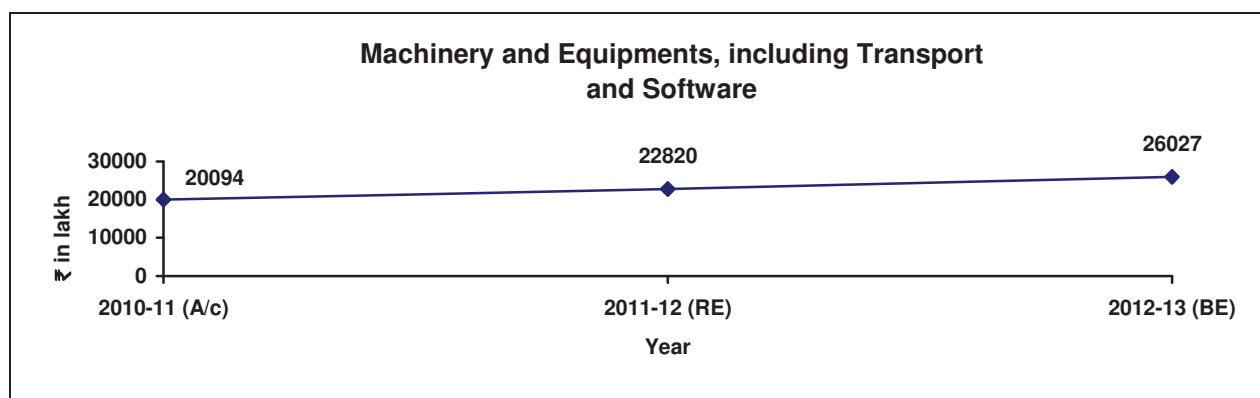
The component of Gross Expenditure/outlay has been ₹ 278751 lakh, ₹ 307188 lakh and ₹ 423841 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the increase over previous year have been 10.20% in 2011-12 (RE) and 37.97% in 2012-13 (BE).



## 5. Machinery and Equipments, including Transport 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 has to be included in the machinery itself.

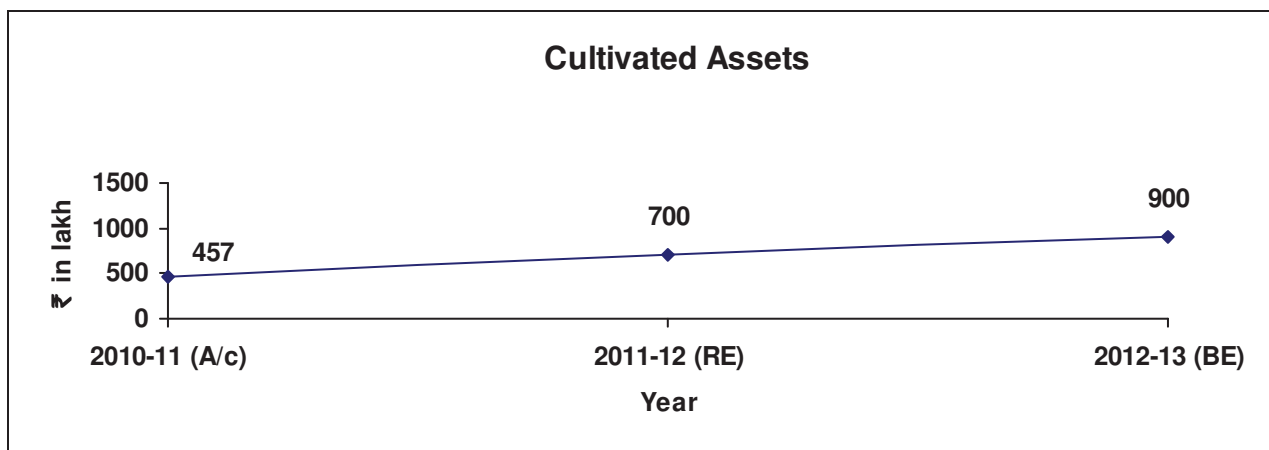
The component of Gross Expenditure/outlay has been ₹ 20094 lakh, ₹ 22820 lakh and ₹ 26027 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively and have shown a growth of 13.57% in 2011-12 (RE) and 14.05% in 2012-13 (BE) over previous year.



## 6. Cultivated Assets

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

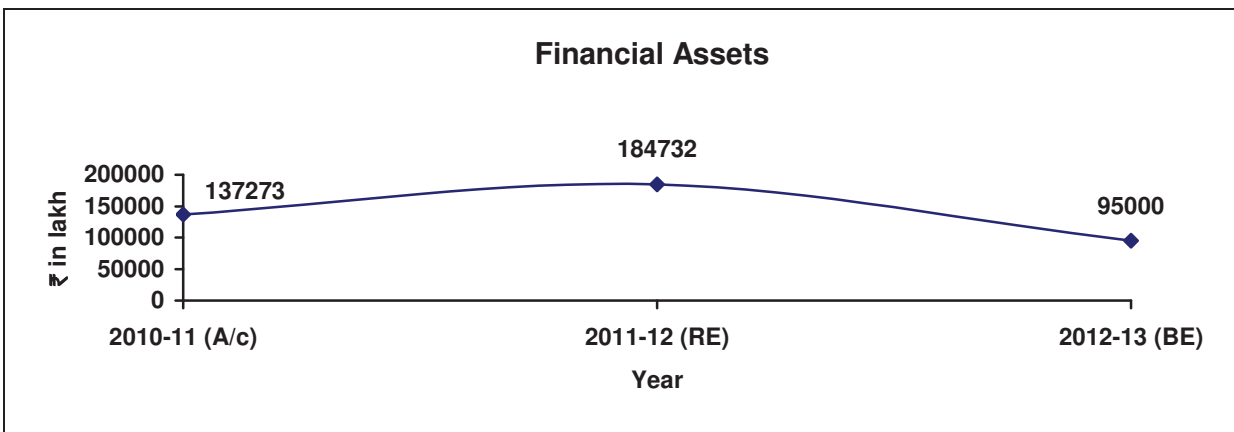
The component of Gross expenditure/outlay has been ₹ 457 lakh, ₹ 700 lakh and ₹ 900 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. Cultivated Assets is seen to have grown by 53.17% in 2011-12 and 28.57% in 2012-13 over previous year.



## 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, PPCL and Delhi Renewable Energy and Power companies etc.

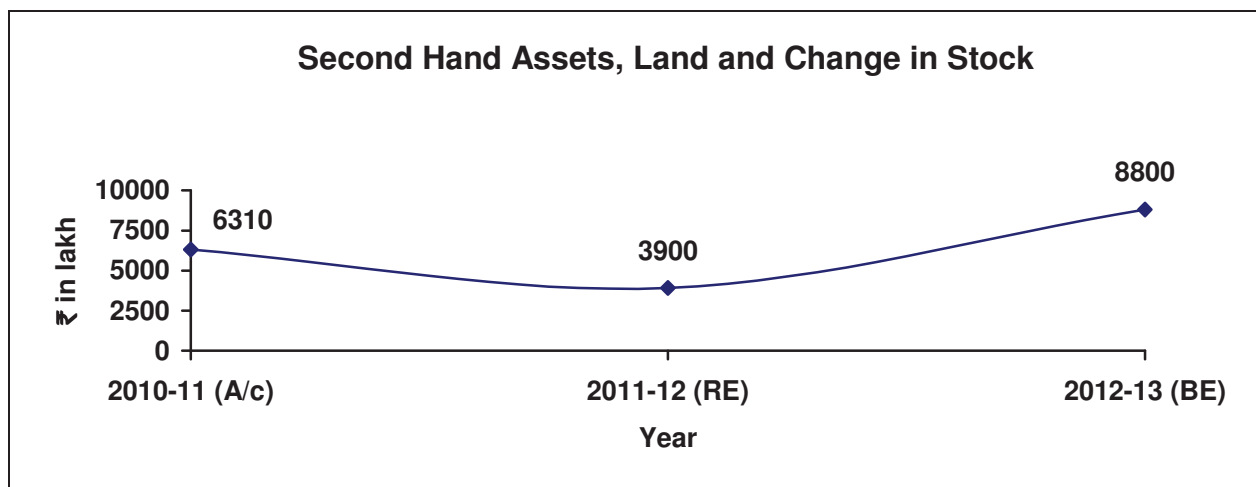
The component of Gross Expenditure/outlay has been ₹ 137273 lakh, ₹ 184732 lakh and ₹ 95000 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 34.57% in 2011-12 while a decline of 48.57% in 2012-13.



## 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.

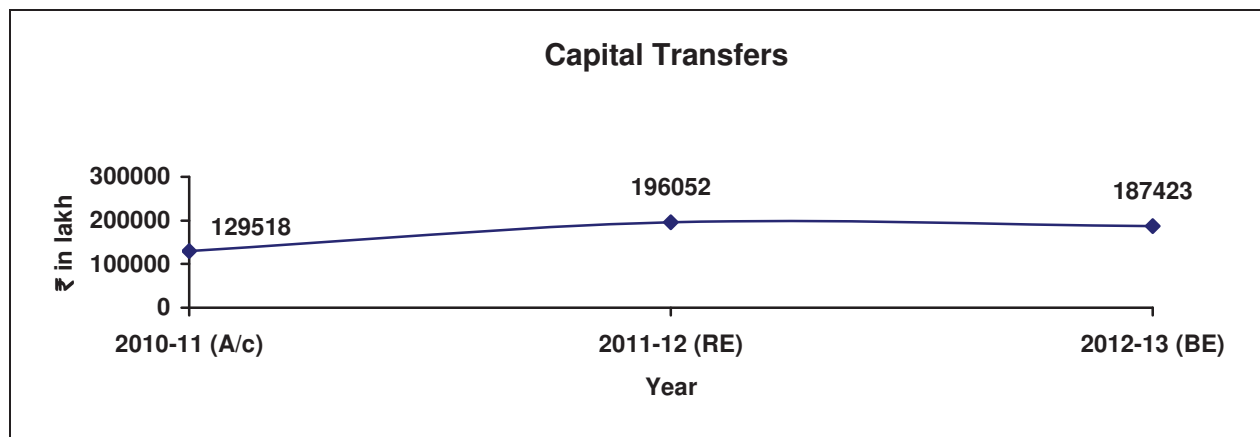
The component of Gross expenditure has been ₹ 6310 lakh, ₹ 3900 lakh and ₹ 8800 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the decline over previous year has been 38.19% in 2011-12 and a growth of 125.64% has been noticed in 2012-13.



