

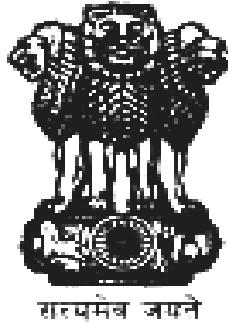


GOVERNMENT OF N.C.T OF DELHI

**ANALYSIS OF BUDGETARY
TRANSACTIONS OF
STATE GOVERNMENT**

2025-26

**DIRECTORATE OF ECONOMICS & STATISTICS,
VIKAS BHAWAN-II, 3rd FLOOR, 'B' WING, UPPER
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DELHI-110054**



GOVERNMENT OF
NATIONAL CAPITAL TERRITORY OF DELHI

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दिनांक

Date



MESSAGE

I am pleased to present the report on Analysis of Budget of Govt. of National Capital Territory of Delhi brought out by the Directorate of Economics and Statistics, Delhi as per the methodology (revised) adopted by the National Accounts Division, National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, Govt. of India. An effort has been made to know the Government activities and how the expenditure is distributed among economic categories and estimating Gross State Domestic Product and its related economic aggregates contributed from the Government sector.

The Economic and Purpose classification has been done to bring out the economic significance of the State Government Budget. These classifications are combined together to assess the flow of budgetary transactions of particular economy in various purpose categories. The Actual Expenditure for the year 2023-24 (A/c), Revised Estimates for the year 2024-25 (RE) & Budget Estimates for the year 2025-26 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings of the State Government thereof and its overall contribution to the Gross State Domestic Product.

I commend the efforts of the team of the State Income & Capital Formation Units of the Directorate who has worked tirelessly to ensure the data accuracy and consistency to release of this publication. This report was made possible through the technical guidance from the National Accounts Division, Ministry of Statistics and Programme Implementation, Govt of India.

I hope the 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.



(BIPUL PATHAK)

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FOREWORD

The Analysis of the budgetary transactions of state Govt Budget on resources and expenditure provides certain key indicators of economic development and policies of the State. The Present report on Analysis of Budget of Govt. of National Capital Territory of Delhi is brought out by the Directorate of Economics and Statistics, Delhi as per the methodology (revised) adopted by the National Accounts Division, National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, Govt. of India.

The Actual Expenditure for the year 2023-24 (A/c), Revised Estimates for the year 2024-25 (RE) & Budget Estimates for the year 2025-26 (BE) have been reclassified according to economic as-well-as purpose-wise categories so as to cull out the extent of Capital Formation, Savings of the State Government thereof and its overall contribution to the Gross State Domestic Product. The report has been compiled as per the guidelines prescribed by the Ministry of Statistics & Programme Implementation, Government of India.

I appreciate the sincere efforts made by the team of the State Income & Capital Formation Units of the Directorate who has worked diligently to ensure the data accuracy and consistency to release of this publication. I also extend my gratitude to the National Accounts Division, Ministry of Statistics & Programme Implementation, and Government of India for their technical guidance, providing the software for data processing and for their continued support.

I hope the report will serve as a valuable tool for policy making, planning, administrators, researchers and other stakeholders interested in the study of budgetary transactions of the Govt. of N.C.T. of Delhi.


(AZIMUL HAQUE)
SECRETARY (PLANNING)

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PREFACE

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

In this report, the actual expenditure for the year 2023-24, revised estimates of expenditure for 2024-25 and budget provisions for 2025-26 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

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

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

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

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

(PREMANANDA PRUSTY)
DIRECTOR(DES)

DELHI
DECEMBER, 2025

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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
STATE GOVERNMENT
2025~26**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2025-26.

A. BUDGETARY RECEIPTS

- ❖ The revenue receipts of Delhi Govt. estimated to increase from ₹ 56797.79 crore in 2023-24 (A/c) to ₹ 81545.83 crore in 2025-26 (BE). Thus, it is likely to increase by 43.57% between the year 2023-24 and 2025-26. However, the increase in revenue receipts from 2024-25 (RE) to 2025-26 (BE) is 29.40%.
- ❖ Tax to GSDP ratio of the Delhi Govt. is found to be 4.82 % for the year 2023-24 (A/c) and it increased to 4.87% during 2024-25 (RE).
- ❖ Taxes and interest taken together accounted for about 95% of revenue receipts during the year 2023-24 (A/c).

B. BUDGETARY EXPENDITURE/OUTLAYS

- ❖ Total disbursement of Delhi Govt. was ₹ 65823.87 crore in 2023-24 (A/c) whereas the total outlays for 2024-25 (RE) and 2025-26 (BE) were to the tune of ₹ 69500.00 crore and ₹ 100000.00 crore respectively.
- ❖ Out of the total expenditure of ₹ 65823.87 crore, about 95% constitutes towards Current Transfers including subsidy (35.80%), Compensation of Employees (23.99%), New Construction (9.46%), Purchase of Goods & Services (including Maintenance and Transfers in kind)(8.08%), Repayment of Loan to Central Government (7.59%), Advances (5.53%) and Interest Payment (4.70%) taken together during 2023-24 (A/c). The above items of expenditure continue to constitute the major share of total expenditure during the subsequent years.

i. COMPENSATION OF EMPLOYEES

- ❖ The component of Gross expenditure / Outlay on compensation of employees has been ₹ 15791.11 crore, ₹ 17229.62 crore and ₹ 19954.98 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.
- ❖ The component of Compensation of employees on Education Services was found to be ₹ 8489.31 crore, ₹ 9087.87 crore and ₹ 10430.51 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.
- ❖ The component of Compensation of employees on Health Affairs & Services was found to be ₹ 3445.38 crore, ₹ 3709.61 crore and ₹ 4140.09 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.

ii. PURCHASE OF GOODS AND SERVICES (INCLUDING MAINTENANCE AND TRANSFERS IN KIND)

- ❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been ₹ 5319.57 crore, ₹ 6765.04 crore and ₹ 8498.51 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It was estimated to be 0.48% of the GSDP of Delhi at current prices for the year 2023-24 (A/c) and 0.56% for the year 2024-25 (RE).

iii. CURRENT TRANSFERS INCLUDING SUBSIDIES

- ❖ The component of Gross Expenditure/Outlay on current transfers including subsidy has been ₹ 23563.22 crore, ₹ 25896.13 crore and ₹ 34519.86 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (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/e-buses & for working deficit of DTC for operation of buses/e-buses, subsidies to DTC/Cluster buses for female commuters, subsidies for electric vehicles for e-buses, subsidies to consumers for sugar, subsidies paid to the consumers through DISCOMS and subsidies to consumers through DJB & NDMC etc.

iv. NEW CONSTRUCTION

❖ The component of Gross Expenditure / Outlay on New Construction has been ₹ 6227.74 crore, ₹ 4130.38 crore and ₹ 13882.09 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (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.

v. MACHINERY AND EQUIPMENTS, INCLUDING TRANSPORT, INFORMATION & COMMUNICATION TECHNOLOGY AND SOFTWARE

❖ The component of Gross Expenditure / Outlay on Machinery and Equipments, including Transport, Information & Communication Technology and Software has been ₹ 542.10 crore, ₹ 608.47 crore and ₹ 1530.34 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.

vi. FINANCIAL ASSETS

❖ The component of Gross Expenditure / Outlay on Financial Assets has been ₹ 383.31 crore, ₹ 372.74 crore and ₹ 1866.06 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to MRT Authority and capital urban transport projects funded by GoI.

vii. SECOND HAND ASSETS, LAND AND CHANGE IN STOCK

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 2.10 crore, ₹ 1.35 crore and ₹ 242.25 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. The major chunk of the expenditure / outlay under this component is spent on purchase of land for Universities under the aegis of TTE, purchase of land for power projects, construction of Yojna Bhawan, and construction of hospitals.

viii. CAPITAL TRANSFERS

❖ The component of Gross Expenditure / Outlay on Capital Transfers has been ₹ 2192.44 crore, ₹ 1793.94 crore and ₹ 6269.62 crore in the years 2023-24 (A/c), 2024-25 (RE) and

2025-26 (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.

ix. CREATION OF FUNDS

❖ The component of Gross Expenditure / Outlay on Creation of Funds has been ₹ 75 crore, ₹ 98.76 crore and ₹ 98.76 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.

x. INTEREST PAYMENTS

❖ The component of Gross Expenditure / Outlay on Interest Payments has been ₹ 3094.31 crore, ₹ 2666.09 crore and ₹ 2246.19 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It comprises expenditure / outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

xi. ADVANCES TO LOCAL BODIES AND OTHERS (INCLUDING CONTINGENCY FUND)

❖ The component of Gross Expenditure / Outlay on Advances to Local Bodies and Others (including Contingency Fund) has been ₹ ₹ 3639.28 crore, ₹ 5023.15 crore and ₹ 6249.67 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply & ways and means support. Loans and Advances to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, subordinate Debt to DMRC for repayment of JICA Loan, Subordinate debts for land acquisition for MRTS. It also comprises loans to DUSIB for ways and means support and loan to Delhi Khadi & Village Industries Board for Rajiv Gandhi Swavlambi Rojgar Yojna. It also includes loans and advances to the Govt. employees for House Building and purchase of computers etc.

xii. REPAYMENTS OF LOANS TO CENTRAL GOVERNMENT

❖ The component of Gross Expenditure / Outlay on Repayments of Loans to Central Government has been ₹ 4993.69 crore, ₹ 4914.33 crore and ₹ 4641.67 crore in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.

C. GROSS SAVINGS

❖ Delhi Government's gross savings during 2023-24 were ₹ 8381.09 crore and the same is estimated to increase to ₹ 9874.78 crore by the end of 2024-25 as per Revised Estimates and further increase to ₹ 15240.02 crore in 2025-26 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure reveals that during 2023-24, maximum expenditure in terms of percentage was incurred on Education (26.13%) followed by Transport & Communication (17.29%), General Public Services (16.81%), Medical & Public Health (12.22%), Housing & Other Community Amenities (8.94%), Social Security and Welfare Services (6.95%), Electricity, Gas & Steam (5.71%) and Water Supply (4.24%). Similarly, the dominant share during 2025-26 goes to areas like Education (21.28%) followed by General Public Services (19.04%), Transport & Communication (13.64%), Medical & Public Health (12.91%), Social Security and Welfare Services (11.43%) Housing & Other Community Amenities (8.02%), Water Supply (7.43%) and Electricity, Gas & Steam (4.13%).

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be ₹ 4738.85 crore during the year 2024-25, as compared to the amount of actual Gross Capital Formation of ₹ 6769.84 crore during 2023-24. Keeping budget provisions in view for 2025-26, there is likelihood that Gross Capital Formation will be ₹ 15412.43 crore.

☒☒☒

CHAPTER 1

INTRODUCTION

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

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and thereafter correlate them to the major sectors of the economy. At the outset, the reclassified budgetary information of state government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the state income accounting. The scope of the present report is confined to the analysis of Budget of Govt. of NCT of Delhi viz. 2023-24 actual expenditure, 2024-25 revised estimates and 2025-26 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 at the end of chapters. Explanatory notes pertaining to the report are kept at Annexure for the benefit of data users.



CHAPTER 2

CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT:

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

PRODUCTION ACCOUNT OF DEs OF DELHI GOVERNMENT:

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

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

PRODUCTION ACCOUNT OF GOVT. SERVICES:

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

of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure inclusive of all recoveries but subsequently recoveries are deducted and only the net figures are shown in

the Financial Statement. For purposes of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

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

PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

Code	Major Category	Code	Sub Category
1	General Public Services	1.1	General Admn., External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admn., External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
2	Defence including Civil Defence		
3	Education Affairs and Services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c.
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
5	Social Security / Welfare Affairs and Services	4.2.4	Unani
		4.2.5	Other Medical Services n.e.c.
		5.1	Social Security Affairs and Services
6	Housing / Community Amenities Affairs / Services	5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs / Services n.e.c.
		6.1	Housing and Community Services
7	Cultural, Recreational / Religious Affairs / Services	6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity Affairs / Services n.e.c.
		7.1	Art and Cultural Affairs / Services
		7.2	Recreational and Sporting Services
		7.3	Tourism Affairs & Services
		7.4	Cultural/Recreational /Religious Affairs & Services n.e.c.

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

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CHAPTER 3

BUDGET ANALYSIS

This section is devoted to the presentation results of budget analysis of Delhi Government budgets for the years 2023-24, 2024-25 and 2025-26. It is essential to note that whenever reference is made to 2023-24 (A/c), it may mean actual / final where as it denotes revised estimates for 2024-25 (RE) while for the year 2025-26 (BE), the figures are simply budget estimates. In other words, data of 2024-25 and 2025-26 are purely provisional and it will get concretized in the coming years.

TOTAL BUDGETARY RECEIPTS:

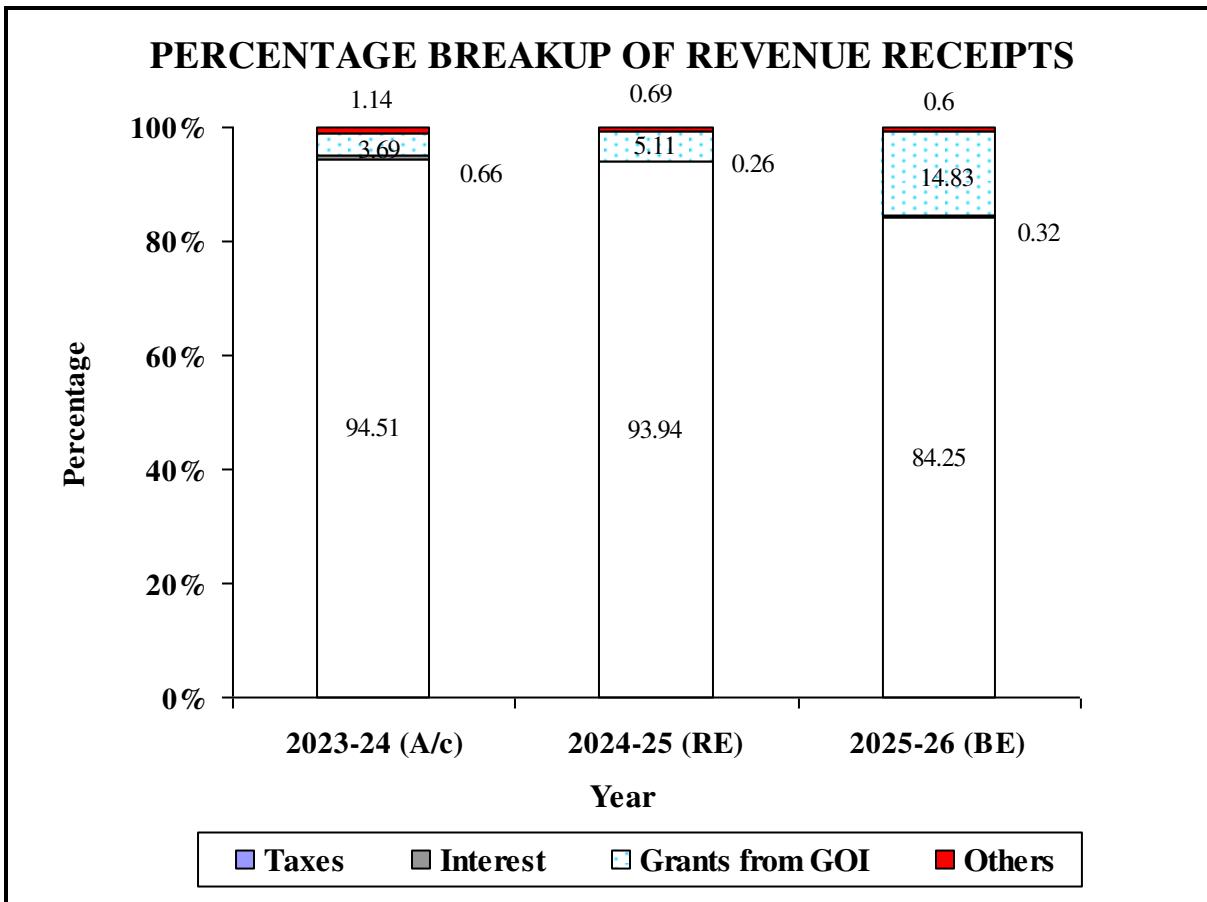
Monetary receipts displayed in Statement 3.1 include current income accrued / estimated to accrue to the government on different accounts like taxes (Product, Production and Other Transfers), interest, revenue grants, income from DEs etc., in the year under reference. The extra budgetary funds that flow into government account either in the form of borrowings from Union Govt. or mobilized from public debt and recoveries made by govt. or loans / advances extended in the past, are also clubbed to the revenue receipts to arrive at the gross receipts as such funds are available for spending in the hands of Government for that year.

