



## GOVERNMENT OF NCT OF DELHI



### ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT



2016-17



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

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## **PREFACE**

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

In this report, the actual expenditure for the year 2014-15, revised estimates of expenditure for 2015-16 and budget provisions for 2016-17 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

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

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

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

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

DELHI  
July, 2016

(D. P. Dwivedi, IAS)  
Director -cum- Special Secretary

**TEAM OF OFFICERS ASSOCIATED**  
**WITH THE PREPARATION OF THE REPORT**

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# EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS  
OF  
STATE GOVERNMENT  
2016-17**

**EXECUTIVE SUMMARY**

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2016-17.

**A. BUDGETARY RECEIPTS**

✧ The revenue receipts of Delhi Govt. estimated to increase from ₹ 29584.58 crore in 2014-15 (Actual) to ₹ 35720.92 crore in 2015-16 (RE) and thereafter to ₹ 41390.99 crore by 2016-17 (BE) there by promising an increase to the tune of nearly 39.91% during this period whereas, the increase in revenue receipts during 2014-15(Actual) and 2015-16(RE) were projected to increase by 20.74%, while the likely increase during 2015-16(RE) and 2016-17 (BE) is 15.87%.

✧ Tax to GSDP ratio of the Delhi Govt. is found to be 5.38% for the year 2014-15 (Actual) and it was enhanced to 5.62% during 2015-16(RE).

✧ Taxes and interest taken together accounted for more than 91% of revenue receipts during the year 2014-15(Actual).

**B. BUDGETARY EXPENDITURE/OUTLAYS**

✧ Total disbursement of Delhi Govt. was ₹ 30940.10 crore in 2014-15 (Actual) while the total outlays for 2015-16 (RE) and 2016-17 (BE) were to the tune of ₹ 37965.00 Crore and ₹ 46600.00 crore respectively.

✧ Expenditure towards Advances (5.43%), Current Transfers (30.02%), Interest Payment (8.97%), Compensation to Employees (19.61%) and New Construction (13.76%) taken together accounted for around 78% of the total during 2014-15 (A/c). This trend continued during the subsequent years with some minor deviations.

✧ The component of Gross expenditure/outlay on compensation to employees has been ₹ 6068.39 crore, ₹ 7234.85 crore and ₹ 9915.46 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively.



✧ The component of Compensation to employees on Education Services was found to be ₹ 3195.92 crore, ₹ 3521.64 crore and ₹ 4932.97 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 1354.04 crore, ₹ 1542.92 crore and ₹ 2046.89 crore in the years 2014-15 (Actual), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 2780.18 crore, ₹ 3741.39 crore and ₹ 4715.60 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It was estimated to 0.76% of the GSDP of Delhi at current prices for the year 2014-15 and 0.84% for the year 2015-16.

✧ The component of Gross expenditure/Outlay on current transfer including subsidies has been ₹ 9287.83 crore, ₹ 11659.88 crore and ₹ 13681.48 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies, whereas major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses and for working deficit and subsidies paid to the consumers through DISCOMS.

✧ The component of Gross expenditure/outlay on new construction has been ₹ 4258.77 crore, ₹ 4839.85 crore and ₹ 6051.49 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (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 ₹ 135.79 crore, ₹ 236.05 crore and ₹ 897.12 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Gross expenditure/outlay on cultivated assets outlay has been ₹ 4.85 crore, ₹ 6.55 crore and ₹ 9.75 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17

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

✧ The component of Gross expenditure/outlay on Financial Assets has been ₹ 600.00 crore, ₹ 827.00 crore and ₹ 498.27 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to MRT Authority, DTC, JVC Power Plant at Jhajjar, equity for integrated Power development Scheme and Delhi Renewable Energy and Power companies etc.

✧ The component of Gross expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 146.13 crore, ₹ 189.39 crore and ₹ 224.00 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. The major chunk of the expenditure/outlay under this component is spent on purchase of land for new bus terminal, new inspection pit and for power project.

✧ The component of Gross expenditure/outlay on Capital Transfers has been ₹ 1852.82 crore, ₹ 2233.70 crore and ₹ 3159.32 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (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 ₹ 4.67 crore, ₹ 40.00 crore and ₹ 10.01 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively.

✧ The component of Gross expenditure/outlay on Interest Payments has been ₹ 2774.00 crore, ₹ 2809.81 crore and ₹ 3394.81 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It comprises expenditure/outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

✧ The component of Gross expenditure/outlay on Advances to Local Bodies and Others has been ₹ 1679.95 crore, ₹ 2701.35 crore and ₹ 2055.43 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and

Advances to North East & South DMCs for development works, Loans to the DTC for Road Transport, loans to DTL for power projects, Loans to Indraprastha Institute of Information Technology and DSFDC. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

✖ The component of Gross expenditure/outlay on Repayments of Loans has been ₹ 1346.72 crore, ₹ 1445.18 crore and ₹ 1987.26 crore in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively.

### **C. GROSS SAVINGS**

✖ Delhi Government's gross savings during 2014-15 were ₹ 7828.42 crore and the same is expected to increase to ₹ 9528.28 crore by the end of 2015-16 as per Revised Estimates and may progress to ₹ 8345.14 crore in 2016-17 as per Budget Estimates.

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

✖ Percentage wise distribution of expenditure reveals that during 2014-15, maximum expenditure in terms of percentage was incurred on Education (25.66%) followed by Transport & Communication (16.83%), General Public Services (16.71%), Medical & Public Health (12.40%), Housing & Other Community Amenities (8.44%), Social and Welfare Services (7.17%), Water Supply (6.13%) and Electricity, Gas & Steam (4.63%), Similarly, the dominant share during 2016-17 goes to areas like Education (27.69%) followed by General Public Services (17.83%), Transport & Communication (14.56%), Medical & Public Health (11.62%), Housing & Other Community Amenities (9.63%), Social and Welfare Services (6.01%), Electricity, Gas & Steam (5.34%) and Water Supply (4.11%).

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

✖ Gross Capital Formation (GCF) is expected to be ₹ 5082.45 crore during the year 2015-16, as compared to the amount of actual Gross Capital Formation of ₹ 4399.41 crore during 2014-15. Keeping budget provisions in view for 2016-17, there is likelihood that Gross Capital Formation will be ₹ 6958.36 crore.



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# Chapter 1

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## INTRODUCTION

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

### OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on state domestic product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the out set, the reclassified budgetary information of state government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the state income accounting. The scope of the present report is confined to the analysis of Budget of Govt. of NCT of Delhi viz. 2014-15 actual expenditure, 2015-16 revised estimates and 2016-17 budget estimates.

### CLASSIFICATION OF GOVT EXPENDITURE

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

- (i) **Economic:** Economic character of the expenditure like current expenditure, capital expenditure, loans etc., and
- (ii) **Purpose:** The purpose it is likely to serve, such as, health, education, social security & welfare services, etc.

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

#### **SCHEME OF THE REPORT:**

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



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## Chapter 2

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## CONCEPTUAL FRAME WORK

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

### **INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:**

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

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

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

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

### **CAPITAL FINANCE ACCOUNT OF GENRAL GOVERNMENT:**

This account is concerned with the total capital formation in government administration and departmental commercial undertakings taken together. It also includes capital transfer payments as they assist in capital formation in the rest of the economy. The capital expenditure in government administration and departmental commercial undertakings have been presented separately whereas the sources of finance are common to both.

### **PRODUCTION ACCOUNT OF D. C. Us OF DELHI GOVERNMENT:**

Departmental Commercial Undertakings (DCUs) may briefly be defined as agencies engaged in production & distribution of goods and services that are meant for marketing. As a result these DCUs are expected to function like any commercial organizations and meet most of their costs from their sale proceeds. However, it does not include independent statutory corporations and boards set up by the state government and hence are excluded from the purview of those commercial undertakings included in this Account. This commercial character clearly distinguishes these departments from other set of administrative departments in government. The broad areas in which DCUs are engaged/involved include Agriculture (Irrigation), Forests, Manufacturing/ Milk Supply Schemes/ Printing Presses, Electricity, Transport - (a) Road & Water (b) Civil Aviation (c) Ports & Light Houses, Communications, Trade & Hotels, Other Services. In NCT Delhi only irrigation and forests have been considered as DCUs.

The input component of the departmental commercial undertakings is the current expenditure in terms of wages and salaries, purchase of goods and services, interest, consumption of fixed capital where as the output being the revenue side of the Account includes commercial receipts from sale of goods and services, imputed subsidy which otherwise is loss on account of irrigation and by definition, treated as subsidy and is shown as imputed irrigation charges.

## **PRODUCTION ACCOUNT OF GOVT. SERVICES:**

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (as explained already under the final consumption expenditure of Income & Outlay Account) and (ii) sale of goods & services, while gross input is inclusive of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

## **ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:**

This system of classification is adopted for analysing the economic impact of budgetary transactions on the rest of the economy. According to this classification current transactions are distinguished from capital transactions and in both the cases, transactions in goods and services are separated from transfers. The current transactions of the departmental commercial undertakings are at par with those of producers, and that of the purely administrative departments with those of consumers. Current receipts of the former constitute sale proceeds of goods and services supplied to the rest of the economy while purely administrative departments have little or no income of their own and largely rely upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings, like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments, which are in the nature of consumption outlays and represent demand for goods and services for final consumption.

Budget, though divided into revenue and capital head of accounts, many items of revenue expenditure are included in the capital account and vice versa. The economic classification of government transactions basically follows the technique of social accounting by grouping of similar types after eliminating all internal transfers. To illustrate, if revenue account shows certain transfers to and from the capital account they have to be eliminated as they will have no impact on the economy. On the contrary, it may be possible that revenue expenditures or capital outlays are reduced to the extent that they are met by transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services, which



could be related to available supplies, revenue and capital expenditure have to be increased by the amount met from these transfers from the state operated funds.

Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure inclusive of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purposes of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

It is only after reclassification and regrouping on the lines indicated above that it will be possible to analyze the economic impact of the state government's budgetary transactions on the rest of the economy. The term "rest of the economy" refers to all the entities other than the state government and includes the central government, other state governments, the local bodies, statutory public undertakings, private commercial and non-commercial corporations or companies and individuals.

#### **PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:**

The objective of the purpose classification is to reclassify expenditures in accordance with the immediate or short-term social needs of the state and it relates only to general government expenditures excluding departmental commercial undertakings.

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

specific to any purpose category. It becomes, therefore, essential to re classify these heads of expenditure afresh.

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

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

5	Social Security/ Welfare Affairs and Services	5.1	Social Security Affairs and Services
		5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs / Services n.e.c.
6	Housing/Community Amenities Affairs/Services	6.1	Housing and Community Services
		6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity Affairs / Services n.e.c.
7	Cultural, Recreational / Religious Affairs/Services	7.1	Art and Cultural Affairs / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism Affairs & Services
		7.4	Cultural/Recreational /Religious Affairs & Services n.e.c.
<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
8	Economic Affairs and Services	8.1	General Admn, Regulation, Research and Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c., Railway
		8.7	Other Economic Services n.e.c.
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

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This section is devoted to the presentation results of budget analysis of Delhi government budgets for the years 2014-15, 2015-16 and 2016-17. It is essential to note that whenever reference is made to 2014-15 (A/c) it may mean actual / final where as it denotes revised estimates for 2015-16 (RE) while for the year 2016-17 (BE) the figures are simply budget estimates. In other words, data of 2015-16 and 2016-17 are purely provisional and they will get concretized in the coming year.

### **TOTAL BUDGETARY RECEIPTS:**

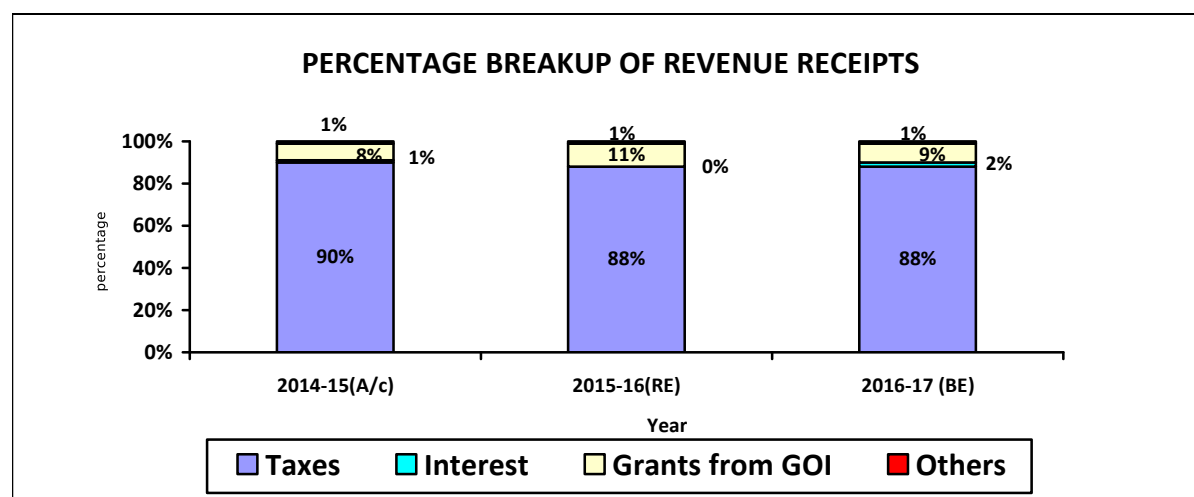
Monetary receipts displayed in statement No 3.1 includes current income accrued / estimated to accrue to the government on different accounts like taxes (both Product & Production), interest, revenue grants, income from DCUs etc., in the year under reference. The extra budgetary funds that flow into government account either in the form of borrowings from Union Govt. or mobilized from public debt and recoveries made by govt. or loans / advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of Government for that year.

