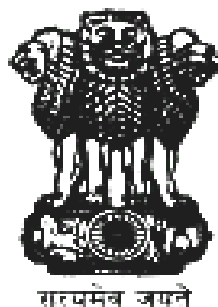


GOVERNMENT OF N.C.T. OF DELHI

**ANALYSIS OF THE
BUDGETARY TRANSACTIONS OF
STATE GOVERNMENT
2018-19**

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



GOVERNMENT OF
NATIONAL CAPITAL TERRITORY OF DELHI

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PREFACE

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

In this report, the actual expenditure for the year 2016-17, revised estimates of expenditure for 2017-18 and budget provisions for 2018-19 of Govt. of National Capital Territory of Delhi have been reclassified according to economic as well as purpose categories so as to cull out the extent of capital formation, savings of the government thereof and its overall contribution to the State Domestic Product.

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

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

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

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

DELHI
January, 2019

(DEVINDER SINGH, IAS)
Secretary -cum-Director

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

- | | | |
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EXECUTIVE SUMMARY

**ANALYSIS OF THE BUDGETARY TRANSACTIONS
OF
STATE GOVERNMENT
2018-19**

EXECUTIVE SUMMARY

The following are the main highlights of the analysis of Budget of Government of NCT of Delhi for the year 2018-19.

A. BUDGETARY RECEIPTS

❖ The revenue receipts of Delhi Govt. estimated to increase from ₹ 34345.75 crore in 2016-17 (A/c) to ₹ 40247.66 crore in 2017-18 (RE) and thereafter to ₹ 47557.00 crore by 2018-19 (BE) there by promising an increase to the tune of nearly 38.47% during this period whereas, the increase in revenue receipts during 2016-17 (A/c) and 2017-18 (RE) were projected to increase by 17.18%, while the likely increase during 2018-19 (BE) is 18.16%.

❖ Tax to GSDP ratio of the Delhi Govt. is found to be 5.05% for the year 2016-17 (A/c) and it was increased to 5.34% during 2017-18 (RE).

❖ Taxes and interest taken together accounted for more than 90% of revenue receipts during the year 2016-17 (A/c).

B. BUDGETARY EXPENDITURE/OUTLAYS

❖ Total disbursement of Delhi Govt. was ₹ 37263.36 crore in 2016-17 (A/c) while the total outlays for 2017-18 (RE) and 2018-19 (BE) were to the tune of ₹ 44370.00 crore and ₹ 53000.00 crore respectively.

❖ Expenditure towards Advances (6.85%), Current Transfers (33.17%), Interest Payment (7.74%), Compensation to Employees (22.04%) and New Construction (10.49%) taken together accounted for around 80% of the total expenditure during 2016-17 (A/c). This trend continued during the subsequent years with some minor deviations.

❖ The component of Gross Expenditure / Outlay on compensation to employees has been ₹ 8213.98 crore, ₹ 9926.84 crore and ₹ 11310.97 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.

❖ The component of Compensation to employees on Education Services was found to be ₹ 4003.72 crore, ₹ 5006.63 crore and ₹ 5443.20 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.

❖ The component of Compensation to employees on Medical & Public Health Services was found to be ₹ 1837.00 crore, ₹ 2126.94 crore and ₹ 2584.29 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.

❖ Expenditure / Outlay on Purchase of Goods and Services (including Maintenance and Transfers in kind) has been ₹ 3872.21 crore, ₹ 5726.66 crore and ₹ 7622.55 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It was estimated to 0.63% of the GSDP of Delhi at current prices for the year 2016-17 and 0.83% for the year 2017-18.

❖ The component of Gross Expenditure / Outlay on Current Transfer including Subsidies has been ₹ 12360.94 crore, ₹ 15544.95 crore and ₹ 16029.99 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. Current Transfers or grants include grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society, private institutions, local bodies and autonomous bodies, whereas major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses and for working deficit and subsidies paid to the consumers through DISCOMS.

❖ The component of Gross Expenditure / Outlay on New Construction has been ₹ 3906.23 crore, ₹ 4190.18 crore and ₹ 4951.23 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (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 ₹ 105.42 crore, ₹ 279.89 crore and ₹ 992.54 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.

❖ The component of Gross Expenditure / Outlay on Cultivated Assets has been ₹ 4.43 crore, ₹ 11.05 crore and ₹ 14.55 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (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 Nil, ₹ 1.03 crore and ₹ 205.99 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (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, JVC Power Plant at Jhajjar, etc.

❖ The component of Gross Expenditure on Second Hand Assets, Land and Change in Stock has been ₹ 70.59 crore, ₹ 90.21 crore and ₹ 101.00 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. The major chunk of the expenditure / outlay under this component is spent on purchase of land for new bus terminal, new inspection pit and for power project.

❖ The component of Gross Expenditure / Outlay on Capital Transfers has been ₹ 1639.90 crore, ₹ 1537.06 crore and ₹ 4227.59 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (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 Nil in the years 2016-17 (A/c) and 2017-18 (RE) and ₹ 150.00 crore during 2018-19 (BE).

❖ The component of Gross Expenditure / Outlay on Interest Payments has been ₹ 2882.51 crore, ₹ 2870.67 crore and ₹ 2958.98 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (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 ₹ 2552.53 crore, ₹ 2509.03 crore and ₹ 2706.06 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, loans and advances to North East & South DMCs for development works, loans to MRTS, loans to DTL, IPGCL/PPCL for power projects, loans to Indraprastha Institute of Information Technology and loan to DSIIDC for upgradation and improvement of civic services of industrial estate/selected factories complexes. 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 ₹ 1654.62 crore, ₹ 1682.43 crore and ₹ 1728.55 crore in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.

C. GROSS SAVINGS

❖ Delhi Government's gross savings during 2016-17 were ₹ 6175.42 crore and the same is expected to decrease to ₹ 5585.80 crore by the end of 2017-18 as per Revised Estimates and may progress to ₹ 9101.91 crore in 2018-19 as per Budget Estimates.

D. PURPOSE-WISE CLASSIFICATION OF EXPENDITURE

❖ Percentage wise distribution of expenditure reveals that during 2016-17, maximum expenditure in terms of percentage was incurred on Education (28.67%) followed by General Public Services (17.14%), Transport & Communication (14.37%), Medical & Public Health (11.38%), Housing & Other Community Amenities (8.64%), Electricity, Gas & Steam (6.92%), Social Security and Welfare Services (6.07%) and Water Supply (4.57%). Similarly, the dominant share during 2018-19 goes to areas like Education (30.76%) followed by General Public Services (16.39%), Medical & Public Health (12.75%), Transport & Communication (10.94%), Housing & Other Community Amenities (9.43%), Social Security and Welfare Services (7.36%), Water Supply (4.99%) and Electricity, Gas & Steam (4.57%).

E. GROSS CAPITAL FORMATION

❖ Gross Capital Formation (GCF) is expected to be ₹ 4481.12 crore during the year 2017-18, as compared to the amount of actual Gross Capital Formation of ₹ 4016.08 crore during 2016-17. Keeping budget provisions in view for 2018-19, there is likelihood that Gross Capital Formation will be ₹ 5958.32 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. 2016-17 actual expenditure, 2017-18 revised estimates and 2018-19 budget estimates.

CLASSIFICATION OF GOVT. EXPENDITURE

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

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

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

SCHEME OF THE REPORT:

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



Chapter 2

CONCEPTUAL FRAME WORK

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT:

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

PRODUCTION ACCOUNT OF DEs OF DELHI GOVERNMENT:

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

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

PRODUCTION ACCOUNT OF GOVT. SERVICES:

Under this account, gross output is comprised of (i) services produced for own use of administrative departments (as explained already under the final consumption expenditure of

Income & Outlay Account) and (ii) sale of goods & services, while gross input is inclusive of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

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

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

PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS:

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

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

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

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

Code	Major Category	Code	Sub Category
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.
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 2016-17, 2017-18 and 2018-19. It is essential to note that whenever reference is made to 2016-17 (A/c) it may mean actual / final where as it denotes revised estimates for 2017-18 (RE) while for the year 2018-19 (BE) the figures are simply budget estimates. In other words, data of 2017-18 and 2018-19 are purely provisional and they will get concretized in the coming year.

TOTAL BUDGETARY RECEIPTS:

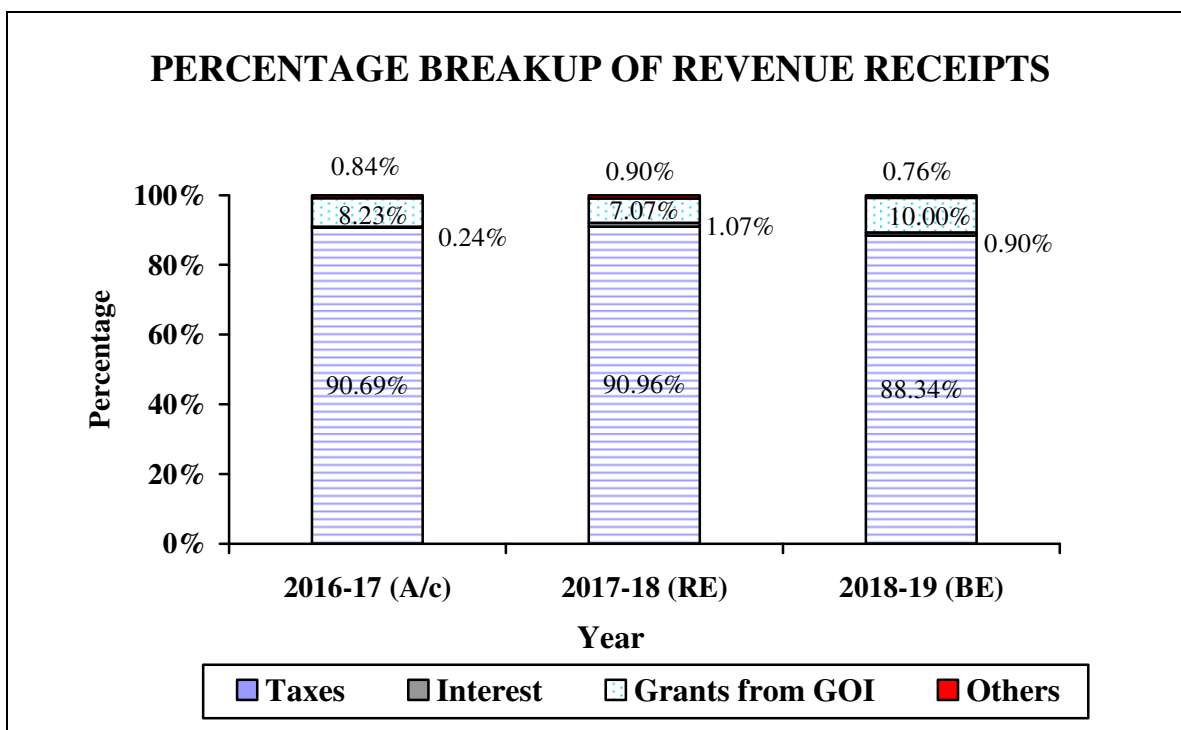
Monetary receipts displayed in Statement 3.1 include current income accrued / estimated to accrue to the government on different accounts like taxes (both Product & Production), interest, revenue grants, income from DEs etc., in the year under reference. The extra budgetary funds that flow into government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

The study of pattern of receipts revealed that taxes and interest occupy the dominant position as both of them taken together accounted for approximately 91% of revenue receipts during 2016-17. 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 ₹ 3434575 lakh in 2016-17 to ₹ 4755700 lakh by 2018-19, while they are expected to increase by 18.16% during 2017-18 and 2018-19. Revenue receipts during 2016-17 and 2017-18 are projected to increase by 17.18%. 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	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
A.	REVENUE RECEIPTS			
1	Taxes (Product & Production)	3114913 (90.69)	3661010 (90.96)	4201010 (88.34)
2	Misc. Receipts (Fine, Fees & Forfeitures)	9147 (0.26)	9231 (0.23)	8737 (0.18)
3	Interest	8139 (0.24)	42894 (1.07)	42894 (0.90)
4	Property Receipts	6455 (0.19)	7681 (0.19)	7681 (0.16)
5	Revenue Grants from GOI	282516 (8.23)	284766 (7.07)	475700 (10.00)
6	Transfer from Non-Govt.	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
7	Withdrawals from funds	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
8	Sale of Assets	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
9	Sale of Goods & Services including Commercial Receipts	13405 (0.39)	19184 (0.48)	19678 (0.42)
	Sub Total (A)	3434575 (100.00)	4024766 (100.00)	4755700 (100.00)
B.	LOAN & ADVANCES			
10	Loan from GOI / Public Debt	169553	285600	292400
11	Recovery of Loan & Advances	21249	60000	55000
12	Cash Balance	100959	66634	196900
	Sub Total (B)	291761	412234	544300
	GROSS RECEIPTS (A+B)	3726336	4437000	5300000

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 2016-17, 2017-18 and 2018-19.

