



GOVERNMENT OF NCT OF DELHI



ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT



2013-14



DIRECTORATE OF ECONOMICS & STATISTICS
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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 2011-12, revised estimates of expenditure for 2012-13 and budget provisions for 2013-14 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 will be our constant endeavor to improve the utility of the publication.

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



DELHI
August, 2013

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

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
STATE GOVERNMENT
2013-14**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2013-14.

A. BUDGETARY RECEIPTS

✧ The revenue receipts of Delhi Govt. estimated to increase from ₹ 22393.17 crore in 2011-12 (Actual) to ₹ 27461.04 crore in 2012-13(RE) and thereafter to ₹ 34067.58 crore by 2013-14(BE) there by promising an increase to the tune of nearly 52% during this period whereas, the increase in revenue receipts during 2011-12(Actual) and 2012-13(RE) were projected to increase by 22.63% while the likely increase during 2012-13(RE) and 2013-14(BE) is 24.06%.

✧ Tax to GSDP ratio of the Delhi Govt. is found to be 6.43% for the year 2011-12 (Actual) and it was enhanced to 6.88% during 2012-13(RE).

✧ Taxes and interest taken together accounted for more than 90% of revenue receipts during the year 2011-12.

B. BUDGETARY EXPENDITURE/OUTLAYS

✧ Total disbursement of Delhi Govt. was ₹ 26402.42 crore in 2011-12(Actual) while the total outlays for 2012-13(RE) and 2013-14 (BE) were to the tune of ₹ 32260.00 Crore and ₹ 37450.00 crore respectively.

✧ Expenditure towards Advances (12.67%), compensation to employees (17.30%) new construction (10.48%) current transfers (21.08%), interest payment (11.05%) taken together accounted for more than 72% of the total expenditure during 2011-12. This trend continued during the subsequent years with some minor deviations.

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 4566.57 crore, ₹ 5286.96 crore and ₹ 6292.87 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

✧ The component of Compensation to employees on Education Services was found to be ₹ 2527.05 crore, ₹ 2932.56 crore and ₹ 3440.95 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

✧ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 907.05 crore, ₹ 1087.14 crore and ₹ 1285.26 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 2173.16 crore, ₹ 2643.29 crore and ₹ 3193.47 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively. It was estimated to 0.70% of the GSDP of Delhi at current prices for the year 2011-12 and further enhanced to 0.72% for the year 2012-13.

✧ The component of Gross expenditure/Outlay on current transfer including subsidies has been ₹ 5565.17 crore, ₹ 8737.99 crore and ₹ 9020.23 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 2767.88 crore, ₹ 3608.22 crore and ₹ 4883.33 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 175.67 crore, ₹ 241.45 crore and ₹ 351.74 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

✧ The component of Gross expenditure/outlay on cultivated assets has been ₹ 9.15 crore, ₹ 21.40 crore and ₹ 12.25 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 1832.91 crore, ₹ 1499.70 crore and ₹ 889.20 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 35.15 crore, ₹ 92.75 crore and ₹ 123.00 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 1811.93 crore, ₹ 1854.77 crore and ₹ 1970.54 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 114.29 crore, ₹ 40.10 crore and ₹ 67.60 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2917.26 crore, ₹ 2863.00 crore and ₹ 3025.00 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 3345.40 crore, ₹ 4082.37 crore and ₹ 6293.77 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (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 ₹ 1087.88 crore, ₹ 1288.00 crore and ₹ 1327.00 crore in the years 2011-12 (Actual), 2012-13 (RE) and 2013-14 (BE) respectively.

C. GROSS SAVINGS

✧ Delhi Government's gross savings during 2011-12 were ₹ 6191.03 crore and the same is expected to increase to ₹ 6753.08 crore by the end of 2012-13 as per Revised Estimates and may progress to ₹ 11299.12 crore in 2013-14 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

✧ Percentage wise distribution of expenditure reveals that during 2011-12, maximum expenditure in terms of percentage was incurred on Education (23.73%) followed by Transport & Communication (19.25%), Housing & Other Community Amenities (15.22%), Electricity, Gas & Steam (10.91%), Medical & Public Health (9.35%), General Public Services (8.93%). Similarly, the dominant share during 2013-14 goes to areas like Education (22.32%), Transport & Communication (16.31%), Electricity, gas, steam (13.81%). General Public Services (12.35%), Housing & other Community Amenities (11.89%), and Medical & Public Health (9.62%).

E. GROSS CAPITAL FORMATION

✧ Gross Capital Formation (GCF) is expected to be ₹ 3871.07 crore during 2012-13(RE) as compared to the amount of actual Gross Capital Formation of ₹ 2952.70 crore during 2011-12. Gross Capital Formation is likely to touch the figure of ₹ 5247.32 crore by 2013-14(BE). The main source of capital formation is construction activity.



Chapter 1

INTRODUCTION

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

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on state domestic product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the 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. 2011-12 actual expenditure, 2012-13 revised estimates and 2013-14 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.



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.
Code	Major Category	Code	Sub Category
8	Economic Affairs and Services	8.1	General Admn, Regulation, Research and Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.



This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2011-12, 2012-13 and 2013-14. It is essential to note that whenever reference is made to 2011-12 (A/c) it may mean actual / final where as it denotes revised estimates for 2012-13 (RE) while for the year 2013-14 (BE) the figures are simply budget estimates. In other words, data of 2012-13 and 2013-14 are purely provisional and they will get concretized in the coming year.

TOTAL BUDGETARY RECEIPTS:

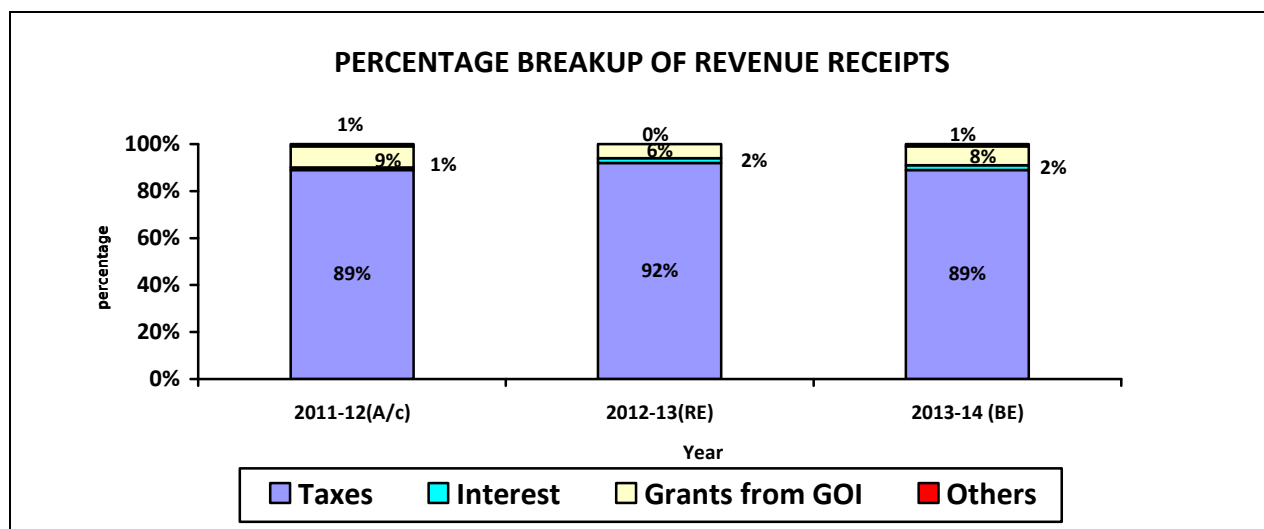
Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both direct & indirect), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government 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 90% of revenue receipts during 2011-12. 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 ₹ 2239317 lakh in 2011-12 to ₹ 3406758 lakh by 2013-14 while they are expected to increase by 24.06% during 2012-13 and 2013-14. Revenue receipts during 2011-12 and 2012-13 are projected to increase by 22.63%. 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	2011-12 (A/c)	2012-13 (RE)	2013-14 (BE)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Direct & Indirect)	1998048 (89.22)	2516640 (91.64)	3046490 (89.42)
2	Misc. Receipts (Fine, Fees & Forfeitures)	8875 (0.40)	8500 (0.31)	9131 (0.27)
3	Interest	17414 (0.78)	47354 (1.73)	58988 (1.73)
4	Property Receipts	7607 (0.34)	9106 (0.33)	9842 (0.29)
5	Revenue Grants from GOI	196064 (8.76)	153450 (5.59)	270070 (7.93)
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	11309 (0.50)	11054 (0.40)	12237 (0.36)
	Sub Total (A)	2239317 (100)	2746104 (100)	3406758 (100)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	55608	56741	0
11	Recovery of Loan & Advances	37634	58946	411353
	Sub Total (B)	93242	115687	411353
	GROSS RECEIPTS (A+B)	2332559	2861791	3818111

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

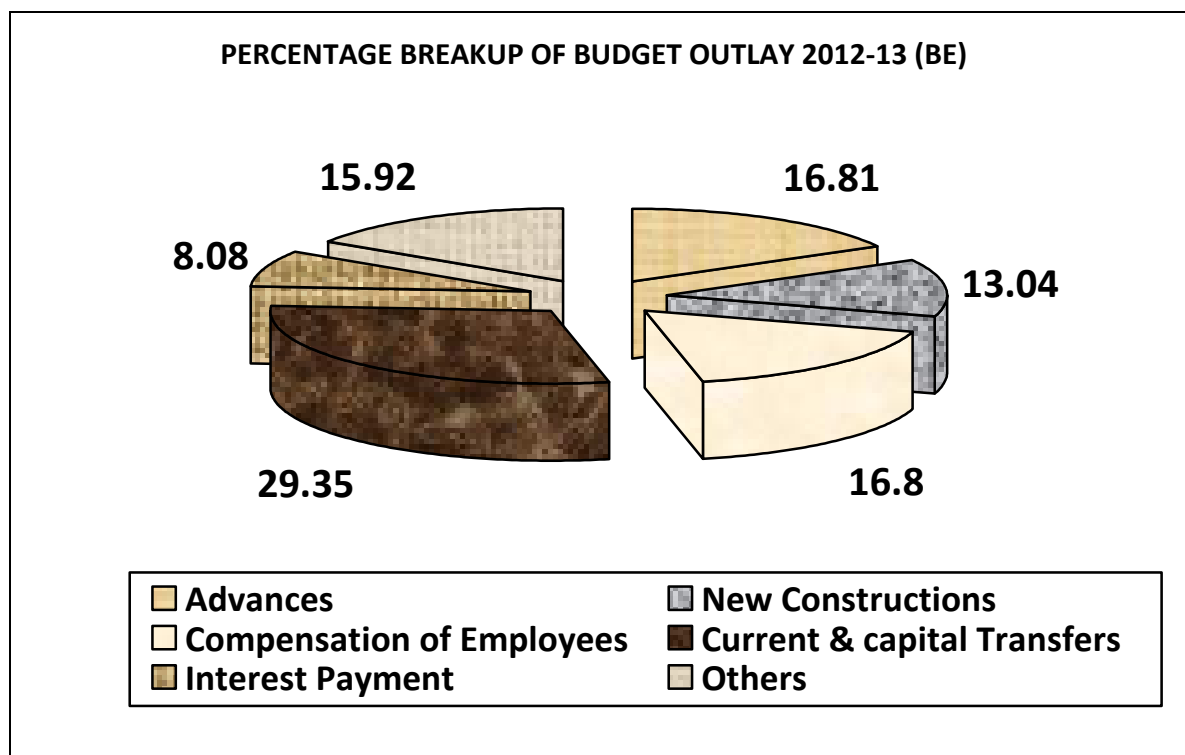


TOTAL DISBURSEMENTS/ OUTLAYS:

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 2011-12, 2012-13 and 2013-14.