The study of pattern of receipts revealed that taxes and interest occupy the dominant position as both of them taken together accounted for about 95.17% of revenue receipts during 2023-24. 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 ₹ 5679779 lakh in 2023-24 to ₹ 8154583 lakh in 2025-26. Revenue receipts between 2023-24 and 2025-26 are projected to increase by 43.57%. However, the increase in revenue receipts from 2024-25 (RE) to 2025-26 (BE) is 29.40%. Analysis of budgetary revenues will not be complete without the reference of the expenditure / outlay commitments during the respective years under different heads and the foregoing analysis will focus on this aspect.

Statement: 3.1 - Distribution of Gross Receipts

S. No.	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
A.	REVENUE RECEIPTS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Taxes (Product, Production & Other Transfers)	5368079 (94.51)	5920000 (93.94)	6870000 (84.25)
2	Misc. Receipts (Fine, Fees & Forfeitures)	10544 (0.19)	11003 (0.17)	11205 (0.14)
3	Interest	37602 (0.66)	16242 (0.26)	26270 (0.32)
4	Property Receipts	26119 (0.46)	14290 (0.23)	18344 (0.22)
5	Revenue Grants from GOI	209314 (3.69)	321946 (5.11)	1209583 (14.83)
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	28121 (0.49)	18465 (0.29)	19181 (0.24)
	Sub Total (A)	5679779 (100.00)	6301946 (100.00)	8154583 (100.00)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	0	398000	1538000
11	Recovery of Loan & Advances	9825	4254	10955
	Sub Total (B)	9825	402254	1548955
	GROSS RECEIPTS (A+B)	5689604	6704200	9703538

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 2023-24, 2024-25 and 2025-26.

Out of the total expenditure of ₹ 6582387 lakh, about 88% constitutes towards Current Transfers including subsidy (35.80%), Compensation of Employees (23.99%), New Construction (9.46%), Purchase of Goods & Services (including Maintenance and Transfers in kind)(8.08%), Advances (5.53%) and Interest Payment (4.70%) taken together during 2023-24 (A/c). The above items of expenditure continue to constitute the major share of total expenditure during the subsequent years.

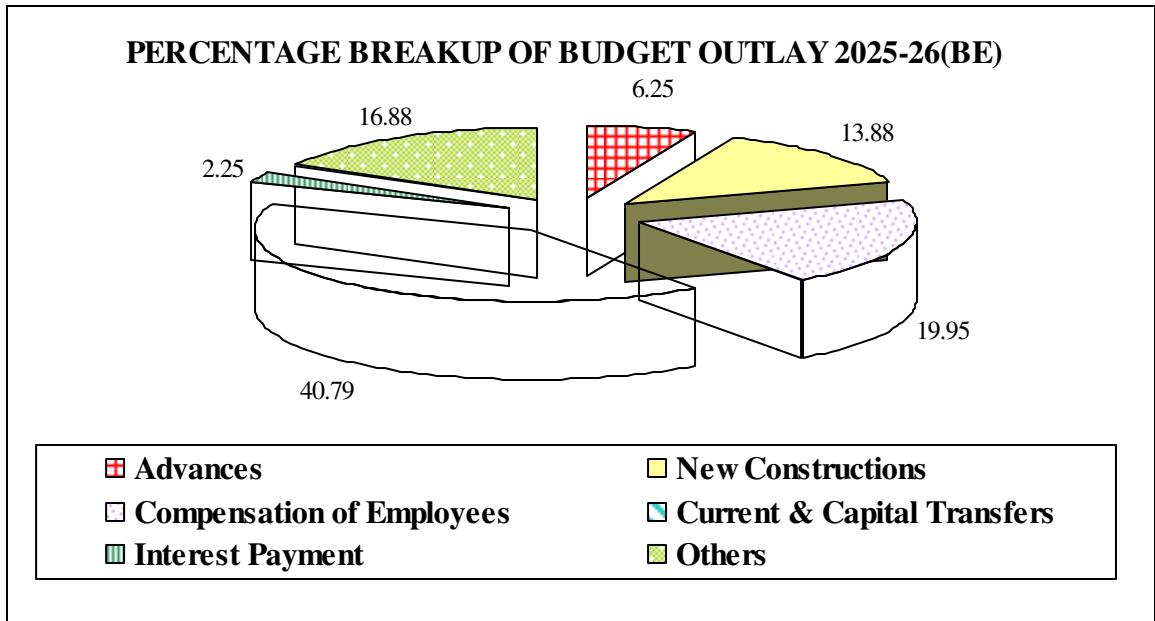
The share of Repayment of Loans to Government of India to the total outlay was 7.59% during 2023-24 as against 7.07% during 2024-25 and for 2025-26, it is likely to be

4.64%. In absolute terms, Delhi Govt. had repaid ₹ 499369 lakh in 2023-24 and expected to make payment of ₹ 491433 lakh during 2024-25 against its borrowing from Union Government. For 2025-26, ₹ 464167 lakh is proposed to make as Repayment of Loan to Government of India. More details on classification of expenditure are available in the next paragraphs.

Statement: 3.2 - Distribution of Gross Expenditure / Outlays

S. No.	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	1579111 (23.99)	1722962 (24.79)	1995498 (19.95)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	531957 (8.08)	676504 (9.73)	849851 (8.50)
3	Current transfers including Subsidy	2356322 (35.80)	2589613 (37.26)	3451986 (34.52)
4	New Construction	622774 (9.46)	413038 (5.94)	1388209 (13.88)
5	Machinery & Equipments including Transport, ICT & Software	54210 (0.82)	60847 (0.88)	153034 (1.53)
6	Cultivated Assets	0 (0.00)	0 (0.00)	0 (0.00)
7	Financial Assets	38331 (0.58)	37274 (0.54)	186606 (1.87)
8	Second Hand Assets, land & Change in stock	210 (0.00)	135 (0.00)	24225 (0.24)
9	Capital Transfers	219244 (3.33)	179394 (2.58)	626962 (6.27)
10	Creation of Funds (Reserve)	7500 (0.12)	9876 (0.14)	9876 (0.10)
11	Interest payment	309431 (4.70)	266609 (3.84)	224619 (2.25)
12	Advances to Local Bodies and Others (including Contingency Fund)	363928 (5.53)	502315 (7.23)	624967 (6.25)
13	Repayment of Loan to Central Government	499369 (7.59)	491433 (7.07)	464167 (4.64)
	TOTAL OUTLAY	6582387 (100.00)	6950000 (100.00)	10000000 (100.00)

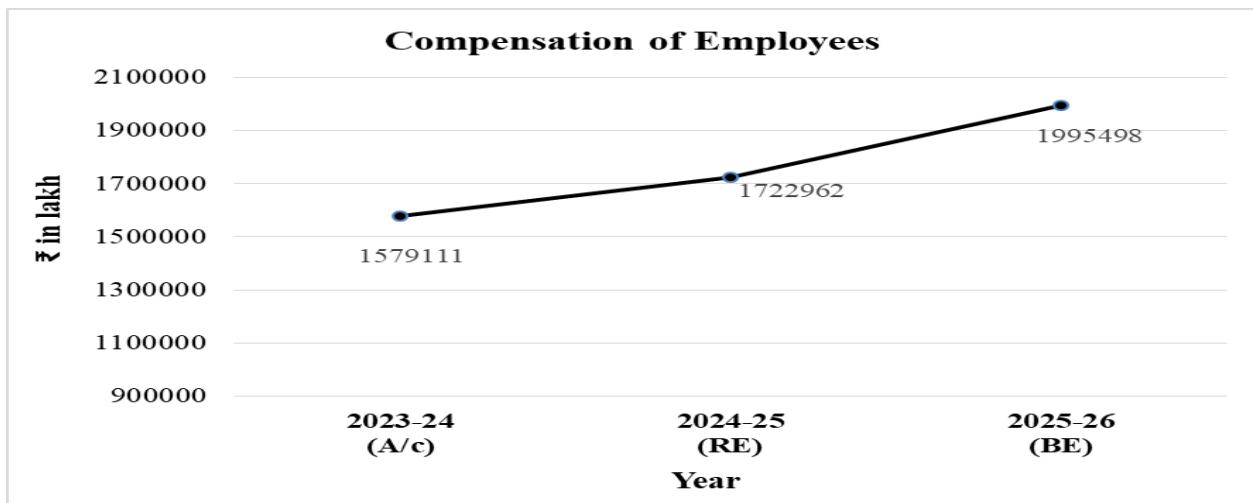
N.B.: Figures in parenthesis indicate percentage to the Total Outlay.



1. Compensation of Employees:

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

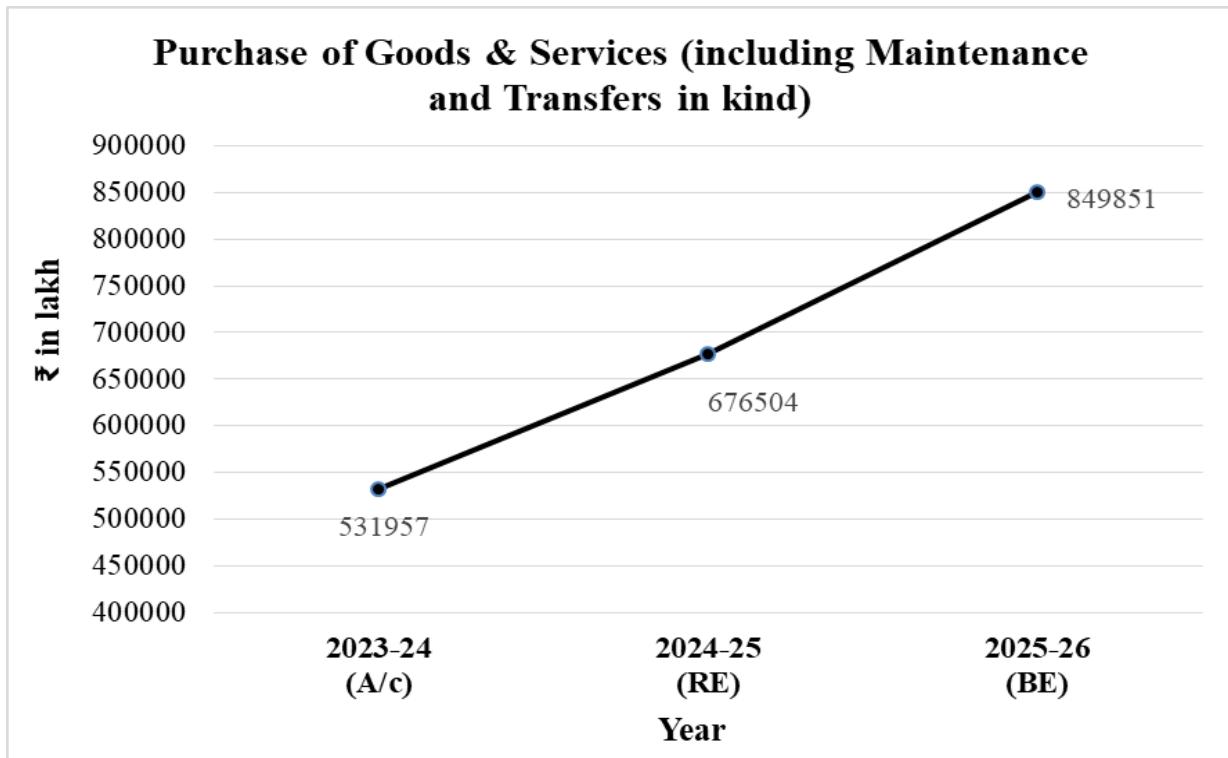
The component of Gross expenditure on compensation of employees has been ₹ 1579111 lakh, ₹ 1722962 lakh and ₹ 1995498 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that the growth over previous year have been 9.11% in 2024-25 (RE) and 15.82% in 2025-26 (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 midday meal scheme, distribution of nutritious food and beverages, free supply of books and stationery to SC students in school is included here.