## 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.

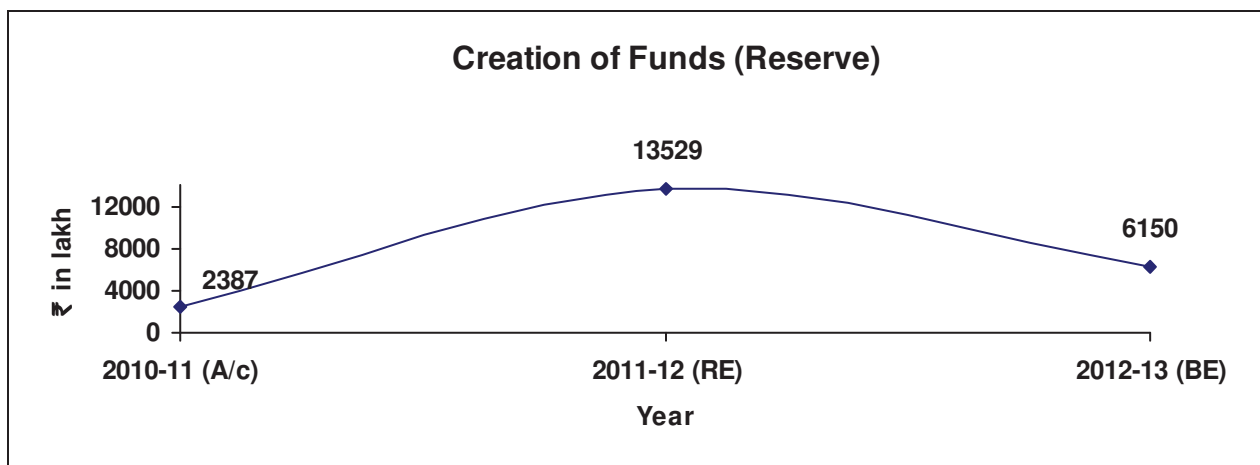
The component of Gross Expenditure/Outlay has been ₹ 129518 lakh, ₹ 196052 lakh and ₹ 187423 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 51.37% in 2011-12 and a decline of 4.40% in 2012-13.



## 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.

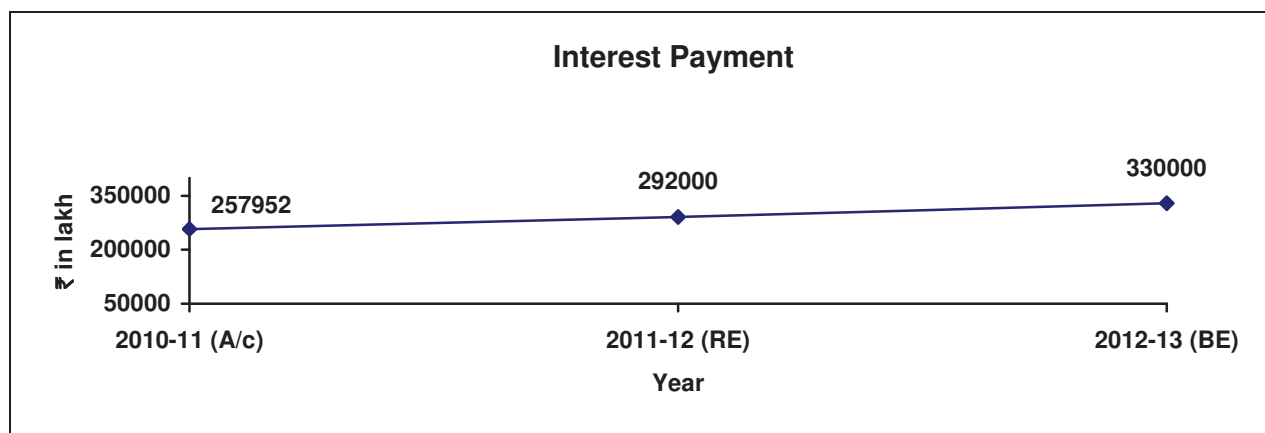
The component of Gross Expenditure/Outlay has been ₹ 2387 lakh, ₹ 13529 lakh and ₹ 6150 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year has been 466.78% in 2011-12 and a decline of 54.54% has been noticed in 2012-13.



## 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 ₹ 257952 lakh, ₹ 292000 lakh and ₹ 330000 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 13.20% in 2011-12 and 13.01% in 2012-13.

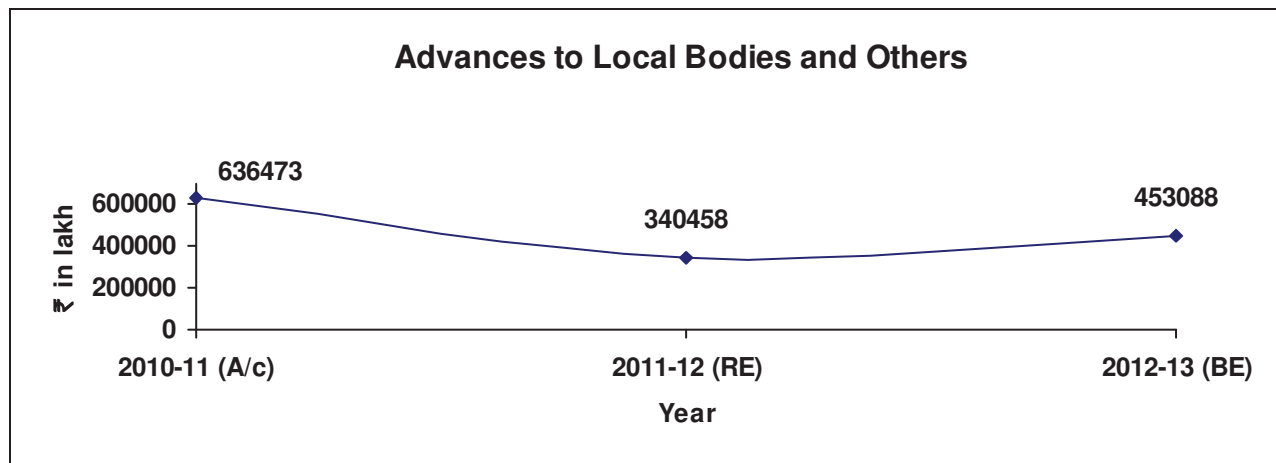


## 12. Advances to Local Bodies and Others

It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to the MCD for development works, Loans to the DTC for Road Transport, loans to DTL for power projects. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

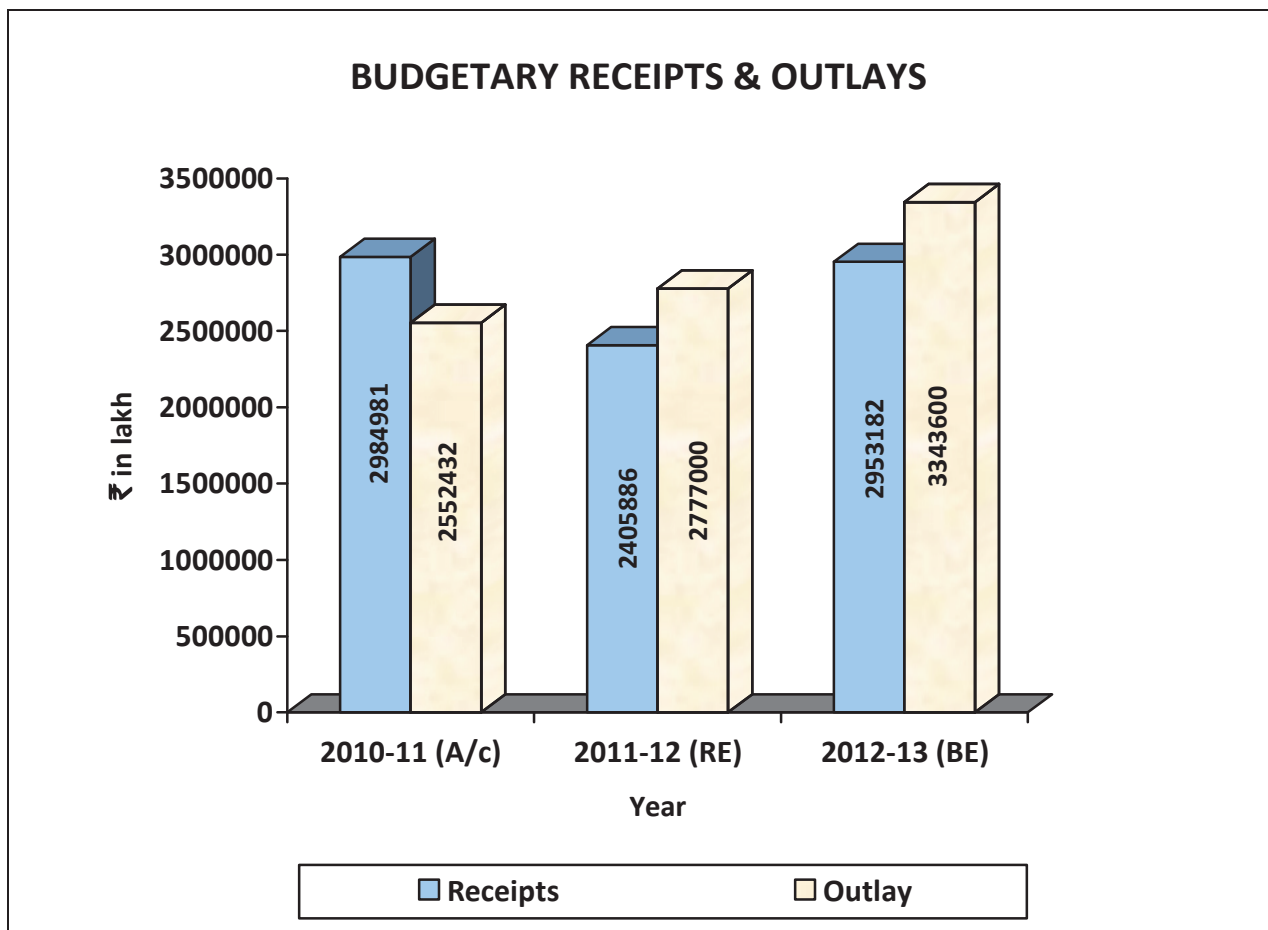
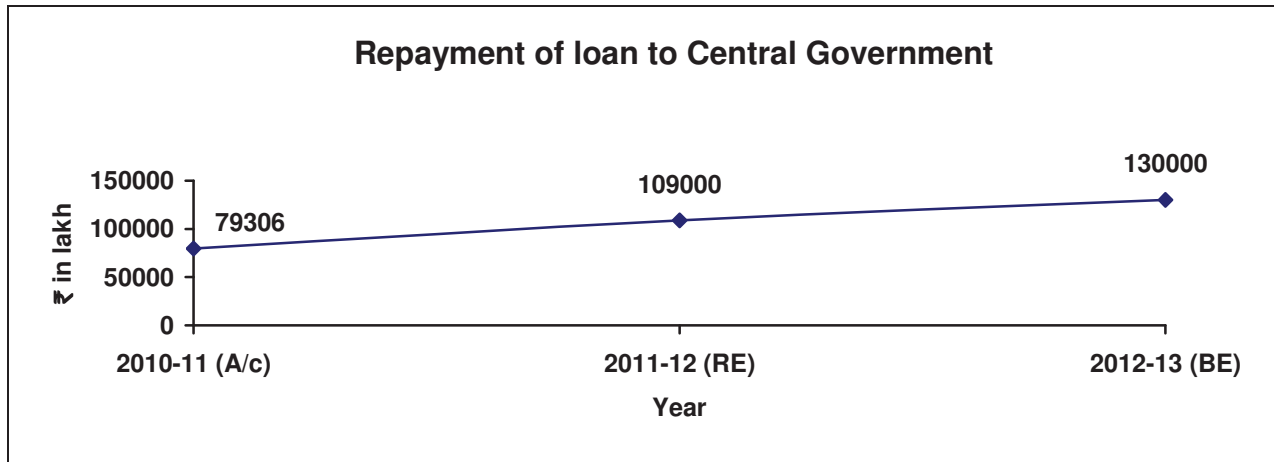
The component of Gross Expenditure/Outlay has been ₹ 636473 lakh, ₹ 340458 lakh and ₹ 453088 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively.

