



GOVERNMENT OF NCT OF DELHI



ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT 2014-15



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 2012-13, revised estimates of expenditure for 2013-14 and budget provisions for 2014-15 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

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

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

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

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



DELHI
September, 2014

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

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
STATE GOVERNMENT
2014-15**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2014-15.

A. BUDGETARY RECEIPTS

✧ The revenue receipts of Delhi Govt. estimated to increase from ₹ 25560.97 crore in 2012-13 (Actual) to ₹ 30449.84 crore in 2013-14(RE) and thereafter to ₹ 36404.10 crore by 2014-15(BE) there by promising an increase to the tune of nearly 42.42% during this period whereas, the increase in revenue receipts during 2012-13(Actual) and 2013-14(RE) were projected to increase by 19.13% while the likely increase during 2013-14(RE) and 2014-15(BE) is 19.55%.

✧ Tax to GSDP ratio of the Delhi Govt. is found to be 6.73% for the year 2012-13 (Actual) and it was 6.69% during 2013-14(RE).

✧ Taxes and interest taken together accounted for approximately 93% of revenue receipts during the year 2012-13.

B. BUDGETARY EXPENDITURE/OUTLAYS

✧ Total disbursement of Delhi Govt. was ₹ 29858.80 crore in 2012-13 (Actual) while the total outlays for 2013-14(RE) and 2014-15 (BE) were to the tune of ₹ 35423.59 Crore and ₹ 36766.00 crore respectively.

✧ Expenditure towards Advances (12.51%), compensation to employees (17.00%) new construction (9.75%) current transfers (30.06%), interest payment (9.59%) taken together accounted for more than 78% of the total expenditure during 2012-13. This trend continued during the subsequent years with some minor deviations.

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 5076.62 crore, ₹ 5741.95 crore and ₹ 6681.82 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Compensation to employees on Education Services was found to be ₹ 2810.04 crore, ₹ 3140.34 crore and ₹ 3660.46 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 1071.43 crore, ₹ 1213.85 crore and ₹ 1356.89 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 2302.37 crore, ₹ 3178.97 crore and ₹ 3509.62 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively. It was estimated to 0.66% of the GSDP of Delhi at current prices for the year 2012-13 and further enhanced to 0.78% for the year 2013-14.

✧ The component of Gross expenditure/Outlay on current transfer including subsidies has been ₹ 8974.78 crore, ₹ 9761.71 crore and ₹ 10703.01 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 2910.01 crore, ₹ 4400.05 crore and ₹ 4757.07 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 167.52 crore, ₹ 191.46 crore and ₹ 297.40 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Gross expenditure/outlay on cultivated assets has been ₹ 19.95 crore, ₹ 8.75 crore and ₹ 8.75 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 1493.25 crore, ₹ 672.20 crore and ₹ 979.43 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 and PPCL etc.

✧ The component of Gross expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 88.03 crore, ₹ 135.47 crore and ₹ 78.00 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 919.66 crore, ₹ 1460.64 crore and ₹ 2661.51 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 20.92 crore, ₹ 28.80 crore and ₹ 50.00 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2862.88 crore, ₹ 2824.30 crore and ₹ 3279.53 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 ₹ 3734.82 crore, ₹ 5694.00 crore and ₹ 2083.13 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (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 (East, North & South) for development works, Loans to the DTC for Road Transport, loans to DTL for power projects, loans to DPCL for one time settlement of outstanding dues of CPSUs towards DVB and loans to IPGCL/PPCL. It also includes loans

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

✧ The component of Gross expenditure/outlay on Repayments of Loans to Central Govt. has been ₹ 1287.99 crore, ₹ 1325.29 crore and ₹ 1676.73 crore in the years 2012-13 (Actual), 2013-14 (RE) and 2014-15 (BE) respectively.

C. GROSS SAVINGS

✧ Delhi Government's gross savings during 2012-13 were ₹ 5905.47 crore and the same is expected to increase to ₹ 8073.17 crore by the end of 2013-14 as per Revised Estimates and may progress to ₹ 11271.94 crore in 2014-15 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

✧ Percentage wise distribution of expenditure reveals that during 2012-13, maximum expenditure in terms of percentage was incurred on Education (23.67%) followed by General Public Services (15.23%), Transport & Communication (14.48%), Housing & Other Community Amenities (13.34%), Social Security & Welfare Services (10.45%) and Medical & Public Health (8.77%),. Similarly, the dominant share during 2014-15 goes to areas like Education (26.71%), General Public Services (16.11%), Transport & Communication (15.21%), Medical & Public Health (12.15%), Housing & other Community Amenities (11.27%), and Social Security & Welfare Services (7.29%).

E. GROSS CAPITAL FORMATION

✧ Gross Capital Formation (GCF) is expected to be ₹ 4600.26 crore during 2013-14(RE) as compared to the amount of actual Gross Capital Formation of ₹ 3097.48 crore during 2012-13. Gross Capital Formation is likely to touch the figure of ₹ 5063.22 crore by 2014-15(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. 2012-13 actual expenditure, 2013-14 revised estimates and 2014-15 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. A comparative overview- Approaches for expenditures may be seen in Chapter Five. Detailed statistical tables are annexed next to the Chapter Five. Explanatory notes pertaining to the report are kept at Annexure for the benefit of data users.



Chapter 2

CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

The current income that accrues to the government's exchequer through a variety of taxes, miscellaneous fees, etc., constitutes receipts to the administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. This current income is appropriated to meet the current expenditure of administrative departments and the

excess of current receipts over current expenditure therefore denotes the saving of the government administration and at the outset becomes available for domestic capital formation.

CAPITAL FINANCE ACCOUNT OF 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.

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Chapter 3

BUDGET ANALYSIS

This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2012-13, 2013-14 and 2014-15. It is essential to note that whenever reference is made to 2012-13 (A/c) it may mean actual / final where as it denotes revised estimates for 2013-14 (RE) while for the year 2014-15 (BE) the figures are simply budget estimates. In other words, data of 2013-14 and 2014-15 are purely provisional and they will get concretized in the coming year.

TOTAL BUDGETARY RECEIPTS:

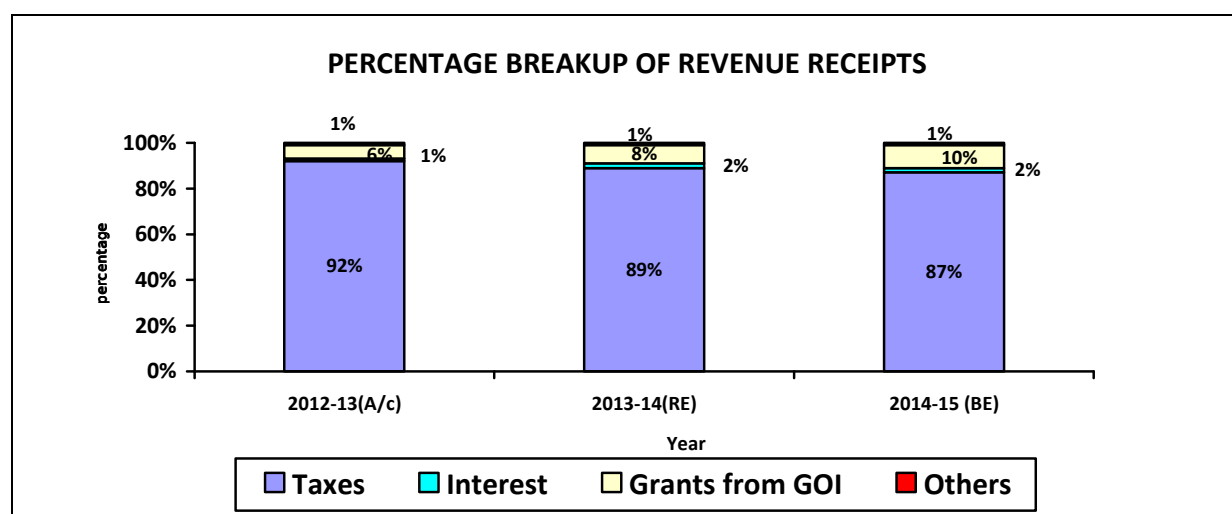
Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both direct & indirect), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government 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 93% of revenue receipts during 2012-13. 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 ₹ 2556097 lakh in 2012-13 to ₹ 3640410 lakh by 2014-15, while they are expected to increase by 19.55% during 2013-14 and 2014-15. Revenue receipts during 2012-13 and 2013-14 are projected to increase by 19.13%. 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	2012-13 (A/c)	2013-14 (RE)	2014-15 (BE)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Direct & Indirect)	2344035 (91.70)	2708450 (88.95)	3158220 (86.75)
2	Misc. Receipts (Fine, Fees & Forfeitures)	8937 (0.35)	10784 (0.35)	11850 (0.33)
3	Interest	34003 (1.33)	75450 (2.48)	77830 (2.14)
4	Property Receipts	6741 (0.26)	6800 (0.22)	8401 (0.23)
5	Revenue Grants from GOI	150252 (5.88)	228691 (7.51)	367209 (10.09)
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	12129 (0.48)	14809 (0.49)	16900 (0.46)
	Sub Total (A)	2556097 (100)	3044984 (100)	3640410 (100)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	92241	70000	0
11	Recovery of Loan & Advances	72490	405016	69971
	Sub Total (B)	164731	475016	69971
	GROSS RECEIPTS (A+B)	2720828	3520000	3710381

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

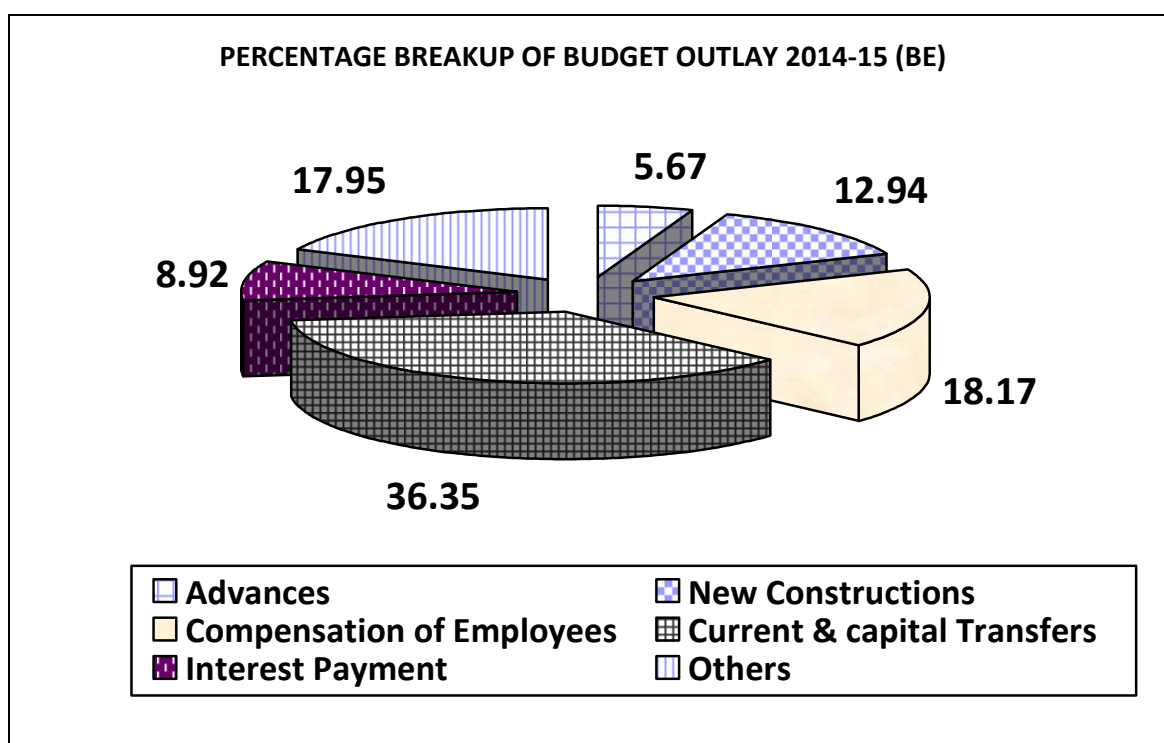


TOTAL DISBURSEMENTS/ OUTLAYS:

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 2012-13, 2013-14 and 2014-15.

