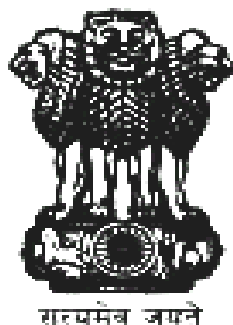




GOVERNMENT OF N.C.T. OF DELHI

ANALYSIS OF THE
BUDGETARY TRANSACTIONS
OF STATE GOVERNMENT
2023~24

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



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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, National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, Govt. of India.

In this report, the actual expenditure for the year 2021-22, revised estimates of expenditure for 2022-23 and budget provisions for 2023-24 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 NSO 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
AUGUST, 2023

(NIHARIKA RAI, I.A.S.)
SECRETARY (PLANNING)

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EXECUTIVE SUMMARY

ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT 2023-24

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2023-24.

A. BUDGETARY RECEIPTS

- ❖ The revenue receipts of Delhi Govt. estimated to increase from Rs. 49312.99 crore in 2021-22 (A/c) to Rs. 62825.71 crore in 2022-23 (RE) and thereafter expected to decrease to Rs. 62752.00 crore by 2023-24 (BE). Thus, it is likely to increase by 27.25% in 2023- 24 (BE) over the year 2021-22 (A/c). However, the increase in revenue receipts from 2021-22 (A/c) to 2022-23 (RE) was 27.40%.
- ❖ Tax to GSDP ratio of the Delhi Govt. is found to be 4.42% for the year 2021-22 (A/c) and it increased to 4.64% during 2022-23 (RE).
- ❖ Taxes and interest taken together accounted for about 82% of revenue receipts during the year 2021-22 (A/c).

B. BUDGETARY EXPENDITURE/OUTLAYS

- ❖ Total disbursement of Delhi Govt. was Rs. 61172.34 crore in 2021-22 (A/c) whereas the total outlays for 2022-23 (RE) and 2023-24 (BE) were to the tune of Rs. 72500.00 crore and Rs. 78800.00 crore respectively.
- ❖ Out of the total expenditure of Rs. 61172.34 crore, about 79% constitutes towards Current Transfers including subsidy (35.72%), Compensation of Employees (21.69%), New Construction (12.12%), Interest Payment (5.35%) and Advances (4.26%) taken together during 2021-22 (A/c). The above items of expenditure continue to constitute the major share of total expenditure during the subsequent years.

❖ The component of Gross Expenditure / Outlay on compensation of employees has been Rs. 13271.48 crore, Rs. 15284.62 crore and Rs. 16552.87 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

❖ The component of Compensation of employees on Education Services was found to be Rs. 6760.51 crore, Rs. 7733.27 crore and Rs. 8350.06 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

❖ The component of Compensation of employees on Health Affairs & Services was found to be Rs. 3102.91 crore, Rs. 3461.08 crore and Rs. 3706.08 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been Rs. 6289.76 crore, Rs. 6906.69 crore and Rs. 7432.32 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It was estimated to be 0.70% of the GSDP of Delhi at current prices for the year 2021-22 (A/c) and 0.66% for the year 2022-23 (RE).

❖ The component of Gross Expenditure / Outlay on Current Transfers including Subsidies has been Rs. 21848.31 crore, Rs. 24636.85 crore and Rs. 24982.87 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (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 & for working deficit of DTC, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB & NDMC etc.

❖ The component of Gross Expenditure / Outlay on New Construction has been Rs. 7411.74 crore, Rs. 8326.08 crore and Rs. 9890.04 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. New construction work covers all activities connected with alteration, addition and construction of residential and office buildings, roads and bridges and other construction works.

❖ The component of Gross Expenditure / Outlay on Machinery and Equipments, including Transport, Information & Communication Technology and Software has been Rs. 496.15

crore, Rs. 829.00 crore and Rs. 1344.90 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Financial Assets has been Rs. 819.61 crore, Rs. 1585.03 crore and Rs. 190.01 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (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 and investment in DTC & Cluster Buses for installation of CCTV Cameras.

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been Rs. 6.13 crore, Rs. 0.73 crore and Rs. 85.20 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. The major chunk of the expenditure / outlay under this component is spent on purchase of land for power projects, purchase of land for construction of Yojna Bhawan, Delhi Sadan and Hospitals.

❖ The component of Gross Expenditure / Outlay on Capital Transfers has been Rs. 804.11 crore, Rs. 2759.14 crore and Rs. 4625.14 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (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 Rs. 132.24 crore, Rs. (-) 53.91 crore and Rs. (-) 24.88 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Interest Payments has been Rs. 3274.25 crore, Rs. 3266.36 crore and Rs. 3094.32 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It comprises expenditure / outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

❖ The component of Gross Expenditure / Outlay on Advances to Local Bodies and Others (including Contingency Fund) has been Rs. 2603.40 crore, Rs. 4244.24 crore and Rs. 5586.92 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply & ways and means support, Loans and Advances to DSFDC, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, Subordinate debts for land acquisition for MRTS. It also comprises loans to

DUSIB, DSCSC, local Bodies & autonomous Institutions for ways and means support. It also includes loans and advances to the Govt. employees for House Building and purchase of computers etc.

❖ The component of Gross Expenditure / Outlay on Repayments of Loans to Central Government has been Rs. 4215.16 crore, Rs. 4715.17 crore and Rs. 5040.29 crore in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.

C. GROSS SAVINGS

❖ Delhi Government's gross savings during 2021-22 were Rs. 4361.58 crore and the same is expected to increase to Rs. 11352.07 crore by the end of 2022-23 as per Revised Estimates and subsequently decrease to Rs. 8923.37 crore in 2023-24 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure reveals that during 2021-22, maximum expenditure in terms of percentage was incurred on Education (25.20%) followed by Medical & Public Health (16.29%), Transport & Communication (14.85%), General Public Services (13.54%), Social Security and Welfare Services (7.44%), Housing & Other Community Amenities (7.30%), Electricity, Gas & Steam (6.15%) and Water Supply (4.26%). Similarly, the dominant share during 2023-24 goes to areas like Education (24.16%) followed by General Public Services (16.41%), Housing & Other Community Amenities (13.84%), Medical & Public Health (13.08%), Transport & Communication (12.84%), Social Security and Welfare Services (6.87%), Electricity, Gas & Steam (4.76%) and Water Supply (4.16%).

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be Rs. 9155.08 crore during the year 2022-23, as compared to the amount of actual Gross Capital Formation of Rs. 7907.89 crore during 2021-22. Keeping budget provisions in view for 2023-24, there is likelihood that Gross Capital Formation will be Rs. 11234.94 crore.



CHAPTER 1

INTRODUCTION

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

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the outset, the reclassified budgetary information of state government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the state income accounting. The scope of the present report is confined to the analysis of Budget of Govt. of NCT of Delhi viz. 2021-22 actual expenditure, 2022-23 revised estimates and 2023-24 budget estimates.

CLASSIFICATION OF GOVT. EXPENDITURE

For the purpose of budget analysis the government expenditure can broadly be classified as under :-

(i) **Economic:** Economic character of the expenditure like current expenditure, capital expenditure, loans etc., and

(ii) **Purpose:** The purpose it is likely to serve, such as, health, education, social security & welfare services, etc.

The combination of Economic and Purpose Classification, explains how expenditure for a particular purpose is divided between different economic categories and vice-versa. The adoption of Economic-cum-Purpose classification during the course of budget analysis gives a meaningful presentation of the government's spending and help to draw logical conclusions about the same.

SCHEME OF THE REPORT:

The report is presented in five sections. Conceptual issues have been discussed in Chapter Two, Chapter Three deals with actual analysis part, while Chapter Four deals with purpose-wise classification along with Gross capital formation. Detailed statistical tables are in Chapter Five. Explanatory notes pertaining to the report are kept at Annexure for the benefit of data users.



CHAPTER 2

CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

The current income that accrues to the government's exchequer through a variety of taxes, miscellaneous fees, etc., constitutes receipts to the administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. This current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure therefore denotes the saving of the government administration and at the outset becomes available for domestic capital formation.

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT:

This account is concerned with the total capital formation in government administration and Departmental Enterprises 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 Enterprises has been presented separately whereas the sources of finance are common to both.

PRODUCTION ACCOUNT OF DEs OF DELHI GOVERNMENT:

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

The input component of the departmental enterprise 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 Enterprises 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 enterprises, 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 Enterprises.

The budget is presented under a few standard account heads of the functional character for example education, health, agriculture, industry, transport etc. However, the expenditures shown under these account heads need not necessarily be in accordance with the principles of purpose classification. For instance, expenditures on medical colleges and other educational institutions are generally shown under account head "medical", expenditure on youth welfare and cultural activities are shown under "education" and so on. Further, there can be various account heads, which pertain to multiple purpose categories such as public works department, community development, cooperation etc. Thus, expenditure under each of these account heads is not specific to any purpose category. It becomes, therefore, essential to reclassify these heads of expenditure afresh.

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

Code	Major Category	Code	Sub Category
1	General Public Services	1.1	General Admn., External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admn., External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
2	Defence including Civil Defence		
3	Education Affairs and Services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
5	Social Security / Welfare Affairs and Services	5.1	Social Security Affairs and Services
		5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs / Services n.e.c.
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 2021-22, 2022-23 and 2023-24. It is essential to note that whenever reference is made to 2021-22 (A/c), it may mean actual / final where as it denotes revised estimates for 2022-23 (RE) while for the year 2023-24 (BE), the figures are simply budget estimates. In other words, data of 2022-23 and 2023-24 are purely provisional and it will get concretized in the coming years.

TOTAL BUDGETARY RECEIPTS:

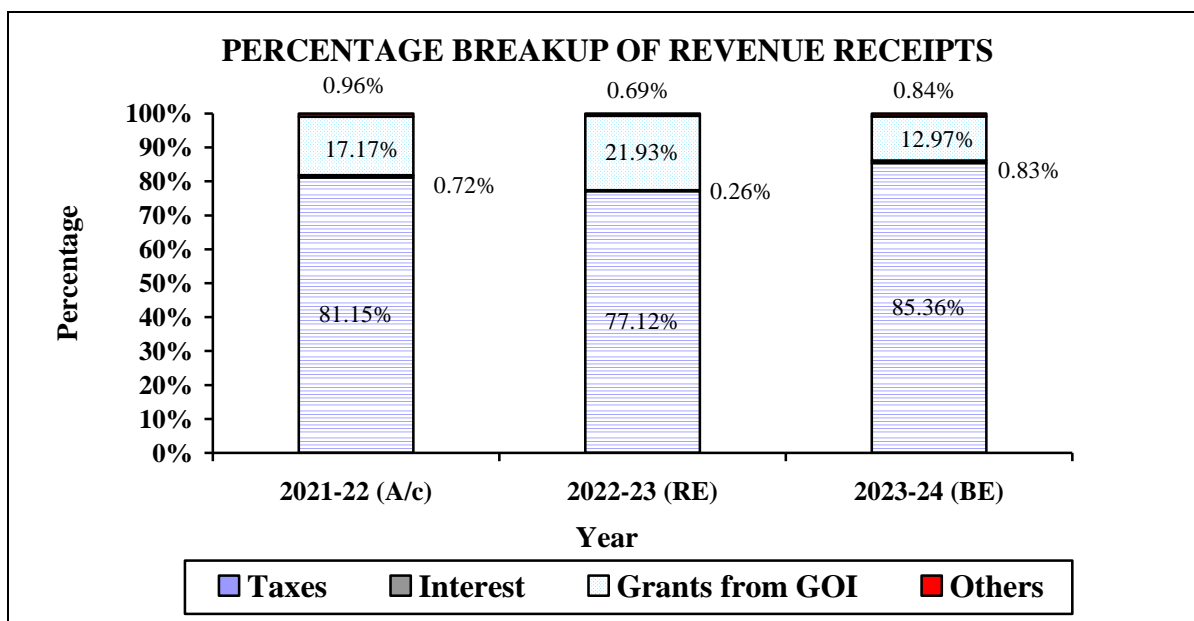
Monetary receipts displayed in Statement 3.1 include current income accrued / estimated to accrue to the government on different accounts like taxes (Product, Production and Other Transfers), interest, revenue grants, income from DEs etc., in the year under reference. The extra budgetary funds that flow 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 about 82% of revenue receipts during 2021-22. 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 Rs. 4931299 lakh in 2021-22 to Rs. 6275200 lakh in 2023-24. Revenue receipts between 2021-22 and 2022-23 are projected to increase by 27.40%. 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	2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
A.	REVENUE RECEIPTS			
1	Taxes (Product, Production & Other Transfers)	4001869 (81.15)	4845000 (77.12)	5356500 (85.36)
2	Misc. Receipts (Fine, Fees & Forfeitures)	3669 (0.08)	4324 (0.07)	5525 (0.09)
3	Interest	35602 (0.72)	16250 (0.26)	52260 (0.83)
4	Property Receipts	17352 (0.35)	12017 (0.19)	17230 (0.27)
5	Revenue Grants from GOI	846731 (17.17)	1377571 (21.93)	813700 (12.97)
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	26076 (0.53)	27409 (0.43)	29985 (0.48)
	Sub Total (A)	4931299 (100.00)	6282571 (100.00)	6275200 (100.00)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	1119267	325123	1000001
11	Recovery of Loan & Advances	62278	59998	62199
	Sub Total (B)	1181545	385121	1062200
	GROSS RECEIPTS (A+B)	6112844	6667692	7337400

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 2021-22, 2022-23 and 2023-24.