It is also to be noticed here that the decline over previous year has been 46.51% in 2011-12 and a growth over previous year has been 33.08% in 2012-13.



### 13. Repayment of loan to Central Government

The component of Gross expenditure/outlay has been ₹ 79306 lakh, ₹ 109000 lakh and ₹ 130000 lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE) respectively. It is also to be noticed here that the growth over previous year have been 37.44% in 2011-12 and 19.27% in 2012-13.



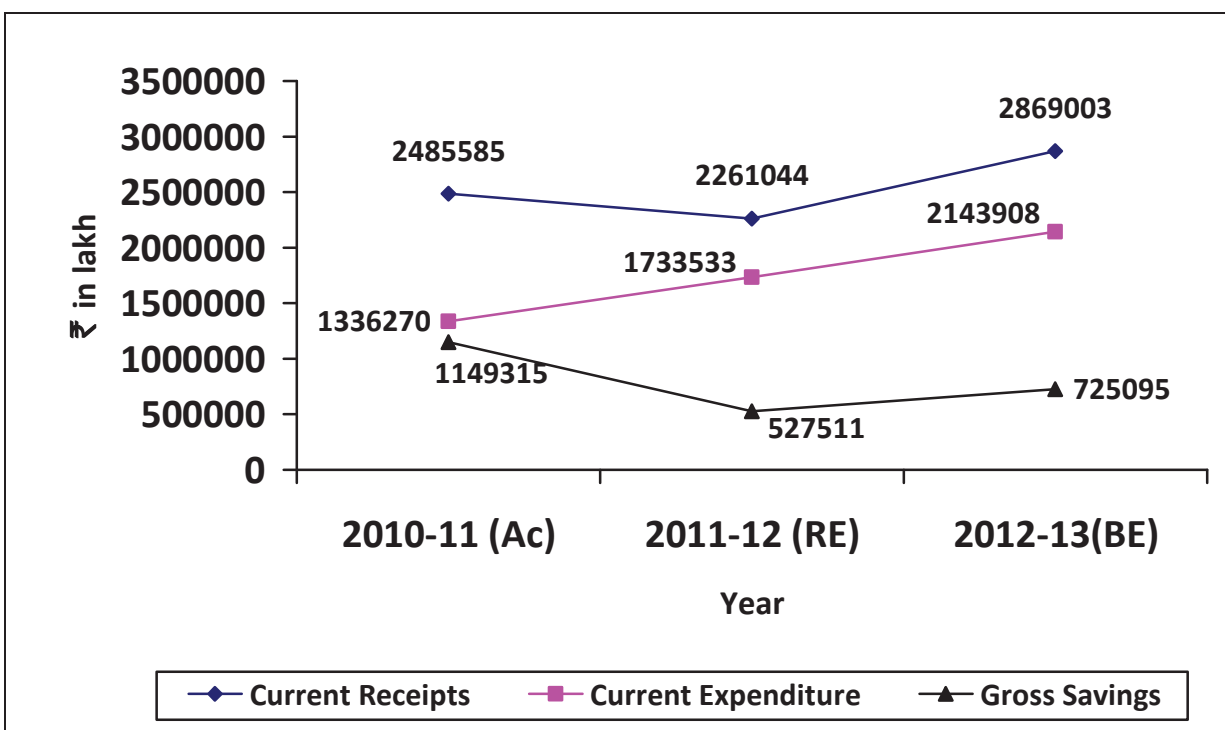
## GROSS SAVINGS:

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 2010-11 were ₹ 1149315 lakh and the same is expected to decline to ₹ 527511 lakh by the end of 2011-12 as per revised estimates.

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

DELHI GOVT. (AdmnDeptts.)		2010-11(A/c)	2011-12(RE)	2012-13(BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	2485585	2261044	2869003
2	Current Expenditure	1336270	1733533	2143908
3	Surplus on Current Ac (1-2)	1149315	527511	725095
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	1149315	527511	725095

### 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 was ₹ (-) 668144 lakh and Net Extra Budgetary Lending of ₹ 42579 lakh for the financial year 2010-11 (A/c) and 2011-12(RE) respectively. Net Extra Budgetary Borrowings is likely to touch ₹ (-) 125982 Lakh in the year 2012-13 (BE).

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

S.No.	ITEMS	2010-11(A/c)	2011-12(RE)	2012-13(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	343898	385358	504113
2	Add Net Expenditure on Financial Assets	137273	184732	95000
3	Less Surplus on Current Account	1149315	527511	725095
4	<b>Net Extra Budgetary Receipts(1+2-3)</b>	<b>(-)668144</b>	<b>42579</b>	<b>(-) 125982</b>

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

## PROFIT/LOSS FROM DCUs:

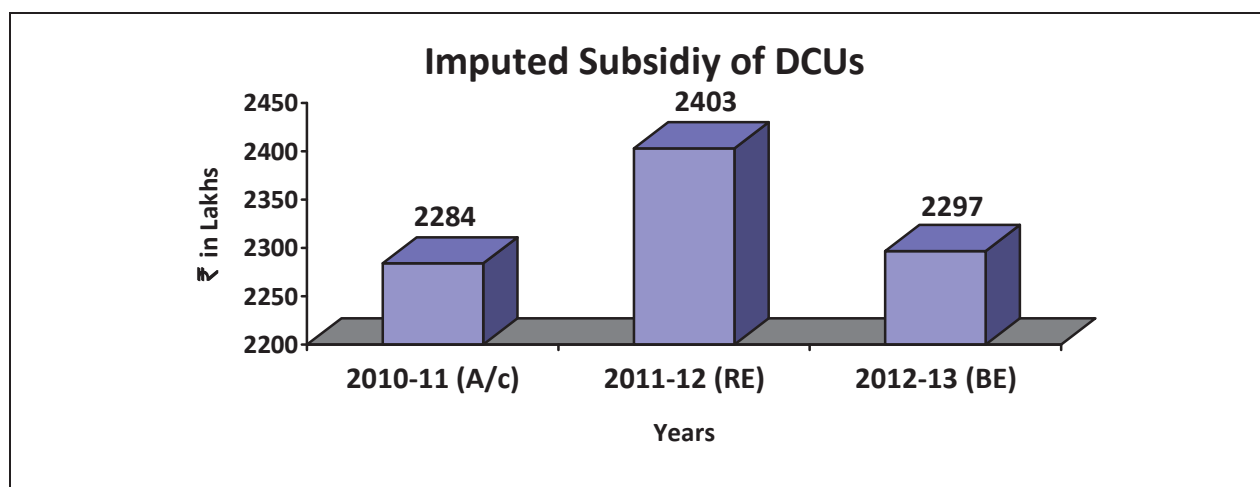
Net surplus, which indicates financial health of Departmental Commercial Undertakings (viz. Irrigation and Forest), is measured in terms of excess of current receipts over operating expenses.

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

S.No.	ITEMS	2010-11 (A/c)	2011-12(RE)	2012-13(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	1943	2186	2365
2	Purchase of Commodities & Services including maintenance	892	1223	1151
3	Operating Surplus	0	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	0	0
4	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT</b>	<b>2835</b>	<b>3409</b>	<b>3516</b>
1	Sales of Goods & Services	551	1006	1219
2	Imputed Subsidy	2284	2403	2297
	<b>GROSS OUTPUT</b>	<b>2835</b>	<b>3409</b>	<b>3516</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 year after year on Delhi Govt. This is supported by the fact that imputed subsidy in 2010-11, which was ₹2284 lakh had increased to ₹2297 lakh by 2012-13.



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

S.No.	ITEMS	2010-11 (A/c)	2011-12(RE)	2012-13(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	173320 (29.99)	241759 (34.02)	265648 (31.97)
2	Compensation of Employees	404666 (70.01)	468976 (65.98)	565314 (68.03)
2.1	Salary & Wages	392865 (67.97)	453933 (63.87)	538004 (64.74)
2.2	Benefits	11801 (2.04)	15043 (2.11)	14863 (1.79)
2.3	Pension	0 (0.00)	0 (0.00)	12447 (1.50)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
<b>4</b>	<b>Gross Input (1to3)</b>	<b>577986 (100.00)</b>	<b>710735 (100.00)</b>	<b>830962 (100.00)</b>
5	Production of Goods & Services	577986	710735	830962
5.1	Services Produced for own use	561712 (97.18)	701351 (98.68)	820840 (98.78)
5.2	Sale of Goods & Services	16274 (2.82)	9384 (1.32)	10122 (1.22)
<b>6</b>	<b>Gross Output (5)</b>	<b>577986 (100.00)</b>	<b>710735 (100.00)</b>	<b>830962 (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 2010-11(A/c), it was to the tune of ₹ 404666 lakh, in 2011-12 (RE) it was ₹ 468976 lakh and in 2012-13 (BE) it is expected to be ₹ 565314 lakh. In terms of percentage to gross input, it was (70.01%), (65.98%) and (68.03%) 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 2010-11 (A/c), 2011-12 (RE) and 2012-13 (BE), the total expenditure were estimated at ₹ 2195950 lakh, ₹ 2352074 lakh and ₹ 2866102 lakh respectively.

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

S.No.	Classification	2010-11 (A/c)	2011-12 (RE)	2012-13 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	199403 (9.08)	256764 (10.92)	599811 (20.93)
2.	Civil Defence	1285 (0.06)	1697 (0.07)	3016 (0.10)
3.	Education	445367 (20.28)	553921 (23.55)	665715 (23.23)
4.	Medical & Public Health	193057 (8.79)	215613 (9.17)	282446 (9.85)
5.	Social Security & Welfare Services	106199 (4.84)	143992 (6.12)	179850 (6.28)
6.	Housing & Other Community Amenities	263163 (11.99)	376704 (16.02)	378942 (13.22)
7.	Cultural, Recreational & Religious Services	24446 (1.11)	17966 (0.76)	18256 (0.64)
8.	Economic Services	953265 (43.41)	766330 (32.58)	723899 (25.26)
8.1	Gen. Admn./ Regulation/ Research & Labour	2672 (0.12)	3418 (0.14)	6578 (0.23)
8.2	Agriculture, Forestry, Fishing & Hunting	6187 (0.28)	8756 (0.37)	8095 (0.28)
8.3	Mining, Manufacturing & Construction	2410 (0.11)	7215 (0.31)	8086 (0.28)
8.4	Electricity, Gas, Steam	56394 (2.57)	243886 (10.37)	154329 (5.39)
8.5	Water Supply	302469 (13.77)	87159 (3.71)	101855 (3.55)
8.6	Transport & Communication	582280 (26.52)	415069 (17.65)	443835 (15.49)
8.7	Other Economic Services	853 (0.04)	827 (0.03)	1121 (0.04)
9.	Environmental Protection	3318 (0.15)	10692 (0.45)	5766 (0.20)
10	Other Services	6447 (0.29)	8395 (0.36)	8401 (0.29)
	<b>Total (Administrative Deptts.)</b>	<b>2195950 (100.00)</b>	<b>2352074 (100.00)</b>	<b>2866102 (100.00)</b>