During 2012-13, expenditure towards Advances (12.51%), Current Transfers (30.06%), Interest Payment (9.59%), Compensation to Employees (17.00%) and New Construction (9.75%) taken together accounted for more than 78% of the total. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 4.31% during 2012-13 as against 3.74% during 2013-14 and for 2014-15, it is likely to be 4.56%. In absolute terms, Delhi Govt. had repaid ₹ 128799 Lakh in 2012-13 and expected to make payment of ₹ 132529 Lakh during 2013-14 against its borrowing from Union Government. For 2014-15, ₹167673 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

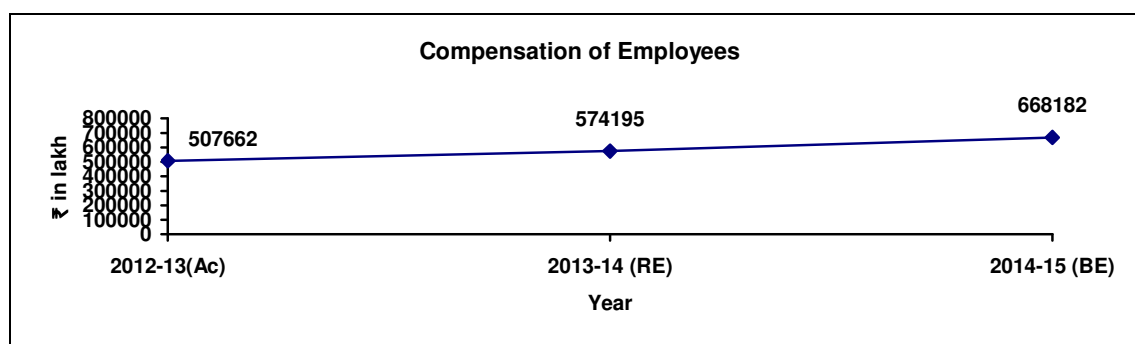
S.No.	ITEMS	2012-13 (A/c)	2013-14 (RE)	2014-15 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	507662 (17.00)	574195 (16.21)	668182 (18.17)
2	Purchase of Goods & Services including Maintenance	230237 (7.71)	317897 (8.97)	350962 (9.55)
3	Current transfers including Subsidy	897478 (30.06)	976171 (27.56)	1070301 (29.11)
4	New Construction	291001 (9.75)	440005 (12.42)	475707 (12.94)
5	Machinery & Equipments including Transport & Software	16752 (0.56)	19146 (0.54)	29740 (0.81)
6	Cultivated Assets	1995 (0.07)	875 (0.03)	875 (0.02)
7	Financial Assets	149325 (5.00)	67220 (1.90)	97943 (2.66)
8	Second Hand Assets, land & Change in stock	8803 (0.29)	13547 (0.38)	7800 (0.21)
9	Capital Transfers	91966 (3.08)	146064 (4.12)	266151 (7.24)
10	Creation of Funds (Reserve)	2092 (0.07)	2880 (0.08)	5000 (0.14)
11	Interest payment	286288 (9.59)	282430 (7.97)	327953 (8.92)
12	Advances to Local Bodies and Others	373482 (12.51)	569400 (16.08)	208313 (5.67)
13	Repayment of Loan to Central Government	128799 (4.31)	132529 (3.74)	167673 (4.56)
	TOTAL OUTLAY	2985880 (100.00)	3542359 (100.00)	3676600 (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.

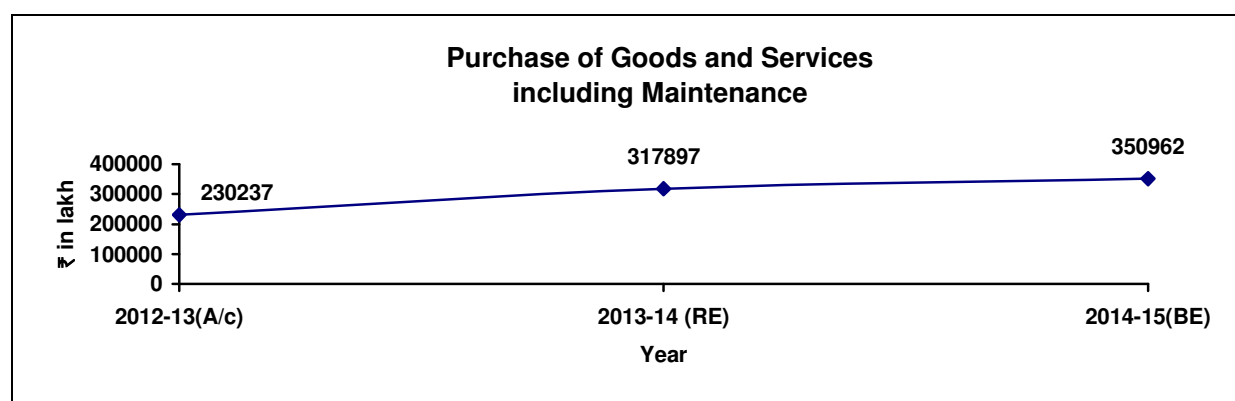
The component of Gross expenditure has been ₹ 507662 lakh, ₹ 574195 lakh and ₹ 668182 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 13.11% in 2013-14 (RE) and 16.37% in 2014-15 (BE).



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 ₹ 230237 lakh, ₹ 317897 lakh and ₹ 350962 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 38.07% in 2013-14 (RE) and 10.40% in 2014-15 (BE).

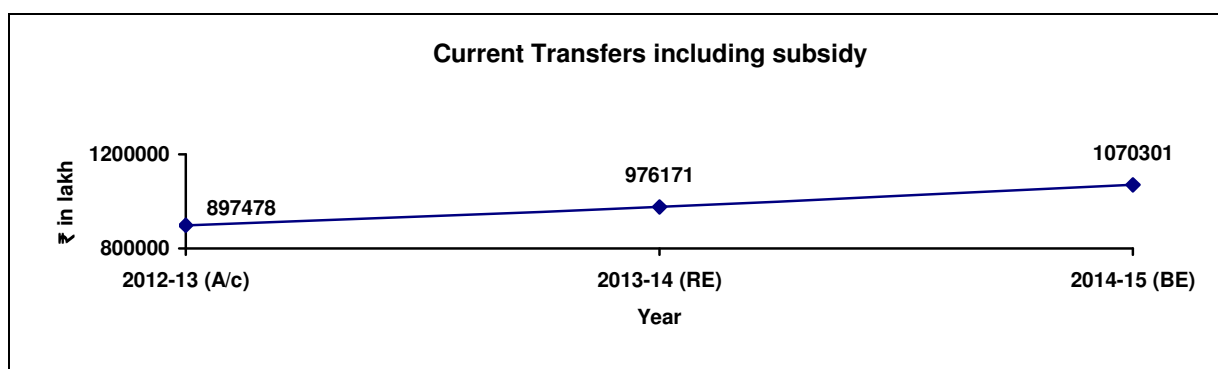


3. Current Transfers including subsidy

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.

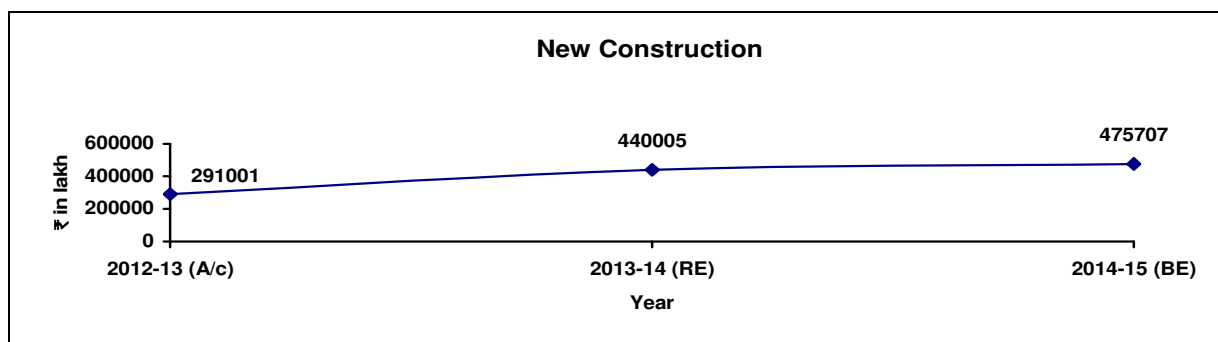
The component of Gross Expenditure/Outlay has been ₹ 897478 lakh, ₹ 976171 lakh and ₹ 1070301 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 8.77% in 2013-14 (RE) and 9.64% in 2014-15 (BE).



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.

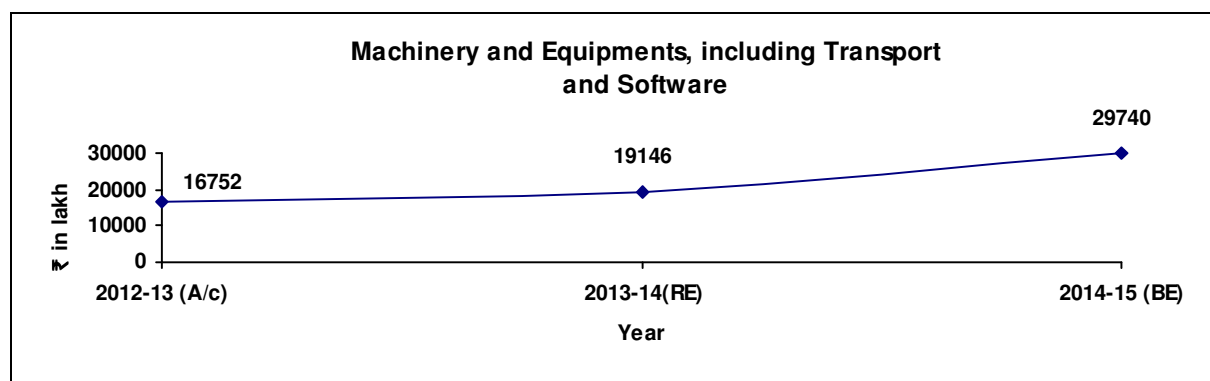
The component of Gross Expenditure/outlay has been ₹ 291001 lakh, ₹ 440005 lakh and ₹ 475707 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the increase over previous year have been 51.20% in 2013-14 (RE) and 8.11% in 2014-15 (BE).



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.

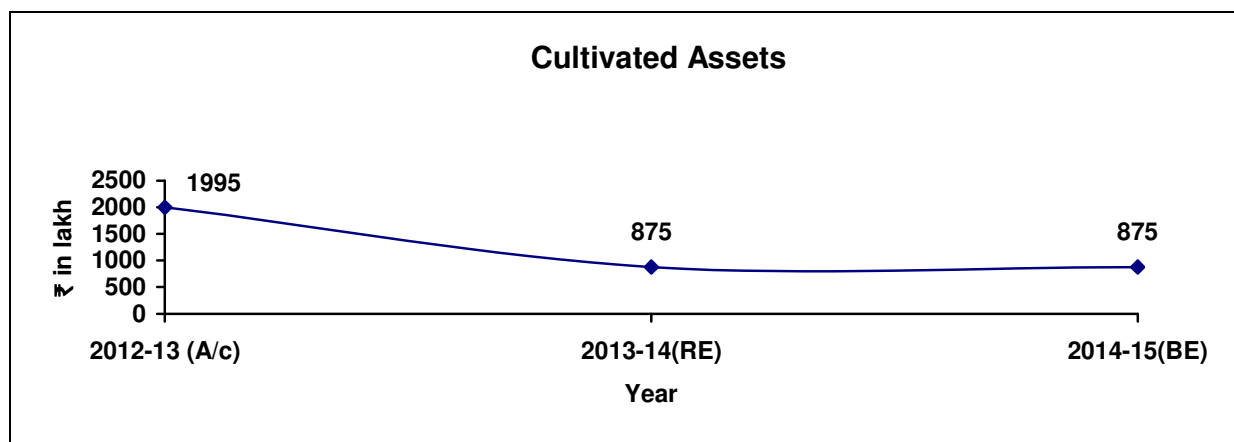
The component of Gross Expenditure/outlay has been ₹ 16752 lakh, ₹ 19146 lakh and ₹ 29740 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively and have shown a growth of 14.29% in 2013-14 (RE) and 55.33% in 2014-15 (BE) over previous year.