The study of pattern of receipts revealed that taxes and interest occupy the dominant position as both of them taken together accounted for approximately 91% of revenue receipts during 2014-15. 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 ₹ 2958458 lakh in 2014-15 to ₹ 4139099 lakh by 2016-17, while they are expected to increase by 15.87% during 2015-16 and 2016-17. Revenue receipts during 2014-15 and 2015-16 are projected to increase by 20.74%. 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	2014-15 (A/c)	2015-16 (RE)	2016-17 (BE)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Product & Production)	2661337 (89.96)	3137820 (87.84)	3653720 (88.27)
2	Misc. Receipts (Fine, Fees & Forfeitures)	9128 (0.31)	10025 (0.28)	11348 (0.27)
3	Interest	35051 (1.18)	17316 (0.49)	61147 (1.48)
4	Property Receipts	5237 (0.18)	7890 (0.22)	7676 (0.19)
5	Revenue Grants from GOI	234814 (7.94)	378192 (10.59)	386999 (9.35)
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	12891 (0.43)	20849 (0.58)	18209 (0.44)
	<b>Sub Total (A)</b>	<b>2958458 (100)</b>	<b>3572092 (100)</b>	<b>4139099 (100)</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>			
10	Loan from GOI / Public Debt	176432	200000	317403
11	Recovery of Loan & Advances	22762	38100	38100
	<b>Sub Total (B)</b>	<b>199194</b>	<b>238100</b>	<b>355503</b>
	<b>GROSS RECEIPTS (A+B)</b>	<b>3157652</b>	<b>3810192</b>	<b>4494602</b>

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

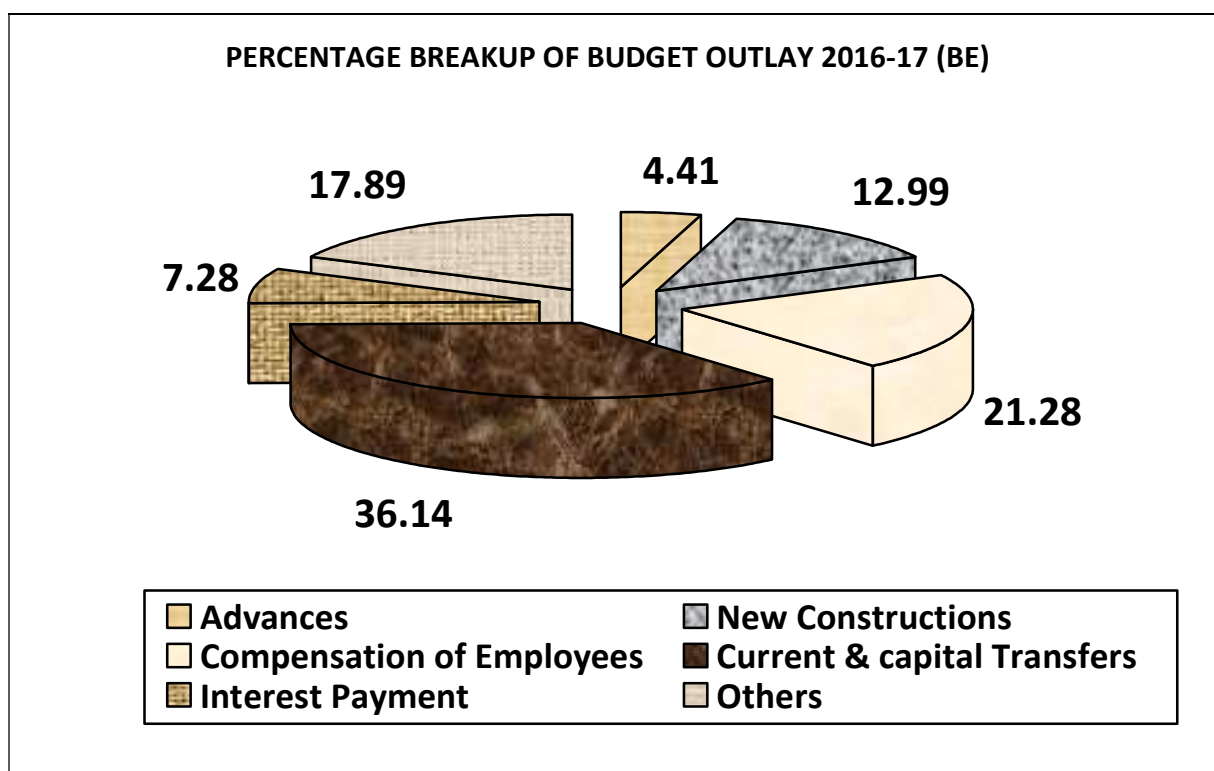


## TOTAL DISBURSEMENTS/ OUTLAYS:

The theme or the focus of the budget is visible from the funds allocated or expenditure incurred, as the case may be, under different economic activities. The unveiling of scheme of budgetary spending outlines the broad policy framework of the government. Statement 3.2 provides the break-up of Expenditure/Outlays for the years 2014-15, 2015-16 and 2016-17.

During 2014-15, expenditure towards Advances (5.43%), Current Transfers (30.02%), Interest Payment (8.97%), Compensation to Employees (19.61%) and New Construction (13.76%) taken together accounted for around 78% of the total approximately. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 4.35% during 2014-15 as against 3.81% during 2015-16 and for 2016-17, it is likely to be 4.26%. In absolute terms, Delhi Govt. had repaid ₹ 134672 Lakh in 2014-15 and expected to make payment of ₹ 144518 Lakh during 2015-16 against its borrowing from Union Government. For 2016-17, ₹198726 Lakh is proposed to make Repayment of Loan to Government of India. More details on classification of expenditure are available in the next paragraphs.



**Statement: 3.2 - Distribution of Gross Expenditure/Outlays**

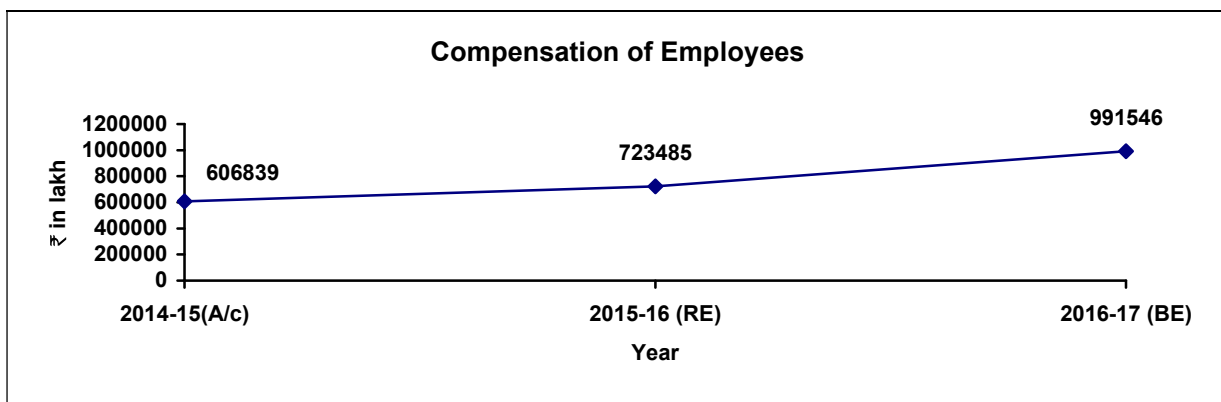
S.No.	ITEMS	2014-15 (A/c)	2015-16 (RE)	2016-17 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	606839 (19.61)	723485 (19.06)	991546 (21.28)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	278018 (8.99)	374139 (9.85)	471560 (10.12)
3	Current transfers including Subsidy	928783 (30.02)	1165988 (30.71)	1368148 (29.36)
4	New Construction	425877 (13.76)	483985 (12.75)	605149 (12.99)
5	Machinery & Equipments including Transport, ICT & Software	13579 (0.44)	23605 (0.62)	89712 (1.93)
6	Cultivated Assets	485 (0.01)	655 (0.02)	975 (0.02)
7	Financial Assets	60000 (1.94)	82700 (2.18)	49827 (1.07)
8	Second Hand Assets, land & Change in stock	14613 (0.47)	18939 (0.50)	22400 (0.48)
9	Capital Transfers	185282 (5.99)	223370 (5.88)	315932 (6.78)
10	Creation of Funds (Reserve)	467 (0.02)	4000 (0.10)	1001 (0.02)
11	Interest payment	277400 (8.97)	280981 (7.40)	339481 (7.28)
12	Advances to Local Bodies and Others	167995 (5.43)	270135 (7.12)	205543 (4.41)
13	Repayment of Loan to Central Government	134672 (4.35)	144518 (3.81)	198726 (4.26)
	<b>TOTAL OUTLAY</b>	<b>3094010 (100.00)</b>	<b>3796500 (100.00)</b>	<b>4660000 (100.00)</b>

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

## 1. Compensation of Employees:

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

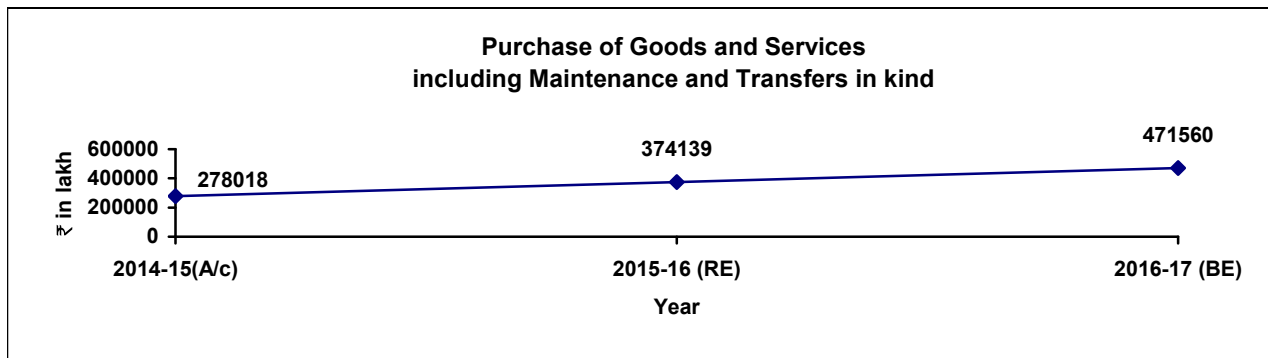
The component of Gross expenditure has been ₹ 606839 lakh, ₹ 723485 lakh and ₹ 991546 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 19.22% in 2015-16 (RE) and 37.05% in 2016-17 (BE).



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

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

Expenditure/Outlay on Purchase of Goods and Services including Maintenance has been ₹ 278018 lakh, ₹ 374139 lakh and ₹ 471560 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 34.57% in 2015-16 (RE) and 26.04% in 2016-17 (BE).



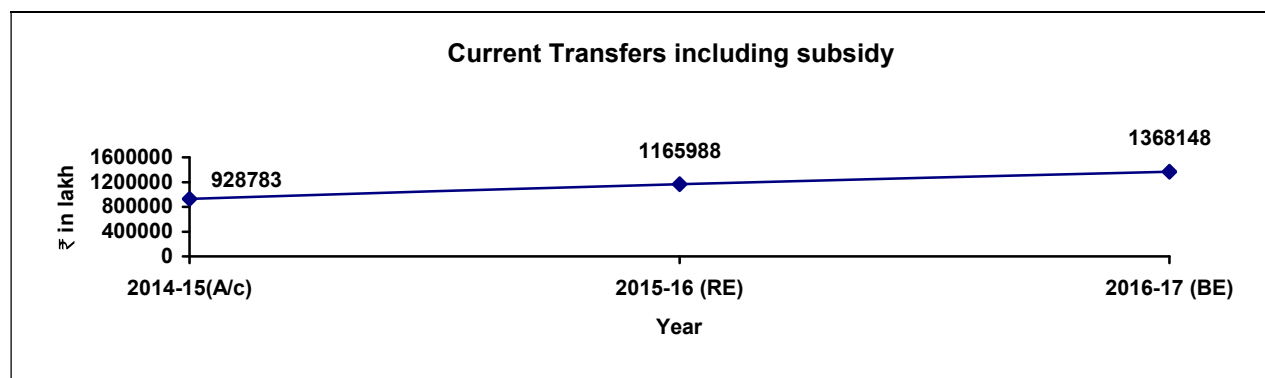


### 3. Current Transfers including subsidy

Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies.

The subsidies are current unrequited payments that government units including non-resident government units make to enterprises on the basis of the levels of their production activities or the quantities or value of goods or services which they produce, sell or import. Major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses and for working deficit and subsidies paid to the consumers through DISCOMS.

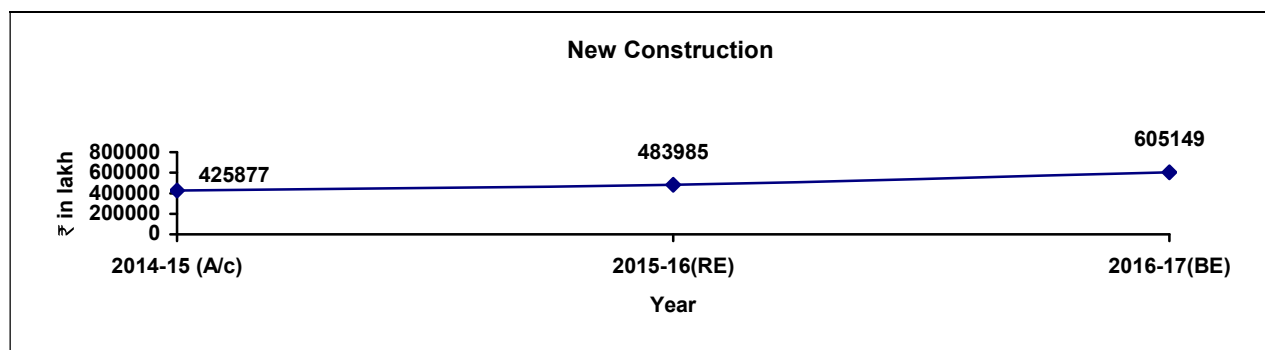
The component of Gross Expenditure/Outlay has been ₹ 928783 lakh, ₹ 1165988 lakh and ₹ 1368148 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 25.54% in 2015-16 (RE) and 17.34% in 2016-17 (BE).



### 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.

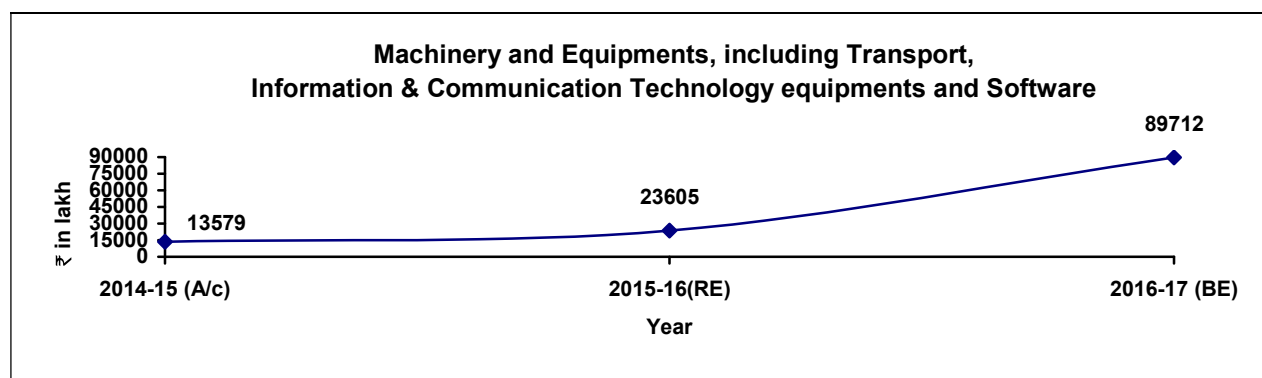
The component of Gross Expenditure/outlay has been ₹ 425877 lakh, ₹ 483985 lakh and ₹ 605149 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the increase over previous year have been 13.64% in 2015-16 (RE) and 25.03% in 2016-17 (BE).



