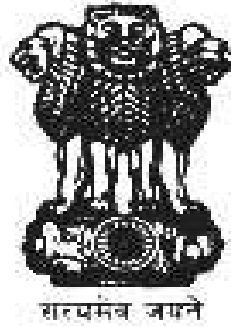




GOVERNMENT OF N.C.T. OF DELHI

ANALYSIS OF THE
BUDGETARY TRANSACTIONS
OF STATE GOVERNMENT
2022~23

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



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PREFACE

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

In this report, the actual expenditure for the year 2020-21, revised estimates of expenditure for 2021-22 and budget provisions for 2022-23 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

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

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

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

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

DELHI
OCTOBER, 2022

(DR. A. C. VERMA, I.A.S.)
PR. SECRETARY (PLANNING)

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EXECUTIVE SUMMARY

ANALYSIS OF THE BUDGETARY TRANSACTIONS OF STATE GOVERNMENT 2022~23

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2022-23.

A. BUDGETARY RECEIPTS

- ❖ The revenue receipts of Delhi Govt. estimated to increase from Rs. 41863.59 crore in 2020-21 (A/c) to Rs. 47823.33 crore in 2021-22 (RE) and thereafter increase to Rs. 61288.59 crore by 2022-23 (BE) there by promising a increase to the tune of nearly 46.40% during this period whereas, the increase in revenue receipts during 2020-21 (A/c) and 2021-22 (RE) was 14.24%, while the likely increase during 2022-23 (BE) is 28.16%.
- ❖ Tax to GSDP ratio of the Delhi Govt. is found to be 3.75% for the year 2020-21 (A/c) and it increased to 4.15% during 2021-22 (RE).
- ❖ Taxes and interest taken together accounted for about 71% of revenue receipts during the year 2020-21 (A/c).

B. BUDGETARY EXPENDITURE/OUTLAYS

- ❖ Total disbursement of Delhi Govt. was Rs. 52468.04 crore in 2020-21 (A/c) while the total outlays for 2021-22 (RE) and 2022-23 (BE) were to the tune of Rs. 67000.00 crore and Rs. 75800.00 crore respectively.
- ❖ Expenditure towards Advances (7.80%), Current Transfers (35.94%), Interest Payment (5.48%), Compensation of Employees (23.25%) and New Construction (7.75%) taken together accounted for around 80% of the total expenditure during 2020-21 (A/c). This trend continued during the subsequent years with some minor deviations.
- ❖ The component of Gross Expenditure / Outlay on compensation of employees has been Rs. 12199.11 crore, Rs. 13933.35 crore and Rs. 14973.24 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

❖ The component of Compensation of employees on Education Services was found to be Rs. 6316.82 crore, Rs. 7025.33 crore and Rs. 7491.06 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

❖ The component of Compensation of employees on Health Affairs & Services was found to be Rs. 2765.59 crore, Rs. 3256.96 crore and Rs. 3349.69 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been Rs. 4851.91 crore, Rs. 7300.35 crore and Rs. 6342.18 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It was estimated to be 0.62% of the GSDP of Delhi at current prices for the year 2020-21 (A/c) and 0.79% for the year 2021-22 (RE).

❖ The component of Gross Expenditure / Outlay on Current Transfers including Subsidies has been Rs. 18856.43 crore, Rs. 24204.76 crore and Rs. 24657.28 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies, whereas major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses & for working deficit, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies to Mukhya Mantri Muft Sewer Connection Yojna, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB etc.

❖ The component of Gross Expenditure / Outlay on New Construction has been Rs. 4066.81 crore, Rs. 8514.64 crore and Rs. 10849.67 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. New construction work covers all activities connected with alteration, addition and construction of residential and office buildings, roads and bridges and other construction works.

❖ The component of Gross Expenditure / Outlay on Machinery and Equipments, including Transport, Information & Communication Technology and Software has been Rs. 505.40 crore, Rs. 834.93 crore and Rs. 1270.63 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Cultivated Assets has been Rs. 0.29 crore, Rs. 0.55 crore and Rs. 0.50 crore in the years 2020-21 (A/c), 2021-22 (RE) and

2022-23 (BE) respectively. It includes plantations, orchards and other cash crops having life for more than one year.

❖ The component of Gross Expenditure / Outlay on Financial Assets has been Rs. 575.59 crore, Rs. 820.02 crore and Rs. 1121.01 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (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 Delhi Health Care Corporation, DTC, Renovation and Modernisation of Gas Turbine Power Station, MRT Authority etc.

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been Rs. 5.84 crore, Rs. 7.44 crore and Rs. 32.30 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. The major chunk of the expenditure / outlay under this component is spent on purchase of land for new bus terminal, new inspection pit, purchase of land for construction of Delhi Sadan and for power project.

❖ The component of Gross Expenditure / Outlay on Capital Transfers has been Rs. 1121.02 crore, Rs. 1122.67 crore and Rs. 3488.59 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It covers grants to finance the construction of buildings, purchase of machinery and equipments and for public works, water supply and sewage disposal schemes etc. They are intended to assist capital formation in other sectors of economy.

❖ The component of Gross Expenditure / Outlay on Creation of Funds has been Rs. 56.25 crore, Rs. 42.12 crore and Rs. 66.16 in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Interest Payments has been Rs. 2873.83 crore, Rs. 3274.25 crore and Rs. 3271.36 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It comprises expenditure / outlay towards the interest payment to the Central Govt. on account of loans and advances from the Central Govt.

❖ The component of Gross Expenditure / Outlay on Advances to Local Bodies and Others (including Contingency Fund) has been Rs. 4090.39 crore, Rs. 2729.75 crore and Rs. 5011.91 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, loans and advances to DSFDC, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC, loans to DUSIB

for construction of houses of weaker section and for ways and means support. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

❖ The component of Gross Expenditure / Outlay on Repayments of Loans to Central Government has been Rs. 3265.17 crore, Rs. 4215.17 crore and Rs. 4715.17 crore in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.

C. GROSS SAVINGS

❖ Delhi Government's gross savings during 2020-21 were Rs. 2977.05 crore and the same is expected to decrease to Rs. (-) 1316.14 crore by the end of 2021-22 as per Revised Estimates and subsequently increase to Rs. 11589.07 crore in 2022-23 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure reveals that during 2020-21, maximum expenditure in terms of percentage was incurred on Education (23.75%) followed by General Public Services (14.05%), Medical & Public Health (13.04%), Transport & Communication (12.17%), Housing & Other Community Amenities (11.05%), Social Security and Welfare Services (7.89%), Electricity, Gas & Steam (6.46%) and Water Supply (6.14%). Similarly, the dominant share during 2022-23 goes to areas like Education (23.85%) followed by Medical & Public Health (13.82%), Transport & Communication (13.44%), General Public Services (13.43%), Housing & Other Community Amenities (12.12%), Social Security and Welfare Services (7.12%), Water Supply (6.07%) and Electricity, Gas & Steam (4.96%).

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be Rs. 9350.12 crore during the year 2021-22, as compared to the amount of actual Gross Capital Formation of Rs. 4572.50 crore during 2020-21. Keeping budget provisions in view for 2022-23, there is likelihood that Gross Capital Formation will be Rs. 12120.80 crore.



CHAPTER 1

INTRODUCTION

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

OBJECTIVE, SCOPE & COVERAGE

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure are culled out by reclassifying data available from budgetary transactions and there after correlate them to the major sectors of the economy. At the outset, the reclassified budgetary information of state government will be integrated with the similar data from other sources on respective sectors for coming out with necessary outputs for use under the state income accounting. The scope of the present report is confined to the analysis of Budget of Govt. of NCT of Delhi viz.2020-21 actual expenditure, 2021-22 revised estimates and 2022-23 budget estimates.

CLASSIFICATION OF GOVT. EXPENDITURE

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

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

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

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

SCHEME OF THE REPORT:

The report is presented in five sections. Conceptual issues have been discussed in Chapter Two, Chapter Three deals with actual analysis part, while Chapter Four deals with purpose-wise classification along with Gross capital formation. Detailed statistical tables are in continuation of Chapter Four. 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 whereas the output being the revenue side of the Account includes commercial receipts from sale of goods and services, imputed subsidy which otherwise is loss on account of irrigation and by definition, treated as subsidy and is shown as imputed irrigation charges.

PRODUCTION ACCOUNT OF GOVT. SERVICES:

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

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

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure inclusive of all

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

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

PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

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

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

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CHAPTER 3

BUDGET ANALYSIS

This section is devoted to the presentation results of budget analysis of Delhi Government budgets for the years 2020-21, 2021-22 and 2022-23. It is essential to note that whenever reference is made to 2020-21 (A/c), it may mean actual / final whereas it denotes revised estimates for 2021-22 (RE) while for the year 2022-23 (BE), the figures are simply budget estimates. In other words, data of 2021-22 and 2022-23 are purely provisional and it will get concretized in the coming years.

TOTAL BUDGETARY RECEIPTS:

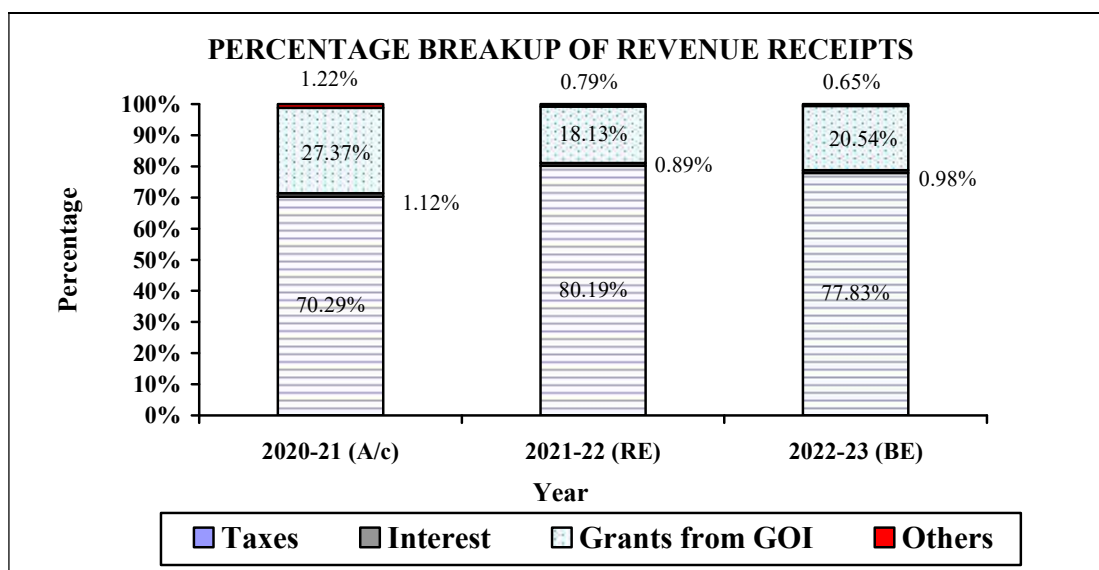
Monetary receipts displayed in Statement 3.1 include current income accrued/ estimated to accrue to the government on different accounts like taxes (Product, Production and Other Transfers), interest, revenue grants and income from DEs etc., in the year under reference. The extra budgetary funds that 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 71% of revenue receipts during 2020-21. Loans and advances usually help in the balancing act between current revenues and current outlays. Statement 3.1 reveals that revenue receipts of Delhi Govt. estimated to gallop from Rs. 4186359 lakh in 2020-21 to Rs. 6128859 lakh in 2022-23, while they are expected to increase by 28.16% during 2021-22 and 2022-23. Revenue receipts between 2020-21 and 2021-22 are projected to increase by 14.24%. 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	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
A.	REVENUE RECEIPTS			
1	Taxes (Product, Production & Other Transfers)	2942533 (70.29)	3835000 (80.19)	4770000 (77.83)
2	Misc. Receipts (Fine, Fees & Forfeitures)	2291 (0.05)	3310 (0.07)	3326 (0.05)
3	Interest	46796 (1.12)	42382 (0.89)	59837 (0.98)
4	Property Receipts	9561 (0.23)	9103 (0.19)	9703 (0.16)
5	Revenue Grants from GOI	1145860 (27.37)	867333 (18.13)	1258859 (20.54)
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	39318 (0.94)	25205 (0.53)	27134 (0.44)
	Sub Total (A)	4186359 (100.00)	4782333 (100.00)	6128859 (100.00)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	1536500	1119267	1020000
11	Recovery of Loan & Advances	63149	40000	60243
	Sub Total (B)	1599649	1159267	1080243
	GROSS RECEIPTS (A+B)	5786008	5941600	7209102

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 2020-21, 2021-22 and 2022-23.