6. Cultivated Assets

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

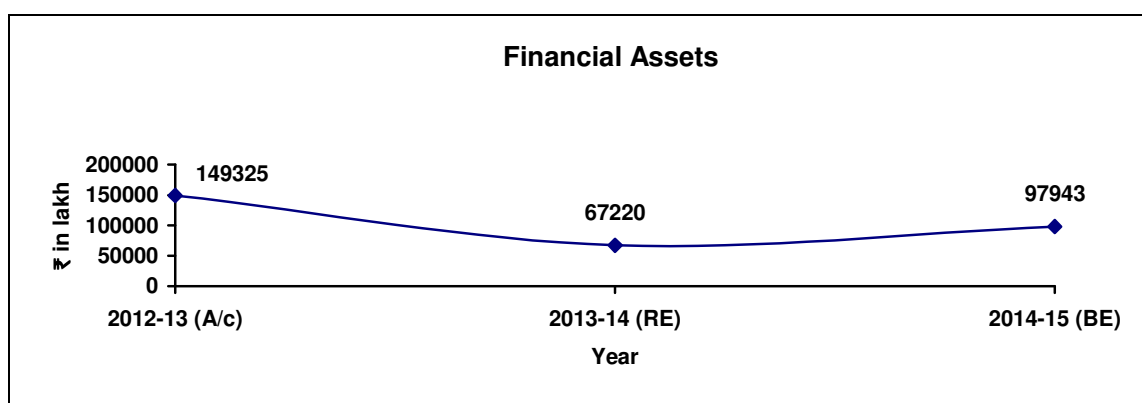
The component of Gross expenditure/outlay has been ₹ 1995 lakh, ₹ 875 lakh and ₹ 875 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. Cultivated Assets is seen to have decreased by 56.14% in 2013-14 while no change has been observed in 2014-15 over previous year.



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 and PPCL etc.

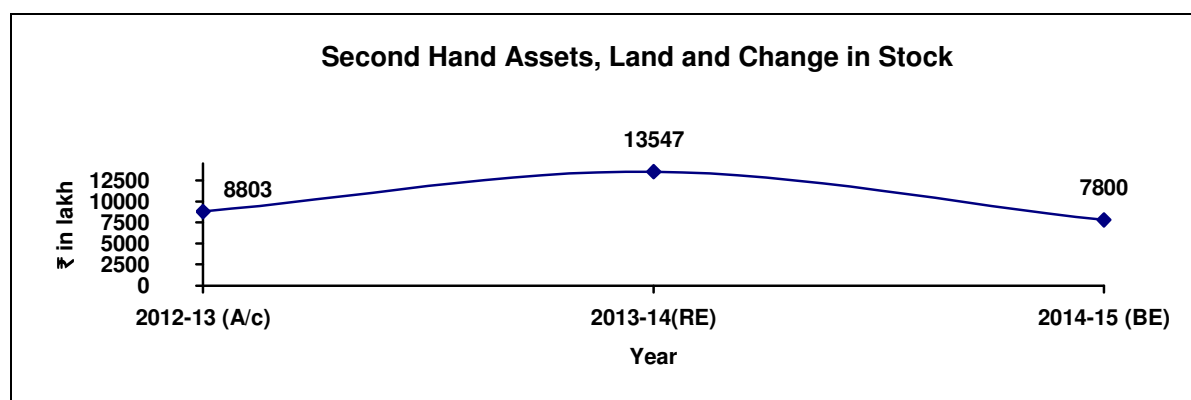
The component of Gross Expenditure/outlay has been ₹ 149325 lakh, ₹ 67220 lakh and ₹ 97943 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the decline over previous year has been 54.98% in 2013-14 while it is expected to increase by 45.71% in 2014-15.



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.

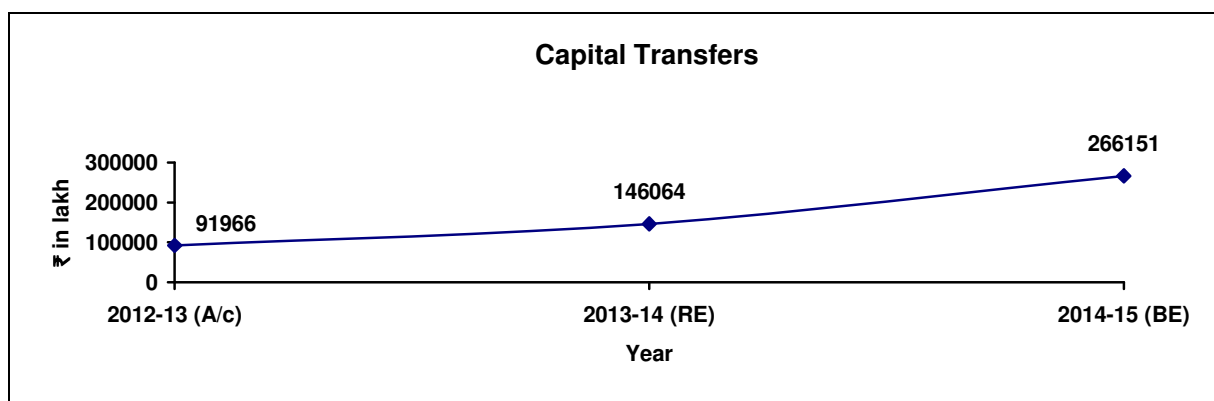
The component of Gross expenditure has been ₹ 8803 lakh, ₹ 13547 lakh and ₹ 7800 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year has been 53.89% in 2013-14 and a decline of 42.42% has been noticed in 2014-15.



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.

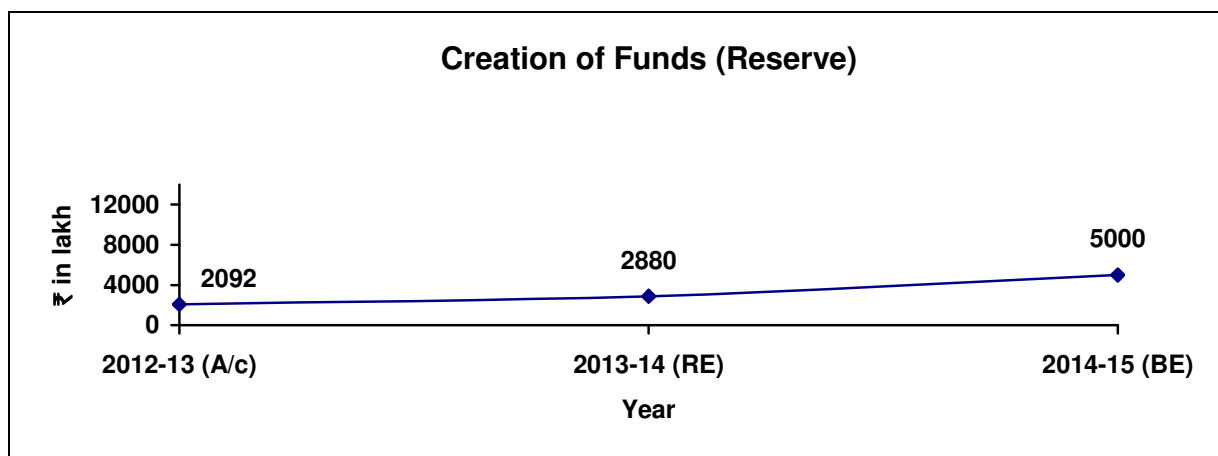
The component of Gross Expenditure/Outlay has been ₹ 91966 lakh, ₹ 146064 lakh and ₹ 266151 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year have been 58.82% in 2013-14 and 82.22% in 2014-15.



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.

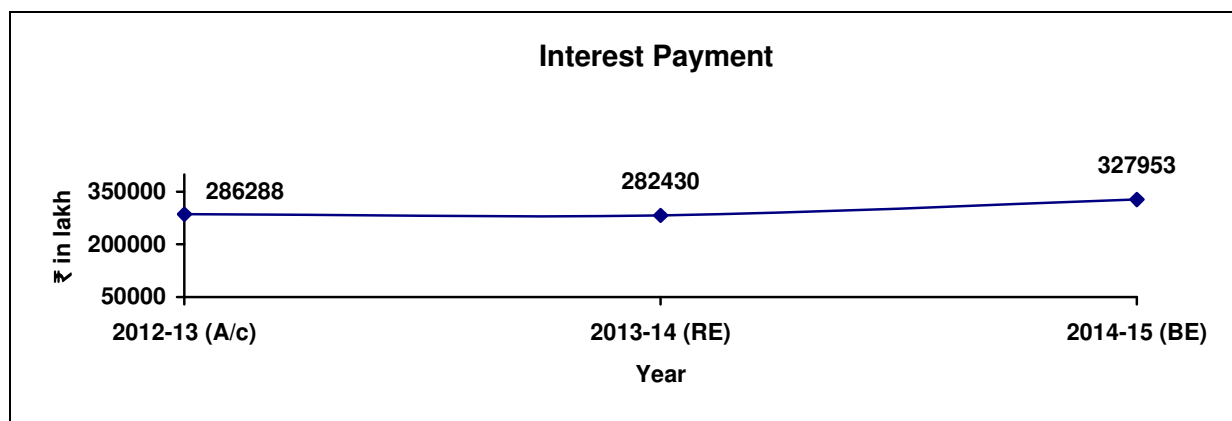
The component of Gross Expenditure/Outlay has been ₹ 2092 lakh, ₹ 2880 lakh and ₹ 5000 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the increase over previous year has been 37.67% in 2013-14 and a growth of 73.61% has been noticed in 2014-15.



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.

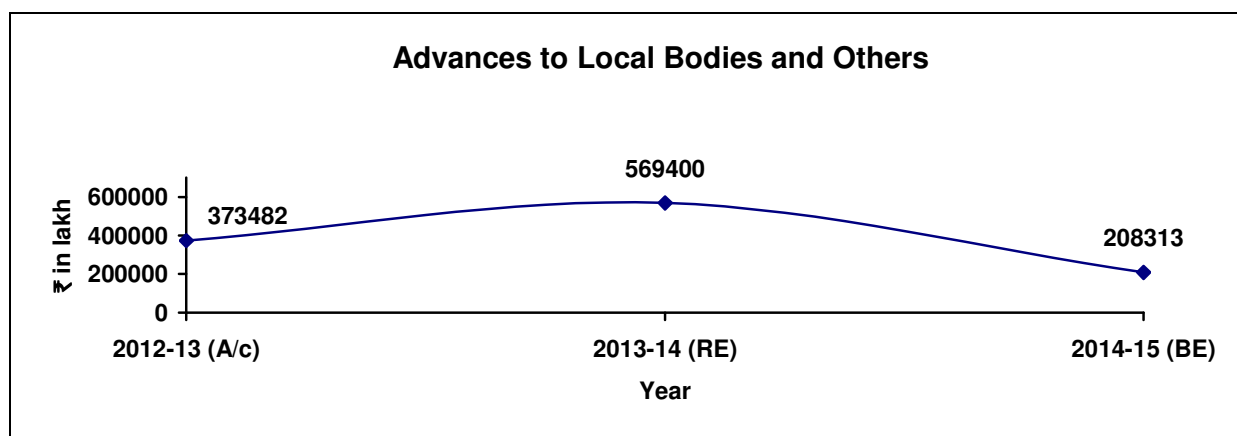
The component of Gross expenditure/outlay has been ₹ 286288 lakh, ₹ 282430 lakh and ₹ 327953 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the decline over previous year has been 1.35% in 2013-14 and a growth of 16.12% has been observed in 2014-15.