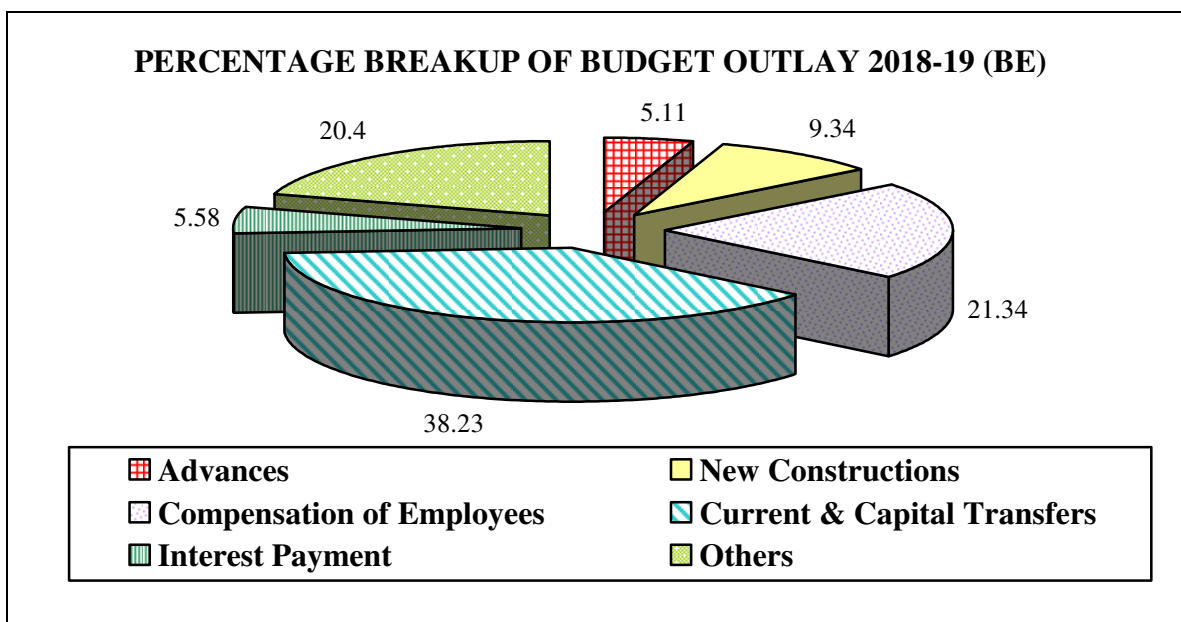
During 2016-17, expenditure towards Advances (6.85%), Current Transfers (33.17%), Interest Payment (7.74%), Compensation to Employees (22.04%) and New Construction (10.49%) taken together accounted for around 80% of the total approximately. This trend continued during the subsequent years with some minor deviations.

The share of Repayment of Loans to Government of India to the total outlay was 4.44% during 2016-17 as against 3.79% during 2017-18 and for 2018-19, it is likely to be 3.26%. In absolute terms, Delhi Govt. had repaid ₹ 165462 lakh in 2016-17 and expected to make payment of ₹ 168243 lakh during 2017-18 against its borrowing from Union Government. For 2018-19, ₹ 172855 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	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	821398 (22.04)	992684 (22.37)	1131097 (21.34)
2	Purchase of Goods & Services (including Maintenance and Transfers in kind)	387221 (10.39)	572666 (12.91)	762255 (14.38)
3	Current transfers including Subsidy	1236094 (33.17)	1554495 (35.03)	1602999 (30.25)
4	New Construction	390623 (10.49)	419018 (9.45)	495123 (9.34)
5	Machinery & Equipments including Transport, ICT & Software	10542 (0.28)	27989 (0.63)	99254 (1.87)
6	Cultivated Assets	443 (0.01)	1105 (0.02)	1455 (0.03)
7	Financial Assets	0 (0.00)	103 (0.002)	20599 (0.39)
8	Second Hand Assets, land & Change in stock	7059 (0.19)	9021 (0.20)	10100 (0.19)
9	Capital Transfers	163990 (4.40)	153706 (3.46)	422759 (7.98)
10	Creation of Funds (Reserve)	0 (0.00)	0 (0.00)	15000 (0.28)
11	Interest payment	288251 (7.74)	287067 (6.47)	295898 (5.58)
12	Advances to Local Bodies and Others (including Contingency Fund)	255253 (6.85)	250903 (5.66)	270606 (5.11)
13	Repayment of Loan to Central Government	165462 (4.44)	168243 (3.79)	172855 (3.26)
	TOTAL OUTLAY	3726336 (100.00)	4437000 (99.97)	5300000 (100.00)

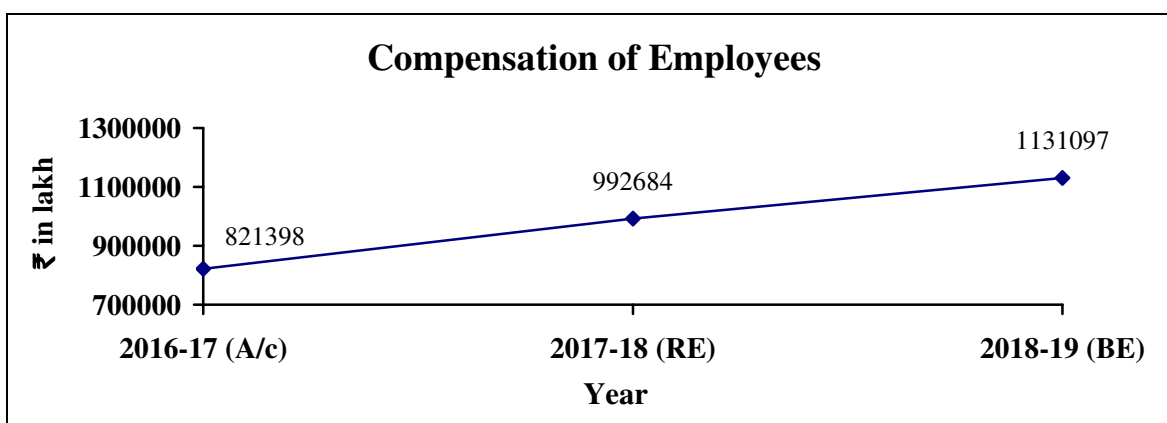
N.B.:- Figures in parenthesis indicate percentage to the Total Outlay.



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.

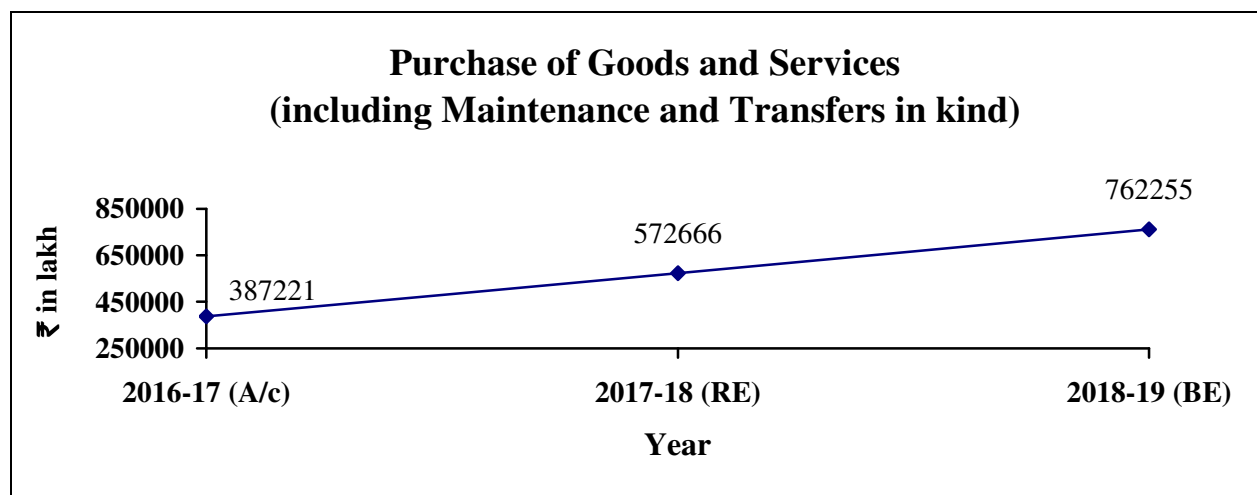
The component of Gross expenditure has been ₹ 821398 lakh, ₹ 992684 lakh and ₹ 1131097 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year have been 20.85% in 2017-18 (RE) and 13.94% in 2018-19 (BE).



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 ₹ 387221 lakh, ₹ 572666 lakh and ₹ 762255 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year have been 47.89% in 2017-18 (RE) and 33.11% in 2018-19 (BE).



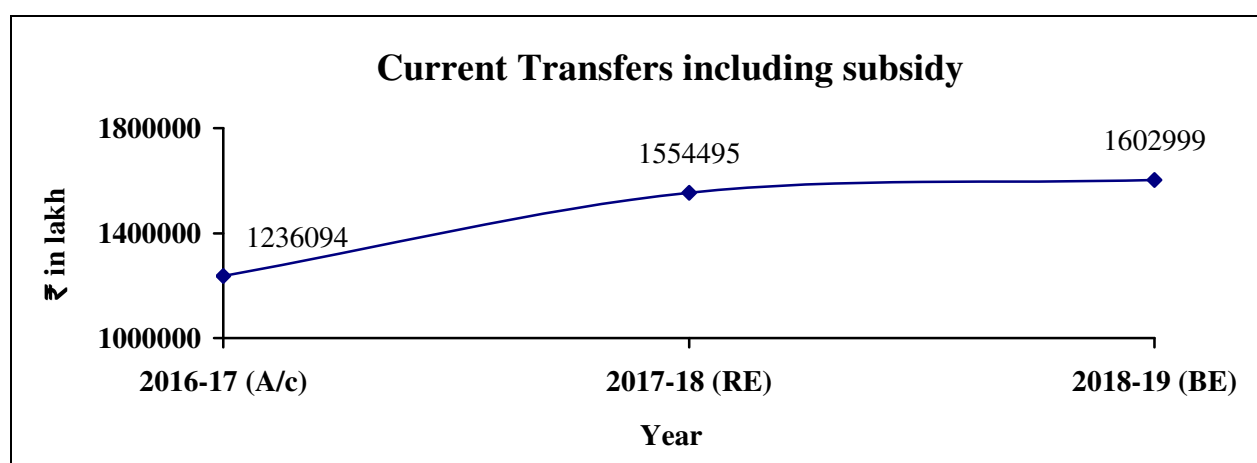
3. Current Transfers including subsidy

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

The subsidies are current unrequited payments that government units including non-resident government units make to enterprises on the basis of the levels of their production

activities or the quantities or value of goods or services which they produce, sell or import. Major chunk of the expenditure/outlay on subsidies is spent on concessional passes given by the DTC to the consumers, compensation for meeting deficit of cluster buses and for working deficit and subsidies paid to the consumers through DISCOMS.

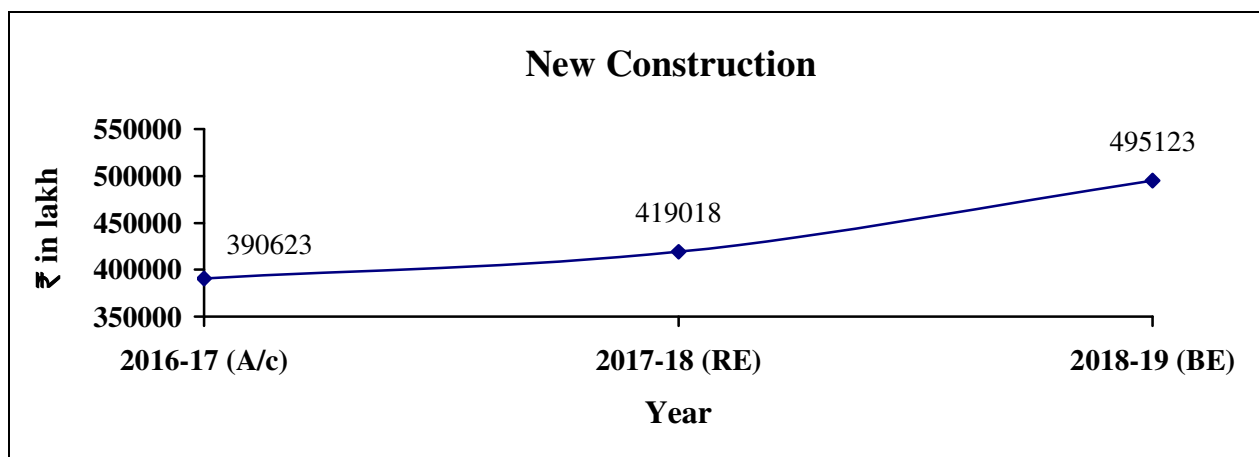
The component of Gross Expenditure / Outlay has been ₹ 1236094 lakh, ₹ 1554495 lakh and ₹ 1602999 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year have been 25.76% in 2017-18 (RE) and 3.12% in 2018-19 (BE).