During 2011-12, expenditure towards Advances (12.67%), Current Transfers (21.08%), Interest Payment (11.05%), Compensation to Employees (17.30%) and New Construction (10.48%) taken together accounted for more than 72% 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 4.12% during 2011-12 as against 3.99% during 2012-13 and for 2013-14, it is likely to be 3.54%. In absolute terms, Delhi Govt. had repaid ₹ 108788 Lakh in 2011-12 and expected to make payment of ₹ 128800 Lakh during 2012-13 against its borrowing from Union Government. For 2013-14, ₹132700 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

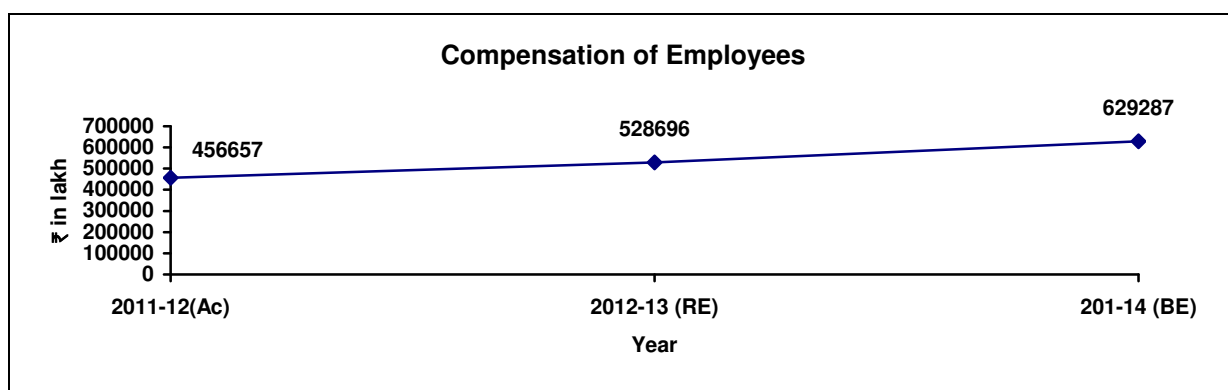
S.No.	ITEMS	2011-12 (A/c)	2012-13 (RE)	2013-14 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	456657 (17.30)	528696 (16.39)	629287 (16.80)
2	Purchase of Goods & Services including Maintenance	217316 (8.23)	264329 (8.19)	319347 (8.53)
3	Current transfers including Subsidy	556517 (21.08)	873799 (27.09)	902023 (24.09)
4	New Construction	276788 (10.48)	360822 (11.18)	488333 (13.04)
5	Machinery & Equipments including Transport & Software	17567 (0.67)	24145 (0.75)	35174 (0.94)
6	Cultivated Assets	915 (0.03)	2140 (0.07)	1225 (0.03)
7	Financial Assets	183291 (6.94)	149970 (4.65)	88920 (2.37)
8	Second Hand Assets, land & Change in stock	3515 (0.14)	9275 (0.29)	12300 (0.33)
9	Capital Transfers	181193 (6.86)	185477 (5.75)	197054 (5.26)
10	Creation of Funds (Reserve)	11429 (0.43)	4010 (0.12)	6760 (0.18)
11	Interest payment	291726 (11.05)	286300 (8.87)	302500 (8.08)
12	Advances to Local Bodies and Others	334540 (12.67)	408237 (12.66)	629377 (16.81)
13	Repayment of Loan to Central Government	108788 (4.12)	128800 (3.99)	132700 (3.54)
	TOTAL OUTLAY	2640242 (100.00)	3226000 (100.00)	3745000 (100.00)

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

1. Compensation of Employees:

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

The component of Gross expenditure has been ₹ 456657 lakh, ₹ 528696 lakh and ₹ 629287 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year have been 15.78% in 2012-13 (RE) and 19.03% in 2013-14 (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 ₹ 217316 lakh, ₹ 264329 lakh and ₹ 319347 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year have been 21.63% in 2012-13 (RE) and 20.81% in 2013-14 (BE).

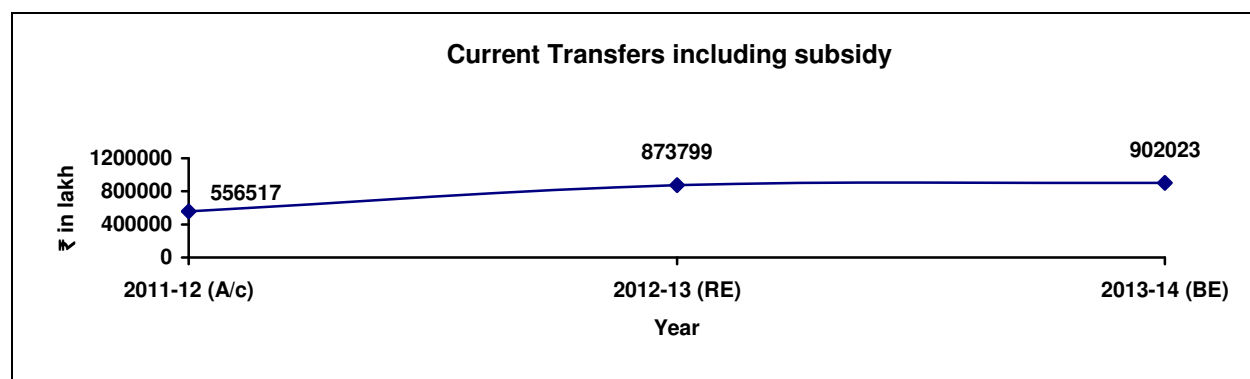


3. Current Transfers including subsidy

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.

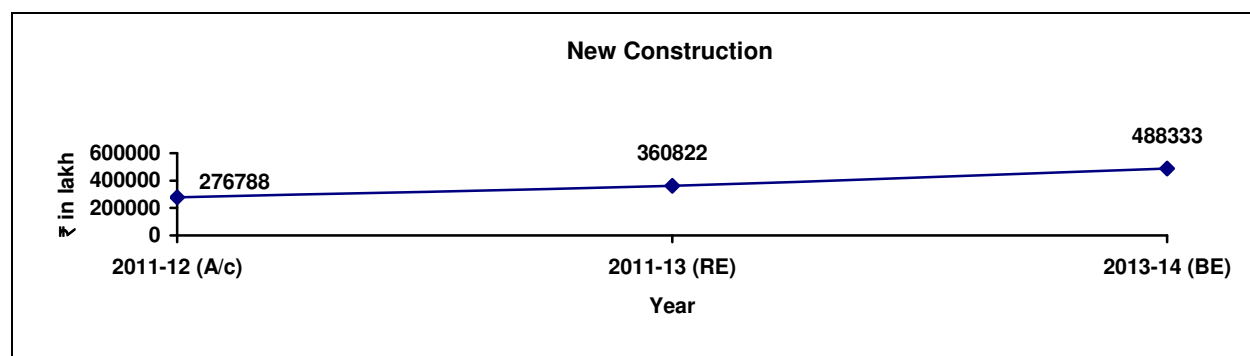
The component of Gross Expenditure/Outlay has been ₹ 556517 lakh, ₹ 873799 lakh and ₹ 902023 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year have been 57.01% in 2012-13 (RE) and 3.23% in 2013-14 (BE).



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.

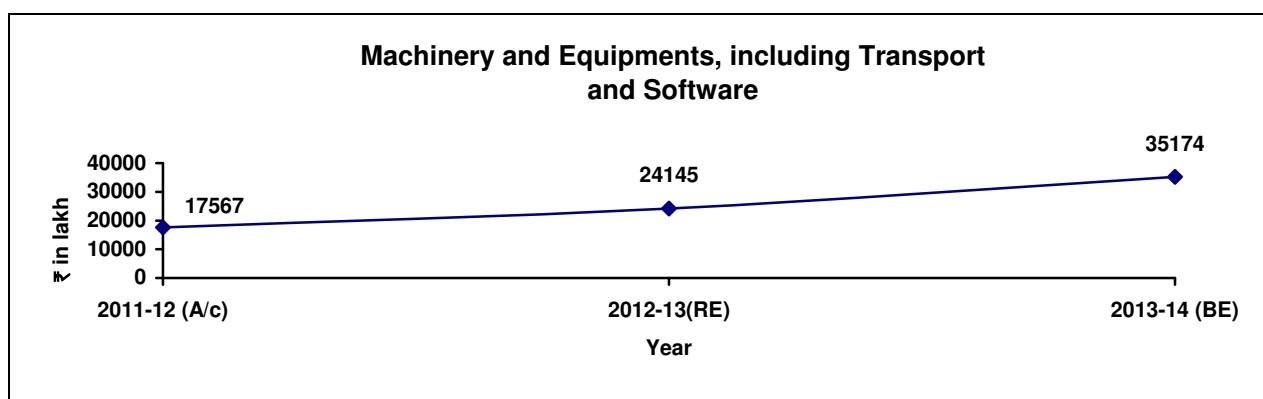
The component of Gross Expenditure/outlay has been ₹ 276788 lakh, ₹ 360822 lakh and ₹ 488333 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the increase over previous year have been 30.36% in 2012-13 (RE) and 35.34% in 2013-14 (BE).



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.

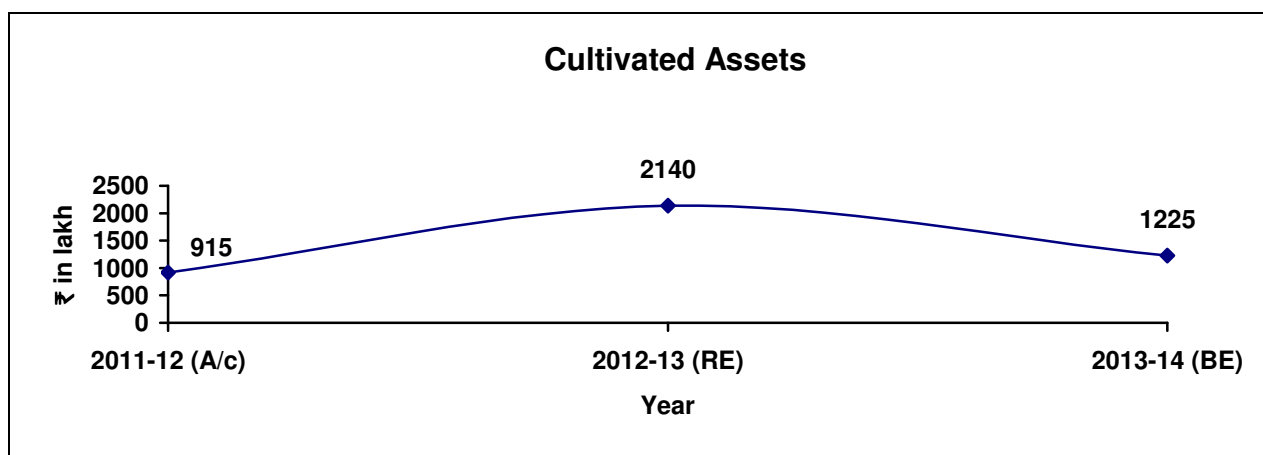
The component of Gross Expenditure/outlay has been ₹ 17567 lakh, ₹ 24145 lakh and ₹ 35174 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively and have shown a growth of 37.45% in 2012-13 (RE) and 45.68% in 2013-14 (BE) over previous year.