12. Advances to Local Bodies and Others

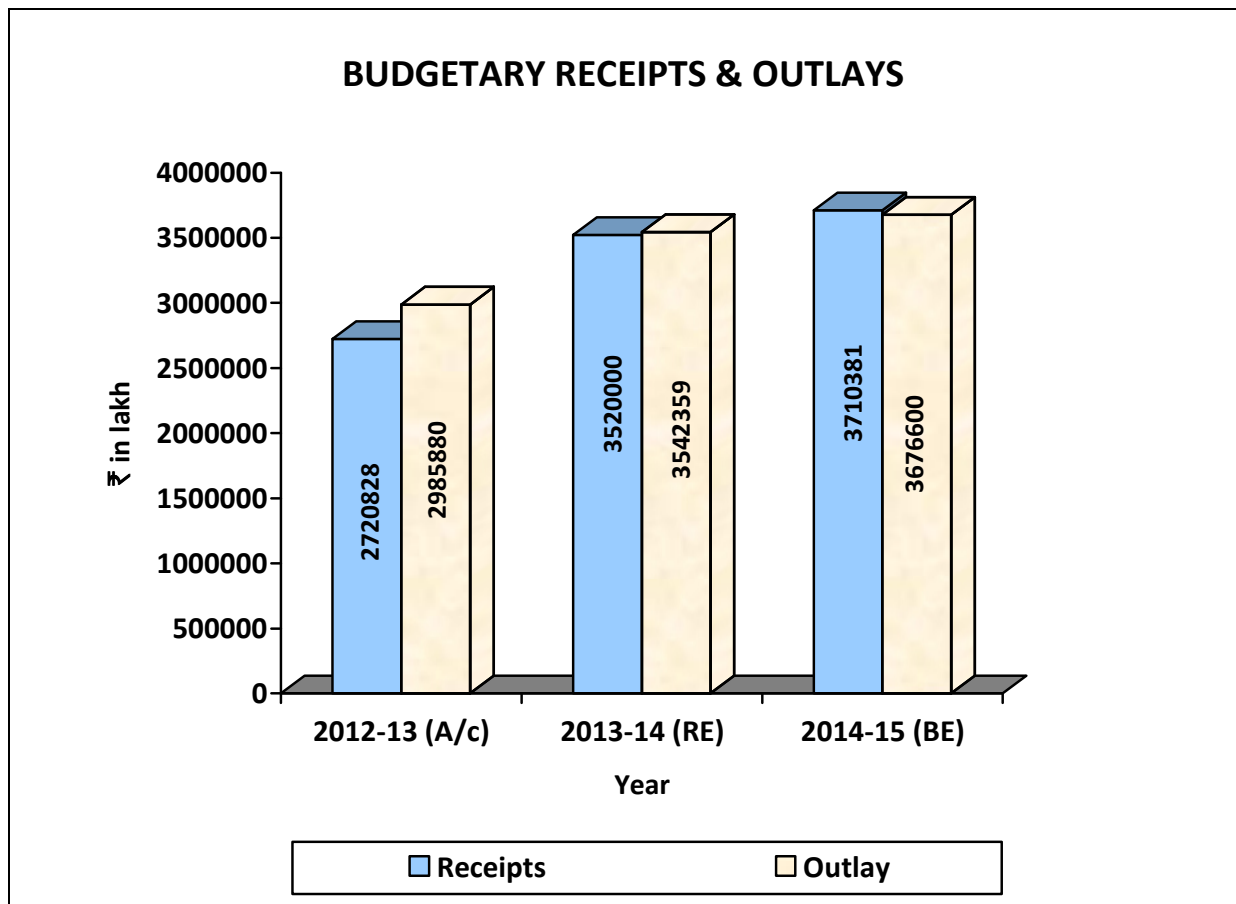
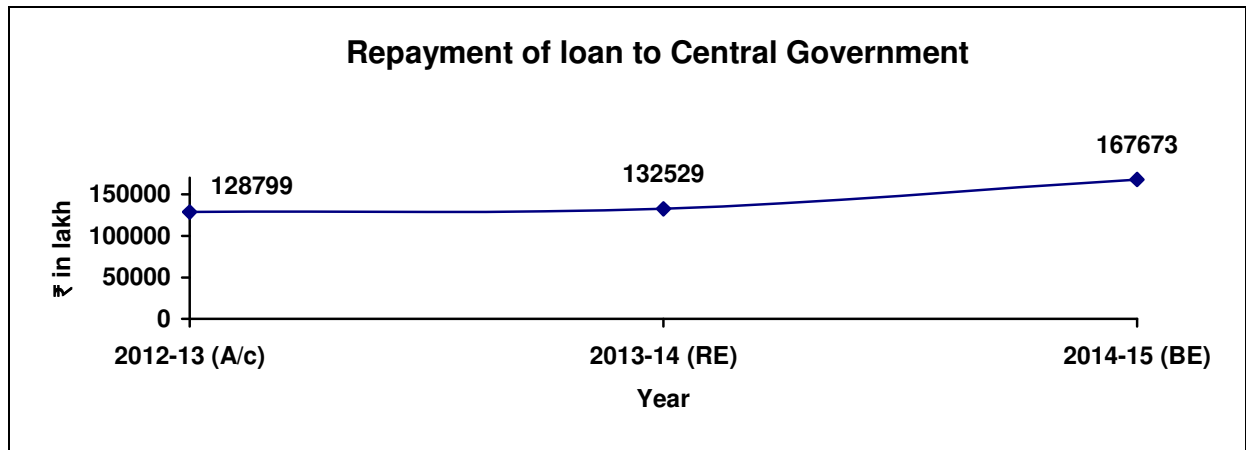
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to the Local Bodies for development works, Loans to the DTC for Road Transport, loans to DTL for power projects, loans to DPCL for one time settlement of outstanding dues of CPSUs towards DVB and loans to IPGCL/PPCL. 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 ₹ 373482 lakh, ₹ 569400 lakh and ₹ 208313 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year has been 52.46% in 2013-14 and a decline of 63.42% has been observed in 2014-15.



13. Repayment of loan to Central Government

The component of Gross expenditure/outlay has been ₹ 128799 lakh, ₹ 132529 lakh and ₹ 167673 lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE) respectively. It is also to be noticed here that the growth over previous year has been observed 2.90% in 2013-14 and 26.52% in 2014-15.



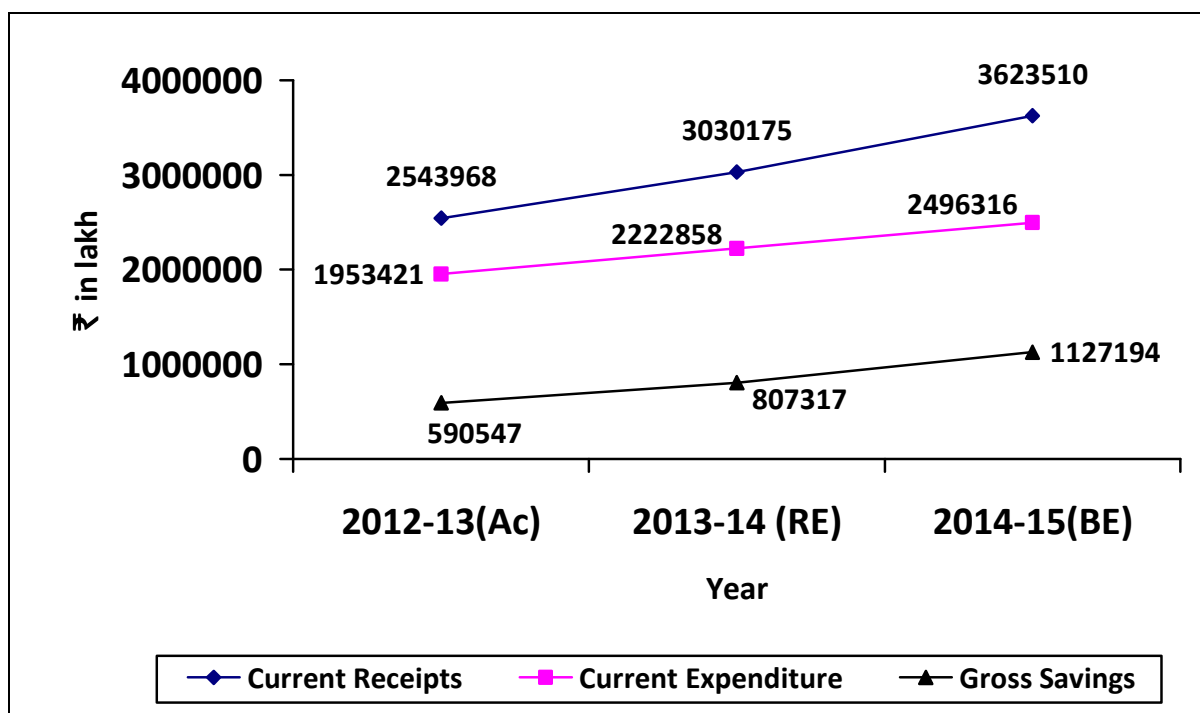
GROSS SAVINGS:

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 2012-13 were ₹ 590547 lakh and the same is expected to reached at ₹ 807317 lakh by the end of 2013-14 as per revised estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (AdmnDeptts.)		2012-13(A/c)	2013-14(RE)	2014-15(BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	2543968	3030175	3623510
2	Current Expenditure	1953421	2222858	2496316
3	Surplus on Current Ac (1-2)	590547	807317	1127194
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	590547	807317	1127194

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 ₹ (-) 74590 lakh and ₹ (-) 207434 lakh for the financial year 2012-13 (A/c) and 2013-14 (RE) respectively. Net Extra Budgetary Borrowings is likely to touch ₹ (-) 344796 Lakh in the year 2014-15 (BE).

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

S.No.	ITEMS	2012-13(A/c)	2013-14 (RE)	2014-15 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	366632	532663	684455
2	Add Net Expenditure on Financial Assets	149325	67220	97943
3	Less Surplus on Current Account	590547	807317	1127194
4	Net Extra Budgetary Receipts(1+2-3)	(-) 74590	(-) 207434	(-) 344796

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

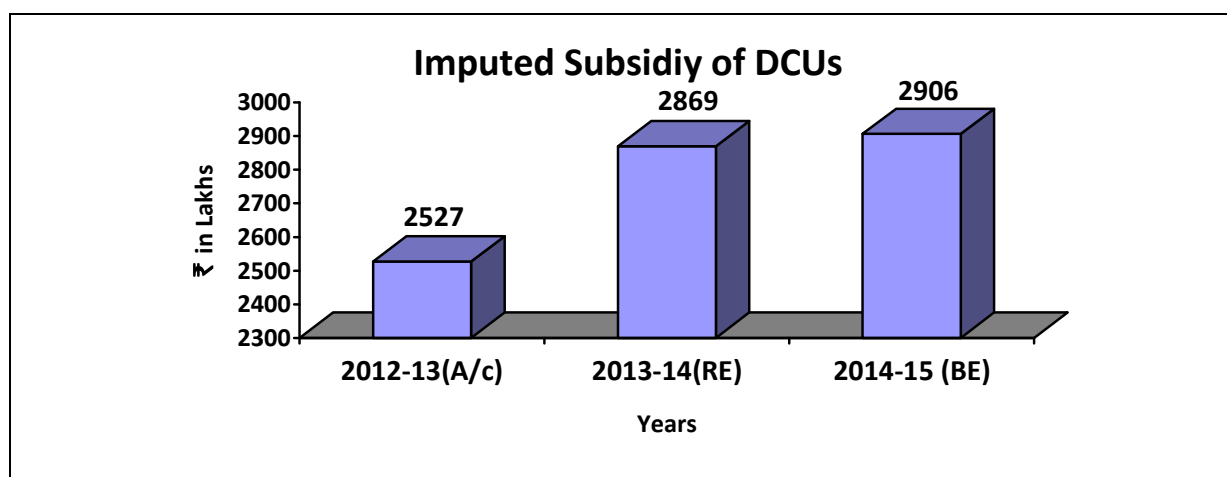
PROFIT/LOSS FROM DCUs:

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	2012-13(A/c)	2013-14 (RE)	2014-15 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2219	2296	2532
2	Purchase of Commodities & Services including maintenance	1167	1399	1413
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	3386	3695	3945
1	Sales of Goods & Services	859	826	1039
2	Imputed Subsidy	2527	2869	2906
	GROSS OUTPUT	3386	3695	3945

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 2012-13, which was ₹ 2527 lakh had increased to ₹ 2906 lakh by 2014-15.