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.

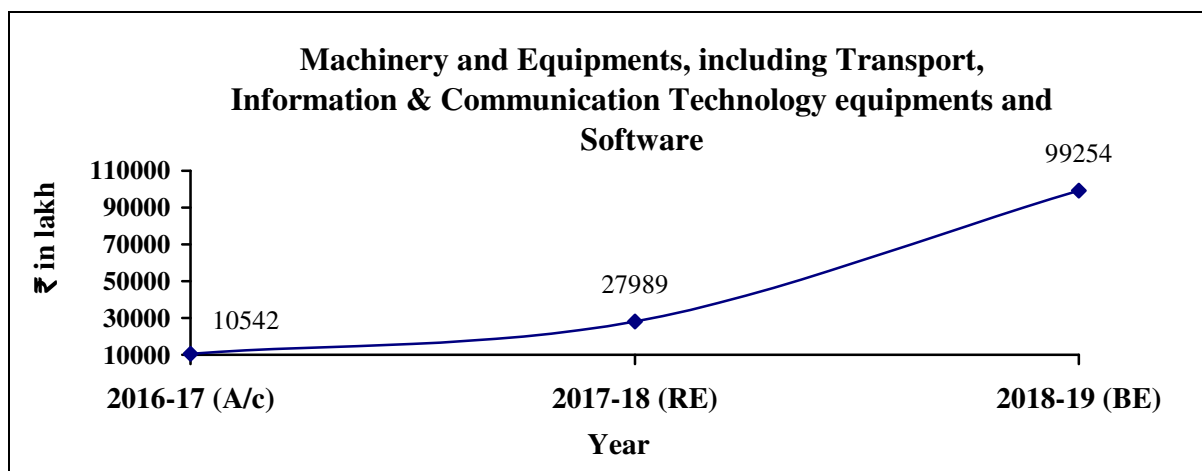
The component of Gross Expenditure / Outlay has been ₹ 390623 lakh, ₹ 419018 lakh and ₹ 495123 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the increase over previous year have been 7.27% in 2017-18 (RE) and 18.16% in 2018-19 (BE).



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

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

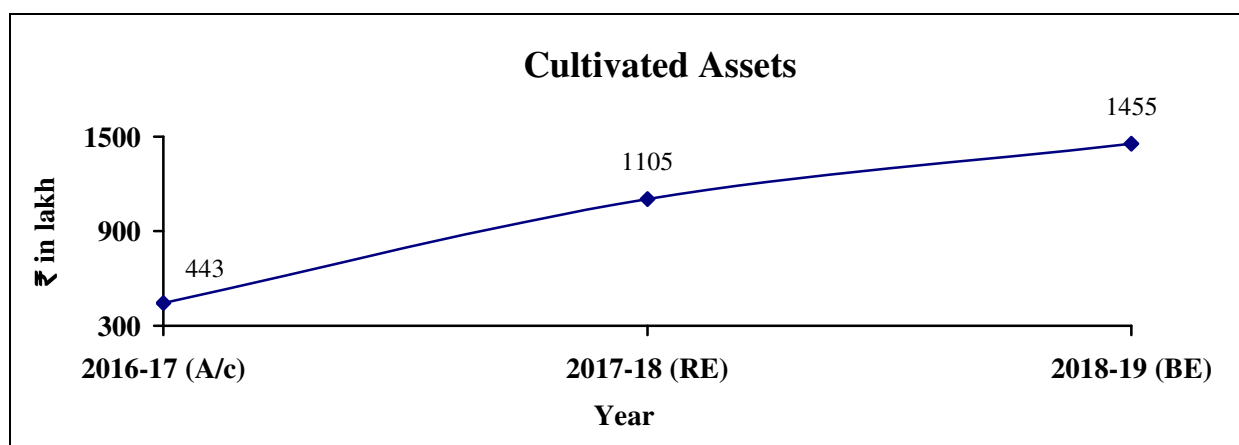
The component of Gross Expenditure / Outlay has been ₹ 10542 lakh, ₹ 27989 lakh and ₹ 99254 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively and have shown a growth of 165.50% in 2017-18 (RE) and 254.62% in 2018-19 (BE) over previous year.



6. Cultivated Assets

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

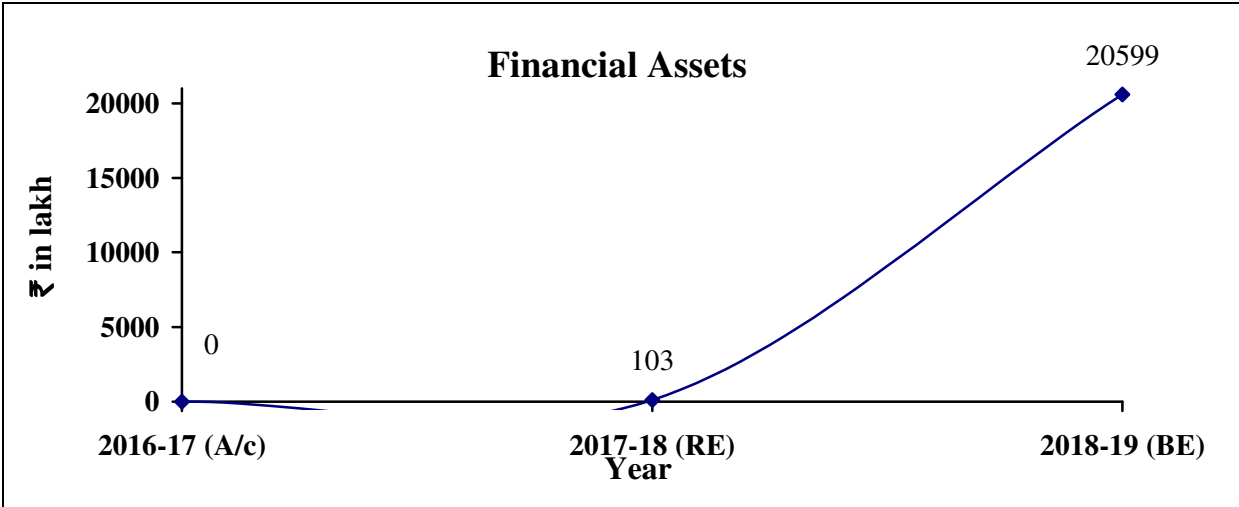
The component of Gross expenditure / Outlay has been ₹ 443 lakh, ₹ 1105 lakh and ₹ 1455 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. Cultivated Assets is seen to have increased by 149.44% in 2017-18 (RE) and 31.67% in 2018-19 (BE) over previous year.



7. Financial Assets

❖ All investments in the share capitals in statutory corporations, cooperative societies are classified as financial assets. Major chunk of the expenditure / outlay on Financial Assets is spent on investments in equity capital to Delhi Health Care Corporation, DTC, JVC Power Plant at Jhajjar, etc.

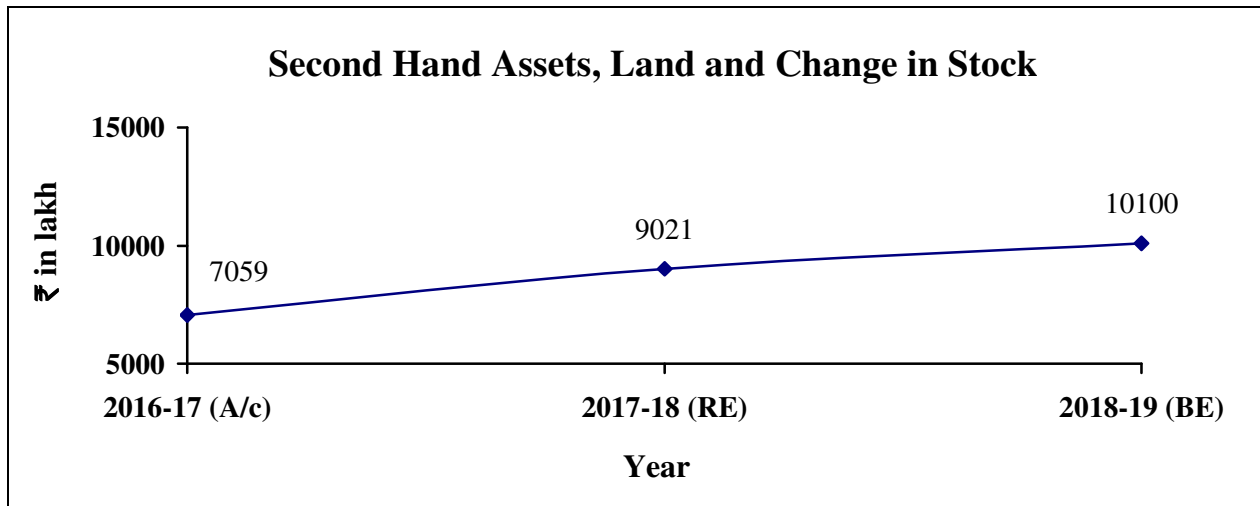
The component of Gross Expenditure / Outlay has been Nil, ₹ 103 lakh and ₹ 20599 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year has been 100.00% in 2017-18 (RE) and 19899.03% in 2018-19 (BE).



8. Second Hand Assets, Land and Change in Stock

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

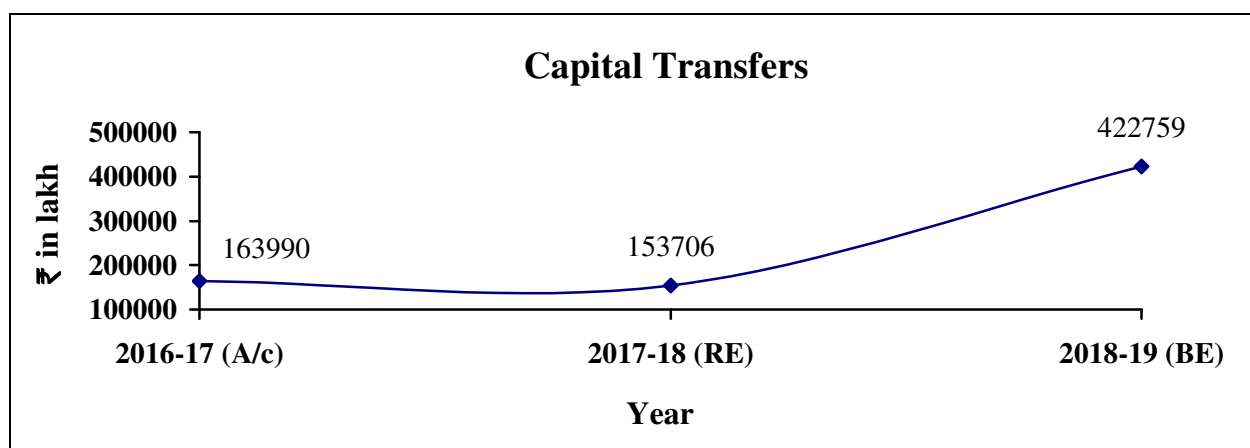
The component of Gross expenditure has been ₹ 7059 lakh, ₹ 9021 lakh and ₹ 10100 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year has been 27.79% in 2017-18 (RE) and 11.96% in 2018-19 (BE).