## 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.

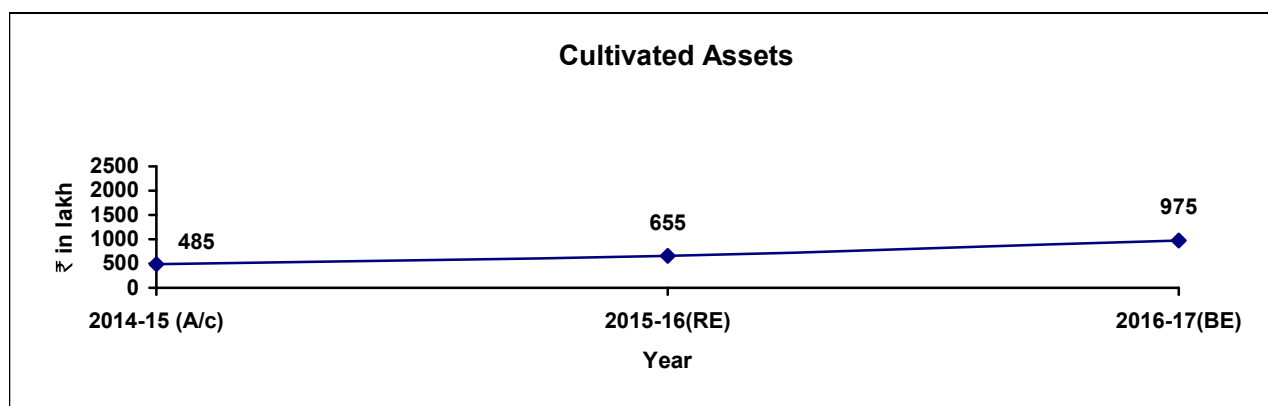
The component of Gross Expenditure/outlay has been ₹ 13579 lakh, ₹ 23605 lakh and ₹ 89712 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively and have shown a growth of 73.83% in 2015-16 (RE) and 280.06% in 2016-17 (BE) over previous year.



## 6. Cultivated Assets

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

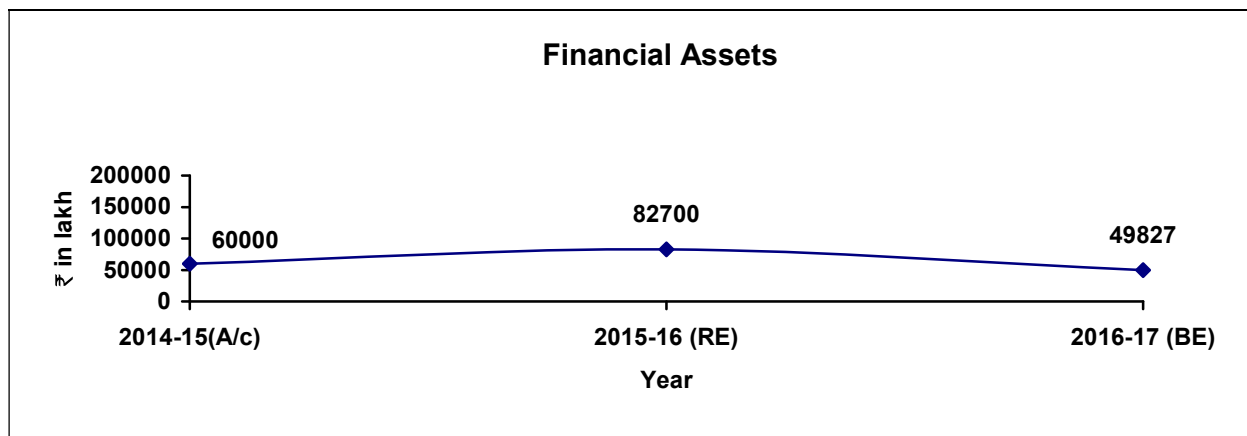
The component of Gross expenditure/outlay has been ₹ 485 lakh, ₹ 655 lakh and ₹ 975 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. Cultivated Assets is seen to have increased by 35.05% in 2015-16 (RE) and 48.85% in 2016-17 (BE) over previous year.



## 7. Financial Assets

All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to MRT Authority, DTC, JVC Power Plant at Jhajjar, equity for integrated Power development Scheme and Delhi Renewable Energy and Power companies etc.

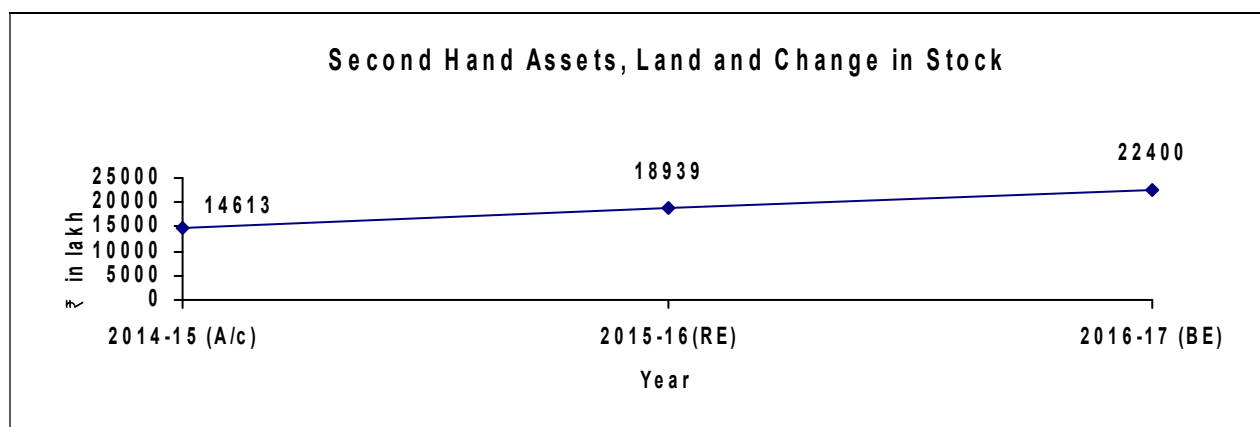
The component of Gross Expenditure/outlay has been ₹ 60000 lakh, ₹ 82700 lakh and ₹ 49827 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year has been 37.83% in 2015-16 (RE) and (-) 39.75% in 2016-17 (BE).



## 8. Second Hand Assets, Land and Change in Stock

The major part of the Expenditure/Outlay under this component is spent on purchase of land for new bus terminal, new inspection pit and for power project.

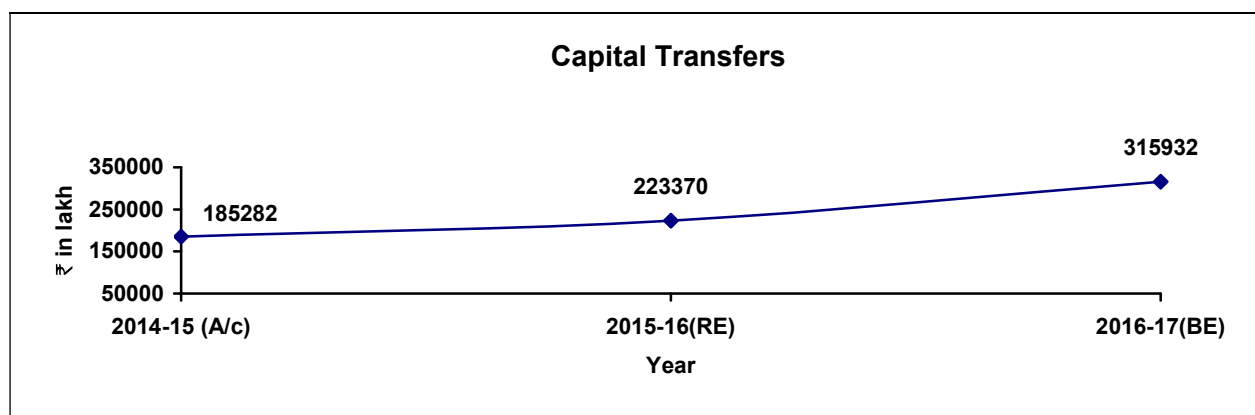
The component of Gross expenditure has been ₹ 14613 lakh, ₹ 18939 lakh and ₹ 22400 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year has been 29.60% in 2015-16 (RE) and a 18.27% has been noticed in 2016-17 (BE).



## 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.

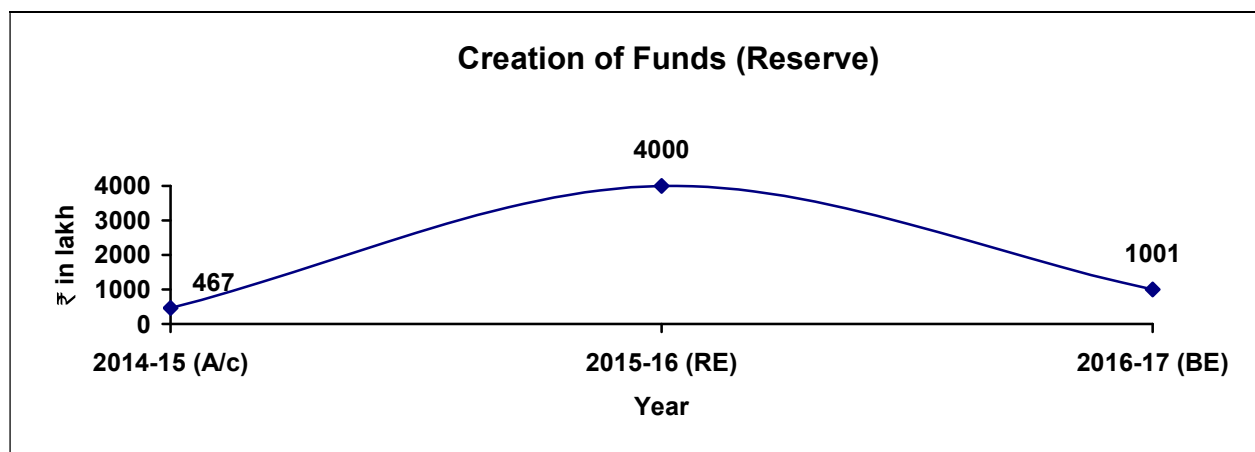
The component of Gross Expenditure/Outlay has been ₹ 185282 lakh, ₹ 223370 lakh and ₹ 315932 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year have been 20.56% in 2015-16 (RE) and 41.44% in 2016-17 (BE).



## 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.

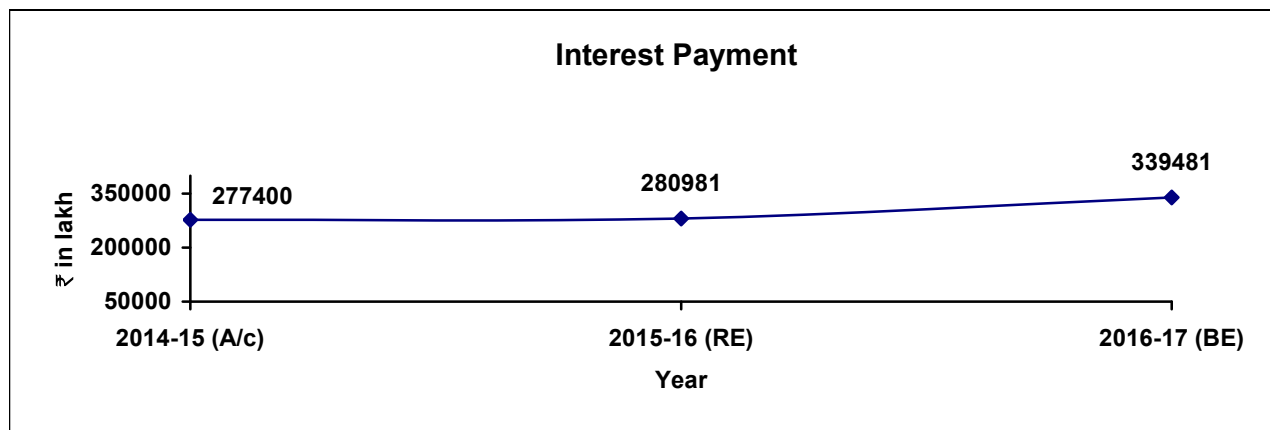
The component of Gross Expenditure/Outlay has been ₹ 467 lakh, ₹ 4000 lakh and ₹ 1001 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year has been 756.53% in 2015-16 (RE) and a decline of 74.98% has been noticed in 2016-17 (BE).



## 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.

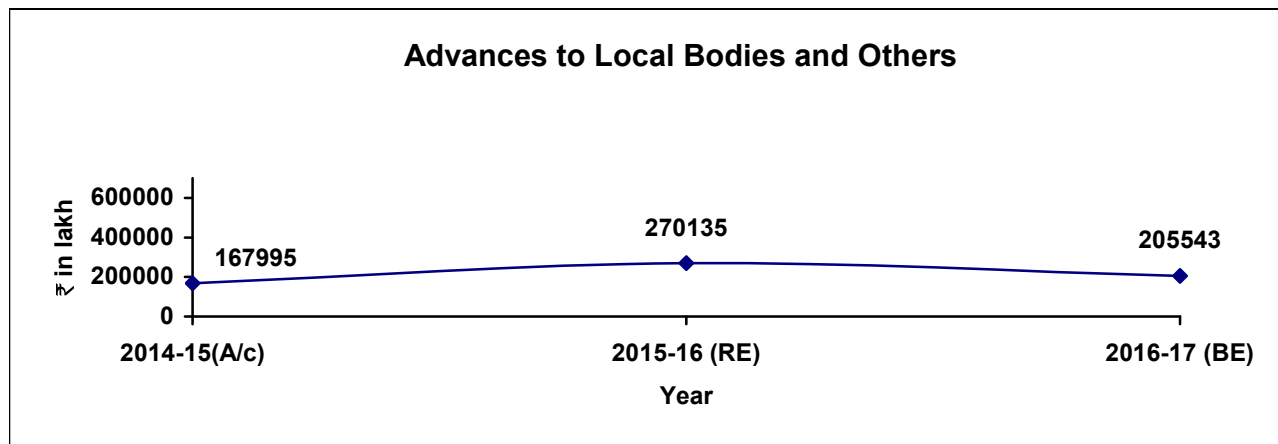
The component of Gross expenditure/outlay has been ₹ 277400 lakh, ₹ 280981 lakh and ₹ 339481 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year has been 1.29% in 2015-16 (RE) and a growth of 20.82% in 2016-17 (BE).