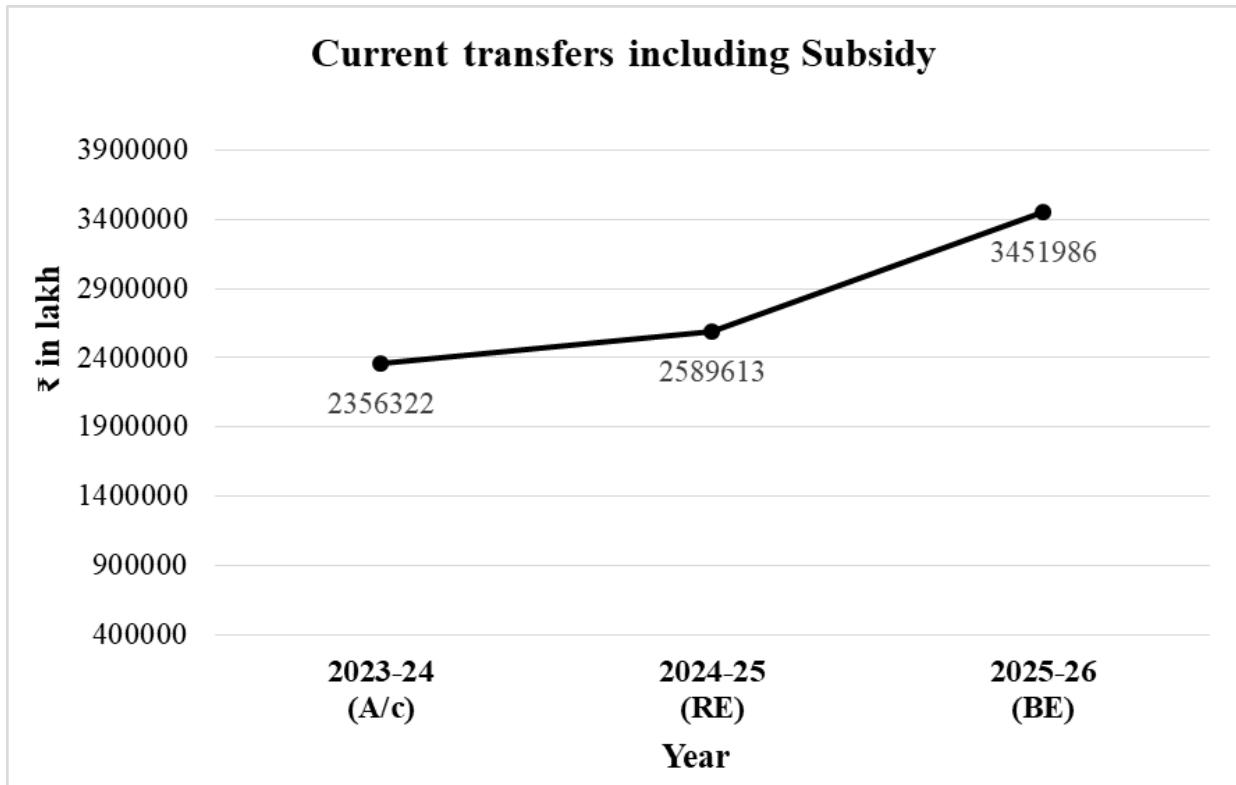
Expenditure/Outlay on Purchase of Goods and Services including Maintenance and Transfers in kind has been ₹ 531957 lakh, ₹ 676504 lakh and ₹ 849851 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that the growth over previous year have been 27.17% in 2024-25 (RE) and 25.62% in 2025-26 (BE).



3. Current Transfers including subsidy

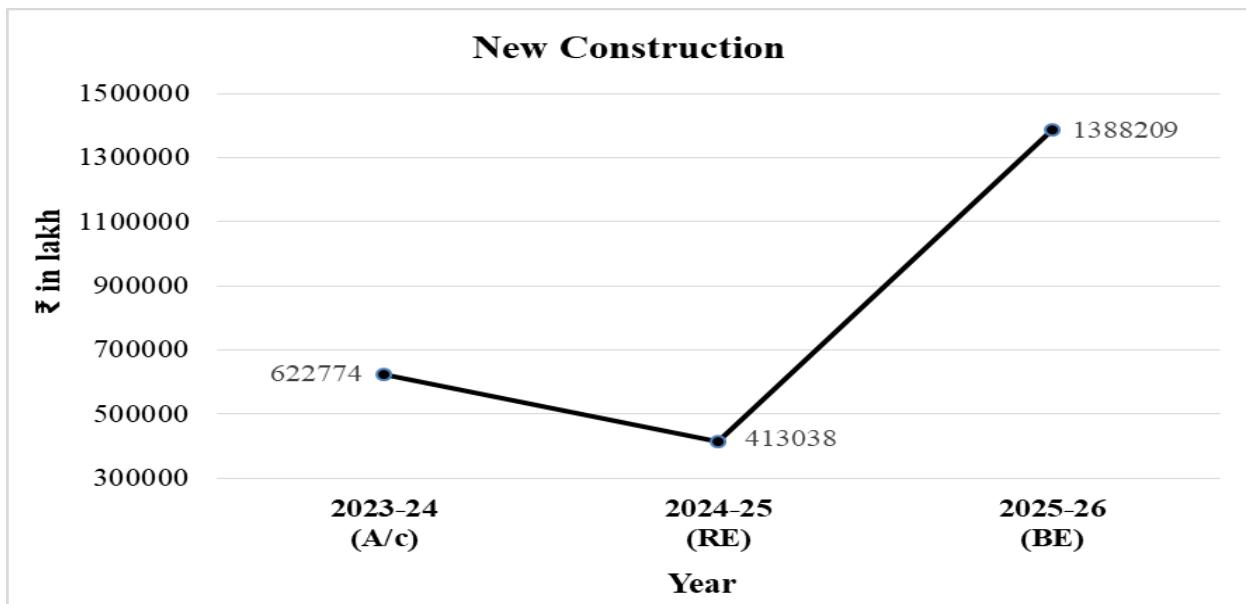
Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies. The subsidies are current unrequited payments that government units including non-resident government units 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/e-buses & for working deficit of DTC for operation of buses/e-buses, subsidies to DTC/Cluster buses for female commuters, subsidies for electric vehicles for e-buses, subsidies to consumers for sugar, subsidies paid to the consumers through DISCOMS and subsidies to consumers through DJB & NDMC etc.

The component of Gross Expenditure/Outlay on current transfers including subsidy has been ₹ 2356322 lakh, ₹ 2589613 lakh and ₹ 3451986 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that the growth over previous year have been 9.90 % in 2024-25 (RE) and 33.30% in 2025-26 (BE).



4. New Constructions

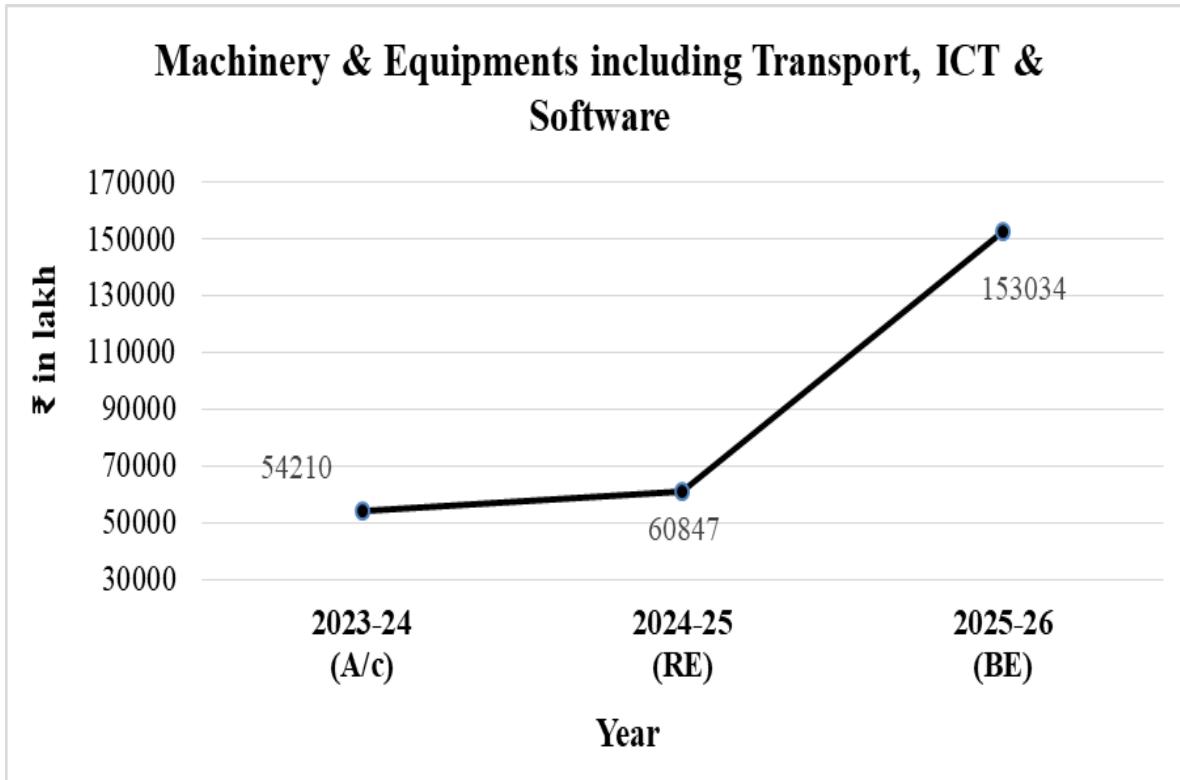
New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, roads and bridges and other construction works. The component of Gross Expenditure / Outlay has been ₹ 622774 lakh, ₹ 413038 lakh and ₹ 1388209 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that there has been a decline of 33.68% in 2024-25 (RE) and growth of 236.10% in 2025-26 (BE) over previous year.



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 ₹ 54210 lakh, ₹ 60847 lakh and ₹ 153034 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively and has shown a growth of 12.24% in 2024-25 (RE) and 151.51% in 2025-26 (BE) over previous year.



6. Cultivated Assets

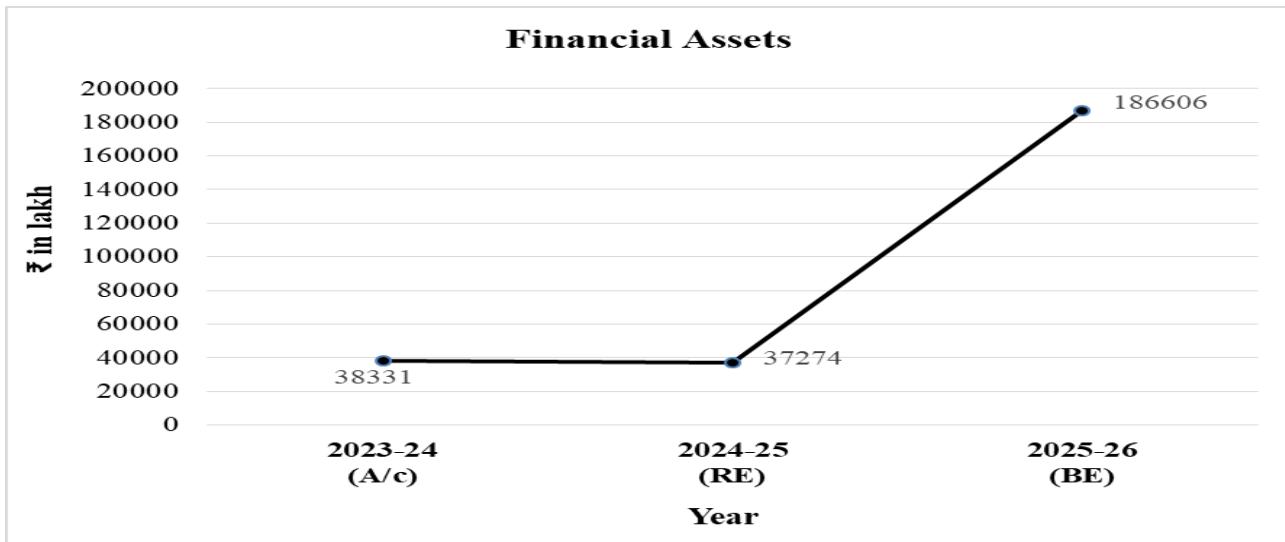
It includes plantations, orchards and other cash crops having life for more than one year. Due to recoveries, the component of Gross expenditure / Outlay has been Nil during the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE).

7. Financial Assets

All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure/outlay on Financial Assets is spent on investments in equity capital to MRT Authority and capital urban transport projects funded by GoI.

The component of Gross Expenditure / Outlay has been ₹ 38331 lakh, ₹ 37274 lakh and ₹ 186606 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is

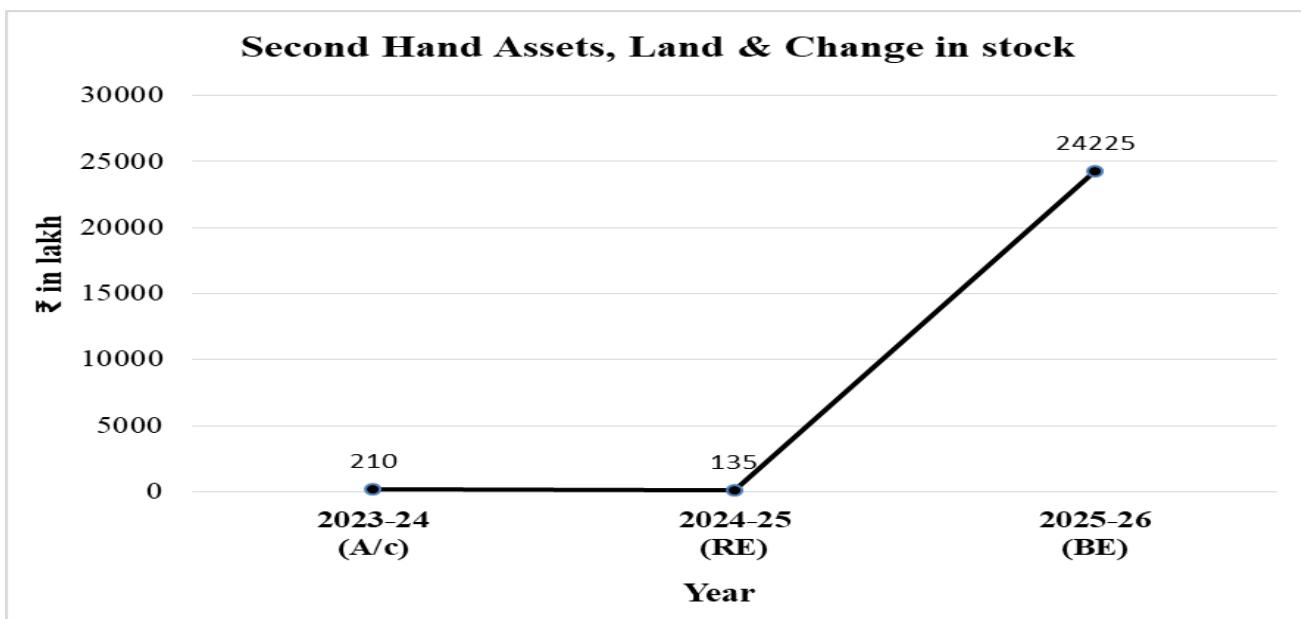
also to be noticed here that there has been decline of 2.76% in 2024-25 (RE) and growth of 400.63% in 2025-26 (BE) over previous year.



8. Second Hand Assets, Land and Change in Stock

The major part of the Expenditure / Outlay under this component is spent on purchase of land for Universities under the aegis of TTE, purchase of land for power projects, construction of Yojna Bhawan, and construction of hospitals.