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

S.No.	ITEMS	2012-13(A/c)	2013-14 (RE)	2014-15 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	229070 (31.19)	316498 (35.63)	349549 (34.43)
2	Compensation of Employees	505443 (68.81)	571899 (64.37)	665650 (65.57)
2.1	Salary & Wages	488682 (66.53)	548277 (61.72)	633449 (62.40)
2.2	Benefits	16736 (2.28)	23373 (2.63)	20645 (2.03)
2.3	Pension	25 (0.00)	249 (0.03)	11556 (1.14)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1to3)	734513 (100.00)	888397 (100.00)	1015199 (100.00)
5	Production of Goods & Services	734513	888397	1015199
5.1	Services Produced for own use	723243 (98.47)	874414 (98.43)	999338 (98.44)
5.2	Sale of Goods & Services	11270 (1.53)	13983 (1.57)	15861 (1.56)
6	Gross Output (5)	734513 (100.00)	888397 (100.00)	1015199 (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 2012-13(A/c), it was to the tune of ₹ 505443 lakh, in 2013-14 (RE) it was ₹ 571899 lakh and in 2014-15 (BE) it is expected to be ₹ 665650 lakh. In terms of percentage to gross input, it was (68.81%), (64.37%) and (65.57%) 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 2012-13 (A/c), 2013-14 (RE) and 2014-15 (BE), the total expenditure were estimated at ₹ 2556569 lakh, ₹ 3109703 lakh and ₹ 3159066 lakh respectively.

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

S.No.	Classification	2012-13(A/c)	2013-14 (RE)	2014-15 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	389328 (15.23)	405235 (13.03)	509065 (16.11)
2.	Civil Defence	1495 (0.06)	2289 (0.08)	2778 (0.09)
3.	Education	605030 (23.67)	719275 (23.13)	843688 (26.71)
4.	Medical & Public Health	224285 (8.77)	267655 (8.61)	383913 (12.15)
5.	Social Security & Welfare Services	267120 (10.45)	230485 (7.41)	230424 (7.29)
6.	Housing & Other Community Amenities	341072 (13.34)	360503 (11.59)	355940 (11.27)
7.	Cultural, Recreational & Religious Services	15015 (0.59)	18705 (0.60)	27154 (0.86)
8.	Economic Services	682247 (26.68)	1075129 (34.57)	773057 (24.47)
8.1	Gen. Admn./ Regulation/ Research & Labour	3244 (0.13)	3943 (0.13)	9860 (0.31)
8.2	Agriculture, Forestry, Fishing & Hunting	8737 (0.34)	9414 (0.30)	10313 (0.33)
8.3	Mining, Manufacturing & Construction	7841 (0.31)	8619 (0.28)	9979 (0.32)
8.4	Electricity, Gas, Steam	194902 (7.62)	472610 (15.20)	136333 (4.32)
8.5	Water Supply	96517 (3.77)	77110 (2.48)	124920 (3.95)
8.6	Transport & Communication	370130 (14.48)	502601 (16.16)	480635 (15.21)
8.7	Other Economic Services	876 (0.03)	832 (0.03)	1017 (0.03)
9.	Environmental Protection	17566 (0.69)	12475 (0.40)	15813 (0.50)
10	Other Services	13411 (0.52)	17952 (0.58)	17234 (0.55)
	Total (Administrative Deptts.)	2556569 (100.00)	3109703 (100.00)	3159066 (100.00)

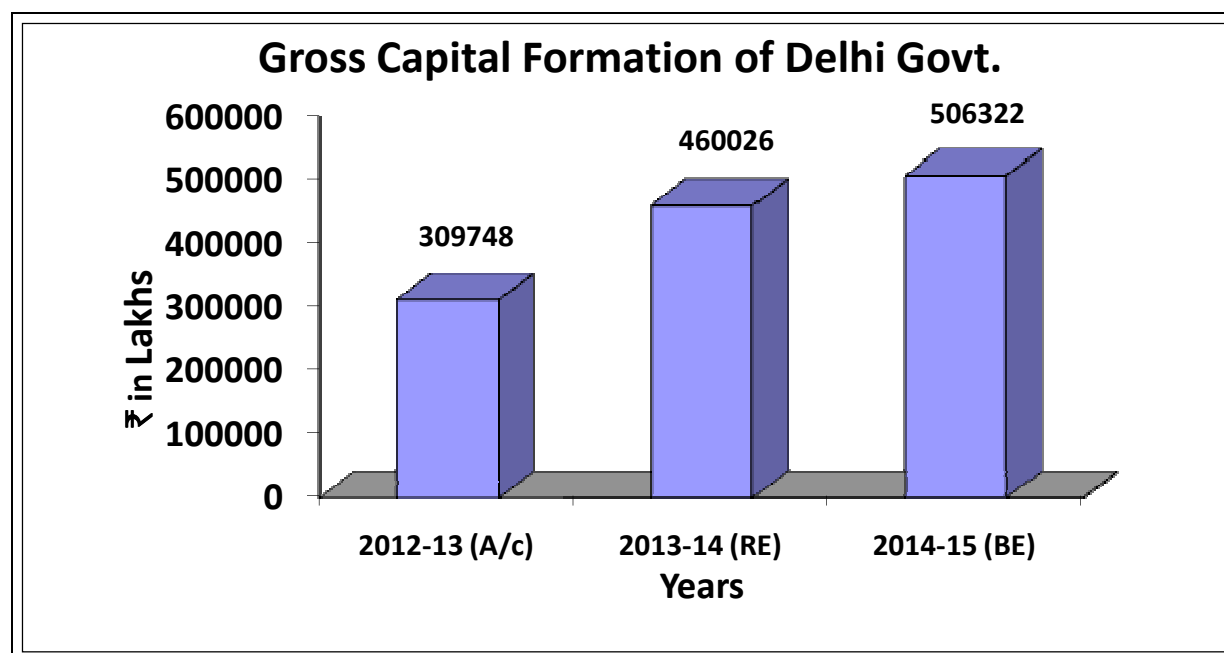
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2012-13, maximum expenditure in terms of percentage was incurred on Education (23.67%) followed by General Public Services (15.23%), Transport & Communication (14.48%), Housing & Other Community Amenities (13.34%), Social Security & Welfare Services (10.45%) and Medical & Public Health (8.77%). Similarly, the dominant share during 2014-15 goes to areas like Education (26.71%), General Public Services (16.11%), Transport & Communication (15.21%), Medical & Public Health (12.15%), Housing & other Community Amenities (11.27%), and Social Security & Welfare Services (7.29%).

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 2013-14, Gross Capital Formation is expected to be ₹ 460026 lakh as compared to the amount of actual Gross Capital Formation of ₹ 309748 lakh during 2012-13. Keeping budget provisions in view for 2014-15, there is likelihood that GCF will be ₹ 506322 lakh.



Statement: 4.2 - Gross Capital Formation

S.No	Item	2012-13(A/c)	2013-14 (RE)	2014-15 (BE)
A. Administrative Departments		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	New Capital Formation (Outlay)	309745	460018	506314
1.1	Construction Works	290998	440000	475702
1.2	Plant & Machinery including Software	15656	17639	27730
1.3	Transport Equipments	1096	1504	2007
1.4	Cultivated Assets	1995	875	875
2	Net Purchase of Second hand Assets	0	0	0
3	Change in Stock	0	0	0
4	GCF (Admn.)(1+2+3)	309745	460018	506314
B. Departmental Commercial Undertakings				
5	New Capital Formation(Outlay)	3	8	8
5.1	Construction works	3	5	5
5.2	Plant & Machinery including Software	0	3	3
5.3	Transport Equipments	0	0	0
5.4	Cultivated Assets	0	0	0
6	Net Purchase of Second hand Assets	0	0	0
7	Change in Stock	0	0	0
8	GCF (DCUs)(5+6+7)	3	8	8
Gross Capital Formation (4+8)		309748	460026	506322

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 ₹ 309745 lakh in the year 2012-13 (Actuals), ₹ 51071 Lakh, ₹ 21348 Lakh and ₹ 237324 Lakh has been spent on Education, Medical & Public Health and Public administration industries respectively. During the year 2013-14 (RE), industry-wise expenditure has been ₹ 74620 Lakh, ₹ 36988 Lakh and ₹ 348404 Lakh on Education, Medical & Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 460018 Lakh. Likewise, during the year 2014-15 (BE) the expenditure is likely to reach at ₹ 79240 Lakh, ₹ 71680 Lakh and ₹ 355384 Lakh on Education, Medical and Public Health and Public administration industries respectively out of total Gross Capital Formation of ₹ 506314 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 ₹ 3 Lakh, ₹ 8 Lakh and ₹ 8 Lakh in the years 2012-13 (A/c), 2013-14 (RE) and 2014-15 (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 ₹ 4458.56 crore has to be incurred on Medical & Public Health Sector, however as per Purpose and Economic Classification, it is to be ₹ 3839.13 crore during the year 2014-15 (BE).

The major differences as per two approaches in Medical & Public Health Sector for the year 2014-15 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 ₹ 7432.48 crore has to be incurred on Education Sector, however as per Purpose and Economic Classification, it is to be ₹ 8436.88 crore during the year 2014-15 (BE).

The major differences as per two approaches in Education Sector for the year 2014-15 are briefed below:-

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

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

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

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

SECTOR \ APPROACH	As per Methodology of Purpose and Economic Classification			As per Budgetary Transactions		
	2012-13 (A/C)	2013-14 (R/E)	2014-15 (B/E)	2012-13 (A/C)	2013-14 (R/E)	2014-15 (B/E)
A. EDUCATION						
I. Total Expenditure (₹ crore)	6050.30	7192.75	8436.88	5476.28	6400.90	7432.48
II. Per Capita Expenditure (in ₹)	3504	4087	4704	3172	3637	4144
III. % to GSDP	1.74	1.78	N.A.	1.57	1.58	N.A
B. MEDICAL & PUBLIC HEALTH						
I. Total Expenditure (₹ crore)	2242.85	2676.55	3839.13	2874.67	3396.55	4458.56
II. Per Capita Expenditure(in ₹)	1299	1521	2141	1665	1930	2486
III. % to GSDP	0.64	0.66	N.A.	0.83	0.84	N.A

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STATISTICAL TABLES

TABLE-1

Borrowing Account of Delhi Govt. for the year 2012-13 (Actual)

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	2556097		2483599
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	92241		128799
2. Loans and Advances from States Government	72490		373482
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		-265052
10. Funds Revenue Account	0		2092
11. Funds Commercial Account			0
Total	164731		239321
Net Receipts (III)	-74590		
Check			
Total excluding Funds	2720828		2720828
Difference (Receipt - Expenditure)		0	