## 12. Advances to Local Bodies and Others

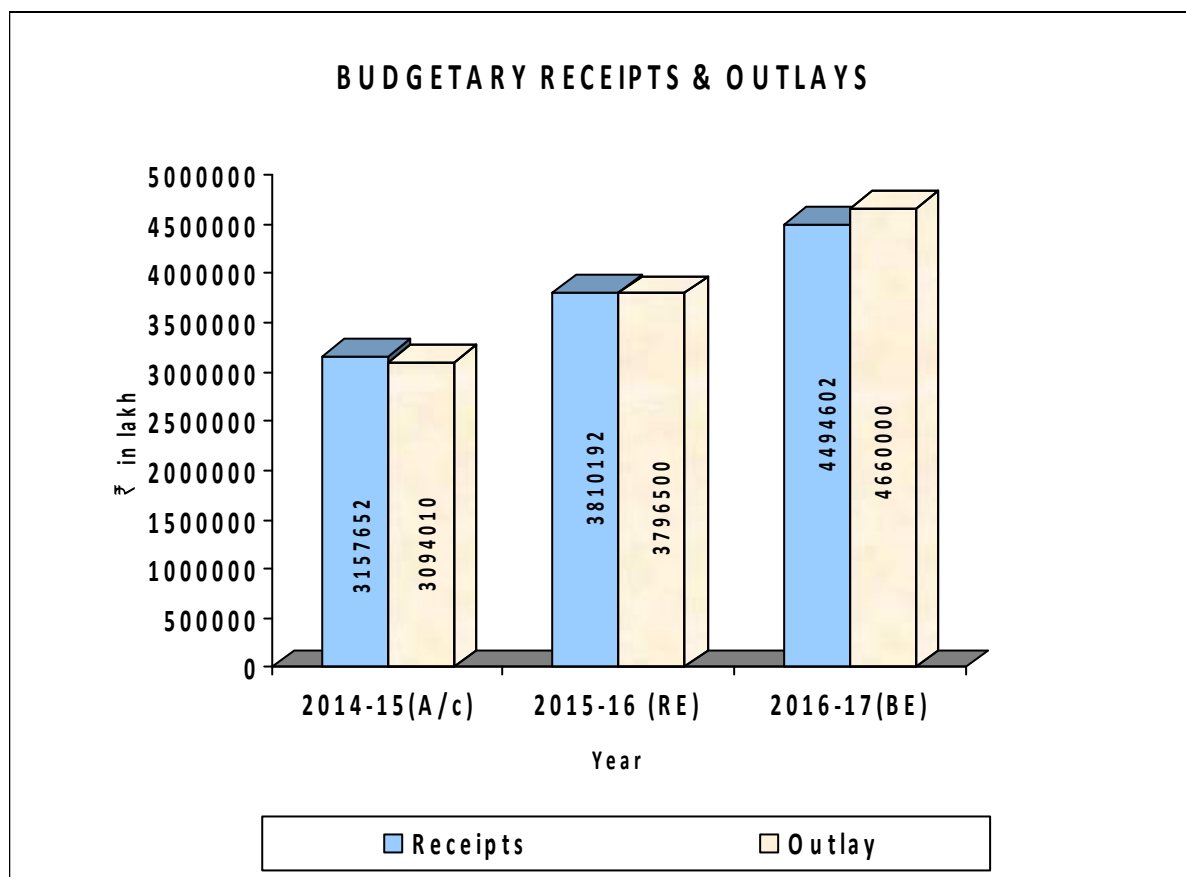
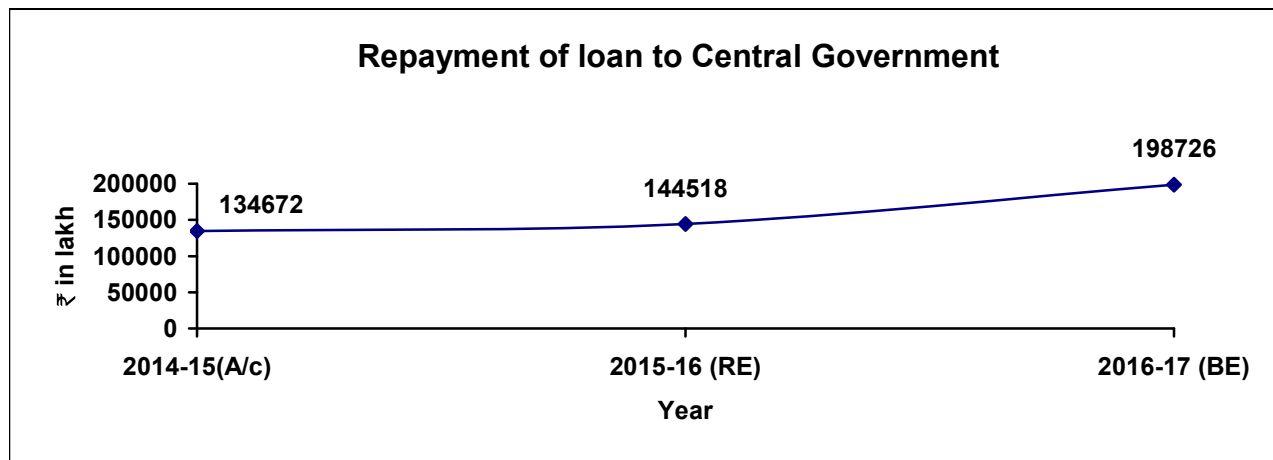
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to North East & South DMCs for development works, Loans to the DTC for Road Transport, loans to DTL for power projects, Loans to Indraprastha Institute of Information Technology and DSFDC. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

The component of Gross Expenditure/Outlay has been ₹ 167995lakh, ₹ 270135 lakh and ₹ 205543 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the decline over previous year has been 60.80% in 2015-16 (RE) and (-) 23.91% in 2016-17 (BE).



### 13. Repayment of loan to Central Government

The component of Gross expenditure/outlay has been ₹ 134672 lakh, ₹ 144518 lakh and ₹ 198726 lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively. It is also to be noticed here that the growth over previous year has been 7.31% in 2015-16 (RE) and 37.51% in 2016-17 (BE).



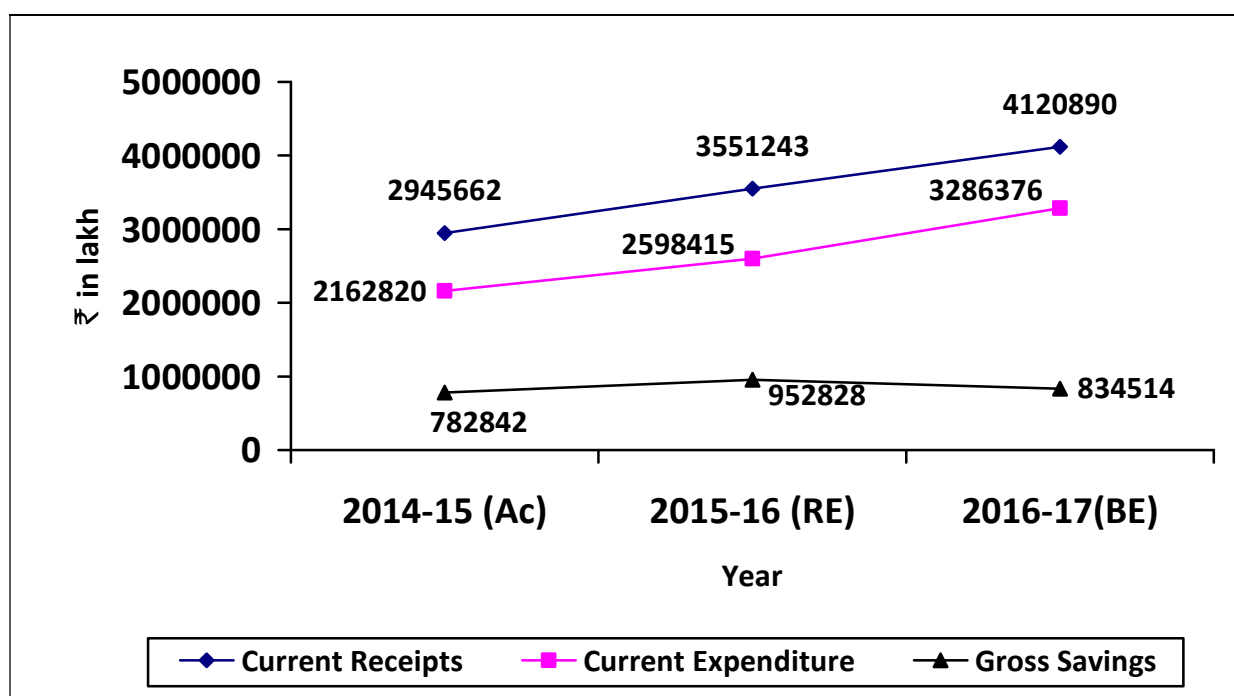
## GROSS SAVINGS:

Gross savings of State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Delhi Govt.'s Gross Savings during 2014-15 were ₹ 782842 lakh and the same is expected to reached at ₹ 834514 lakh by the end of 2016-17 as per budget estimates.

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

DELHI GOVT. (AdmnDeptts.)		2014-15(A/c)	2015-16(RE)	2016-17(BE)
S.No.	Item	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	2945662	3551243	4120890
2	Current Expenditure	2162820	2598415	3286376
3	Surplus on Current A/c (1-2)	782842	952828	834514
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	782842	952828	834514

### Current Receipts, Current Expenditure and Gross Savings



## NET EXTRA BUDGETARY BORROWINGS/LENDINGS:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ (-) 167582 lakh and ₹ (-) 194245 lakh for the financial year 2014-15 (A/c) and 2015-16 (RE) respectively. Net Extra Budgetary Receipts is likely to touch ₹ 115631 Lakh in the year 2016-17 (BE).

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

S.No.	ITEMS	2014-15(A/c)	2015-16(RE)	2016-17(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	555260	675883	900318
2	Add Net Expenditure on Financial Assets	60000	82700	49827
3	Less Surplus on Current Account	782842	952828	834514
4	<b>Net Extra Budgetary Receipts(1+2-3)</b>	<b>(-) 167582</b>	<b>(-) 194245</b>	<b>115631</b>

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

## PROFIT/LOSS FROM DCUs:

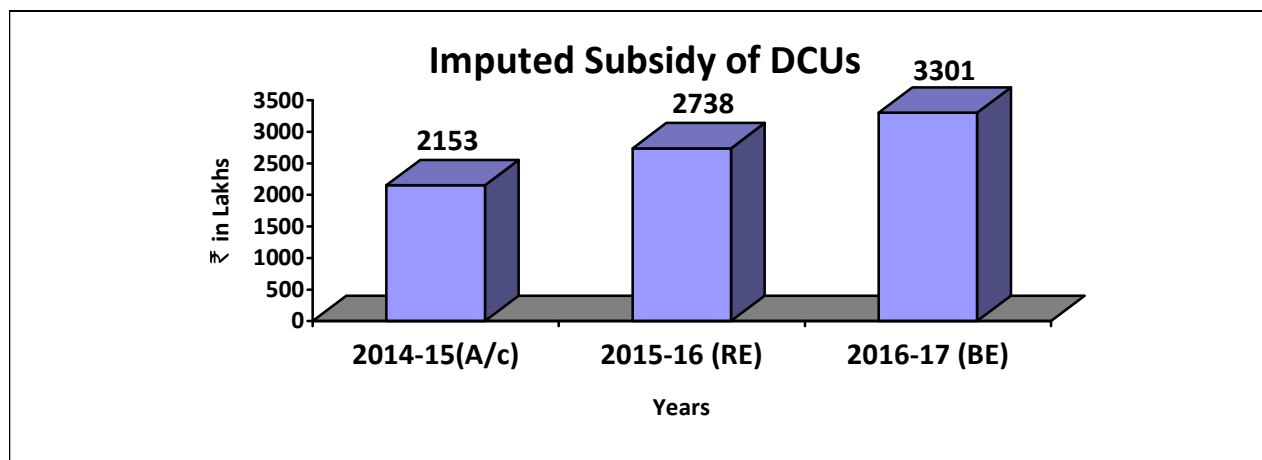
Net surplus, which indicates financial health of Departmental Commercial Undertakings (viz. Irrigation and Forestry), is measured in terms of excess of current receipts over operating expenses.

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

S.No.	ITEMS	2014-15(A/c)	2015-16(RE)	2016-17(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2367	2589	3430
2	Purchase of Commodities & Services including maintenance	1234	1410	1932
3	Operating Surplus	95	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	95	0	0
4	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT</b>	<b>3696</b>	<b>3999</b>	<b>5362</b>
1	Sales of Goods & Services	1543	1261	2061
2	Imputed Subsidy	2153	2738	3301
	<b>GROSS OUTPUT</b>	<b>3696</b>	<b>3999</b>	<b>5362</b>



Statement 3.5 reveals that short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy. The burden due to subsidy on account of DCUs is escalating on Delhi Govt. This is supported by the fact that imputed subsidy in 2014-15, which was ₹ 2153 lakh had increased to ₹ 3301 lakh by 2016-17 (BE).