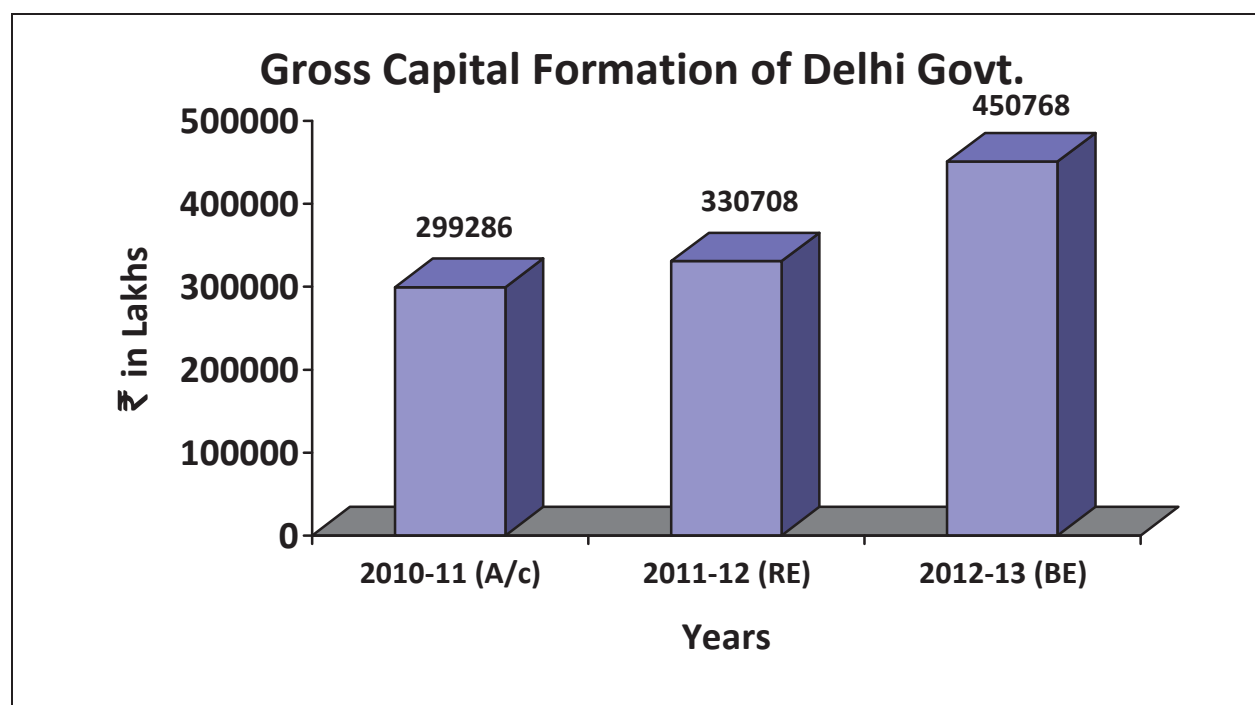
N.B.:— Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2010-11, maximum expenditure in terms of percentage was incurred on Transport & Communication (26.52%) followed by Education (20.28%), Water Supply (13.77%), Housing & Other Community Amenities (11.99%), General Public Services (9.08%). However, the dominant share during 2012-13 goes to areas like Education (23.23%), General Public Services (20.93%), Transport & Communication (15.49%), Housing & other Community Amenities (13.22%), Medical & Public Health (9.85%), Social Security and Welfare Services (6.28%) and Electricity, gas, steam (5.39%).

### **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 2011-12, Gross Capital Formation is expected to be ₹ 330708 lakh as compared to the amount of actual Gross Capital Formation of ₹ 299286 lakh during 2010-11. Keeping budget provisions in view for 2012-13, there is likelihood that GCF will be ₹ 450768 lakh.



**Statement: 4.2 - Gross Capital Formation**

S.No	Item	2010-11 (A/c)	2011-12 (RE)	2012-13 (BE)
<b>A. Administrative Departments</b>		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	New Capital Formation (Outlay)	299290	330701	450761
1.1	Construction Works	278741	307183	423836
1.2	Plant & Machinery including Software	19485	22339	25399
1.3	Transport Equipments	607	479	626
1.4	Cultivated Assets	457	700	900
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	-16	0	0
4	<b>GCF (Admn.)(1+2+3)</b>	<b>299274</b>	<b>330701</b>	<b>450761</b>
<b>B. Departmental Commercial Undertakings</b>				
5	New Capital Formation(Outlay)	12	7	7
5.1	Construction works	10	5	5
5.2	Plant & Machinery including Software	2	2	2
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>12</b>	<b>7</b>	<b>7</b>
<b>Gross Capital Formation (4+8)</b>		<b>299286</b>	<b>330708</b>	<b>450768</b>

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

It may be seen from the Table 8, 18 and 28 that out of total gross capital formation of Administrative Departments of the Delhi Govt. of ₹ 299274 lakh in the year 2010-11 (Actuals), ₹ 1411 lakh, ₹ 32387 Lakh, ₹ 23627 Lakh and ₹ 241849 Lakh has been spent on Construction , Education, Medical & Public Health and Public administration industries respectively. During the year 2011-12 (RE), industry-wise expenditure has been ₹ 485 lakh, ₹ 45889 Lakh, ₹ 26099 Lakh and ₹ 258228 Lakh on Construction , Education, Medical & Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 330701 Lakh. Like-wise, during the year 2012-13 (BE) the expenditure is likely to reach at ₹ 10 lakh, ₹ 72238 Lakh, ₹ 50385 Lakh and ₹ 328128 Lakh on Construction, Education, Medical and Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 450761 Lakh respectively.

**B. GROSS CAPITAL FORMATION (Departmental Commercial Undertakings) :**

It may be seen from the Statement 4.2 and Table 9, 19 and 29 that expenditure/outlay spent on Gross Capital Formation of Departmental commercial Undertakings of the Delhi Govt. is only ₹ 12 Lakh, ₹ 7 Lakh and ₹ 7 Lakh in the years 2010-11 (A/c), 2011-12 (RE) and 2012-13 (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 ₹ 3414.11 crore has to be incurred on Medical & Public Health Sector, however as per Purpose and Economic Classification, it is to be ₹ 2824.46 crore during the year 2012-13 (BE).

The major differences as per two approaches in Medical & Public Health Sector for the year 2012-13 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, Veterinary Hospital and dispensary and research, 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 ₹ 5888.23 crore has to be incurred on Education Sector, however as per Purpose and Economic Classification, it is to be ₹ 6657.15 crore during the year 2012-13 (BE).

The major differences as per two approaches in Education Sector for the year 2012-13 are briefed below:-

(i) **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.

(ii) **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		
	2010-11 (A/C)	2011-12 (R/E)	2012-13 (B/E)	2010-11 (A/C)	2011-12 (R/E)	2012-13 (B/E)
<b>A. EDUCATION</b>						
I. Total Expenditure ( ₹ crore)	4453.67	5539.21	6657.15	4189.40	4974.27	5888.23
II. Per Capita Expenditure ( in ₹ )	2679	3270	3856	2520	2936	3410
III. % to GSDP	1.68	1.76	N.A.	1.58	1.58	N.A
<b>B. MEDICAL &amp; PUBLIC HEALTH</b>						
I. Total Expenditure ( ₹ crore)	1930.57	2156.13	2824.46	2363.37	2766.39	3414.11
II. Per Capita Expenditure( in ₹ )	1161	1273	1636	1422	1633	1977
III. % to GSDP	0.73	0.69	N.A.	0.89	0.88	N.A

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# STATISTICAL TABLES

TABLE-1

**Borrowing Account of Delhi Govt. for the year 2010-11 (Actual)**

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2502410		1836653
<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	438894		79306
2. Loans and Advances from States Government	43677		636473
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		432549
10. Funds Revenue Account	0		2387
11. Funds Commercial Account			0
Total	482571		1150715
Net Receipts (III)	-668144		
<b>Check</b>	<b>Total excluding Funds</b>	<b>2984981</b>	<b>2984981</b>
	Difference (Receipt - Expenditure)		0

**TABLE-2**  
**Income & Outlay Account of Delhi Govt.( Administrative Departments)**  
**for the year 2010-11 (Actual)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>394293</b>	<b>1. Total Consumption Expenditure</b>	<b>561712</b>
1.1 Profits	0	1.1 Compensation of Employees	404666
1.2 Income from Property	394293	a) Wages & Salaries (including Benefits)	404666
1.2.1 Net Interest Received	386984	b) Pension	0
a) Public Authorities	221987	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	157046
ii) States	0	a) Purchases	134637
iii) Local Authorities	221987	b) Maintenance	38683
b) Foreign		c) Less Sales	16274
c) From other Sectors	164997	<b>2. Benefits</b>	<b>11801</b>
1.2.2 Other Property Receipts	7309	<b>3. Net Interest Paid to</b>	<b>257952</b>
<b>2. Total Tax Revenue</b>	<b>1648820</b>	3.1 Public Authorities	257952
2.1 Total Direct Taxes	2	a) Centre	257952
a) Corporation Tax	0	b) States	0
b) Land Revenue	2	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	1648818	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	<b>4. Subsidies (including imputed subsidy)</b>	<b>28680</b>
c) Excise, States	202709	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>211411</b>
d) Sales Tax	1206863	5.1 Other Sectors	211411
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	135575	<b>6. Total Inter-Government Transfers</b>	<b>276515</b>
g) Other Taxes and Duties	103671	6.1 Current to	185283
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>6731</b>	a) Centre	
<b>4. Total Transfers from Public Authorities</b>	<b>435741</b>	b) States	0
4.1 Centre	435741	c) Local Authorities	185283
4.2 States	0	6.2 Capital to	91232
4.3 Local Authorities	0	a) Centre	
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>2485585</b>	c) Local Authorities	91232
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>1336270</b>
		<b>8. Surplus on Current Account</b>	<b>1149315</b>

**TABLE-3**

**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2010-11**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	299290
2. Net Purchase of Physical Assets	6326
2.1 Second Hand Assets	0
2.2 Land	6326
3. Change in Stock	-16
3.1 Inventory	-16
3.2 Others	0
4. Capital Transfers	38286
4.1 for Capital Formation	38286
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>343886</b>
<b>Enterprises</b>	
6. Capital Outlay	12
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>12</b>
<b>Total Expenditure (5 + 9)</b>	<b>343898</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	1149315
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	-805417
15.1 Net Extra Budgetary Borrowing	-668144
15.2 less Net Purchase of Financial Assets	137273
<b>16. Total Receipts (11 to 15)</b>	<b>343898</b>