6. Cultivated Assets

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

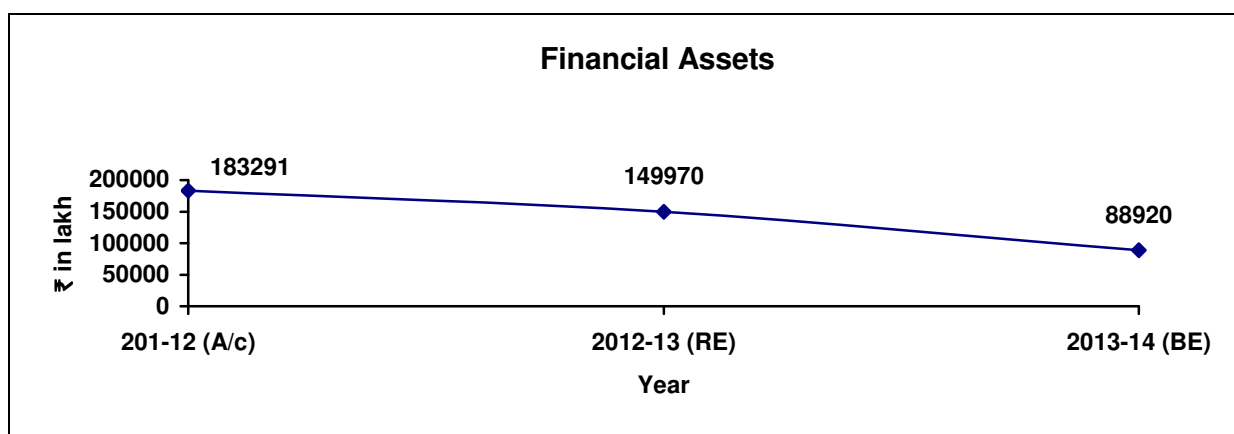
The component of Gross expenditure/outlay has been ₹ 915 lakh, ₹ 2140 lakh and ₹ 1225 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. Cultivated Assets is seen to have grown by 133.88% in 2012-13 while a decline of 42.76% has been observed in 2013-14 over previous year.



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.

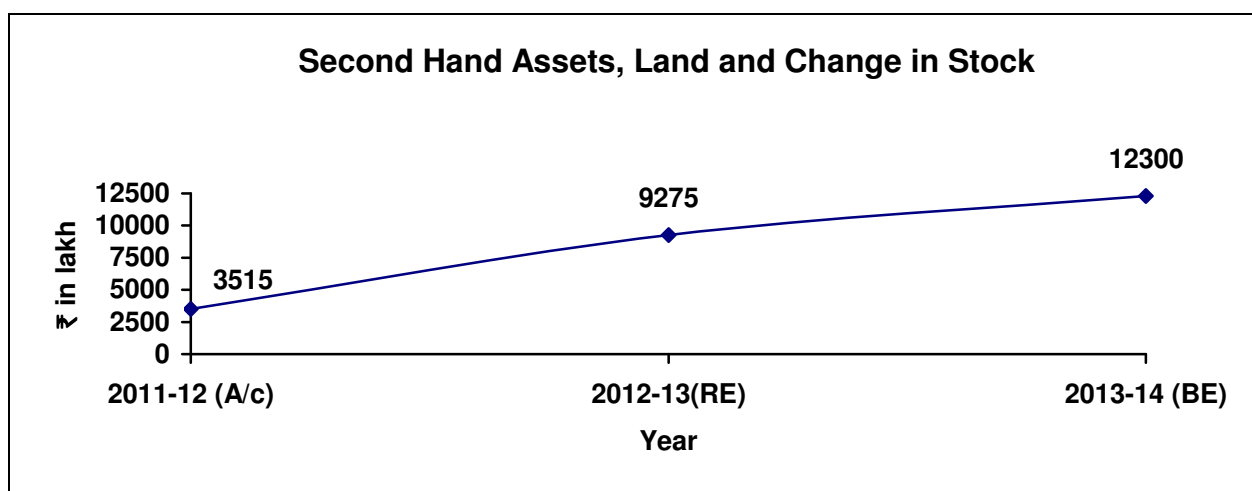
The component of Gross Expenditure/outlay has been ₹ 183291 lakh, ₹ 149970 lakh and ₹ 88920 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the decline over previous year has been 18.18% in 2012-13 while a decline of 40.71% in 2013-14.



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.

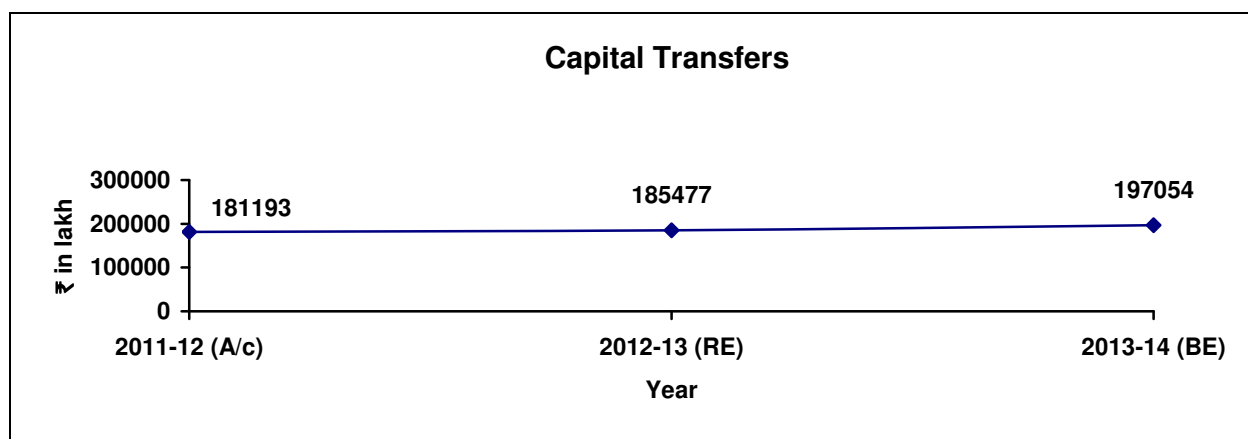
The component of Gross expenditure has been ₹ 3515 lakh, ₹ 9275 lakh and ₹ 12300 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year has been 163.87% in 2012-13 and 32.61% has been noticed in 2013-14.



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.

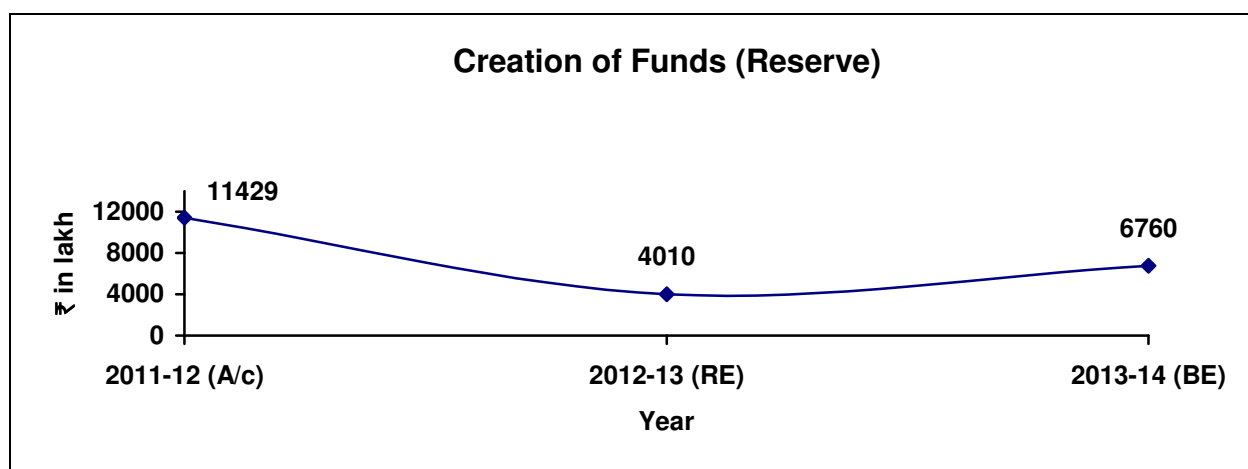
The component of Gross Expenditure/Outlay has been ₹ 181193 lakh, ₹ 185477 lakh and ₹ 197054 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year have been 2.36% in 2012-13 and 6.24% in 2013-14.



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.

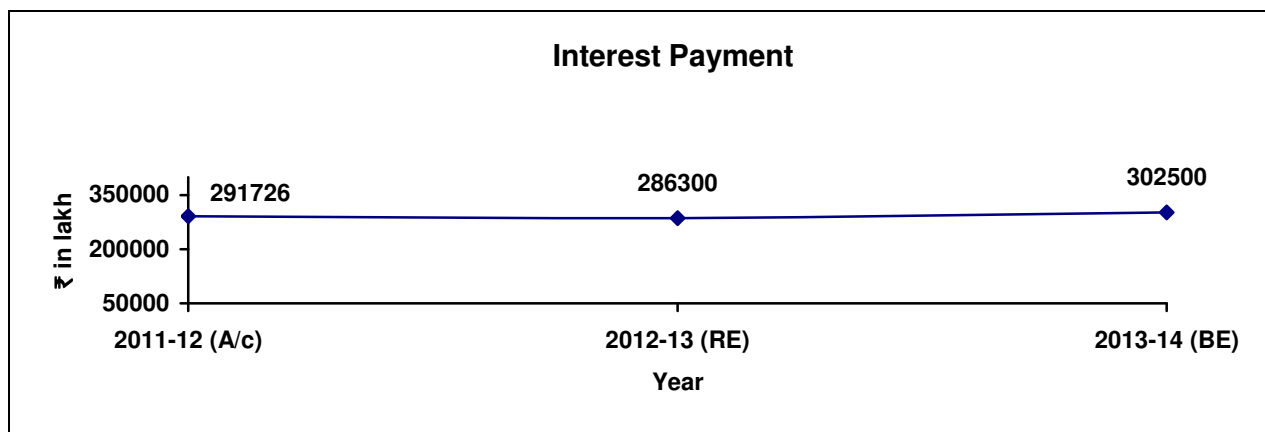
The component of Gross Expenditure/Outlay has been ₹ 11429 lakh, ₹ 4010 lakh and ₹ 6760 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the decline over previous year has been 64.91% in 2012-13 and a growth of 68.58% has been noticed in 2013-14.



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.

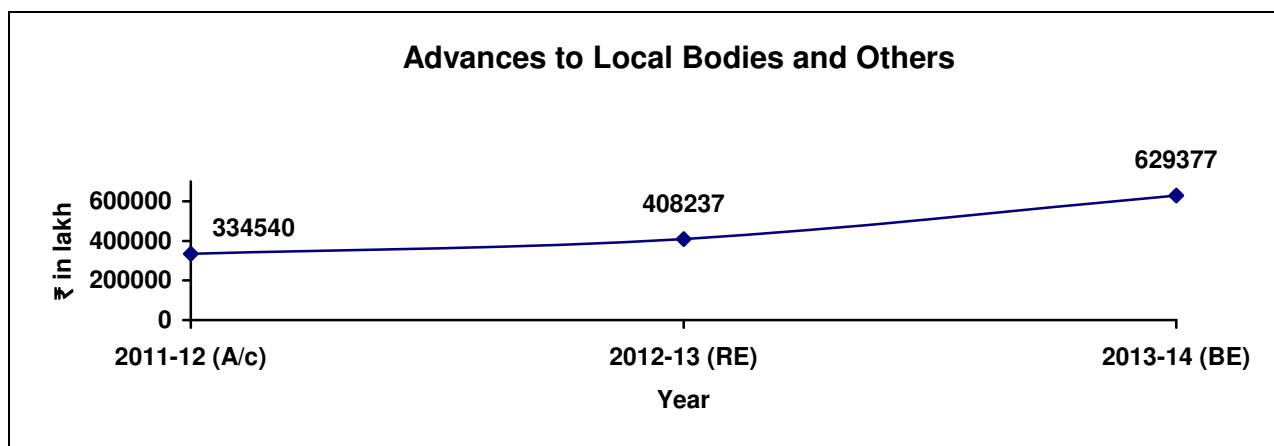
The component of Gross expenditure/outlay has been ₹ 291726 lakh, ₹ 286300 lakh and ₹ 302500 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the decline over previous year has been 1.86% in 2012-13 and a growth of 5.66% in 2013-14.