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

S.No.	ITEMS	2014-15(A/c)	2015-16(RE)	2016-17(BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	248028 (29.09)	337747 (31.90)	432441 (30.44)
2	Compensation of Employees	604472 (70.91)	720896 (68.10)	988116 (69.56)
2.1	Salary & Wages	579780 (68.01)	688755 (65.06)	922015 (64.90)
2.2	Benefits	24629 (2.89)	31892 (3.01)	53645 (3.78)
2.3	Pension	63 (0.01)	249 (0.03)	12456 (0.88)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
<b>4</b>	<b>Gross Input (1to3)</b>	<b>852500</b> <b>(100.00)</b>	<b>1058643</b> <b>(100.00)</b>	<b>1420557</b> <b>(100.00)</b>
5	Production of Goods & Services	852500	1058643	1420557
5.1	Services Produced for own use	841152 (98.67)	1039055 (98.15)	1404409 (98.86)
5.2	Sale of Goods & Services	11348 (1.33)	19588 (1.85)	16148 (1.14)
<b>6</b>	<b>Gross Output (5)</b>	<b>852500</b> <b>(100.00)</b>	<b>1058643</b> <b>(100.00)</b>	<b>1420557</b> <b>(100.00)</b>

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

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

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

It is evident from statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2014-15(A/c), it was to the tune of ₹ 604472 lakh, in 2015-16 (RE) it was ₹ 720896 lakh and in 2016-17 (BE) it is expected to be ₹ 988116 lakh. In terms of percentage to gross input, it was (70.91%), (68.10%) and (69.56%) respectively for said years. Out of the total value of services produced major proportion is consumed internally across years.



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## Chapter 4

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

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

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

It may be seen from the statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE), the total expenditure were estimated at ₹ 2668644 lakh, ₹ 3346151 lakh and ₹ 4102555 lakh respectively.

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

S.No.	Classification	2014-15(A/c)	2015-16 (RE)	2016-17 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	445959 (16.71)	563340 (16.83)	731343 (17.83)
2.	Civil Defence	1682 (0.06)	2149 (0.06)	22540 (0.55)
3.	Education	684735 (25.66)	856874 (25.61)	1135947 (27.69)
4.	Medical & Public Health	331010 (12.40)	349212 (10.44)	476714 (11.62)
5.	Social Security & Welfare Services	191396 (7.17)	225064 (6.73)	246523 (6.01)
6.	Housing & Other Community Amenities	225101 (8.44)	307456 (9.19)	395064 (9.63)
7.	Cultural, Recreational & Religious Services	15469 (0.58)	33428 (1.00)	47922 (1.17)
8.	Economic Services	753287 (28.23)	966039 (28.87)	1017635 (24.80)
8.1	Gen. Admn./ Regulation/ Research & Labour	4104 (0.15)	6540 (0.20)	14684 (0.36)
8.2	Agriculture, Forestry, Fishing & Hunting	8054 (0.30)	10294 (0.31)	12776 (0.31)
8.3	Mining, Manufacturing & Construction	3944 (0.15)	4451 (0.13)	3610 (0.09)
8.4	Electricity, Gas, Steam	123546 (4.63)	217550 (6.50)	218910 (5.34)
8.5	Water Supply	163481 (6.13)	137245 (4.10)	168800 (4.11)
8.6	Transport & Communication	449252 (16.83)	588850 (17.60)	597394 (14.56)
8.7	Other Economic Services	906 (0.03)	1109 (0.03)	1461 (0.04)
9.	Environmental Protection	2127 (0.08)	1646 (0.05)	2150 (0.05)
10	Other Services	17878 (0.67)	40943 (1.22)	26717 (0.65)
	<b>Total (Administrative Deptts.)</b>	<b>2668644 (100.00)</b>	<b>3346151 (100.00)</b>	<b>4102555 (100.00)</b>

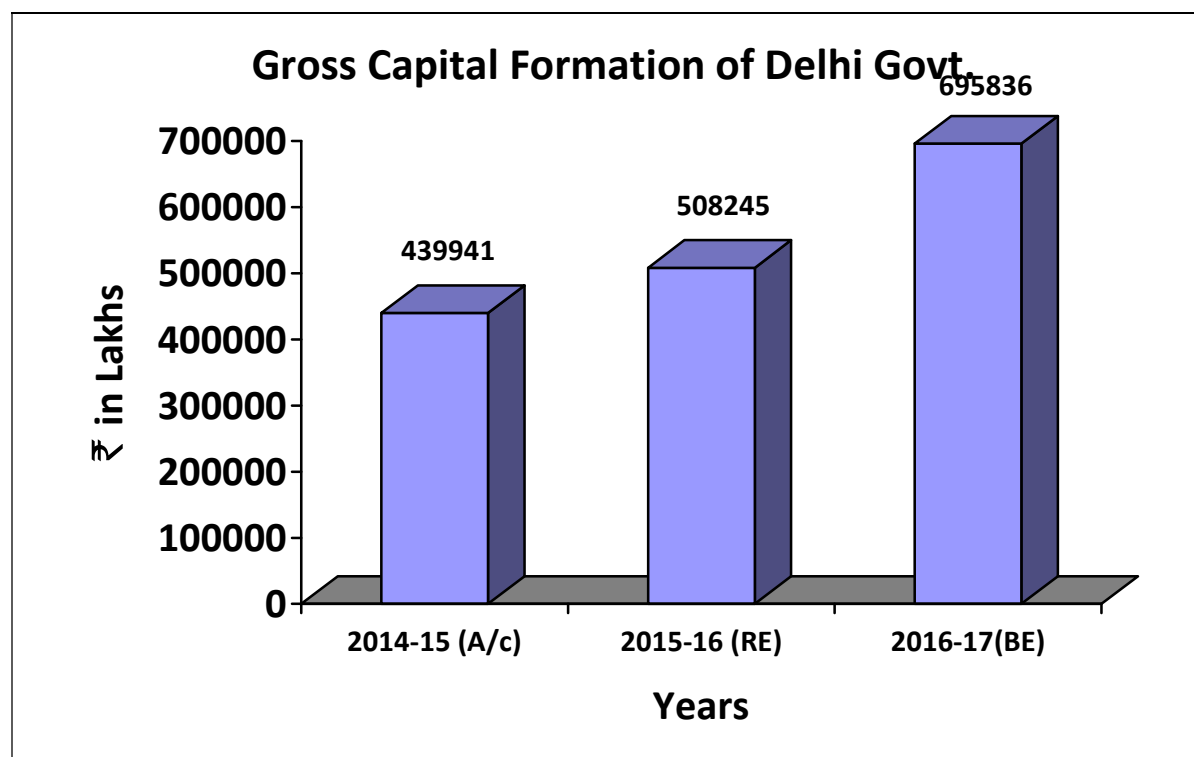
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2014-15, maximum expenditure in terms of percentage was incurred on Education (25.66%) followed by Transport & Communication (16.83%), General Public Services (16.71%), Medical & Public Health (12.40%), Housing & Other Community Amenities (8.44%), Social and Welfare Services (7.17%), Water Supply (6.13%) and Electricity, Gas & Steam (4.63%), Similarly, the dominant share during 2016-17 goes to areas like Education (27.69%) followed by General Public Services (17.83%), Transport & Communication (14.56%), Medical & Public Health (11.62%), Housing & Other Community Amenities (9.63%), Social and Welfare Services (6.01%), Electricity, Gas & Steam (5.34%) and Water Supply (4.11%).

### **GROSS CAPITAL FORMATION:**

Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise construction and machinery & equipments. Here it may be noted that major chunk of the Capital formation is in the form of Construction activity.

As per Revised Budget estimates for 2015-16, Gross Capital Formation is expected to be ₹ 508245 lakh as compared to the amount of actual Gross Capital Formation of ₹ 439941 lakh during 2014-15. Keeping budget provisions in view for 2016-17, there is likelihood that Gross Capital Formation will be ₹ 695836 lakh.



**Statement: 4.2 - Gross Capital Formation**

S.No	Item	2014-15 (A/c)	2015-16 (RE)	2016-17 (BE)
<b>A. Administrative Departments</b>		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Dwellings, Other Buildings and Structures	425847	483985	605121
2	Machinery and Equipment	13351	23348	89287
3	Cultivated Biological Resources	485	655	975
4	Intellectual Property Products	227	256	425
5	Net Purchase of Second hand Assets	0	0	0
6	Change in Stock	0	0	0
7	<b>GCF (Admn.)(1+2+3+4+5+6)</b>	<b>439910</b>	<b>508244</b>	<b>695808</b>
<b>B. Departmental Commercial Undertakings</b>				
8	Dwellings, Other Buildings and Structures	30	0	28
9	Machinery and Equipment	1	1	0
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
	<b>GCF (DCUs)(8+9+10+11+12+13)</b>	<b>31</b>	<b>1</b>	<b>28</b>
<b>Gross Capital Formation (4+8)</b>		<b>439941</b>	<b>508245</b>	<b>695836</b>

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

It may be seen from the Tables annexed to this report that out of total gross capital formation of Administrative Departments of the Delhi Govt. of ₹ 439910 lakh in the year 2014-15 (Actuals), ₹ 1 lakh, ₹ 51441 Lakh, ₹ 53469 Lakh and ₹ 334999 Lakh has been spent on Construction , Education, Medical & Public Health and Public Administration industries respectively. During the year 2015-16 (RE), industry-wise expenditure has been ₹ 18 lakh, ₹ 121969 Lakh, ₹ 43410 Lakh and ₹ 342847 Lakh on Construction , Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 508244 Lakh. Like-wise, during the year 2016-17 (BE) the expenditure is likely to reach at ₹ 33700 Lakh, ₹ 190245 Lakh, ₹ 77776 Lakh and ₹ 394087 Lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 695808 Lakh respectively.

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

It may be seen from the Tables annexed to this report that expenditure/outlay spent on Gross Capital Formation of Departmental Commercial Undertakings of the Delhi Govt. is only ₹ 31 Lakh, ₹ 1 Lakh and ₹ 28 Lakh in the years 2014-15 (A/c), 2015-16 (RE) and 2016-17 (BE) respectively.



# STATISTICAL TABLES



Table - 1

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

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		2958458		2791343
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	176432		134672
	2. Loans and Advances from States Government	22762		167995
	3. InterState Settlement	0		0
	4. Contingency Fund	0		0
	5. Reserve Funds	0		0
	6. Deposits & Advances	0		0
	7. Suspense and Miscellaneous	0		0
	8. Remittances	0		0
	9. Cash Balance	0		63642
	10. Funds Revenue Account	0		467
	11. Funds Commercial Account			0
	Total	199194		366776
	Net Receipts (III)	-167582		
<b>Check</b>	<b>Total excluding Funds</b>	<b>3157652</b>		<b>3157652</b>
	Difference (Receipt - Expenditure)		0	

**Table - 2**  
**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2014-15 (Actual)**

Figures in Rs. Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>40383</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>869908</b>
1.1 Profits	95	1.1 Compensation of Employees	604472
1.2 Income from Property	40288	a) Wages & Salaries	604409
1.2.1 Net Interest Received	35051	b) Pension	63
a) Public Authorities	32591	1.2 Net Purchases of Goods & Services	236680
i) Centre		a) Purchases	192753
ii) States	0	b) Maintenance	55275
iii) Local Authorities	32591	c) Less Sales	11348
b) Foreign	0	1.3 Transfers in kind	28756
c) From other Sectors	2460	1.4 CFC	
1.2.2 Other Property Receipts	5237	<b>2. Net Interest Paid to</b>	<b>277400</b>
<b>2. Total Tax Revenue</b>	<b>2661337</b>	2.1 Public Authorities	277400
2.1 Import Duty	0	a) Centre	277400
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	335349	c) Local Authorities	0
2.4 Product Taxes	2325988	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	9128	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	234814	<b>3. Total Subsidies</b>	<b>167093</b>
4.1 Centre	234814	3.1 Production Subsidies	123083
4.2 States	0	3.2 Product Subsidies	44010
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>335184</b>
<b>Total Receipts (1+2+3+4)</b>	<b>2945662</b>	4.1 Other Sectors	335184
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>513235</b>
		5.1 Current to	428659
		a) Centre	
		b) States	0
		c) Local Authorities	428659
		5.2 Capital to	84576
		a) Centre	
		b) States	0
		c) Local Authorities	84576
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2162820</b>
		<b>8. Surplus on Current Account</b>	<b>782842</b>

Table - 3

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

Figures in Rs. Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	439910
2. Net Purchase of Physical Assets	14613
2.1 Second Hand Assets	0
2.2 Land	14613
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	100706
4.1 for Capital Formation	100706
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>555229</b>
<b>Enterprises</b>	
6. Capital Outlay	31
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>31</b>
<b>Total Expenditure (5 + 9)</b>	<b>555260</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	782842
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	-227582
15.1 Net Extra Budgetary Borrowing	-167582
15.2 less Net Purchase of Financial Assets	60000
<b>16. Total Receipts (11 to 15)</b>	<b>555260</b>

Table - 4

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

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>579780</b>	<b>63</b>	<b>24629</b>	<b>604472</b>	<b>0</b>	<b>604472</b>	<b>248028</b>	<b>852500</b>
2. Construction (Repaire & Maintenance)	14279	2	370	14651	0	14651	49870	64521
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>440426</b>	<b>48</b>	<b>15550</b>	<b>456024</b>	<b>0</b>	<b>456024</b>	<b>87920</b>	<b>543944</b>
I. (a) Education (3.2)	312519	34	7039	319592	0	319592	35667	355259
(b) Medical & Public Health (4.2)	126902	14	8488	135404	0	135404	52089	187493
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	1005	0	23	1028	0	1028	164	1192
<b>5. Sub Total (2 to 4)</b>	<b>454705</b>	<b>50</b>	<b>15920</b>	<b>470675</b>	<b>0</b>	<b>470675</b>	<b>137790</b>	<b>608465</b>
6. Public Administration & Defence (1-5)	125075	13	8709	133797	0	133797	110238	244035

Table - 5

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

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Commercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	321	0	0	34	0	0	1045	0	0	0	95	1495	0	1495	416	416
2. Forests	1980	66	0	149	0	0	6	0	0	0	0	48	2153	2201	2046	2046
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>2301</b>	<b>66</b>	<b>0</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>1051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	<b>1543</b>	<b>2153</b>	<b>3696</b>	<b>2462</b>	<b>2462</b>

Table -6

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

SI No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329324</b>	<b>49568</b>	<b>46955</b>	<b>425847</b>
1	Dwelling	0	0		8399	48	0	8447
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>320925</b>	<b>49520</b>	<b>46955</b>	<b>417400</b>
2.1	Non-Residential Building	0	0		74205	49517	46721	170443
2.2	Other Structures	0	0		63768	3	234	64005
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		182952	0	0	182952
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>5151</b>	<b>1688</b>	<b>6510</b>	<b>13351</b>
3.1	Transport Equipment	0	0		1174	5	33	1212
3.2	ICT Equipment	0	0	2	3377	807	215	4401
3.3	Other Machinery and Equipment	0	0	0	600	876	6262	7738
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>0</b>	<b>0</b>	<b>485</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	485	0	0	485
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>185</b>	<b>0</b>	<b>227</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	42	185	0	227
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>335002</b>	<b>51441</b>	<b>53465</b>	<b>439910</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>335002</b>	<b>51441</b>	<b>53465</b>	<b>439910</b>