9. Capital Transfers

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

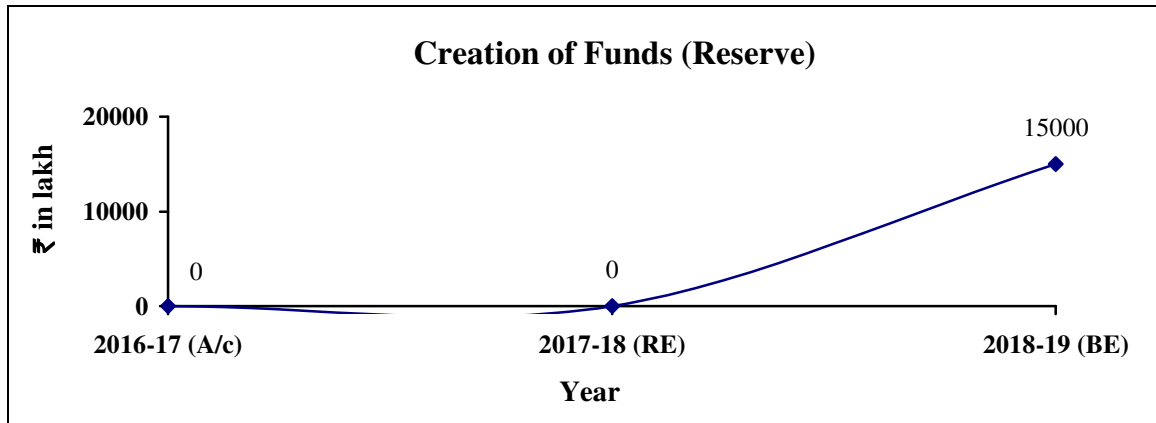
The component of Gross Expenditure/Outlay has been ₹ 163990 lakh, ₹ 153706 lakh and ₹ 422759 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that there has been a decline of 6.27% in 2017-18 (RE) over previous year and a growth of 175.04% in 2018-19 (BE).



10. Creation of Funds (Reserve)

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

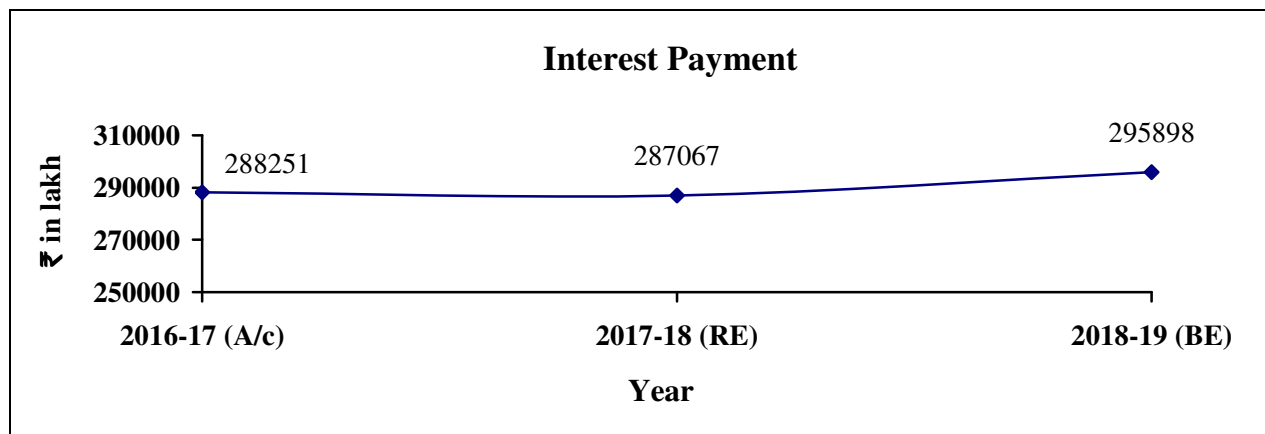
The component of Gross Expenditure / Outlay has been Nil in the years 2016-17 (A/c) and 2017-18 (RE) and ₹ 15000 lakh in the year 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year has been 100.00% in 2018-19 (BE).



11. Interest Payment

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

The component of Gross expenditure / outlay has been ₹ 288251 lakh, ₹ 287067 lakh and ₹ 295898 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the decline over previous year has been 0.41% in 2017-18 (RE) and a growth of 3.08% in 2018-19 (BE).

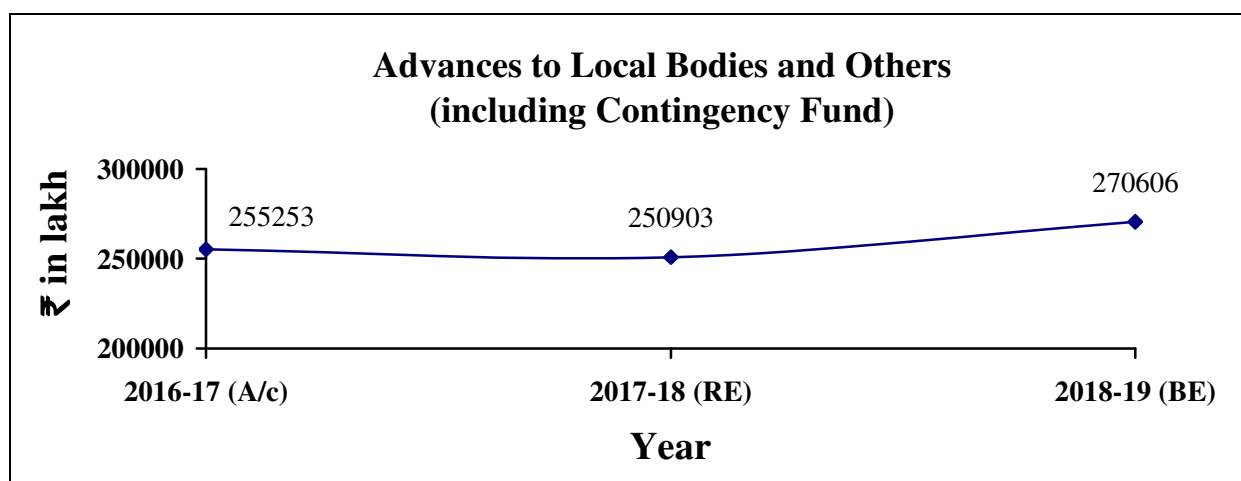


12. Advances to Local Bodies and Others (including Contingency Fund)

It comprises Loans and Advances along with special loans to the Delhi Jal Board for sewerage, sanitation and water supply, Loans and Advances to North East & South DMCs for

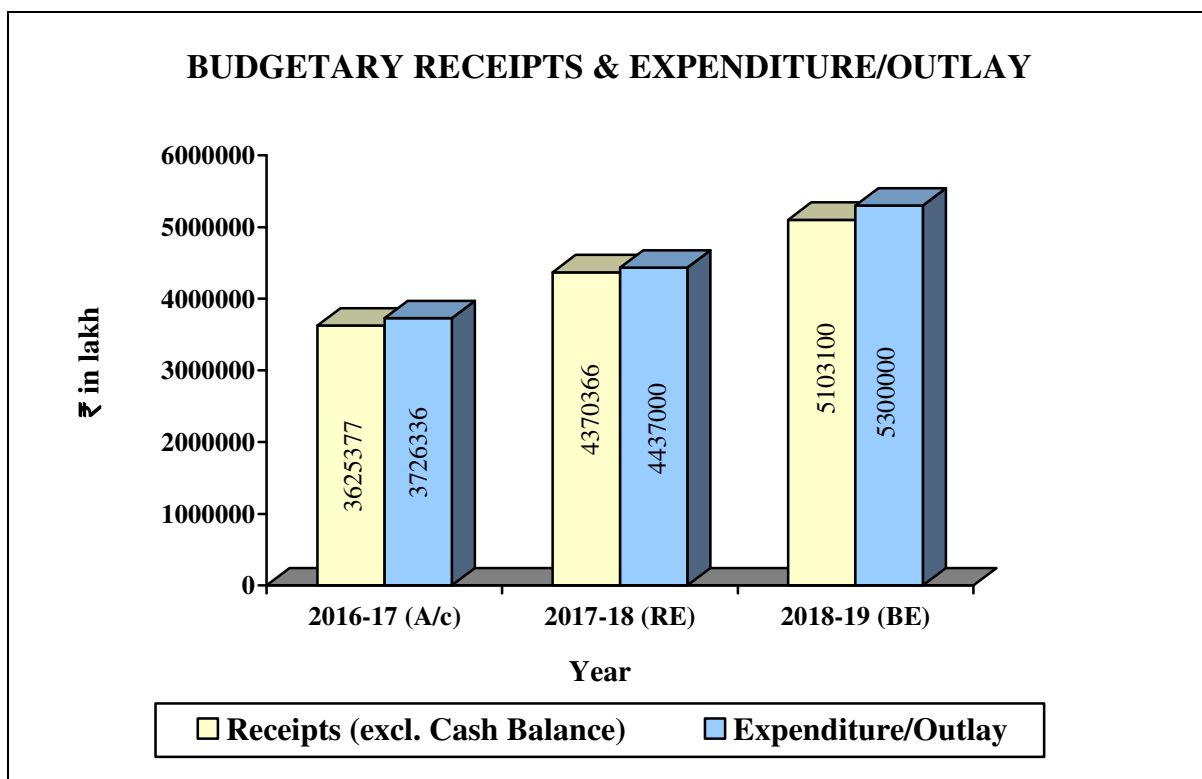
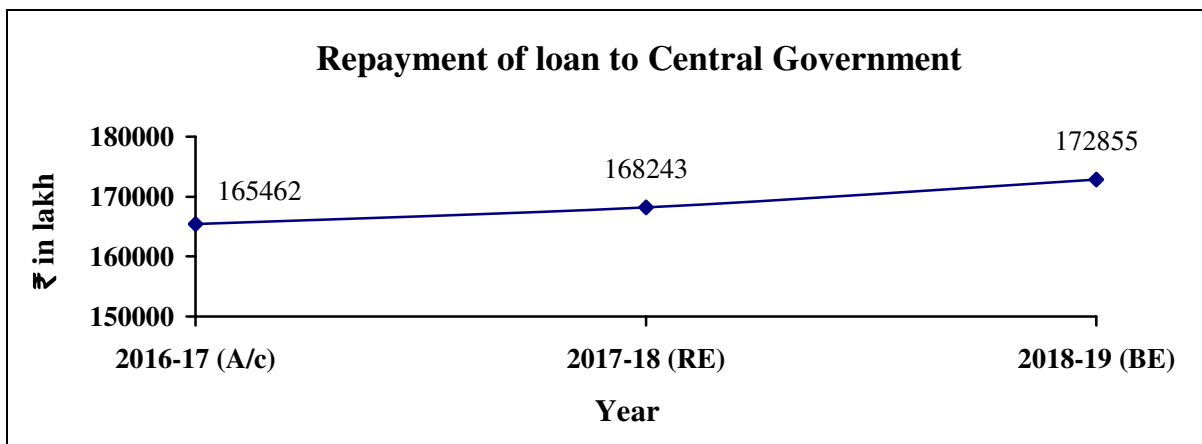
development works, loans to MRTS, loans to DTL, IPGCL/PPCL for power projects, loans to Indraprastha Institute of Information Technology and loan to DSIIDC for upgradation and improvement of civic services of industrial estate/selected factories complexes. It also includes loans and advances to the Govt. employees for House Building, purchase of motor conveyance and purchase of computers etc.

The component of Gross Expenditure/Outlay has been ₹ 255253 lakh, ₹ 250903 lakh and ₹ 270606 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that there has been a decline of 1.70% in 2017-18 (RE) over previous year and a growth of 7.85% in 2018-19 (BE).



13. Repayment of loan to Central Government

The component of Gross expenditure / outlay has been ₹ 165462 lakh, ₹ 168243 lakh and ₹ 172855 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively. It is also to be noticed here that the growth over previous year has been 1.68% in 2017-18 (RE) and 2.74% in 2018-19 (BE).