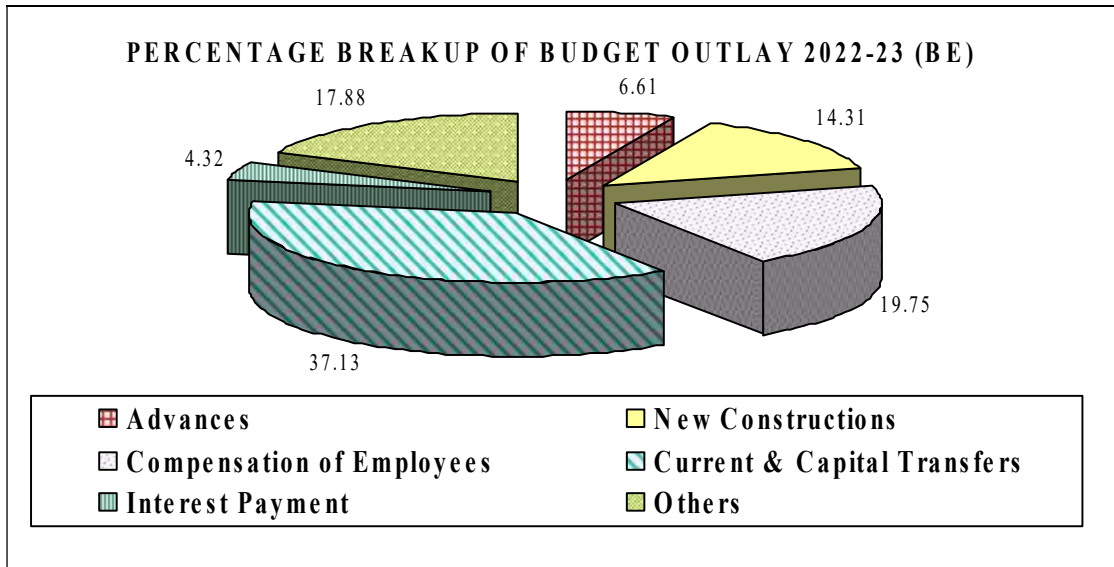
During 2020-21, expenditure towards Advances (7.80%), Current Transfers (35.94%), Interest Payment (5.48%), Compensation of Employees (23.25%) and New Construction (7.75%) taken together accounted for around 80% of the total approximately. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 6.22% during 2020-21 as against 6.29% during 2021-22 and for 2022-23, it is likely to be 6.22%. In absolute terms, Delhi Govt. had re-paid Rs. 326517 lakh in 2020-21 and expected to make payment of Rs. 421517 lakh during 2021-22 against its borrowing from Union Government. For 2022-23, Rs. 471517 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	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	1219911 (23.25)	1393335 (20.80)	1497324 (19.75)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	485191 (9.25)	730035 (10.90)	634218 (8.37)
3	Current transfers including Subsidy	1885643 (35.94)	2420476 (36.13)	2465728 (32.53)
4	New Construction	406681 (7.75)	851464 (12.71)	1084967 (14.31)
5	Machinery & Equipments including Transport, ICT & Software	50540 (0.96)	83493 (1.25)	127063 (1.68)
6	Cultivated Assets	29 (0.00)	55 (0.00)	50 (0.00)
7	Financial Assets	57559 (1.10)	82002 (1.22)	112101 (1.48)
8	Second Hand Assets, land & Change in stock	584 (0.01)	744 (0.01)	3230 (0.04)
9	Capital Transfers	112102 (2.14)	112267 (1.68)	348859 (4.60)
10	Creation of Funds (Reserve)	5625 (0.11)	4212 (0.06)	6616 (0.09)
11	Interest payment	287383 (5.48)	327425 (4.89)	327136 (4.32)
12	Advances to Local Bodies and Others (including Contingency Fund)	409039 (7.80)	272975 (4.07)	501191 (6.61)
13	Repayment of Loan to Central Government	326517 (6.22)	421517 (6.29)	471517 (6.22)
	TOTAL OUTLAY	5246804 (100.00)	6700000 (100.00)	7580000 (100.00)

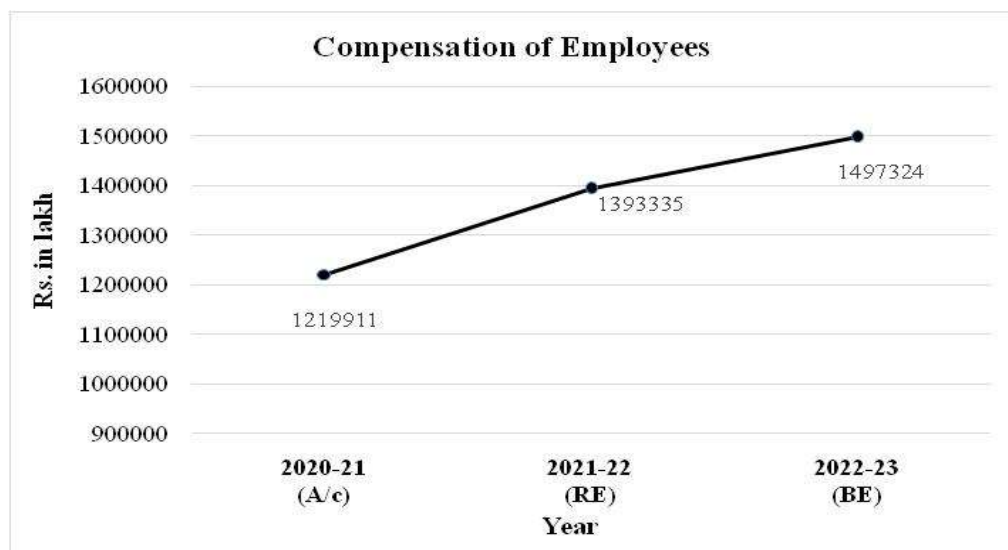
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay.



1. Compensation of Employees:

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

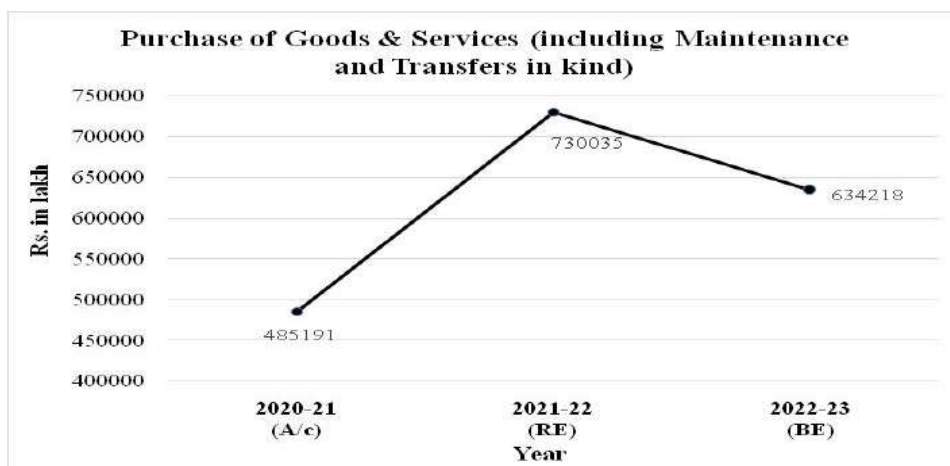
The component of Gross expenditure has been Rs. 1219911 lakh, Rs. 1393335 lakh and Rs. 1497324 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that the growth over previous year have been 14.22% in 2021-22 (RE) and 7.46% in 2022-23 (BE).



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

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

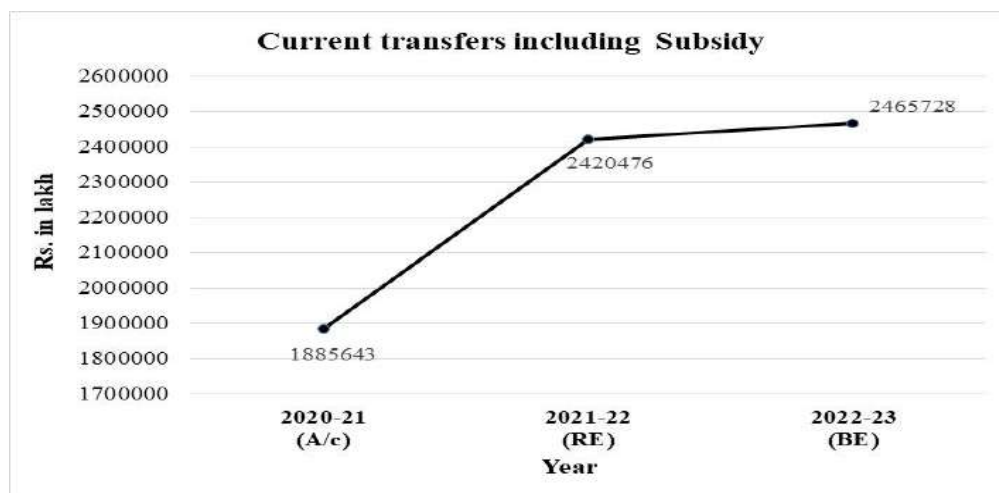
Expenditure/Outlay on Purchase of Goods and Services including Maintenance and Transfers in kind has been Rs. 485191 lakh, Rs. 730035 lakh and Rs. 634218 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that the growth over previous year have been 50.46% in 2021-22 (RE) and (-) 13.12% in 2022-23 (BE).



3. Current Transfers including subsidy

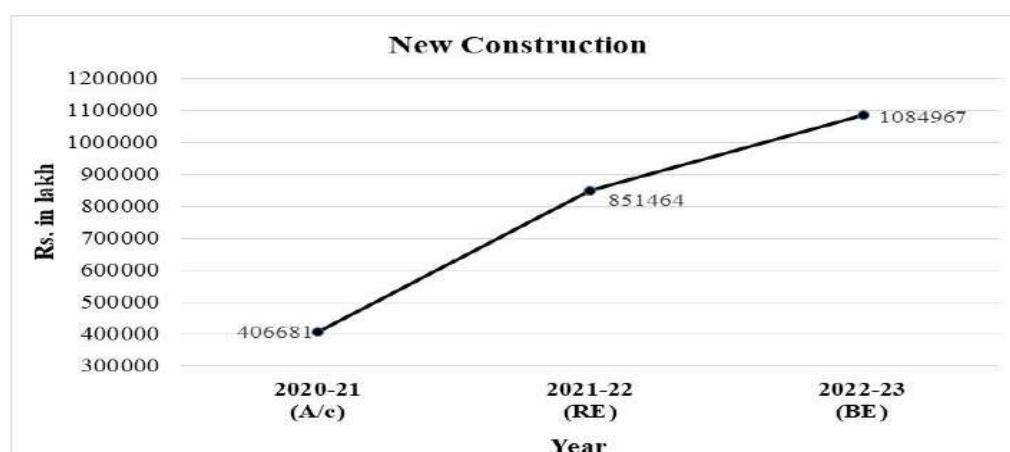
Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies. The subsidies are current unrequited payments that government units including non-resident government units make to enterprises on the basis of the levels of their production activities or the quantities or value of goods or services which they produce, sell or import. Major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses & for working deficit, subsidies to DTC/Cluster buses for female commuters, subsidies to consumers for sugar, subsidies to Mukhya Mantri Muft Sewer Connection Yojna, subsidies paid to the consumers through DISCOMS, Kisan Mitra Yojna and subsidies to consumers through DJB etc.