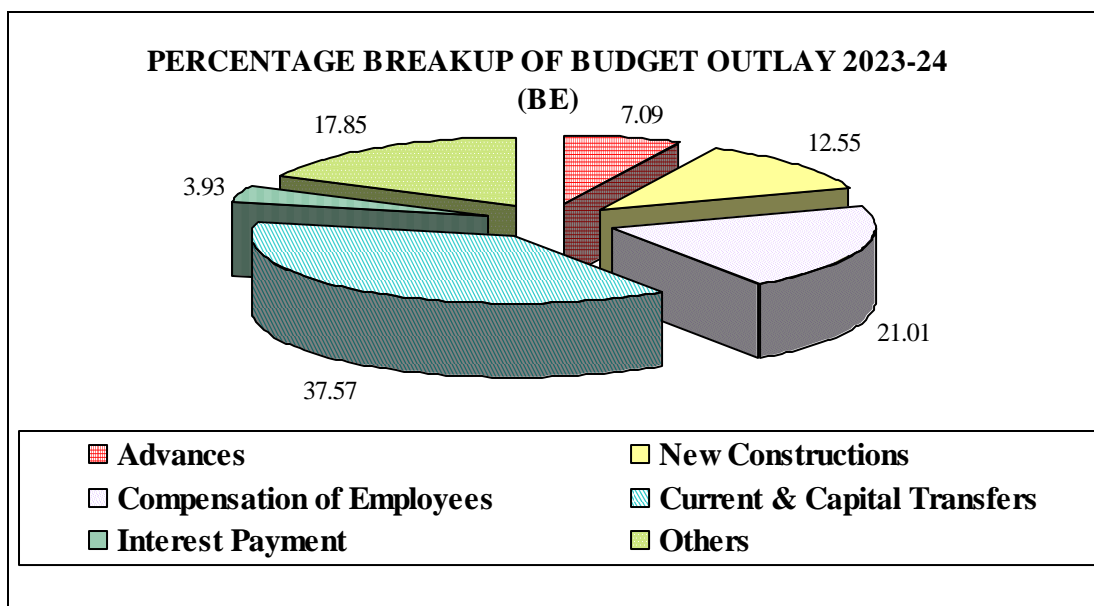
Out of the total expenditure of Rs. 6117234 lakh, about 79% constitutes towards Current Transfers including subsidy (35.72%), Compensation of Employees (21.69%), New Construction (12.12%), Interest Payment (5.35%) and Advances (4.26%) taken together during 2021-22 (A/c). The above items of expenditure continue to constitute the major share of total expenditure during the subsequent years.

The share of Repayment of Loans to Government of India to the total outlay was 6.89% during 2021-22 as against 6.50% during 2022-23 and for 2023-24, it is likely to be 6.39%. In absolute terms, Delhi Govt. had repaid Rs 421516 lakh in 2021-22 and expected to make payment of Rs. 471517 lakh during 2022-23 against its borrowing from Union Government. For 2023-24, Rs. 504029 lakh is proposed to make as Repayment of Loan to Government of India. More details on classification of expenditure are available in the next paragraphs.

Statement: 3.2 - Distribution of Gross Expenditure / Outlays

S. No.	Items	2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	1327148 (21.69)	1528462 (21.08)	1655287 (21.01)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	628976 (10.28)	690669 (9.53)	743232 (9.43)
3	Current transfers including Subsidy	2184831 (35.72)	2463685 (33.98)	2498287 (31.70)
4	New Construction	741174 (12.12)	832608 (11.48)	989004 (12.55)
5	Machinery & Equipments including Transport, ICT & Software	49615 (0.81)	82900 (1.14)	134490 (1.71)
6	Cultivated Assets	0 (0.00)	0 (0.00)	0 (0.00)
7	Financial Assets	81961 (1.34)	158503 (2.19)	19001 (0.24)
8	Second Hand Assets, land & Change in stock	613 (0.01)	73 (0.00)	8520 (0.11)
9	Capital Transfers	80411 (1.31)	275914 (3.81)	462514 (5.87)
10	Creation of Funds (Reserve)	13224 (0.22)	(-)5391 (-)(0.07)	(-)2488 (-)(0.03)
11	Interest payment	327425 (5.35)	326636 (4.51)	309432 (3.93)
12	Advances to Local Bodies and Others (including Contingency Fund)	260340 (4.26)	424424 (5.85)	558692 (7.09)
13	Repayment of Loan to Central Government	421516 (6.89)	471517 (6.50)	504029 (6.39)
	TOTAL OUTLAY	6117234 (100.00)	7250000 (100.00)	7880000 (100.00)

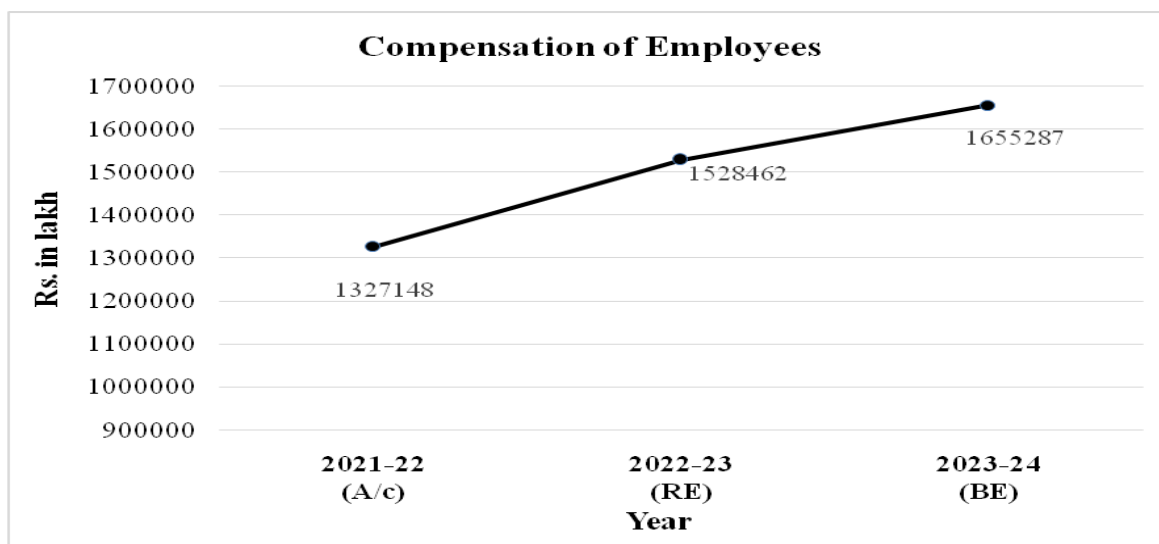
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay.



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.

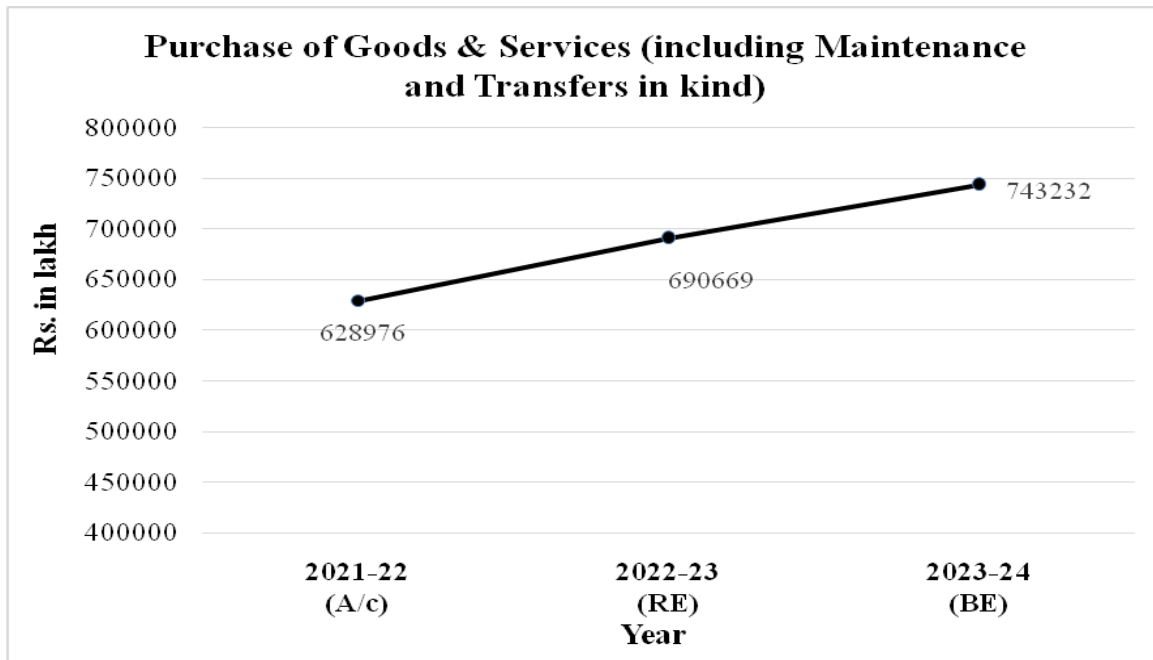
The component of Gross expenditure on compensation of employees has been Rs. 1327148 lakh, Rs. 1528462 lakh and Rs. 1655287 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the growth over previous year have been 15.17% in 2022-23 (RE) and 8.30% in 2023-24 (BE).



2. Purchase of Goods and Services including Maintenance and Transfers in kind

This includes all contingent expenditure on items such as office supplies, rent, rates & taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations including the expenditure on current repairs and maintenance. Maintenance covers expenditure towards building, roads, machinery etc. Transfers in kind such as mid day meal scheme, distribution of nutritious food and beverages, free supply of books and stationery to SC students in school is included here.

Expenditure/Outlay on Purchase of Goods and Services including Maintenance and Transfers in kind has been Rs. 628976 lakh, Rs. 690669 lakh and Rs. 743232 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the growth over previous year have been 9.81% in 2022-23 (RE) and 7.61% in 2023-24 (BE).

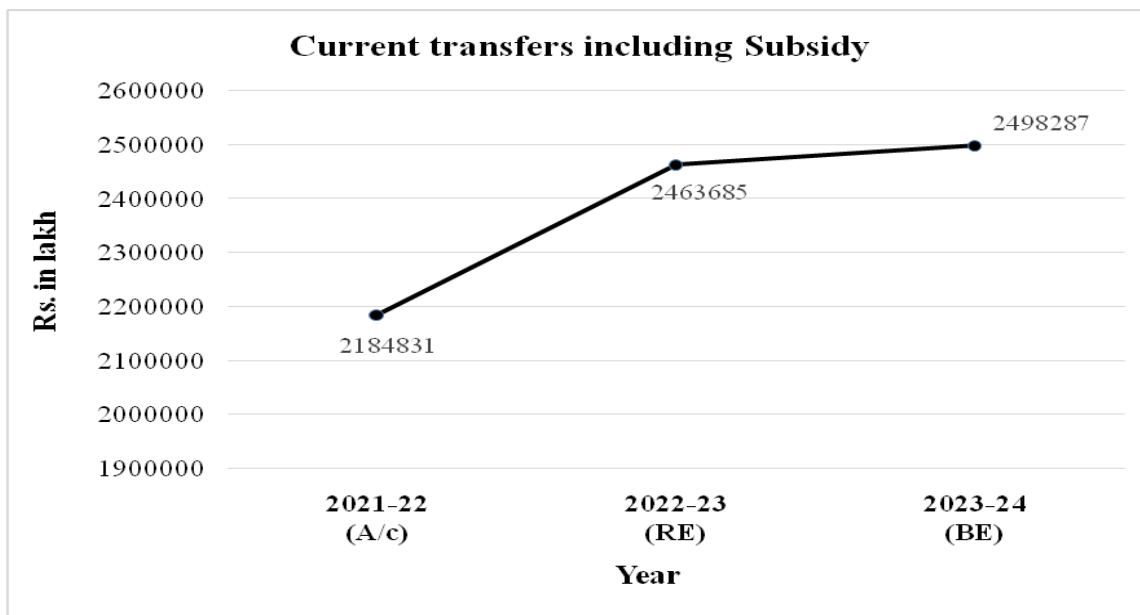


3. Current Transfers including subsidy

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

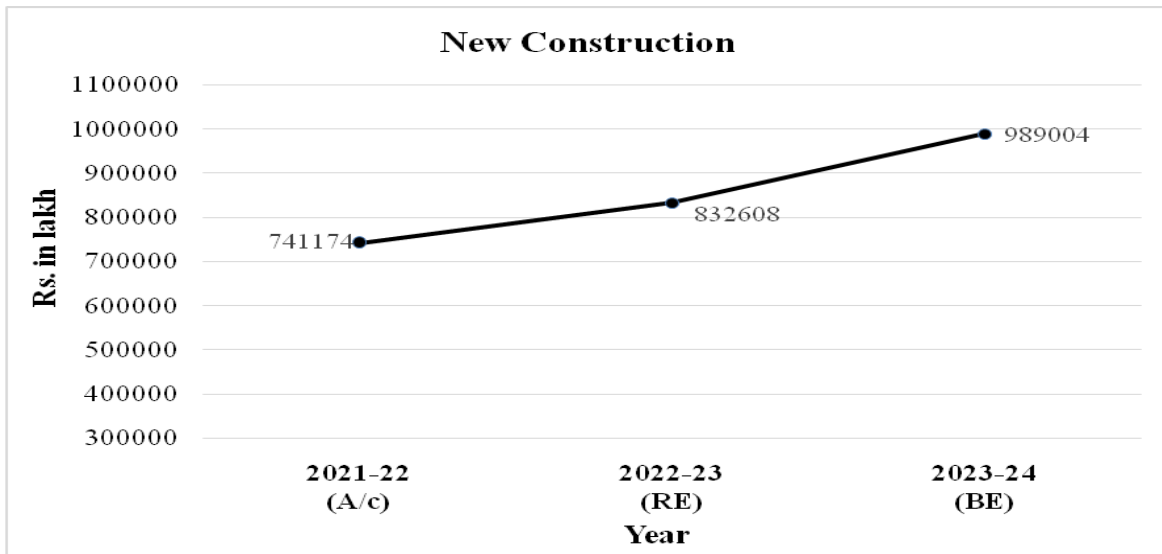
of cluster buses & for working deficit of DTC, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB & NDMC etc.