12. Advances to Local Bodies and Others

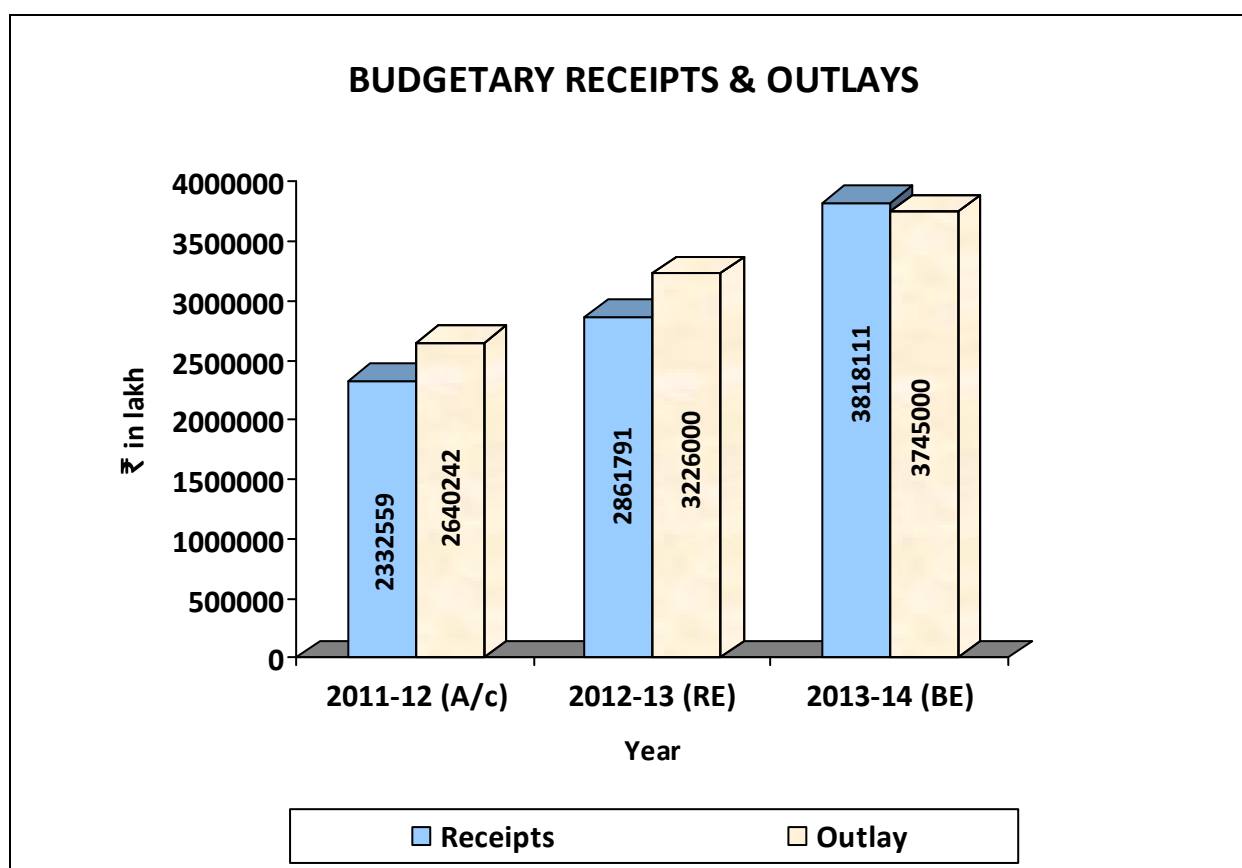
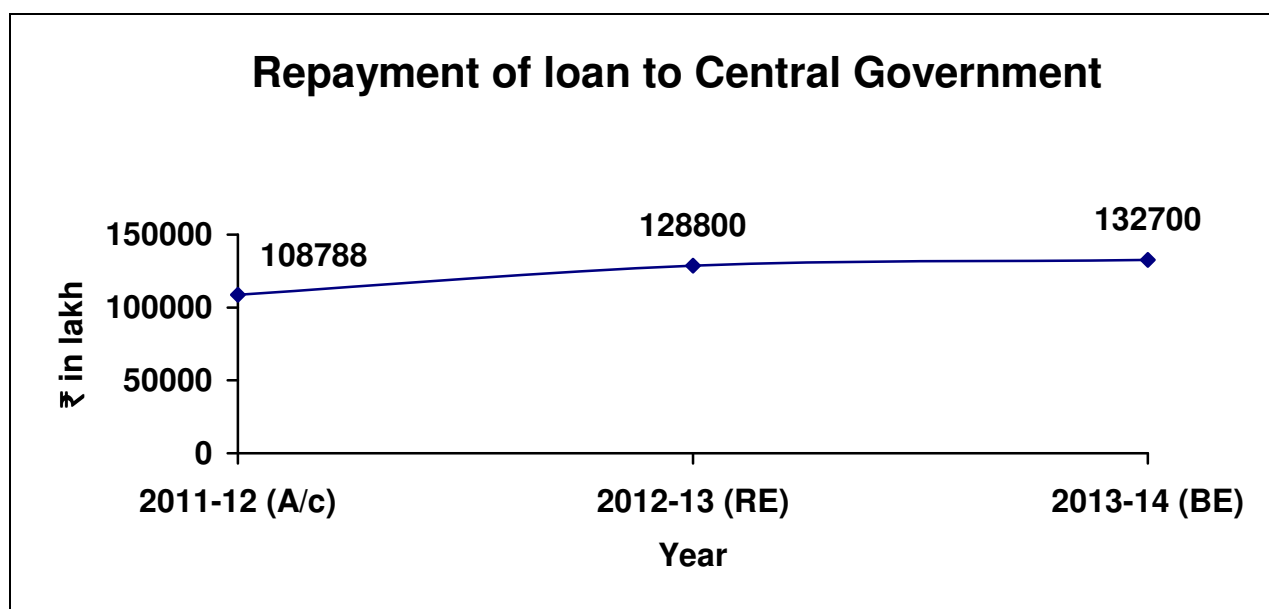
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to the MCD for development works, Loans to the DTC for Road Transport, loans to DTL for power projects. It also includes loans and advances to the Govt. employees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

The component of Gross Expenditure/Outlay has been ₹ 334540 lakh, ₹ 408237 lakh and ₹ 629377 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year has been 22.03% in 2012-13 and 54.17% in 2013-14.



13. Repayment of loan to Central Government

The component of Gross expenditure/outlay has been ₹ 108788 lakh, ₹ 128800 lakh and ₹ 132700 lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively. It is also to be noticed here that the growth over previous year has been 18.40% in 2012-13 and 3.03% in 2013-14.



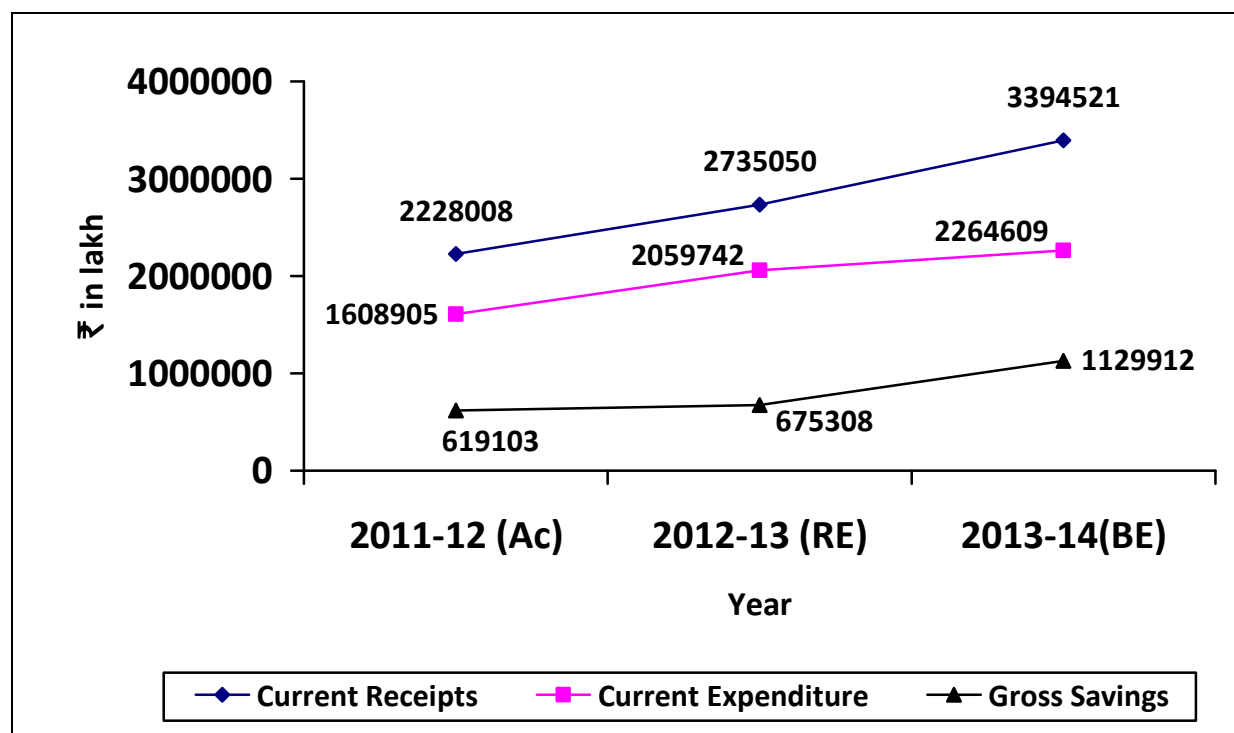
GROSS SAVINGS:

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 2011-12 were ₹ 619103 lakh and the same is expected to reached at ₹ 675308 lakh by the end of 2012-13 as per revised estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (AdmnDeptts.)		2011-12(A/c)	2012-13(RE)	2013-14(BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	2228008	2735050	3394521
2	Current Expenditure	1608905	2059742	2264609
3	Surplus on Current Ac (1-2)	619103	675308	1129912
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	619103	675308	1129912

Current Receipts, Current Expenditure and Gross Savings



NET EXTRA BUDGETARY BORROWINGS/LENDINGS:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ (-) 53832 lakh and ₹ (-) 61151 lakh for the financial year 2011-12 (A/c) and 2012-13 (RE) respectively. Net Extra Budgetary Borrowings is likely to touch ₹ (-) 430595 Lakh in the year 2013-14 (BE).

Statement: 3.4 - Distribution of Net Extra Budgetary Borrowings/Lending of Delhi Govt.

S.No.	ITEMS	2011-12(A/c)	2012-13 (RE)	2013-14 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	381980	464187	610397
2	Add Net Expenditure on Financial Assets	183291	149970	88920
3	Less Surplus on Current Account	619103	675308	1129912
4	Net Extra Budgetary Receipts(1+2-3)	(-) 53832	(-) 61151	(-) 430595

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

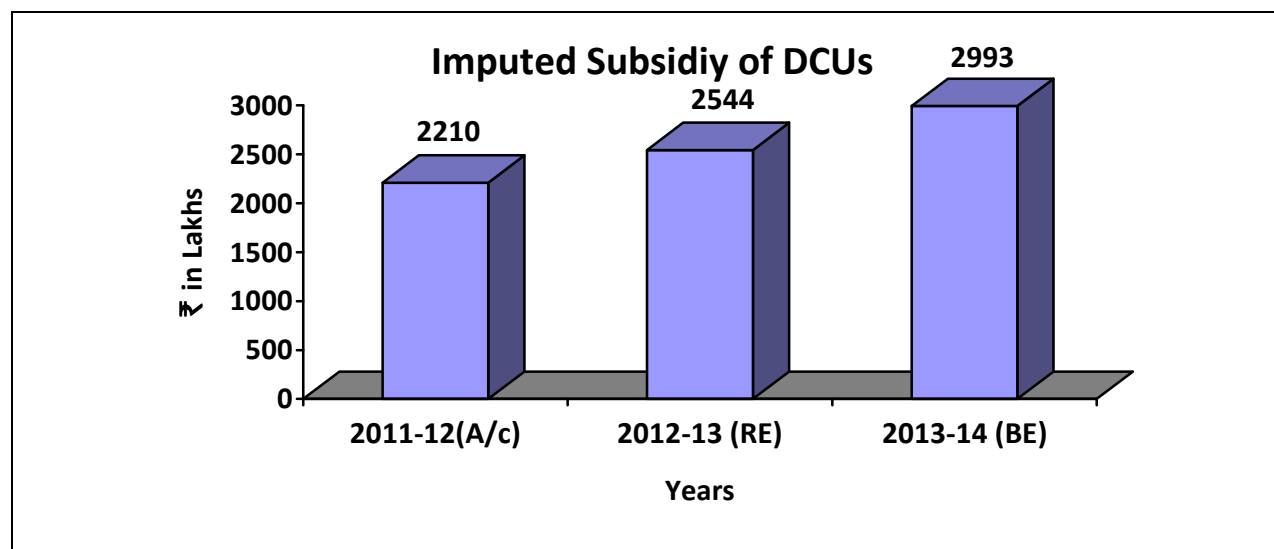
PROFIT/LOSS FROM DCUs:

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	2011-12(A/c)	2012-13 (RE)	2013-14 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2087	2297	2815
2	Purchase of Commodities & Services including maintenance	1115	1284	1417
3	Operating Surplus	0	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	0	0
4	Consumption of Fixed Capital	0	0	0
	GROSS INPUT	3202	3581	4232
1	Sales of Goods & Services	992	1037	1239
2	Imputed Subsidy	2210	2544	2993
	GROSS OUTPUT	3202	3581	4232

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 2011-12, which was ₹2210 lakh had increased to ₹ 2993 lakh by 2013-14.