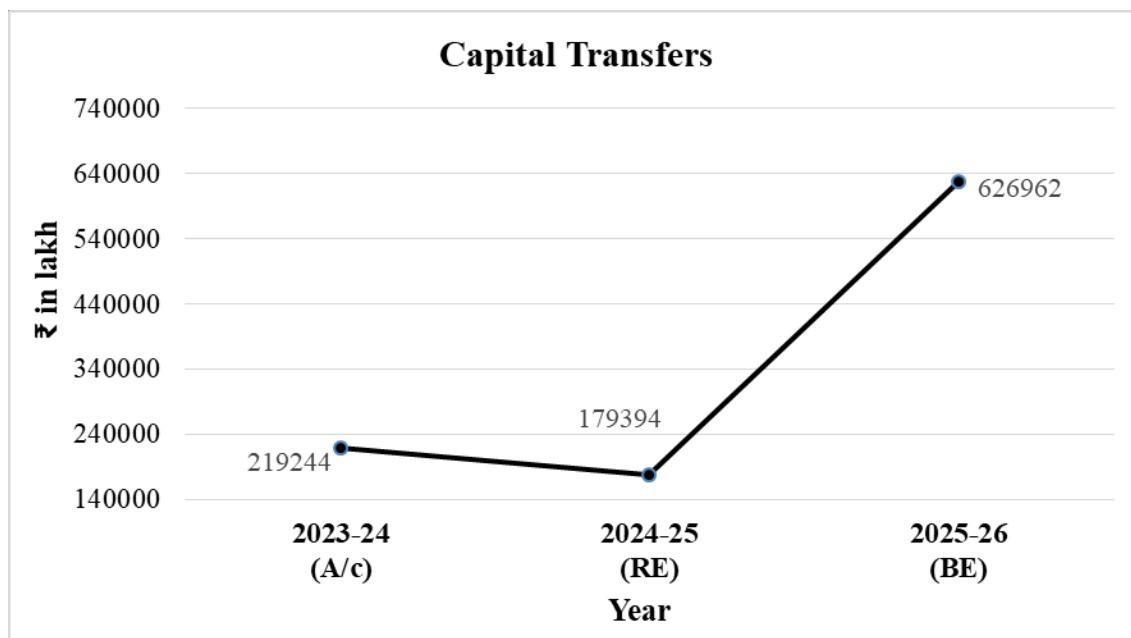
The component of Gross expenditure has been ₹ 210 lakh, ₹ 135 lakh and ₹ 24225 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively and has shown a decline of 35.71% in 2024-25 (RE) and growth of 17844.44% in 2025-26 (BE) over previous year.



9. Capital Transfers

It covers grants to finance the construction of buildings, purchase of machinery and equipments and for public works, water supply and sewage disposal schemes etc. They are intended to assist capital formation in other sectors of economy.

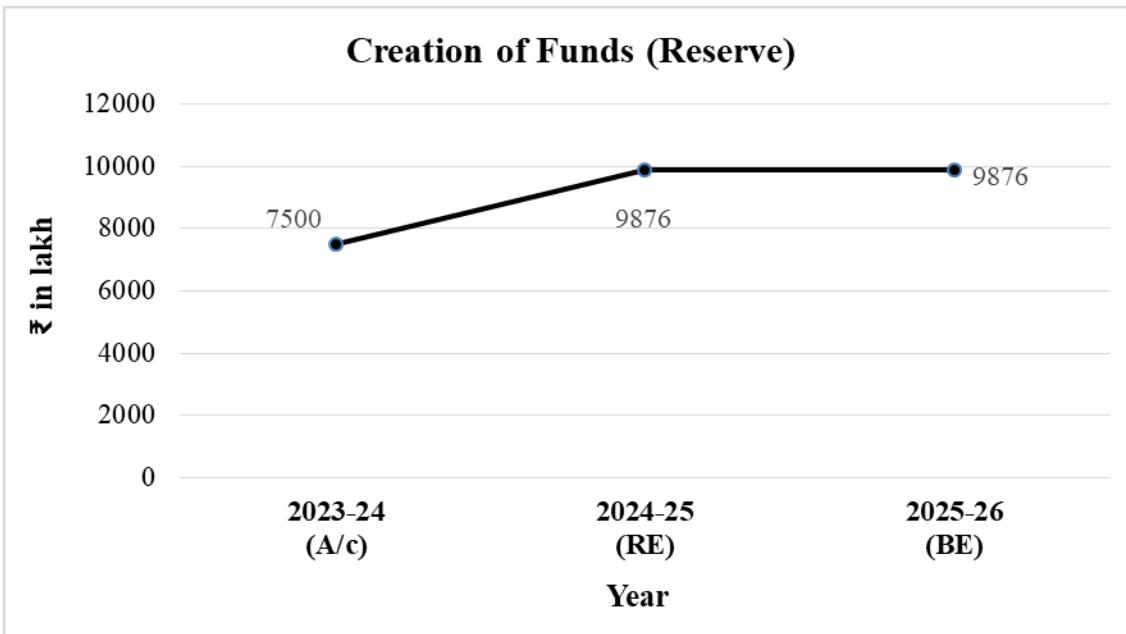
The component of Gross Expenditure/Outlay has been ₹ 219244 lakh, ₹ 179394 lakh and ₹ 626962 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that there is a decline of 18.18% in 2024-25 (RE) and 249.49% in 2025-26 (BE).



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.

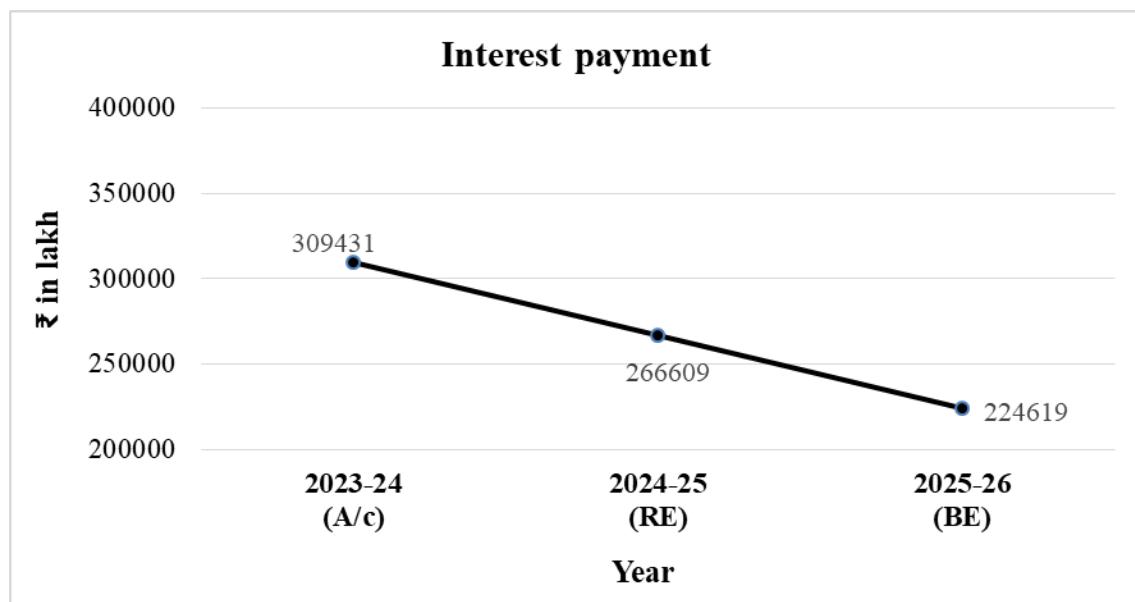
The component of Gross Expenditure / Outlay has been ₹ 7500 lakh, ₹ 9876 lakh and ₹ 9876 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively and has shown a growth of 31.68% in 2024-25 (RE) over previous year.



11. Interest Payment

It comprises Expenditure / Outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

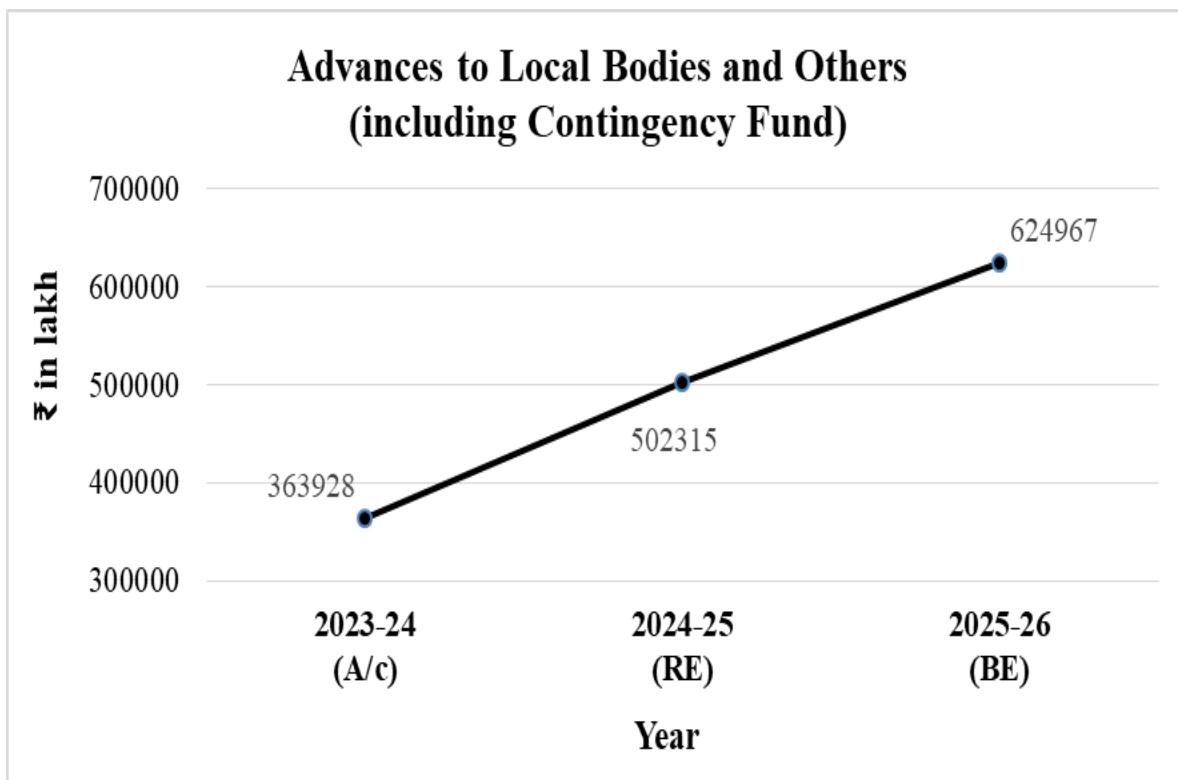
The component of Gross expenditure / outlay has been ₹ 309431 lakh, ₹ 266609 lakh and ₹ 224619 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that there has been a decline of 13.84% in 2024-25 (RE) and a further decline of 15.75% is also observed in 2025-26 (BE) respectively over previous year.



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

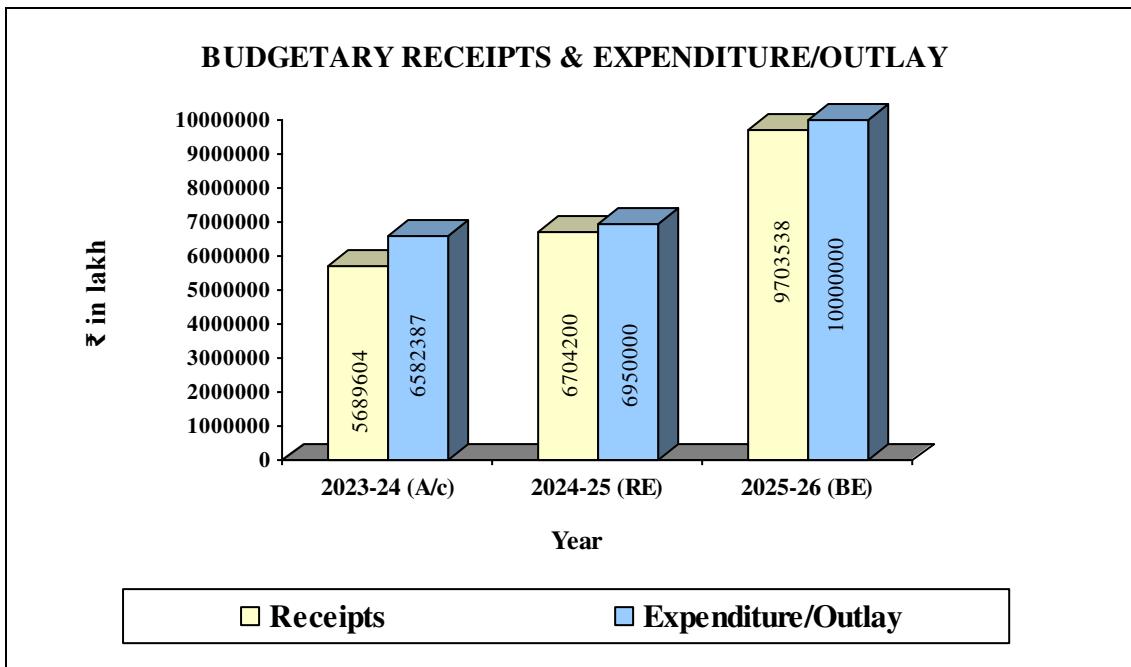
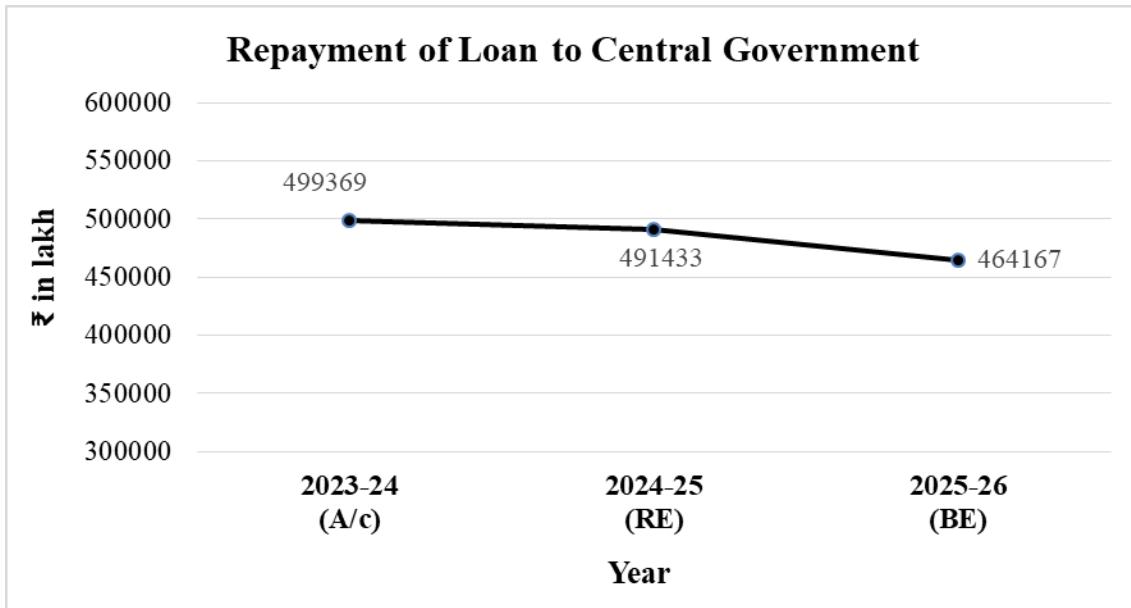
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply & ways and means support. Loans and Advances to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, subordinate Debt to DMRC for repayment of JICA Loan, Subordinate debts for land acquisition for MRTS. It also comprises loans to DUSIB for ways and means support and loan to Delhi Khadi & Village Industries Board for Rajiv Gandhi Swavlambi Rojgar Yojna. It also includes loans and advances to the Govt. employees for House Building and purchase of computers etc.