TABLE - 4

**PRODUCTION ACCOUNT OF DCUs OF DELHI GOVT.  
(FOREST & IRRIGATION) FOR THE YEAR 2010-11(Actual)**

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		1943			
1.1	Salary & Wages		1923			
1.2	Benefits		20			
1.3	Pension		0			
2	Purchase of Goods & Services including Maintenance		892			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		2835			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		551			
2	Imputed Subsidy		2284			
	GROSS OUTPUT		2835			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2009-10(Actual)						
S.No.	Activity	Revenue Receipts		Current Expenditure		Imputed Subsidy
		A/c No.	(Rs.Lakh)	A/c No.	(Rs.Lakh)	(Rs.Lakh)
1	Major Irrigation	701	541	2701	0	-541
2	Minor Irrigation	702	0	2702	1035	1035
	Total Irrigation		541		1035	494
3	Forest	406	10	2406	1800	1790
	Total		551		2835	2284

TABLE - 5

**PRODUCTION ACCOUNT OF GOVT. SERVICES OF DELHI GOVT. FOR THE  
YEAR 2010-11(Actual)**

S.No.	I T E M		Figures in Rs. Lacs	
1	Purchase of Goods & Services including Maintenance		173320	
2	Compensation of employees		404666	
2.1	Salary & Wages		392865	
2.2	Benefits		11801	
2.3	Pension		0	
3	Consumption of Fixed Capital		0	
	<b>Gross Input(1to3)</b>		<b>577986</b>	
4	Production of Goods & Services		577986	
4.1	Services Produced for own use		561712	
4.2	Sale of Goods & Services		16274	
	<b>Gross Output (4)</b>		<b>577986</b>	



TABLE-6

**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (Administrative Deptts.)  
FOR THE YEAR 2010-11 (Actual)**

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
<b>1. Total</b>	<b>392365</b>	<b>500</b>	<b>11801</b>	<b>0</b>	<b>404666</b>
2. Construction (Repair & Maintenance)	10513	0	181	0	10694
3. Water Supply	0	0	0	0	0
<b>4. Other Services</b>	<b>296804</b>	<b>224</b>	<b>6328</b>	<b>0</b>	<b>303356</b>
I. (a) Education (3.2)	220425	4	3753	0	224182
(b) Medical & Public Health (4.2)	76379	220	2575	0	79174
(c) Sanitation	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>307317</b>	<b>224</b>	<b>6509</b>	<b>0</b>	<b>314050</b>
6. Public Administration & Defence (1-5)	85048	276	5292	0	90616

**TABLE - 7**  
**Estimates of State Domestic Product from DCUs**

Year :2010-11(Actual)															Figures in Rs. Lacs			
S.No.	Industry	Salary	Wages	Benefits	Pension	G	Maintenance			Rent	Interest	Depreciation	Profit	Commercial Receipts			Net product	Gross product
							Bm	Cm	Rm					Sales	Imputed Subsidy	Total		
1	Agriculture(Irrigation)	226	0	0	0	9	0	800	0	0	0	0	0	541	494	1035	226	226
2	Forest	1697	0	20	0	77	0	6	0	0	0	0	0	10	1790	1800	1717	1717
3	Manufacturing																	
4	Electricity																	
5	Transport																	
5.1	Ports, Pilotages & Light Houses																	
5.2	Civil Aviation																	
5.3	Road & Water																	
6	Trade & Hotels																	
7	Communication																	
8	Other Services																	
	TOTAL	1923	0	20	0	86	0	806	0	0	0	0	0	551	2284	2835	1943	1943

Figures in Rs. Lacs

TABLE-8

**Capital Formation by type of asset and Industry of use (Administration)**  
**for the year 2010-11 (Actual)**

Figures in Rs. Lacs

Industry	New Outlay								Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total		
<b>1. Total</b>	73017	176917	28807	607	18675	810	457	0	299290	-16	299274
2. Construction											
3. Water Supply	0	0	0	0	0	0	0	0	1427	-16	1411
<b>4. Other Services</b>	40776	0	92	87	14501	558	0	0	56014	0	56014
I. a) Education (3.2)	27304	0	38	10	4770	265	0	0	32387	0	32387
b) Medical & Public Health (4.2)	13472	0	54	77	9731	293	0	0	23627	0	23627
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies											
<b>5. Sub Total (2 to 4)</b>	40776	0	92	87	15928	558	0	0	57441	-16	57425
6. Public Administration & Defence (1-3)	32241	176917	28715	520	2747	252	457	0	241849	0	241849

TABLE-9

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)**  
**for the year 2010-11 (Actual)**

Figures in Rs. Lacs

Industry	New Outlay								Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total		
1. Agriculture	0	0	10	0	0	0	0	0	10	0	10
2. Forests	0	0	0	0	2	0	0	0	2	0	2
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</b>	0	0	0	0	0	0	0	0	0	0	0
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	0	0	0	0	0	0	0	0	0	0
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	0	0	10	0	2	0	0	0	12	0	12

TABLE- 10

## ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2010-11 (Actual)

Figures in Rs. Lacs

PURPOSE CODE		PURPOSE CLASSIFICATION		ECONOMIC CLASSIFICATION										
				CURRENT EXPENDITURE										
				CONSUMPTION EXPENDITURE				CURRENT TRANSFER			SUBSIDY	TOTAL CURRENT EXPENDITURE		
				COMPENSATION OF EMPLOYEES	NET PURCHASE OF GOODS & SERVICES	BUILDINGS	OTHER CONSTRUCTION	ROADS	LOCAL BODIES	NON GOVT.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)				
1	GENERAL PUBLIC SERVICES	70207	25104	15514	0	0	54153	4684	0	169662				
1.1	Gen. Admn., Public Order & safety	70207	25104	15514	0	0	54153	4684	0	169662				
1.1.1	Public Order & safety	38274	12584	68	0	0	0	558	0	51484				
1.1.2	Planning & Statistical Activities	2405	303	0	0	0	0	4000	0	6708				
1.1.3	Gen Admn, E.A., PO&S n.e.c.	29528	12217	15446	0	0	54153	126	0	111470				
1.2	General Research						0	0	0	0				
2	CIVIL DEFENCE	563	623	0	0	0	0	0	0	1186				
3	EDUCATION	232162	28424	0	0	0	62413	65459	0	388458				
3.1	Admn/Regulation / Research	7980	4580	0	0	0	0	1624	0	14184				
3.2	Educational Services	224182	23844	0	0	0	62413	63835	0	374274				
4	HEALTH	81263	43382	1	0	0	13170	31266	0	169082				
4.1	Admn/Regulation / Research	2089	2252	0	0	0	0	109	0	4450				
4.2	Health Services	79174	41130	1	0	0	13170	31157	0	164632				
5	SOCIAL SEC/WEL. SERVICES	9562	20323	0	0	0	5937	64853	2168	102843				
6	HOUSING / COMMUNITY AMENITIES	564	360	3190	5689	0	41959	242	0	52004				
7	CULTRL, RECREN, RELIG SERVICES	1467	2770	0	0	0	6949	6294	0	17480				
8	ECONOMIC SERVICES	5812	-6390	0	4	13765	0	37793	26512	77496				
8.1	Gen Admn/Regulation/Research	2156	252	0	0	0	0	83	0	2491				
8.2	Agriculture, Forestry and Fishing	2161	527	0	4	0	0	17	2284	4993				
8.3	Mining, Mfg. & Construction	757	-7656	0	0	0	0	8557	690	2348				
8.4	Electricity, Gas, Steam	20	-272	0	0	0	0	14581	16993	31322				
8.5	Water Supply	0	0	0	0	0	0	14555	0	14555				
8.6	Transport & Communication	1	675	0	0	13765	0	0	6545	20986				
8.7	Other Economic Services	717	84	0	0	0	0	0	0	801				
9	Environmental Protection	412	506	0	0	0	702	820	0	2440				
10	Relief on Calamities	2654	3261	0	520	0	0	0	0	6435				
	TOTAL	404666	118363	18705	6213	13765	185283	211411	28680	987086				

N.B.: Figure under the column(10) of subsidy against purpose code 8.2 includes imputed subsidy.

TABLE- 10 (Continued)

## ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2010-11 (Actual)

Figures in Rs. Lacs

PURPOSE CODE	ECONOMIC CLASSIFICATION																				TOTAL EXPENDITURE (CURRENT +CAPITAL)
	CAPITAL EXPENDITURE												TOTAL CAPITAL EXPENDITURE	ADVANCE TO NON-GOVT.	ADVANCE TO LOCAL BODIES	CAPITAL TRANSFER TO OTHERS /NON GOVT					
	OUTLAY (NEW)				NET PURCHASE OF ASSETS				CAPITAL TRANSFER												
	BUILDINGS	ROADS	OTHER CONS - TRUCTION	TRANSPORT	MACHINARY	COMPUTER SOFTWARE	CULTIVATED ASSETS	ANIMAL STOCK	PHYSICAL ASSETS		CHANGE IN STOCK	FINANCIAL ASSETS					TO LOCAL BODIES				
									SECOND HAND ASSETS	LAND											
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)			
1	22637	1425	1437	333	3716	209	0	0	0	0	-16	0	0	0	0	0	29741	199403			
1.1	22637	1425	1437	333	3716	209	0	0	0	0	-16	0	0	0	0	0	29741	199403			
1.1.1	17486	1425	1425	205	2597	28	0	0	0	0	0	0	0	0	0	0	23166	74650			
1.1.2	0	0	0	0	582	147	0	0	0	0	0	0	0	0	0	0	729	7437			
1.1.3	5151	0	12	128	537	34	0	0	0	0	-16	0	0	0	0	0	5846	117316			
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
2	93	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	99	1285			
3	27549	0	38	10	5030	269	0	0	0	0	0	0	0	19013	0	5000	56909	445367			
3.1	245	0	0	0	260	4	0	0	0	0	0	0	0	0	0	0	509	14693			
3.2	27304	0	38	10	4770	265	0	0	0	0	0	0	0	19013	0	5000	56400	430674			
4	13787	0	54	77	9763	294	0	0	0	0	0	0	0	0	0	0	23975	193057			
4.1	315	0	0	0	32	1	0	0	0	0	0	0	0	0	0	0	348	4798			
4.2	13472	0	54	77	9731	293	0	0	0	0	0	0	0	0	0	0	23627	188259			
5	1787	0	1112	0	55	14	0	0	0	0	0	0	0	383	0	5	3356	106199			
6	2954	9215	21671	0	3	0	0	0	0	0	0	0	0	46857	15380	21	211159	263163			
7	3176	0	3771	6	11	2	0	0	0	0	0	0	0	0	0	0	6966	24446			
8	1034	166277	724	6	81	20	457	0	0	6326	0	137273	43672	3510	284414	231975	875769	953265			
8.1	138	0	0	6	22	5	0	0	0	0	0	0	0	10	0	0	181	2672			
8.2	0	0	733	0	3	1	457	0	0	0	0	0	0	0	0	0	1194	6187			
8.3	0	0	-18	0	14	4	0	0	0	0	0	0	0	0	0	62	62	2410			
8.4	0	0	9	0	0	0	0	0	0	63	0	10000	0	0	0	15000	25072	56394			
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	3500	284414	0	287914	302469			
8.6	896	166277	0	0	0	0	0	0	0	6263	0	127273	43672	0	0	216913	561294	582280			
8.7	0	0	0	0	42	10	0	0	0	0	0	0	0	0	0	0	52	853			
9	0	0	0	175	0	0	0	0	0	0	0	0	703	0	0	0	878	3318			
10	0	0	0	0	10	2	0	0	0	0	0	0	0	0	0	0	12	6447			
	73017	176917	28807	607	18675	810	457	0	0	6326	-16	137273	91232	38286	399472	237001	1208864	2195950			