The component of Gross Expenditure/Outlay has been Rs. 1885643 lakh, Rs. 2420476 lakh and Rs. 2465728 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that the growth over previous year have been 28.36% in 2021-22 (RE) and 1.87% in 2022-23 (BE).



4. New Constructions

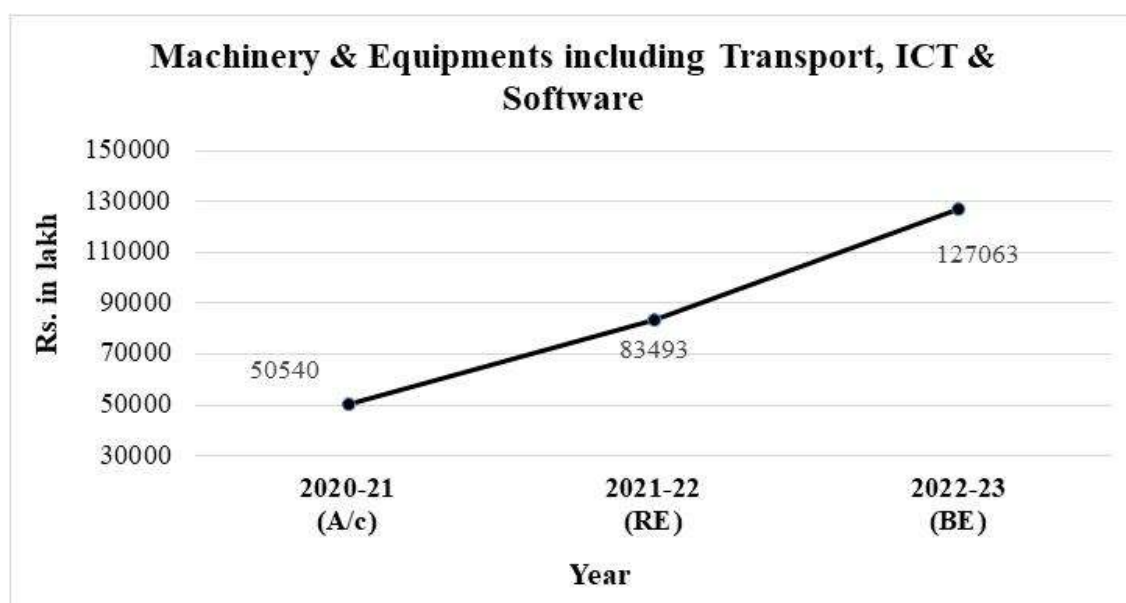
New construction work covers all activities connected with addition & alteration, and construction of residential and office buildings, roads and bridges and other construction works. The component of Gross Expenditure/Outlay has been Rs. 406681 lakh, Rs. 851464 lakh and Rs. 1084967 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that the growth over previous year have been 109.37% in 2021-22 (RE) and 27.42% in 2022-23 (BE).



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

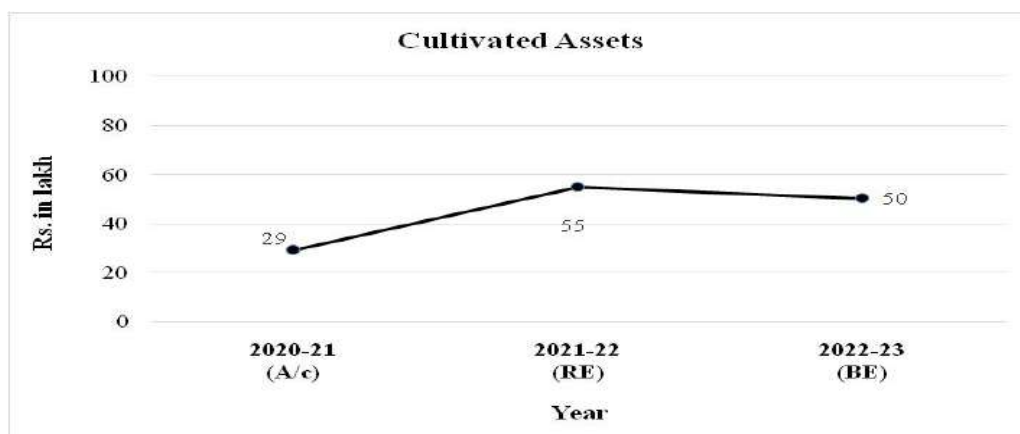
It include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipments and instruments used by professional men. Transport equipments include expenditure incurred on the purchase of buses, jeeps, trucks,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

The component of Gross Expenditure / Outlay has been Rs. 50540 lakh, Rs. 83493 lakh and Rs. 127063 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively and has shown a growth of 65.20% in 2021-22 (RE) and 52.18% in 2022-23 (BE) over previous year.



6. Cultivated Assets

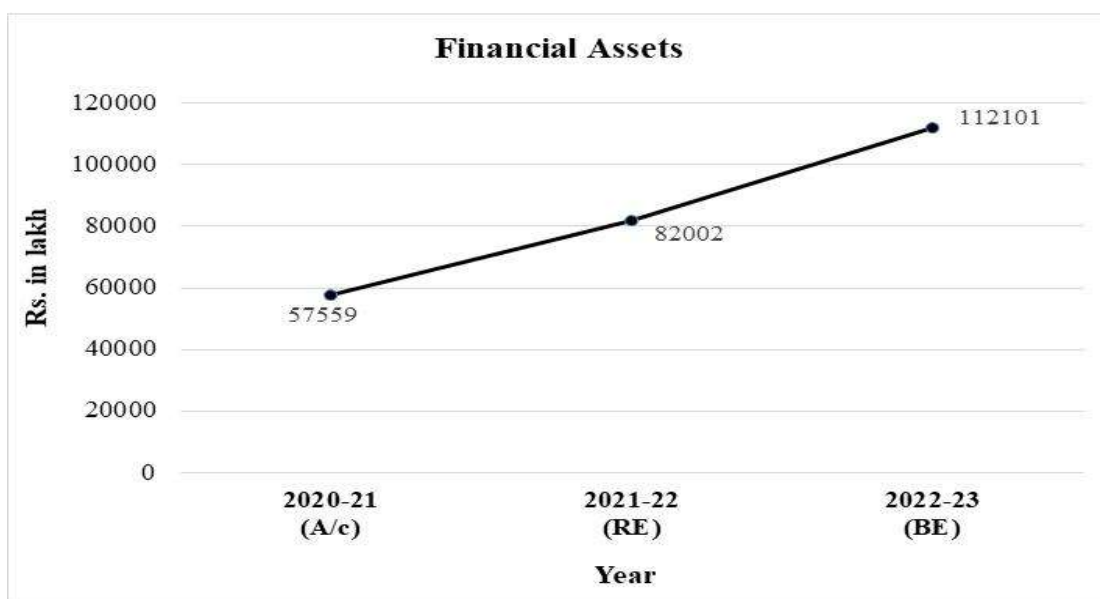
It includes plantations, orchards and other cash crops having life for more than one year. The component of Gross expenditure / Outlay has been Rs. 29 lakh, Rs. 55 lakh and Rs. 50 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.



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 Delhi Health Care Corporation, DTC, Renovation and Modernisation of Gas Turbine Power Station, MRT Authority etc.

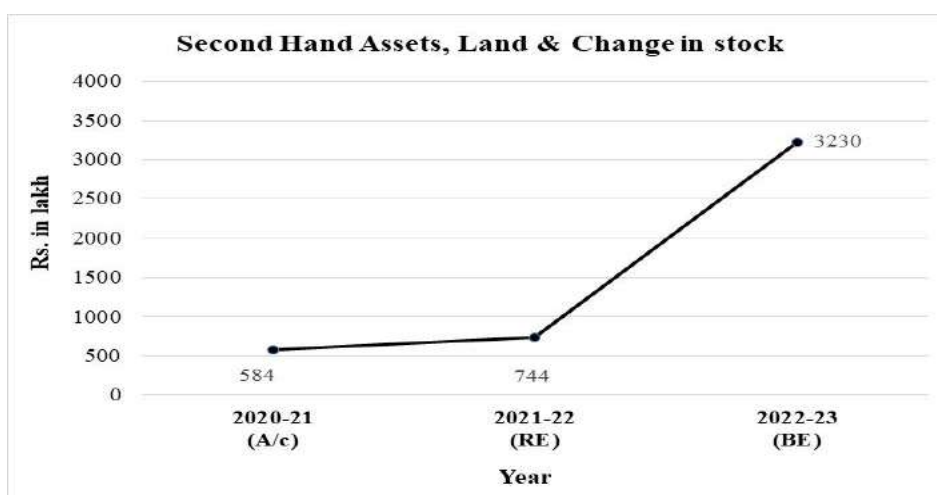
The component of Gross Expenditure / Outlay has been Rs. 57559 lakh, Rs. 82002 lakh and Rs. 112101 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been an increase of 42.47% in 2021-22 (RE) and 36.71% in 2022-23 (BE) over previous 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 new bus terminal, new inspection pit, purchase of land for construction of Delhi Sadan, and for power project.

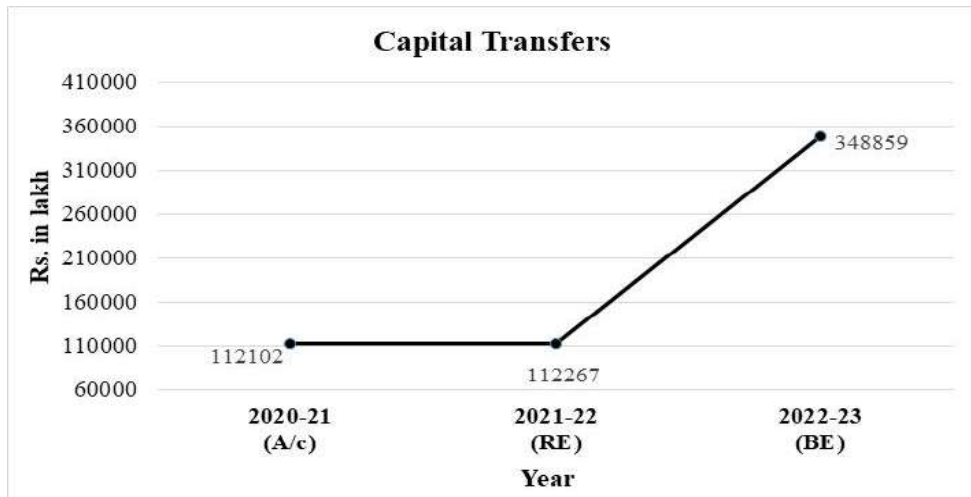
The component of Gross expenditure has been Rs. 584 lakh, Rs. 744 lakh and Rs. 3230 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been an increase of 27.40% in 2021-22 (RE) over previous year whereas increase of 334.14% in 2022-23 (BE) over previous year.