TABLE-2
Income & Outlay Account of Delhi Govt.(Administrative Departments)
for the year 2012-13 (Actual)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	40744	1. Total Consumption Expenditure	723243
1.1 Profits	0	1.1 Compensation of Employees	505443
1.2 Income from Property	40744	a) Wages & Salaries (including Benefits)	505418
1.2.1 Net Interest Received	34003	b) Pension	25
a) Public Authorities	25289	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	217800
ii) States	0	a) Purchases	179427
iii) Local Authorities	25289	b) Maintenance	49643
b) Foreign		c) Less Sales	11270
c) From other Sectors	8714	2. Benefits	16736
1.2.2 Other Property Receipts	6741	3. Net Interest Paid to	286288
2. Total Tax Revenue	2344035	3.1 Public Authorities	286288
2.1 Total Direct Taxes	1	a) Centre	286288
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	2344034	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	122213
c) Excise, States	286974	5. Total Current Transfers to (Other than Inter-Government)	334377
d) Sales Tax	1580368	5.1 Other Sectors	334377
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	309806	6. Total Inter-Government Transfers	487300
g) Other Taxes and Duties	166886	6.1 Current to	443415
3. Fees & Miscellaneous Receipts	8937	a) Centre	
4. Total Transfers from Public Authorities	150252	b) States	0
4.1 Centre	150252	c) Local Authorities	443415
4.2 States	0	6.2 Capital to	43885
4.3 Local Authorities	0	a) Centre	
		b) States	0
Total Receipts (1+2+3+4)	2543968	c) Local Authorities	43885
		7. Total Current Expenditure (1+3+4+5+6)	1953421
		8. Surplus on Current Account	590547

TABLE-3

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

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	309745
2. Net Purchase of Physical Assets	8803
2.1 Second Hand Assets	0
2.2 Land	8803
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	48081
4.1 for Capital Formation	48081
4.2 for Others	
5. Total (1 to 4)	366629
Enterprises	
6. Capital Outlay	3
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)	3
Total Expenditure (5 + 9)	366632
II. Receipts	
11. Surplus on Current Account	590547
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	-223915
15.1 Net Extra Budgetary Borrowing	-74590
15.2 less Net Purchase of Financial Assets	149325
16. Total Receipts (11 to 15)	366632

TABLE - 4

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

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2219			
1.1	Salary & Wages		2186			
1.2	Benefits		33			
1.3	Pension		0			
2	Purchase of Goods & Services including Maintenance		1167			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3386			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		859			
2	Imputed Subsidy		2527			
	GROSS OUTPUT		3386			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2012-13 (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	829	2701	0	-829
2	Minor Irrigation	702	0	2702	1114	1114
	Total Irrigation		829		1114	285
3	Forest	406	30	2406	2272	2242
	Total		859		3386	2527

TABLE - 5

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

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	229070
2	Compensation of employees	505443
2.1	Salary & Wages	488682
2.2	Benefits	16736
2.3	Pension	25
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	734513
4	Production of Goods & Services	734513
4.1	Services Produced for own use	723243
4.2	Sale of Goods & Services	11270
	Gross Output (4)	734513

TABLE-6

**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (Administrative Deptts.)
FOR THE YEAR 2012-13 (Actual)**

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
1. Total	487374	1308	16736	25	505443
2. Construction (Repair & Maintenance)	12293	0	319	1	12613
3. Water Supply	0	0	0	0	0
4. Other Services	371190	757	10537	19	382503
I. (a) Education (3.2)	273997	11	4656	14	278678
(b) Medical & Public Health (4.2)	97193	746	5881	5	103825
(c) Sanitation	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	383483	757	10856	20	395116
6. Public Administration & Defence (1-5)	103891	551	5880	5	110327

TABLE - 7

Estimates of State Domestic Product from DCUs**Year :2012-13 (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)	202	0	0	0	12	0	900	0	0	0	0	0	829	285	1114	202	202
2	Forest	1981	3	33	0	250	0	5	0	0	0	0	0	30	2242	2272	2017	2017
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	2183	3	33	0	262	0	905	0	0	0	0	0	859	2527	3386	2219	2219

TABLE-8

**Capital Formation by type of asset and Industry of use (Administration)
for the year 2012-13 (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	91211	115253	84534	1096	12239	3417	1995	0	309745	0	0	309745
2. Construction					2	0	0	0	2	0	0	2
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	61862	0	3560	49	6811	137	0	0	72419	0	0	72419
I. a) Education (3.2)	44761	0	3507	11	2691	101	0	0	51071	0	0	51071
b) Medical & Public Health (4.2)	17101	0	53	38	4120	36	0	0	21348	0	0	21348
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)	61862	0	3560	49	6813	137	0	0	72421	0	0	72421
6. Public Administration & Defence (1-5)	29349	115253	80974	1047	5426	3280	1995	0	237324	0	0	237324

TABLE-9

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2012-13 (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	3	0	0	0	0	0	3	0	0	3
2. Forests	0	0	0	0	0	0	0	0	0	0	0	0
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	3	0	0	0	0	0	3	0	0	3

TABLE- 10

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR 2012-13 (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	89259	31640	22519	0	0	215691	947	0	360056
1.1	Gen. Admn.,Public Order & safety	89259	31640	22519	0	0	215691	947	0	360056
1.1.1	Public Order & safety	53747	15150	49	0	0	0	388	0	69334
1.1.2	Planning & Statistical Activities	1009	199	0	0	0	0	3	0	1211
1.1.3	Gen Admn.,E.A.,PO&S n.e.c.	34503	16291	22470	0	0	215691	556	0	289511
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	613	809	0	0	0	0	0	0	1422
3	EDUCATION	281004	53357	2	0	0	136201	80987	0	551551
3.1	Admn/Regulation / Research	2326	647	0	0	0	0	1941	0	4914
3.2	Educational Services	278678	52710	2	0	0	136201	79046	0	546637
4	HEALTH	107143	42517	0	0	0	22872	29982	0	202514
4.1	Admn/Regulation / Research	3318	1441	0	0	0	0	159	0	4918
4.2	Health Services	103825	41076	0	0	0	22872	29823	0	197596
5	SOCIAL SEC/WEL. SERVICES	15220	30351	0	0	0	6039	101051	5877	158538
6	HOUSING / COMMUNITY AMENITIES	548	508	5637	0	0	39917	31080	0	77690
7	CULTRL,RECREN,RELIG SERVICES	1672	2660	0	0	0	312	7311	0	11955
8	ECONOMIC SERVICES	6330	1880	0	6	14337	8250	82575	116336	229714
8.1	Gen Admn/Regulation/Research	2261	163	0	0	0	0	725	0	3149
8.2	Agriculture,Forestry and Fishing	2493	397	0	6	0	0	400	2527	5823
8.3	Mining,Mfg. & Construction	807	394	0	0	0	0	1376	100	2677
8.4	Electricity,Gas,Steam	50	363	0	0	0	0	47329	20000	67742
8.5	Water Supply	0	0	0	0	0	0	32745	0	32745
8.6	Transport & Communication	0	452	0	0	14337	8250	0	93709	116748
8.7	Other Economic Services	719	111	0	0	0	0	0	0	830
9	Environmental Protection	403	1439	0	0	0	14133	425	0	16400
10	Relief on Calamities	3251	2996	0	7142	0	0	19	0	13408
	TOTAL	505443	168157	28158	7148	14337	443415	334377	122213	1623248

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 2012-13 (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	20672	0	8	578	4856	3158	0	0	0	0	0	0	0	0	0	0	29272	389328
1.1	20672	0	8	578	4856	3158	0	0	0	0	0	0	0	0	0	0	29272	389328
1.1.1	12312	0	0	401	1450	58	0	0	0	0	0	0	0	0	0	0	14221	83555
1.1.2	0	0	0	0	1983	1983	0	0	0	0	0	0	0	0	0	0	3966	5177
1.1.3	8360	0	8	177	1423	1117	0	0	0	0	0	0	0	0	0	0	11085	300596
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	64	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	73	1495
3	45090	0	3507	30	2749	103	0	0	0	0	0	0	0	0	0	2000	53479	605030
3.1	329	0	0	19	58	2	0	0	0	0	0	0	0	0	0	0	408	5322
3.2	44761	0	3507	11	2691	101	0	0	0	0	0	0	0	0	0	2000	53071	599708
4	17466	0	53	38	4169	45	0	0	0	0	0	0	0	0	0	0	21771	224285
4.1	365	0	0	0	49	9	0	0	0	0	0	0	0	0	0	0	423	5341
4.2	17101	0	53	38	4120	36	0	0	0	0	0	0	0	0	0	0	21348	218944
5	3440	0	0	0	99	25	0	0	0	0	0	0	0	0	100000	5018	108582	267120
6	3882	22034	71764	0	3	0	0	0	0	0	0	0	38654	46490	24825	55730	263382	341072
7	86	0	1378	0	5	0	0	0	0	0	0	0	0	1591	0	0	3060	15015
8	511	93219	7465	2	59	14	1995	0	0	8803	0	149325	5231	0	0	185909	452533	682247
8.1	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95	3244
8.2	10	0	905	2	2	0	1995	0	0	0	0	0	0	0	0	0	2914	8737
8.3	0	0	5039	0	20	5	0	0	0	0	0	0	0	0	0	100	5164	7841
8.4	0	0	1521	0	0	0	0	0	0	1239	0	54400	0	0	0	70000	127160	194902
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63772	63772	96517
8.6	406	93219	0	0	0	0	0	0	0	7564	0	94925	5231	0	0	52037	253382	370130
8.7	0	0	0	0	37	9	0	0	0	0	0	0	0	0	0	0	46	876
9	0	0	359	448	287	72	0	0	0	0	0	0	0	0	0	0	1166	17566
10	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	3	13411
	91211	115253	84534	1096	12239	3417	1995	0	0	8803	0	149325	43885	48081	124825	248657	933321	2556569

TABLE- 11

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

Figures in Rs. Lacs

Items	Receipt		Expenditure
A. Revenue and Capital Account	3044984		2840430
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	70000		132529
2. Loans and Advances from States Government	405016		569400
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		-22359
10. Funds Revenue Account	0		2880
11. Funds Commercial Account			0
Total	475016		682450
Net Receipts (III)	-207434		
Check Total excluding Funds	3520000		3520000
Difference (Receipt - Expenditure)		0	

TABLE- 12

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

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	82250	1. Total Consumption Expenditure	874414
1.1 Profits	0	1.1 Compensation of Employees	571899
1.2 Income from Property	82250	a) Wages & Salaries (including Benefits)	571650
1.2.1 Net Interest Received	75450	b) Pension	249
a) Public Authorities	51000	c) CFC	0
i) Centre		1.2 Net Purchases of Commodities and Services	302515
ii) States	0	a) Purchases	246280
iii) Local Authorities	51000	b) Maintenance	70218
b) Foreign		c) Less Sales	13983
c) From other Sectors	24450	2. Benefits	23373
1.2.2 Other Property Receipts	6800	3. Net Interest Paid to	282430
2. Total Tax Revenue	2708450	3.1 Public Authorities	282430
2.1 Total Direct Taxes	2	a) Centre	282430
a) Corporation Tax	0	b) States	0
b) Land Revenue	2	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	2708448	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	150937
c) Excise, States	320000	5. Total Current Transfers to (Other than Inter-Government)	431261
d) Sales Tax	1820000	5.1 Other Sectors	431261
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	379998	6. Total Inter-Government Transfers	483816
g) Other Taxes and Duties	188450	6.1 Current to	396842
3. Fees & Miscellaneous Receipts	10784	a) Centre	0
4. Total Transfers from Public Authorities	228691	b) States	0
4.1 Centre	228691	c) Local Authorities	396842
4.2 States	0	6.2 Capital to	86974
4.3 Local Authorities	0	a) Centre	0
		b) States	0
Total Receipts (1+2+3+4)	3030175	c) Local Authorities	86974
		7. Total Current Expenditure (1+3+4+5+6)	2222858
		8. Surplus on Current Account	807317

TABLE-13

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

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	460018
2. Net Purchase of Physical Assets	13547
2.1 Second Hand Assets	0
2.2 Land	13547
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	59090
4.1 for Capital Formation	59090
4.2 for Others	
5. Total (1 to 4)	532655
Enterprises	
6. Capital Outlay	8
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	8
Total Expenditure (5 + 9)	532663
II. Receipts	
11. Surplus on Current Account	807317
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	-274654
15.1 Net Extra Budgetary Borrowing	-207434
15.2 less Net Purchase of Financial Assets	67220
16. Total Receipts (11 to 15)	532663