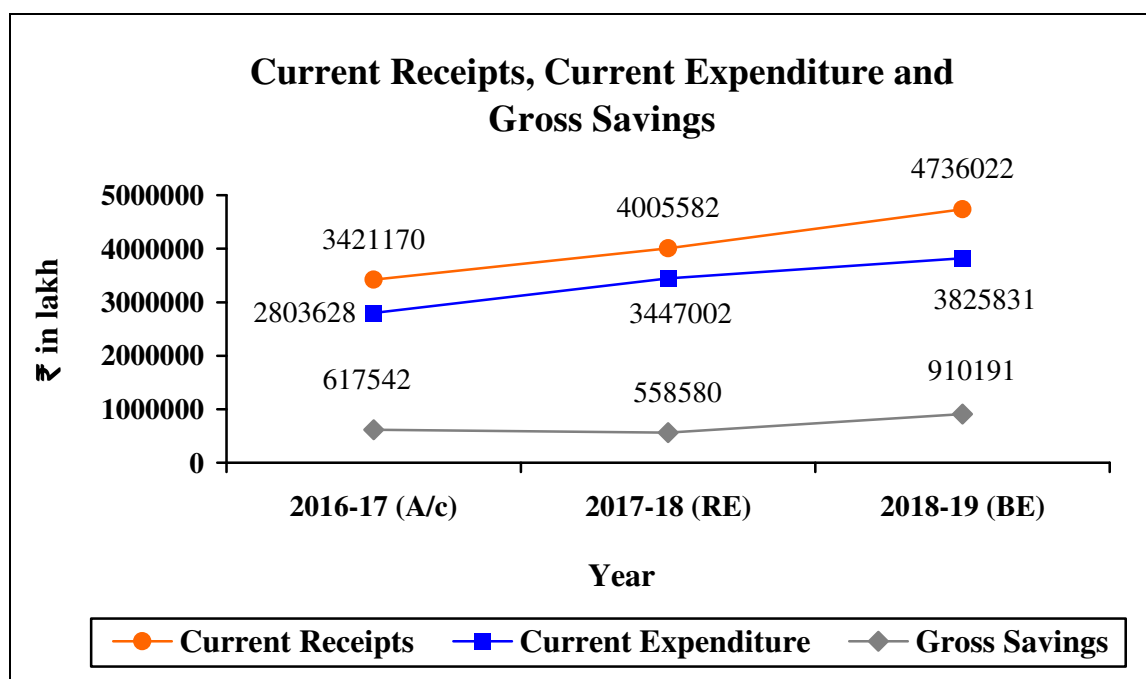


GROSS SAVINGS:

Gross savings of State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Delhi Govt.'s Gross Savings during 2016-17 were ₹ 617542 lakh and the same is expected to reach at ₹ 910191 lakh by the end of 2018-19 as per budget estimates.

Statement: 3.3 - Distribution of Gross Savings of Administrative Departments

DELHI GOVT. (Admn. Deptts.)		2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
S. No.	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Current Receipts	3421170	4005582	4736022
2	Current Expenditure	2803628	3447002	3825831
3	Surplus on Current A/c (1-2)	617542	558580	910191
4	Depreciation (CFC)	0	0	0
5	Gross Savings (3+4)	617542	558580	910191



NET EXTRA BUDGETARY BORROWINGS / LENDING:

Statement 3.4 indicates the Net Extra Budgetary Borrowings of the Delhi Government are ₹ (-) 128954 lakh and ₹ (-) 6912 lakh for the financial year 2016-17 (A/c) and 2017-18 (RE) respectively. Net Extra Budgetary Receipts is likely to touch ₹ 85839 lakh in the year 2018-19 (BE).

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

S. No.	Items	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Capital Expenditure on Fixed Assets	488588	551565	975431
2	Add Net Expenditure on Financial Assets	0	103	20599
3	Less Surplus on Current Account	617542	558580	910191
4	Net Extra Budgetary Receipts (1+2-3)	(-) 128954	(-) 6912	85839

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

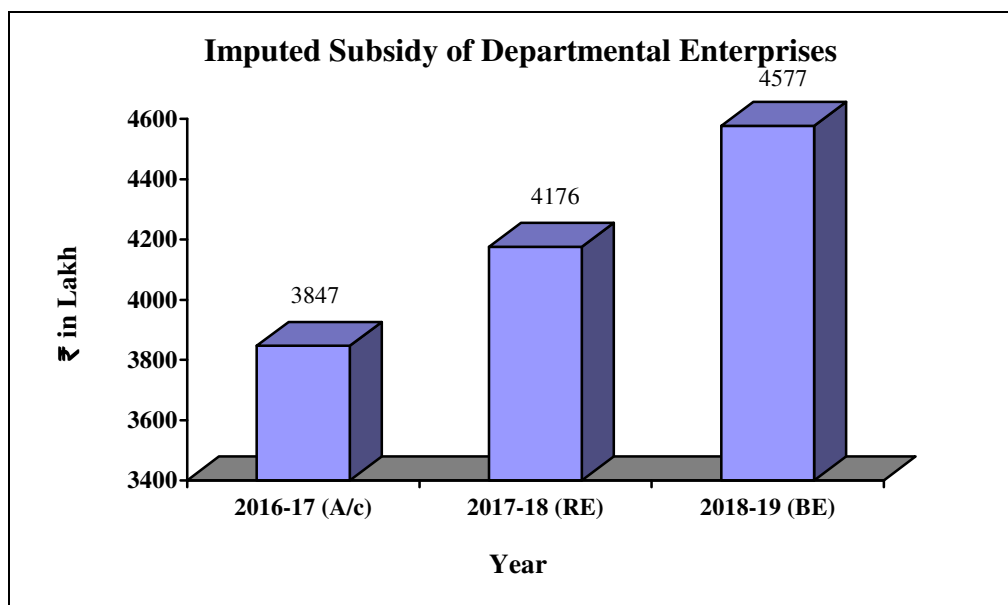
PROFIT / LOSS FROM DEs:

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	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Compensation of Employees	2963	3157	3501
2	Purchase of Commodities & Services including maintenance	1790	1820	1877
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	4753	4977	5378
1	Sales of Goods & Services	906	801	801
2	Imputed Subsidy	3847	4176	4577
	GROSS OUTPUT	4753	4977	5378

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 2016-17, which was ₹ 3847 lakh had increased to ₹ 4577 lakh by 2018-19 (BE).



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

S. No.	Items	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Purchase of Commodities & Services including maintenance	358113 (30.44)	533454 (35.03)	728376 (39.24)
2	Compensation of Employees	818435 (69.56)	989527 (64.97)	1127596 (60.76)
2.1	Salary & Wages	782776 (66.53)	873788 (57.37)	932356 (50.24)
2.2	Benefits	35373 (3.01)	115440 (7.58)	182784 (9.85)
2.3	Pension	286 (0.02)	299 (0.02)	12456 (0.67)
3	Consumption of fixed Capital	0 (0.00)	0 (0.00)	0 (0.00)
4	Gross Input (1 to 3)	1176548 (100.00)	1522981 (100.00)	1855972 (100.00)
5	Production of Goods & Services	1176548	1522981	1855972
5.1	Services Produced for own use	1164049 (98.94)	1504598 (98.79)	1837095 (98.98)
5.2	Sale of Goods & Services	12499 (1.06)	18383 (1.21)	18877 (1.02)
6	Gross Output (5)	1176548 (100.00)	1522981 (100.00)	1855972 (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 2016-17 (A/c), it was to the tune of ₹ 818435 lakh, in 2017-18 (RE) it was ₹ 989527 lakh and in 2018-19 (BE) it is expected to be ₹ 1127596 lakh. In terms of percentage to gross input, it was (69.56%), (64.97%) and (60.76%) 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 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE), the total expenditure were estimated at ₹ 3259205 lakh, ₹ 3962468 lakh and ₹ 4796545 lakh respectively.

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

S. No.	Classification	2016-17 (A/c)	2017-18 (RE)	2018-19 (BE)
		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1.	General Public Services	558650 (17.14)	674506 (17.02)	786295 (16.39)
2.	Civil Defence	2206 (0.07)	3184 (0.08)	3732 (0.08)
3.	Education	934287 (28.67)	1104540 (27.87)	1475392 (30.76)
4.	Medical & Public Health	370839 (11.38)	475921 (12.01)	611627 (12.75)
5.	Social Security & Welfare Services	197801 (6.07)	285071 (7.19)	353209 (7.36)
6.	Housing & Other Community Amenities	281833 (8.64)	311685 (7.87)	452472 (9.43)
7.	Cultural, Recreational & Religious Services	26686 (0.82)	49071 (1.24)	70261 (1.47)
8.	Economic Services	861742 (26.44)	1023025 (25.82)	1012050 (21.10)
8.1	Gen. Admn./ Regulation/Research & Labour	4146 (0.13)	6253 (0.16)	7719 (0.16)
8.2	Agriculture, Forestry, Fishing & Hunting	11927 (0.37)	13342 (0.34)	16619 (0.35)
8.3	Mining, Manufacturing & Construction	1791 (0.05)	2455 (0.06)	2755 (0.06)
8.4	Electricity, Gas & Steam	225495 (6.92)	226537 (5.72)	219220 (4.57)
8.5	Water Supply	148995 (4.57)	192240 (4.85)	239450 (4.99)
8.6	Transport & Communication	468314 (14.37)	580776 (14.66)	524646 (10.94)
8.7	Other Economic Services	1074 (0.03)	1422 (0.04)	1641 (0.03)
9.	Environmental Protection	1323 (0.04)	1600 (0.04)	1952 (0.04)
10.	Other Services	23838 (0.73)	33865 (0.85)	29555 (0.62)
	Total (Administrative Deptts.)	3259205 (100.00)	3962468 (100.00)	4796545 (100.00)

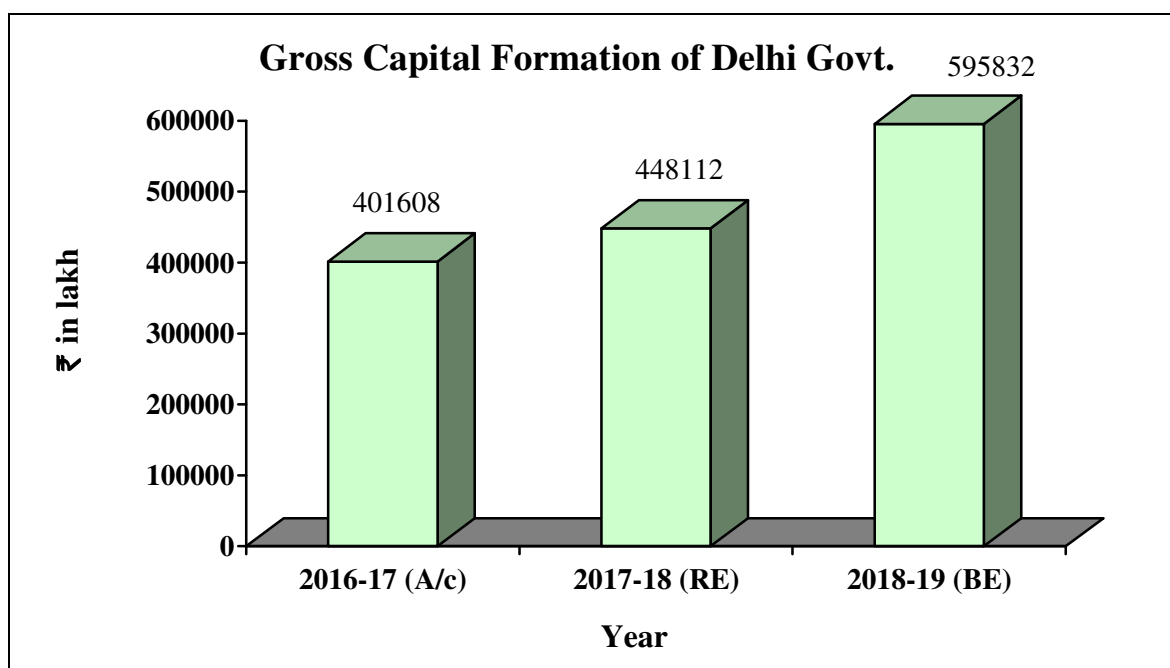
N.B.:- Figures in parenthesis indicate percentage to the Total Expenditure.

It may be seen from the above statement that during 2016-17, maximum expenditure in terms of percentage was incurred on Education (28.67%) followed by General Public Services (17.14%), Transport & Communication (14.37%), Medical & Public Health (11.38%), Housing & Other Community Amenities (8.64%), Electricity, Gas & Steam (6.92%), Social Security and Welfare Services (6.07%) and Water Supply (4.57%). Similarly, the dominant share during 2018-19 goes to areas like Education (30.76%) followed by General Public Services (16.39%), Medical & Public Health (12.75%), Transport & Communication (10.94%), Housing & Other Community Amenities (9.43%), Social Security and Welfare Services (7.36%), Water Supply (4.99%) and Electricity, Gas & Steam (4.57%).

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 2017-18, Gross Capital Formation is expected to be ₹ 448112 lakh as compared to the amount of actual Gross Capital Formation of ₹ 401608 lakh during 2016-17. Keeping budget provisions in view for 2018-19, there is likelihood that Gross Capital Formation will be ₹ 595832 lakh.