9. Capital Transfers

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

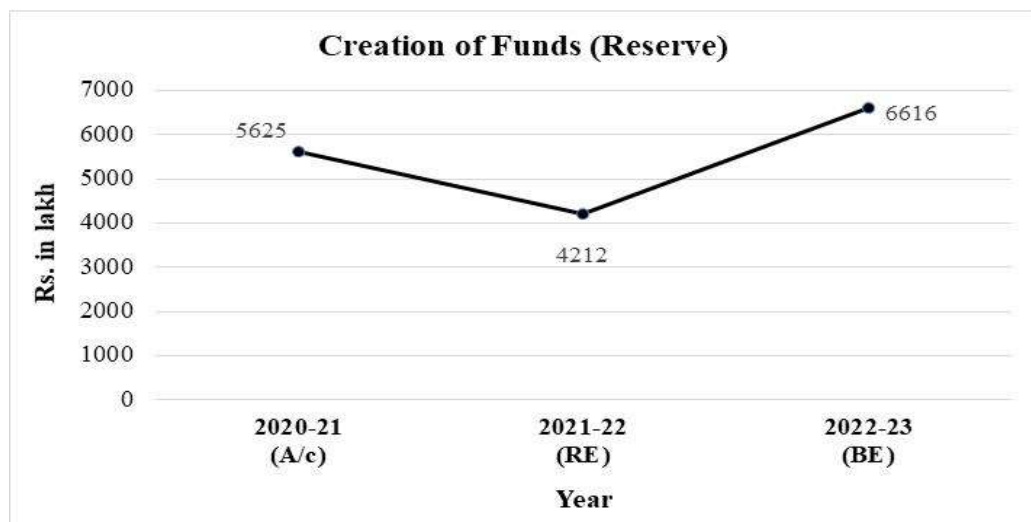
The component of Gross Expenditure/Outlay has been Rs. 112102 lakh, Rs. 112267 lakh and Rs. 348859 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been an increase of 0.15% in 2021-22 (RE) over previous year while an increase of 210.74% was noticed in 2022-23 (BE) over previous year.



10. Creation of Funds (Reserve)

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

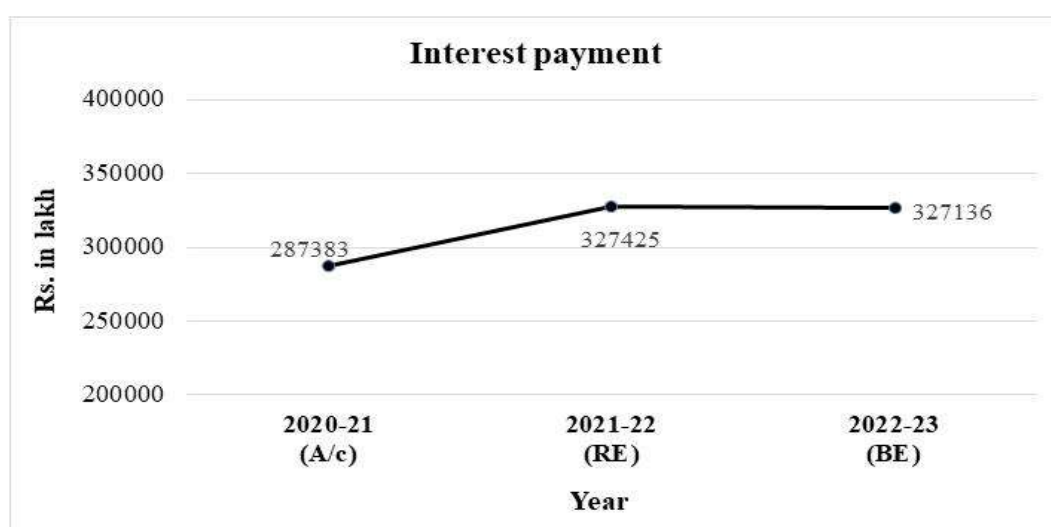
The component of Gross Expenditure/Outlay has been Rs. 5625 lakh, Rs. 4212 lakh and Rs. 6616 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been negative growth of (-) 25.12 in years 2021-22 (RE) and positive growth of 57.08% in 2022-23 (BE) respectively over previous year.



11. Interest Payment

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

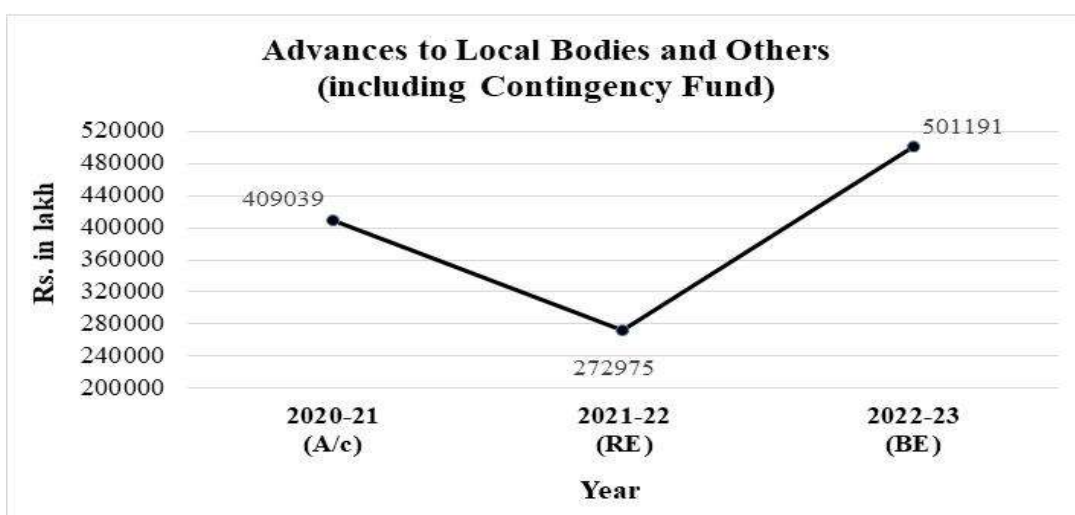
The component of Gross expenditure / outlay has been Rs. 287383 lakh, Rs. 327425 lakh and Rs. 327136 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been a positive growth of 13.93% in 2021-22 (RE) and negative growth of (-) 0.09% in 2022-23 (BE) respectively over previous year.



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

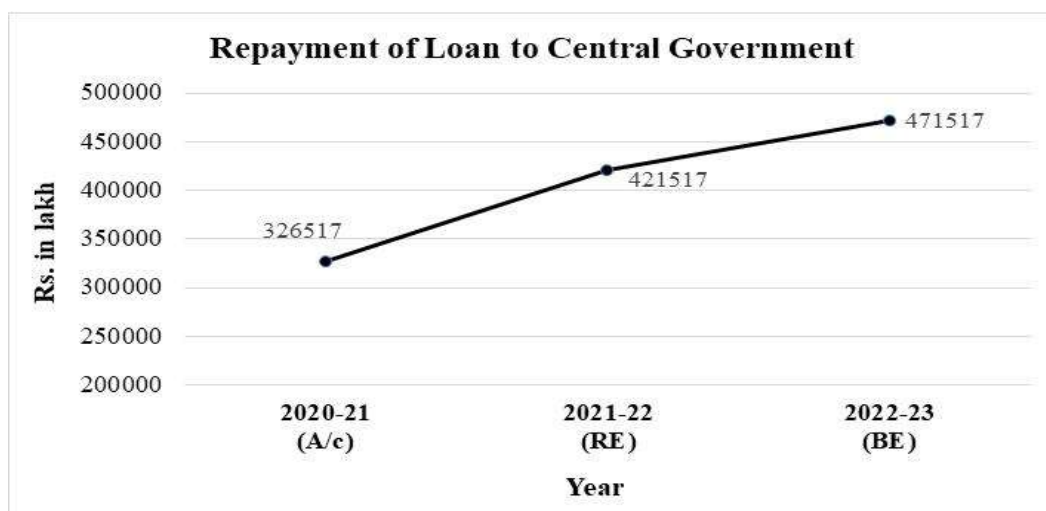
It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to DSFDC, loans to MRTS for reimbursement of Central Taxes, Interest free subordinate Debt towards State taxes to DMRC and loans to DUSIB for construction of houses of weaker section and for ways and means support. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

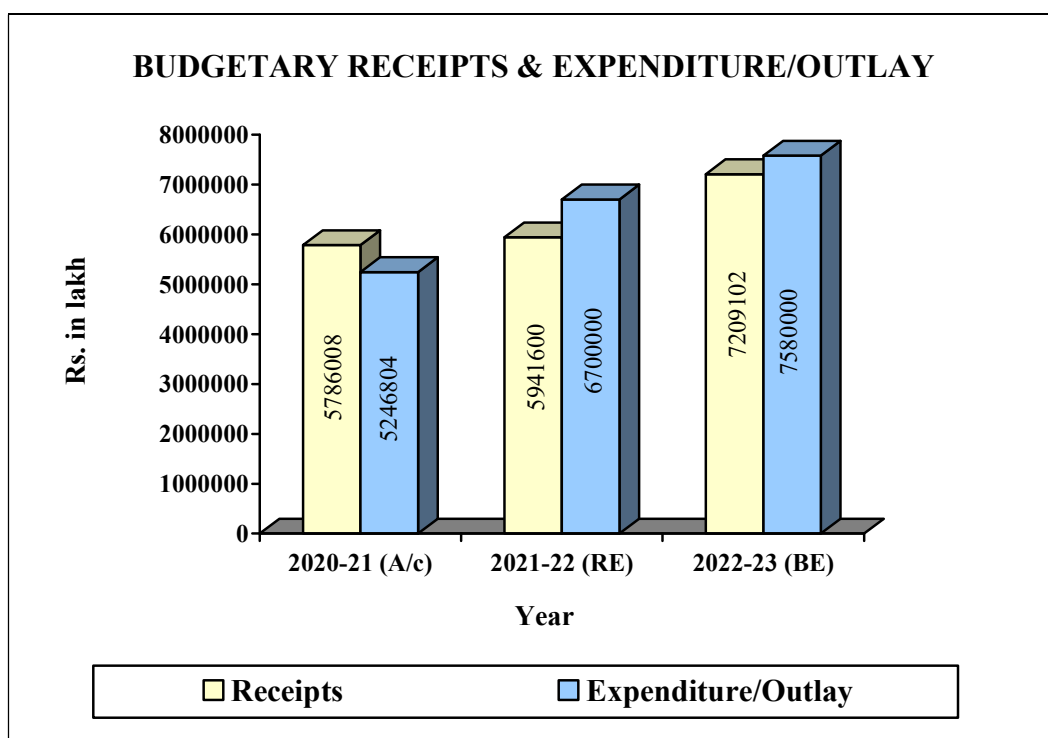
The component of Gross Expenditure / Outlay has been Rs. 409039 lakh, Rs. 272975 lakh and Rs. 501191 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been a decrease of (-) 33.26% in 2021-22 (RE) over previous year while an increase of 83.60% in 2022-23 (BE) over previous year.



13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been Rs. 326517 lakh, Rs.421517 lakh and Rs. 471517 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively. It is also to be noticed here that there has been a growth of 29.09% in 2021-22 (RE) and 11.86% in 2022-23 (BE) respectively over previous year.