The component of Gross Expenditure/Outlay on current transfers including subsidy has been Rs. 2184831 lakh, Rs. 2463685 lakh and Rs. 2498287 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the growth over previous year have been 12.76% in 2022-23 (RE) and 1.40% in 2023-24 (BE).



4. New Constructions

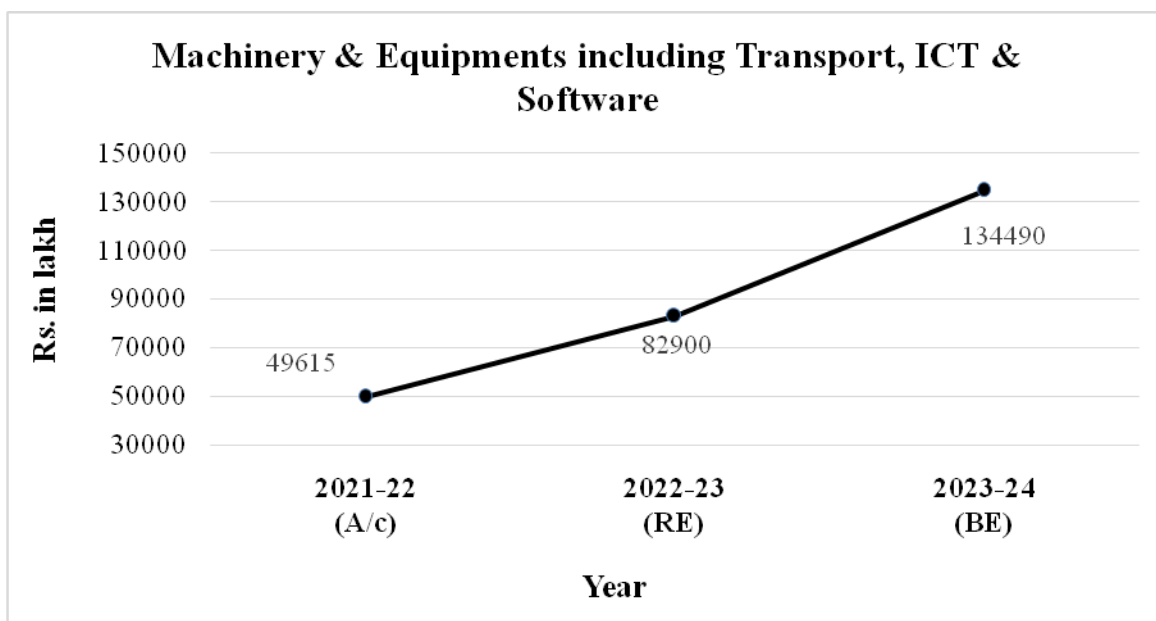
New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, roads and bridges and other construction works. The component of Gross Expenditure / Outlay has been Rs. 741174 lakh, Rs. 832608 lakh and Rs. 989004 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the growth over previous year have been 12.34% in 2022-23 (RE) and 18.78% in 2023-24 (BE).



5. Machinery and Equipments, including Transport, Information & Communication Technology equipments and Software

It include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipments and instruments used by professional men. Transport equipments include expenditure incurred on the purchase of buses, jeeps, trucks, tractors for road haulage. Software expenditure includes expenditure on software purchased exclusively or developed in-house. However, the software which is inseparable with the computer such as operating system and expenditure on Wi-Fi Facilities etc. has to be included in the Information & Communication Technology equipments.

The component of Gross Expenditure / Outlay has been Rs. 49615 lakh, Rs. 82900 lakh and Rs. 134490 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively and has shown a growth of 67.09% in 2022-23 (RE) and 62.23% in 2023-24 (BE) over previous year.



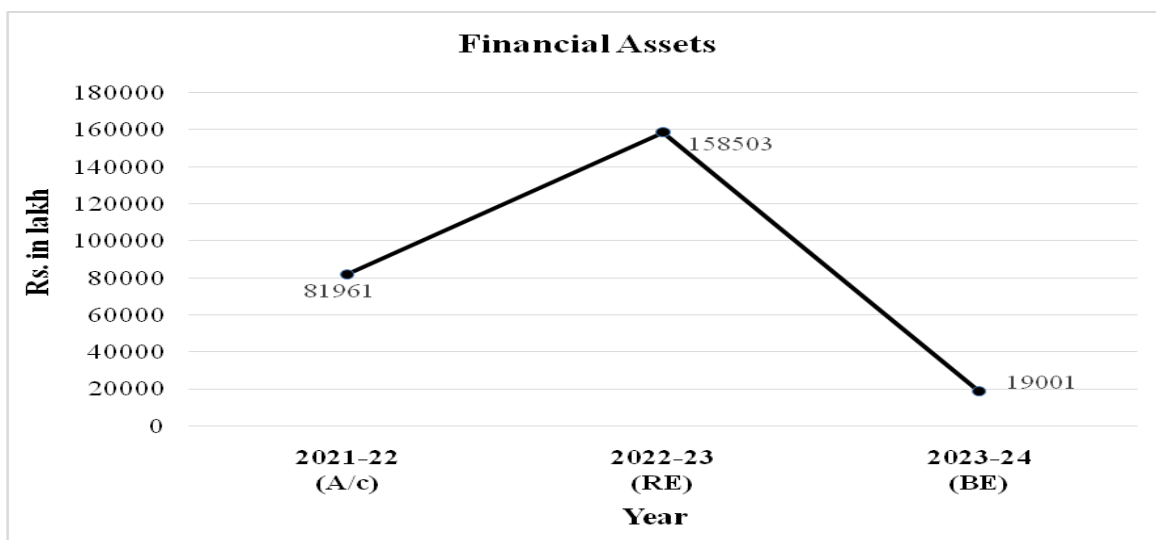
6. Cultivated Assets

It includes plantations, orchards and other cash crops having life for more than one year. Due to recoveries, the component of Gross expenditure / Outlay has been Nil during the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE).

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 and investment in DTC & cluster buses for installation of CCTV cameras.

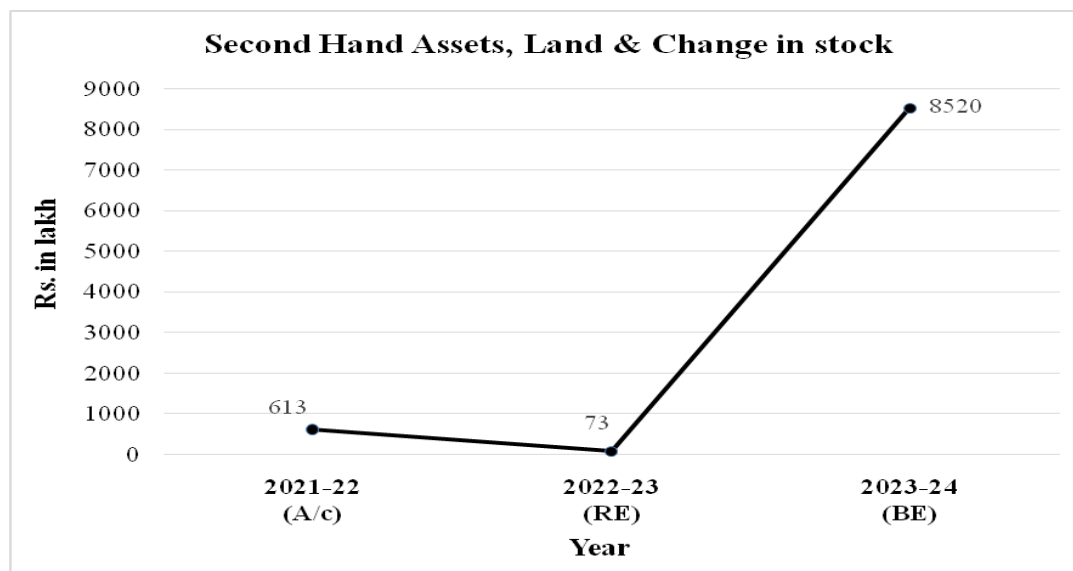
The component of Gross Expenditure / Outlay has been Rs. 81961 lakh, Rs. 158503 lakh and Rs. 19001 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that there has been an increase of 93.39% in 2022-23 (RE) and decline of 88.01% in 2023-24 (BE) over previous year.



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 power project, construction of Yojna Bhawan, construction of Delhi Sadan and construction of hospitals.

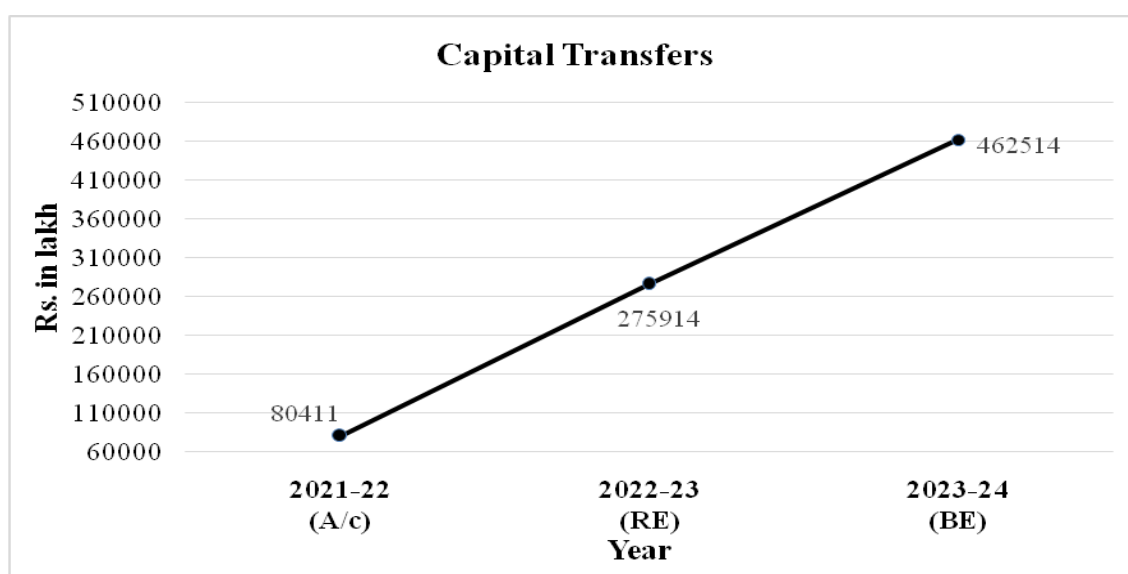
The component of Gross expenditure has been Rs. 613 lakh, Rs. 73 lakh and Rs. 8520 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that there has been decline of 88.09% in 2022-23 (RE) over previous year whereas increment of 11571.23% is noticed in 2023-24 (BE) over previous year.



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.

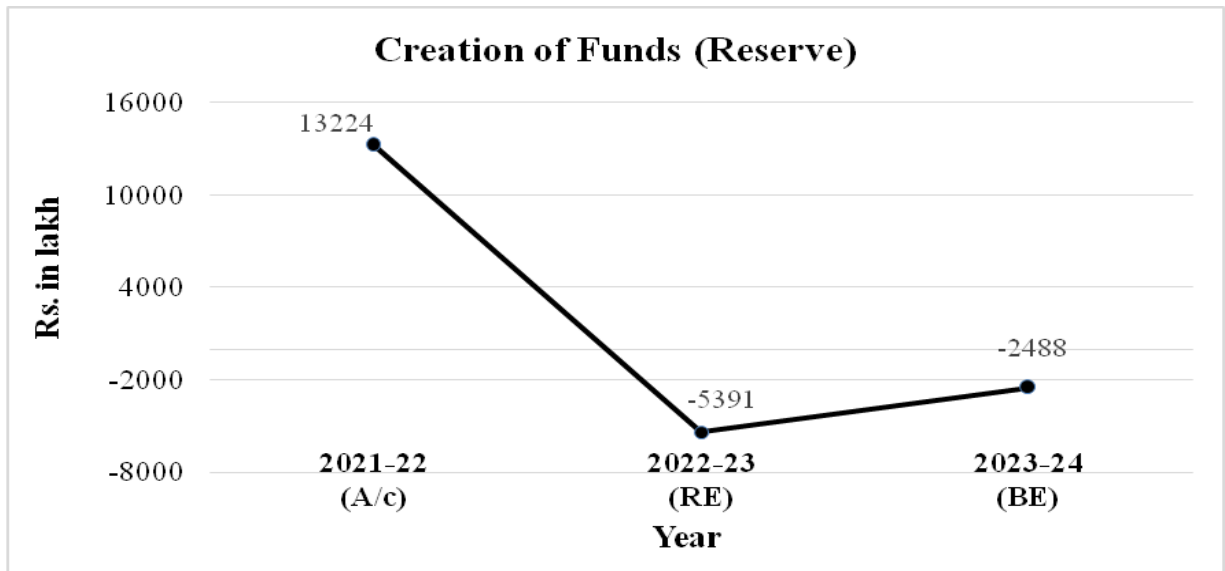
The component of Gross Expenditure/Outlay has been Rs. 80411 lakh, Rs. 275914 lakh and Rs. 462514 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the growth over previous year have been 243.13% in 2022-23 (RE) and 67.63% in 2023-24 (BE).