Statement: 4.2 - Gross Capital Formation

S. No	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
A. Administrative Departments		(₹ Lakh)	(₹ Lakh)	(₹ Lakh)
1	Dwellings, Other Buildings and Structures	390610	418985	495114
2	Machinery and Equipment	10314	27977	99222
3	Cultivated Biological Resources	443	1105	1455
4	Intellectual Property Products	228	7	17
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)	401595	448074	595808
B. Departmental Enterprises				
8	Dwellings, Other Buildings and Structures	13	33	9
9	Machinery and Equipment	0	5	15
10	Cultivated Biological Resources	0	0	0

S. No	Items	2015-16 (A/c)	2016-17 (RE)	2017-18 (BE)
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)	13	38	24
Gross Capital Formation (7+14)		401608	448112	595832

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 ₹ 401595 lakh in the year 2016-17 (A/c), ₹ 897 lakh, ₹ 136452 lakh, ₹ 35599 lakh and ₹ 228647 lakh has been spent on Construction, Education, Medical & Public Health and Public Administration industries respectively. During the year 2017-18 (RE), industry-wise expenditure has been ₹ 680 lakh, ₹ 112060 lakh, ₹ 51408 lakh and ₹ 283926 lakh on Construction, Education, Medical & Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 448074 lakh. Like-wise, during the year 2018-19 (BE) the expenditure is likely to reach at ₹ 37050 lakh, ₹ 92964 lakh, ₹ 109495 lakh and ₹ 356299 lakh on Construction, Education, Medical and Public Health and Public Administration industries respectively out of total Gross Capital Formation of ₹ 595808 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 ₹ 13 lakh, ₹ 38 lakh and ₹ 24 lakh in the years 2016-17 (A/c), 2017-18 (RE) and 2018-19 (BE) respectively.



STATISTICAL TABLES

Table - 1

Borrowing Account of Delhi Govt. for the year 2016-17 (Actual)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		3434575		3305621
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	169553		165462
	2. Loans and Advances from States Government	21249		255253
	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	100959		0
	10. Funds Revenue Account	0		0
	11. Funds Commercial Account			0
	Total	291761		420715
	Net Receipts (III)	-128954		
Check	Total excluding Funds	3726336		3726336
	Difference (Receipt - Expenditure)		0	

Table - 2

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

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	14594	1. Government Final Consumption Expenditure (GFCE)	1191367
1.1 Profits	0	1.1 Compensation of Employees	818435
1.2 Income from Property	14594	a) Wages & Salaries	818149
1.2.1 Net Interest Received	8139	b) Pension	286
a) Public Authorities	6070	1.2 Net Purchases of Goods & Services	345614
i) Centre		a) Purchases	265232
ii) States	0	b) Maintenance	92881
iii) Local Authorities	6070	c) Less Sales	12499
b) Foreign	0	1.3 Transfers in kind	27318
c) From other Sectors	2069	1.4 CFC	
1.2.2 Other Property Receipts	6455	2. Net Interest Paid to	288251
2. Total Tax Revenue	3114913	2.1 Public Authorities	288251
2.1 Import Duty	0	a) Centre	288251
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	377543	c) Local Authorities	0
2.4 Product Taxes	2737370	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	9147	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	282516	3. Total Subsidies	391281
4.1 Centre	282516	3.1 Production Subsidies	188846
4.2 States	0	3.2 Product Subsidies	202435
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	363037
Total Receipts (1+2+3+4)	3421170	4.1 Other Sectors	363037
		4.2 Foreign	0
		5. Total Inter-Government Transfers	569692
		5.1 Current to	485623
		a) Centre	
		b) States	0
		c) Local Authorities	485623
		5.2 Capital to	84069
		a) Centre	
		b) States	0
		c) Local Authorities	84069
		6. Total Current Expenditure (1+2+3+4+5)	2803628
		8. Surplus on Current Account	617542

Table - 3

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

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	401595
2. Net Purchase of Physical Assets	7059
2.1 Second Hand Assets	0
2.2 Land	7059
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	79921
4.1 for Capital Formation	79921
4.2 for Others	
5. Total (1 to 4)	488575
Enterprises	
6. Capital Outlay	13
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)	13
Total Expenditure (5 + 9)	488588
II. Receipts	
11. Surplus on Current Account	617542
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	-128954
15.1 Net Extra Budgetary Borrowing	-128954
15.2 less Net Purchase of Financial Assets	0
16. Total Receipts (11 to 15)	488588

Table - 4

Estimates of Output Of General Government for the year 2016-17 (Actual)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	782776	286	35373	818435		818435	358113	1176548
2. Construction (Repair & Maintenance)	17579	6	440	18025		18025	90147	108172
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	560331	205	25000	585536	0	585536	145354	730890
I. (a) Education (3.2)	390884	143	9345	400372		400372	76541	476913
(b) Medical & Public Health (4.2)	168004	61	15635	183700		183700	68689	252389
(c) Sanitation	0		0	0		0	0	0
(d) Veterinary Services	1443	1	20	1464		1464	124	1588
5. Sub Total (2 to 4)	577910	211	25440	603561	0	603561	235501	839062
6. Public Administration & Defence (1-5)	204866	75	9933	214874	0	214874	122612	337486

Table - 5

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

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	417	0	47	0	0	1565	0	0	0	0	899	1130	2029	417	417
2. Forests	2461	85	178	0	0	0	0	0	0	0	7	2717	2724	2546	2546
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	2878	85	225	0	0	1565	0	0	0	0	906	3847	4753	2963	2963

Table - 6

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

Figures in Rs. Lacs

Sl. No.		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	224056	134248	32306	390610
1	Dwelling	0	0		5410	59	0	5469
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	218646	134189	32306	385141
2.1	Non-Residential Building	0	0		72184	134189	32126	238499
2.2	Other Structures	0	0		70519	0	180	70699
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		75943	0	0	75943
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	897	4148	1976	3293	10314
3.1	Transport Equipment	0	0		827	23	10	860
3.2	ICT Equipment	0	0	1	1966	912	22	2901
3.3	Other Machinery and Equipment	0	0	896	1355	1041	3261	6553
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	443	0	0	443
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	443	0	0	443
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	0	228	0	228
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	228	0	228
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	897	228647	136452	35599	401595
	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	897	228647	136452	35599	401595

Table - 7

Industry and Asset wise Capital Formation of DCUs for the year 2016-17 (Actual)

Figures in Rs. Lacs

Industry and Asset wise Capital Formation of DCUs														
Sl. No.		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)	8	5	0	0	0	0	0	0	0	0	0	0	13
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)	8	5	0	0	0	0	0	0	0	0	0	0	13
2.1	Non-Residential Building	0	5	0		0	0		0	0	0	0		5
2.2	Other Structures	8	0	0		0	0		0	0	0	0		8
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	0	0	0	0	0	0	0	0	0	0	0	0
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	0	0		0	0		0	0	0	0		0
3.3	Other Machinery and Equipment	0	0	0		0	0		0	0	0	0		0
3.4	Weapons Systems	0	0	0		0	0		0	0	0	0		0
4	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	8	5	0	0	0	0	0	0	0	0	0	0	13
	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	8	5	0	0	0	0	0	0	0	0	0	0	13

Table - 8

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2016-17 (Actual)

Figures in Rs. Lacs

Purpose Code	Purpose Classification	Economic Classification									
		Current Expenditure									
		Consumption Expenditure					Current Transfers		Subsidy		Total
	Administrative Deptts.	Compensation of Employees	Net Purchase of Goods &	Repair & Maintenance			Non Govt.	Local Bodies	Product	Production	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	166917	47101	34847	0	0	7101	211463	0	0	467429
1.1	General Administration, External affairs, Public Order & Safety	166917	47101	34847	0	0	7101	211463	0	0	467429
1.1.1	Public Order & safety	112744	29009	0	0	0	3091	0			144844
1.1.2	Planning & Statistical Activities	1505	155	0	0	0	0	0			1660
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	52668	17937	34847	0	0	4010	211463			320925
1.2	General Research						0				0
2	Defence	963	1229	0	0	0	0	0			2192
3	Education	410863	90397	0	0	0	110627	149623	0	0	761510
3.1	Administration, Regulation & Research	10491	2184	0	0	0	8279	0			20954
3.2	Education Services n.e.c.	400372	88213	0	0	0	102348	149623			740556
4	Health Affairs and Services	188433	66061	0	0	0	49183	15563	0	0	319240
4.1	Administration, Regulation and Research	4733	2809	0	0	0	3	18			7563
4.2	Health Services	183700	63252	0	0	0	49180	15545			311677
5	Social Security and Welfare Affairs and Services	35235	25687	0	0	0	120164	8407	2921		192414
6	Housing and Community Amenity Affairs and Services	698	107	6730	0	0	2457	100307			110299
7	Cultural, Recreational and Religious Affairs Services	2515	10308	0	0	0	9695	260			22778
8	Economic Affairs and Services	8808	31303	0	0	45457	56609	0	199514	188846	530537
8.1	General Administration, Regulation and Research	3137	250	0	0	0	300	0			3687
8.2	Agriculture, Forestry, Fishing and Hunting	3437	741	0	0	0	2256	0		3847	10281
8.3	Mining, Manufacturing and Construction	988	302	0	0	0	451	0			1741
8.4	Electricity, Gas, Steam and Other Sources of Energy	119	63	0	0	0	18752	0	157794	0	176728
8.5	Water Supply	0	0	0	0	0	34850	0	32520		67370
8.6	Transport and Communication	0	30000	0	0	45457	0	0	9200	184999	269656
8.7	Other Economic Services	1127	-53	0	0	0	0	0			1074
9	Environmental Protection	347	595	0	0	0	353	0			1295
10	Relief on Calamities	3656	7263	0	5847	0	6848	0			23614
Total		818435	280051	41577	5847	45457	363037	485623	202435	188846	2431308

Table - 8 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2016-17 (Actual)

Figures in Rs. Lacs

Purpose Code	ECONOMIC CLASSIFICATION																			
	Capital Expenditure																			Total Expenditure (Current + Capital)
	Outlay (New)										Net Purchase of Assets				Capital Transfer		Advance to 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											To Others/ Non Govt.	To Local Bodies						
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1	9	33489	0	0	813	737	0	1871	0	0	0	0	0	0	1202	0	0	53100	91221	558650
1.1	9	33489	0	0	813	737	0	1871	0	0	0	0	0	0	1202	0	0	53100	91221	558650
1.1.1	9	28201	0	0	609	737	0	255	0	0	0	0	0	0	1202	0			31013	175857
1.1.2			0	0	0	0	0	320	0	0	0	0	0	0	0	0			320	1980
1.1.3		5288	0	0	204	0	0	1296	0	0	0	0	0	0	0	0		53100	59888	380813
1.2															0				0	0
2		0	0	0	14	0	0		0	0	0	0	0	0	0	0			14	2206
3	59	134347	0	0	23	1041	228	912	0	0	0	0	0	0	6267	19900	10000	0	172777	934287
3.1		158	0	0	0	0	0		0	0	0	0	0	0	3179	0			3337	24291
3.2	59	134189	0	0	23	1041	228	912	0	0	0	0	0	0	3088	19900	10000		169440	909996
4	0	33013	0	180	10	3261	0	22	0	0	0	0	0	0	9476	5637	0	0	51599	370839
4.1		887	0	0	0	0	0	0	0	0	0	0	0	0	0	0			887	8450
4.2		32126	0	180	10	3261	0	22	0	0	0	0	0	0	9476	5637			50712	362389
5	2781	838	839	839	0	0	0	71	0	0	0	0	0	0	13	0	6		5387	197801
6	2620	169	9541	68275	0	0	0		0	0	0	0	0	0	42815	43592		4522	171534	281833
7		3426	0	4	0	0	0		0	0	0	0	0	0	38	440			3908	26686
8	0	33137	65563	1262	0	1514	0	2	443	0	0	7059	0	0	20100	14500	187625	0	331205	861742
8.1		0	0	0	0	459	0		0	0	0	0	0	0	0	0			459	4146
8.2			0	1201	0	0	0	2	443	0	0	0	0	0	0	0			1646	11927
8.3			0	0	0	0	0		0	0	0	0	0	0	0	0	50		50	1791
8.4			0	61	0	159	0		0	0	0	1548	0	0	0	0	46999		48767	225495
8.5			0	0	0	0	0		0	0	0	0	0	0	20100	0	61525		81625	148995
8.6		33137	65563	0	0	896	0		0	0	0	5511	0	0	0	14500	79051		198658	468314
8.7			0	0	0	0	0		0	0	0	0	0	0	0	0			0	1074
9		18	0	0	0	0	0		0	0	0	0	0	0	10	0			28	1323
10		62	0	139	0	0	0	23	0	0	0	0	0	0	0	0			224	23838
Total	5469	238499	75943	70699	860	6553	228	2901	443	0	0	7059	0	0	79921	84069	197631	57622	827897	3259205