TABLE- 11

**Borrowing Account of Delhi Govt. for the year 2011-12 (R/E)**

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2271434		2327542
<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	55608		109000
2. Loans and Advances from States Government	78844		340458
3. Inter State 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		-371114
10. Funds Revenue Account	0		13529
11. Funds Commercial Account			0
Total	134452		91873
Net Receipts (III)	42579		
<b>Check Total excluding Funds</b>	<b>2405886</b>		<b>2405886</b>
Difference (Receipt - Expenditure)		0	

TABLE- 12

**Income & Outlay Account of Delhi Govt.( Administrative Departments)**  
**for the year 2011-12 (R/E)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>45461</b>	<b>1. Total Consumption Expenditure</b>	<b>701351</b>
1.1 Profits	0	1.1 Compensation of Employees	468976
1.2 Income from Property	45461	a) Wages & Salaries (including Benefits)	468976
1.2.1 Net Interest Received	36981	b) Pension	0
a) Public Authorities	21865	c) CFC	0
i) Centre		1.2 Net Purchases of Commodities and Services	232375
ii) States	0	a) Purchases	184369
iii) Local Authorities	21865	b) Maintenance	57390
b) Foreign		c) Less Sales	9384
c) From other Sectors	15116	<b>2. Benefits</b>	<b>15043</b>
1.2.2 Other Property Receipts	8480	<b>3. Net Interest Paid to</b>	<b>292000</b>
<b>2. Total Tax Revenue</b>	<b>2013895</b>	3.1 Public Authorities	292000
2.1 Total Direct Taxes	3	a) Centre	292000
a) Corporation Tax	0	b) States	0
b) Land Revenue	3	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	2013892	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	<b>4. Subsidies ( including imputed subsidy)</b>	<b>85662</b>
c) Excise, States	240000	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>258987</b>
d) Sales Tax	1400000	5.1 Other Sectors	258987
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	239997	<b>6. Total Inter-Government Transfers</b>	<b>395533</b>
g) Other Taxes and Duties	133895	6.1 Current to	250231
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>7101</b>	a) Centre	0
<b>4. Total Transfers from Public Authorities</b>	<b>194587</b>	b) States	0
4.1 Centre	194587	c) Local Authorities	250231
4.2 States	0	6.2 Capital to	145302
4.3 Local Authorities	0	a) Centre	0
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>2261044</b>	<b>c) Local Authorities</b>	<b>145302</b>
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>1733533</b>
		<b>8. Surplus on Current Account</b>	<b>527511</b>

**TABLE-13**

**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2011-12(R/E)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	330701
2. Net Purchase of Physical Assets	3900
2.1 Second Hand Assets	0
2.2 Land	3900
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	50750
4.1 for Capital Formation	50750
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>385351</b>
<b>Enterprises</b>	
6. Capital Outlay	7
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>7</b>
<b>Total Expenditure (5 + 9)</b>	<b>385358</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	527511
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	-142153
15.1 Net Extra Budgetary Borrowing	42579
15.2 less Net Purchase of Financial Assets	184732
<b>16. Total Receipts (11 to 15)</b>	<b>385358</b>



TABLE -1 4

**PRODUCTION ACCOUNT OF DCUs OF DELHI GOVT.  
(FOREST & IRRIGATION) FOR THE YEAR 2011-12 (R/E)**

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2186			
1.1	Salary & Wages		2150			
1.2	Benefits		36			
1.3	Pension		0			
2	Purchase of Goods & Services including Maintenance		1223			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3409			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		1006			
2	Imputed Subsidy		2403			
	GROSS OUTPUT		3409			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2011-12(RE)						
S.No.	Activity	Revenue Receipts		Current Expenditure		Imputed Subsidy
		A/c No.	(Rs.Lakh)	A/c No.	(Rs.Lakh)	(Rs.Lakh)
1	Major Irrigation	701	990	2701	0	-990
2	Minor Irrigation	702	1	2702	1366	1365
	Total Irrigation		991		1366	375
3	Forest	406	15	2406	2043	2028
	Total		1006		3409	2403

TABLE - 15

**PRODUCTION ACCOUNT OF GOVT. SERVICES OF DELHI GOVT. FOR THE  
YEAR 2011-12 (R/E)**

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	241759
2	Compensation of employees	468976
2.1	Salary & Wages	453933
2.2	Benefits	15043
2.3	Pension	0
3	Consumption of Fixed Capital	0
	<b>Gross Input(1to3)</b>	<b>710735</b>
4	Production of Goods & Services	710735
4.1	Services Produced for own use	701351
4.2	Sale of Goods & Services	9384
	<b>Gross Output (4)</b>	<b>710735</b>

TABLE - 16

**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (Administrative Deptts.)**  
**FOR THE YEAR 2011-12 (R/E)**

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension*	TOTAL
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
<b>1. Total</b>	<b>453194</b>	<b>739</b>	<b>15043</b>	<b>0</b>	<b>468976</b>
2. Construction (Repair & Maintenance)	13546	0	316	0	13862
3. Water Supply	0	0	0	0	0
<b>4. Other Services</b>	<b>331171</b>	<b>335</b>	<b>8140</b>	<b>0</b>	<b>339646</b>
I. (a) Education (3.2)	244693	3	4303	0	248999
(b) Medical & Public Health (4.2)	86478	332	3837	0	90647
(c) Sanitation	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>344717</b>	<b>335</b>	<b>8456</b>	<b>0</b>	<b>353508</b>
6. Public Administration & Defence (1-5)	108477	404	6587	0	115468

TABLE -17

**Estimates of State Domestic Product from DCUs for the year 2011-12 (R/E)**

Figures in Rs. Lacs

S.No.	Industry	Salary	Wages	Benefits	Pension	G	Maintenance			Rent	Interest	Depreciation	Profit	Commercial Receipts			Net product	Gross product
							Bm	Cm	Rm					Sales	Imputed Subsidy	Total		
1	Agriculture(Irrigation)	256	0	0	0	10	0	1100	0	0	0	0	0	991	375	1366	256	256
2	Forest	1892	2	36	0	107	0	6	0	0	0	0	0	15	2028	2043	1930	1930
3	Manufacturing																	
4	Electricity																	
5	Transport																	
5.1	Ports, Pilotages & Light Houses																	
5.2	Civil Aviation																	
5.3	Road & Water																	
6	Trade & Hotels																	
7	Communication																	
8	Other Services																	
	<b>TOTAL</b>	2148	2	36	0	117	0	1106	0	0	0	0	0	1006	2403	3409	2186	2186

TABLE-18

**Capital Formation by type of asset and Industry of use (Administration)**  
**for the year 2011-12 (R/E)**

Figures in Rs. Lacs

Industry	New Outlay							Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total	
<b>1. Total</b>	<b>87531</b>	<b>159610</b>	<b>60042</b>	<b>479</b>	<b>20896</b>	<b>1443</b>	<b>700</b>	<b>0</b>	<b>330701</b>	<b>0</b>
2. Construction					483	2	0	0	485	0
3. Water Supply	0	0	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>55639</b>	<b>0</b>	<b>510</b>	<b>66</b>	<b>15203</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>71988</b>	<b>0</b>
I. a) Education (3.2)	39642	0	210	15	5879	143	0	0	45889	0
b) Medical & Public Health (4.2)	15997	0	300	51	9324	427	0	0	26099	0
c) Sanitation	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0	0
<b>5. Sub Total (2 to 4)</b>	<b>55639</b>	<b>0</b>	<b>510</b>	<b>66</b>	<b>15686</b>	<b>572</b>	<b>0</b>	<b>0</b>	<b>72473</b>	<b>0</b>
6. Public Administration & Defence (1-5)	31892	159610	59532	413	5210	871	700	0	258228	0

TABLE-19

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)**  
**for the year 2011-12 (R/E)**

Figures in Rs. Lacs

Industry	New Outlay							Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total	
1. Agriculture	0	0	5	0	0	0	0	0	5	5
2. Forests	0	0	0	0	2	0	0	0	2	2
3. Manufacturing	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</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 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>

TABLE- 20

## ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2011-12 (R/E)

Figures in Rs. Lacs

PURPOSE CODE		ECONOMIC CLASSIFICATION										
		CURRENT EXPENDITURE										
		CONSUMPTION EXPENDITURE					CURRENT TRANSFER			SUBSIDY	TOTAL CURRENT EXPENDITURE	
		COMPENSATION OF EMPLOYEES	NET PURCHASE OF GOODS & SERVICES	BUILDINGS	REPAIR & MAINTENANCE OTHER CONSTRUCTION	ROADS	LOCAL BODIES	NON GOVT.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1	GENERAL PUBLIC SERVICES	93938	34043	24277	0	0	73648	3181	0	229087		
1.1	Gen. Admn.,Public Order & safety	93938	34043	24277	0	0	73648	3181	0	229087		
1.1.1	Public Order & safety	56806	15462	77	0	0	0	426	0	72771		
1.1.2	Planning & Statistical Activities	2301	358	0	0	0	0	2400	0	5059		
1.1.3	Gen Admn,E.A.,PO&S n.e.c.	34831	18223	24200	0	0	73648	355	0	151257		
1.2	General Research				0	0		0		0		
2	CIVIL DEFENCE	556	909	0	0	0	0	0	0	1465		
3	EDUCATION	256744	47117	3	0	0	87941	84519	0	476324		
3.1	Admn/Regulation / Research	7745	8707	0	0	0	0	1822	0	18274		
3.2	Educational Services	248999	38410	3	0	0	87941	82697	0	458050		
4	HEALTH	93225	46383	5	0	0	15470	34061	0	189144		
4.1	Admn/Regulation / Research	2578	844	0	0	0	0	125	0	3547		
4.2	Health Services	90647	45539	5	0	0	15470	33936	0	185597		
5	SOCIAL SEC/WEL. SERVICES	11898	33781	0	0	0	4818	79877	65	130439		
6	HOUSING / COMMUNITY AMENITIES	616	488	4800	5600	0	65104	260	0	76868		
7	CUL,TRL,RECREN,RELIG SERVICES	1649	3729	0	0	0	500	9211	0	15089		
8	ECONOMIC SERVICES	6499	2838	0	9	21000	0	47324	85597	163267		
8.1	Gen Admn/Regulation/Research	2353	364	0	0	0	0	545	0	3262		
8.2	Agriculture,Forestry and Fishing	2609	1497	0	9	0	0	20	2403	6538		
8.3	Mining,Mfg. & Construction	787	204	0	0	0	0	1701	294	2986		
8.4	Electricity,Gas,Steam	56	404	0	0	0	0	38190	21000	59650		
8.5	Water Supply	0	0	0	0	0	0	6858	0	6858		
8.6	Transport & Communication	1	307	0	0	21000	0	10	61900	83218		
8.7	Other Economic Services	693	62	0	0	0	0	0	0	755		
9	Environmental Protection	865	2003	0	0	0	2750	554	0	6172		
10	Relief on Calamities	2986	3694	0	1696	0	0	0	0	8376		
	TOTAL	468976	174985	29085	7305	21000	250231	258987	85662	1296231		

N.B.: Figure under the column(10) of subsidy against purpose code 8.2 includes imputed subsidy.