TABLE -1 4

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

S.No.	I T E M					Figures in Rs. Lacs
	INPUT					
1	Compensation of Employees					2296
1.1	Salary & Wages					2243
1.2	Benefits					52
1.3	Pension					1
2	Purchase of Goods & Services including Maintenance					1399
3	Operating Surplus					0
3.1	Interest					0
3.2	Rent					0
3.3	Profit					0
4	Consumption of Fixed Capital					0
	GROSS INPUT					3695
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)					826
2	Imputed Subsidy					2869
	GROSS OUTPUT					3695
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2013-14(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	800	2701	0	-800
2	Minor Irrigation	702	1	2702	1538	1537
	Total Irrigation		801		1538	737
3	Forest	406	25	2406	2157	2132
	Total		826		3695	2869

TABLE - 15

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

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	316498
2	Compensation of employees	571899
2.1	Salary & Wages	548277
2.2	Benefits	23373
2.3	Pension	249
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	888397
4	Production of Goods & Services	888397
4.1	Services Produced for own use	874414
4.2	Sale of Goods & Services	13983
	Gross Output (4)	888397

TABLE - 16

**NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (Administrative Deptts.)
FOR THE YEAR 2013-14 (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	546777	1500	23373	249	571899
2. Construction (Repair & Maintenance)	14064	0	274	6	14344
3. Water Supply	0	0	0	0	0
4. Other Services	414378	850	13392	189	428809
I. (a) Education (3.2)	304476	165	6544	139	311324
(b) Medical & Public Health (4.2)	109902	685	6848	50	117485
(c) Sanitaion	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	428442	850	13666	195	443153
6. Public Administration & Defence (1-5)	118335	650	9707	54	128746

TABLE -1 7

Estimates of State Domestic Product from DCUs for the year 2013-14 (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)	324	0	0	0	14	0	1200	0	0	0	0	0	801	737	1538	324	324
2	Forest	1919	0	52	1	179	0	6	0	0	0	0	0	25	2132	2157	1972	1972
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	2243	0	52	1	193	0	1206	0	0	0	0	0	826	2869	3695	2296	2296

TABLE-18

Capital Formation by type of asset and Industry of use (Administration)
for the year 2013-14 (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	144090	203072	92838	1504	15404	2235	875	0	460018	0	0	460018
2. Construction					5	1	0	0	6	0	0	6
3. Water Supply	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Services	96322	0	4110	112	10634	430	0	0	111608	0	0	111608
I. a) Education (3.2)	65685	0	4010	19	4518	388	0	0	74620	0	0	74620
b) Medical & Public Health (4.2)	30637	0	100	93	6116	42	0	0	36988	0	0	36988
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)	96322	0	4110	112	10639	431	0	0	111614	0	0	111614
6. Public Administration & Defence (1-	47768	203072	88728	1392	4765	1804	875	0	348404	0	0	348404

TABLE-19

Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2013-14 (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	3	0	0	0	3	0	0	3
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	3	0	0	0	8	0	0	8

TABLE- 20

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2013-14 (R/E)

Figures in Rs. Lacs

PURPOSE CODE	PURPOSE CLASSIFICATION	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					CURRENT TRANSFER		SUBSIDY	TOTAL CURRENT EXPENDITURE
		COMPENSATION OF EMPLOYEES	NET PURCHASE OF GOODS & SERVICES	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	102974	49876	26085	0	0	185645	1423	0	366003
1.1	Gen. Admn.,Public Order & safety	102974	49876	26085	0	0	185645	1423	0	366003
1.1.1	Public Order & safety	61567	19397	85	0	0	0	611	0	81660
1.1.2	Planning & Statistical Activities	2416	474	0	0	0	0	0	0	2890
1.1.3	Gen Admn,E.A.,PO&S n.e.c.	38991	30005	26000	0	0	185645	812	0	281453
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	643	1209	0	0	0	0	0	0	1852
3	EDUCATION	314034	76976	23	0	0	125621	101900	0	618554
3.1	Admn/Regulation / Research	2710	879	0	0	0	0	2524	0	6113
3.2	Educational Services	311324	76097	23	0	0	125621	99376	0	612441
4	HEALTH	121385	50331	0	0	0	15805	29114	0	216635
4.1	Admn/Regulation / Research	3900	2539	0	0	0	0	150	0	6589
4.2	Health Services	117485	47792	0	0	0	15805	28964	0	210046
5	SOCIAL SEC/WEL. SERVICES	19160	37235	0	0	0	11833	109881	20985	199094
6	HOUSING / COMMUNITY AMENITIES	649	806	6000	0	0	56688	28354	0	92497
7	CULTRL,RECREN,RELIG SERVICES	1823	5945	0	0	0	192	8585	0	16545
8	ECONOMIC SERVICES	7061	2885	0	10	30000	563	151100	129952	321571
8.1	Gen Admn/Regulation/Research	2538	447	0	0	0	0	871	0	3856
8.2	Agriculture,Forestry and Fishing	2799	785	0	10	0	0	1050	2869	7513
8.3	Mining,Mfg. & Construction	864	633	0	0	0	0	1453	119	3069
8.4	Electricity,Gas,Steam	56	412	0	0	0	0	44625	62200	107293
8.5	Water Supply	0	0	0	0	0	0	13100	0	13100
8.6	Transport & Communication	0	630	0	0	30000	563	90001	64764	185958
8.7	Other Economic Services	804	-22	0	0	0	0	0	0	782
9	Environmental Protection	392	1195	0	0	0	495	704	0	2786
10	Relief on Calamities	3778	5839	0	8100	0	0	200	0	17917
	TOTAL	571899	232297	32108	8110	30000	396842	431261	150937	1853454

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

TABLE- 20 (Continued)

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2013-14 (R/E)

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	32941	0	14	663	3915	1673	0	0	0	0	0	0	0	26	0	0	39232	405235
1.1	32941	0	14	663	3915	1673	0	0	0	0	0	0	0	26	0	0	39232	405235
1.1.1	21470	0	8	383	2077	183	0	0	0	0	0	0	0	16	0	0	24137	105797
1.1.2	0	0	0	0	918	919	0	0	0	0	0	0	0	0	0	0	1837	4727
1.1.3	11471	0	6	280	920	571	0	0	0	0	0	0	0	10	0	0	13258	294711
1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	300	0	0	29	108	0	0	0	0	0	0	0	0	0	0	0	437	2289
3	66149	0	4010	33	4714	393	0	0	0	0	0	0	21535	2887	0	1000	100721	719275
3.1	464	0	0	14	196	5	0	0	0	0	0	0	0	3	0	0	682	6795
3.2	65685	0	4010	19	4518	388	0	0	0	0	0	0	21535	2884	0	1000	100039	712480
4	31727	0	100	93	6274	71	0	0	0	0	0	0	10005	2750	0	0	51020	267655
4.1	1090	0	0	0	158	29	0	0	0	0	0	0	0	0	0	0	1277	7866
4.2	30637	0	100	93	6116	42	0	0	0	0	0	0	10005	2750	0	0	49743	259789
5	5246	0	0	0	132	38	0	0	0	0	0	0	0	122	25000	853	31391	230485
6	6295	21072	79478	0	4	1	0	0	0	6178	0	0	24954	49072	29600	51352	268006	360503
7	347	0	1530	0	30	4	0	0	0	0	0	0	88	161	0	0	2160	18705
8	1085	182000	7541	2	67	15	875	0	0	7369	0	67220	21737	4052	1000	460595	753558	1075129
8.1	85	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	87	3943
8.2	0	0	1015	2	9	0	875	0	0	0	0	0	0	0	0	0	1901	9414
8.3	0	0	5010	0	17	4	0	0	0	0	0	0	0	425	0	94	5550	8619
8.4	0	0	266	0	0	0	0	0	0	2134	0	0	0	17	0	362900	365317	472610
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	3610	0	60400	64010	77110
8.6	1000	182000	1250	0	0	0	0	0	0	5235	0	67220	21737	0	1000	37201	316643	502601
8.7	0	0	0	0	40	10	0	0	0	0	0	0	0	0	0	0	50	832
9	0	0	165	684	132	33	0	0	0	0	0	0	8655	20	0	0	9689	12475
10	0	0	0	0	28	7	0	0	0	0	0	0	0	0	0	0	35	17952
	144090	203072	92838	1504	15404	2235	875	0	0	13547	0	67220	86974	59090	55600	513800	1256249	3109703

TABLE-21

Borrowing Account of Delhi Govt. for the year 2014-15 (B/E)

Figures in Rs. Lacs

Items	Receipt	Expenditure
A. Revenue and Capital Account	3640410	3300614
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	167673
2. Loans and Advances from States Government	69971	208313
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	33781
10. Funds Revenue Account	0	5000
11. Funds Commercial Account		0
Total	69971	414767
Net Receipts (III)	-344796	
Check Total excluding Funds	3710381	3710381
Difference (Receipt - Expenditure)		0

TABLE-22
Income & Outlay Account of Delhi Govt.(Administrative Departments)
for the year 2014-15 (B/E)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	86231	1. Total Consumption Expenditure	999338
1.1 Profits	0	1.1 Compensation of Employees	665650
1.2 Income from Property	86231	a) Wages & Salaries (including Benefits)	654094
1.2.1 Net Interest Received	77830	b) Pension	11556
a) Public Authorities	53000	c) CFC	
i) Centre		1.2 Net Purchases of Commodities and Services	333688
ii) States	0	a) Purchases	273851
iii) Local Authorities	53000	b) Maintenance	75698
b) Foreign		c) Less Sales	15861
c) From other Sectors	24830	2. Benefits	20645
1.2.2 Other Property Receipts	8401	3. Net Interest Paid to	327953
2. Total Tax Revenue	3158220	3.1 Public Authorities	327953
2.1 Total Direct Taxes	2	a) Centre	327953
a) Corporation Tax	0	b) States	0
b) Land Revenue	2	c) Local Authorities	0
c) Other Direct Taxes	0	3.2 Foreign Agencies	0
2.2 Total Indirect Taxes	3158218	3.3 Others	0
a) Customs	0	3.4 Less Commercial Interest	0
b) Excise, Central	0	4. Subsidies (including imputed subsidy)	72762
c) Excise, States	360000	5. Total Current Transfers to (Other than Inter-Government)	478848
d) Sales Tax	2100000	5.1 Other Sectors	478848
e) Service Tax	0	5.2 Foreign	0
f) Stamps & Registration	479998	6. Total Inter-Government Transfers	617415
g) Other Taxes and Duties	218220	6.1 Current to	521597
3. Fees & Miscellaneous Receipts	11850	a) Centre	0
4. Total Transfers from Public Authorities	367209	b) States	0
4.1 Centre	367209	c) Local Authorities	521597
4.2 States	0	6.2 Capital to	95818
4.3 Local Authorities	0	a) Centre	0
		b) States	0
Total Receipts (1+2+3+4)	3623510	c) Local Authorities	95818
		7. Total Current Expenditure (1+3+4+5+6)	2496316
		8. Surplus on Current Account	1127194

TABLE-23

Capital Finance Account of Delhi Govt.
Administration and Enterprises for the year 2014-15 (B/E)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	506314
2. Net Purchase of Physical Assets	7800
2.1 Second Hand Assets	0
2.2 Land	7800
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	170333
4.1 for Capital Formation	170333
4.2 for Others	
5. Total (1 to 4)	684447
Enterprises	
6. Capital Outlay	8
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	8
Total Expenditure (5 + 9)	684455
II. Receipts	
11. Surplus on Current Account	1127194
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	-442739
15.1 Net Extra Budgetary Borrowing	-344796
15.2 less Net Purchase of Financial Assets	97943
16. Total Receipts (11 to 15)	684455

TABLE - 24
PRODUCTION ACCOUNT OF DCUs OF DELHI GOVT.
(FOREST & IRRIGATION) FOR THE YEAR 2014-15 (B/E)