Table - 7

Industry and Asset wise Capital Formation of DCUs														
Sl No.	Year: 2014-15 (Actual) State: Delhi	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>Construction (1+2)</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	30	0	0	0		0	0		0	0	0	0	30
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	30	0	0		0	0		0	0	0	0		30
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	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	1	0		0	0		0	0	0	0		1
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>30</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Gross Capital Formation</b>	<b>30</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>

Table - 8

## Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2014-15 (Actual)

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies				
			Buildings	Other Constructions	Roads			Product	Production		
(1)	Administrative Deptts.	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	106596	56318	0	0	0	1138	209821	0	0	373873
1.1	General Administration, External affairs, Public Order & Safety	106596	56318	0	0	0	1138	209821	0	0	373873
1.1.1	Public Order & safety	66214	22532	0	0	0	755	0			89501
1.1.2	Planning & Statistical Activities	1159	24	0	0	0	0	0			1183
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	39223	33762	0	0	0	383	209821			283189
1.2	General Research						0				0
2	Defence	689	987	0	0	0	0	0			1676
3	Education	327750	43996	3	0	0	106500	129987	0	0	608236
3.1	Administration, Regulation & Research	8158	-162	0	0	0	14892	0			22888
3.2	Education Services n.e.c.	319592	44158	3	0	0	91608	129987			585348
4	Health Affairs and Services	139006	49462	0	0	0	58265	13642	0	0	260375
4.1	Administration, Regulation and Research	3602	2753	0	0	0	17	48			6420
4.2	Health Services	135404	46709	0	0	0	58248	13594			253955
5	Social Security and Welfare Affairs and Services	16301	32964	0	0	0	114027	15672	4433		183397
6	Housing and Community Amenity Affairs and Services	657	767	6927	0	0	3400	57321			69072
7	Cultural, Recreational and Religeous Affairs Services	1837	3133	0	0	0	6252	1041			12263
8	Economic Affairs and Services	8069	17381	0	3	38944	44349	1175	39577	123083	272581
8.1	General Administration, Regulation and Research	2420	367	0	0	0	0	0			2787
8.2	Agriculture, Forestry, Fishing and Hunting	3985	594	0	3	0	652	0		2153	7387
8.3	Mining, Manufacturing and Construction	795	301	0	0	0	95	0			1191
8.4	Electricity, Gas, Steam and Other Sources of Energy	76	123	0	0	0	36462	0	29194		65855
8.5	Water Supply	0	0	0	0	0	7140	0	2083		9223
8.6	Transport and Communication	0	15931	0	0	38944	0	1175	8300	120930	185280
8.7	Other Economic Services	793	65	0	0	0	0	0			858
9	Environmental Protection	145	1013	0	0	0	341	0			1499
10	Relief on Calamities	3422	4140	0	9398	0	912	0			17872
Total		604472	210161	6930	9401	38944	335184	428659	44010	123083	1800844



**Table - 8 (Contd.)**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2014-15 (Actual)**

1.9

Purpose Code		ECONOMIC CLASSIFICATION																		
	Capital Expenditure																			Total Capital Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	To Others/ Non Govt.	To Local Bodies				
	Residential	Non Residential									Second Hand Assets	Land								
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	87	67931	0	0	564	505	0	2949	0	0	0	0	0	0	50	0	0	0	72086	445959
1.1	87	67931	0	0	564	505	0	2949	0	0	0	0	0	0	50	0	0	0	72086	445959
1.1.1	87	17350	0	0	408	481	0	494	0			0		0	50	0	0	0	18870	108371
1.1.2	0		0	0	0	0	0	1045	0			0		0	0	0	0	0	1045	2228
1.1.3	0	50581	0	0	156	24	0	1410	0			0		0	0	0	0	0	52171	335360
1.2															0				0	0
2	0		0	0	0	6	0		0			0		0	0	0	0	0	6	1682
3	48	49655	0	3	5	960	185	832	0	0	0	0	0	0	2311	22500	0	0	76499	684735
3.1	0	138	0	0	0	84	0	25	0			0		0	5	0			252	23140
3.2	48	49517	0	3	5	876	185	807	0			0		0	2306	22500			76247	661595
4	0	46735	0	234	33	6262	0	268	0	0	0	0	0	0	7371	8526	0	0	69429	329804
4.1	0	14	0	0	0	0	0	53	0			0		0	0	0			67	6487
4.2	0	46721	0	234	33	6262	0	215	0			0		0	7371	8526			69362	323317
5	3167	1320	1577	1577	0	0	32	310	0			0		0	0	0	16	0	7999	191396
6	5145	365	11895	58135	0	0	0	1	0			0		0	31703	34328	32	14425	156029	225101
7	0	2480	-3	306	0	0	0	0	0			0		0	401	22			3206	15469
8	0	1957	169483	3750	2	0	10	40	485	0	0	14613	0	60000	58850	19200	153522	0	481912	754493
8.1	0	1317	0	0	0	0	0		0			0		0	0	0	0	0	1317	4104
8.2	0	4	0	1370	2	0	0	2	485			0		0	10	0	0	0	1873	9260
8.3	0		0	2727	0	0	0		0			0		0	0	0	26	0	2753	3944
8.4	0		0	-347	0	0	0		0			8533		0	20005	0	29500	0	57691	123546
8.5	0		0	0	0	0	0		0			0		0	38835	0	115423	0	154258	163481
8.6	0	636	169483	0	0	0	0		0			6080		60000	0	19200	8573	0	263972	449252
8.7	0		0	0	0	0	10	38	0			0		0	0	0	0	0	48	906
9	0		0	0	608	0	0		0			0		0	20	0			628	2127
10	0		0	0	0	5	0	1	0			0		0	0	0			6	17878
Total	8447	170443	182952	64005	1212	7738	227	4401	485	0	0	14613	0	60000	100706	84576	153570	14425	867800	2668644

Table - 9

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

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3572092		3381847
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	200000		143518
	2. Loans and Advances from States Government	38100		270135
	3. InterState Settlement	0		0
	4. Contingency Fund	0		1000
	5. Reserve Funds	0		0
	6. Deposits & Advances	0		0
	7. Suspense and Miscellaneous	0		0
	8. Remittances	0		0
	9. Cash Balance	0		13692
	10. Funds Revenue Account	0		4000
	11. Funds Commercial Account			0
	Total	238100		432345
	Net Receipts (III)	-194245		
<b>Check</b>	<b>Total excluding Funds</b>	<b>3810192</b>		<b>3810192</b>
	Difference (Receipt - Expenditure)		0	

**Table - 10**  
**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2015-16 (RE)**

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>25206</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1074037</b>
1.1 Profits	0	1.1 Compensation of Employees	720896
1.2 Income from Property	25206	a) Wages & Salaries	720647
1.2.1 Net Interest Received	17316	b) Pension	249
a) Public Authorities	13259	1.2 Net Purchases of Goods & Services	318159
i) Centre		a) Purchases	278926
ii) States	0	b) Maintenance	58821
iii) Local Authorities	13259	c) Less Sales	19588
b) Foreign	0	1.3 Transfers in kind	34982
c) From other Sectors	4057	1.4 CFC	
1.2.2 Other Property Receipts	7890	<b>2. Net Interest Paid to</b>	<b>280981</b>
<b>2. Total Tax Revenue</b>	<b>3137820</b>	2.1 Public Authorities	280981
2.1 Import Duty	0	a) Centre	280981
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	400604	c) Local Authorities	0
2.4 Product Taxes	2737216	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	10025	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	378192	<b>3. Total Subsidies</b>	<b>326303</b>
4.1 Centre	378192	3.1 Production Subsidies	150238
4.2 States	0	3.2 Product Subsidies	176065
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>358210</b>
<b>Total Receipts (1+2+3+4)</b>	<b>3551243</b>	4.1 Other Sectors	358210
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>558884</b>
		5.1 Current to	484213
		a) Centre	
		b) States	0
		c) Local Authorities	484213
		5.2 Capital to	74671
		a) Centre	
		b) States	0
		c) Local Authorities	74671
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>2598415</b>
		<b>8. Surplus on Current Account</b>	<b>952828</b>

**Table - 11**  
**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2015-16 (RE)**

Figures in Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	508244
2. Net Purchase of Physical Assets	18939
2.1 Second Hand Assets	0
2.2 Land	18939
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	148699
4.1 for Capital Formation	148699
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>675882</b>
<b>Enterprises</b>	
6. Capital Outlay	1
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>1</b>
<b>Total Expenditure (5 + 9)</b>	<b>675883</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	952828
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	-276945
15.1 Net Extra Budgetary Borrowing	-194245
15.2 less Net Purchase of Financial Assets	82700
<b>16. Total Receipts (11 to 15)</b>	<b>675883</b>

Table - 12

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

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>688755</b>	<b>249</b>	<b>31892</b>	<b>720896</b>	<b>0</b>	<b>720896</b>	<b>337747</b>	<b>1058643</b>
2. Construction (Repaire & Maintenance)	16439	6	465	16910	0	16910	52737	69647
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>487213</b>	<b>176</b>	<b>20463</b>	<b>507852</b>	<b>0</b>	<b>507852</b>	<b>133355</b>	<b>641207</b>
I. (a) Education (3.2)	343135	124	8905	352164	0	352164	59213	411377
(b) Medical & Public Health (4.2)	142704	52	11536	154292	0	154292	73882	228174
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	1374	0	22	1396	0	1396	260	1656
<b>5. Sub Total (2 to 4)</b>	<b>503652</b>	<b>182</b>	<b>20928</b>	<b>524762</b>	<b>0</b>	<b>524762</b>	<b>186092</b>	<b>710854</b>
6. Public Administration & Defence (1-5)	185103	67	10964	196134	0	196134	151655	347789

Table - 13

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

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Coomercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	355	0	0	36	0	0	1200	0	0	0	0	1201	390	1591	355	355
2. Forests	2105	128	1	169	0	0	5	0	0	0	0	60	2348	2408	2234	2234
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>2460</b>	<b>128</b>	<b>1</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>1205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1261</b>	<b>2738</b>	<b>3999</b>	<b>2589</b>	<b>2589</b>

Table -14

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

Sl No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334393</b>	<b>116534</b>	<b>33058</b>	<b>483985</b>
1	Dwelling	0	0		8467	53	0	8520
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325926</b>	<b>116481</b>	<b>33058</b>	<b>475465</b>
2.1	Non-Residential Building	0	0		86759	116471	32758	235988
2.2	Other Structures	0	0		65214	10	300	65524
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		173953	0	0	173953
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>7736</b>	<b>5247</b>	<b>10347</b>	<b>23348</b>
3.1	Transport Equipment	0	0		881	26	14	921
3.2	ICT Equipment	0	0	18	4557	2158	262	6995
3.3	Other Machinery and Equipment	0	0	0	2298	3063	10071	15432
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>655</b>	<b>0</b>	<b>0</b>	<b>655</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	655	0	0	655
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>188</b>	<b>0</b>	<b>256</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	68	188	0	256
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>342852</b>	<b>121969</b>	<b>43405</b>	<b>508244</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>342852</b>	<b>121969</b>	<b>43405</b>	<b>508244</b>

Table - 15

Industry and Asset wise Capital Formation of DCUs														
SI No.	Year: 2015-16 (RE)	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>Construction (1+2)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	0	0	0	0	0	0	0	0	0	0	0	0	0
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	0	0	0		0	0		0	0	0	0		0
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	0	1	0	0	0	0	0	0	0	0	0	0	1
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	1	0		0	0		0	0	0	0		1
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	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	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	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
	<b>Total New Outlay</b>	0	1	0	0	0	0	0	0	0	0	0	0	1
	<b>Net Purchase of Second Hand Assets</b>	0	0	0		0	0		0	0	0	0		0
	<b>Change in Stocks</b>	0	0	0		0	0		0	0	0	0		0
	<b>Gross Capital Formation</b>	0	1	0	0	0	0	0	0	0	0	0	0	1



Table - 16

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

Purpose Code	Purpose Classification	Economic Classification										
		Current Expenditure										
		Consumption Expenditure						Current Transfers		Subsidy		Total
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Subsidy			
	Buildings			Other Constructions	Roads	Product			Production			
(1)	Administrative Deptts.	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	General Public Services	162256	61635	0	0	0	5026	221270	0	0	450187	
1.1	General Administration, External affairs, Public Order & Safety	162256	61635	0	0	0	5026	221270	0		450187	
1.1.1	Public Order & safety	112824	28988	0	0	0	920	0	0		142732	
1.1.2	Planning & Statistical Activities	1331	357	0	0	0	0	0	0		1688	
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	48101	32290	0	0	0	4106	221270	0		305767	
1.2	General Research	0	0	0	0	0	0	0	0	0	0	
2	Defence	797	1345	0	0	0	0	0	0	0	2142	
3	Education	361459	73050	6	0	0	127854	131883	213	0	694465	
3.1	Administration, Regulation & Research	9295	2638	0	0	0	17807	0	0		29740	
3.2	Education Services n.e.c.	352164	70412	6	0	0	110047	131883	213		664725	
4	Health Affairs and Services	158726	65063	0	0	0	43977	16320	0	0	284086	
4.1	Administration, Regulation and Research	4434	3233	0	0	0	20	40	0		7727	
4.2	Health Services	154292	61830	0	0	0	43957	16280	0		276359	
5	Social Security and Welfare Affairs and Services	21407	46151	0	0	0	132719	13719	3551		217547	
6	Housing and Community Amenity Affairs and Services	758	1732	7500	0	0	3274	99367	0		112631	
7	Cultural, Recreational and Religeous Affairs Services	2147	15985	0	0	0	7637	1654	0		27423	
8	Economic Affairs and Services	9322	3870	0	115	40000	35899	0	172301	150238	411745	
8.1	General Administration, Regulation and Research	2737	410	0	0	0	745	0	0		3892	
8.2	Agriculture, Forestry, Fishing and Hunting	4635	826	0	115	0	1339	0	0	2738	9653	
8.3	Mining, Manufacturing and Construction	876	405	0	0	0	120	0	0		1401	
8.4	Electricity, Gas, Steam and Other Sources of Energy	115	139	0	0	0	19995	0	144301	2500	167050	
8.5	Water Supply	0	0	0	0	0	13700	0	19000		32700	
8.6	Transport and Communication	0	2050	0	0	40000	0	0	9000	145000	196050	
8.7	Other Economic Services	959	40	0	0	0	0	0	0		999	
9	Environmental Protection	185	1049	0	0	0	392	0	0		1626	
10	Relief on Calamities	3839	24440	0	11200	0	1432	0	0		40911	
Total		720896	294320	7506	11315	40000	358210	484213	176065	150238	2242763	