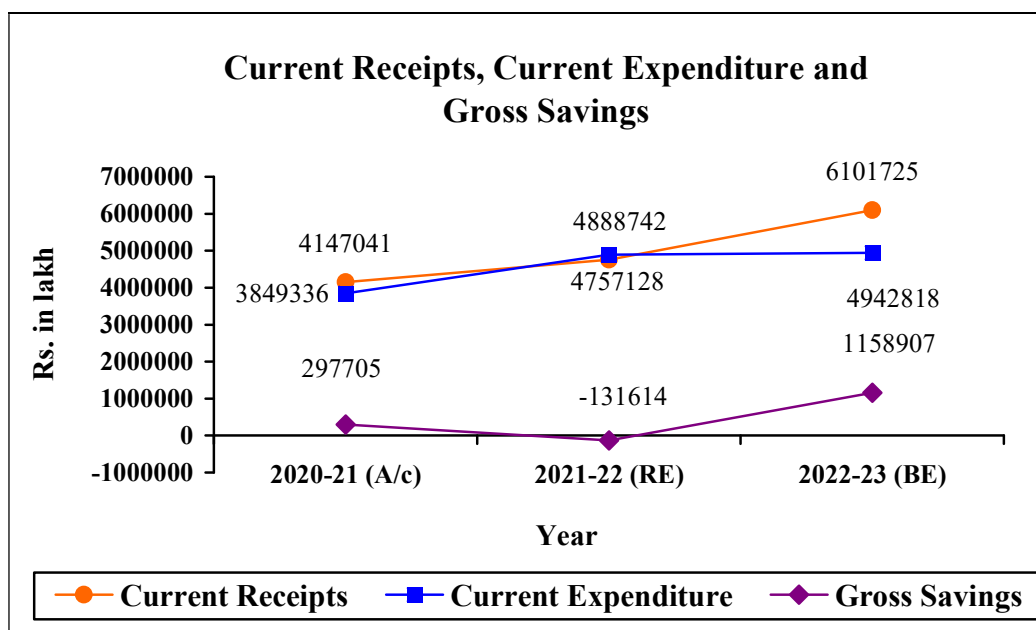


GROSS SAVINGS:

Gross savings of State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Delhi Govt.'s Gross Savings during 2020-21 were Rs. 297705 lakh and the same is expected to reach at Rs. 1158907 lakh by the end of 2022-23 as per budget estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
S. No.	Items	(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Current Receipts	4147041	4757128	6101725
2	Current Expenditure	3849336	4888742	4942818
3	Surplus on Current A/c (1-2)	297705	-131614	1158907
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	297705	-131614	1158907



NET EXTRA BUDGETARY BORROWINGS/LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are Rs. 319264 lakh and Rs. 1218963 lakh for the financial year 2020-21 (A/c) and 2021-22 (RE) respectively. Net Extra Budgetary Receipts is likely to touch Rs. 471817 lakh in the year 2022-23 (BE).

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

S. No.	Items	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Capital Expenditure on Fixed Assets	559410	1005347	1518623
2	Add Net Expenditure on Financial Assets	57559	82002	112101
3	Less Surplus on Current Account	297705	-131614	1158907
4	Net Extra Budgetary Receipts (1+2-3)	319264	1218963	471817

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

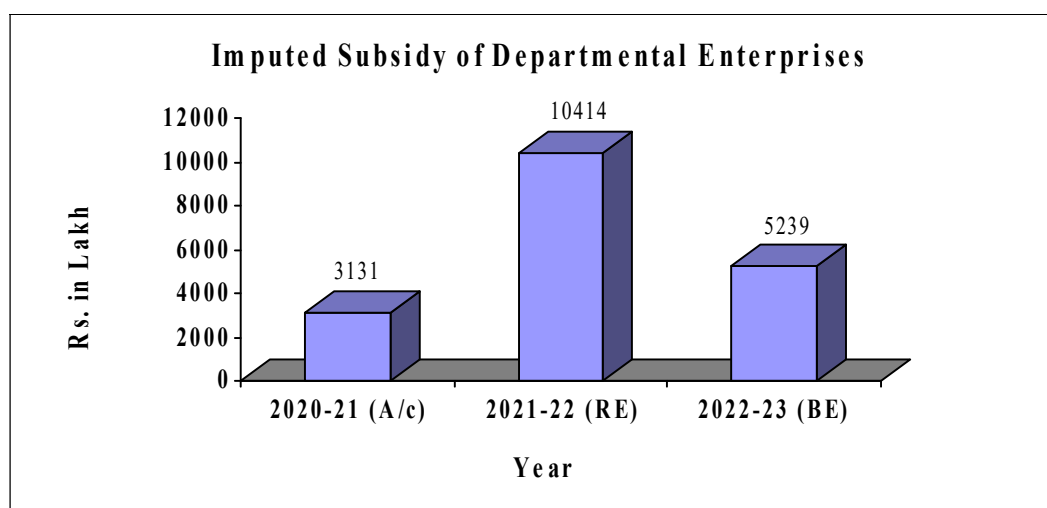
PROFIT / LOSS FROM DEs:

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	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Compensation of Employees	3481	3879	4507
2	Purchase of Commodities & Services including maintenance	1387	7340	1689
3	Operating Surplus	0	0	0
3.1	Interest	0	0	0
3.2	Rent	0	0	0
3.3	Profit	0	0	0
4	Consumption of Fixed Capital	0	0	0
	GROSS INPUT	4868	11219	6196
1	Sales of Goods & Services	1737	805	957
2	Imputed Subsidy	3131	10414	5239
	GROSS OUTPUT	4868	11219	6196

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 is escalating on Delhi Govt. This is supported by the fact that imputed subsidy in 2020-21, which was Rs. 4868 lakh had increased to Rs. 6196 lakh by 2022-23 (BE).



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

S. No.	Items	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Purchase of Commodities & Services including maintenance	441409 (26.63)	681983 (32.92)	598218 (28.61)
2	Compensation of Employees	1216430 (73.37)	1389456 (67.08)	1492817 (71.31)
2.1	Salary	1021596 (61.62)	1139565 (55.01)	1227536 (58.71)
2.2	Benefits & Wages	194640 (11.74)	249592 (12.05)	264982 (12.67)
2.3	Pension	194 (0.01)	299 (0.01)	299 (0.01)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	1657839 (100.00)	2071439 (100.00)	2091035 (100.00)
5	Production of Goods & Services	1657839	2071439	2091035
5.1	Services Produced for own use	1620258 (97.73)	2047039 (98.82)	2064858 (98.75)
5.2	Sale of Goods & Services	37581 (2.27)	24400 (1.18)	26177 (1.25)
6	Gross Output (5)	1657839 (100.00)	2071439 (100.00)	2091035 (100.00)

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

PRODUCTION OF GOODS & SERVICES BY DELHI GOVT.:

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

It is evident from Statement 3.6 that expenditure on account of compensation to employees forms the major portion of the Gross Input. During 2020-21 (A/c), it was to the tune of Rs. 1216430 lakh, in 2021-22 (RE) it was Rs. 1389456 lakh and during 2022-23 (BE), it is expected to be Rs. 1492817 lakh. In terms of percentage to gross input, it was (73.37%), (67.08%) and (71.31%) 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 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE), the total expenditure were estimated at Rs. 4587782 lakh, Rs. 5921231 lakh and Rs. 6732550 lakh respectively.

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

S. No.	Classification	2020-21 (A/c)	2021-22 (RE)	2022-23 (BE)
		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1.	General Public Services	644431 (14.05)	826924 (13.97)	904410 (13.43)
2.	Civil Defence	3927 (0.09)	3776 (0.06)	5827 (0.09)
3.	Education	1089679 (23.75)	1495445 (25.26)	1605488 (23.85)
4.	Medical & Public Health	598495 (13.04)	1002723 (16.93)	930540 (13.82)
5.	Social Security & Welfare Services	361979 (7.89)	473298 (7.99)	479715 (7.12)
6.	Housing & Other Community Amenities	506951 (11.05)	403383 (6.81)	815793 (12.12)
7.	Cultural, Recreational & Religious Services	50807 (1.11)	119593 (2.02)	168505 (2.50)
8.	Economic Services	1234269 (26.90)	1424207 (24.05)	1737135 (25.80)
8.1	Gen. Admn./ Regulation/Research & Labour	2531 (0.06)	6963 (0.12)	7912 (0.12)
8.2	Agriculture, Forestry, Fishing & Hunting	11925 (0.26)	22296 (0.38)	26792 (0.40)
8.3	Mining, Manufacturing & Construction	1745 (0.04)	5606 (0.09)	25897 (0.38)
8.4	Electricity, Gas & Steam	296411 (6.46)	329279 (5.56)	334133 (4.96)
8.5	Water Supply	281640 (6.14)	233772 (3.95)	408636 (6.07)
8.6	Transport & Communication	558118 (12.17)	824294 (13.92)	904786 (13.44)
8.7	Other Economic Services	81899 (1.79)	1997 (0.03)	28979 (0.43)
9.	Environmental Protection	4459 (0.10)	6221 (0.11)	12729 (0.19)
10.	Other Services	92785 (2.02)	165661 (2.80)	72408 (1.08)
	Total (Administrative Departments)	4587782 (100.00)	5921231 (100.00)	6732550 (100.00)

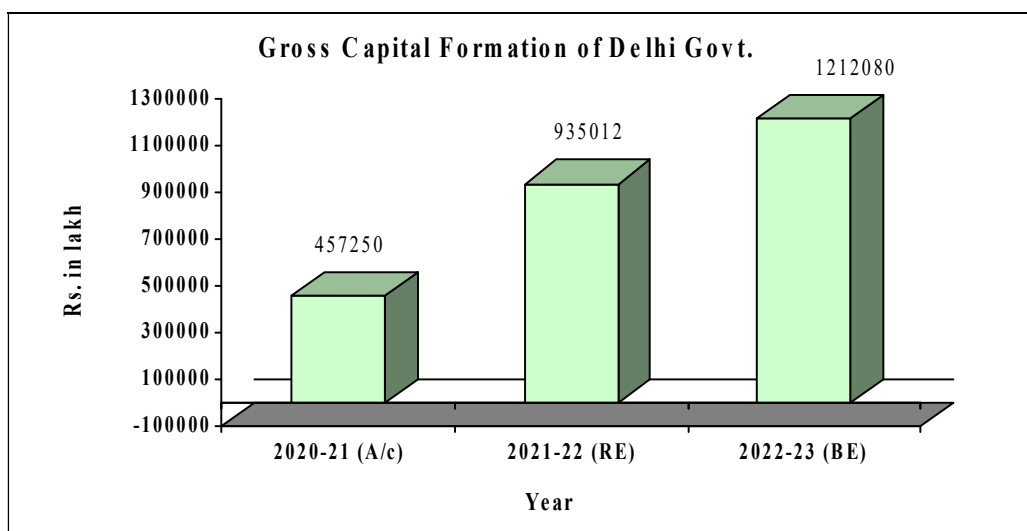
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2020-21, maximum expenditure in terms of percentage was incurred on Education (23.75%) followed by General Public Services (14.05%), Medical & Public Health (13.04%), Transport & Communication (12.17%), Housing & Other Community Amenities (11.05%), Social Security and Welfare Services (7.89%), Electricity, Gas & Steam (6.46%) and Water Supply (6.14%). Similarly, the dominant share during 2022-23 goes to areas like Education (23.85%) followed by Medical & Public Health (13.82%), Transport & Communication (13.44%), General Public Services (13.43%), Housing & Other Community Amenities (12.12%), Social Security and Welfare Services (7.12%), Water Supply (6.07%) and Electricity, Gas & Steam (4.96%).

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 2021-22, Gross Capital Formation is expected to be Rs. 935012 lakh as compared to the amount of actual Gross Capital Formation of Rs. 457250 lakh during 2020-21. Keeping budget provisions in view for 2022-23, there is likelihood that Gross Capital Formation will be Rs. 1212080 lakh.



Statement: 4.2 - Gross Capital Formation

S. No	Items	2020-21 (A/c)	2021-2022 (RE)	2022-23(BE)
A. Administrative Departments		(Rs. Lakh)	(Rs. Lakh)	(Rs. Lakh)
1	Construction (Dwellings, Other Buildings and Structures)	406547	851148	1069950
2	Machinery and Equipment	50496	83299	126833
3	Cultivated Biological Resources	29	55	50
4	Intellectual Property Products	0	100	200
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)	457072	934602	1197033
B. Departmental Enterprises				
8	Construction (Dwellings, Other Buildings and Structures)	134	316	15017
9	Machinery and Equipment	44	94	30
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)	178	410	15047
Gross Capital Formation (7+14)		457250	935012	1212080

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

It may be seen from the Tables annexed to this report that out of total gross capital formation of Administrative Departments of the Delhi Govt. of Rs. 457072 lakh in the year 2020-21 (A/c), Rs. 27920 lakh, Rs. 100424 lakh, Rs. 71435 lakh and Rs. 257293 lakh has been spent on Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2021-22 (RE), industry-wise expenditure has been Rs. 17120 lakh, Rs. 225187 lakh, Rs. 222944 lakh and Rs. 469351 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of

total Gross Capital Formation of Rs. 934602 lakh. Like-wise, during the year 2022-23 (BE), the expenditure is likely to reach at Rs. 35020 lakh, Rs. 184008 lakh, Rs. 266485 lakh and Rs. 711520 lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of Rs. 1197033 lakh respectively.