10. Creation of Funds (Reserve)

Funds are created by Government to meet the untoward and unforeseen expenditure, relating to Natural Calamities, Reduction and Avoidance of Debt, Flood Control, Drainage, construction of Roads & Bridges, Energy & Power, Civil Supplies, Village & Small Industries, Social Security & Welfare etc.

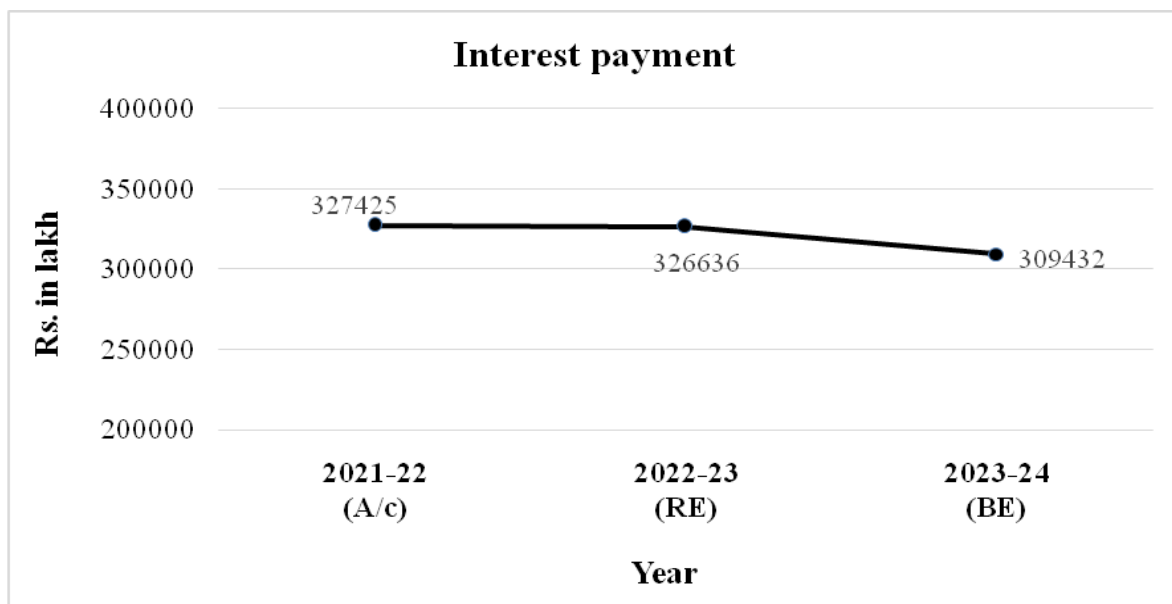
The component of Gross Expenditure / Outlay has been Rs. 13224 lakh, Rs. (-) 5391 lakh and Rs. (-) 2488 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that the decline over previous year has been 140.77% in 2022-23 (RE) and positive growth of 53.85% in the year 2023-24 (BE) over previous year.



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.

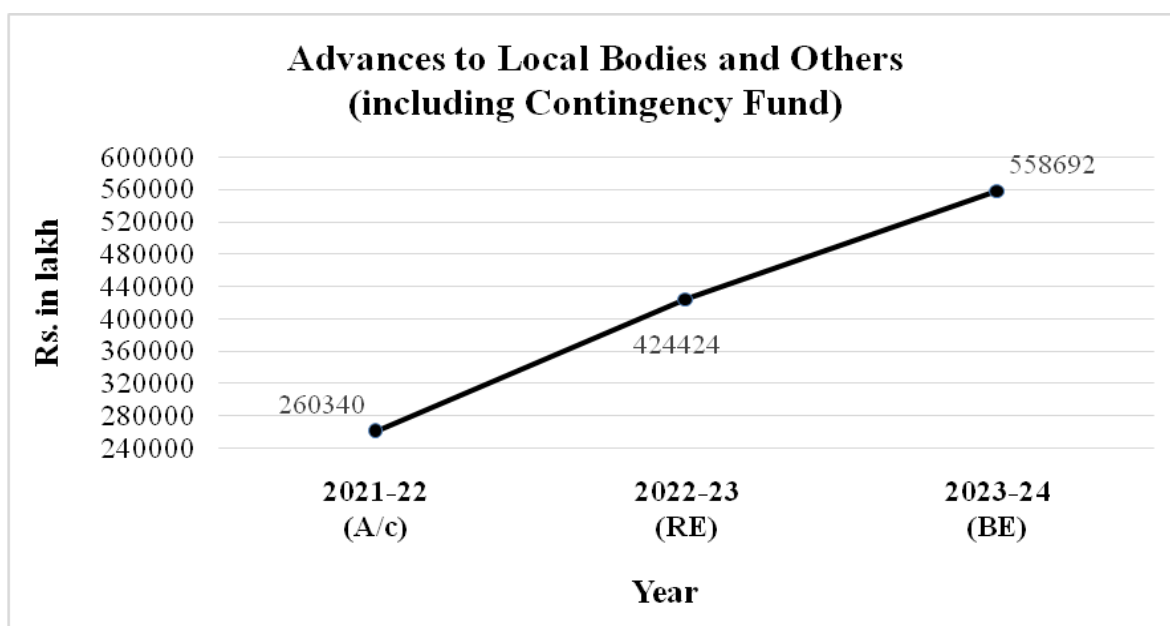
The component of Gross expenditure / outlay has been Rs. 327425 lakh, Rs. 326636 lakh and Rs. 309432 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that there has been a decline of 0.24% in 2022-23 (RE) and 5.27% in 2023-24 (BE) respectively over previous year.



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

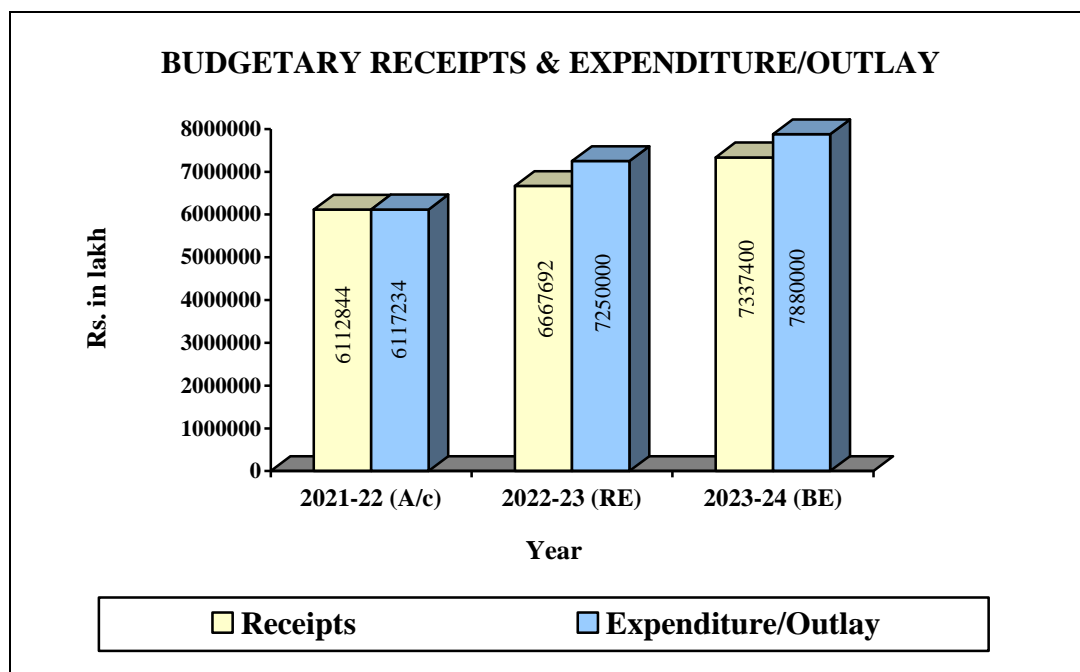
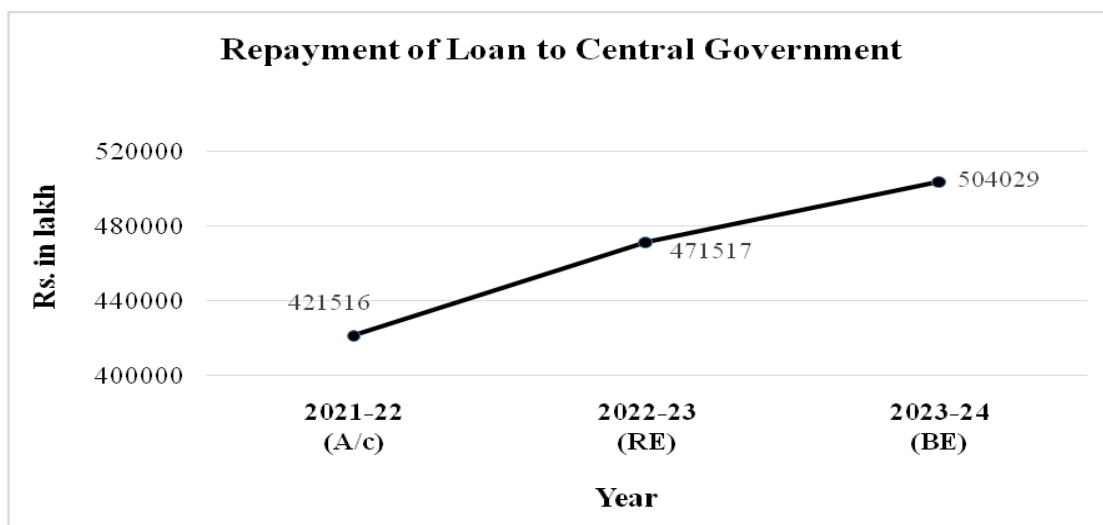
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply & ways and means support, Loans and Advances to DSFDC, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, Subordinate debts for land acquisition for MRTS. It also comprises loans to DUSIB, DSCSC, local Bodies & autonomous Institutions for ways and means support. It also includes loans and advances to the Govt. employees for House Building and purchase of computers etc.

The component of Gross Expenditure/Outlay has been Rs. 260340 lakh, Rs. 424424 lakh and Rs. 558692 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that there has been a growth of 63.03% in 2022-23 (RE) and 31.64% in 2023-24 (BE) respectively over previous year.



13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been Rs. 421516 lakh, Rs. 471517 lakh and Rs. 504029 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively. It is also to be noticed here that there has been a growth of 11.86% in 2022-23 (RE) and 6.90% in 2023-24 (BE) respectively over previous year.

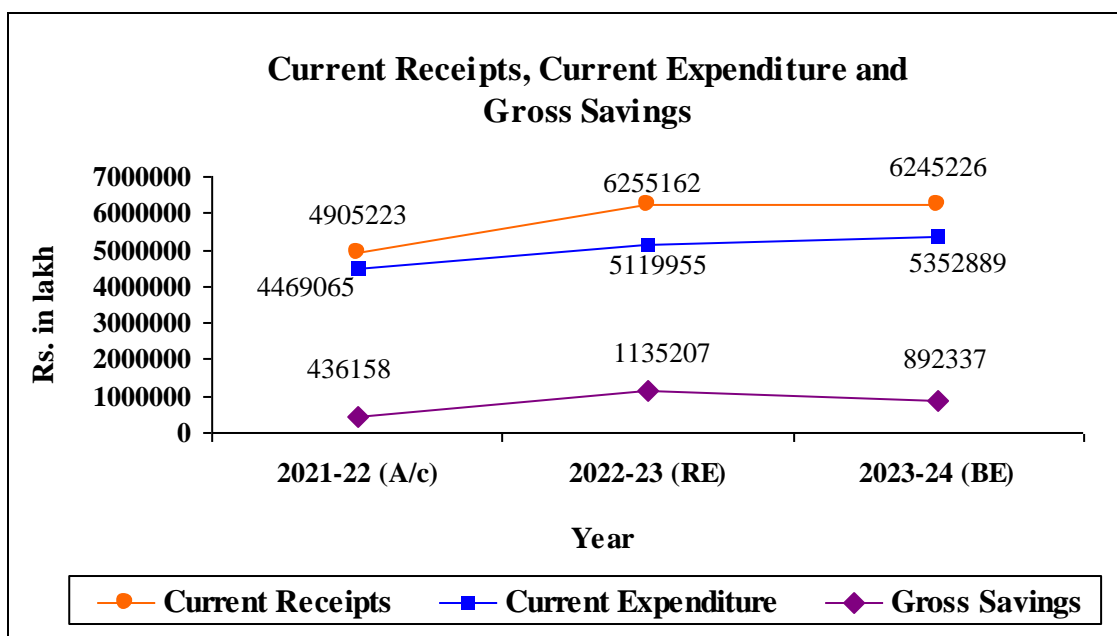


GROSS SAVINGS:

Statement 3.3 indicates that 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 2021-22 were Rs. 436158 lakh and the same is expected to reach at Rs. 892337 lakh by the end of 2023-24 as per budget estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
S. No.	Items	(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Current Receipts	4905223	6255162	6245226
2	Current Expenditure	4469065	5119955	5352889
3	Surplus on Current A/c (1-2)	436158	1135207	892337
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	436158	1135207	892337



NET EXTRA BUDGETARY BORROWINGS / LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are Rs. 490855 lakh and Rs. 76879 lakh for the financial year 2021-22 (A/c) and 2022-23 (RE) respectively. Net Extra Budgetary Receipts is likely to touch Rs. 544567 lakh in the year 2023-24 (BE).