The component of Gross Expenditure/Outlay has been ₹ 363928 lakh, ₹ 502315 lakh and ₹ 624967 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that there has been a growth of 38.03% in 2024-25 (RE) and 24.42% in 2025-26 (BE) respectively over previous year.



13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been ₹ 499369 lakh, ₹ 491433 lakh and ₹ 464167 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively. It is also to be noticed here that there has been a decline of 1.59% in 2024-25 (RE) and 5.55% in 2025-26 (BE) respectively over previous year.

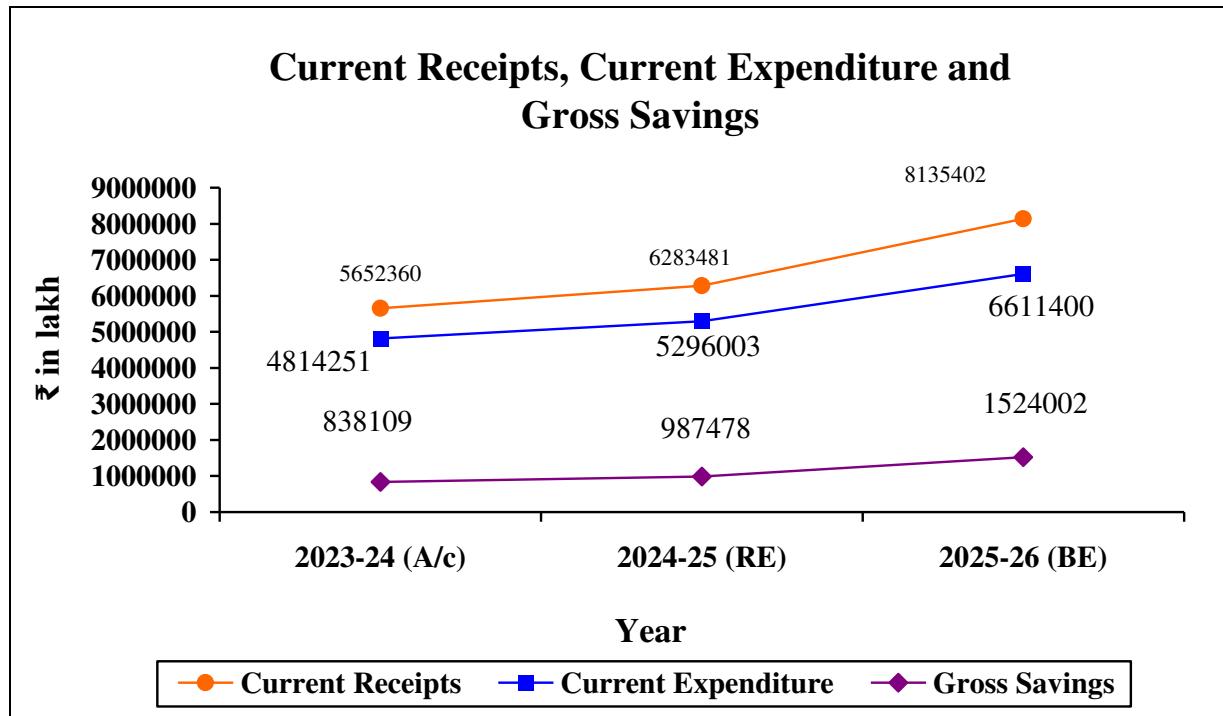


GROSS SAVINGS:

Statement 3.3 indicates that Gross savings of State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Delhi Govt.'s Gross Savings during 2023-24 were ₹ 838109 lakh and the same is expected to be ₹ 1524002 lakh by the end of 2025-26 as per budget estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
S. No.	ITEMS	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	5652360	6283481	8135402
2	Current Expenditure	4814251	5296003	6611400
3	Surplus on Current A/c (1-2)	838109	987478	1524002
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	838109	987478	1524002



NET EXTRA BUDGETARY BORROWINGS / LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ 31811 lakh and ₹ (-) 355570 lakh for the financial year 2023-24 (A/c) and 2024-25(RE) respectively. Net Extra Budgetary Receipts is likely to touch ₹ 746407 lakh in the year 2025-26 (BE).

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

S. No.	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	831589	594634	2083803
2	Add Net Expenditure on Financial Assets	38331	37274	186606
3	Less Surplus on Current Account	838109	987478	1524002
4	Net Extra Budgetary Receipts (1+2-3)	31811	-355570	746407

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

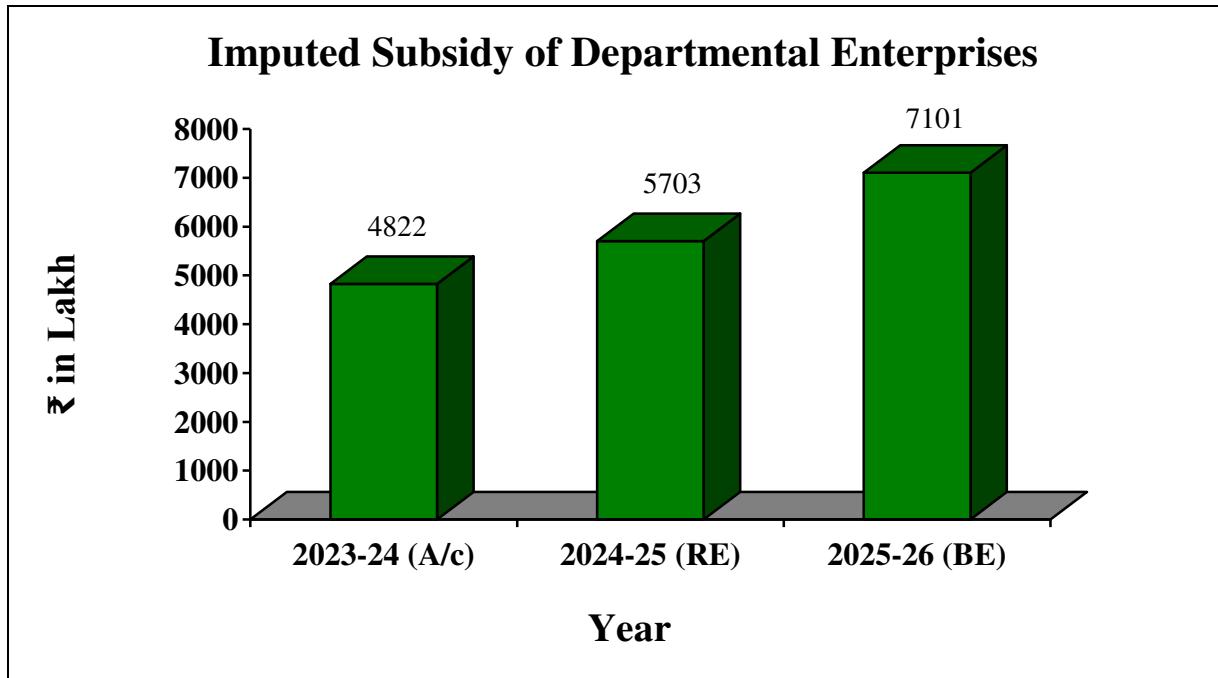
PROFIT / LOSS FROM DEs:

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

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

S. No.	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	4428	4241	5345
2	Purchase of Commodities & Services including maintenance	3002	2442	2817
3	Operating Surplus	702	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	702	0	0
4	Consumption of Fixed Capital	0	0	0
	GROSS INPUT	8132	6683	8162
1	Sales of Goods & Services	3310	980	1061
2	Imputed Subsidy	4822	5703	7101
	GROSS OUTPUT	8132	6683	8162

Statement 3.5 reveals that short fall in current receipts in comparison to operating expenses is balanced by imputed subsidy. The burden due to subsidy on account of DEs on Delhi Govt. was ₹ 4822 lakh during 2023-24 while it is estimated to be ₹ 7101 lakh during the year 2025-26 (BE).



PRODUCTION OF GOODS & SERVICES BY DELHI GOVT. (ADMINISTRATIVE DEPARTMENTS):

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

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

S. No.	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	495983 (23.95)	624005 (26.64)	784434 (28.27)
2	Compensation of Employees	1574683 (76.05)	1718721 (73.36)	1990153 (71.73)
2.1	Salary	1361204 (65.74)	1489508 (63.58)	1722914 (62.10)
2.2	Benefits & Wages	213112 (10.29)	228714 (9.76)	266641 (9.61)
2.3	Pension	367 (0.02)	499 (0.02)	598 (0.02)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	2070666 (100.00)	2342726 (100.00)	2774587 (100.00)
5	Production of Goods & Services	2070666	2342726	2774587
5.1	Services Produced for own use	2045855 (98.80)	2325241 (99.25)	2756467 (99.35)
5.2	Sale of Goods & Services	24811 (1.20)	17485 (0.75)	18120 (0.65)
6	Gross Output (5)	2070666 (100.00)	2342726 (100.00)	2774587 (100.00)

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

It is evident from Statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2023-24 (A/c), it was to the tune of ₹ 1574683 lakh, in 2024-25 (RE) it was ₹ 1718721 lakh and during 2025-26 (BE) it is expected to be ₹ 1990153 lakh. In terms of percentage to gross input, it was 76.05%, (73.36%) and (71.73%) respectively for the said years. Out of the total value of services produced, major proportion is consumed internally across years.



CHAPTER 4

PURPOSE-WISE EXPENDITURE OF DELHI GOVERNMENT (Administrative Departments)

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

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

It may be seen from the Statement 4.1 that as per economic and purpose classification of budget expenditure of Administrative Departments of Delhi Government during 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE), the total expenditure were estimated at ₹ 5738391 lakh, ₹ 6163542 lakh and ₹ 9281928 lakh respectively.

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

S. No.	CLASSIFICATION	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	General Public Services	964667 (16.81)	1177068 (19.10)	1766842 (19.04)
2	Civil Defence	3186 (0.06)	7133 (0.12)	5293 (0.06)
3	Education	1499466 (26.13)	1647726 (26.73)	1975568 (21.28)
4	Medical & Public Health	701053 (12.22)	787175 (12.77)	1198184 (12.91)
5	Social Security & Welfare Services	398566 (6.95)	462356 (7.50)	1060712 (11.43)
6	Housing & Other Community Amenities	512969 (8.94)	448617 (7.28)	744625 (8.02)
7	Cultural, Recreational & Religious Services	35218 (0.61)	40225 (0.65)	78170 (0.84)
8	Economic Services	1594348 (27.78)	1571277 (25.49)	2392697 (25.78)
8.1	Gen. Admn./ Regulation/ Research & Labour	3965 (0.07)	5029 (0.08)	6979 (0.08)
8.2	Agriculture, Forestry, Fishing & Hunting	22378 (0.39)	27759 (0.45)	31050 (0.33)
8.3	Mining, Manufacturing & Construction	3050 (0.05)	3979 (0.07)	13435 (0.14)
8.4	Electricity, Gas & Steam	327331 (5.71)	363877 (5.90)	383456 (4.13)
8.5	Water Supply	243387 (4.24)	370434 (6.01)	689222 (7.43)
8.6	Transport & Communication	992385 (17.29)	798134 (12.95)	1266246 (13.64)
8.7	Other Economic Services	1852 (0.03)	2065 (0.03)	2309 (0.03)
9	Environmental Protection	6013 (0.10)	5575 (0.09)	34791 (0.37)
10	Other Services	22905 (0.40)	16390 (0.27)	25046 (0.27)
	Total (Administrative Deptts.)	5738391 (100.00)	6163542 (100.00)	9281928 (100.00)

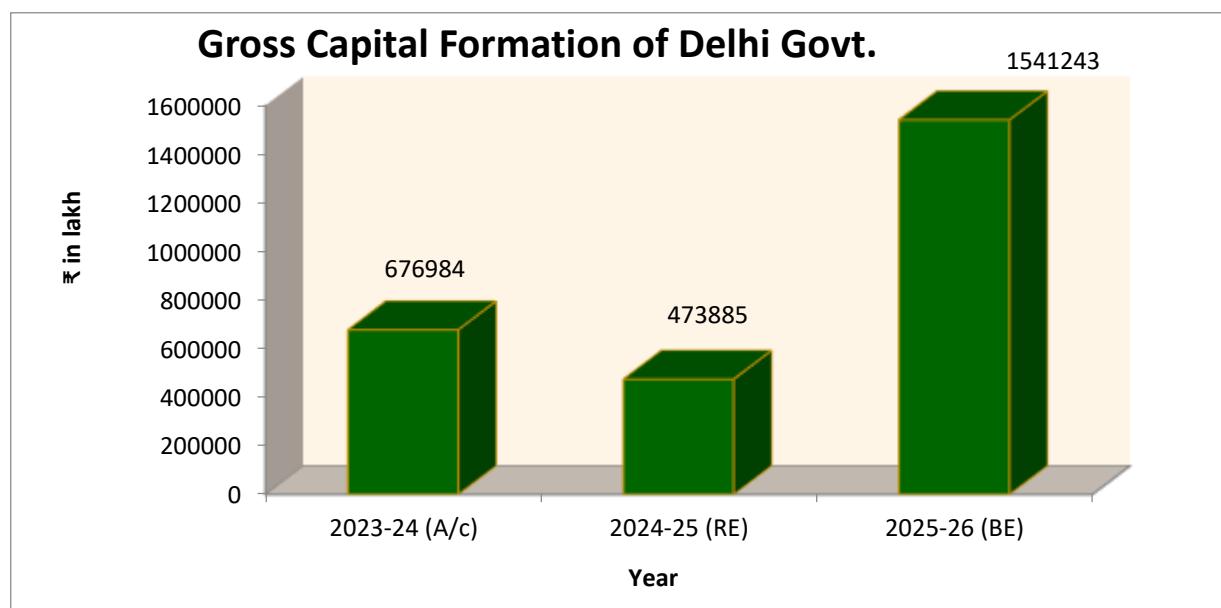
N.B.: Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2023-24, maximum expenditure in terms of percentage was incurred on Education (26.13%) followed by Transport & Communication (17.29%), General Public Services (16.81%), Medical & Public Health (12.22%), Housing & Other Community Amenities (8.94%), Social Security and Welfare Services (6.95%), Electricity, Gas & Steam (5.71%) and Water Supply (4.24%). Similarly, the dominant share during 2025-26 goes to areas like Education (21.28%) followed by General Public Services (19.04%), Transport & Communication (13.64%), Medical & Public Health (12.91%), Social Security and Welfare Services (11.43%) Housing & Other Community Amenities (8.02%), Water Supply (7.43%) and Electricity, Gas & Steam (4.13%).