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

S.No.	ITEMS	2011-12(A/c)	2012-13 (RE)	2013-14 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	216201 (32.23)	263045 (33.32)	317930 (33.66)
2	Compensation of Employees	454570 (67.77)	526399 (66.68)	626472 (66.34)
2.1	Salary & Wages	440614 (65.69)	508208 (64.38)	591081 (62.59)
2.2	Benefits	13956 (2.08)	17942 (2.27)	19961 (2.11)
2.3	Pension	0 (0.00)	249 (0.03)	15430 (1.63)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1to3)	670771 (100.00)	789444 (100.00)	944402 (100.00)
5	Production of Goods & Services	670771	789444	944402
5.1	Services Produced for own use	660454 (98.46)	779427 (98.73)	933404 (98.84)
5.2	Sale of Goods & Services	10317 (1.54)	10017 (1.27)	10998 (1.16)
6	Gross Output (5)	670771 (100.00)	789444 (100.00)	944402 (100.00)

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

PRODUCTION OF GOODS & SERVICES BY DELHI GOVT:

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

It is evident from statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2011-12(A/c), it was to the tune of ₹ 454570 lakh, in 2012-13 (RE) it was ₹ 526399 lakh and in 2013-14 (BE) it is expected to be ₹ 626472 lakh. In terms of percentage to gross input, it was (67.77%), (66.68%) and (66.34%) respectively for said years. Out of the total value of services produced major proportion is consumed internally across years.



Chapter 4

PURPOSE-WISE EXPENDITURE OF DELHI GOVERNMENT (Administrative Departments)

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

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

It may be seen from the statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE), the total expenditure were estimated at ₹ 2216983 lakh, ₹ 2795830 lakh and ₹ 3290790 lakh respectively.

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

S.No.	Classification	2011-12(A/c)	2012-13 (RE)	2013-14 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	197961 (8.93)	374369 (13.39)	406392 (12.35)
2.	Civil Defence	1440 (0.06)	1953 (0.07)	2494 (0.08)
3.	Education	526116 (23.73)	631079 (22.57)	734599 (22.32)
4.	Medical & Public Health	207354 (9.35)	246151 (8.81)	316630 (9.62)
5.	Social Security & Welfare Services	132023 (5.96)	286577 (10.25)	271052 (8.24)
6.	Housing & Other Community Amenities	337391 (15.22)	376791 (13.48)	391182 (11.89)
7.	Cultural, Recreational & Religious Services	16254 (0.73)	18839 (0.67)	19463 (0.59)
8.	Economic Services	774239 (34.92)	831513 (29.74)	1120873 (34.06)
8.1	Gen. Admn./ Regulation/ Research & Labour	2990 (0.13)	4155 (0.15)	6539 (0.20)
8.2	Agriculture, Forestry, Fishing & Hunting	8936 (0.40)	10767 (0.39)	10881 (0.33)
8.3	Mining, Manufacturing & Construction	6544 (0.30)	8751 (0.31)	19303 (0.59)
8.4	Electricity, Gas, Steam	241971 (10.91)	195490 (6.99)	454627 (13.81)
8.5	Water Supply	87119 (3.93)	99345 (3.55)	89020 (2.70)
8.6	Transport & Communication	426718 (19.25)	512261 (18.32)	536610 (16.31)
8.7	Other Economic Services	-39 (0.00)	744 (0.03)	3893 (0.12)
9.	Environmental Protection	16511 (0.75)	18426 (0.66)	17528 (0.53)
10	Other Services	7694 (0.35)	10132 (0.36)	10577 (0.32)
	Total (Administrative Deptts.)	2216983 (100.00)	2795830 (100.00)	3290790 (100.00)

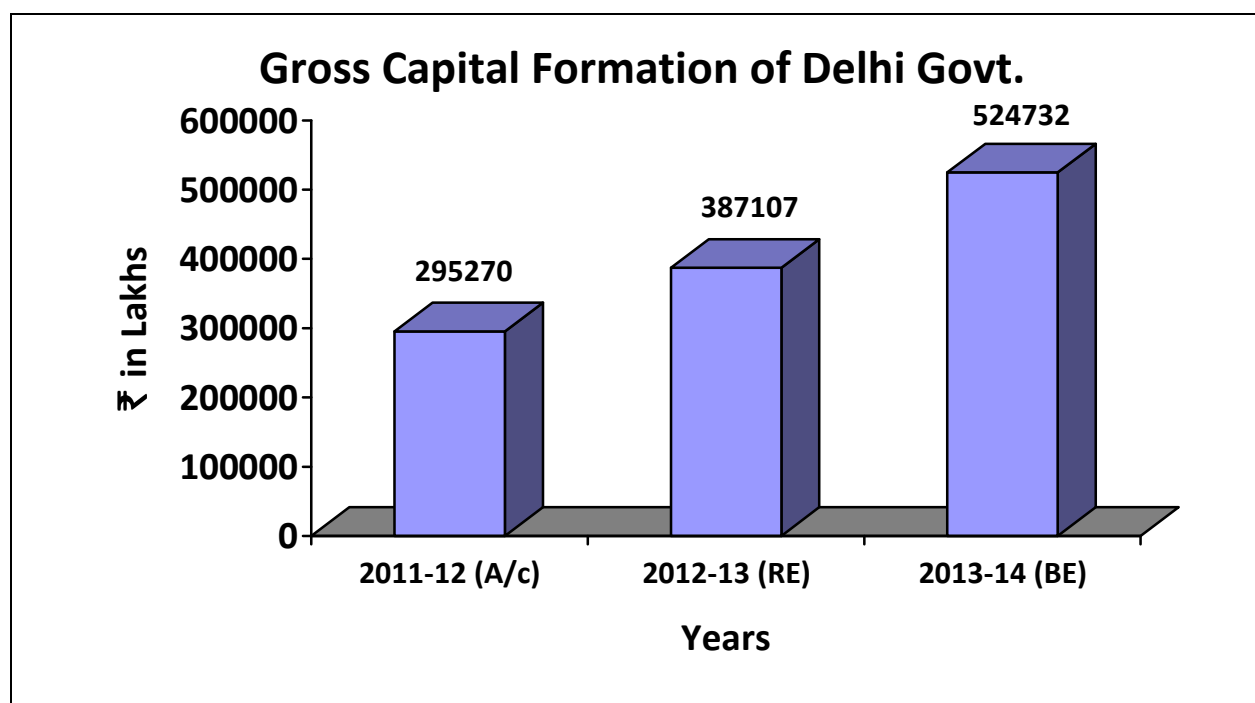
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2011-12, maximum expenditure in terms of percentage was incurred on Education (23.73%) followed by Transport & Communication (19.25%), Housing & Other Community Amenities (15.22%), Electricity, Gas & Steam (10.91%), Medical & Public Health (9.35%), General Public Services (8.93%). Similarly, the dominant share during 2013-14 goes to areas like Education (22.32%), Transport & Communication (16.31%), Electricity, gas, steam (13.81%). General Public Services (12.35%), Housing & other Community Amenities (11.89%), and Medical & Public Health (9.62%).

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 2012-13, Gross Capital Formation is expected to be ₹ 387107 lakh as compared to the amount of actual Gross Capital Formation of ₹ 295270 lakh during 2011-12. Keeping budget provisions in view for 2013-14, there is likelihood that GCF will be ₹ 524732 lakh.



Statement: 4.2 - Gross Capital Formation

S.No	Item	2011-12(A/c)	2012-13 (RE)	2013-14 (BE)
A. Administrative Departments		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	New Capital Formation (Outlay)	295263	387101	524719
1.1	Construction Works	276783	360817	488328
1.2	Plant & Machinery including Software	17093	22758	34411
1.3	Transport Equipments	472	1386	755
1.4	Cultivated Assets	915	2140	1225
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	0	0	0
4	GCF (Admn.)(1+2+3)	295263	387101	524719
B. Departmental Commercial Undertakings				
5	New Capital Formation(Outlay)	7	6	13
5.1	Construction works	5	5	5
5.2	Plant & Machinery including Software	2	1	8
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	GCF (DCUs)(5+6+7)	7	6	13
Gross Capital Formation (4+8)		295270	387107	524732

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 ₹ 295263 lakh in the year 2011-12 (Actuals), ₹ 475 lakh, ₹ 39159 Lakh, ₹ 21683 Lakh and ₹ 233946 Lakh has been spent on Construction , Education, Medical & Public Health and Public administration industries respectively. During the year 2012-13 (RE), industry-wise expenditure has been ₹ 10 lakh, ₹ 50337 Lakh, ₹ 31895 Lakh and ₹ 304859 Lakh on Construction , Education, Medical & Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 387101 Lakh. Like-wise, during the year 2013-14 (BE) the expenditure is likely to reach at ₹ 12 lakh, ₹ 65955 Lakh, ₹ 62722 Lakh and ₹ 396030 Lakh on Construction, Education, Medical and Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 524719 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 ₹ 7 Lakh, ₹6 Lakh and ₹ 13 Lakh in the years 2011-12 (A/c), 2012-13 (RE) and 2013-14 (BE) respectively.



Chapter 5

A COMPARATIVE OVERVIEW – APPROACHES FOR EXPENDITURE

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 ₹ 3865.19 crore has to be incurred on Medical & Public Health Sector, however as per Purpose and Economic Classification, it is to be ₹ 3166.30 crore during the year 2013-14 (BE).

The major differences as per two approaches in Medical & Public Health Sector for the year 2013-14 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 ₹ 6487.25 crore has to be incurred on Education Sector, however as per Purpose and Economic Classification, it is to be ₹ 7345.99 crore during the year 2013-14 (BE).