TABLE- 20 (Continued)

## ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2011-12 (R/E)

Figures in Rs. Lacs

PURPOSE CODE	ECONOMIC CLASSIFICATION																			TOTAL EXPENDITURE (CURRENT +CAPITAL)
	OUTLAY (NEW)										CAPITAL EXPENDITURE									
	BUILDINGS	ROADS	OTHER CONS - TRUCTION	TRANSPORT	MACHINARY	COMPUTER SOFTWARE	CULTIVATED ASSETS	ANIMAL STOCK	NET PURCHASE OF ASSETS			CAPITAL TRANSFER		ADVANCE TO LOCAL BODIES	ADVANCE TO NON-GOVT.	TOTAL CAPITAL EXPENDITURE				
									SECOND HAND ASSETS	LAND	CHANGE IN STOCK	FINANCIAL ASSETS	TO LOCAL BODIES				TO OTHERS / NON GOVT			
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
1	21473	475	490	390	4236	613	0	0	0	0	0	0	0	0	0	0	27677	256764		
1.1	21473	475	490	390	4236	613	0	0	0	0	0	0	0	0	0	0	27677	256764		
1.1.1	15478	475	475	282	2075	164	0	0	0	0	0	0	0	0	0	0	18949	91720		
1.1.2	0	0	0	0	768	192	0	0	0	0	0	0	0	0	0	0	960	6019		
1.1.3	5995	0	15	108	1393	257	0	0	0	0	0	0	0	0	0	0	7768	159025		
1.2															0	0	0	0		
2	210	0	0	0	22	0	0	0	0	0	0	0	0	0	0	0	232	1697		
3	39902	0	210	15	6249	148	0	0	0	0	0	0	0	26073	0	5000	77597	553921		
3.1	260	0	0	0	370	5	0	0	0	0	0	0	0	0	0	0	635	18909		
3.2	39642	0	210	15	5879	143	0	0	0	0	0	0	0	26073	0	5000	76962	535012		
4	16297	0	300	51	9384	437	0	0	0	0	0	0	0	0	0	0	26469	215613		
4.1	300	0	0	0	60	10	0	0	0	0	0	0	0	0	0	0	370	3917		
4.2	15997	0	300	51	9324	427	0	0	0	0	0	0	0	0	0	0	26099	211696		
5	3768	0	3300	0	135	34	0	0	0	0	0	0	0	1800	0	4516	13553	143992		
6	3853	27417	51724	0	9	2	0	0	0	0	0	0	102612	22500	71586	20133	299836	376704		
7	1008	0	1432	4	59	12	0	0	0	0	0	0	0	362	0	0	2877	17966		
8	1020	131718	1691	19	86	19	700	0	0	3900	0	184732	39940	15	85361	153862	603063	766330		
8.1	120	0	0	15	6	0	0	0	0	0	0	0	0	15	0	0	156	3418		
8.2	0	0	1506	4	7	1	700	0	0	0	0	0	0	0	0	0	2218	8756		
8.3	0	0	85	0	15	4	0	0	0	0	0	0	0	0	0	4125	4229	7215		
8.4	0	0	100	0	0	0	0	0	0	1600	0	85900	0	0	0	96636	184236	243886		
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80301	0	80301	87159		
8.6	900	131718	0	0	0	0	0	0	0	2300	0	98832	39940	0	5060	53101	331851	415069		
8.7	0	0	0	0	58	14	0	0	0	0	0	0	0	0	0	0	72	827		
9	0	0	895	0	700	175	0	0	0	0	0	0	2750	0	0	0	4520	10692		
10	0	0	0	0	16	3	0	0	0	0	0	0	0	0	0	0	19	8395		
	87531	159610	60042	479	20896	1443	700	0	0	3900	0	184732	145302	50750	156947	183511	1055843	2352074		

TABLE-21

**Borrowing Account of Delhi Govt. for the year 2012-13 (B/E)**

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2880344		2760512
<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	0		130000
2. Loans and Advances from States Government	72838		453088
3. Inter State 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		-390418
10. Funds Revenue Account	0		6150
11. Funds Commercial Account			0
Total	72838		198820
Net Receipts (III)	-125982		
<b>Check Total excluding Funds</b>	<b>2953182</b>		<b>2953182</b>
Difference (Receipt - Expenditure)		0	

TABLE-22

**Income & Outlay Account of Delhi Govt. ( Administrative Departments)**  
**for the year 2012-13 (B/E)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>52285</b>	<b>1. Total Consumption Expenditure</b>	<b>820840</b>
1.1 Profits	0	1.1 Compensation of Employees	565314
1.2 Income from Property	52285	a) Wages & Salaries (including Benefits)	552867
1.2.1 Net Interest Received	42955	b) Pension	12447
a) Public Authorities	20016	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	255526
ii) States	0	a) Purchases	206861
iii) Local Authorities	20016	b) Maintenance	58787
b) Foreign		c) Less Sales	10122
c) From other Sectors	22939	<b>2. Benefits</b>	<b>14863</b>
1.2.2 Other Property Receipts	9330	<b>3. Net Interest Paid to</b>	<b>330000</b>
<b>2. Total Tax Revenue</b>	<b>2616310</b>	3.1 Public Authorities	330000
2.1 Total Direct Taxes	3	a) Centre	330000
a) Corporation Tax	0	b) States	0
b) Land Revenue	3	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	2616307	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	<b>4. Subsidies ( including imputed subsidy)</b>	<b>121513</b>
c) Excise, States	300000	<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>332215</b>
d) Sales Tax	1700000	5.1 Other Sectors	332215
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	429997	<b>6. Total Inter-Government Transfers</b>	<b>539340</b>
g) Other Taxes and Duties	186310	6.1 Current to	396462
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>7620</b>	a) Centre	0
<b>4. Total Transfers from Public Authorities</b>	<b>192788</b>	b) States	0
4.1 Centre	192788	c) Local Authorities	396462
4.2 States	0	6.2 Capital to	142878
4.3 Local Authorities	0	a) Centre	0
		b) States	0
<b>Total Receipts (1+2+3+4)</b>	<b>2869003</b>	c) Local Authorities	142878
		<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>2143908</b>
		<b>8. Surplus on Current Account</b>	<b>725095</b>



**TABLE-23**

**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2012-13 (B/E)**

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	450761
2. Net Purchase of Physical Assets	8800
2.1 Second Hand Assets	0
2.2 Land	8800
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	44545
4.1 for Capital Formation	44545
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>504106</b>
<b>Enterprises</b>	
6. Capital Outlay	7
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>7</b>
<b>Total Expenditure (5 + 9)</b>	<b>504113</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	725095
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	
15 Other Liabilities	-220982
15.1 Net Extra Budgetary Borrowing	-125982
15.2 less Net Purchase of Financial Assets	95000
<b>16. Total Receipts (11 to 15)</b>	<b>504113</b>

TABLE - 24

**PRODUCTION ACCOUNT OF DCUs OF DELHI GOVT.  
(FOREST & IRRIGATION) FOR THE YEAR 2012-13 (B/E)**

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2365			
1.1	Salary & Wages		2274			
1.2	Benefits		38			
1.3	Pension		53			
2	Purchase of Goods & Services including Maintenance		1151			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3516			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		1219			
2	Imputed Subsidy		2297			
	GROSS OUTPUT		3516			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2012-13 (B/E)						
S.No.	Activity	Revenue Receipts		Current Expenditure		Imputed Subsidy
		A/c No.	(Rs.Lakh)	A/c No.	(Rs.Lakh)	(Rs.Lakh)
1	Major Irrigation	701	1200	2701	0	-1200
2	Minor Irrigation	702	1	2702	1308	1307
	Total Irrigation		1201		1308	107
3	Forest	406	18	2406	2208	2190
	Total		1219		3516	2297

TABLE - 25

**PRODUCTION ACCOUNT OF GOVT. SERVICES OF DELHI GOVT. FOR THE  
YEAR 2012-13 (B/E)**

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	265648
2	Compensation of employees	565314
2.1	Salary & Wages	538004
2.2	Benefits	14863
2.3	Pension	12447
3	Consumption of Fixed Capital	0
	<b>Gross Input(1to3)</b>	<b>830962</b>
4	Production of Goods & Services	830962
4.1	Services Produced for own use	820840
4.2	Sale of Goods & Services	10122
	<b>Gross Output (4)</b>	<b>830962</b>

**TABLE-26**  
**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (ADMINISTRATIVE DEPTTS.)**  
**FOR THE YEAR 2012-13 (B/E)**

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
<b>1. Total</b>	<b>537134</b>	<b>870</b>	<b>14863</b>	<b>12447</b>	<b>565314</b>
2. Construction (Repair & Maintenance)	16654	0	316	386	17356
3. Water Supply	0	0	0	0	0
<b>4. Other Services</b>	<b>395560</b>	<b>453</b>	<b>8498</b>	<b>9167</b>	<b>413678</b>
I. (a) Education (3.2)	293265	3	4724	6796	304788
(b) Medical & Public Health (4.2)	102295	450	3774	2371	108890
(c) Sanitation	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>412214</b>	<b>453</b>	<b>8814</b>	<b>9553</b>	<b>431034</b>
6. Public Administration & Defence (1-5)	124920	417	6049	2894	134280

TABLE -27

**Estimates of State Domestic Product from DCUs for the year 2012-13 (B/E)**

Figures in Rs. Lacs

S.No.	Industry	Salary	Wages	Benefits	Pension	G	Maintenance			Rent	Interest	Depreciation	Profit	Commercial Receipts			Net product	Gross product
							Bm	Cm	Rm					Sales	Imputed Subsidy	Total		
1	Agriculture(Irrigation)	289	0	0	7	12	0	1000	0	0	0	0	0	1201	107	1308	296	296
2	Forest	1984	1	38	46	132	0	7	0	0	0	0	0	18	2190	2208	2069	2069
3	Manufacturing																	
4	Electricity																	
5	Transport																	
5.1	Ports, Pilotages & Light Houses																	
5.2	Civil Aviation																	
5.3	Road & Water																	
6	Trade & Hotels																	
7	Communication																	
8	Other Services																	
	<b>TOTAL</b>	2273	1	38	53	144	0	1007	0	0	0	0	0	1219	2297	3516	2365	2365

TABLE-28

**Capital Formation by type of asset and Industry of use (Administration)  
for the year 2012-13 (B/E)**

Figures in Rs. Lacs

Industry	New Outlay							Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total	
<b>1. Total</b>	158680	171746	93410	626	23817	1582	900	0	450761	0
2. Construction					8	2	0	0	10	0
3. Water Supply	0	0	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	102553	0	810	97	18257	906	0	0	122623	0
I. a) Education (3.2)	64093	0	610	18	7081	436	0	0	72238	0
b) Medical & Public Health (4.2)	38460	0	200	79	11176	470	0	0	50385	0
c) Sanitation	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0	0
<b>5. Sub Total (2 to 4)</b>	102553	0	810	97	18265	908	0	0	122633	0
6. Public Administration & Defence (1-4)	56127	171746	92600	529	5552	674	900	0	328128	0