GROSS CAPITAL FORMATION:

Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise dwellings, other buildings and structures, machinery and equipment, cultivated biological resources, intellectual property products, net purchase of second hand assets and change in stock. Here, it may be noted that major chunk of the Capital formation is in the form of Construction activity.

As per Revised Budget estimates for 2024-25, Gross Capital Formation is expected to be ₹ 473885 lakh as compared to the amount of actual Gross Capital Formation of ₹ 676984 lakh during 2023-24. Keeping budget provisions in view for 2025-26, there is likelihood that Gross Capital Formation will be ₹ 1541243 lakh.



Statement: 4.2 - Gross Capital Formation

S. No	ITEMS	2023-24 (A/c)	2024-25 (RE)	2025-26 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
A. Administrative Departments				
1	Dwellings, Other Buildings and Structures	622507	412988	1388009
2	Machinery and Equipment	51094	57872	150405
3	Cultivated Biological Resources	0	0	0
4	Intellectual Property Products	3106	2950	2600
5	Net Purchase of Second hand Assets	0	0	0
6	Change in Stock	0	0	0
7	GCF(Admn.) (1+2+3+4+5+6)	676707	473810	1541014
B. Departmental Enterprises				
8	Dwellings, Other Buildings and Structures	267	50	200
9	Machinery and Equipment	10	25	29
10	Cultivated Biological Resources	0	0	0
11	Intellectual Property Products	0	0	0
12	Net Purchase of Second hand Assets	0	0	0
13	Change in Stock	0	0	0
14	GCF(DEs) (8+9+10+11+12+13)	277	75	229
Gross Capital Formation (7+14)		676984	473885	1541243

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 ₹ 676707 lakh in the year 2023-24 (A/c), ₹ 15084 lakh, ₹ 63160 lakh, ₹ 96724 lakh and ₹ 501739 lakh has been spent on

Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2024-25 (RE), industry-wise expenditure has been ₹ 9827 lakh, ₹ 41485 lakh, ₹ 73168 lakh and ₹ 349330 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 473810 lakh. Like-wise, during the year 2025-26 (BE), the expenditure is likely to reach at ₹ 30050 lakh, ₹ 145373 lakh, ₹ 245519 lakh and ₹ 1120072 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 1541014 lakh respectively.

B. GROSS CAPITAL FORMATION (Departmental Enterprises):

It may be seen from the Tables annexed to this report that expenditure/outlay spent on Gross Capital Formation of Departmental Enterprises of the Delhi Govt. is only ₹277 lakh, ₹75 lakh and ₹ 229 lakh in the years 2023-24 (A/c), 2024-25 (RE) and 2025-26 (BE) respectively.



STATISTICAL TABLES

Table - 1

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

Figures in Rs. Lakhs			
Items		Receipt	Expenditure
A. Revenue and Capital Account		5679779	5719090
I. Borrowing at Home			
1. Internal Debt		0	0
2. Small Savings, Provident Fund etc.		0	0
3. Other Debt			
Total		0	0
Net Receipts (I)		0	
II. Borrowing Abroad			
1. External Debt		0	0
2. Other Debt			
Total		0	0
Net Receipts (II)		0	
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India		0	499369
2. Loans and Advances from States Government		9825	363928
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		892783	0
10. Funds Revenue Account		0	7500
11. Funds Commercial Account			0
Total		902608	870797
Net Receipts (III)		31811	
Check	Total excluding Funds	6582387	6582387
	Difference (Receipt - Expenditure)		0

T.1

Table - 2

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

Receipt		Expenditure		Figures in Rs. Lakhs
1. Income from Entrepreneurship and Property	64423	1. Government Final Consumption Expenditure (GFCE)		2078827
1.1 Profits	702	1.1 Compensation of Employees		1574683
1.2 Income from Property	63721	a) Wages & Salaries		1574316
1.2.1 Net Interest Received	37602	b) Pension		367
a) Public Authorities	0	1.2 Net Purchases of Goods & Services		471172
i) Centre		a) Purchases		345780
ii) States	0	b) Maintenance		150203
iii) Local Authorities	0	c) Less Sales		24811
b) Foreign	0	1.3 Transfers in kind		32972
c) From other Sectors	37602	1.4 CFC		
1.2.2 Other Property Receipts	26119	2. Net Interest Paid to		309431
2. Total Tax Revenue	5368079	2.1 Public Authorities		309431
2.1 Import Duty	0	a) Centre		309431
2.2 Export Duty	0	b) States		0
2.3 Production Taxes	759225	c) Local Authorities		0
2.4 Product Taxes	4584034	2.2 Foreign Agencies		0
2.5 Other Transfers	24820	2.3 Others		0
3. Fees & Miscellaneous Receipts	10544	2.4 Less Commercial Interest		0
4. Total Transfers from Public Author	209314	3. Total Subsidies		849845
4.1 Centre	209314	3.1 Production Subsidies		419822
4.2 States	0	3.2 Product Subsidies		430023
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)		716558
Total Receipts (1+2+3+4)	5652360	4.1 Other Sectors		716558
		4.2 Foreign		0
		5. Total Inter-Government Transfers		859590
		5.1 Current to		794741
		a) Centre		
		b) States		0
		c) Local Authorities		794741
		5.2 Capital to		64849
		a) Centre		
		b) States		0
		c) Local Authorities		64849
		6. Total Current Expenditure (1+2+3+4+5)		4814251
		8. Surplus on Current Account		838109

Table - 3

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

		Figures in Rs. Lakhs
I. Expenditure		
Administration		
1. Capital Outlay		676707
2. Net Purchase of Physical Assets		210
2.1 Second Hand Assets		0
2.2 Land		210
3. Change in Stock		0
3.1 Inventory		0
3.2 Others		0
4. Capital Transfers		154395
4.1 for Capital Formation		154395
4.2 for Others		
5. Total (1 to 4)		831312
Enterprises		
6. Capital Outlay		277
7. Net Purchase of Physical Assets		0
7.1 Second Hand Assets		0
7.2 Land		0
8. Change in Stock		0
9. Total (6 to 8)		277
Total Expenditure (5 + 9)		831589
II. Receipts		
11. Surplus on Current Account		838109
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		-6520
15.1 Net Extra Budgetary Borrowing		31811
15.2 less Net Purchase of Financial Assets		38331
16. Total Receipts (11 to 15)		831589

Table - 4

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

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1361204	367	213112	1574683		1574683	495983	2070666
2. Construction (Repair & Maintenance)	26115	7	1000	27122		27122	105281	132403
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	1030254	278	148042	1178574	0	1178574	197928	1376502
I. (a) Education (3.2)	755036	204	85070	840310		840310	79137	919447
(b) Medical & Public Health (4.2)	273379	74	62924	336377		336377	118589	454966
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1839	0	48	1887		1887	202	2089
5. Sub Total (2 to 4)	1056369	285	149042	1205696	0	1205696	303209	1508905
6. Public Administration & Defence (1-5)	304835	82	64070	368987	0	368987	192774	561761

Figures in Rs. Lakhs

Table - 5

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

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	701	34	0	0	0	1659	0	0	0	702	3096	0	3096	1437	1437
2. Forests	3542	151	1298	45	0	0	0	0	0	0	214	4822	5036	3693	3693
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	4243	185	1298	45	0	1659	0	0	0	702	3310	4822	8132	5130	5130

Table - 6

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

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Admministration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	477136	59030	86341	622507
1	Dwelling	0	0		10857		156	0
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	466279	58874	86341	611494
2.1	Non-Residential Building	0	0		31681	58865	85829	176375
2.2	Other Structures	0	0		162973	9	512	163494
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		271625	0	0	271625
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	15084	21595	4032	10383	51094
3.1	Transport Equipment	0	0		1532	0	0	1532
3.2	ICT Equipment	0	0	15084	9567	38	233	24922
3.3	Other Machinery and Equipment	0	0	0	10496	3994	10150	24640
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	3008	98	0	3106
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	3008	98	0	3106
	Total New Outlay	0	0	15084	501739	63160	96724	676707
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	15084	501739	63160	96724	676707

Table - 7

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

Figures in Rs. Lakhs

Industry and Asset wise Capital Formation of DCUs														
Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	267	0	0	0	0	0	0	0	0	0	0	0	267
1	Dwelling	0	0	0		0	0		0	0	0	0	0	0
2	Other Building and Structure (2.1+2.2+2.3+2.4)	267	0	0	0	0	0	0	0	0	0	0	0	267
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0	0	0
2.2	Other Structures	267	0	0		0	0		0	0	0	0	0	267
2.3	Land Improvement	0	0	0		0	0		0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0	0	0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	10	0	0	0	0	0	0	0	0	0	0	10
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0	0	0
3.2	ICT Equipment	0	10	0		0	0		0	0	0	0	0	10
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0	0	0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0	0	0
	Total New Outlay	267	10	0	0	0	0	0	0	0	0	0	0	277
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0	0	0
	Change in Stocks	0	0	0		0	0		0	0	0	0	0	0
	Gross Capital Formation	267	10	0	0	0	0	0	0	0	0	0	0	277

Table - 8

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

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									Total
		Current Expenditure									
		Consumption Expenditure			Current Transfers			Subsidy			
		Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production	
	Administrative Deptts.			Buildings	Other Constructions	Roads					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	291476	61705	28508	0	0	1940	526796	0	0	910425
1.1	General Administration, External affairs, Public Order & Safety	291476	61705	28508	0	0	1940	526796	0	0	910425
1.1.1	Public Order & safety	217723	56301	9251	0	0	1780	0	0	0	285055
1.1.2	Planning & Statistical Activities	2418	458	0	0	0	0	0	0	0	2876
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	71335	4946	19257	0	0	160	526796	0	0	622494
1.2	General Research							0			0
2	Defence	2818	264	0	0	0	0	0	0	0	3082
3	Education	848931	102134	5768	0	0	277509	180473	0	0	1414815
3.1	Administration, Regulation & Research	8621	3497	0	0	0	0	0	0	0	12118
3.2	Education Services n.e.c.	840310	98637	5768	0	0	277509	180473	0	0	1402697
4	Health Affairs and Services	344538	100176	27328	0	0	89203	29623	0	0	590868
4.1	Administration, Regulation and Research	8161	17850	-1	0	0	0	0	0	0	26010
4.2	Health Services	336377	82326	27329	0	0	89203	29623	0	0	564858
5	Social Security and Welfare Affairs and Services	40493	55431	0	0	0	294944	0	379	0	391247
6	Housing and Community Amenity Affairs and Services	6498	910	9267	14941	0	21168	57509			110293
7	Cultural, Recreational and Religious Affairs Services	2966	10125	0	9	0	14149	340			27589
8	Economic Affairs and Services	33832	2680	114	289	62536	13914	0	429644	419822	962831
8.1	General Administration, Regulation and Research	4417	-806	0	0	0	0	0	0	0	3611
8.2	Agriculture, Forestry, Fishing and Hunting	6278	2423	0	289	0	588	0	0	0	4822
8.3	Mining, Manufacturing and Construction	1560	741	0	0	0	711	0	0	0	3012
8.4	Electricity, Gas, Steam and Other Sources of Energy	163	41	0	0	0	2199	0	324922	0	327325
8.5	Water Supply	0	0	0	0	0	7416	0	46314	0	53730
8.6	Transport and Communication	19723	157	114	0	62536	3000	0	58408	415000	558938
8.7	Other Economic Services	1691	124	0	0	0	0	0	0	0	1815
9	Environmental Protection	331	4467	0	0	0	1136	0			5934
10	Relief on Calamities	2800	16049	0	1443	0	2595	0			22887
	Total	1574683	353941	70985	16682	62536	716558	794741	430023	419822	4439971

Table - 8 (Contd.)