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

S. No.	Items	2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Capital Expenditure on Fixed Assets	845052	1053583	1417903
2	Add Net Expenditure on Financial Assets	81961	158503	19001
3	Less Surplus on Current Account	436158	1135207	892337
4	Net Extra Budgetary Receipts (1+2-3)	490855	76879	544567

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

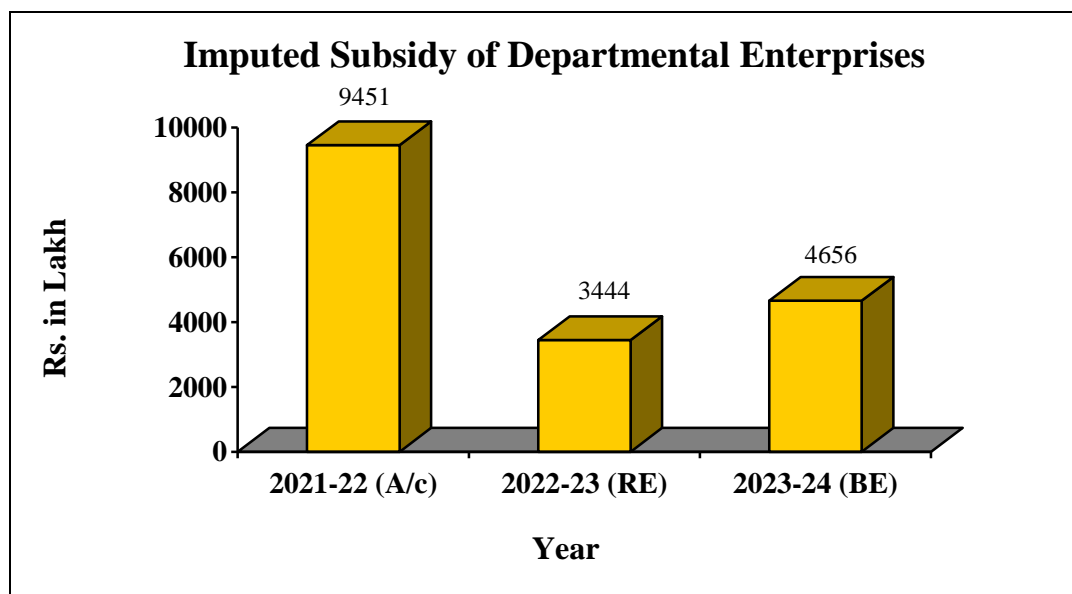
PROFIT / LOSS FROM DEs:

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

Statement: 3.5 - Distribution of Gross Input / Gross Output of DEs

S. No.	Items	2021-22	2022-23	2023-24
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	3803	4309	6224
2	Purchase of Commodities & Services including maintenance	7110	2865	2722
3	Operating Surplus	0	0	11
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	0	11
4	Consumption of Fixed Capital	0	0	0
	GROSS INPUT	10913	7174	8957
1	Sales of Goods & Services	1462	3730	4301
2	Imputed Subsidy	9451	3444	4656
	GROSS OUTPUT	10913	7174	8957

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 DEs on Delhi Govt. was ₹ 9451 lakh during 2021-22 while it is estimated to be ₹ 4656 lakh during the year 2023-24 (BE).



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.

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

S. No.	Items	2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Purchase of Commodities & Services including maintenance	596850 (31.08)	643835 (29.70)	667503 (28.81)
2	Compensation of Employees	1323345 (68.92)	1524153 (70.30)	1649063 (71.19)
2.1	Salary	1100442 (57.31)	1248929 (57.61)	1349637 (58.26)
2.2	Benefits & Wages	222714 (11.60)	274925 (12.68)	299127 (12.91)
2.3	Pension	189 (0.01)	299 (0.01)	299 (0.02)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	1920195 (100.00)	2167988 (100.00)	2316566 (100.00)
5	Production of Goods & Services	1920195	2167988	2316566
5.1	Services Produced for own use	1895581 (98.72)	2144309 (98.91)	2290882 (98.89)
5.2	Sale of Goods & Services	24614 (1.28)	23679 (1.09)	25684 (1.11)
6	Gross Output (5)	1920195 (100.00)	2167988 (100.00)	2316566 (100.00)

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

It is evident from Statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2021-22 (A/c), it was to the tune of Rs. 1323345 lakh, in 2022-23 (RE) it was Rs. 1524153 lakh and during 2023-24 (BE) it is expected to be Rs. 1649063 lakh. In terms of percentage to gross input, it was (68.92%), (70.30%) and (71.19%) respectively for the said years. Out of the total value of services produced, major proportion is consumed internally across years.



CHAPTER 4

PURPOSE~WISE EXPENDITURE

OF DELHI GOVERNMENT

(Administrative Departments)

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

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

It may be seen from the Statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE), the total expenditure were estimated at Rs. 5328779 lakh, Rs. 6429649 lakh and Rs. 7032131 lakh respectively.

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

S. No.	Classification	2021-22 (A/c)	2022-23 (RE)	2023-24 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1.	General Public Services	721779 (13.54)	964284 (15.00)	1154341 (16.41)
2.	Civil Defence	3587 (0.07)	5288 (0.08)	6029 (0.09)
3.	Education	1342606 (25.20)	1575853 (24.51)	1698782 (24.16)
4.	Medical & Public Health	868054 (16.29)	895388 (13.93)	919672 (13.08)
5.	Social Security & Welfare Services	396507 (7.44)	501509 (7.80)	483012 (6.87)
6.	Housing & Other Community Amenities	389251 (7.30)	636429 (9.90)	973452 (13.84)
7.	Cultural, Recreational & Religious Services	110196 (2.07)	102353 (1.59)	165750 (2.36)
8.	Economic Services	1377609 (25.85)	1678269 (26.10)	1580464 (22.47)
8.1	Gen. Admn./ Regulation/Research & Labour	3251 (0.06)	5337 (0.08)	7481 (0.11)
8.2	Agriculture, Forestry, Fishing & Hunting	23937 (0.45)	19396 (0.30)	26918 (0.38)
8.3	Mining, Manufacturing & Construction	2626 (0.05)	4986 (0.08)	13549 (0.19)
8.4	Electricity, Gas & Steam	327502 (6.15)	321391 (5.00)	334982 (4.76)
8.5	Water Supply	227200 (4.26)	279290 (4.34)	292461 (4.16)
8.6	Transport & Communication	791229 (14.85)	1046001 (16.27)	903144 (12.84)
8.7	Other Economic Services	1864 (0.03)	1868 (0.03)	1929 (0.03)
9.	Environmental Protection	5350 (0.10)	5252 (0.08)	8597 (0.12)
10.	Other Services	113840 (2.14)	65024 (1.01)	42032 (0.60)
	Total (Administrative Departments)	5328779 (100.00)	6429649 (100.00)	7032131 (100.00)

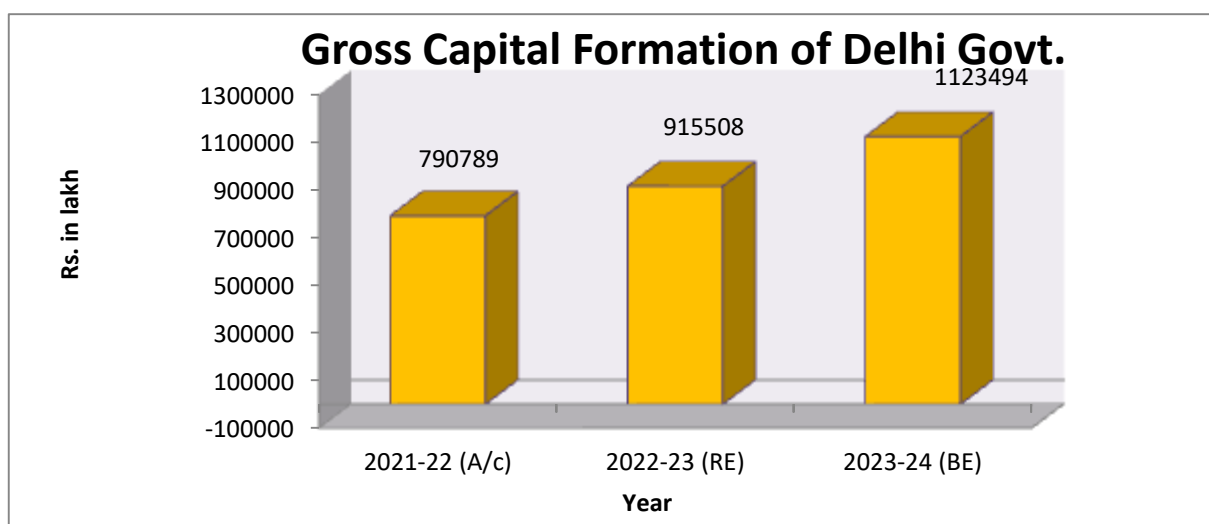
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2021-22, maximum expenditure in terms of percentage was incurred on Education (25.20%) followed by Medical & Public Health (16.29%), Transport & Communication (14.85%), General Public Services (13.54%), Social Security and Welfare Services (7.44%), Housing & Other Community Amenities (7.30%), Electricity, Gas & Steam (6.15%) and Water Supply (4.26%). Similarly, the dominant share during 2023-24 goes to areas like Education (24.16%) followed by General Public Services (16.41%), Housing & Other Community Amenities (13.84%), Medical & Public Health (13.08%), Transport & Communication (12.84%), Social Security and Welfare Services (6.87%), Electricity, Gas & Steam (4.76%) and Water Supply (4.16%).

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 dwellings, other buildings and structures, machinery and equipment, cultivated biological resources, intellectual property products, net purchase of second hand assets and change in stock. 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 2022-23, Gross Capital Formation is expected to be Rs. 915508 lakh as compared to the amount of actual Gross Capital Formation of Rs. 790789 lakh during 2021-22. Keeping budget provisions in view for 2023-24, there is likelihood that Gross Capital Formation will be Rs. 1123494 lakh.



Statement: 4.2 - Gross Capital Formation

S. No	Items	2021-22 (A/c)	2022-2023 (RE)	2023-24 (BE)
A. Administrative Departments		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Construction (Dwellings, Other Buildings and Structures)	741049	832488	982104
2	Machinery and Equipment	49458	82830	131948
3	Cultivated Biological Resources	0	0	0
4	Intellectual Property Products	68	10	2520
5	Net Purchase of Second hand Assets	0	0	0
6	Change in Stock	0	0	0
7	GCF (Admn.) (1+2+3+4+5+6)	790575	915328	1116572
B. Departmental Enterprises				
8	Construction (Dwellings, Other Buildings and Structures)	125	120	6900
9	Machinery and Equipment	89	60	22
10	Cultivated Biological Resources	0	0	0
11	Intellectual Property Products	0	0	0
12	Net Purchase of Second hand Assets	0	0	0
13	Change in Stock	0	0	0
14	GCF (DEs) (8+9+10+11+12+13)	214	180	6922
Gross Capital Formation (7+14)		790789	915508	1123494

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

It may be seen from the Tables annexed to this report that out of total gross capital formation of Administrative Departments of the Delhi Govt. of Rs. 790575 lakh in the year 2021-22 (A/c), Rs. 14293 lakh, Rs. 197697 lakh, Rs. 164586 lakh and Rs. 413999 lakh has been spent on Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2022-23 (RE), industry-wise expenditure has been

Rs. 15916 lakh, Rs. 141071 lakh, Rs. 201162 lakh and Rs. 557179 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of Rs. 915328 lakh. Like-wise, during the year 2023-24 (BE), the expenditure is likely to reach at Rs. 25020 lakh, Rs. 126119 lakh, Rs. 191329 lakh and Rs. 774104 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of Rs. 1116572 lakh respectively.

B. GROSS CAPITAL FORMATION (Departmental Enterprises):

It may be seen from the Tables annexed to this report that expenditure/outlay spent on Gross Capital Formation of Departmental Enterprises of the Delhi Govt. is only Rs. 214 lakh, Rs. 180 lakh and Rs. 6922 lakh in the years 2021-22 (A/c), 2022-23 (RE) and 2023-24 (BE) respectively.