The major differences as per two approaches in Education Sector for the year 2013-14 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		
	2011-12 (A/C)	2012-13 (R/E)	2013-14 (B/E)	2011-12 (A/C)	2012-13 (R/E)	2013-14 (B/E)
A. EDUCATION						
I. Total Expenditure (₹ crore)	5261.16	6310.79	7345.99	4780.77	5668.90	6487.25
II. Per Capita Expenditure (in ₹)	3106	3655	4175	2822	3283	3687
III. % to GSDP	1.69	1.73	N.A.	1.54	1.55	N.A
B. MEDICAL & PUBLIC HEALTH						
I. Total Expenditure (₹ crore)	2073.54	2461.51	3166.30	2636.97	3015.56	3865.19
II. Per Capita Expenditure(in ₹)	1224	1426	1799	1557	1747	2197
III. % to GSDP	0.67	0.67	N.A.	0.85	0.82	N.A

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STATISTICAL TABLES

TABLE-1

Borrowing Account of Delhi Govt. for the year 2011-12 (Actual)

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2239317		2196914
I. Borrowing at Home			
1. Internal Debt	0		0
2. Small Savings, Provident Fund etc.	0		0
3. Other Debt			
Total	0		0
Net Receipts (I)	0		
II. Borrowing Abroad			
1. External Debt	0		0
2. Other Debt			
Total	0		0
Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India	55608		108788
2. Loans and Advances from States Government	37634		334540
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		-307683
10. Funds Revenue Account	0		11429
11. Funds Commercial Account			0
Total	93242		147074
Net Receipts (III)	-53832		
Check			
Total excluding Funds	2332559		2332559
Difference (Receipt - Expenditure)		0	

TABLE-2
Income & Outlay Account of Delhi Govt.(Administrative Departments)
for the year 2011-12 (Actual)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	25021	1. Total Consumption Expenditure	660454
1.1 Profits	0	1.1 Compensation of Employees	454570
1.2 Income from Property	25021	a) Wages & Salaries (including Benefits)	454570
1.2.1 Net Interest Received	17414	b) Pension	0
a) Public Authorities	16925	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	205884
ii) States	0	a) Purchases	160347
iii) Local Authorities	16925	b) Maintenance	55854
b) Foreign		c) Less Sales	10317
c) From other Sectors	489	2. Benefits	13956
1.2.2 Other Property Receipts	7607	3. Net Interest Paid to	291726
2. Total Tax Revenue	1998048	3.1 Public Authorities	291726
2.1 Total Direct Taxes	1	a) Centre	291726
a) Corporation Tax	0	b) States	0
b) Land Revenue	1	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	1998047	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	85232
c) Excise, States	253372	5. Total Current Transfers to (Other than Inter-Government)	248285
d) Sales Tax	1375095	5.1 Other Sectors	248285
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	224025	6. Total Inter-Government Transfers	323208
g) Other Taxes and Duties	145555	6.1 Current to	225210
3. Fees & Miscellaneous Receipts	8875	a) Centre	
4. Total Transfers from Public Authorities	196064	b) States	0
4.1 Centre	196064	c) Local Authorities	225210
4.2 States	0	6.2 Capital to	97998
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	2228008	c) Local Authorities	97998
		7. Total Current Expenditure (1+3+4+5+6)	1608905
		8. Surplus on Current Account	619103

TABLE-3

Capital Finance Account of Delhi Govt.
Administration and Enterprises for the year 2011-12(Actual)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	295263
2. Net Purchase of Physical Assets	3515
2.1 Second Hand Assets	0
2.2 Land	3515
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	83195
4.1 for Capital Formation	83195
4.2 for Others	
5. Total (1 to 4)	381973
Enterprises	
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
9. Total (6 to 8)	7
Total Expenditure (5 + 9)	381980
II. Receipts	
11. Surplus on Current Account	619103
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	-237123
15.1 Net Extra Budgetary Borrowing	-53832
15.2 less Net Purchase of Financial Assets	183291
16. Total Receipts (11 to 15)	381980

TABLE - 4

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

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2087			
1.1	Salary & Wages		2058			
1.2	Benefits		29			
1.3	Pension		0			
2	Purchase of Goods & Services including Maintenance		1115			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3202			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		992			
2	Imputed Subsidy		2210			
	GROSS OUTPUT		3202			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2011-12(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	973	2701	0	-973
2	Minor Irrigation	702	0	2702	1267	1267
	Total Irrigation		973		1267	294
3	Forest	406	19	2406	1935	1916
	Total		992		3202	2210

TABLE - 5

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

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	216201
2	Compensation of employees	454570
2.1	Salary & Wages	440614
2.2	Benefits	13956
2.3	Pension	0
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	670771
4	Production of Goods & Services	670771
4.1	Services Produced for own use	660454
4.2	Sale of Goods & Services	10317
	Gross Output (4)	670771

TABLE-6

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

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
1. Total	439906	708	13956	0	454570
2. Construction (Repair & Maintenance)	10739	0	226	0	10965
3. Water Supply	0	0	0	0	0
4. Other Services	324863	338	7792	0	332993
I. (a) Education (3.2)	241224	2	4008	0	245234
(b) Medical & Public Health (4.2)	83639	336	3784	0	87759
(c) Sanitation	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	335602	338	8018	0	343958
6. Public Administration & Defence (1-5)	104304	370	5938	0	110612

TABLE - 7

Estimates of State Domestic Product from DCUs**Year :2011-12(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)	255	0	0	0	11	0	1001	0	0	0	0	0	973	294	1267	255	255
2	Forest	1803	0	29	0	98	0	5	0	0	0	0	0	19	1916	1935	1832	1832
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	2058	0	29	0	109	0	1006	0	0	0	0	0	992	2210	3202	2087	2087

TABLE-8

**Capital Formation by type of asset and Industry of use (Administration)
for the year 2011-12 (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. Total	74818	140190	61775	472	16482	611	915	0	295263	0	0	295263
2. Construction					475	0	0	0	475	0	0	475
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	47338	0	240	48	13072	144	0	0	60842	0	0	60842
I. a) Education (3.2)	33658	0	0	8	5370	123	0	0	39159	0	0	39159
b) Medical & Public Health (4.2)	13680	0	240	40	7702	21	0	0	21683	0	0	21683
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	47338	0	240	48	13547	144	0	0	61317	0	0	61317
6. Public Administration & Defence (1-5)	27480	140190	61535	424	2935	467	915	0	233946	0	0	233946

TABLE-9

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2011-12 (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	5	0	0	0	0	0	5	0	0	5
2. Forests	0	0	0	0	2	0	0	0	2	0	0	2
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	0	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	0
5.2 Civil Aviation	0	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	0
6. Communication	0	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	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	0	0	5	0	2	0	0	0	7	0	0	7

TABLE- 10

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2011-12 (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	75032	26492	88	0	0	72854	2362	0	176828
1.1	Gen. Admn.,Public Order & safety	75032	26492	88	0	0	72854	2362	0	176828
1.1.1	Public Order & safety	53471	14731	54	0	0	0	241	0	68497
1.1.2	Planning & Statistical Activities	2215	322	34	0	0	0	1900	0	4471
1.1.3	Gen Admn.,E.A.,PO&S n.e.c.	19346	11439	0	0	0	72854	221	0	103860
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	548	769	0	0	0	0	0	0	1317
3	EDUCATION	252705	40447	0	0	0	87778	74876	0	455806
3.1	Admn/Regulation / Research	7471	1468	0	0	0	0	1275	0	10214
3.2	Educational Services	245234	38979	0	0	0	87778	73601	0	445592
4	HEALTH	90705	41388	0	0	0	15470	37817	0	185380
4.1	Admn/Regulation / Research	2946	1244	0	0	0	0	124	0	4314
4.2	Health Services	87759	40144	0	0	0	15470	37693	0	181066
5	SOCIAL SEC/WEL. SERVICES	12476	27821	0	0	0	5704	75680	22	121703
6	HOUSING / COMMUNITY AMENITIES	502	368	4707	6167	0	36527	1363	0	49634
7	CULTRL,RECREN,RELIG SERVICES	1605	3445	0	0	0	377	7560	0	12987
8	ECONOMIC SERVICES	17635	3966	24205	5	19047	0	46210	85210	196278
8.1	Gen Admn/Regulation/Research	2166	244	0	0	0	0	545	0	2955
8.2	Agriculture,Forestry and Fishing	3116	1373	5	5	0	0	19	2210	6728
8.3	Mining,Mfg. & Construction	745	298	0	0	0	0	1402	100	2545
8.4	Electricity,Gas,Steam	50	170	0	0	0	0	37427	21000	58647
8.5	Water Supply	0	0	0	0	0	0	6817	0	6817
8.6	Transport & Communication	10923	2622	24200	0	19047	0	0	61900	118692
8.7	Other Economic Services	635	-741	0	0	0	0	0	0	-106
9	Environmental Protection	603	2050	0	0	0	6500	2417	0	11570
10	Relief on Calamities	2759	3284	0	1635	0	0	0	0	7678
	TOTAL	454570	150030	29000	7807	19047	225210	248285	85232	1219181

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 2011-12 (Actual)

Figures in Rs. Lacs

PURPOSE CODE	ECONOMIC CLASSIFICATION																	
	CAPITAL EXPENDITURE																	TOTAL EXPENDITURE (CURRENT +CAPITAL)
	OUTLAY (NEW)								NET PURCHASE OF ASSETS				CAPITAL TRANSFER		ADVANCE TO LOCAL BODIES	ADVANCE TO NON-GOVT.	TOTAL CAPITAL EXPENDITURE	
	BUILDINGS	ROADS	OTHER CONS - TRUCTION	TRANSPORT	MACHINARY	COMPUTER SOFTWARE	CULTIVATED ASSETS	ANIMAL STOCK	PHYSICAL ASSETS		CHANGE IN STOCK	FINANCIAL ASSETS	TO LOCAL BODIES	TO OTHERS / NON GOVT				
									SECOND HAND ASSETS	LAND								
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1	17768	475	485	410	2280	256	0	0	0	0	0	-541	0	0	0	0	21133	197961
1.1	17768	475	485	410	2280	256	0	0	0	0	0	-541	0	0	0	0	21133	197961
1.1.1	13524	475	475	281	1286	100	0	0	0	0	0	0	0	0	0		16141	84638
1.1.2	0	0	0	0	560	116	0	0	0	0	0	0	0	0	0		676	5147
1.1.3	4244	0	10	129	434	40	0	0	0	0	0	-541	0	0	0		4316	108176
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	112	0	0	0	11	0	0	0	0	0	0	0	0	0			123	1440
3	33914	0	0	8	5640	128	0	0	0	0	0	0	25597	23	0	5000	70310	526116
3.1	256	0	0	0	270	5	0	0	0	0	0	0	0	0			531	10745
3.2	33658	0	0	8	5370	123	0	0	0	0	0	0	25597	23		5000	69779	515371
4	13951	0	240	40	7721	22	0	0	0	0	0	0	0	0	0	0	21974	207354
4.1	271	0	0	0	19	1	0	0	0	0	0	0	0	0	0		291	4605
4.2	13680	0	240	40	7702	21	0	0	0	0	0	0	0	0	0		21683	202749
5	3031	0	2710	0	53	13	0	0	0	0	0	0	0	0	0	4513	10320	132023
6	4172	26289	55052	0	5	1	0	0	0	0	0	0	31247	80075	24401	66515	287757	337391
7	942	0	1219	0	12	2	0	0	0	0	0	0	0	1092			3267	16254
8	928	113426	1223	14	71	17	915	0	0	3515	0	183832	39904	5	100	234011	577961	774239
8.1	34	0	-15	11	0	0	0	0	0	0	0	0	0	5			35	2990
8.2	0	0	1288	3	2	0	915	0	0	0	0	0	0	0			2208	8936
8.3	0	0	-143	0	15	4	0	0	0	0	0	0	0	0		4123	3999	6544
8.4	0	0	93	0	0	0	0	0	0	1596	0	85000	0	0		96635	183324	241971
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	80202	80302	87119
8.6	894	113426	0	0	0	0	0	0	0	1919	0	98832	39904	0	0	53051	308026	426718
8.7	0	0	0	0	54	13	0	0	0	0	0	0	0	0			67	-39
9	0	0	846	0	676	169	0	0	0	0	0	0	1250	2000			4941	16511
10	0	0	0	0	13	3	0	0	0	0	0	0	0	0			16	7694
	74818	140190	61775	472	16482	611	915	0	0	3515	0	183291	97998	83195	24501	310039	997802	2216983

TABLE- 11

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

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2746104		2688963
I. Borrowing at Home			
1. Internal Debt	0		0
2. Small Savings, Provident Fund etc.	0		0
3. Other Debt			
Total	0		0
Net Receipts (I)	0		
II. Borrowing Abroad			
1. External Debt	0		0
2. Other Debt			
Total	0		0
Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India	56741		128800
2. Loans and Advances from States Government	58946		408237
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		-364209
10. Funds Revenue Account	0		4010
11. Funds Commercial Account			0
Total	115687		176838
Net Receipts (III)	-61151		
Check Total excluding Funds	2861791		2861791
Difference (Receipt - Expenditure)		0	