Table - 9

Borrowing Account of Delhi Govt. for the year 2017-18 (RE)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4024766		4017854
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	285600		168243
	2. Loans and Advances from States Government	60000		250903
	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	66634		0
	10. Funds Revenue Account	0		0
	11. Funds Commercial Account			0
	Total	412234		419146
	Net Receipts (III)	-6912		
Check	Total excluding Funds	4437000		4437000
	Difference (Receipt - Expenditure)		0	

Table -10

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2017-18 (RE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	50575	1. Government Final Consumption Expenditure (GFCE)	1541990
1.1 Profits	0	1.1 Compensation of Employees	989527
1.2 Income from Property	50575	a) Wages & Salaries	989228
1.2.1 Net Interest Received	42894	b) Pension	299
a) Public Authorities	6078	1.2 Net Purchases of Goods & Services	515071
i) Centre		a) Purchases	431453
ii) States	0	b) Maintenance	102001
iii) Local Authorities	6078	c) Less Sales	18383
b) Foreign	0	1.3 Transfers in kind	37392
c) From other Sectors	36816	1.4 CFC	
1.2.2 Other Property Receipts	7681	2. Net Interest Paid to	287067
2. Total Tax Revenue	3661010	2.1 Public Authorities	287067
2.1 Import Duty	0	a) Centre	287067
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	441010	c) Local Authorities	0
2.4 Product Taxes	3220000	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	9231	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	284766	3. Total Subsidies	473926
4.1 Centre	284766	3.1 Production Subsidies	247176
4.2 States	0	3.2 Product Subsidies	226750
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	507145
Total Receipts (1+2+3+4)	4005582	4.1 Other Sectors	507145
		4.2 Foreign	0
		5. Total Inter-Government Transfers	636874
		5.1 Current to	577600
		a) Centre	
		b) States	0
		c) Local Authorities	577600
		5.2 Capital to	59274
		a) Centre	
		b) States	0
		c) Local Authorities	59274
		6. Total Current Expenditure (1+2+3+4+5)	3447002
		8. Surplus on Current Account	558580

Table - 11

Capital Finance Account of Delhi Govt. Administration and Enterprises
for the year 2017-18 (RE)

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	448074
2. Net Purchase of Physical Assets	9021
2.1 Second Hand Assets	0
2.2 Land	9021
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	94432
4.1 for Capital Formation	94432
4.2 for Others	
5. Total (1 to 4)	551527
Enterprises	
6. Capital Outlay	38
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)	38
Total Expenditure (5 + 9)	551565
II. Receipts	
11. Surplus on Current Account	558580
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	-7015
15.1 Net Extra Budgetary Borrowing	-6912
15.2 less Net Purchase of Financial Assets	103
16. Total Receipts (11 to 15)	551565

Table - 12

Estimates of Output Of General Government for the year 2017-18 (RE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	873788	299	115440	989527		989527	533454	1522981
2. Construction (Repair & Maintenance)	28075	10	764	28849		28849	103700	132549
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	624279	213	90450	714942	0	714942	172348	887290
I. (a) Education (3.2)	430247	147	70269	500663		500663	73988	574651
(b) Medical & Public Health (4.2)	192470	65	20159	212694		212694	98100	310794
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1562	1	22	1585		1585	260	1845
5. Sub Total (2 to 4)	652354	223	91214	743791	0	743791	276048	1019839
6. Public Administration & Defence (1-5)	221434	76	24226	245736	0	245736	257406	503142

Table - 13

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2017-18 (RE)

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	415	0	51	0	0	1500	0	0	0	0	701	1265	1966	415	415
2. Forests	2631	111	269	0	0	0	0	0	0	0	100	2911	3011	2742	2742
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	3046	111	320	0	0	1500	0	0	0	0	801	4176	4977	3157	3157

Table - 14

Industry and Asset wise Capital Formation of General Government for the year 2017-18 (RE)

Sl. No.		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Admmistration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	268814	109387	40784	418985
1	Dwelling	0	0		5889	190	0	6079
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	262925	109197	40784	412906
2.1	Non-Residential Building	0	0		66781	108777	40584	216142
2.2	Other Structures	0	0		78760	420	200	79380
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		117384	0	0	117384
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	680	14000	2673	10624	27977
3.1	Transport Equipment	0	0		1037	19	49	1105
3.2	ICT Equipment	0	0	10	3705	0	1	3716
3.3	Other Machinery and Equipment	0	0	670	9258	2654	10574	23156
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	1105	0	0	1105
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	1105	0	0	1105
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	7	0	0	7
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	7	0	0	7
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	680	283926	112060	51408	448074
	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	680	283926	112060	51408	448074

Table - 15

Industry and Asset wise Capital Formation of DCUs for the year 2017-18 (RE)

Figures in Rs. Lacs

Sl. No.		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)	25	8	0	0	0	0	0	0	0	0	0	0	33
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)	25	8	0	0	0	0	0	0	0	0	0	0	33
2.1	Non-Residential Building	0	8	0		0	0		0	0	0	0		8
2.2	Other Structures	25	0	0		0	0		0	0	0	0		25
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	5	0	0	0	0	0	0	0	0	0	0	5
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	5	0		0	0		0	0	0	0		5
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	25	13	0	0	0	0	0	0	0	0	0	0	38
	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	25	13	0	0	0	0	0	0	0	0	0	0	38

Table - 16

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2017-18 (RE)

Figures in Rs. Lacs

Figures in Rs. Lacs

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	198122	95176	44000	0	0	5833	249374	0	0	592505
1.1	General Administration, External affairs, Public Order & Safety	198122	95176	44000	0	0	5833	249374	0	0	592505
1.1.1	Public Order & safety	132729	46726	0	0	0	1267	0			180722
1.1.2	Planning & Statistical Activities	1819	322	0	0	0	0	0			2141
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	63574	48128	44000	0	0	4566	249374			409642
1.2	General Research						0				0
2	Defence	1142	2003	0	0	0	0	0			3145
3	Education	514723	98284	0	0	0	175612	162489	0	0	951108
3.1	Administration, Regulation & Research	14060	6506	0	0	0	5427	0			25993
3.2	Education Services n.e.c.	500663	91778	0	0	0	170185	162489			925115
4	Health Affairs and Services	218347	94212	1	0	0	76689	17331	2000	0	408580
4.1	Administration, Regulation and Research	5653	4630	1	0	0	20	25			10329
4.2	Health Services	212694	89582	0	0	0	76669	17306	2000		398251
5	Social Security and Welfare Affairs and Services	29570	52208	0	0	0	192486	0			274264
6	Housing and Community Amenity Affairs and Services	926	2404	9400	0	0	9055	148196			169981
7	Cultural, Recreational and Religeous Affairs Services	2777	26198	0	0	0	12937	210			42122
8	Economic Affairs and Services	18327	68867	0	0	42500	23639	0	224750	247176	625259
8.1	General Administration, Regulation and Research	3750	694	0	0	0	260	0			4704
8.2	Agriculture, Forestry, Fishing and Hunting	4006	1216	0	0	0	1550	0		4176	10948
8.3	Mining, Manufacturing and Construction	1086	619	0	0	0	475	0			2180
8.4	Electricity, Gas, Steam and Other Sources of Energy	174	129	0	0	0	2554	0	172000	2300	177157
8.5	Water Supply	0	0	0	0	0	18800	0	42750		61550
8.6	Transport and Communication	8003	66120	0	0	42500	0	0	10000	240700	367323
8.7	Other Economic Services	1308	89	0	0	0	0	0			1397
9	Environmental Protection	397	835	0	0	0	341	0			1573
10	Relief on Calamities	5196	10275	0	6100	0	10553	0			32124
	Total	989527	450462	53401	6100	42500	507145	577600	226750	247176	3100661

Table - 16 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2017-18 (RE)

Figures in Rs. Lacs

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		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	400	29850	0	0	1030	7122	0	3398	0	0	0	0	0	0	201	0	0	40000	82001	674506
1.1	400	29850	0	0	1030	7122	0	3398	0	0	0	0	0	0	201	0	0	40000	82001	674506
1.1.1	400	22575	0	0	680	7122	0	900	0	0	0	0	0	0	1	0	0		31678	212400
1.1.2			0	0	0	0	0	691	0	0	0	0	0	0	100	0	0		791	2932
1.1.3		7275	0	0	350	0	0	1807	0	0	0	0	0	0	100	0	0	40000	49532	459174
1.2															0				0	0
2		20	0	0	7	12	0		0	0	0	0	0	0	0	0	0	0	39	3184
3	190	109487	0	420	19	2654	0	0	0	0	0	0	0	0	9862	24800	6000	0	153432	1104540
3.1		710	0	0	0	0	0		0	0	0	0	0	0	5	0			715	26708
3.2	190	108777	0	420	19	2654	0		0	0	0	0	0	0	9857	24800	6000		152717	1077832
4	0	40909	0	200	49	10646	0	101	0	0	0	0	0	0	8022	7414	0	0	67341	475921
4.1		325	0	0	0	72	0	100	0	0	0	0	0	0	0	0			497	10826
4.2		40584	0	200	49	10574	0	1	0	0	0	0	0	0	8022	7414			66844	465095
5	3224	4099	1667	1666	0	0	0	105	0	0	0	0	0	0	16	0	30		10807	285071
6	2265	233	7385	64258	0	1	0		0	0	0	0	0	0	42335	23170	157	1900	141704	311685
7		6317	0	1	0	150	0		0	0	0	0	0	0	391	90			6949	49071
8	0	24802	108332	11635	0	2470	7	72	1105	0	0	9021	0	103	33603	3800	202816	0	397766	1023025
8.1		5	0	0	0	1500	7	33	0	0	0	0	0	0	4	0		0	1549	6253
8.2			0	1275	0	0	0	14	1105	0	0	0	0	0	0	0		0	2394	13342
8.3			0	10	0	0	0		0	0	0	0	0	0	40	0	225	0	275	2455
8.4		197	0	350	0	300	0		0	0	0	1950	0	2	1	0	46580		49380	226537
8.5			0	0	0	0	0		0	0	0	0	0	0	33558	0	97132	0	130690	192240
8.6		24600	108332	10000	0	670	0		0	0	0	7071	0	101	0	3800	58879		213453	580776
8.7			0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	25	1422
9		25	0	0	0	0	0		0	0	0	0	0	0	2	0			27	1600
10		400	0	1200	0	101	0	40	0	0	0	0	0	0	0	0			1741	33865
Total	6079	216142	117384	79380	1105	23156	7	3716	1105	0	0	9021	0	103	94432	59274	209003	41900	861807	3962468

Table - 17

Borrowing Account of Delhi Govt. for the year 2018-19 (BE)

Figures in Rs. Lacs

Items		Receipt		Expenditure
A. Revenue and Capital Account		4755700		4856539
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	292400		172855
	2. Loans and Advances from States Government	55000		270606
	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	196900		0
	10. Funds Revenue Account	0		15000
	11. Funds Commercial Account			0
	Total	544300		458461
	Net Receipts (III)	85839		
Check	Total excluding Funds	5300000		5300000
	Difference (Receipt - Expenditure)		0	

Table - 18

Income Outlay Account of Delhi Govt. (Administrative Departments) for the year 2018-19 (BE)

Figures in Rs. Lacs

Receipt		Expenditure	
1. Income from Entrepreneurship and Property	50575	1. Government Final Consumption Expenditure (GFCE)	1869097
1.1 Profits	0	1.1 Compensation of Employees	1127596
1.2 Income from Property	50575	a) Wages & Salaries	1115140
1.2.1 Net Interest Received	42894	b) Pension	12456
a) Public Authorities	6200	1.2 Net Purchases of Goods & Services	709499
i) Centre		a) Purchases	619884
ii) States	0	b) Maintenance	108492
iii) Local Authorities	6200	c) Less Sales	18877
b) Foreign	0	1.3 Transfers in kind	32002
c) From other Sectors	36694	1.4 CFC	
1.2.2 Other Property Receipts	7681	2. Net Interest Paid to	295898
2. Total Tax Revenue	4201010	2.1 Public Authorities	295898
2.1 Import Duty	0	a) Centre	295898
2.2 Export Duty	0	b) States	0
2.3 Production Taxes	502010	c) Local Authorities	0
2.4 Product Taxes	3699000	2.2 Foreign Agencies	0
2.5 Other Transfers	0	2.3 Others	0
3. Fees & Miscellaneous Receipts	8737	2.4 Less Commercial Interest	0
4. Total Transfers from Public Authorities	475700	3. Total Subsidies	457136
4.1 Centre	475700	3.1 Production Subsidies	232077
4.2 States	0	3.2 Product Subsidies	225059
4.3 Local Authorities	0	4. Total Current Transfers to (Other than Inter-Government)	588474
Total Receipts (1+2+3+4)	4736022	4.1 Other Sectors	588474
		4.2 Foreign	0
		5. Total Inter-Government Transfers	615226
		5.1 Current to	561966
		a) Centre	
		b) States	0
		c) Local Authorities	561966
		5.2 Capital to	53260
		a) Centre	
		b) States	0
		c) Local Authorities	53260
		6. Total Current Expenditure (1+2+3+4+5)	3825831
		8. Surplus on Current Account	910191