STATISTICAL TABLES

Table - 1

Borrowing Account of Delhi Govt. for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4931299		5435378
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	1119267		421516
	2. Loans and Advances from States Government	62278		260340
	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	4390		0
	10. Funds Revenue Account	0		13224
	11. Funds Commercial Account			0
	Total	1185935		695080
	Net Receipts (III)	490855		
Check	Total excluding Funds	6117234		6117234
	Difference (Receipt - Expenditure)		0	

Table - 2

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	52954	1. Government Final Consumption Expenditure (GFCE)	1920597
1.1 Profits	0	1.1 Compensation of Employees	1323345
1.2 Income from Property	52954	a) Wages & Salaries	1323156
1.2.1 Net Interest Received	35602	b) Pension	189
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	572236
i) Centre		a) Purchases	473332
ii) States	0	b) Maintenance	123518
iii) Local Authorities	0	c) Less Sales	24614
b) Foreign	0	1.3 Transfers in kind	25016
c) From other Sectors	35602	1.4 CFC	
1.2.2 Other Property Receipts	17352	2. Net Interest Paid to	327425
2. Total Tax Revenue	4001869	2.1 Public Authorities	327425
2.1 Import Duty	0	a) Centre	327425
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	555305	c) Local Authorities	0
2.4 Product Taxes	3435653	2.2 Foreign Agencies	0
2.5 Other Transfers	10911	2.3 Others	0
3. Fees & Miscellaneous Receipts	3669	2.4 Less Commercial Interest	0
4. Total Transfers from Public Author	846731	3. Total Subsidies	793536
4.1 Centre	846731	3.1 Production Subsidies	378951
4.2 States	0	3.2 Product Subsidies	414585
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	877828
Total Receipts (1+2+3+4)	4905223	4.1 Other Sectors	877828
		4.2 Foreign	0
		5. Total Inter-Government Transfers	549679
		5.1 Current to	522918
		a) Centre	
		b) States	0
		c) Local Authorities	522918
		5.2 Capital to	26761
		a) Centre	
		b) States	0
		c) Local Authorities	26761
		6. Total Current Expenditure (1+2+3+4+5)	4469065
		8. Surplus on Current Account	436158

Table - 3

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2021-22 (Actual)**

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	790575
2. Net Purchase of Physical Assets	613
2.1 Second Hand Assets	0
2.2 Land	613
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	53650
4.1 for Capital Formation	53650
4.2 for Others	
5. Total (1 to 4)	844838
Enterprises	
6. Capital Outlay	214
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)	214
Total Expenditure (5 + 9)	845052
II. Receipts	
11. Surplus on Current Account	436158
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15. Other Liabilities	408894
15.1 Net Extra Budgetary Borrowing	490855
15.2 less Net Purchase of Financial Assets	81961
16. Total Receipts (11 to 15)	845052

Table - 4

Estimates of Output Of General Government for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1100442	189	222714	1323345		1323345	596850	1920195
2. Construction (Repair & Maintenance)	30275	5	628	30908		30908	81544	112452
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	824858	142	145184	970184	0	970184	171668	1141852
I. (a) Education (3.2)	581040	100	84571	665711		665711	71388	737099
(b) Medical & Public Health (4.2)	242150	42	60597	302789		302789	100040	402829
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1668	0	16	1684		1684	240	1924
5. Sub Total (2 to 4)	855133	147	145812	1001092	0	1001092	253212	1254304
6. Public Administration & Defence (1-5)	245309	42	76902	322253	0	322253	343638	665891

Table - 5

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	834	9	1	0	0	1457	0	0	0	0	901	1400	2301	843	843
2. Forests	2856	104	5643	0	0	9	0	0	0	0	561	8051	8612	2960	2960
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	3690	113	5644	0	0	1466	0	0	0	0	1462	9451	10913	3803	3803

Table - 6

Industry and Asset wise Capital Formation of General Government for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	408659	189367	143023	741049
1	Dwelling	0	0		17985	366	0	18351
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	390674	189001	143023	722698
2.1	Non-Residential Building	0	0		34227	189001	143023	366251
2.2	Other Structures	0	0		219886	0	0	219886
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		136561	0	0	136561
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	14293	5272	8330	21563	49458
3.1	Transport Equipment	0	0		811	0	4	815
3.2	ICT Equipment	0	0	14293	3681	6880	408	25262
3.3	Other Machinery and Equipment	0	0	0	780	1450	21151	23381
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	68	0	0	68
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	68	0	0	68
	Total New Outlay	0	0	14293	413999	197697	164586	790575
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	14293	413999	197697	164586	790575

Table - 7

Industry and Asset wise Capital Formation of DEs for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Industry and Asset wise Capital Formation of DCUs														
Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	125	0	0	0	0	0	0	0	0	0	0	0	125
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	125	0	0	0	0	0	0	0	0	0	0	0	125
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	125	0	0		0	0		0	0	0	0		125
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	89	0	0	0	0	0	0	0	0	0	0	89
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	89	0		0	0		0	0	0	0		89
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	125	89	0	0	0	0	0	0	0	0	0	0	214
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	125	89	0	0	0	0	0	0	0	0	0	0	214

Table - 8

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfers		Subsidy	
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	General Public Services	239103	72370	21670	0	0	1389	351925	0	0
1.1	General Administration, External affairs, Public Order & Safety	239103	72370	21670	0	0	1389	351925	0	0
1.1.1	Public Order & safety	162394	30849	5465	0	0	470	0	0	0
1.1.2	Planning & Statistical Activities	2299	234	0	0	0	0	0	0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	74410	41287	16205	0	0	919	351925	0	0
1.2	General Research									0
2	Defence	2908	638	41	0	0	0	0	0	0
3	Education	676051	84549	6423	0	0	244682	116579	0	0
3.1	Administration, Regulation & Research	10340	2318	0	0	0	3000	0	0	0
3.2	Education Services n.e.c.	665711	82231	6423	0	0	241682	116579	0	0
4	Health Affairs and Services	310291	81109	24630	0	0	260603	18280	0	0
4.1	Administration, Regulation and Research	7502	13603	0	0	0	0	20	0	0
4.2	Health Services	302789	67506	24630	0	0	260603	18260	0	0
5	Social Security and Welfare Affairs and Services	35501	64135	8	0	0	290936	0	-250	0
6	Housing and Community Amenity Affairs and Services	7695	-291	6442	17896	0	6558	35970	0	0
7	Cultural, Recreational and Religious Affairs Services	3076	69499	0	0	0	21064	164	0	0
8	Economic Affairs and Services	45345	2138	24	390	44499	37899	0	414835	378951
8.1	General Administration, Regulation and Research	4005	-873	0	0	0	0	0	0	0
8.2	Agriculture, Forestry, Fishing and Hunting	5878	2423	0	390	0	1424	0	0	9451
8.3	Mining, Manufacturing and Construction	1194	468	0	0	0	914	0	0	0
8.4	Electricity, Gas, Steam and Other Sources of Energy	178	-110	0	0	0	1677	0	325000	0
8.5	Water Supply	0	0	0	0	0	23553	0	60250	0
8.6	Transport and Communication	32389	98	0	0	44499	10331	0	29585	369500
8.7	Other Economic Services	1701	132	24	0	0	0	0	0	0
9	Environmental Protection	509	1737	79	0	0	2995	0	0	0
10	Relief on Calamities	2866	97850	0	1416	0	11702	0	0	0
Total		1323345	473734	59317	19702	44499	877828	522918	414585	378951
										4114879

Table - 8 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2021-22 (Actual)

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																													
	Capital Expenditure																			Total Expenditure (Current + Capital)										
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure											
											Physical Assets		Change in Stock	Financial Assets																
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software including OIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land																		
															Residential	Non Residential					To Others/ Non Govt.	To Local Bodies								
(13)	(14)	(15)																		(16)			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	0	29150											0	0	811	1048	0	4312	0	0	0	0	0	0	1	0	0	0	35322	721779
1.1	0	29150	0	0	811	1048	0	4312	0	0	0	0	0	0	1	0	0	0	35322	721779										
1.1.1	0	24225	0	0	720	1048	0	2353	0	0	0	0	0	0	1	0	0	0	28347	227525										
1.1.2	0	0	0	0	0	0	0	190	0	0	0	0	0	0	0	0	0	0	190	2723										
1.1.3	0	4925	0	0	91	0	0	1769	0	0	0	0	0	0	0	0	0	0	6785	491531										
1.2															0				0	0										
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3587										
3	366	190055	0	0	0	1450	68	6888	0	0	0	0	0	0	13794	1701	0	0	214322	1342606										
3.1	0	1054	0	0	0	0	68	8	0	0	0	0	0	0	0	0	0	0	1130	16788										
3.2	366	189001	0	0	0	1450	0	6880	0	0	0	0	0	0	13794	1701	0	0	213192	1325818										
4	0	143058	0	0	4	20718	0	454	0	0	0	0	0	0	8907	0	0	0	173141	868054										
4.1	0	35	0	0	0	-433	0	46	0	0	0	0	0	0	0	0	0	0	-352	20773										
4.2	0	143023	0	0	4	21151	0	408	0	0	0	0	0	0	8907	0	0	0	173493	847281										
5	1925	0	1388	2081	0	0	0	777	0	0	0	0	0	0	0	0	6	0	6177	396507										
6	16060	152	20881	140324	0	0	0	0	0	0	0	0	0	0	14692	25060	97812	0	314981	389251										
7	0	2642	0	13444	0	0	0	6	0	0	0	0	0	0	301	0	0	0	16393	110196										
8	0	1194	114292	64037	0	165	0	12819	0	0	0	613	0	81961	15925	0	162522	0	453528	1377609										
8.1	0	89	0	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	119	3251										
8.2	0	0	0	4304	0	37	0	30	0	0	0	0	0	0	0	0	0	0	4371	23937										
8.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50	0	50	2626										
8.4	0	0	0	14	0	128	0	2	0	0	0	613	0	0	0	0	0	0	757	327502										
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15925	0	127472	0	143397	227200										
8.6	0	1105	114292	59719	0	0	0	12750	0	0	0	0	0	81961	0	0	35000	0	304827	791229										
8.7	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	7	1864										
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0	30	5350										
10	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	6	113840										
Total	18351	366251	136561	219886	815	23381	68	25262	0	0	0	613	0	81961	53650	26761	260340	0	1213900	5328779										

Table - 9

Borrowing Account of Delhi Govt. for the year 2022-23 (RE)

Figures in Rs. Lakhs

Items		Receipt		Expenditure
A. Revenue and Capital Account		6282571		6354059
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	325123		471517
	2. Loans and Advances from States Government	59998		424424
	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	582308		0
	10. Funds Revenue Account	0		-5391
	11. Funds Commercial Account			0
	Total	967429		890550
	Net Receipts (III)	76879		
Check	Total excluding Funds	7250000		7250000
	Difference (Receipt - Expenditure)		0	

Table -10

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2022-23 (RE)

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	28267	1. Government Final Consumption Expenditure (GFCE)	2188278
1.1 Profits	0	1.1 Compensation of Employees	1524153
1.2 Income from Property	28267	a) Wages & Salaries	1523854
1.2.1 Net Interest Received	16250	b) Pension	299
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	620156
i) Centre		a) Purchases	510686
ii) States	0	b) Maintenance	133149
iii) Local Authorities	0	c) Less Sales	23679
b) Foreign	0	1.3 Transfers in kind	43969
c) From other Sectors	16250	1.4 CFC	
1.2.2 Other Property Receipts	12017	2. Net Interest Paid to	326636
2. Total Tax Revenue	4845000	2.1 Public Authorities	326636
2.1 Import Duty	0	a) Centre	326636
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	648000	c) Local Authorities	0
2.4 Product Taxes	4182000	2.2 Foreign Agencies	0
2.5 Other Transfers	15000	2.3 Others	0
3. Fees & Miscellaneous Receipts	4324	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authority	1377571	3. Total Subsidies	810164
4.1 Centre	1377571	3.1 Production Subsidies	388481
4.2 States	0	3.2 Product Subsidies	421683
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	945661
Total Receipts (1+2+3+4)	6255162	4.1 Other Sectors	945661
		4.2 Foreign	0
		5. Total Inter-Government Transfers	849216
		5.1 Current to	711304
		a) Centre	
		b) States	0
		c) Local Authorities	711304
		5.2 Capital to	137912
		a) Centre	
		b) States	0
		c) Local Authorities	137912
		6. Total Current Expenditure (1+2+3+4+5)	5119955
		8. Surplus on Current Account	1135207

Table - 11

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2022-23 (RE)**

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	915328
2. Net Purchase of Physical Assets	73
2.1 Second Hand Assets	0
2.2 Land	73
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	138002
4.1 for Capital Formation	138002
4.2 for Others	
5. Total (1 to 4)	1053403
Enterprises	
6. Capital Outlay	180
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)	180
Total Expenditure (5 + 9)	1053583
II. Receipts	
11. Surplus on Current Account	1135207
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	-81624
15.1 Net Extra Budgetary Borrowing	76879
15.2 less Net Purchase of Financial Assets	158503
16. Total Receipts (11 to 15)	1053583

Table - 12

Estimates of Output Of General Government for the year 2022-23 (RE)