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

Figures in Rs. Lakhs

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 including OIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Assets	To Others/ Non Govt.	To Local Bodies					
	Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
1	0	23663	0	15	1314	10367	3008	11257	0	0	0	0	0	4618	0	0	0	54242	964667		
1.1	0	23663	0	15	1314	10367	3008	11257	0	0	0	0	0	4618	0	0	0	54242	964667		
1.1.1	0	10118	0	7	961	10220		9983				0	0	4618	0	0	0	35907	320962		
1.1.2	0	0	0	0	8	13		292				0	0	0	0	0	0	313	3189		
1.1.3	0	13545	0	8	345	134	3008	982				0	0	0	0	0	0	18022	640516		
1.2														0				0	0		
2			0	0	69	12		23			0		0	0	0	0	0	104	3186		
3	156	66236	0	9	0	3994	98	45	0	0	0	0	0	10317	3796	0	0	84651	1499466		
3.1		7371	0	0	0	0		7	0	0	0	0	0	0	0	0	0	7378	19496		
3.2	156	58865	0	9	0	3994	98	38	0	0	0	0	0	10317	3796	0	0	77273	1479970		
4	0	85847	0	512	0	10164	0	284	0	0	0	210	0	0	7511	5657	0	0	110185	701053	
4.1		18	0	0	0	14		51				0		0	0	0	0	83	26093		
4.2		85829	0	512	0	10150		233				210		7511	5657	0	0	110102	674960		
5	2459	0	1460	2189	26	59		1117				0		0	0	0	9	7319	398566		
6	8398	21	24051	89310	36	0		9				0		0	110491	55396	114964	402676	512969		
7		261	0	5989	46	7		38				0		0	1288	0	0	7629	35218		
8	0	347	246114	65420	22	34	0	12124	0	0	0	0	38331	20170	0	248955	0	631517	1594348		
8.1		279	0	0	22	15		38				0		0	0	0	0	354	3965		
8.2			0	7940	0	4		34				0		0	0	0	0	7978	22378		
8.3			0	0	0	0		24				0		0	14	0	0	38	3050		
8.4			0	0	0	0		6				0		0	0	0	0	6	327331		
8.5			0	0	0	0						0		0	20152	0	169505	189657	243387		
8.6		68	246114	57480	0	0		12000				0	38331	4	0	79450		433447	992385		
8.7			0	0	0	15		22				0		0	0	0	0	37	1852		
9			0	50	19	0		10				0		0	0	0	0	79	6013		
10			0	0	0	3		15				0		0	0	0	0	18	22905		
Total	11013	176375	271625	163494	1532	24640	3106	24922	0	0	0	210	0	38331	154395	64849	363928	0	1298420	5738391	

Table - 9

Borrowing Account of Delhi Govt. for the year 2024-25 (RE)

Items		Figures in Rs. Lakhs	
	Receipt		Expenditure
A. Revenue and Capital Account	6301946		5956252
I. Borrowing at Home			
1. Internal Debt	0		0
2. Small Savings, Provident Fund etc.	0		0
3. Other Debt			
Total	0		0
Net Receipts (I)	0		
II. Borrowing Abroad			
1. External Debt	0		0
2. Other Debt			
Total	0		0
Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India	398000		491433
2. Loans and Advances from States Government	4254		502315
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	245800		0
10. Funds Revenue Account	0		9876
11. Funds Commercial Account			0
Total	648054		1003624
Net Receipts (III)	-355570		
Check Total excluding Funds	6950000		6950000
Difference (Receipt - Expenditure)		0	

Table -10

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2024-25 (RE)

		Figures in Rs. Lakhs	
Receipt		Expenditure	
1. Income from Entrepreneurship and Property	30532	1. Government Final Consumption Expenditure (GFCE)	2375298
1.1 Profits	0	1.1 Compensation of Employees	1718721
1.2 Income from Property	30532	a) Wages & Salaries	1718222
1.2.1 Net Interest Received	16242	b) Pension	499
a) Public Authorities	1025	1.2 Net Purchases of Goods & Services	606520
i) Centre		a) Purchases	492944
ii) States	0	b) Maintenance	131061
iii) Local Authorities	1025	c) Less Sales	17485
b) Foreign	0	1.3 Transfers in kind	50057
c) From other Sectors	15217	1.4 CFC	
1.2.2 Other Property Receipts	14290	2. Net Interest Paid to	266609
2. Total Tax Revenue	5920000	2.1 Public Authorities	266609
2.1 Import Duty	0	a) Centre	266609
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	805000	c) Local Authorities	0
2.4 Product Taxes	5099000	2.2 Foreign Agencies	0
2.5 Other Transfers	16000	2.3 Others	0
3. Fees & Miscellaneous Receipts	11003	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorit	321946	3. Total Subsidies	830413
4.1 Centre	321946	3.1 Production Subsidies	377679
4.2 States	0	3.2 Product Subsidies	452734
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	878915
Total Receipts (1+2+3+4)	6283481	4.1 Other Sectors	878915
		4.2 Foreign	0
		5. Total Inter-Government Transfers	944768
		5.1 Current to	885988
		a) Centre	
		b) States	0
		c) Local Authorities	885988
		5.2 Capital to	58780
		a) Centre	
		b) States	0
		c) Local Authorities	58780
		6. Total Current Expenditure (1+2+3+4+5)	5296003
		8. Surplus on Current Account	987478

Table - 11

Capital Finance Account of Delhi Govt. Administration and Enterprises for the year 2024-25 (RE)

		Figures in Rs. Lakhs
I. Expenditure		
Administration		
1. Capital Outlay		473810
2. Net Purchase of Physical Assets		135
2.1 Second Hand Assets		0
2.2 Land		135
3. Change in Stock		0
3.1 Inventory		0
3.2 Others		0
4. Capital Transfers		120614
4.1 for Capital Formation		120614
4.2 for Others		
5. Total (1 to 4)		594559
Enterprises		
6. Capital Outlay		75
7. Net Purchase of Physical Assets		0
7.1 Second Hand Assets		0
7.2 Land		0
8. Change in Stock		0
9. Total (6 to 8)		75
Total Expenditure (5 + 9)		594634
II. Receipts		
11. Surplus on Current Account		987478
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		-392844
15.1 Net Extra Budgetary Borrowing		-355570
15.2 less Net Purchase of Financial Assets		37274
16. Total Receipts (11 to 15)		594634

Table - 12

Estimates of Output Of General Government for the year 2024-25 (RE)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1489508	499	228714	1718721		1718721	624005	2342726
2. Construction (Repair & Maintenance)	28719	10	1743	30472		30472	90907	121379
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	1105291	370	156346	1262007	0	1262007	222196	1484203
I. (a) Education (3.2)	809169	271	88762	898202		898202	89882	988084
(b) Medical & Public Health (4.2)	294220	98	67542	361860		361860	131806	493666
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1902	1	42	1945		1945	508	2453
5. Sub Total (2 to 4)	1134010	380	158089	1292479	0	1292479	313103	1605582
6. Public Administration & Defence (1-5)	355498	119	70625	426242	0	426242	310902	737144

Figures in Rs. Lakhs

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2024-25 (RE)

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	601	50	6	0	0	1250	0	0	0	0	650	1257	1907	651	651
2. Forests	3329	261	1109	77	0	0	0	0	0	0	330	4446	4776	3590	3590
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	3930	311	1115	77	0	1250	0	0	0	0	980	5703	6683	4241	4241

Table - 14

Industry and Asset wise Capital Formation of General Government for the year 2024-25 (RE)

Figures in Rs. Lakhs

T.15

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Admministration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	317553	34976	60459	412988
1	Dwelling	0	0		5553	103	0	5656
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	312000	34873	60459	407332
2.1	Non-Residential Building	0	0		23134	34865	59867	117866
2.2	Other Structures	0	0		162756	8	592	163356
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		126110	0	0	126110
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	9827	28927	6409	12709	57872
3.1	Transport Equipment	0	0		2348	0	37	2385
3.2	ICT Equipment	0	0	9827	13961	353	712	24853
3.3	Other Machinery and Equipment	0	0	0	12618	6056	11960	30634
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	2850	100	0	2950
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	2850	100	0	2950
	Total New Outlay	0	0	9827	349330	41485	73168	473810
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	9827	349330	41485	73168	473810

Table - 15

Industry and Asset wise Capital Formation of DEs for the year 2024-25 (RE)

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	50	0	0	0	0	0	0	0	0	0	0	0	50
1	Dwelling	0	0	0		0	0		0	0	0	0	0	0
2	Other Building and Structure (2.1+2.2+2.3+2.4)	50	0	0	0	0	0	0	0	0	0	0	0	50
2.1	Non-Residential Building	0	0	0		0	0		0	0	0	0	0	0
2.2	Other Structures	50	0	0		0	0		0	0	0	0	0	50
2.3	Land Improvement	0	0	0		0	0		0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0	0	0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	25	0	0	0	0	0	0	0	0	0	0	25
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0	0	0
3.2	ICT Equipment	0	25	0		0	0		0	0	0	0	0	25
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0	0	0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0	0	0
	Total New Outlay	50	25	0	0	0	0	0	0	0	0	0	0	75
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0	0	0
	Change in Stocks	0	0	0		0	0		0	0	0	0	0	0
	Gross Capital Formation	50	25	0	0	0	0	0	0	0	0	0	0	75

Table - 16

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2024-25 (RE)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									Total	
		Current Expenditure										
		Consumption Expenditure			Repair & Maintenance			Non Govt.	Local Bodies	Subsidy		
Administrative Deptts.		Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Buildings	Other Constructions	Roads	Product		Production			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	General Public Services	342486	166556	32324	0	0	2020	587047	0	0	1130433	
1.1	General Administration, External affairs, Public Order & Safety	342486	166556	32324	0	0	2020	587047	0	0	1130433	
1.1.1	Public Order & safety	256136	82760	14983	0	0	1970	0			355849	
1.1.2	Planning & Statistical Activities	2577	828	0	0	0	0	0			3405	
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	83773	82968	17341	0	0	50	587047			771179	
1.2	General Research						0				0	
2	Defence	6542	492	0	0	0	0	0	0	0	7034	
3	Education	908787	138241	4567	0	0	325291	199074	0	0	1575960	
3.1	Administration, Regulation & Research	10585	4629	0	0	0	356	0			15570	
3.2	Education Services n.e.c.	898202	133612	4567	0	0	324935	199074			1560390	
4	Health Affairs and Services	370961	119792	21082	0	0	153324	33987	0	0	699146	
4.1	Administration, Regulation and Research	9101	17766	353	0	0	10	0			27230	
4.2	Health Services	361860	102026	20729	0	0	153314	33987			671916	
5	Social Security and Welfare Affairs and Services	48693	67915	70	0	0	334120	0	300		451098	
6	Housing and Community Amenity Affairs and Services	6650	3158	10089	24620	0	19150	65396	1		129064	
7	Cultural, Recreational and Religious Affairs Services	3544	14743	300	100	0	16153	384			35224	
8	Economic Affairs and Services	27462	3774	105	300	36000	24361	0	452433	377679	922114	
8.1	General Administration, Regulation and Research	4839	-230	0	0	0	297	0			4906	
8.2	Agriculture, Forestry, Fishing and Hunting	6319	2489	5	300	0	2586	0		5703	17402	
8.3	Mining, Manufacturing and Construction	1725	1482	0	0	0	673	0		1	3881	
8.4	Electricity, Gas, Steam and Other Sources of Energy	216	-902	0	0	0	4300	0	360050		363664	
8.5	Water Supply	0	0	0	0	0	14503	0	50000		64503	
8.6	Transport and Communication	12662	798	100	0	36000	2002	0	42383	371975	465920	
8.7	Other Economic Services	1701	137	0	0	0	0	0			1838	
9	Environmental Protection	388	3501	3	0	0	1400	100			5392	
10	Relief on Calamities	3208	7344	1	1500	0	3096	0			15149	
Total		1718721	525516	68541	26520	36000	878915	885988	452734	377679	4970614	

Table - 16 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2024-25 (RE)

Figures in Rs. Lakhs

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							
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software including QIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Assets	To Others/ Non Govt.	To Local Bodies									
	Residential	Non Residential																							
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)					
1	0	18924	0	13	1901	10318	2850	12419	0	0	0	0	0	210	0	0	0	46635	1177068						
1.1	0	18924	0	13	1901	10318	2850	12419	0	0	0	0	0	210	0	0	0	46635	1177068						
1.1.1		13068	0	13	1141	9658		7976				0		0	210	0	0	32066	387915						
1.1.2		501	0	0	56	5		674			0		0	0	0	0	0	1236	4641						
1.1.3		5355	0	0	704	655	2850	3769			0		0	0	0	0	0	13333	784512						
1.2														0				0	0						
2			0	0	30	14		55			0		0	0	0	0	0	99	7133						
3	103	38365	0	8	0	6056	100	418	0	0	0	0	0	17716	9000	0	0	71766	1647726						
3.1		3500	0	0	0	0		65			0		0	0	0	0	0	3565	19135						
3.2	103	34865	0	8	0	6056	100	353			0		0	17716	9000	0	0	68201	1628591						
4	0	59867	0	592	37	12555	0	864	0	0	0	35	0	1	5574	8504	0	0	88029	787175					
4.1			0	0	0	595		152			0		0	0	0	0	0	747	27977						
4.2		59867	0	592	37	11960		712			35		1	5574	8504	0	0	87282	759198						
5	4837	31	1820	2730	102	232		1376			0		0	100	0	30		11258	462356						
6	716	75	23500	111550	217	1		28			0		0	85741	41276	56449		319553	448617						
7		504	0	3234	9	27		109			100		0	1018	0	0		5001	40225						
8	0	100	100790	45154	80	314	0	9411	0	0	0	0	37273	10205	0	445836	0	649163	1571277						
8.1			0	3	20	27		73			0		0	0	0	0	0	123	5029						
8.2			0	10150	20	72		115			0		0	0	0	0	0	10357	27759						
8.3			0	1	40	0		47			0		0	0	0	0	10	98	3979						
8.4			0	0	0	200		13			0		0	0	0	0	0	213	363877						
8.5			0	0	0	0					0		0	10205	0	295726		305931	370434						
8.6		100	100790	35000	0	0		8951			0		37273	0	0	150100		332214	798134						
8.7			0	0	0	15		212			0		0	0	0	0	0	227	2065						
9		0	75	9	17			32			0		0	50	0	0		183	5575						
10		0	0	0	0	1100		141			0		0	0	0	0	0	1241	16390						
Total	5656	117866	126110	163356	2385	30634	2950	24853	0	0	0	135	0	37274	120614	58780	502315	0	1192928	6163542					

Table - 17

Borrowing Account of Delhi Govt. for the year 2025-26 (BE)

Figures in Rs. Lakhs			
Items	Receipt	Expenditure	
A. Revenue and Capital Account	8154583		8910866
I. Borrowing at Home			
1. Internal Debt	0		0
2. Small Savings, Provident Fund etc.	0		0
3. Other Debt			
Total	0		0
Net Receipts (I)	0		
II. Borrowing Abroad			
1. External Debt	0		0
2. Other Debt			
Total	0		0
Net Receipts (II)	0		
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India	1538000		464167
2. Loans and Advances from States Government	10955		624967
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	296462		0
10. Funds Revenue Account	0		9876
11. Funds Commercial Account			0
Total	1845417		1099010
Net Receipts (III)	746407		
Check Total excluding Funds	10000000		10000000
Difference (Receipt - Expenditure)		0	

Table - 18

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2025-26 (BE)

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	44614	1. Government Final Consumption Expenditure (GFCE)	2819067
1.1 Profits	0	1.1 Compensation of Employees	1990153
1.2 Income from Property	44614	a) Wages & Salaries	1989555
1.2.1 Net Interest Received	26270	b) Pension	598
a) Public Authorities	10000	1.2 Net Purchases of Goods & Services	766314
i) Centre		a) Purchases	621297
ii) States	0	b) Maintenance	163137
iii) Local Authorities	10000	c) Less Sales	18120
b) Foreign	0	1.3 Transfers in kind	62600
c) From other Sectors	16270	1.4 CFC	
1.2.2 Other Property Receipts	18344	2. Net Interest Paid to	224619
2. Total Tax Revenue	6870000	2.1 Public Authorities	224619
2.1 Import Duty	0	a) Centre	224619
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	960000	c) Local Authorities	0
2.4 Product Taxes	5884000	2.2 Foreign Agencies	0
2.5 Other Transfers	26000	2.3 Others	0
3. Fees & Miscellaneous Receipts	11205	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1209583	3. Total Subsidies	828658
4.1 Centre	1209583	3.1 Production Subsidies	357137
4.2 States	0	3.2 Product Subsidies	471521
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	1594997
Total Receipts (1+2+3+4)	8135402	4.1 Other Sectors	1594997
		4.2 Foreign	0
		5. Total Inter-Government Transfers	1144059
		5.1 Current to	1035432
		a) Centre	
		b) States	0
		c) Local Authorities	1035432
		5.2 Capital to	108627
		a) Centre	
		b) States	0
		c) Local Authorities	108627
		6. Total Current Expenditure (1+2+3+4+5)	6611400
		8. Surplus on Current Account	1524002