B. GROSS CAPITAL FORMATION (Departmental Enterprises):

It may be seen from the Tables annexed to this report that expenditure/outlay spent on Gross Capital Formation of Departmental Enterprises of the Delhi Govt. is only Rs. 178 lakh, Rs. 410 lakh and Rs. 15047 lakh in the years 2020-21 (A/c), 2021-22 (RE) and 2022-23 (BE) respectively.



STATISTICAL TABLES

Table - 1

Borrowing Account of Delhi Govt. for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4186359		4511248
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		0
II. Borrowing Abroad				
	1. External Debt	0		0
	2. Other Debt			
	Total	0		0
	Net Receipts (II)	0		0
III. Extra Budgetary Receipts & Adjustments				
	1. Loans from Government of India	1536500		326517
	2. Loans and Advances from States Government	63149		409039
	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	-539204		0
	10. Funds Revenue Account	0		5625
	11. Funds Commercial Account			0
	Total	1060445		741181
	Net Receipts (III)	319264		
Check	Total excluding Funds	5246804		5246804
	Difference (Receipt - Expenditure)		0	

Table - 2

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	56357	1. Government Final Consumption Expenditure (GFCE)	1662653
1.1 Profits	0	1.1 Compensation of Employees	1216430
1.2 Income from Property	56357	a) Wages & Salaries	1216236
1.2.1 Net Interest Received	46796	b) Pension	194
a) Public Authorities	0	1.2 Net Purchases of Goods & Services	403828
i) Centre		a) Purchases	362368
ii) States	0	b) Maintenance	79041
iii) Local Authorities	0	c) Less Sales	37581
b) Foreign	0	1.3 Transfers in kind	42395
c) From other Sectors	46796	1.4 CFC	
1.2.2 Other Property Receipts	9561	2. Net Interest Paid to	287383
2. Total Tax Revenue	2942533	2.1 Public Authorities	287383
2.1 Import Duty	0	a) Centre	287383
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	390817	c) Local Authorities	0
2.4 Product Taxes	2535222	2.2 Foreign Agencies	0
2.5 Other Transfers	16494	2.3 Others	0
3. Fees & Miscellaneous Receipts	2291	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1145860	3. Total Subsidies	755429
4.1 Centre	1145860	3.1 Production Subsidies	360631
4.2 States	0	3.2 Product Subsidies	394798
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	622876
Total Receipts (1+2+3+4)	4147041	4.1 Other Sectors	622876
		4.2 Foreign	0
		5. Total Inter-Government Transfers	520995
		5.1 Current to	510469
		a) Centre	
		b) States	0
		c) Local Authorities	510469
		5.2 Capital to	10526
		a) Centre	
		b) States	0
		c) Local Authorities	10526
		6. Total Current Expenditure (1+2+3+4+5)	3849336
		8. Surplus on Current Account	297705

Table - 3

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2020-21 (Actual)**

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	457072
2. Net Purchase of Physical Assets	584
2.1 Second Hand Assets	0
2.2 Land	584
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	101576
4.1 for Capital Formation	101576
4.2 for Others	
5. Total (1 to 4)	559232
Enterprises	
6. Capital Outlay	178
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)	178
Total Expenditure (5 + 9)	559410
II. Receipts	
11. Surplus on Current Account	297705
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	261705
15.1 Net Extra Budgetary Borrowing	319264
15.2 less Net Purchase of Financial Assets	57559
16. Total Receipts (11 to 15)	559410

Table - 4

Estimates of Output Of General Government for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1021596	194	194640	1216430		1216430	441409	1657839
2. Construction (Repair & Maintenance)	27284	5	616	27905		27905	75690	103595
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	761469	145	121511	883125	0	883125	117747	1000872
I. (a) Education (3.2)	534638	102	76293	611033		611033	46043	657076
(b) Medical & Public Health (4.2)	225338	43	45211	270592		270592	71600	342192
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1493	0	7	1500		1500	104	1604
5. Sub Total (2 to 4)	788753	150	122127	911030	0	911030	193437	1104467
6. Public Administration & Defence (1-5)	232843	44	72513	305400	0	305400	247972	553372

Table - 5

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2020-21 (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)	765	10	2	0	0	1080	0	0	0	0	1643	214	1857	775	775
2. Forests	2629	77	305	0	0	0	0	0	0	0	94	2917	3011	2706	2706
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	3394	87	307	0	0	1080	0	0	0	0	1737	3131	4868	3481	3481

Table - 6

Industry and Asset wise Capital Formation of General Government for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	254036	92478	60033	406547
1	Dwelling	0	0		3483	280	0	3763
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	250553	92198	60033	402784
2.1	Non-Residential Building	0	0		28616	87862	60033	176511
2.2	Other Structures	0	0		143673	4336	0	148009
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		78264	0	0	78264
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	27920	3228	7946	11402	50496
3.1	Transport Equipment	0	0		575	0	32	607
3.2	ICT Equipment	0	0	27920	1814	5391	173	35298
3.3	Other Machinery and Equipment	0	0	0	839	2555	11197	14591
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	29	0	0	29
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	29	0	0	29
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation				0			
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals				0			
5.5	Other Intellectual Property Products	0	0	0	0	0	0	0
	Total New Outlay	0	0	27920	257293	100424	71435	457072
	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	27920	257293	100424	71435	457072

Table - 7

Industry and Asset wise Capital Formation of DEs for the year 2020-21 (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)	129	5	0	0	0	0	0	0	0	0	0	0	134
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	129	5	0	0	0	0	0	0	0	0	0	0	134
2.1	Non-Residential Building	0	5	0		0	0		0	0	0	0		5
2.2	Other Structures	129	0	0		0	0		0	0	0	0		129
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	44	0	0	0	0	0	0	0	0	0	0	44
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	44	0		0	0		0	0	0	0		44
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	129	49	0	0	0	0	0	0	0	0	0	0	178
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	129	49	0	0	0	0	0	0	0	0	0	0	178

Table - 8

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification								
		Current Expenditure								
		Consumption Expenditure					Current Transfers		Subsidy	
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods & Services	Buildings	Other Constructions	Roads	Non Govt.	Local Bodies	Product	Production
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	General Public Services	212106	57152	44184	0	0	2423	297888	0	0
1.1	General Administration, External affairs, Public Order & Safety	212106	57152	44184	0	0	2423	297888	0	0
1.1.1	Public Order & safety	143457	20080	7	0	0	1440	0	0	0
1.1.2	Planning & Statistical Activities	1959	251	0	0	0	0	0	0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	66690	36821	44177	0	0	983	297888	0	0
1.2	General Research									0
2	Defence	3166	722	0	0	0	0	0	0	0
3	Education	631682	66354	13	0	0	155051	132236	0	0
3.1	Administration, Regulation & Research	20649	3172	7	0	0	127	0	0	0
3.2	Education Services n.e.c.	611033	63182	6	0	0	154924	132236	0	0
4	Health Affairs and Services	276559	65835	1	0	0	160005	23560	0	0
4.1	Administration, Regulation and Research	5967	2127	1	0	0	3750	25	0	0
4.2	Health Services	270592	63708	0	0	0	156255	23535		0
5	Social Security and Welfare Affairs and Services	35233	81265	0	0	0	243683	0	12	0
6	Housing and Community Amenity Affairs and Services	845	-5383	5456	0	0	15696	56785	11000	0
7	Cultural, Recreational and Religious Affairs Services	2856	32601	0	0	0	6660	0	0	0
8	Economic Affairs and Services	43976	778	1	0	22887	26949	0	383786	360630
8.1	General Administration, Regulation and Research	2955	-901	0	0	0	5	0	0	0
8.2	Agriculture, Forestry, Fishing and Hunting	5712	1401	1	0	0	1385	0	0	3131
8.3	Mining, Manufacturing and Construction	1161	-94	0	0	0	549	0	0	0
8.4	Electricity, Gas, Steam and Other Sources of Energy	156	73	0	0	0	1610	0	293999	0
8.5	Water Supply	0	0	0	0	0	23400	0	60200	0
8.6	Transport and Communication	32668	183	0	0	0	0	0	29587	357499
8.7	Other Economic Services	1324	116	0	0	22887	0	0	0	0
9	Environmental Protection	363	1160	1	0	0	2878	0	0	0
10	Relief on Calamities	9644	66698	0	6498	0	9531	0	0	0
Total		1216430	367182	49656	6498	22887	622876	510469	394798	360630
										3551426

Table - 8 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2020-21 (Actual)

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land								
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	129	25121	0	0	575	589	0	4259	0	0	0	0	0	0	5	0	0	0	30678	644431
1.1	129	25121	0	0	575	589	0	4259	0	0	0	0	0	0	5	0	0	0	30678	644431
1.1.1	129	21035	0	0	484	589		441	0	0	0	0	0	0	5		0	0	22683	187667
1.1.2	0	0	0	0	0	0		582	0	0	0	0	0	0	0		0	0	582	2792
1.1.3	0	4086	0	0	91	0		3236	0	0	0	0	0	0	0		0	0	7413	453972
1.2																			0	0
2	0	39	0	0	0	0		0	0	0		0	0	0	0		0	0	39	3927
3	280	88537	0	4336	0	2555	0	5400	0	0	0	0	0	0	3235	0	0	0	104343	1089679
3.1	0	675	0	0	0	0		9	0	0	0	0	0	0	0	0	0	0	684	24639
3.2	280	87862	0	4336	0	2555		5391	0	0	0	0	0	0	3235	0	0	0	103659	1065040
4	0	60067	0	0	32	11447	0	214	0	0	0	0	0	0	775	0	0	0	72535	598495
4.1	0	34	0	0	0	250		41	0	0	0	0	0	0	125	0	0	0	450	12320
4.2	0	60033	0	0	32	11197		173	0	0	0	0	0	0	650	0	0	0	72085	586175
5	1307	20	19	10	0	0		429	0	0	0	0	0	0	0	0	1	0	1786	361979
6	2047	1009	10080	115814	0	0		0	0	0	0	0	0	0	63111	10526	219965	0	422552	506951
7	0	502	0	7835	0	0		3	0	0	0	0	0	0	350	0	0	0	8690	50807
8	0	1123	68165	19665	0	0	0	24969	29	0	0	584	0	57559	34095	0	189073	0	395262	1234269
8.1	0	470	0	0	0	0		2	0	0	0	0	0	0	0	0	0	0	472	2531
8.2	0	69	0	183	0	0		14	29	0	0	0	0	0	0	0	0	0	295	11925
8.3	0	0	0	0	0	0		1	0	0	0	0	0	0	98	0	30	0	129	1745
8.4	0	0	0	-11	0	0		0	0	0	0	584	0	0	0	0	0	0	573	296411
8.5	0	0	0	0	0	0		0	0	0	0	0	0	0	33997	0	164043	0	198040	281640
8.6	0	575	68165	19493	0	0		24948	0	0	0	0	0	0	0	0	25000	0	138181	558118
8.7	0	9	0	0	0	0		4	0	0	0	0	0	57559	0	0	0	0	57572	81899
9	0	52	0	0	0	0		0	0	0	0	0	0	0	5	0	0	0	57	4459
10	0	41	0	349	0	0		24	0	0	0	0	0	0	0	0	0	0	414	92785
Total	3763	176511	78264	148009	607	14591	0	35298	29	0	0	584	0	57559	101576	10526	409039	0	1036356	4587782