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1248929	299	274925	1524153		1524153	643835	2167988
2. Construction (Repair & Maintenance)	34983	8	760	35751		35751	84983	120734
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	926830	222	177828	1104880	0	1104880	192923	1297803
I. (a) Education (3.2)	659042	158	106221	765421		765421	84376	849797
(b) Medical & Public Health (4.2)	265915	64	71589	337568		337568	108006	445574
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1873	0	18	1891		1891	541	2432
5. Sub Total (2 to 4)	961813	230	178588	1140631	0	1140631	277906	1418537
6. Public Administration & Defence (1-5)	287116	69	96337	383522	0	383522	365929	749451

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2022-23 (RE)

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	879	25	13	0	0	1900	0	0	0	0	2700	117	2817	904	904
2. Forests	3228	177	935	0	0	17	0	0	0	0	1030	3327	4357	3405	3405
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	4107	202	948	0	0	1917	0	0	0	0	3730	3444	7174	4309	4309

Table - 14

Industry and Asset wise Capital Formation of General Government for the year 2022-23 (RE)

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	516591	134401	181496	832488
1	Dwelling	0	0		13180	300	0	13480
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	503411	134101	181496	819008
2.1	Non-Residential Building	0	0		53087	134101	181496	368684
2.2	Other Structures	0	0		269488	0	0	269488
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		180836	0	0	180836
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	15916	40578	6670	19666	82830
3.1	Transport Equipment	0	0		880	0	114	994
3.2	ICT Equipment	0	0	15916	12746	4336	2458	35456
3.3	Other Machinery and Equipment	0	0	0	26952	2334	17094	46380
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	10	0	0	10
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	10	0	0	10
	Total New Outlay	0	0	15916	557179	141071	201162	915328
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	15916	557179	141071	201162	915328

Table - 15

Industry and Asset wise Capital Formation of DEs for the year 2022-23 (RE)

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	120	0	0	0	0	0	0	0	0	0	0	0	120
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	120	0	0	0	0	0	0	0	0	0	0	0	120
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	120	0	0		0	0		0	0	0	0		120
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	60	0	0	0	0	0	0	0	0	0	0	60
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	60	0		0	0		0	0	0	0		60
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	120	60	0	0	0	0	0	0	0	0	0	0	180
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	120	60	0	0	0	0	0	0	0	0	0	0	180

Table - 16

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2022-23 (RE)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production		
Buildings			Other Constructions	Roads							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	283747	106383	29575	0	0	4898	460191	0	0	884794
1.1	General Administration, External affairs, Public Order & Safety	283747	106383	29575	0	0	4898	460191	0	0	884794
1.1.1	Public Order & safety	195649	55361	7820	0	0	1433	0	0	0	260263
1.1.2	Planning & Statistical Activities	2695	339	0	0	0	1	0	0	0	3035
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	85403	50683	21755	0	0	3464	460191	0	0	621496
1.2	General Research										0
2	Defence	3685	1473	50	0	0	0	0	0	0	5208
3	Education	773327	122407	7350	0	0	331590	176035	0	0	1410709
3.1	Administration, Regulation & Research	7906	4047	0	0	0	2900	0	0	0	14853
3.2	Education Services n.e.c.	765421	118360	7350	0	0	328690	176035	0	0	1395856
4	Health Affairs and Services	346108	100822	26303	0	0	171648	25284	0	0	670165
4.1	Administration, Regulation and Research	8540	27467	828	0	0	10	27	0	0	36872
4.2	Health Services	337568	73355	25475	0	0	171638	25257	0	0	633293
5	Social Security and Welfare Affairs and Services	49640	80095	0	0	0	354196	0	250	0	484181
6	Housing and Community Amenity Affairs and Services	9520	1360	6085	18085	0	20322	49507		0	104879
7	Cultural, Recreational and Religious Affairs Services	4074	56270	0	10	0	22240	287		0	82881
8	Economic Affairs and Services	50175	3918	42	398	43600	34983	0	421433	388481	943030
8.1	General Administration, Regulation and Research	4668	-400	0	0	0	902	0	0	0	5170
8.2	Agriculture, Forestry, Fishing and Hunting	6820	2814	2	398	0	1766	0	40	3481	15321
8.3	Mining, Manufacturing and Construction	1536	703	0	0	0	2486	0	20	0	4745
8.4	Electricity, Gas, Steam and Other Sources of Energy	207	183	0	0	0	3009	0	316122	0	319521
8.5	Water Supply	0	0	0	0	0	20920	0	60250	0	81170
8.6	Transport and Communication	35302	452	0	0	43600	5900	0	45001	385000	515255
8.7	Other Economic Services	1642	166	40	0	0	0	0	0	0	1848
9	Environmental Protection	540	2891	100	50	0	1580	0	0	0	5161
10	Relief on Calamities	3337	55357	1	1500	0	4204	0	0	0	64399
	Total	1524153	530976	69506	20043	43600	945661	711304	421683	388481	4655407

Table - 16 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2022-23 (RE)

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software including OIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	0	41648	0	0	820	25200	0	11268	0	0	0	0	0	0	554	0	0	0	79490	964284
1.1	0	41648	0	0	820	25200	0	11268	0	0	0	0	0	0	554	0	0	0	79490	964284
1.1.1	0	29193	0	0	820	25200	0	4870	0	0	0	0	0	0	554	0	0	0	60637	320900
1.1.2	0	0	0	0	0	0	0	736	0	0	0	0	0	0	0	0	0	0	736	3771
1.1.3	0	12455	0	0	0	0	0	5662	0	0	0	0	0	0	0	0	0	0	18117	639613
1.2									0						0				0	0
2	0	0	0	0	50	30	0	0	0	0	0	0	0	0	0	0	0	0	80	5288
3	300	139101	0	0	0	2334	10	4406	0	0	0	0	0	0	15749	3194	50	0	165144	1575853
3.1	0	5000	0	0	0	0	10	70	0	0	0	0	0	0	0	0	0	0	5080	19933
3.2	300	134101	0	0	0	2334	0	4336	0	0	0	0	0	0	15749	3194	50	0	160064	1555920
4	0	181546	0	0	114	17237	0	2572	0	0	0	0	0	1	5379	18374	0	0	225223	895388
4.1	0	50	0	0	0	143	0	114	0	0	0	0	0	0	0	0	0	0	307	37179
4.2	0	181496	0	0	114	17094	0	2458	0	0	0	0	0	1	5379	18374	0	0	224916	858209
5	3266	710	2600	3900	0	0	0	1806	0	0	0	0	0	0	6	0	5040	0	17328	501509
6	9914	304	30002	164757	0	2	0	2	0	0	0	0	0	0	88392	116312	121865	0	531550	636429
7	0	2765	0	15900	10	2	0	39	0	0	0	5	0	0	719	32	0	0	19472	102353
8	0	2610	148234	84850	0	1075	0	15238	0	0	0	68	0	158502	27193	0	297469	0	735239	1678269
8.1	0	110	0	0	0	0	0	47	0	0	0	0	0	0	0	0	10	0	167	5337
8.2	0	0	0	3950	0	75	0	50	0	0	0	0	0	0	0	0	0	0	4075	19396
8.3	0	0	0	0	0	0	0	20	0	0	0	0	0	0	190	0	31	0	241	4986
8.4	0	0	0	800	0	1000	0	1	0	0	0	67	0	1	1	0	0	0	1870	321391
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27002	0	171118	0	198120	279290
8.6	0	2500	148234	80100	0	0	0	15100	0	0	0	1	0	158501	0	0	126310	0	530746	1046001
8.7	0	0	0	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	20	1868
9	0	0	0	81	0	0	0	0	0	0	0	0	0	0	10	0	0	0	91	5252
10	0	0	0	0	0	500	0	125	0	0	0	0	0	0	0	0	0	0	625	65024
Total	13480	368684	180836	269488	994	46380	10	35456	0	0	0	73	0	158503	138002	137912	424424	0	1774242	6429649

Table - 17

Borrowing Account of Delhi Govt. for the year 2023-24 (BE)

Figures in Rs. Lakhs

Items		Receipt	Expenditure
A. Revenue and Capital Account		6275200	6817279
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		1000001	504029
2. Loans and Advances from States Government		62199	558692
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		542600	0
10. Funds Revenue Account		0	-2488
11. Funds Commercial Account			0
Total		1604800	1060233
Net Receipts (III)		544567	
Check	Total excluding Funds	7880000	7880000
	Difference (Receipt - Expenditure)		0

Table - 18

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2023-24 (BE)

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	69501	1. Government Final Consumption Expenditure (GFCE)	2363889
1.1 Profits	11	1.1 Compensation of Employees	1649063
1.2 Income from Property	69490	a) Wages & Salaries	1648764
1.2.1 Net Interest Received	52260	b) Pension	299
a) Public Authorities	26370	1.2 Net Purchases of Goods & Services	641819
i) Centre		a) Purchases	593074
ii) States	0	b) Maintenance	74429
iii) Local Authorities	26370	c) Less Sales	25684
b) Foreign	0	1.3 Transfers in kind	73007
c) From other Sectors	25890	1.4 CFC	
1.2.2 Other Property Receipts	17230	2. Net Interest Paid to	309432
2. Total Tax Revenue	5356500	2.1 Public Authorities	309432
2.1 Import Duty	0	a) Centre	309432
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	652500	c) Local Authorities	0
2.4 Product Taxes	4687500	2.2 Foreign Agencies	0
2.5 Other Transfers	16500	2.3 Others	0
3. Fees & Miscellaneous Receipts	5525	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	813700	3. Total Subsidies	780172
4.1 Centre	813700	3.1 Production Subsidies	354681
4.2 States	0	3.2 Product Subsidies	425491
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	995384
Total Receipts (1+2+3+4)	6245226	4.1 Other Sectors	995384
		4.2 Foreign	0
		5. Total Inter-Government Transfers	904012
		5.1 Current to	727387
		a) Centre	
		b) States	0
		c) Local Authorities	727387
		5.2 Capital to	176625
		a) Centre	
		b) States	0
		c) Local Authorities	176625
		6. Total Current Expenditure (1+2+3+4+5)	5352889
		8. Surplus on Current Account	892337

Table - 19

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2023-24 (BE)**

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	1116572
2. Net Purchase of Physical Assets	8520
2.1 Second Hand Assets	0
2.2 Land	8520
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	285889
4.1 for Capital Formation	285889
4.2 for Others	
5. Total (1 to 4)	1410981
Enterprises	
6. Capital Outlay	6922
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)	6922
Total Expenditure (5 + 9)	1417903
II. Receipts	
11. Surplus on Current Account	892337
12. Consumption of Fixed Capital	0
13. Foreign Grants	0
14. Net Budgetary Borrowing	0
14.1 At Home	0
14.2 From Abroad	0
15 Other Liabilities	525566
15.1 Net Extra Budgetary Borrowing	544567
15.2 less Net Purchase of Financial Assets	19001
16. Total Receipts (11 to 15)	1417903

Table - 20

Estimates of Output Of General Government for the year 2023-24 (BE)

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1349637	299	299127	1649063		1649063	667503	2316566
2. Construction (Repair & Maintenance)	30540	7	3900	34447		34447	35898	70345
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	987580	218	201197	1188995	0	1188995	234232	1423227
I. (a) Education (3.2)	691666	153	133781	825600		825600	113839	939439
(b) Medical & Public Health (4.2)	294040	65	66985	361090		361090	119453	480543
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1874	0	431	2305		2305	940	3245
5. Sub Total (2 to 4)	1018120	225	205097	1223442	0	1223442	270130	1493572
6. Public Administration & Defence (1-5)	331517	74	94030	425621	0	425621	397373	822994

Table - 21

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2023-24 (BE)

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	984	88	18	0	0	1900	0	0	0	11	3001	0	3001	1083	1083
2. Forests	4816	336	773	0	0	31	0	0	0	0	1300	4656	5956	5152	5152
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	5800	424	791	0	0	1931	0	0	0	11	4301	4656	8957	6235	6235

Table - 22

Industry and Asset wise Capital Formation of General Government for the year 2023-24 (BE)

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	705829	112474	163801	982104
1	Dwelling	0	0		17810	300	0	18110
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	688019	112174	163801	963994
2.1	Non-Residential Building	0	0		39533	111259	163261	314053
2.2	Other Structures	0	0		311113	915	540	312568
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		337373	0	0	337373
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	25020	65755	13645	27528	131948
3.1	Transport Equipment	0	0		3454	0	317	3771
3.2	ICT Equipment	0	0	25020	32863	6713	7089	71685
3.3	Other Machinery and Equipment	0	0	0	29438	6932	20122	56492
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	2520	0	0	2520
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	2520	0	0	2520
	Total New Outlay	0	0	25020	774104	126119	191329	1116572
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	25020	774104	126119	191329	1116572

Table - 23

Industry and Asset wise Capital Formation of DEs for the year 2023-24 (BE)

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	6900	0	0	0	0	0	0	0	0	0	0	0	6900
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	6900	0	0	0	0	0	0	0	0	0	0	0	6900
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	6900	0	0		0	0		0	0	0	0		6900
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	22	0	0	0	0	0	0	0	0	0	0	22
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	22	0		0	0		0	0	0	0		22
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	6900	22	0	0	0	0	0	0	0	0	0	0	6922
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	6900	22	0	0	0	0	0	0	0	0	0	0	6922