TABLE- 12

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

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	56460	1. Total Consumption Expenditure	779427
1.1 Profits	0	1.1 Compensation of Employees	526399
1.2 Income from Property	56460	a) Wages & Salaries (including Benefits)	526150
1.2.1 Net Interest Received	47354	b) Pension	249
a) Public Authorities	30000	c) CFC	0
i) Centre		1.2 Net Purchases of Commodities and Services	253028
ii) States	0	a) Purchases	212875
iii) Local Authorities	30000	b) Maintenance	50170
b) Foreign		c) Less Sales	10017
c) From other Sectors	17354	2. Benefits	17942
1.2.2 Other Property Receipts	9106	3. Net Interest Paid to	286300
2. Total Tax Revenue	2516640	3.1 Public Authorities	286300
2.1 Total Direct Taxes	3	a) Centre	286300
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	2516637	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	126694
c) Excise, States	300000	5. Total Current Transfers to (Other than Inter-Government)	334687
d) Sales Tax	1650000	5.1 Other Sectors	334687
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	379997	6. Total Inter-Government Transfers	532634
g) Other Taxes and Duties	186640	6.1 Current to	414962
3. Fees & Miscellaneous Receipts	8500	a) Centre	0
4. Total Transfers from Public Authorities	153450	b) States	0
4.1 Centre	153450	c) Local Authorities	414962
4.2 States	0	6.2 Capital to	117672
4.3 Local Authorities	0	a) Centre	0
		b) States	0
Total Receipts (1+2+3+4)	2735050	c) Local Authorities	117672
		7. Total Current Expenditure (1+3+4+5+6)	2059742
		8. Surplus on Current Account	675308

TABLE-13

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

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	387101
2. Net Purchase of Physical Assets	9275
2.1 Second Hand Assets	0
2.2 Land	9275
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	67805
4.1 for Capital Formation	67805
4.2 for Others	
5. Total (1 to 4)	464181
Enterprises	
6. Capital Outlay	6
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	6
Total Expenditure (5 + 9)	464187
II. Receipts	
11. Surplus on Current Account	675308
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	-211121
15.1 Net Extra Budgetary Borrowing	-61151
15.2 less Net Purchase of Financial Assets	149970
16. Total Receipts (11 to 15)	464187

TABLE - 14

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

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2297			
1.1	Salary & Wages		2251			
1.2	Benefits		45			
1.3	Pension		1			
2	Purchase of Goods & Services including Maintenance		1284			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3581			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		1037			
2	Imputed Subsidy		2544			
	GROSS OUTPUT		3581			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2012-13(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	1000	2701	0	-1000
2	Minor Irrigation	702	1	2702	1292	1291
	Total Irrigation		1001		1292	291
3	Forest	406	36	2406	2289	2253
	Total		1037		3581	2544

TABLE - 15

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

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	263045
2	Compensation of employees	526399
2.1	Salary & Wages	508208
2.2	Benefits	17942
2.3	Pension	249
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	789444
4	Production of Goods & Services	789444
4.1	Services Produced for own use	779427
4.2	Sale of Goods & Services	10017
	Gross Output (4)	789444

TABLE - 16

**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (Administrative Deptts.)
FOR THE YEAR 2012-13 (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>
1. Total	506843	1365	17942	249	526399
2. Construction (Repair & Maintenance)	14551	0	426	7	14984
3. Water Supply	0	0	0	0	0
4. Other Services	377769	816	10589	185	389359
I. (a) Education (3.2)	279298	2	4638	137	284075
(b) Medical & Public Health (4.2)	98471	814	5951	48	105284
(c) Sanitaion	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	392320	816	11015	192	404343
6. Public Administration & Defence (1-5)	114523	549	6927	57	122056

TABLE -1 7

Estimates of State Domestic Product from DCUs for the year 2012-13 (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)	279	0	0	0	13	0	1000	0	0	0	0	0	1001	291	1292	279	279
2	Forest	1968	4	45	1	266	0	5	0	0	0	0	0	36	2253	2289	2018	2018
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	2247	4	45	1	279	0	1005	0	0	0	0	0	1037	2544	3581	2297	2297

TABLE-18

Capital Formation by type of asset and Industry of use (Administration)
for the year 2012-13 (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. Total	101947	172006	86864	1386	21144	1614	2140	0	387101	0	0	387101
2. Construction					8	2	0	0	10	0	0	10
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	67609	0	210	83	13999	331	0	0	82232	0	0	82232
I. a) Education (3.2)	45489	0	10	13	4539	286	0	0	50337	0	0	50337
b) Medical & Public Health (4.2)	22120	0	200	70	9460	45	0	0	31895	0	0	31895
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	67609	0	210	83	14007	333	0	0	82242	0	0	82242
6. Public Administration & Defence (1-	34338	172006	86654	1303	7137	1281	2140	0	304859	0	0	304859

TABLE-19

Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2012-13(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	0	0	5
2. Forests	0	0	0	0	1	0	0	0	1	0	0	1
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	0	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	0
5.2 Civil Aviation	0	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	0
6. Communication	0	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	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	0	0	5	0	1	0	0	0	6	0	0	6

TABLE- 20

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2012-13 (RE)

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	REPAIR & MAINTENANCE BUILDINGS	OTHER CONSTRUCTION	ROADS	LOCAL BODIES	NON GOVT.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	GENERAL PUBLIC SERVICES	79649	36619	203	0	0	224565	3912	0	344948
1.1	Gen. Admn.,Public Order & safety	79649	36619	203	0	0	224565	3912	0	344948
1.1.1	Public Order & safety	55360	19331	74	0	0	0	409	0	75174
1.1.2	Planning & Statistical Activities	1298	336	129	0	0	0	2855	0	4618
1.1.3	Gen Admn,E.A.,PO&S n.e.c.	22991	16952	0	0	0	224565	648	0	265156
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	620	964	0	0	0	0	0	0	1584
3	EDUCATION	293256	58199	21	0	0	104105	90072	0	545653
3.1	Admn/Regulation / Research	9181	1688	12	0	0	0	1712	0	12593
3.2	Educational Services	284075	56511	9	0	0	104105	88360	0	533060
4	HEALTH	108714	51744	0	0	0	22270	30804	0	213532
4.1	Admn/Regulation / Research	3430	1891	0	0	0	0	160	0	5481
4.2	Health Services	105284	49853	0	0	0	22270	30644	0	208051
5	SOCIAL SEC/WEL. SERVICES	15434	36876	0	0	0	7412	103914	9600	173236
6	HOUSING / COMMUNITY AMENITIES	561	640	5700	6936	0	51748	13910	0	79495
7	CULTRL,RECREN,RELIG SERVICES	1849	3857	0	0	0	412	7926	0	14044
8	ECONOMIC SERVICES	22199	7159	22000	10	14300	0	83284	117094	266046
8.1	Gen Admn/Regulation/Research	2401	490	0	0	0	0	931	0	3822
8.2	Agriculture,Forestry and Fishing	3242	1757	0	10	0	0	0	2544	7553
8.3	Mining,Mfg. & Construction	804	612	0	0	0	0	1842	294	3552
8.4	Electricity,Gas,Steam	54	471	0	0	0	0	47465	20000	67990
8.5	Water Supply	0	0	0	0	0	0	33045	0	33045
8.6	Transport & Communication	14932	3909	22000	0	14300	0	1	94256	149398
8.7	Other Economic Services	766	-80	0	0	0	0	0	0	686
9	Environmental Protection	482	1331	0	0	0	4450	865	0	7128
10	Relief on Calamities	3635	5469	0	1000	0	0	0	0	10104
	TOTAL	526399	202858	27924	7946	14300	414962	334687	126694	1655770

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 2012-13 (RE)

Figures in Rs. Lacs

PURPOSE CODE	ECONOMIC CLASSIFICATION																	
	CAPITAL EXPENDITURE																	TOTAL EXPENDITURE (CURRENT +CAPITAL)
	OUTLAY (NEW)								NET PURCHASE OF ASSETS			CAPITAL TRANSFER		ADVANCE TO LOCAL BODIES	ADVANCE TO NON-GOVT.	TOTAL CAPITAL EXPENDITURE		
	BUILDINGS	ROADS	OTHER CONS - TRUCTION	TRANSPORT	MACHINARY	COMPUTER SOFTWARE	CULTIVATED ASSETS	ANIMAL STOCK	PHYSICAL ASSETS		CHANGE IN STOCK	FINANCIAL ASSETS	TO LOCAL BODIES				TO OTHERS / NON GOVT	
									SECOND HAND ASSETS	LAND								
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1	21642	0	12	619	6028	1120	0	0	0	0	0	0	0	0	0	0	29421	374369
1.1	21642	0	12	619	6028	1120	0	0	0	0	0	0	0	0	0	0	29421	374369
1.1.1	13000	0	0	405	2228	134	0	0	0	0	0	0	0	0			15767	90941
1.1.2	0	0	0	0	936	330	0	0	0	0	0	0	0	0			1266	5884
1.1.3	8642	0	12	214	2864	656	0	0	0	0	0	0	0	0			12388	277544
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	90	0	0	210	69	0	0	0	0	0	0	0	0	0			369	1953
3	46089	0	10	13	4917	292	0	0	0	0	0	0	32100	5	0	2000	85426	631079
3.1	600	0	0	0	378	6	0	0	0	0	0	0	0	0			984	13577
3.2	45489	0	10	13	4539	286	0	0	0	0	0	0	32100	5		2000	84442	617502
4	22770	0	200	70	9522	57	0	0	0	0	0	0	0	0	0	0	32619	246151
4.1	650	0	0	0	62	12	0	0	0	0	0	0	0	0	0		724	6205
4.2	22120	0	200	70	9460	45	0	0	0	0	0	0	0	0	0		31895	239946
5	4680	0	3500	0	108	27	0	0	0	0	0	0	0	0	38000	67026	113341	286577
6	4891	26006	71910	0	6	1	0	0	0	0	0	500	47622	65145	24825	56390	297296	376791
7	537	0	1807	7	61	13	0	0	0	0	0	0	0	2370			4795	18839
8	1248	146000	9050	19	110	24	2140	0	0	9275	0	149470	28125	10	1500	218496	565467	831513
8.1	278	0	0	15	25	5	0	0	0	0	0	0	0	10			333	4155
8.2	32	0	1027	4	11	0	2140	0	0	0	0	0	0	0	0		3214	10767
8.3	0	0	5048	0	20	5	0	0	0	0	0	0	0	0		126	5199	8751
8.4	0	0	1725	0	0	0	0	0	0	1275	0	54500	0	0		70000	127500	195490
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66300	66300	99345
8.6	938	146000	1250	0	8	2	0	0	0	8000	0	94970	28125	0	1500	82070	362863	512261
8.7	0	0	0	0	46	12	0	0	0	0	0	0	0	0			58	744
9	0	0	375	448	300	75	0	0	0	0	0	0	9825	275			11298	18426
10	0	0	0	0	23	5	0	0	0	0	0	0	0	0			28	10132
	101947	172006	86864	1386	21144	1614	2140	0	0	9275	0	149970	117672	67805	64325	343912	1140060	2795830

TABLE-21

Borrowing Account of Delhi Govt. for the year 2013-14 (B/E)

Figures in Rs. Lacs

Items	Receipt	Expenditure
A. Revenue and Capital Account	3406758	2982923
I. Borrowing at Home		
1. Internal Debt	0	0
2. Small Savings, Provident Fund etc.	0	0
3. Other Debt		
Total	0	0
Net Receipts (I)	0	
II. Borrowing Abroad		
1. External Debt	0	0
2. Other Debt		
Total	0	0
Net Receipts (II)	0	
III. Extra Budgetary Receipts & Adjustments		
1. Loans from Government of India	0	132700
2. Loans and Advances from States Government	411353	629377
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	73111
10. Funds Revenue Account	0	6760
11. Funds Commercial Account		0
Total	411353	841948
Net Receipts (III)	-430595	
Check Total excluding Funds	3818111	3818111
Difference (Receipt - Expenditure)		0