Table - 9

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

Figures in Rs. Lakhs

Items		Receipt	Expenditure
A. Revenue and Capital Account		4782333	6005508
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	
Net Receipts (II)		0	
III. Extra Budgetary Receipts & Adjustments			
1. Loans from Government of India	1119267		421517
2. Loans and Advances from States Government	40000		272975
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	758400		0
10. Funds Revenue Account	0		4212
11. Funds Commercial Account			0
Total	1917667		698704
Net Receipts (III)	1218963		
Check Total excluding Funds	6700000		6700000
Difference (Receipt - Expenditure)		0	

Table -10

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

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	51485	1. Government Final Consumption Expenditure (GFCE)	2087751
1.1 Profits	0	1.1 Compensation of Employees	1389456
1.2 Income from Property	51485	a) Wages & Salaries	1389157
1.2.1 Net Interest Received	42382	b) Pension	299
a) Public Authorities	1500	1.2 Net Purchases of Goods & Services	657583
i) Centre		a) Purchases	605323
ii) States	0	b) Maintenance	76660
iii) Local Authorities	1500	c) Less Sales	24400
b) Foreign	0	1.3 Transfers in kind	40712
c) From other Sectors	40882	1.4 CFC	
1.2.2 Other Property Receipts	9103	2. Net Interest Paid to	327425
2. Total Tax Revenue	3835000	2.1 Public Authorities	327425
2.1 Import Duty	0	a) Centre	327425
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	532000	c) Local Authorities	0
2.4 Product Taxes	3293000	2.2 Foreign Agencies	0
2.5 Other Transfers	10000	2.3 Others	0
3. Fees & Miscellaneous Receipts	3310	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	867333	3. Total Subsidies	799266
4.1 Centre	867333	3.1 Production Subsidies	379914
4.2 States	0	3.2 Product Subsidies	419352
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	1076089
Total Receipts (1+2+3+4)	4757128	4.1 Other Sectors	1076089
		4.2 Foreign	0
		5. Total Inter-Government Transfers	598211
		5.1 Current to	555535
		a) Centre	
		b) States	0
		c) Local Authorities	555535
		5.2 Capital to	42676
		a) Centre	
		b) States	0
		c) Local Authorities	42676
		6. Total Current Expenditure (1+2+3+4+5)	4888742
		8. Surplus on Current Account	-131614

Table - 11

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

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	934602
2. Net Purchase of Physical Assets	744
2.1 Second Hand Assets	0
2.2 Land	744
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	69591
4.1 for Capital Formation	69591
4.2 for Others	
5. Total (1 to 4)	1004937
Enterprises	
6. Capital Outlay	410
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)	410
Total Expenditure (5 + 9)	1005347
II. Receipts	
11. Surplus on Current Account	-131614
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	1136961
15.1 Net Extra Budgetary Borrowing	1218963
15.2 less Net Purchase of Financial Assets	82002
16. Total Receipts (11 to 15)	1005347

Table - 12

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

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1139565	299	249592	1389456		1389456	681983	2071439
2. Construction (Repair & Maintenance)	33650	9	866	34525		34525	76622	111147
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	848262	222	163725	1012209	0	1012209	160155	1172364
I. (a) Education (3.2)	597491	157	94246	691894		691894	71908	763802
(b) Medical & Public Health (4.2)	248967	65	69461	318493		318493	87776	406269
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1804	0	18	1822		1822	471	2293
5. Sub Total (2 to 4)	881912	231	164591	1046734	0	1046734	236777	1283511
6. Public Administration & Defence (1-5)	257653	68	85001	342722	0	342722	445206	787928

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2021-22 (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)	868	18	6	0	0	1477	0	0	0	0	700	1669	2369	886	886
2. Forests	2883	110	5857	0	0	0	0	0	0	0	105	8745	8850	2993	2993
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	3751	128	5863	0	0	1477	0	0	0	0	805	10414	11219	3879	3879

Table - 14

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

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	455932	203465	191751	851148
1	Dwelling	0	0	0	19967	600	0	20567
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	435965	202865	191751	830581
2.1	Non-Residential Building	0	0		56157	177365	191751	425273
2.2	Other Structures	0	0		221906	25500	0	247406
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		157902	0	0	157902
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	17120	13264	21722	31193	83299
3.1	Transport Equipment	0	0		1113	2	131	1246
3.2	ICT Equipment	0	0	17120	7937	8236	2738	36031
3.3	Other Machinery and Equipment	0	0	0	4214	13484	28324	46022
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	55	0	0	55
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	55	0	0	55
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	100	0	0	100
5.1	Research and Development	0	0	0	0	0	0	0
5.2	Mineral Exploration and Evaluation							
5.3	Computer Software and Databases	0	0	0	0	0	0	0
5.4	Entertainment, Literary of Artistic Originals							
5.5	Other Intellectual Property Products	0	0	0	100	0	0	100
	Total New Outlay	0	0	17120	469351	225187	222944	934602
	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	17120	469351	225187	222944	934602

T.15

Table - 15

Industry and Asset wise Capital Formation of DEs for the year 2021-22 (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)	300	16	0	0	0	0	0	0	0	0	0	0	316
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	300	16	0	0	0	0	0	0	0	0	0	0	316
2.1	Non-Residential Building	0	16	0		0	0		0	0	0	0		16
2.2	Other Structures	300	0	0		0	0		0	0	0	0		300
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	94	0	0	0	0	0	0	0	0	0	0	94
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	94	0		0	0		0	0	0	0		94
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	300	110	0	0	0	0	0	0	0	0	0	0	410
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	300	110	0	0	0	0	0	0	0	0	0	0	410

Table - 16

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

Figures in Rs. Lakhs

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production		
Buildings			Other Constructions	Roads							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	253658	120494	15015	0	0	2671	378462	0	0	770300
1.1	General Administration, External affairs, Public Order & Safety	253658	120494	15015	0	0	2671	378462	0	0	770300
1.1.1	Public Order & safety	169823	62502	1	0	0	725	0	0		233051
1.1.2	Planning & Statistical Activities	2481	419	0	0	0	23	0	0		2923
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	81354	57573	15014	0	0	1923	378462	0		534326
1.2	General Research										0
2	Defence	2956	755	0	0	0	0	0	0		3711
3	Education	702533	107768	136	0	0	316929	121533	0	0	1248899
3.1	Administration, Regulation & Research	10639	3888	0	0	0	3000	0	0		17527
3.2	Education Services n.e.c.	691894	103880	136	0	0	313929	121533	0		1231372
4	Health Affairs and Services	325696	82353	2	0	0	335047	18666	0	0	761764
4.1	Administration, Regulation and Research	7203	2853	2	0	0	4410	20	0		14488
4.2	Health Services	318493	79500	0	0	0	330637	18646	0		747276
5	Social Security and Welfare Affairs and Services	41680	98823	0	0	0	323834	0	580		464917
6	Housing and Community Amenity Affairs and Services	3649	273	6800	0	0	9196	36661	1		56580
7	Cultural, Recreational and Religeous Affairs Services	3334	71520	0	0	0	23835	213	0		98902
8	Economic Affairs and Services	46744	5619	5	0	45000	47116	0	418771	379914	943169
8.1	General Administration, Regulation and Research	3446	61	0	0	0	2257	0	0		5764
8.2	Agriculture, Forestry, Fishing and Hunting	6326	3185	5	0	0	1485	0	0	10414	21415
8.3	Mining, Manufacturing and Construction	1307	1643	0	0	0	2003	0	20		4973
8.4	Electricity, Gas, Steam and Other Sources of Energy	170	307	0	0	0	3040	0	325000		328517
8.5	Water Supply	0	0	0	0	0	28000	0	60250		88250
8.6	Transport and Communication	33725	244	0	0	45000	10331	0	33501	369500	492301
8.7	Other Economic Services	1770	179	0	0	0	0	0	0		1949
9	Environmental Protection	647	2238	2	0	0	3119	0	0		6006
10	Relief on Calamities	8559	131792	0	9700	0	14342	0	0		164393
Total		1389456	621635	21960	9700	45000	1076089	555535	419352	379914	4518641

Table - 16 (Contd.)

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

Figures in Rs. Lakhs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to Non-Govt	Advances to Local Bodies	Total Capital Expenditure	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential																			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	350	44549	0	0	1110	2530	0	8078	0	0	0	0	0	0	7	0	0	0	56624	826925
1.1	350	44549	0	0	1110	2530	0	8078	0	0	0	0	0	0	7	0	0	0	56624	826925
1.1.1	350	35195			760	2530		2704							5				41544	274595
1.1.2					0			391							2				393	3316
1.1.3		9354			350			4983							0				14687	549014
1.2																			0	0
2		65			0			0											65	3775
3	600	178365	0	25500	2	13484	100	8256	0	0	0	0	0	0	17819	2370	50	0	246546	1495445
3.1		1000			0		100	20							0				1120	18647
3.2	600	177365		25500	2	13484		8236							17819	2370	50		245426	1476798
4	0	192629	0	0	131	28883	0	2935	0	0	0	0	0	0	11301	5080	0	0	240959	1002723
4.1		878			0	559		197							250				1884	16372
4.2		191751			131	28324		2738							11051	5080			239075	986351
5	3117	1527	1400	700	0	0		1551							6	0	80		8381	473298
6	16500	2669	28890	141980	0	1		1							21914	35202	99646		346803	403383
7		3251		16845	3	2		13				100			453	24	0		20691	119593
8	0	2130	127612	61081	0	1082	0	15172	55	0	0	644	0	82002	18061	0	173199	0	481038	1424207
8.1		230			0	904		5							10		50		1199	6963
8.2		370		365	0	50		41	55						0				881	22296
8.3					0	0		6							0		627		633	5606
8.4				16	0	128		2				614		1	1		0		762	329279
8.5					0	0		0							18050		127472		145522	233772
8.6		1500	127612	60700	0	0		15100				30		82001	0		45050		331993	824294
8.7		30		0	0	0		18							0				48	1997
9		85		100	0	0		0							30				215	6221
10		3		1200	0	40		25							0				1268	165661
Total	20567	425273	157902	247406	1246	46022	100	36031	55	0	0	744	0	82002	69591	42676	272975	0	1402590	5921231

Table - 17

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

Figures in Rs. Lakhs

Items		Receipt		Expenditure
A. Revenue and Capital Account		6128859		6607292
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	1020000		471517
	2. Loans and Advances from States Government	60243		501191
	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	370898		0
	10. Funds Revenue Account	0		6616
	11. Funds Commercial Account			0
	Total	1451141		979324
	Net Receipts (III)	471817		
Check	Total excluding Funds	7580000		7580000
	Difference (Receipt - Expenditure)		0	

Table - 18

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

Figures in Rs. Lakhs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	69540	1. Government Final Consumption Expenditure (GFCE)	2099169
1.1 Profits	0	1.1 Compensation of Employees	1492817
1.2 Income from Property	69540	a) Wages & Salaries	1492518
1.2.1 Net Interest Received	59837	b) Pension	299
a) Public Authorities	13484	1.2 Net Purchases of Goods & Services	572041
i) Centre		a) Purchases	545696
ii) States	0	b) Maintenance	52522
iii) Local Authorities	13484	c) Less Sales	26177
b) Foreign	0	1.3 Transfers in kind	34311
c) From other Sectors	46353	1.4 CFC	
1.2.2 Other Property Receipts	9703	2. Net Interest Paid to	327136
2. Total Tax Revenue	4770000	2.1 Public Authorities	327136
2.1 Import Duty	0	a) Centre	327136
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	535000	c) Local Authorities	0
2.4 Product Taxes	4221500	2.2 Foreign Agencies	0
2.5 Other Transfers	13500	2.3 Others	0
3. Fees & Miscellaneous Receipts	3326	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	1258859	3. Total Subsidies	801252
4.1 Centre	1258859	3.1 Production Subsidies	380431
4.2 States	0	3.2 Product Subsidies	420821
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	1056442
Total Receipts (1+2+3+4)	6101725	4.1 Other Sectors	1056442
		4.2 Foreign	0
		5. Total Inter-Government Transfers	658819
		5.1 Current to	613273
		a) Centre	
		b) States	0
		c) Local Authorities	613273
		5.2 Capital to	45546
		a) Centre	
		b) States	0
		c) Local Authorities	45546
		6. Total Current Expenditure (1+2+3+4+5)	4942818
		8. Surplus on Current Account	1158907