Table - 24

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2023-24 (BE)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
		Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production	
	Buildings			Other Constructions	Roads						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	320514	148420	24039	0	0	16903	473247	0	0	983123
1.1	General Administration, External affairs, Public Order & Safety	320514	148420	24039	0	0	16903	473247	0	0	983123
1.1.1	Public Order & safety	226406	76029	5520	0	0	7052	0	0	0	315007
1.1.2	Planning & Statistical Activities	3701	1896	0	0	0	1	0	0	0	5598
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	90407	70495	18519	0	0	9850	473247	0	0	662518
1.2	General Research						0		0		0
2	Defence	4025	1814	25	0	0	0	0	0	0	5864
3	Education	835006	179012	7361	0	0	353773	167458	0	0	1542610
3.1	Administration, Regulation & Research	9406	3732	0	0	0	8200	0	0	0	21338
3.2	Education Services n.e.c.	825600	175280	7361	0	0	345573	167458	0	0	1521272
4	Health Affairs and Services	370608	117783	20460	0	0	162639	30509	0	0	701999
4.1	Administration, Regulation and Research	9518	28286	400	0	0	10	30	0	0	38244
4.2	Health Services	361090	89497	20060	0	0	162629	30479	0	0	663755
5	Social Security and Welfare Affairs and Services	49866	67759	8	0	0	345979	0	260	0	463872
6	Housing and Community Amenity Affairs and Services	9109	1447	4387	15085	0	18057	55857	0	0	103942
7	Cultural, Recreational and Religious Affairs Services	4444	78883	1	100	0	50347	316	0	0	134091
8	Economic Affairs and Services	50865	8737	705	270	0	41004	0	425231	354681	881493
8.1	General Administration, Regulation and Research	5209	-154	0	0	0	1788	0	0	0	6843
8.2	Agriculture, Forestry, Fishing and Hunting	7348	3253	5	270	0	2015	0	4961	4681	22533
8.3	Mining, Manufacturing and Construction	1813	4078	0	0	0	5801	0	20	0	11712
8.4	Electricity, Gas, Steam and Other Sources of Energy	256	222	0	0	0	3700	0	325000	0	329178
8.5	Water Supply	0	0	0	0	0	15600	0	60250	0	75850
8.6	Transport and Communication	34501	1250	700	0	0	12100	0	35000	350000	433551
8.7	Other Economic Services	1738	88	0	0	0	0	0	0	0	1826
9	Environmental Protection	857	4259	437	50	0	2780	0	0	0	8383
10	Relief on Calamities	3769	32283	1	1500	0	3902	0	0	0	41455
Total		1649063	640397	57424	17005	0	995384	727387	425491	354681	4866832

Table - 24 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2023-24 (BE)

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software including OIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	0	30267	0	32	3291	27592	2420	32671	0	0	0	2520	0	0	22425	0	50000	0	171218	1154341
1.1	0	30267	0	32	3291	27592	2420	32671	0	0	0	2520	0	0	22425	0	50000	0	171218	1154341
1.1.1	0	20150	0	22	2684	24876	0	24868	0	0	0	20	0	0	22425	0	0	0	95045	410052
1.1.2	0	0	0	0	37	20	0	1909	0	0	0	2500	0	0	0	0	50000	0	54466	60064
1.1.3	0	10117	0	10	570	2696	2420	5894	0	0	0	0	0	0	0	0	0	0	21707	684225
1.2															0				0	0
2	0	0	0	0	90	30	0	45	0	0	0	0	0	0	0	0	0	0	165	6029
3	300	114759	0	915	0	6932	100	6763	0	0	0	0	0	0	22790	3513	100	0	156172	1698782
3.1	0	3500	0	0	0	0	100	50	0	0	0	0	0	0	300	0	0	0	3950	25288
3.2	300	111259	0	915	0	6932	0	6713	0	0	0	0	0	0	22490	3513	100	0	152222	1673494
4	0	163271	0	540	324	20248	0	7248	0	0	0	1000	0	1	17501	7540	0	0	217673	919672
4.1	0	10	0	0	7	126	0	159	0	0	0	0	0	0	0	0	0	0	302	38546
4.2	0	163261	0	540	317	20122	0	7089	0	0	0	1000	0	1	17501	7540	0	0	217371	881126
5	8711	1571	2600	3900	12	32	0	2258	0	0	0	0	0	0	6	0	50	0	19140	483012
6	9099	250	55000	186301	0	0	0	12	0	0	0	0	0	0	180551	165537	187760	85000	869510	973452
7	0	3135	0	21276	15	21	0	177	0	0	0	2000	0	0	5000	35	0	0	31659	165750
8	0	800	279773	99504	30	1137	0	22429	0	0	0	3000	0	19000	37516	0	235782	0	698971	1580464
8.1	0	500	0	4	30	27	0	57	0	0	0	0	0	0	0	0	20	0	638	7481
8.2	0	0	0	4200	0	95	0	90	0	0	0	0	0	0	0	0	0	0	4385	26918
8.3	0	0	0	0	0	0	0	190	0	0	0	0	0	0	1005	0	642	0	1837	13549
8.4	0	0	0	1800	0	1000	0	4	0	0	0	3000	0	0	0	0	0	0	5804	334982
8.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36511	0	180100	0	216611	292461
8.6	0	300	279773	93500	0	0	0	22000	0	0	0	0	0	19000	0	0	55020	0	469593	903144
8.7	0	0	0	0	0	15	0	88	0	0	0	0	0	0	0	0	0	0	103	1929
9	0	0	0	100	9	0	0	5	0	0	0	0	0	0	100	0	0	0	214	8597
10	0	0	0	0	0	500	0	77	0	0	0	0	0	0	0	0	0	0	577	42032
Total	18110	314053	337373	312568	3771	56492	2520	71685	0	0	0	8520	0	19001	285889	176625	473692	85000	2165299	7032131

ANNEXURES

ABBREVIATIONS FOR
ECONOMIC CLASSIFICATION OF BUDGET DOCUMENTS
(BASE YEAR: 2011-12)

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

S. No.	SNA Description	Economic Code	Definition
45		Tk	Transfers in kind
46		Tc	Transfer to Centre
47		Ts	Transfer to State
48		Tl	Transfer to Local Bodies
49		Tf	Transfer to Foreign
50	Financial Assets	Pfa	Purchase of Financial Assets
51	Gross Capital Formation	Psh	Purchase of Second Hand Assets
52		Pl	Purchase of Land
53		Stof	Change in stock of Food
54		Stoi	Change in stock of Inventory
55	Gross Fixed Capital Formation	Bo	Expenditure on Construction of Buildings
56		Bor	Dwellings
57		Bonr	Non-Residential Building & Structure
58		Ro	Expenditure on Construction of Road
59		Co	Expenditure on Construction of Other Capital
60		Li	Land Improvement
61		Tro	Expenditure on Purchase of Transport
62		Mo	Expenditure on Purchase of Machinery
63		So	Expenditure on Purchase of Software
64		ICT	Information & Communication Technology Equipment
65		Cao	Expenditure on acquiring Cultivated Assets
66		Aso	Expenditure on acquiring Animal Stock
67		RnD	Research and Development
68		OIPP	Other Intellectual Property Product
69	Intermediate Consumption	G	Purchase of Goods & Services
70		Bm	Maintenance of Buildings
71		Rm	Maintenance of Roads
72		Cm	Maintenance of Other Construction
73	Property Income	Intl	Interest to Local Authorities
74		Into	Interests to Non-Government Bodies
75		Intf	Interest to Foreign Government/Organisations
76		Intc	Interest to Central Government
77		Ints	Interests to State Governments
78	Subsidies	Sub	Subsidies
79		Subt	Product Subsidies
80		Subn	Production Subsidies

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

Departmental Enterprise (DE)			
S. No	SNA Description	Economic Code	Definition
1	Gross Capital Formation	DCi	DE Change in Stock
2	Property Income	Dr	Rent, DE
3	Property Income	Dint	DE, 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 enterprises as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - ❖ Corporate tax
 - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
 - ❖ Hotels receipts tax
 - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
 - ❖ Land revenue
 - ❖ Estate Duty
 - ❖ Taxes on wealth
 - ❖ Gift Tax
3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative device for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
 - Stamps & Registration fees
 - Customs
 - Union & State Excise
 - Sales Tax/ Value Added Tax
 - Service Tax
 - Taxes on Vehicles
 - Taxes on goods & passengers
 - Taxes and duties on electricity
 - Entertainment tax
 - Foreign Travel tax
 - Fees under factories & Mines acts
 - Import & Export license application
 - Patent fees
 - Registration of Trade Marks fees
 - Registration of Joint Stock companies
 - Fees for stamping Weights & Measures.

- **Classification of Taxes and Subsidies:** As per existing practice in the series of base year 2004-05, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. From 2011-12 series onwards taxes/subsidies should be classified as product/production taxes/subsidies. Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.
- **Production Taxes and Subsidies:** Production tax or production subsidy is paid/received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, dredging subsidies to Kolkata Port Trust etc. have been treated as production subsidies.

Product Tax/ Product Subsidy: A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

4. **Miscellaneous receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.
6. **Compensation of Employees:** This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.

6.1 **Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.

6.2 **Pension:** This includes 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 Enterprises'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** "Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production." (Para 7.98, SNA 2008)

"Subsidies are not payable to final consumers; current transfers that governments make directly to households as consumers are treated as social benefits. Subsidies also do not include grants that governments may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers." (Para 7.99, SNA 2008)

Transfers by general government to public corporations or private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classified as capital transfers rather than as Subsidies. Most of the times these kinds of transfers to corporations are shown, in budget documents, as subsidies; but actually they are not. A transfer is to be marked as subsidy only when the transfer is for compensating the losses incurred by the corporation due to policy of the government. For instance, it is government policy to boost the agricultural production and provide fertilizer to farmers at affordable prices. Government has fixed maximum retail price (MRP) of fertilizer. But the cost of production or import of fertilizer is more than MRP of fertilizer. Now if the manufacturer sells fertilizer at MRP, s/he will incur losses. This losses (the difference between cost of production and MRP) will be compensated by government as subsidies. Many times various grants are shown as subsidies in budgets documents. Details of this subsidy item should be examined first. If the amount is not being given to producers to contain the prices as a government policy, it should not be marked as subsidy.

Current grants made to non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or

current transfers by general government, depending on the circumstances and conditions of the given payment. In the case of Departmental Enterprises (DE), losses are treated as imputed subsidies. This imputed subsidy is called implicit subsidy as it is not directly available in budget documents. This imputed subsidy is added to subsidy (explicit subsidy) obtained after budget analysis and put in Income and Outlay account of general government as subsidy.

Distinction between subsidies and current transfers is given below:

Sl. No.	Subsidy	Current Transfers
1	Direct to Producers only	Direct to Households
2	Frequent	Not frequent
3	To keep prices under control	

12. **Current Transfers:** Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, State Governments and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.
13. **Capital Transfers:** Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
14. **Saving on Current Account** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
15. **Gross Fixed Capital Formation** represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:

15.1 **Buildings:** Buildings include all expenditure on new construction and major alternations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.

15.2 **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.

15.3 **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.

15.4 Other Capital Outlay: This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.

15.5 Transport Equipment includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

15.6 Machinery include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Enterprises.

15.7 ICT Equipment (ICT): Information, computer and telecommunications (ICT) equipment consists of devices using electronic controls and also the electronic components forming part of these devices. In practice ICT equipment pertains mostly to computer hardware and telecommunication equipment. Eg. expenditure on mobile phones, fax machines, radio communication, internet, wireless, electronic printers etc.

15.7 Software: This includes all the software purchased or generated with in the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

15.8 Cultivated Assets include plantations, orchards and other cash crops having life for more than a year.

15.9 Animal Stock: This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.,

16. **Change in Stock** represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.
17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.
18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-
 - (a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.
 - (b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.

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



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

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

The medical colleges, and nursing schools are grouped under the category education even though they are reported under other account heads "Health" etc. The educational activities which are integral part of other services are, however, grouped 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.

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BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. GENERAL PUBLIC SERVICES

General Administration, External Affairs, Public Order and Safety

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

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

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

Foreign policy viz. expenditure of External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries. Aid to foreign countries and U.N. bodies viz., all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information

directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

1.2 General Research

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

2. CIVIL DEFENCE / DEFENCE

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

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

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

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

3. EDUCATION AFFAIRS AND SERVICES

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

3.1 Administration, regulation and research

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

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

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

- 3.1.1 Primary Education Affairs**
- 3.1.2 Secondary Education Affairs**
- 3.1.3 Higher Secondary and University Education Affairs**
- 3.1.4 Education Affairs n.e.c.**

3.2 Schools, Universities & Institutions including subsidiary services

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

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

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

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

- 3.2.1 Primary Education Services**
- 3.2.2 Secondary Education Services**
- 3.2.3 Higher Secondary and University Education Services**
- 3.2.4 Educational Services n.e.c.**

4. HEALTH AFFAIRS AND SERVICES

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

4.1 Administration, Regulation and Research

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

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

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health

Services, expenditure for drug control, Central Drug Control, Central Drug Laboratory, etc.

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, clinics and other health services

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS and ESI are also included here. Veterinary hospitals were also covered here till the base year 2004-05. However, Veterinary Hospitals are now covered within purpose code 8.2 i.e.

Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or programme for immunization, vaccination-and other expenditure for eradication of epidemic diseases like Malaria Central Programming Filaria Control Programme etc.

Loans and grants for medical or health purposes to private hospitals, clinics, health centres, other bodies and individual doctors.

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. WELFARE AFFAIRS AND SERVICES

5.1 Social 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.

5.2 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.

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.

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