TABLE-22
Income & Outlay Account of Delhi Govt.(Administrative Departments)
for the year 2013-14 (B/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	68830	1. Total Consumption Expenditure	933404
1.1 Profits	0	1.1 Compensation of Employees	626472
1.2 Income from Property	68830	a) Wages & Salaries (including Benefits)	611042
1.2.1 Net Interest Received	58988	b) Pension	15430
a) Public Authorities	40000	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	306932
ii) States	0	a) Purchases	264459
iii) Local Authorities	40000	b) Maintenance	53471
b) Foreign		c) Less Sales	10998
c) From other Sectors	18988	2. Benefits	19961
1.2.2 Other Property Receipts	9842	3. Net Interest Paid to	302500
2. Total Tax Revenue	3046490	3.1 Public Authorities	302500
2.1 Total Direct Taxes	3	a) Centre	302500
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	3046487	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	151209
c) Excise, States	350000	5. Total Current Transfers to (Other than Inter-Government)	340497
d) Sales Tax	1950000	5.1 Other Sectors	340497
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	529997	6. Total Inter-Government Transfers	536999
g) Other Taxes and Duties	216490	6.1 Current to	413310
3. Fees & Miscellaneous Receipts	9131	a) Centre	0
4. Total Transfers from Public Authorities	270070	b) States	0
4.1 Centre	270070	c) Local Authorities	413310
4.2 States	0	6.2 Capital to	123689
4.3 Local Authorities	0	a) Centre	0
		b) States	0
Total Receipts (1+2+3+4)	3394521	c) Local Authorities	123689
		7. Total Current Expenditure (1+3+4+5+6)	2264609
		8. Surplus on Current Account	1129912

TABLE-23

Capital Finance Account of Delhi Govt.
Administration and Enterprises for the year 2013-14 (B/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	524719
2. Net Purchase of Physical Assets	12300
2.1 Second Hand Assets	0
2.2 Land	12300
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	73365
4.1 for Capital Formation	73365
4.2 for Others	
5. Total (1 to 4)	610384
Enterprises	
6. Capital Outlay	13
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	13
Total Expenditure (5 + 9)	610397
II. Receipts	
11. Surplus on Current Account	1129912
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	-519515
15.1 Net Extra Budgetary Borrowing	-430595
15.2 less Net Purchase of Financial Assets	88920
16. Total Receipts (11 to 15)	610397

TABLE -24

**PRODUCTION ACCOUNT OF DCUs OF DELHI GOVT.
(FOREST & IRRIGATION) FOR THE YEAR 2013-14(BE)**

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2815			
1.1	Salary & Wages		2684			
1.2	Benefits		61			
1.3	Pension		70			
2	Purchase of Goods & Services including Maintenance		1417			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		4232			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		1239			
2	Imputed Subsidy		2993			
	GROSS OUTPUT		4232			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2013-14(BE)						
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	1545	1544
	Total Irrigation		1201		1545	344
3	Forest	406	38	2406	2687	2649
	Total		1239		4232	2993

TABLE - 25

**PRODUCTION ACCOUNT OF GOVT. SERVICES OF DELHI GOVT. FOR THE
YEAR 2013-14(BE)**

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	317930
2	Compensation of employees	626472
2.1	Salary & Wages	591081
2.2	Benefits	19961
2.3	Pension	15430
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	944402
4	Production of Goods & Services	944402
4.1	Services Produced for own use	933404
4.2	Sale of Goods & Services	10998
	Gross Output (4)	944402

TABLE-26
NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (ADMINISTRATIVE DEPTTS.)
FOR THE YEAR 2013-14 (B/E)

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
1. Total	589874	1207	19961	15430	626472
2. Construction (Repair & Maintenance)	15561	0	471	407	16439
3. Water Supply	0	0	0	0	0
4. Other Services	433955	588	9851	11352	455746
I. (a) Education (3.2)	319780	3	4843	8365	332991
(b) Medical & Public Health (4.2)	114175	585	5008	2987	122755
(c) Sanitaion	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	449516	588	10322	11759	472185
6. Public Administration & Defence (1-5)	140358	619	9639	3671	154287

TABLE -27

Estimates of State Domestic Product from DCUs for the year 2013-14 (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)	322	0	0	8	15	0	1200	0	0	0	0	0	1201	344	1545	330	330
2	Forest	2361	1	61	62	193	0	9	0	0	0	0	0	38	2649	2687	2485	2485
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	2683	1	61	70	208	0	1209	0	0	0	0	0	1239	2993	4232	2815	2815

TABLE-28

**Capital Formation by type of asset and Industry of use (Administration)
for the year 2013-14 (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. Total	167872	214272	106184	755	32593	1818	1225	0	524719	0	0	524719
2. Construction					10	2	0	0	12	0	0	12
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	101198	0	210	116	26499	654	0	0	128677	0	0	128677
I. a) Education (3.2)	57143	0	10	19	8183	600	0	0	65955	0	0	65955
b) Medical & Public Health (4.2)	44055	0	200	97	18316	54	0	0	62722	0	0	62722
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies									0			0
5. Sub Total (2 to 4)	101198	0	210	116	26509	656	0	0	128689	0	0	128689
6. Public Administration & Defence (1-5)	66674	214272	105974	639	6084	1162	1225	0	396030	0	0	396030

TABLE-29

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2013-14 (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	0	0	5
2. Forests	0	0	0	0	6	2	0	0	8	0	0	8
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
5. Other Transports	0	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	0
5.2 Civil Aviation	0	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	0
6. Communication	0	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	0
8. Other Services	0	0	0	0	0	0	0	0	0	0	0	0
9. Total	0	0	5	0	6	2	0	0	13	0	0	13

TABLE- 30

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2013-14 (BE)

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	REPAIR & MAINTENANCE			LOCAL BODIES	NON GOVT.		
	BUILDINGS			OTHER CONSTRUCTION	ROADS					
(1)	Administrative Deptts.	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	GENERAL PUBLIC SERVICES	98667	47216	123	0	0	210871	2155	0	359032
1.1	Gen. Admn.,Public Order & safety	98667	47216	123	0	0	210871	2155	0	359032
1.1.1	Public Order & safety	66340	19182	74	0	0	0	776	0	86372
1.1.2	Planning & Statistical Activities	2072	606	49	0	0	0	510	0	3237
1.1.3	Gen Admn,E.A.,PO&S n.e.c.	30255	27428	0	0	0	210871	869	0	269423
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	769	1398	0	0	0	0	0	0	2167
3	EDUCATION	344095	73873	51	0	0	113342	99829	0	631190
3.1	Admn/Regulation / Research	11104	1880	21	0	0	0	2110	0	15115
3.2	Educational Services	332991	71993	30	0	0	113342	97719	0	616075
4	HEALTH	128526	64640	0	0	0	24720	32286	0	250172
4.1	Admn/Regulation / Research	5771	4182	0	0	0	0	147	0	10100
4.2	Health Services	122755	60458	0	0	0	24720	32139	0	240072
5	SOCIAL SEC/WEL. SERVICES	20542	46552	0	0	0	3448	109218	19215	198975
6	HOUSING / COMMUNITY AMENITIES	791	746	6000	7000	0	55461	13001	0	82999
7	CULTRL,RECREN,RELIG SERVICES	2395	4680	0	0	0	280	8377	0	15732
8	ECONOMIC SERVICES	25912	7787	25005	15	14377	0	74491	131994	279581
8.1	Gen Admn/Regulation/Research	2997	807	0	0	0	0	2415	0	6219
8.2	Agriculture,Forestry and Fishing	4160	1362	5	15	0	0	1	2993	8536
8.3	Mining,Mfg. & Construction	1327	686	0	0	0	0	2004	101	4118
8.4	Electricity,Gas,Steam	75	802	0	0	0	0	44750	25000	70627
8.5	Water Supply	0	0	0	0	0	0	25320	0	25320
8.6	Transport & Communication	16375	4275	25000	0	14377	0	1	103900	163928
8.7	Other Economic Services	978	-145	0	0	0	0	0	0	833
9	Environmental Protection	473	1227	0	0	0	5188	1140	0	8028
10	Relief on Calamities	4302	5342	0	900	0	0	0	0	10544
	TOTAL	626472	253461	31179	7915	14377	413310	340497	151209	1838420

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

TABLE- 30 (Continued)

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2013-14 (BE)

Figures in Rs. Lacs

PURPOSE CODE	ECONOMIC CLASSIFICATION																	
	CAPITAL EXPENDITURE																	TOTAL EXPENDITURE (CURRENT +CAPITAL)
	OUTLAY (NEW)								NET PURCHASE OF ASSETS				CAPITAL TRANSFER		ADVANCE TO LOCAL BODIES	ADVANCE TO NON-GOVT.	TOTAL CAPITAL EXPENDITURE	
	BUILDINGS	ROADS	OTHER CONS - TRUCTION	TRANSPORT	MACHINARY	COMPUTER SOFTWARE	CULTIVATED ASSETS	ANIMAL STOCK	PHYSICAL ASSETS		CHANGE IN STOCK	FINANCIAL ASSETS	TO LOCAL BODIES	TO OTHERS / NON GOVT				
									SECON D HAND ASSETS	LAND								
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1	42347	0	17	617	3556	823	0	0	0	0	0	0	0	0	0	0	47360	406392
1.1	42347	0	17	617	3556	823	0	0	0	0	0	0	0	0	0	0	47360	406392
1.1.1	21735	0	0	457	1480	69	0	0	0	0	0	0	0	0			23741	110113
1.1.2	0	0	0	0	608	478	0	0	0	0	0	0	0	0			1086	4323
1.1.3	20612	0	17	160	1468	276	0	0	0	0	0	0	0	0			22533	291956
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	100	0	0	0	227	0	0	0	0	0	0	0	0	0			327	2494
3	57643	0	10	19	8611	606	0	0	0	0	0	0	35500	20	0	1000	103409	734599
3.1	500	0	0	0	428	6	0	0	0	0	0	0	0	0			934	16049
3.2	57143	0	10	19	8183	600	0	0	0	0	0	0	35500	20		1000	102475	718550
4	47180	0	200	97	18905	76	0	0	0	0	0	0	0	0	0	0	66458	316630
4.1	3125	0	0	0	589	22	0	0	0	0	0	0	0	0			3736	13836
4.2	44055	0	200	97	18316	54	0	0	0	0	0	0	0	0			62722	302794
5	13240	0	3500	0	246	61	0	0	0	0	0	0	0	0	0	55030	72077	271052
6	5816	26272	81188	0	7	1	0	0	0	0	0	500	50689	72090	26800	44820	308183	391182
7	290	0	1832	5	703	171	0	0	0	0	0	0	0	730			3731	19463
8	1256	188000	19187	17	111	24	1225	0	0	12300	0	88420	29000	25	2000	499727	841292	1120873
8.1	256	0	0	12	22	5	0	0	0	0	0	0	0	25			320	6539
8.2	0	0	1103	5	12	0	1225	0	0	0	0	0	0	0			2345	10881
8.3	0	0	15034	0	19	5	0	0	0	0	0	0	0	0		127	15185	19303
8.4	0	0	1550	0	0	0	0	0	0	2000	0	450	0	0		380000	384000	454627
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63700	63700	89020
8.6	1000	188000	1500	0	10	2	0	0	0	10300	0	84970	29000	0	2000	55900	372682	536610
8.7	0	0	0	0	48	12	0	0	0	0	0	3000	0	0			3060	3893
9	0	0	250	0	200	50	0	0	0	0	0	0	8500	500			9500	17528
10	0	0	0	0	27	6	0	0	0	0	0	0	0	0			33	10577
	167872	214272	106184	755	32593	1818	1225	0	0	12300	0	88920	123689	73365	28800	600577	1452370	3290790

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

- Registration of Joint Stock companies
 - Fees for stamping Weights & Measures.
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.