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

Purpose Code		ECONOMIC CLASSIFICATION																			Total Expenditure (Current + Capital)
	Capital Expenditure																				
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure		
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Physical Assets		Change in Stock	Financial Assets	To Others/ Non Govt.	To Local Bodies					
	Residential	Non Residential									Second Hand Assets	Land									
	(13)	(14)									(15)	(16)								(17)	
1	200	79285	0	0	875	1320	0	3628	0	0	0	0	0	0	27845	0	0	0	113153	563340	
1.1	200	79285	0	0	875	1320	0	3628	0	0	0	0	0	0	27845	0	0	0	113153	563340	
1.1.1	200	14972	0	0	560	1320	0	709	0	0	0	0	0	0	2395	0	0	0	20156	162888	
1.1.2	0		0	0	0	0	0	955	0	0	0	0	0	0	500	0	0	0	1455	3143	
1.1.3	0	64313	0	0	315	0	0	1964	0	0	0	0	0	0	24950	0	0	0	91542	397309	
1.2															0				0	0	
2	0		0	0	6	1	0		0	0	0	0	0	0	0	0	0	0	7	2149	
3	53	116771	0	10	26	3063	188	2311	0	0	0	0	0	0	7087	23900	9000	0	162409	856874	
3.1	0	300	0	0	0	0	0	153	0	0	0	0	0	0	1	0			454	30194	
3.2	53	116471	0	10	26	3063	188	2158	0	0	0	0	0	0	7086	23900	9000		161955	826680	
4	0	32798	0	300	14	10071	0	367	0	0	0	0	0	0	15855	4030	0	0	63435	347521	
4.1	0	40	0	0	0	0	0	105	0	0	0	0	0	0	0	0	0		145	7872	
4.2	0	32758	0	300	14	10071	0	262	0	0	0	0	0	0	15855	4030			63290	339649	
5	2247	836	1672	1672	0	0	18	417	0	0	0	0	0	0	40	0	615		7517	225064	
6	6020	140	10181	56498	0	2	0	2	0	0	0	0	0	0	78401	37556	25	6000	194825	307456	
7	0	4125	0	539	0	15	0	33	0	0	0	0	0	0	1271	22			6005	33428	
8	0	2033	162100	6505	0	960	50	205	655	0	0	18939	0	82700	18180	9163	199395	55100	555985	967730	
8.1	0	1680	0	0	0	960	2	6	0	0	0	0	0	0	0	0	0	0	2648	6540	
8.2	0	5	0	1505	0	0	26	111	655	0	0	0	0	0	30	0	0	0	2332	11985	
8.3	0		0	3000	0	0	0		0	0	0	0	0	0	0	0	50	0	3050	4451	
8.4	0		0	2000	0	0	0		0	0	0	1400	0	0	0	0	47100		50500	217550	
8.5	0		0	0	0	0	0		0	0	0	0	0	0	18150	0	86395	0	104545	137245	
8.6	0	348	162100	0	0	0	0		0	0	0	17539	0	82700	0	9163	65850	55100	392800	588850	
8.7	0		0	0	0	0	22	88	0	0	0	0	0	0	0	0	0	0	110	1109	
9	0		0	0	0	0	0		0	0	0	0	0	0	20	0			20	1646	
10	0		0	0	0	0	0	32	0	0	0	0	0	0	0	0			32	40943	
Total	8520	235988	173953	65524	921	15432	256	6995	655	0	0	18939	0	82700	148699	74671	209035	61100	1103388	3346151	

Table - 17

**Borrowing Account of Delhi Govt. for the Year 2016-17 (BE)**

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4139099		4255731
<b>I. Borrowing at Home</b>				
	1. Internal Debt	0		0
	2. Small Savings, Provident Fund etc.	0		0
	3. Other Debt			
	Total	0		0
	Net Receipts (I)	0		
<b>II. Borrowing Abroad</b>				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>				
	1. Loans from Government of India	317403		198726
	2. Loans and Advances from States Government	38100		205543
	3. InterState Settlement	0		0
	4. Contingency Fund	0		0
	5. Reserve Funds	0		0
	6. Deposits & Advances	0		0
	7. Suspense and Miscellaneous	0		0
	8. Remittances	0		0
	9. Cash Balance	0		-165398
	10. Funds Revenue Account	0		1001
	11. Funds Commercial Account			0
	Total	355503		239872
	Net Receipts (III)	115631		
<b>Check</b>	<b>Total excluding Funds</b>	<b>4494602</b>		<b>4494602</b>
	Difference (Receipt - Expenditure)		0	

Table - 18

**Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2016-17 (BE)**

Figures in Lacs

Receipt		Expenditure	
<b>1. Income from Entrepreneurship and Property</b>	<b>68823</b>	<b>1. Government Final Consumption Expenditure (GFCE)</b>	<b>1441596</b>
1.1 Profits	0	1.1 Compensation of Employees	988116
1.2 Income from Property	68823	a) Wages & Salaries	975660
1.2.1 Net Interest Received	61147	b) Pension	12456
a) Public Authorities	40000	1.2 Net Purchases of Goods & Services	416293
i) Centre		a) Purchases	360458
ii) States	0	b) Maintenance	71983
iii) Local Authorities	40000	c) Less Sales	16148
b) Foreign	0	1.3 Transfers in kind	37187
c) From other Sectors	21147	1.4 CFC	
1.2.2 Other Property Receipts	7676	<b>2. Net Interest Paid to</b>	<b>339481</b>
<b>2. Total Tax Revenue</b>	<b>3653720</b>	2.1 Public Authorities	339481
2.1 Import Duty	0	a) Centre	339481
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	464061	c) Local Authorities	0
2.4 Product Taxes	3189659	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	11348	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	386999	<b>3. Total Subsidies</b>	<b>391638</b>
4.1 Centre	386999	3.1 Production Subsidies	193300
4.2 States	0	3.2 Product Subsidies	198338
4.3 Local Authorities	0	<b>4. Total Current Transfers to (Other than Inter-Government)</b>	<b>438611</b>
<b>Total Receipts (1+2+3+4)</b>	<b>4120890</b>	4.1 Other Sectors	438611
		4.2 Foreign	0
		<b>5. Total Inter-Government Transfers</b>	<b>675050</b>
		5.1 Current to	541200
		a) Centre	
		b) States	0
		c) Local Authorities	541200
		5.2 Capital to	133850
		a) Centre	
		b) States	0
		c) Local Authorities	133850
		<b>6. Total Current Expenditure (1+2+3+4+5)</b>	<b>3286376</b>
		<b>8. Surplus on Current Account</b>	<b>834514</b>

**Table - 19**  
**Capital Finance Account of Delhi Govt.**  
**Administration and Enterprises for the year 2016-17 (BE)**

Figures in Lacs

<b>I. Expenditure</b>	
<b>Administration</b>	
1. Capital Outlay	695808
2. Net Purchase of Physical Assets	22400
2.1 Second Hand Assets	0
2.2 Land	22400
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	182082
4.1 for Capital Formation	182082
4.2 for Others	
<b>5. Total (1 to 4)</b>	<b>900290</b>
<b>Enterprises</b>	
6. Capital Outlay	28
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
<b>9. Total (6 to 8)</b>	<b>28</b>
<b>Total Expenditure (5 + 9)</b>	<b>900318</b>
<b>II. Receipts</b>	
11. Surplus on Current Account	834514
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	65804
15.1 Net Extra Budgetary Borrowing	115631
15.2 less Net Purchase of Financial Assets	49827
<b>16. Total Receipts (11 to 15)</b>	<b>900318</b>

Table - 20

**Estimates of Output Of General Government For the year 2016-17 (BE)**

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
<b>1. Total</b>	<b>922015</b>	<b>12456</b>	<b>53645</b>	<b>988116</b>	<b>0</b>	<b>988116</b>	<b>432441</b>	<b>1420557</b>
2. Construction (Repaire & Maintenance)	19415	262	529	20206	0	20206	66402	86608
3. Water Supply	0	0	0	0	0	0	0	0
<b>4. Other Services</b>	<b>667793</b>	<b>9022</b>	<b>22861</b>	<b>699676</b>	<b>0</b>	<b>699676</b>	<b>168137</b>	<b>867813</b>
I. (a) Education (3.2)	477692	6453	9152	493297	0	493297	80457	573754
(b) Medical & Public Health (4.2)	188459	2546	13684	204689	0	204689	87446	292135
(c) Sanitaion	0	0	0	0	0	0	0	0
(d) Veterinary Services	1642	22	25	1689	0	1689	234	1923
<b>5. Sub Total (2 to 4)</b>	<b>687208</b>	<b>9284</b>	<b>23390</b>	<b>719882</b>	<b>0</b>	<b>719882</b>	<b>234539</b>	<b>954421</b>
6. Public Administration & Defence (1-5)	234807	3172	30255	268234	0	268234	197902	466136

Table - 21

**Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2016-17 (BE)**

Figures in Rs. Lacs

Industry	Salary & Wages	Benefits	Pension	Purchases	Maintenance			Rent	Interest	Depreciation	Profits	Coomercial Receipts			Net Product	Gross Product
					Bm	Rm	Cm					Sales	Subsidy	Total Receipts		
1. Agriculture (Irrigation)	423	0	6	45	0	0	1684	0	0	0	0	2001	157	2158	429	429
2. Forests	2855	107	39	195	0	0	7	0	0	0	0	60	3144	3204	3001	3001
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>11. Total</b>	<b>3278</b>	<b>107</b>	<b>45</b>	<b>240</b>	<b>0</b>	<b>0</b>	<b>1691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2061</b>	<b>3301</b>	<b>5362</b>	<b>3430</b>	<b>3430</b>

Table -22

## Industry and Asset wise Capital Formation of General Government for the year 2016-17 (BE)

SI No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
1	2	3	4	5	6	7	8	9
	<b>Construction (1+2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>369606</b>	<b>181711</b>	<b>53804</b>	<b>605121</b>
1	Dwelling	0	0		13565	311	0	13876
<b>2</b>	<b>Other Building and Sturcture (2.1+2.2+2.3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356041</b>	<b>181400</b>	<b>53804</b>	<b>591245</b>
2.1	Non-Residential Building	0	0		89797	181390	53504	324691
2.2	Other Structures	0	0		102054	10	300	102364
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		164190	0	0	164190
<b>3</b>	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>33700</b>	<b>23321</b>	<b>8299</b>	<b>23967</b>	<b>89287</b>
3.1	Transport Equipment	0	0		1069	54	21	1144
3.2	ICT Equipment	0	0	0	6973	5940	4924	17837
3.3	Other Machinery and Equipment	0	0	33700	15279	2305	19022	70306
3.4	Weapons Systems	0	0	0	0	0	0	0
<b>4</b>	<b>Cultivated Biological Resources (4.1+4.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>975</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	975	0	0	975
<b>5</b>	<b>Intellectual Property Products ( sum of 5.1 to 5.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190</b>	<b>235</b>	<b>0</b>	<b>425</b>
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	190	235	0	425
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	<b>Total New Outlay</b>	<b>0</b>	<b>0</b>	<b>33700</b>	<b>394092</b>	<b>190245</b>	<b>77771</b>	<b>695808</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Gross Capital Formation</b>	<b>0</b>	<b>0</b>	<b>33700</b>	<b>394092</b>	<b>190245</b>	<b>77771</b>	<b>695808</b>



Table - 23

Industry and Asset wise Capital Formation of DCUs														
SI No.	Year: 2016-17 (BE)	Crops	Forestry & Logging	Manufacturing registered.	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>Construction (1+2)</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	28	0	0	0	0	0	0	0	0	0	0	0	28
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0		0
2.2	Other Structures	0	0	0		0	0		0	0	0	0		0
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	<b>Machinery and Equipment (3.1+3.2+3.3+3.4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	0	0		0	0		0	0	0	0		0
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	<b>Cultivated Biological Resources (P5.1+P5.2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	<b>Intellectual Property Products ( sum of P7.1 to P7.5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	<b>Total New Outlay</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>
	<b>Net Purchase of Second Hand Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Change in Stocks</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>Gross Capital Formation</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>

Table - 24

## Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2016-17 (BE)

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
		Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies			
	Buildings			Other Constructions	Roads	Product			Production		
(1)	Administrative Deptts.	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	204411	67593	0	0	0	10055	259769	0	0	541828
1.1	General Administration, External affairs, Public Order & Safety	204411	67593	0	0	0	10055	259769	0	0	541828
1.1.1	Public Order & safety	140030	30022	0	0	0	1020	0	0	0	171072
1.1.2	Planning & Statistical Activities	2379	822	0	0	0	0	0	0	0	3201
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	62002	36749	0	0	0	9035	259769	0	0	367555
1.2	General Research	0	0	0	0	0	0	0	0	0	0
2	Defence	19040	3492	0	0	0	0	0	0	0	22532
3	Education	506243	97770	26	0	0	149101	144847	2	0	897989
3.1	Administration, Regulation & Research	12946	5414	0	0	0	27604	0	0	0	45964
3.2	Education Services n.e.c.	493297	92356	26	0	0	121497	144847	2		852025
4	Health Affairs and Services	211693	83634	0	0	0	64298	16970	0	0	376595
4.1	Administration, Regulation and Research	7004	3428	0	0	0	231	18	0	0	10681
4.2	Health Services	204689	80206	0	0	0	64067	16952	0	0	365914
5	Social Security and Welfare Affairs and Services	24932	55991	0	0	0	132491	14688	4136	0	232238
6	Housing and Community Amenity Affairs and Services	1110	2713	9415	0	0	3300	103416	0	0	119954
7	Cultural, Recreational and Religeous Affairs Services	2790	28934	0	0	0	7924	1510	0	0	41158
8	Economic Affairs and Services	12631	33259	0	100	50042	69562	0	194200	193300	553094
8.1	General Administration, Regulation and Research	3746	715	0	0	0	2142	0		0	6603
8.2	Agriculture, Forestry, Fishing and Hunting	6180	1326	0	100	0	1368	0		3300	12274
8.3	Mining, Manufacturing and Construction	1065	408	0	0	0	0	0	0	0	1473
8.4	Electricity, Gas, Steam and Other Sources of Energy	345	214	0	0	0	19751	0	160000	0	180310
8.5	Water Supply	0	0	0	0	0	46300	0	25000	0	71300
8.6	Transport and Communication	0	30550	0	0	50042	1	0	9200	190000	279793
8.7	Other Economic Services	1295	46	0	0	0	0	0		0	1341
9	Environmental Protection	304	1364	0	0	0	372	0		0	2040
10	Relief on Calamities	4962	6747	0	12400	0	1508	0		0	25617
Total		988116	381497	9441	12500	50042	438611	541200	198338	193300	2813045