Table - 19

Capital Finance Account of Delhi Govt. Administration and Enterprises for the year 2025-26 (BE)

Figures in Rs. Lakhs	
I. Expenditure	
Administration	
1. Capital Outlay	1541014
2. Net Purchase of Physical Assets	24225
2.1 Second Hand Assets	0
2.2 Land	24225
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	518335
4.1 for Capital Formation	518335
4.2 for Others	
5. Total (1 to 4)	2083574
Enterprises	
6. Capital Outlay	229
7. Net Purchase of Physical Assets	0
7.1 Second Hand Assets	0
7.2 Land	0
8. Change in Stock	0
9. Total (6 to 8)	229
Total Expenditure (5 + 9)	2083803
II. Receipts	
11. Surplus on Current Account	1524002
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	559801
15.1 Net Extra Budgetary Borrowing	746407
15.2 less Net Purchase of Financial Assets	186606
16. Total Receipts (11 to 15)	2083803

Table - 20

Estimates of Output Of General Government for the year 2025-26 (BE)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1722914	598	266641	1990153		1990153	784434	2774587
2. Construction (Repair & Maintenance)	38431	13	2507	40951		40951	118657	159608
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	1248849	434	186467	1435750	0	1435750	255973	1691723
I. (a) Education (3.2)	917043	318	112715	1030076		1030076	103786	1133862
(b) Medical & Public Health (4.2)	329611	115	73694	403420		403420	151487	554907
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	2195	1	58	2254		2254	700	2954
5. Sub Total (2 to 4)	1287280	447	188974	1476701	0	1476701	374630	1851331
6. Public Administration & Defence (1-5)	435634	151	77667	513452	0	513452	409804	923256

Table - 21

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2025-26 (BE)

Figures in Rs. Lakhs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	969	79	28	0	0	1600	0	0	0	0	701	1975	2676	1048	1048
2. Forests	4030	267	1104	85	0	0	0	0	0	0	360	5126	5486	4297	4297
3. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Services Incidental to Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Road Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Trade & Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Other Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Total	4999	346	1132	85	0	1600	0	0	0	0	1061	7101	8162	5345	5345

Table - 22

Industry and Asset wise Capital Formation of General Government for the year 2025-26 (BE)

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Admministration & Defence	Figures in Rs. Lakhs		
						Education	Health	Total
	Construction (1+2)	0	0	0	1054132	116090	217787	1388009
1	Dwelling	0	0		7678	100	0	7778
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	1046454	115990	217787	1380231
2.1	Non-Residential Building	0	0		440474	113472	217171	771117
2.2	Other Structures	0	0		360820	2518	616	363954
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		245160	0	0	245160
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	30050	63440	29183	27732	150405
3.1	Transport Equipment	0	0		3806	0	72	3878
3.2	ICT Equipment	0	0	30050	29217	25041	1952	86260
3.3	Other Machinery and Equipment	0	0	0	30417	4142	25708	60267
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	2500	100	0	2600
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	2500	100	0	2600
	Total New Outlay	0	0	30050	1120072	145373	245519	1541014
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0
	Gross Capital Formation	0	0	30050	1120072	145373	245519	1541014

Table - 23

Industry and Asset wise Capital Formation of DEs for the year 2025-26 (BE)

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Figures in Rs. Lakhs
														Total
	Construction (1+2)	200	0	0	0	0	0	0	0	0	0	0	0	0
1	Dwelling	0	0	0			0	0	0	0	0	0	0	0
2	Other Building and Structure (2.1+2.2+2.3)	200	0	0	0	0	0	0	0	0	0	0	0	200
2.1	Non-Residential Building	0	0	0			0	0	0	0	0	0	0	0
2.2	Other Structures	200	0	0			0	0	0	0	0	0	0	200
2.3	Land Improvement	0	0	0			0	0	0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0			0	0	0	0	0	0	0	0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	29	0	0	0	0	0	0	0	0	0	0	29
3.1	Transport Equipment	0	0	0			0	0	0	0	0	0	0	0
3.2	ICT Equipment	0	29	0			0	0	0	0	0	0	0	29
3.3	Other Machinery and Equipment	0	0	0			0	0	0	0	0	0	0	0
3.4	Weapons Systems	0	0	0			0	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0			0	0	0	0	0	0	0	0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0			0	0	0	0	0	0	0	0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0			0	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0			0	0	0	0	0	0	0	0
5.4	Entertainment, Literary or Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0			0	0	0	0	0	0	0	0
	Total New Outlay	200	29	0	0	0	0	0	0	0	0	0	0	0
	Net Purchase of Second Hand Assets	0	0	0			0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0			0	0	0	0	0	0	0	0
	Gross Capital Formation	200	29	0	0	0	0	0	0	0	0	0	0	229

Table - 24

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2025-26 (BE)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy	Total	
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods & Services (including Transfer in Kind)	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	425254	175753	42558	0	0	4353	697682	0	0	1345600
1.1	General Administration, External affairs, Public Order & Safety	425254	175753	42558	0	0	4353	697682	0	0	1345600
1.1.1	Public Order & safety	316993	90129	20450	0	0	4302	0			431874
1.1.2	Planning & Statistical Activities	3599	7692	0	0	0	0	0			11291
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	104662	77932	22108	0	0	51	697682			902435
1.2	General Research						0				0
2	Defence	3716	1467	30	0	0	0	0			5213
3	Education	1043051	159738	4479	0	0	364375	224167	0	0	1795810
3.1	Administration, Regulation & Research	12975	4657	0	0	0	750	0			18382
3.2	Education Services n.e.c.	1030076	155081	4479	0	0	363625	224167			1777428
4	Health Affairs and Services	414009	137352	28480	0	0	212316	40731	0	0	832888
4.1	Administration, Regulation and Research	10589	23036	410	0	0	10	0			34045
4.2	Health Services	403420	114316	28070	0	0	212306	40731			798843
5	Social Security and Welfare Affairs and Services	52085	108430	50	0	0	886659	0	301		1047525
6	Housing and Community Amenity Affairs and Services	8214	2956	15077	21875	0	37687	72429			158238
7	Cultural, Recreational and Religious Affairs Services	4536	32801	400	100	0	29683	423			67943
8	Economic Affairs and Services	34640	7324	575	299	47500	51997	0	471220	357137	970692
8.1	General Administration, Regulation and Research	5434	-98	0	0	0	1561	0			6897
8.2	Agriculture, Forestry, Fishing and Hunting	8350	3062	5	299	0	2325	0			7137
8.3	Mining, Manufacturing and Construction	1932	4191	0	0	0	7104	0	20		13247
8.4	Electricity, Gas, Steam and Other Sources of Energy	240	-899	0	0	0	5000	0	360000		364341
8.5	Water Supply	0	0	0	0	0	16005	0	50700		66705
8.6	Transport and Communication	16794	926	500	0	47500	20002	0	60500	350000	496222
8.7	Other Economic Services	1890	142	70	0	0	0	0			2102
9	Environmental Protection	475	31379	12	0	0	2675	0			34541
10	Relief on Calamities	4173	8577	2	1700	0	5252	0			19704
Total		1990153	665777	91663	23974	47500	1594997	1035432	471521	357137	6278154

Table - 24 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2025-26 (BE)

Figures in Rs. Lakhs

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 including OIPP	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land	Change in Stock	Financial Assets	To Others/ Non Govt.	To Local Bodies				
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	0	327596	0	46	3575	19936	2500	45134	0	0	0	500	0	0	21955	0	0	0	421242	1766842
1.1	0	327596	0	46	3575	19936	2500	45134	0	0	0	500	0	0	21955	0	0	0	421242	1766842
1.1.1		71549	0	36	2866	16983		37208				0		0	21955	0	0	0	150597	582471
1.1.2		240647	0	0	15	8		466				400		0	0	0	0	0	241536	252827
1.1.3		15400	0	10	694	2945	2500	7460				100		0	0	0	0	0	29109	931544
1.2															0				0	0
2			0	0	5	30		45				0		0	0	0	0	0	80	5293
3	100	113472	0	2518	0	4142	100	25106	0	0	0	20000	0	0	9605	4715	0	0	179758	1975568
3.1			0	0	0	0		65				0		0	50	0	0	0	115	18497
3.2	100	113472	0	2518	0	4142	100	25041				20000		0	9555	4715	0	0	179643	1957071
4	0	317221	0	616	81	25744	0	2173	0	0	0	100	0	1	9267	10093	0	0	365296	1198184
4.1		100050	0	0	9	36		221				0		0	0	0	0	0	100316	134361
4.2		217171	0	616	72	25708		1952				100		1	9267	10093	0	0	264980	1063823
5	4428	11	2600	3900	154	233		1481				0		0	350	0	30	0	13187	1060712
6	3250	5100	17500	196841	12	3		35				0		0	148854	93819	120873	100	586387	744625
7		1307	0	5195	31	34		388				25		0	3247	0	0	0	10227	78170
8	0	6410	225060	154688	20	5625	0	11026	0	0	0	3600	0	186605	325007	0	503964	0	1422005	2392697
8.1			0	3	0	27		52				0		0	0	0	0	0	82	6979
8.2			3900	0	5674	20	83	195				0		0	0	0	0	0	9872	31050
8.3			10	0	11	0	0	72				0		0	0	0	0	95	0	188
8.4				0	10000	0	5500	15				3600		0	0	0	0	0	19115	383456
8.5				0	0	0	0					0		0	325007	0	297510	0	622517	689222
8.6			2500	225060	139000	0	0	10500				0		186605	0	0	206359	0	770024	1266246
8.7				0	0	0	15	192				0		0	0	0	0	0	207	2309
9			0	150	0	20		30				0		0	50	0	0	0	250	34791
10			0	0	0	4500		842				0		0	0	0	0	0	5342	25046
Total	7778	771117	245160	363954	3878	60267	2600	86260	0	0	0	24225	0	186606	518335	108627	624867	100	3003774	9281928

ANNEXURES

ANNEXURE~A1

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

S. No.	SNA Description	Economic Code	Definition
Receipts			
1	Capital Transfers	Capng	Capital Transfers, Non-government/Individuals
2	Commercial Receipts	Cr	Commercial Receipt
3		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		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		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		Ang	Advances, Non-government Organisations
26		Af	Advances Foreign Countries /Organisations
27		Al	Advances, Local Authorities
28		Capti	Capital Transfers to Individuals
29		Captp	Capital Transfers to Private Institutions
30		Capta	Capital Transfers to Autonomous Bodies
31		Capts	Capital Transfers to State Government
32		Captl	Capital Transfers to Local Authorities
33		Captf	Capital Transfers to Foreign Countries/Organisations
34		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		Ti	Transfers to Individuals
43		Tp	Transfers to Private Institutions
44		Ta	Transfers to Autonomous Bodies

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

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

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

☒☒☒

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

1. **Income from Property and Entrepreneurship:** This flow records the income receivable by the State Government from departmental enterprises as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
2. **Direct Taxes:** Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - ❖ Corporate tax
 - ❖ Taxes on income other than Corporation tax (e.g. Income Tax)
 - ❖ Hotels receipts tax
 - ❖ Other taxes on income and expenditure (e.g. Profession Tax)
 - ❖ Land revenue
 - ❖ Estate Duty
 - ❖ Taxes on wealth
 - ❖ Gift Tax
3. **Indirect taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative 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 includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
 - 6.2 **Pension:** This includes pension payments to government employees as well as employer's contributions to the Pension Fund.
 - 6.3 **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.
7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments / charges for services rendered for other agencies /

departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

8. **Maintenance** is the expenses towards maintenance of buildings, roads, machinery etc.
9. **Benefits:** expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees: Other benefits (Leave Travel Concessions) in cash; The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Enterprises'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** "Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production." (Para 7.98, SNA 2008)

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

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

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

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

Distinction between subsidies and current transfers is given below:

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

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

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ILLUSTRATION OF
PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

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

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

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

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

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

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

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

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



BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**1. GENERAL PUBLIC SERVICES****General Administration, External Affairs, Public Order and Safety**

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

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

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

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

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

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

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

1.2 General Research

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

2. CIVIL DEFENCE / DEFENCE

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

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

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

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

3. EDUCATION AFFAIRS AND SERVICES

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

3.1 Administration, regulation and research

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

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

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

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

3.2 Schools, Universities & Institutions including subsidiary services

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

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

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

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

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

4. HEALTH AFFAIRS AND SERVICES

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

4.1 Administration, Regulation and Research

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

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

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

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

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

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

- 4.1.1 Allopathic**
- 4.1.2 Homeopathic**
- 4.1.3 Ayurvedic**
- 4.1.4 Unani**
- 4.1.5 Other Medical Services**

4.2 Hospitals, clinics and other health services

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

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

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

- 4.2.1 Allopathic**
- 4.2.2 Homeopathic**
- 4.2.3 Ayurvedic**
- 4.2.4 Unani**
- 4.2.5 Other Medical Services**

5. WELFARE AFFAIRS AND SERVICES

5.1 Social Security Affairs and Services

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

5.2 Social welfare services include

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

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

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

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc.

Family Welfare Services, i.e., expenditure on family planning family guardians and widows allowances, applied nutrition programme.

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

6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES

6.1 Housing and community services

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

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

Town and country Planning i.e. all types of expenditure for planning and development of towns, colonies etc. This includes loans / grants to town and country planning Organization, Delhi Development Authority, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

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

6.2 Sanitary affairs services

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

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

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

7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

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

7.2 Recreational and Sporting Services

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization in film festival, grants/ loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centres, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, physical education and sports.

7.3 Tourism affairs and services

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

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

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

8. ECONOMIC AFFAIRS AND SERVICES

8.1 General administration, regulation and research includes

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

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

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

Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e., expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

Manufacturing, i.e., expenditure for promotion, investment, grants, subsidies, and other assistance for industrial development including village and small scale industries. This also includes Khadi Industries and marketing of Khadi and Village Industrial products.

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

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-conventional Sources of Energy

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

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

8.6.2 Water Transport **Waterways and other navigation**, i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services

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

Trade activity, i.e. expenditure for promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export

Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, Trade Commissioner etc.

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

9. ENVIRONMENTAL PROTECTION

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research & Education

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

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

9.5 Environmental Protection n.e.c.

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

10. OTHER SERVICES

10.1 Relief on calamities

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

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

10.2 Other Miscellaneous Services

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

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