Table - 19

**Capital Finance Account of Delhi Govt. Administration and
Enterprises for the year 2018-19 (BE)**

Figures in Rs. Lacs

I. Expenditure	
Administration	
1. Capital Outlay	595808
2. Net Purchase of Physical Assets	10100
2.1 Second Hand Assets	0
2.2 Land	10100
3. Change in Stock	0
3.1 Inventory	0
3.2 Others	0
4. Capital Transfers	369499
4.1 for Capital Formation	369499
4.2 for Others	
5. Total (1 to 4)	975407
Enterprises	
6. Capital Outlay	24
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)	24
Total Expenditure (5 + 9)	975431
II. Receipts	
11. Surplus on Current Account	910191
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	65240
15.1 Net Extra Budgetary Borrowing	85839
15.2 less Net Purchase of Financial Assets	20599
16. Total Receipts (11 to 15)	975431

Table - 20

Estimates of Output Of General Government for the year 2018-19 (BE)

Figures in Rs. Lacs

Item	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1. Total	932356	12456	182784	1127596		1127596	728376	1855972
2. Construction (Repair & Maintenance)	34072	455	922	35449		35449	109905	145354
3. Water Supply	0	0	0	0		0	0	0
4. Other Services	646164	8632	149850	804646	0	804646	205360	1010006
I. (a) Education (3.2)	422789	5648	115883	544320		544320	94908	639228
(b) Medical & Public Health (4.2)	221525	2959	33945	258429		258429	110121	368550
(c) Sanitation	0	0	0	0		0	0	0
(d) Veterinary Services	1850	25	22	1897		1897	331	2228
5. Sub Total (2 to 4)	680236	9087	150772	840095	0	840095	315265	1155360
6. Public Administration & Defence (1-5)	252120	3369	32012	287501	0	287501	413111	700612

Table - 21

Estimate of Domestic Product by Industry of Origin and Factor Income (DCUs) for the year 2018-19 (BE)

Figures in Rs. Lacs

Industry	TSW	Benefits	Purchases	Bm	Rm	Cm	Rent	Interest	Depreciation	Profits	Sales	Subsidy	Total Receipts	Net Product	Gross Product
1. Agriculture (Irrigation)	421	0	51	0	0	1600	0	0	0	0	701	1371	2072	421	421
2. Forests	2958	122	226	0	0	0	0	0	0	0	100	3206	3306	3080	3080
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	3379	122	277	0	0	1600	0	0	0	0	801	4577	5378	3501	3501

Table - 22

Industry and Asset wise Capital Formation of General Government for the year 2018-19 (BE)

Figures in Rs. Lacs

Sl. No.		Water Supply	Remediation & other utility services (Sanitation)	Construction	Public Administration & Defence	Education	Health	Total
	Construction (1+2)	0	0	0	345595	65985	83534	495114
1	Dwelling	0	0		10520	570	0	11090
2	Other Building and Sturcture (2.1+2.2+2.3+2.4)	0	0	0	335075	65415	83534	484024
2.1	Non-Residential Building	0	0		48620	61825	83264	193709
2.2	Other Structures	0	0		149429	3590	270	153289
2.3	Land Improvement	0	0		0	0	0	0
2.4	Roads & Bridges	0	0		137026	0	0	137026
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	0	37050	9232	26979	25961	99222
3.1	Transport Equipment	0	0		980	37	549	1566
3.2	ICT Equipment	0	0	10010	2611	17500	205	30326
3.3	Other Machinery and Equipment	0	0	27040	5641	9442	25207	67330
3.4	Weapons Systems	0	0	0	0	0	0	0
4	Cultivated Biological Resources (4.1+4.2)	0	0	0	1455	0	0	1455
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	1455	0	0	1455
5	Intellectual Property Products (sum of 5.1 to 5.5)	0	0	0	17	0	0	17
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	17	0	0	17
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	37050	356299	92964	109495	595808
	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	37050	356299	92964	109495	595808

Table - 23

Industry and Asset wise Capital Formation of DCUs for the year 2018-19 (BE)

Figures in Rs. Lacs

		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)	0	9	0	0	0	0	0	0	0	0	0	0	9
1	Dwelling	0	0	0		0	0		0	0	0	0		0
2	Other Building and Sturcture (2.1+2.2+2.3)	0	9	0	0	0	0	0	0	0	0	0	0	9
2.1	Non-Residential Building	0	9	0		0	0		0	0	0	0		9
2.2	Other Structures	0	0	0		0	0		0	0	0	0		0
2.3	Land Improvement	0	0	0		0	0		0	0	0	0		0
2.4	Roads & Bridges	0	0	0		0	0		0	0	0	0		0
3	Machinery and Equipment (3.1+3.2+3.3+3.4)	0	15	0	0	0	0	0	0	0	0	0	0	15
3.1	Transport Equipment	0	0	0		0	0		0	0	0	0		0
3.2	ICT Equipment	0	15	0		0	0		0	0	0	0		15
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	0	24	0	0	0	0	0	0	0	0	0	0	24
	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	0	24	0	0	0	0	0	0	0	0	0	0	24

Table - 24

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2018-19 (BE)

Figures in Rs. Lacs

Figures in Rs. Lacs

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						
Administrative Deptts.											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	General Public Services	225739	105794	47000	0	0	6310	300832	0	0	685675
1.1	General Administration, External affairs, Public Order & Safety	225739	105794	47000	0	0	6310	300832	0	0	685675
1.1.1	Public Order & safety	148996	49908	0	0	0	998	0			199902
1.1.2	Planning & Statistical Activities	2284	810	0	0	0	95	0			3189
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	74459	55076	47000	0	0	5217	300832			482584
1.2	General Research						0				0
2	Defence	2683	992	0	0	0	0	0			3675
3	Education	561244	108639	0	0	0	272668	178062	0	0	1120613
3.1	Administration, Regulation & Research	16924	6831	0	0	0	3756	0			27511
3.2	Education Services n.e.c.	544320	101808	0	0	0	268912	178062			1093102
4	Health Affairs and Services	265720	106618	42	0	0	90392	16550	0	0	479322
4.1	Administration, Regulation and Research	7291	5408	2	0	0	20	25			12746
4.2	Health Services	258429	101210	40	0	0	90372	16525			466576
5	Social Security and Welfare Affairs and Services	37995	251083	0	0	0	47529	617	309		337533
6	Housing and Community Amenity Affairs and Services	1121	2362	7700	0	0	127430	65695			204308
7	Cultural, Recreational and Religeous Affairs Services	3945	43206	0	0	0	15405	210			62766
8	Economic Affairs and Services	24061	3865	0	0	47500	22725	0	224750	232077	554978
8.1	General Administration, Regulation and Research	4309	686	0	0	0	1610	0			6605
8.2	Agriculture, Forestry, Fishing and Hunting	4548	2290	0	0	0	1450	0		4577	12865
8.3	Mining, Manufacturing and Construction	1293	619	0	0	0	565	0			2477
8.4	Electricity, Gas, Steam and Other Sources of Energy	212	208	0	0	0	3000	0	172000	0	175420
8.5	Water Supply	0	0	0	0	0	16100	0	42750		58850
8.6	Transport and Communication	12160	5	0	0	47500	0	0	10000	227500	297165
8.7	Other Economic Services	1539	57	0	0	0	0	0			1596
9	Environmental Protection	439	968	0	0	0	492	0			1899
10	Relief on Calamities	4649	9482	0	6250	0	5523	0			25904
	Total	1127596	633009	54742	6250	47500	588474	561966	225059	232077	3476673

Table - 24 (Contd.)

Economic Cum Purpose Classification of Delhi Govt. Budget Expenditure for the year 2018-19 (BE)

Figures in Rs. Lacs

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	500	24395	0	0	965	3050	0	1699	0	0	0	0	0	0	11	0	0	70000	100620	786295
1.1	500	24395	0	0	965	3050	0	1699	0	0	0	0	0	0	11	0	0	70000	100620	786295
1.1.1	500	16570	0	0	750	3050	0	275	0	0	0	0	0	0	6	0	0	0	21151	221053
1.1.2			0	0	0	0	0	765	0	0	0	0	0	0	5	0	0	0	770	3959
1.1.3		7825	0	0	215	0	0	659	0	0	0	0	0	0	0	0	0	70000	78699	561283
1.2															0				0	0
2		30	0	0	15	12	0		0	0	0	0	0	0	0	0	0	0	57	3732
3	570	67637	0	3590	37	9442	0	17500	0	0	0	0	0	0	233900	20500	3500	0	356676	1477289
3.1		5812	0	0	0	0	0		0	0	0	0	0	0	2010	0			7822	35333
3.2	570	61825	0	3590	37	9442	0	17500	0	0	0	0	0	0	231890	20500	3500		348854	1441956
4	0	83589	0	270	549	25494	0	305	0	0	0	0	0	500	13551	6150	0	0	130408	609730
4.1		325	0	0	0	287	0	100	0	0	0	0	0	0	0	0			712	13458
4.2		83264	0	270	549	25207	0	205	0	0	0	0	0	500	13551	6150			129696	596272
5	6320	4317	2167	2166	0	0	0	660	0	0	0	0	0	0	16	0	30		15676	353209
6	3700	233	12297	128313	0	1	0		0	0	0	0	0	0	71980	26520	5120		248164	452472
7		6545	0	5	0	40	0		0	0	0	0	0	0	815	90			7495	70261
8	0	6240	122562	16245	0	29090	17	10112	1455	0	0	10100	0	20099	49196	0	191956	0	457072	1012050
8.1		20	0	0	0	1000	17	73	0	0	0	0	0	0	4	0	0	0	1114	7719
8.2			0	2235	0	50	0	14	1455	0	0	0	0	0	0	0	0	0	3754	16619
8.3			0	10	0	0	0		0	0	0	0	0	0	41	0	227	0	278	2755
8.4		200	0	3000	0	1000	0		0	0	0	2000	0	99	1	0	37500		43800	219220
8.5			0	0	0	0	0		0	0	0	0	0	0	49150	0	131450	0	180600	239450
8.6		6000	122562	11000	0	27040	0	10000	0	0	0	8100	0	20000	0	0	22779		227481	524646
8.7		20	0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	45	1641
9		23	0	0	0	0	0		0	0	0	0	0	0	30	0			53	1952
10		700	0	2700	0	201	0	50	0	0	0	0	0	0	0	0			3651	29555
Total	11090	193709	137026	153289	1566	67330	17	30326	1455	0	0	10100	0	20599	369499	53260	200606	70000	1319872	4796545

ANNEXURES

Abbreviations for Economic Classification of Budget Documents**(Base Year 2011-12)**

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

S. No.	SNA Description	Economic Code	Definition
43		Tp	Transfers to Private Institutions
44		Ta	Transfers to Autonomous Bodies
45		Tk	Transfers in kind
46		Tc	Transfer to Centre
47		Ts	Transfer to State
48		Tl	Transfer to Local Bodies
49		Tf	Transfer to Foreign
50	Financial Assets	Pfa	Purchase of Financial Assets
51	Gross Capital Formation	Psh	Purchase of Second Hand Assets
52		Pl	Purchase of Land
53		Stof	Change in stock of Food
54	Gross Fixed Capital Formation	Stoi	Change in stock of Inventory
55		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 welfare services include

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

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

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

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

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

5.2 Social Security Affairs and Services

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

6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES

6.1 Housing and community services

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

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

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

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

6.2 Sanitary affairs services

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

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

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

7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

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

7.2 Recreational and Sporting Services

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

(excluding student hostels) uplift of youth welfare NCC, physical education and sports.

7.3 Tourism affairs and services

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

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

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

8. ECONOMIC AFFAIRS AND SERVICES

8.1 General administration, regulation and research includes

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

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

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

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

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

8.4.3 Non-conventional Sources of Energy

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

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

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

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services

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

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

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

9. ENVIRONMENTAL PROTECTION

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research & Education

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

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

9.5 Environmental Protection n.e.c.

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

10. OTHER SERVICES

10.1 Relief on calamities

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

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

10.2 Other Miscellaneous Services

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