Table - 19

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

Figures in Rs. Lakhs

I. Expenditure	
Administration	
1. Capital Outlay	1197033
2. Net Purchase of Physical Assets	3230
2.1 Second Hand Assets	0
2.2 Land	3230
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	303313
4.1 for Capital Formation	303313
4.2 for Others	
5. Total (1 to 4)	1503576
Enterprises	
6. Capital Outlay	15047
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)	15047
Total Expenditure (5 + 9)	1518623
II. Receipts	
11. Surplus on Current Account	1158907
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	359716
15.1 Net Extra Budgetary Borrowing	471817
15.2 less Net Purchase of Financial Assets	112101
16. Total Receipts (11 to 15)	1518623

Table - 20

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

Figures in Rs. Lakhs

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	1227536	299	264982	1492817		1492817	598218	2091035
2. Construction (Repair & Maintenance)	40910	10	869	41789		41789	53742	95531
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	902027	220	167715	1069962	0	1069962	207335	1277297
I. (a) Education (3.2)	639522	156	100716	740394		740394	99612	840006
(b) Medical & Public Health (4.2)	260225	63	66981	327269		327269	106765	434034
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	2280	1	18	2299		2299	958	3257
5. Sub Total (2 to 4)	942937	230	168584	1111751	0	1111751	261077	1372828
6. Public Administration & Defence (1-5)	284599	69	96398	381066	0	381066	337141	718207

Table - 21

Estimate of Domestic Product by Industry of Origin and Factor Income (DEs) for the year 2022-23 (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)	1073	25	16	0	0	1350	0	0	0	0	751	1713	2464	1098	1098
2. Forests	3300	109	323	0	0	0	0	0	0	0	206	3526	3732	3409	3409
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	4373	134	339	0	0	1350	0	0	0	0	957	5239	6196	4507	4507

Table - 22

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

Figures in Rs. Lakhs

Sl. No.	Items	Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	663574	167919	238457	1069950
1	Dwelling	0	0		19371	600	0	19971
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	644203	167319	238457	1049979
2.1	Non-Residential Building	0	0		85614	157319	238457	481390
2.2	Other Structures	0	0		339652	10000	0	349652
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		218937	0	0	218937
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	35020	47696	16089	28028	126833
3.1	Transport Equipment	0	0		1210	4	254	1468
3.2	ICT Equipment	0	0	35020	8605	10674	7506	61805
3.3	Other Machinery and Equipment	0	0	0	37881	5411	20268	63560
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	50	0	0	50
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	50	0	0	50
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	200	0	0	200
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	200	0	0	200
	Total New Outlay	0	0	35020	711520	184008	266485	1197033
	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	35020	711520	184008	266485	1197033

Table - 23

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

Figures in Rs. Lakhs

Sl. No.	Items	Crops	Forestry & Logging	Manufacturing registered	Railways Manufacturing	Electricity	Trade & Repair Services	Railways Transport	Road Transport	Water Transport	Air Transport	Services Incidental to Transport	Communication & Services related to Broadcasting	Total
	Construction (1+2)	15000	17	0	0	0	0	0	0	0	0	0	0	15017
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	15000	17	0	0	0	0	0	0	0	0	0	0	15017
2.1	Non-Residential Building	0	17	0		0	0		0	0	0	0		17
2.2	Other Structures	15000	0	0		0	0		0	0	0	0		15000
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	30	0	0	0	0	0	0	0	0	0	0	30
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	30	0		0	0		0	0	0	0		30
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1	Animal Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
4.2	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0		0	0		0	0	0	0		0
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	0	0	0	0	0	0	0	0	0
5.1	Research and Development	0	0	0		0	0		0	0	0	0		0
5.2	Mineral Exploration and Evaluation													0
5.3	Computer Software and Databases	0	0	0		0	0		0	0	0	0		0
5.4	Entertainment, Literary of Artistic Originals													0
5.5	Other Intellectual Property Products	0	0	0		0	0		0	0	0	0		0
	Total New Outlay	15000	47	0	0	0	0	0	0	0	0	0	0	15047
	Net Purchase of Second Hand Assets	0	0	0		0	0		0	0	0	0		0
	Change in Stocks	0	0	0		0	0		0	0	0	0		0
	Gross Capital Formation	15000	47	0	0	0	0	0	0	0	0	0	0	15047

Table - 24

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

Figures in Rs. Lakhs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Compensation of Employees	Net Purchase of Goods & Services	Repair & Maintenance			Non Govt.	Local Bodies				
			Buildings	Other Constructions	Roads			Product	Production		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	284440	108756	14555	0	0	4983	384873	0	0	797607
1.1	General Administration, External affairs, Public Order & Safety	284440	108756	14555	0	0	4983	384873	0	0	797607
1.1.1	Public Order & safety	185190	41303	20	0		1243	0			227756
1.1.2	Planning & Statistical Activities	3572	1428	0	0		95	0			5095
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	95678	66017	14535			3645	384873			564756
1.2	General Research										0
2	Defence	3968	1678	0			0	0			5638
3	Education	749106	133330	135	0	0	359752	153251	0	0	1395574
3.1	Administration, Regulation & Research	8712	3895	0			9700	0			22307
3.2	Education Services n.e.c.	740394	129435	135			350052	153251			1373267
4	Health Affairs and Services	334969	101113	0	0	0	178629	27104	0	0	641815
4.1	Administration, Regulation and Research	7700	3184	0			4310	25			15219
4.2	Health Services	327269	97929	0			174319	27079			626596
5	Social Security and Welfare Affairs and Services	48014	75584	0			336732	0	250		460580
6	Housing and Community Amenity Affairs and Services	5239	1199	4000			28001	47775	2300		88514
7	Cultural, Recreational and Religeous Affairs Services	4541	63097	0			81155	270			149063
8	Economic Affairs and Services	51914	13973	5	0	27000	56957	0	418271	380410	948530
8.1	General Administration, Regulation and Research	3741	522	0			2445	0			6708
8.2	Agriculture, Forestry, Fishing and Hunting	7504	4371	5			1975	0		10431	24286
8.3	Mining, Manufacturing and Construction	1638	6906				14596	0	20		23160
8.4	Electricity, Gas, Steam and Other Sources of Energy	237	295				3380	0	325000		328912
8.5	Water Supply	0	0				19540	0	60250		79790
8.6	Transport and Communication	37002	1752				15000	0	33001	370000	456755
8.7	Other Economic Services	1792	127			27000	0	0			28919
9	Environmental Protection	955	5677	2			5550	0			12184
10	Relief on Calamities	9671	49431	0	6825		4704	0			70631
Total		1492817	553830	18697	6825	27000	1056463	613273	420821	380410	4570136

Table - 24 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2022-23 (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	
											Physical Assets		Change in Stock	Financial Assets						
	Buildings		Roads	Other Construction	Transport	Machinery	Computer Software	Information and Communication Technology	Cultivated Assets	Animal Stock	Second Hand Assets	Land			To Others/ Non Govt.	To Local Bodies				
Residential	Non Residential	Second Hand Assets											Land							
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	420	64273	0	0	1120	34613	0	6374	0	0	0	0	0	0	11	0	0	0	106811	904418
1.1	420	64273	0	0	1120	34613	0	6374	0	0	0	0	0	0	11	0	0	0	106811	904418
1.1.1	420	36400			1120	34613		2136							6				74695	302451
1.1.2						0		273							5				278	5373
1.1.3		27873				0		3965							0				31838	596594
1.2																			0	0
2		71			80	30		0											181	5819
3	600	162319	0	10000	4	5411	200	10690	0	0	0	0	0	0	17490	3000	200	0	209914	1605488
3.1		5000			0	0		16							300				5316	27623
3.2	600	157319		10000	4	5411	200	10674							17190	3000	200		204598	1577865
4	0	239335	0	0	254	20417	0	7731	0	0	0	0	0	500	14050	6438	0	0	288725	930540
4.1		878		0	0	149		225							250				1502	16721
4.2		238457		0	254	20268		7506						500	13800	6438			287223	913819
5	9760	3508	2600	1300	0	0		1831							6	0	130		19135	479715
6	9191	4371	53136	255226	0	2		2							217270	36078	152003		727279	815793
7		4536	0	10943	10	3		20				2000			1900	30			19442	168505
8	0	2540	163201	70933	0	2584	0	35082	50	0	0	1230	0	111601	52526	0	348858	0	788605	1737135
8.1		250	0	0	0	834		10							10	0	100		1204	7912
8.2		1250	0	415	0	750		41	50						0	0			2506	26792
8.3			0	0	0	0		510							5	0	2222		2737	25897
8.4			0	3018	0	1000		1				1200		1	1	0			5221	334133
8.5			0	0	0	0		0							52510	0	276336		328846	408636
8.6		1000	163201	67500	0	0		34500				30		111600	0	0	70200		448031	904786
8.7		40	0	0	0	0		20							0	0			60	28979
9		435	0	50	0	0		0							60	0			545	12729
10		2	0	1200	0	500		75							0	0			1777	72408
Total	19971	481390	218937	349652	1468	63560	200	61805	50	0	0	3230	0	112101	303313	45546	501191	0	2162414	6732550

ANNEXURES

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

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

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

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

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



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

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

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

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

4. **Miscellaneous receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or interstate transactions.
6. **Compensation of Employees:** This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.
 - 6.1 **Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
 - 6.2 **Pension:** This includes pension payments to government employees as well as employer's contributions to the Pension Fund.
 - 6.3 **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment, gratuity payment, contributions to provident fund, leave travel concessions, reimbursement of medical expenditure, cost of text books to the children of low-paid govt. employees are also treated as benefits.
7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments / charges for services rendered for other agencies /

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

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

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

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

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

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

Distinction between subsidies and current transfers is given below:

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Expenditure on general administration is of two types viz.

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

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

Expenditure on education can be split into three groups :

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

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

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

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

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

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

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

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

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

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



BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. GENERAL PUBLIC SERVICES

General Administration, External Affairs, Public Order and Safety

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

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

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

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

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

1.2 General Research

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

2. CIVIL DEFENCE / DEFENCE

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

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

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

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

3. EDUCATION AFFAIRS AND SERVICES

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

3.1 Administration, regulation and research

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

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

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

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

3.2 Schools, Universities & Institutions including subsidiary services

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

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

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

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

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

4. HEALTH AFFAIRS AND SERVICES

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

4.1 Administration, Regulation and Research

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

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

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

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, clinics and other health services

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

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. WELFARE AFFAIRS AND SERVICES

5.1 Social Security Affairs and Services

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

5.2 Social welfare services include

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

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

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

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

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

6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES

6.1 Housing and community services

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

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

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

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

6.2 Sanitary affairs services

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

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

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

7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

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

7.2 Recreational and Sporting Services

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

7.3 Tourism affairs and services

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

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

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

8. ECONOMIC AFFAIRS AND SERVICES

8.1 General administration, regulation and research includes

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

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

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

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

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-conventional Sources of Energy

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

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

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

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services

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

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

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

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

9. ENVIRONMENTAL PROTECTION

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research & Education

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

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

9.5 Environmental Protection n.e.c.

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

10. OTHER SERVICES

10.1 Relief on calamities

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

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

10.2 Other Miscellaneous Services

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