**Table - 24 (Contd.)**  
**Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for 2016-17 (BE)**

Purpose Code		ECONOMIC CLASSIFICATION																			Total Expenditure (Current + Capital)
	Capital Expenditure																				
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure		
											Physical Assets		Change in Stock	Financial Assets							
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies					
Residential	Non Residential																				
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
1	200	74642	0	0	1063	3120	0	5949	0	0	0	0	0	0	34541	0	0	70000	189515	731343	
1.1	200	74642	0	0	1063	3120	0	5949	0	0	0	0	0	0	34541	0	0	70000	189515	731343	
1.1.1	200	10002	0	0	793	3020	0	500	0	0	0	0	0	0	30	0	0	0	14545	185617	
1.1.2		0	0	0	0	0	0	3510	0	0	0	0	0	0	1	0	0	0	3511	6712	
1.1.3		64640	0	0	270	100	0	1939	0	0	0	0	0	0	34510	0	0	70000	171459	539014	
1.2															0				0	0	
2		0	0	0	6	2	0		0	0	0	0	0	0	0	0	0	0	8	22540	
3	311	182090	0	10	54	2305	235	5951	0	0	0	0	0	0	16702	24300	6000	0	237958	1135947	
3.1		700	0	0	0	0	0	11	0	0	0	0	0	0	6	0			717	46681	
3.2	311	181390	0	10	54	2305	235	5940	0	0	0	0	0	0	16696	24300	6000		237241	1089266	
4	0	53544	0	300	21	19022	0	5024	0	0	0	0	0	0	16360	3880	0	0	98151	474768	
4.1		40	0	0	0	0	0	100	0	0	0	0	0	0	0	0			140	10821	
4.2		53504	0	300	21	19022	0	4924	0	0	0	0	0	0	16360	3880			98011	463947	
5	7790	1320	2000	2000	0	0	150	751	0	0	0	0	0	0	245	0	29		14285	246523	
6	5575	200	11667	81450	0	2	0	0	0	0	0	0	0	0	79100	79080	10106	7930	275110	395064	
7		4320	0	719	0	355	0		0	0	0	0	0	0	1280	90			6764	47922	
8	0	8175	150523	17410	0	45200	35	142	975	0	0	22400	0	49827	33844	26500	111478	0	466509	1019581	
8.1		6570	0	0	0	1500	1	6	0	0	0	0	0	0	4	0	0	0	8081	14684	
8.2		5	0	1400	0	0	10	40	975	0	0	0	0	0	40	0	0	0	2470	14722	
8.3		0	0	2010	0	0	0		0	0	0	0	0	0	0	0	127	0	2137	3610	
8.4		100	0	2600	0	0	0		0	0	0	4800	0	2500	6000	0	22600		38600	218910	
8.5		0	0	0	0	0	0		0	0	0	0	0	0	27800	0	69700	0	97500	168800	
8.6		1500	150523	11400	0	43700	0		0	0	0	17600	0	47327	0	26500	19051		317601	597394	
8.7		0	0	0	0	0	24	96	0	0	0	0	0	0	0	0	0	0	120	1461	
9		0	0	75	0	0	5	20	0	0	0	0	0	0	10	0			110	2150	
10		400	0	400	0	300	0		0	0	0	0	0	0	0	0			1100	26717	
Total	13876	324691	164190	102364	1144	70306	425	17837	975	0	0	22400	0	49827	182082	133850	127613	77930	1289510	4102555	

# 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		Captst	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
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		G	Purchase of Goods & Services
70	Intermediate Consumption	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 Commercial Undertaking (DCU)			
S. No	SNA Description	Economic Code	Definition
1	Gross Capital Formation	DCi	DCU Change in Stock
2	Property Income	Dr	Rent, DCU
3	Property Income	Dint	DCU, Commercial Interest
4	Consumption of Fixed Capital	Dp	Depreciation



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

1. **Income from Property and Entrepreneurship:** This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
  
2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
  - ❖ Corporate tax
  - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
  - ❖ Hotels receipts tax
  - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
  - ❖ Land revenue
  - ❖ Estate Duty
  - ❖ Taxes on wealth
  - ❖ Gift Tax
  
3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative devise for collecting income tax), levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers.
  - Stamps & Registration fees
  - Customs
  - Union & State Excise
  - Sales Tax/ Value Added Tax
  - Service Tax
  - Taxes on Vehicles
  - Taxes on goods & passengers
  - Taxes and duties on electricity
  - Entertainment tax
  - Foreign Travel tax
  - Fees under factories & Mines acts

- Import & Export license application
- Patent fees
- Registration of Trade Marks fees
- Registration of Joint Stock companies
- Fees for stamping Weights & Measures.

○ **Classification of Taxes and Subsidies:** As per existing practice in the series of base year 2004-05, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. From 2011-12 series onwards taxes/subsidies should be classified as product/production taxes/subsidies. Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.

○ **Production Taxes and Subsidies:** Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production. For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, dredging subsidies to Kolkata Port Trust etc. have been treated as production subsidies.

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

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

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

6.2 **Pension:** This include pension payments to government employees as well as employer's contributions to the Pension Fund.

6.3 **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity



payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.

7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments / charges for services rendered for other agencies / departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.
8. **Maintenance** is the expenses towards maintenance of buildings, roads, machinery etc.
9. **Benefits:** expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees: Other benefits (Leave Travel Concessions) in cash;. The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** "Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production." (Para 7.98, SNA 2008)

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

Transfers by general government to public corporations or private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classified as capital transfers rather than as Subsidies. Most of the times these kinds of transfers to corporations are shown, in budget documents, as subsidies; but actually they

are not. A transfer is to be marked as subsidy only when the transfer is for compensating the losses incurred by the corporation due to policy of the government. For instance, it is government policy to boost the agricultural production and provide fertilizer to farmers at affordable prices. Government has fixed maximum retail price (MRP) of fertilizer. But the cost of production or import of fertilizer is more than MRP of fertilizer. Now if the manufacturer sells fertilizer at MRP, s/he will incur losses. This losses (the difference between cost of production and MRP) will be compensated by government as subsidies. Many times various grants are shown as subsidies in budgets documents. Details of this subsidy item should be examined first. If the amount is not being given to producers to contain the prices as a government policy, it should not be marked as subsidy.

Current grants made to non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general government, depending on the circumstances and conditions of the given payment. In the case of Departmental Commercial Undertakings (DCU), losses are treated as imputed subsidies. This imputed subsidy is called implicit subsidy as it is not directly available in budget documents. This imputed subsidy is added to subsidy (explicit subsidy) obtained after budget analysis and put in Income and Outlay account of general government as subsidy.

Distinction between subsidies and current transfers is given below:

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

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

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

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

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

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

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

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

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

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

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

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

16. **Change in Stock** represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores

under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

17. **Loans & Advances** being given to provincial local governments, foreign countries / organizations, government servants and others.
18. **Receipts on Capital account:** This part deals with the financing of the capital formation and the sources for the same are described here under:-
  - (a.) **Savings:** The savings on current account is directly taken from Income and Outlay Account.
  - (b.) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.
  - (c.) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra- budgetary receipts like loans from Government of India, inter state debt settlements, contingency fund, deposits and advances, suspense remittances and cash balances etc. Besides like famine relief fund, road fund etc. maintained by state Govt. are also covered here.



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

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

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

Hospital and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred

on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

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

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

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

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

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



## **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

### **1. GENERAL PUBLIC SERVICES**

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

**1.1.1 Public Order & Safety:** Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, Judicial system viz.: expenditure on Ministry of Law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, of port, border and Coast guards.

**1.1.2 Planning & Statistical Activities:** Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

**1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.:** Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

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

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

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

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

## **1.2 General Research**

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

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

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

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

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

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

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

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

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

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

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

Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and



Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc.

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

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

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

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

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

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

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

## **4. HEALTH AFFAIRS AND SERVICES**

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

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

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

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

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

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

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

##### **4.1.1 Allopathic**

##### **4.1.2 Homeopathic**

##### **4.1.3 Ayurvedic**

##### **4.1.4 Unani**

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

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

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

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

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

##### **4.2.1 Allopathic**

##### **4.2.2 Homeopathic**

##### **4.2.3 Ayurvedic**

##### **4.2.4 Unani**

##### **4.2.5 Other Medical Services**

## **5. WELFARE AFFAIRS AND SERVICES**

### **5.1 Social welfare services include**

Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc.

Public relief i.e. expenditure on civil supply or rationing systems, subsidies food scheme etc.

Child welfare services i.e., Expenditure for child and mothers care, maternity benefits, child welfare clinics Institutions / homes for child and mother like maternity homes, orphanages etc.

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc. Family Welfare Services, i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc., to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

### **5.2 Social Security Affairs and Services**

Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other benefits, to compensate loss in income. This includes expenditure on personal injuries, compensation insurance schemes, state insurance schemes, grants to Life Insurance Corporation etc.

## **6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES**

### **6.1 Housing and community services**

Administration, regulation of standards and Promotion of activities and facilities in respect of housing and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Deptt. Of Community Development.

Housing and related slum clearance activities expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the government.

Town and country Planning i.e. all types of expenditure for planning and development of towns, colonies etc. This includes loans / grants to town and country

planning Organization, Delhi Development Authority, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

Community facilities i.e., expenditure on community development schemes (general and unspecific items), national extension schemes, local development works etc.

## **6.2 Sanitary affairs services**

Urban and rural renewal and municipal amenities i.e. all types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning smoke regulation etc.

## **6.3 Housing and Community Amenities affairs and services n.e.c.**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets relating to Housing and Community Amenities affairs and services; preparation and enforcement of legislation and standards relating to Housing and Community Amenities affairs and services; production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

# **7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES**

## **7.1 Art & Cultural Affairs Services**

Administration and Central departments concerning with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children banks in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text Books, opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services**

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization in film festival, grants/ loans to organization of Institution engaged in research and production of film, drama like National School of

Drama, film production training centres, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, physical education and sports.

### **7.3 Tourism affairs and services**

Administration, supervision, inspection, operation or support of activities relating to Tourism, Development of Tourism, Grants, Loans or Subsidies to support activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museums etc.

### **7.4 Cultural, Recreational and Religious affairs and services n.e.c**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

## **8. ECONOMIC AFFAIRS AND SERVICES**

### **8.1 General administration, regulation and research includes**

Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

General regulation and registration of business, i.e., expenditure on wage board, price Control board, regulation of markets, shop's establishments, regulation and standardization of weights and measures etc.

Labour affairs of general character i.e., expenditure on employment exchanges including training centres for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection (unspecified or general) and regulation of working conditions of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc., expenditure on labour arbitration boards, labour tribunals, etc.

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e., expenditure on

meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

## **8.2 Agriculture, forestry, fishing and hunting**

Administration, regulation and research i.e., expenditure on Ministry of Food and Agriculture, I.C.A.R.

Development of Agriculture, i.e., expenditure on Agricultural farms, implementation of improved method of agricultural practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labourer, development of jute, cotton, tea plantation, sericulture and other cash crops.

Development and use of soil, i.e., expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also includes consolidation on holding, flood control measures, settlement of land disputes.

Forest, i.e., expenditure on preservation of wild life, etc., forest fire protection services and hunting.

Livestock and animal husbandry, i.e., research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production, etc. (expenditure on manufacturing, grading and processing of wool, etc. are excluded).

Fishing, i.e., expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

## **8.3 Mining, Manufacturing and Construction**

Administration, regulation and research, i.e. expenditure on Ministry of Industry, Ministry of steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil & Natural gas, Indian Standards Institute.

Mining, i.e., expenditure for promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines including labour welfare activities.

Manufacturing, i.e., expenditure for promotion, investment, grants, subsidies, and other assistance for industrial development including village and small scale

industries. This also includes Khadi Industries and marketing of Khadi and Village Industrial products.

Building and construction industries, i.e., expenditure for promotion, development of building materials, etc

#### **8.4 Electricity, gas, steam and Atomic Energy**

##### **8.4.1 Electricity, Gas and Steam**

Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advance to bodies like State Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry).

##### **8.4.2 Atomic Energy**

Administration and research, i.e. expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes like Thumba Equatorial Rocket Launching Stations. Grants and donations to scientific societies and institutes.

##### **8.4.3 Non-conventional Sources of Energy**

Administration, supervision, inspection, operation or support of Non-conventional Sources of Energy viz., solar energy, wind energy etc., Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

#### **8.5 Drinking Water Supply**

Expenditure on promotion, regulation, research investment grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of wells in the rural areas for drinking purposes. (Tube wells and other water resources for irrigation purposes are excluded).

#### **8.6 Transportation and Communication**

##### **8.6.1 Road Transport Highways, roads, bridges and tunnels, i.e.. expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car part and other type of parking places, terminal facilities for bus, trucks, etc. (Bridges, tunnels, car parks, highways etc., for which tolls are charged excluded).**

##### **8.6.2 Water Transport Waterways and other navigation, i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including**

construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

**8.6.3 Air transport and other communications**, i.e., expenditure as investment, grant, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.,

**8.6.4 Transport & Communication n.e.c.**

**8.7 Other Economic Services**

Storage and warehousing, i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item).

Trade activity, i.e. expenditure for promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

Cooperative activity, i.e. expenditure for promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure of office for registration and control of cooperative societies, development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

**9. ENVIRONMENTAL PROTECTION**

**9.1 Waste Management**

Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

**9.2 Waste Water Management**

Administration, supervision, inspection, operation or support of sewage systems and waste water management.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

**9.3 Prevention and Control of Pollution**

Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control.



Grants, loans or subsidies to support activities relating to pollution abatement and control.

#### **9.4 Environmental Research & Education**

Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection.

Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

#### **9.5 Environmental Protection n.e.c.**

Administration, supervision, inspection, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services; production and dissemination of general information, technical documentation and statistics on environmental protection.

### **10. OTHER SERVICES**

#### **10.1 Relief on calamities**

Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health, etc., incurred under these heads are excluded and classified under concerned categories).

Refugee relief and rehabilitation, i.e., expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/ loans to refugees for business, etc.

#### **10.2 Other Miscellaneous Services**

Other outlays, not elsewhere classified i.e., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc., Also include are the imputed banking charges at All-India level.