S.No.	I T E M		Figures in Rs. Lacs			
	INPUT					
1	Compensation of Employees		2532			
1.1	Salary & Wages		2415			
1.2	Benefits		73			
1.3	Pension		44			
2	Purchase of Goods & Services including Maintenance		1413			
3	Operating Surplus		0			
3.1	Interest		0			
3.2	Rent		0			
3.3	Profit		0			
4	Consumption of Fixed Capital		0			
	GROSS INPUT		3945			
	OUTPUT					
1	Sales of Goods & Services (Commercial Receipts)		1039			
2	Imputed Subsidy		2906			
	GROSS OUTPUT		3945			
IMPUTED SUBSIDY OF DCUs FOR THE YEAR 2014-15 (B/E)						
S.No.	Activity	Revenue Receipts		Current Expenditure		Imputed Subsidy
		A/c No.	(Rs.Lakh)	A/c No.	(Rs.Lakh)	(Rs.Lakh)
1	Major Irrigation	701	1000	2701	0	-1000
2	Minor Irrigation	702	1	2702	1566	1565
	Total Irrigation		1001		1566	565
3	Forest	406	38	2406	2379	2341
	Total		1039		3945	2906

TABLE - 25
PRODUCTION ACCOUNT OF GOVT. SERVICES OF DELHI GOVT. FOR THE
YEAR 2014-15 (B/E)

S.No.	ITEM	Figures in Rs. Lacs
1	Purchase of Goods & Services including Maintenance	349549
2	Compensation of employees	665650
2.1	Salary & Wages	633449
2.2	Benefits	20645
2.3	Pension	11556
3	Consumption of Fixed Capital	0
	Gross Input(1to3)	1015199
4	Production of Goods & Services	1015199
4.1	Services Produced for own use	999338
4.2	Sale of Goods & Services	15861
	Gross Output (4)	1015199

TABLE-26
NET DOMESTIC PRODUCT BY INDUSTRY OF USE OF DELHI GOVT. (ADMINISTRATIVE DEPTTS.)
FOR THE YEAR 2014-15 (B/E)

Figures in Rs. Lacs

INDUSTRY	Salary	Wages	Benefits	Pension	TOTAL
1	2	3	4	5	6
1. Total	631872	1577	20645	11556	665650
2. Construction (Repair & Maintenance)	16078	0	463	294	16835
3. Water Supply	0	0	0	0	0
4. Other Services	472613	912	11292	8643	493460
I. (a) Education (3.2)	350084	231	6117	6402	362834
(b) Medical & Public Health (4.2)	122529	681	5175	2241	130626
(c) Sanitaion	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0
5. Sub Total (2 to 4)	488691	912	11755	8937	510295
6. Public Administration & Defence (1-5)	143181	665	8890	2619	155355

TABLE -27

Estimates of State Domestic Product from DCUs for the year 2014-15 (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)	343	0	0	6	17	0	1200	0	0	0	0	0	1001	565	1566	349	349
2	Forest	2071	1	73	38	189	0	7	0	0	0	0	0	38	2341	2379	2183	2183
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	2414	1	73	44	206	0	1207	0	0	0	0	0	1039	2906	3945	2532	2532

TABLE-28

**Capital Formation by type of asset and Industry of use (Administration)
for the year 2014-15 (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	189680	193622	92400	2007	24852	2878	875	0	506314	0	0	506314
2. Construction	0	0	0	0	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	129075	0	3710	104	17104	927	0	0	150920	0	0	150920
I. a) Education (3.2)	66635	0	3510	21	8189	885	0	0	79240	0	0	79240
b) Medical & Public Health (4.2)	62440	0	200	83	8915	42	0	0	71680	0	0	71680
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)	129075	0	3710	104	17112	929	0	0	150930	0	0	150930
6. Public Administration & Defence (1-5)	60605	193622	88690	1903	7740	1949	875	0	355384	0	0	355384

TABLE-29

**Capital Formation by type of asset and Industry of use (Departmental Commercial Undertakings)
for the year 2014-15 (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	3	0	0	0	3	0	0	3
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	3	0	0	0	8	0	0	8

TABLE- 30

ECONOMIC CUM PURPOSE CLASSIFICATION OF DELHI GOVT. BUDGET EXPENDITURE FOR THE YEAR 2014-15 (B/E)

Figures in Rs. Lacs

PURPOSE CODE	PURPOSE CLASSIFICATION	ECONOMIC CLASSIFICATION								
		CURRENT EXPENDITURE								
		CONSUMPTION EXPENDITURE					CURRENT TRANSFER		SUBSIDY	TOTAL CURRENT EXPENDITURE
	Administrative Deptts.	COMPENSATION OF EMPLOYEES	NET PURCHASE OF GOODS & SERVICES	REPAIR & MAINTENANCE			LOCAL BODIES	NON GOVT.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	GENERAL PUBLIC SERVICES	123476	55079	30050	0	0	250599	1645	0	460849
1.1	Gen. Admn.,Public Order & safety	123476	55079	30050	0	0	250599	1645	0	460849
1.1.1	Public Order & safety	72397	22028	50	0	0	0	810	0	95285
1.1.2	Planning & Statistical Activities	1562	837	0	0	0	0	0	0	2399
1.1.3	Gen Admn,E.A.,PO&S n.e.c.	49517	32214	30000	0	0	250599	835	0	363165
1.2	General Research	0	0	0	0	0	0	0	0	0
2	CIVIL DEFENCE	823	1466	0	0	0	0	0	0	2289
3	EDUCATION	366046	79038	33	0	0	168525	113551	0	727193
3.1	Admn/Regulation / Research	3212	905	0	0	0	0	2743	0	6860
3.2	Educational Services	362834	78133	33	0	0	168525	110808	0	720333
4	HEALTH	135689	61584	0	0	0	15845	79796	0	292914
4.1	Admn/Regulation / Research	5063	18434	0	0	0	0	155	0	23652
4.2	Health Services	130626	43150	0	0	0	15845	79641	0	269262
5	SOCIAL SEC/WEL. SERVICES	22896	45669	0	0	0	18458	119225	8415	214663
6	HOUSING / COMMUNITY AMENITIES	868	766	7000	0	0	66925	10766	0	86325
7	CULTRL,RECREN,RELIG SERVICES	2198	4933	0	0	0	170	9787	0	17088
8	ECONOMIC SERVICES	9034	3982	0	2921	30000	575	143034	61441	250987
8.1	Gen Admn/Regulation/Research	3179	1319	0	0	0	0	4835	0	9333
8.2	Agriculture,Forestry and Fishing	3547	722	0	2921	0	0	501	0	7691
8.3	Mining,Mfg. & Construction	1210	729	0	0	0	0	1622	41	3602
8.4	Electricity,Gas,Steam	76	782	0	0	0	0	41955	26000	68813
8.5	Water Supply	0	0	0	0	0	0	18120	0	18120
8.6	Transport & Communication	0	500	0	0	30000	575	76001	35400	142476
8.7	Other Economic Services	1022	-70	0	0	0	0	0	0	952
9	Environmental Protection	445	1354	0	0	0	500	744	0	3043
10	Relief on Calamities	4175	4119	0	8600	0	0	300	0	17194
	TOTAL	665650	257990	37083	11521	30000	521597	478848	69856	2072545

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 THE YEAR 2014-15 (B/E)

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	40968	0	13	822	4961	1391	0	0	0	0	0	1	0	60	0	0	48216	509065
1.1	40968	0	13	822	4961	1391	0	0	0	0	0	1	0	60	0	0	48216	509065
1.1.1	26252	0	0	525	2843	100	0	0	0	0	0	0	0	50	0	0	29770	125055
1.1.2	0	0	0	0	854	855	0	0	0	0	0	1	0	0	0	0	1710	4109
1.1.3	14716	0	13	297	1264	436	0	0	0	0	0	0	0	10	0	0	16736	379901
1.2														0	0	0	0	0
2	300	0	0	25	164	0	0	0	0	0	0	0	0	0	0	0	489	2778
3	67085	0	3510	45	8369	891	0	0	0	0	0	0	22500	7095	0	7000	116495	843688
3.1	450	0	0	24	180	6	0	0	0	0	0	0	0	5	0	0	665	7525
3.2	66635	0	3510	21	8189	885	0	0	0	0	0	0	22500	7090	0	7000	115830	836163
4	65720	0	200	83	9215	66	0	0	0	0	0	0	11005	4710	0	0	90999	383913
4.1	3280	0	0	0	300	24	0	0	0	0	0	0	0	0	0	0	3604	27256
4.2	62440	0	200	83	8915	42	0	0	0	0	0	0	11005	4710	0	0	87395	356657
5	6827	0	0	0	856	214	0	0	0	0	0	0	0	135	0	7729	15761	230424
6	5850	22222	77280	0	4	1	0	0	0	200	0	500	23548	87330	17400	35280	269615	355940
7	1150	0	2501	10	764	188	0	0	0	0	0	0	90	3363	0	2000	10066	27154
8	1780	171400	8646	22	286	70	875	0	0	7600	0	97442	27425	67620	2000	136904	522070	773057
8.1	280	0	0	20	161	41	0	0	0	0	0	0	0	25	0	0	527	9860
8.2	0	0	1685	2	50	10	875	0	0	0	0	0	0	0	0	0	2622	10313
8.3	0	0	5821	0	23	6	0	0	0	0	0	0	0	375	0	152	6377	9979
8.4	0	0	640	0	0	0	0	0	0	2500	0	7760	0	20020	0	36600	67520	136333
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	47200	0	59600	106800	124920
8.6	1500	171400	500	0	0	0	0	0	0	5100	0	89682	27425	0	2000	40552	338159	480635
8.7	0	0	0	0	52	13	0	0	0	0	0	0	0	0	0	0	65	1017
9	0	0	250	1000	200	50	0	0	0	0	0	0	11250	20	0	0	12770	15813
10	0	0	0	0	33	7	0	0	0	0	0	0	0	0	0	0	40	17234
	189680	193622	92400	2007	24852	2878	875	0	0	7800	0	97943	95818	170333	19400	188913	1086521	3159066

ANNEXURES

Abbreviations for Economic Classification of Budget Documents

(Base Year 2004-05)

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

42		Tk	Transfers in kind
43		Tc	Transfer to Centre
44		Ts	Transfer to State
45		Tl	Transfer to Local Bodies
46		Tf	Transfer to Foreign
47	Financial Assets	Pfa	Purchase of Financial Assets
48		Psh	Purchase of Second Hand Assets
49	Gross Capital Formation	Pl	Purchase of Land
50		Stof	Change in stock of Food
51		Stoi	Change in stock of Inventory
52		Bo	Expenditure on Construction of Buildings
53		Ro	Expenditure on Construction of Road
54		Co	Expenditure on Construction of Other Capital
55	Gross Fixed Capital Formation	Tro	Expenditure on Purchase of Transport
56		Mo	Expenditure on Purchase of Machinery
57		So	Expenditure on Purchase of Software
58		Cao	Expenditure on acquiring Cultivated Assets
59		Aso	Expenditure on acquiring Animal Stock
60		G	Purchase of Goods & Services
61	Intermediate Consumption	Bm	Maintenance of Buildings
62		Rm	Maintenance of Roads
63		Cm	Maintenance of Other Construction
64		Intl	Interest to Local Authorities
65		Into	Interests to Non-Government Bodies
66	Property Income	Intf	Interest to Foreign Government/Organisations
67		Intc	Interest to Central Government
68		Ints	Interests to State Governments
69	Subsidies	Sub	Subsidies

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

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

☒ ☒ ☒

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

1. **Income from Property and Entrepreneurship:** This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - ❖ Corporate tax
 - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
 - ❖ Hotels receipts tax
 - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
 - ❖ Land revenue
 - ❖ Estate Duty
 - ❖ Taxes on wealth
 - ❖ Gift Tax

3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative device for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
 - Stamps & Registration fees
 - Customs
 - Union & State Excise
 - Sales Tax/ Value Added Tax
 - Service Tax
 - Taxes on Vehicles
 - Taxes on goods & passengers
 - Taxes and duties on electricity
 - Entertainment tax
 - Foreign Travel tax
 - Fees under factories & Mines acts
 - Import & Export license application
 - Patent fees

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