TABLE-29

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)  
for the year 2012-13 (B/E)**

Figures in Rs. Lacs

Industry	New Outlay							Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total	
1. Agriculture	0	0	5	0	0	0	0	0	5	5
2. Forests	0	0	0	0	2	0	0	0	2	2
3. Manufacturing	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0
<b>5. Other Transports</b>	0	0	0	0	0	0	0	0	0	0
5.1 Ports, Pilotages & Light Houses	0	0	0	0	0	0	0	0	0	0
5.2 Civil Aviation	0	0	0	0	0	0	0	0	0	0
5.3 Others (Road & Water Transport)	0	0	0	0	0	0	0	0	0	0
6. Communication	0	0	0	0	0	0	0	0	0	0
7. Trade & Hotels	0	0	0	0	0	0	0	0	0	0
8. Other Services	0	0	0	0	0	0	0	0	0	0
<b>9. Total</b>	0	0	5	0	2	0	0	0	7	7

TABLE- 30

## ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2012-13 (B/E)

Figures in Rs. Lacs

PURPOSE CODE	PURPOSE CLASSIFICATION	ECONOMIC CLASSIFICATION										
		CURRENT EXPENDITURE										
		CONSUMPTION EXPENDITURE				CURRENT TRANSFER			SUBSIDY	TOTAL CURRENT EXPENDITURE		
		COMPENSATION OF EMPLOYEES	NET PURCHASE OF GOODS & SERVICES	BUILDINGS	REPAIR & MAINTENANCE OTHER CONSTRUCTION	ROADS	LOCAL BODIES	NON GOVT.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
<b>1</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>109352</b>	<b>36931</b>	<b>22072</b>	<b>0</b>	<b>0</b>	<b>200402</b>	<b>4413</b>	<b>0</b>	<b>373170</b>		
1.1	Gen. Admn., Public Order & safety	109352	36931	22072	0	0	200402	4413	0	373170		
1.1.1	Public Order & safety	62353	16135	72	0	0	0	658	0	79218		
1.1.2	Planning & Statistical Activities	1505	220	0	0	0	0	3010	0	4735		
1.1.3	Gen Admn., E.A., PO&S n.e.c.	45494	20576	22000	0	0	200402	745	0	289217		
1.2	General Research							0		0		
<b>2</b>	<b>CIVIL DEFENCE</b>	<b>820</b>	<b>1849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2669</b>		
<b>3</b>	<b>EDUCATION</b>	<b>313907</b>	<b>53843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99316</b>	<b>92943</b>	<b>0</b>	<b>560009</b>		
3.1	Admn/Regulation / Research	9119	10469	0	0	0	0	1575	0	21163		
3.2	Educational Services	304788	43374	0	0	0	99316	91368	0	538846		
<b>4</b>	<b>HEALTH</b>	<b>111755</b>	<b>58291</b>	<b>10005</b>	<b>0</b>	<b>0</b>	<b>20470</b>	<b>30242</b>	<b>0</b>	<b>230763</b>		
4.1	Admn/Regulation / Research	2865	856	10000	0	0	0	121	0	13842		
4.2	Health Services	108890	57435	5	0	0	20470	30121	0	216921		
<b>5</b>	<b>SOCIAL SEC/WEL. SERVICES</b>	<b>13650</b>	<b>33041</b>	<b>0</b>		<b>0</b>	<b>5745</b>	<b>98336</b>	<b>19215</b>	<b>169987</b>		
<b>6</b>	<b>HOUSING / COMMUNITY AMENITIES</b>	<b>928</b>	<b>590</b>	<b>5700</b>	<b>6000</b>	<b>0</b>	<b>68529</b>	<b>2260</b>	<b>0</b>	<b>84007</b>		
<b>7</b>	<b>CULTRL., RECEN., RELIG SERVICES</b>	<b>2136</b>	<b>3965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>9282</b>	<b>0</b>	<b>15683</b>		
<b>8</b>	<b>ECONOMIC SERVICES</b>	<b>8651</b>	<b>3265</b>	<b>0</b>	<b>10</b>	<b>14300</b>	<b>0</b>	<b>94029</b>	<b>102298</b>	<b>222553</b>		
8.1	Gen Admn/Regulation/Research	3174	1062	0	0	0	0	1832	0	6068		
8.2	Agriculture, Forestry and Fishing	3071	625	0	10	0	0	1	2297	6004		
8.3	Mining, Mfg. & Construction	1345	37	0		0	0	1440	1	2823		
8.4	Electricity, Gas, Steam	66	802	0		0	0	47500	20000	68368		
8.5	Water Supply	0	0	0	0	0	0	43255	0	43255		
8.6	Transport & Communication	0	670	0		14300	0	1	80000	94971		
8.7	Other Economic Services	995	69	0	0	0	0	0	0	1064		
<b>9</b>	<b>Environmental Protection</b>	<b>558</b>	<b>848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1700</b>	<b>710</b>	<b>0</b>	<b>3816</b>		
<b>10</b>	<b>Relief on Calamities</b>	<b>3557</b>	<b>4116</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8373</b>		
	<b>TOTAL</b>	<b>565314</b>	<b>196739</b>	<b>37777</b>	<b>6710</b>	<b>14300</b>	<b>396462</b>	<b>332215</b>	<b>121513</b>	<b>1671030</b>		

N.B.: Figure under the column(10) of subsidy against purpose code 8.2 includes imputed subsidy.

# ANNEXURES

**Abbreviations for Economic Classification of Budget Documents**

**(Base Year 2004-05)**

**RECEIPTS**

Dt.	Direct Taxes
It	Indirect Taxes
G	Sale, Goods and Services
Mr	Miscellaneous Receipts
Into	Interest from Non-Government Bodies
Ints	Interest from State Governments
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Government
Ts	Transfers from State Governments
Tf	Transfers from Foreign Governments
Tl	Transfers from Local Authorities
Tn	Transfers from Non-Profit Institutions / Individuals
Captng	Capital Transfers from Non-Governments/ Individuals
Captf	Capital Transfers from Foreign Countries/ Organizations
Pn	Pension Contribution
Cr	Commercial Receipts
F	Withdrawal from Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets
Lc	Loan from Centre

**EXPENDITURE**

**Administrative Departments**

S	Salaries
W	Wages
B	Benefits
P1	Pension Payments
P2	Employer Contributions to Pension Fund
G	Purchase, Goods and Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies



Tf	Transfers, Foreign Countries/ Organizations
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other Construction
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
CaptS	Capital Transfers, State Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries / Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Governments / Organizations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Governments
F	Deposit to Funds
Ang	Advances, Non-Government Organizations
Af	Advances, Foreign Countries/ Organizations
Al	Advances, Local Authorities

### **Departmental Commercial Undertakings**

Dp	Depreciation
DR	Rent, DCU
Dint	Commercial Interest, DCU
DRe	Recoveries, DCU
DCi	Change in Stock, DCU

Note: The nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a 'D' will be attached at the beginning.



**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 devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
  - Stamps & Registration fees
  - Customs
  - Union & State Excise
  - Sales Tax/ Value Added Tax
  - Service Tax
  - Taxes on Vehicles
  - Taxes on goods & passengers
  - Taxes and duties on electricity
  - Entertainment tax
  - Foreign Travel tax
  - Fees under factories & Mines acts
  - Import & Export license application
  - Patent fees
  - Registration of Trade Marks fees

- Registration of Joint Stock companies
  - Fees for stamping Weights & Measures.
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 include all grants on current account, which entrepreneurs receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants, are additions to the incomes of the producers from current production. The grants, may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production, or the manner in which production is organized and carried on. Transfers by the public authorities to private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classed as capital transfers rather than as subsidies. Current grants made to private 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 a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.
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 Commercial Undertakings.
- 15.6 **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.
- 15.7 **Cultivated Assets** include plantations, orchards and other cash crops having life for more than a year.
- 15.8 **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.,
16. **Change in Stock** represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed

capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.

18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-

(a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.

(b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

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



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

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

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



Hospital and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

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

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

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

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

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





**BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

**1. GENERAL PUBLIC SERVICES**

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

- 1.1.1 Public Order & Safety:** Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, Judicial system viz.: expenditure on Ministry of Law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, of port, border and Coast guards.
- 1.1.2 Planning & Statistical Activities:** Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).
- 1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.:** Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Offices serving the government as a whole viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs Departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditures on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e. DGS&D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. Of Information and Publicity) Central Motor Vehicles pools etc. Permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on Pay Commission, Inter-State water disputes, etc.

Foreign policy viz. expenditure of External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries. Aid to foreign countries and U.N. bodies viz., all expenditure on foreign economic aid and

contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

## **1.2 General Research**

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens), archaeological departments, National Archives (but excluding archaeological gardens), Standing Commission for Scientific and Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller Foundations, etc.

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

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

Military viz., all types of expenditures for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc.

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

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

## **3. EDUCATION AFFAIRS AND SERVICES**

Each of the categories (3.1 or 3.2) are sub-divided into the following four minor groups and they are self explanatory.

### **3.1 Administration, regulation and research**

Administration of Ministries or central departments of education i.e., expenditure of the Department of Education, Directorate of Education, etc.

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e., expenditure on Board of Higher Secondary Education, University Grants Commission.

Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

**3.1.1 Primary Education Affairs**

**3.1.2 Secondary Education Affairs**

**3.1.3 Higher Secondary and University Education Affairs**

**3.1.4 Education Affairs n.e.c.**

**3.2 Schools, Universities & Institutions including subsidiary services**

Educational services i.e., all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/ schools, veterinary colleges / schools, engineering colleges, art schools / colleges, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education, education for displaced persons', non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities, development of Sanskrit education, Central Institute of Fisheries Education, Marine Engineering training school etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded and classified as cultural services (class-7).

Scholarships for education and research i.e. all types of scholarships for study in schools, colleges, universities or for research in any subject in India or abroad including payment of maintenance allowances for students doing research or study. (This does not include maintenance allowance for in service trainees).

Loans or grants for education i.e. grants to Universities, colleges, schools, educational institutions or to individuals.

Subsidiary educational services i.e. expenditure for mid-day meals for students, free transport to attend schools, colleges etc. or free supply of test books or any other facilities to attract attendance in schools.

**3.2.1 Primary Education Services**

**3.2.2 Secondary Education Services**

**3.2.3 Higher Secondary and University Education Services**

**3.2.4 Educational Services n.e.c.**

**4. HEALTH AFFAIRS AND SERVICES**

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

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

Administration of Ministries and central departments for health i.e. expenditure of Department of Health.

Administration of national health schemes i.e., expenditure for medical insurance schemes.

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central Drug Control, Central Drug Laboratory, etc.

Medical, dental and health research i.e. expenditure on and grants to research institutes like All India Institute of Medical Sciences, National Institute of Communicable diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

Registration of information on vital events, diseases i.e., expenditure for registration of births and deaths, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

##### **4.1.1 Allopathic**

##### **4.1.2 Homeopathic**

##### **4.1.3 Ayurvedic**

##### **4.1.4 Unani**

##### **4.1.5 Other Medical Services**

#### **4.2 Hospitals, clinics and other health services**

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

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.

