



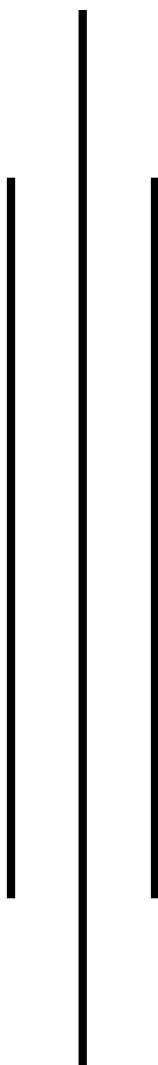
ECONOMIC AND PURPOSE  
CLASSIFICATION  
OF  
STATE  
GOVERNMENT BUDGET  
OF CHHATTISGARH

**2011 - 12 (A/C), 2012- 13 (R. E.) & 2013 - 14 (B. E.)**

**Directorate of Economics and  
Statistics Chhattisgarh**

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## PREFACE

The present publication "**Economic and Purpose Classification of State Government Budget of Chhattisgarh**" is the 12<sup>th</sup> of its kind attempted by the Directorate of Economics and Statistics, Chhattisgarh as per the revised methodology of the National Accounts Division, Central Statistical Office, Ministry of Statistics and Program Implementation Division, Government of India.

In this publication the actual expenditure for the year 2011-12, revised estimates for 2012-13 and budget estimates for the year 2013-14 of Chhattisgarh Government have been reclassified according to meaningful economic as well as purpose categories.

The State Government Budget is presented to and duly passed by the Legislative Assembly every year. It is primarily designed to facilitate the financial administration and to authorise expenditure and revenue proposals. It gives detail information about receipts and expenditure and other financial transaction for a financial year. This form of presentation secures accountability for any act of spending, meets the needs of administrative convenience and ensures control by the Legislature. However, it does not bring out the economic significance of the budgetary transactions of the government.

The Economic and Purpose Classification of the budget is an attempt to recast the State Government transactions so as to assess its economic significance. The two types of classification, viz., economic classification and purpose classification are combines to form an "**Economic-cum-Purpose Classification.**" This integrated classification shows how the expenditure in a particular economic category is distributed among different purposes or types of public services provided. The economic classification shows government expenditure and receipts by economic categories that are of significance and helps analyzing the general effects of the government transactions on the economy. In more specific terms, it throws light on the extent of Capital Formation out of the budgetary resources, savings of the government and contribution of the government to the net domestic product. Therefore, this is an attempt to classify, regroup and reduce the data in the budget documents to a set of three accounts.

The Purpose classification deals with the classification of the government expenditure according to the different types of services provided directly or financed by the State government through current and capital grants or loans.

This publication has been prepared in the Budget Analysis Division with sincere efforts of Shri J. Kerketta, Assistant Statistical Officer under the supervision and guidance of Shri Roshan Lal Sahu, Addl. Director and Shri N. Bulliwal, Deputy Director.

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 Government of Chhattisgarh.

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

Raipur  
Dated:

**AMITABHA PANDA**  
**Commissioner Cum Director**  
Directorate of Economics & Statistics,  
Chhattisgarh

# BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT

## INTRODUCTION

The Annual Financial Statement and the Demands for Grants in a Government Budget are drawn up in accordance with the provision of the Constitution and the needs of Legislative control. The expenditure in the government budget is generally classified department wise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending.

Further, the govt. budget is regarded as a major tool of policy. The proposals mooted through the budgetary items of expenditure as well as revenue receipts also affect significantly the State Income. The growing importance of the budget has compelled the State Income compilers to analyze and reclassify the budgetary data.

The ultimate aim of budget analysis is to relate information obtained on the Government sector to similar information made available on other major sectors of the economy. It is designed to obtain such information on Government transactions, which is essential for determining aggregates of state income and expenditure, and for tracing their inter-relationships with other major sectors of the state economy. The government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact.

The government expenditure can be classified in accordance with (i) The economic character of the expenditure like current expenditure, capital expenditure, loans etc., and (ii) The purpose it is likely to serve such as Health, education, social security & welfare services etc. The former is known as Economic Classification and the latter as Purpose Classification. When these two classifications are adopted together, then this combination is called **Economic-cum-Purpose Classification**, which shows how expenditure for a particular purpose is divided between economic categories or how expenditure in a particular economic category is allocated to different purposes or types of public services. Economic-cum-Purpose classification therefore, serves as a good guide to the policy makers for planning the expenditure in the best possible manner to attain social and economic goals of all round development of the state.

Further as per recommendations of the Committee on Regional Accounts National Accounts System, following four accounts have been adopted by Chhattisgarh State to derive inferences from budget analysis.

**(1) Income and Outlay Account of Administrative Departments.** This account deals with the current revenue and expenditure of government administrative departments. All departments, other than those, which are commercial in nature, are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of the final outlays of government on current account, which represent government's current consumption. The final outlays are made of purchases of goods and services and Wages & salaries payments. Besides, final outlays, government makes transfer payments, i.e. interest, grants, subsidies, scholarships, etc., to the rest of economy which are added indirectly to the disposable income of the community. To meet these current expenditures, government appropriates a part of the income of community also receives revenue grants, contributions and recoveries from the Union Government and rest of the economy. The excess of current receipts over current

expenditure denotes the saving of the government administration, available for domestic capital formation.

**(2) Capital Finance Account of General Government:** This account is concerned with the total capital formation by government administration and departmental commercial undertakings together with capital transfer payments which are mostly for assisting capital formation in the rest of the economy. The capital expenditure of government administration and departmental commercial undertakings has been given separately whereas the sources of finance are common to both.

**(3) Production Account of Departmental Commercial Undertakings:** The Departmental Commercial Undertakings may briefly be defined as agencies producing goods and services that are not provided free of charge. The essential characteristics distinguishing these departments from government administrative departments are that they charge for goods and services they provide and are thus able to meet most of their costs from their sale proceeds. Independent statutory corporations and boards set up by the state government are excluded from the preview of those commercial undertakings included in this Account. The following activities are generally to be classified as departmental commercial undertaking:

1. Agriculture/Irrigation
2. Forests
3. Manufacturing/ Milk Supply Schemes/ Printing Presses
4. Electricity
5. Transport: - (a) Road & Water. (b) Civil Aviation, (c) Ports, Pilotages & Light
6. Communications
7. Trade & Hotels
8. Other Services

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, goods and services, interest, consumption of fixed capital and profits. The loss of irrigation is treated as subsidy and is shown as imputed irrigation charges on the revenue side of the Account along with sale proceeds.

**(4) Production Accounts of Govt. Services:** Under this account, gross output is comprised of (i) Services produced for own use of administrative departments (which has already been defined 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**

Though budget is divided into revenue and capital head of accounts, many items of consumption expenditure are included in the capital account and vice versa. Moreover, these magnitudes shown in the budget are too detailed and scattered and not necessarily based on distinctions and groupings required for understanding the economic significance of various items of revenue and expenditure.

The classification of government transactions basically follows the technique of social accounting and grouping together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditures or capital outlays are reduced to the extent that they are met from 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 gross 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.

This system of classification is based on a series of distinctions useful for analyzing current transactions of the departmental commercial undertakings are at part with those of producers and 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 draw upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments, which are in the nature of consumption outlays and represent demand for goods and services for final consumption.

## **PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS**

The purposes of the government expenditure may be of two types (i) Long term and (ii) Short term. Long-term expenditure is generally aimed at tackling the problem of unemployment, economic development of the state and to bring about certain fundamental changes in the structure of the economy. The short-term expenditures relate to immediate objectives of expenditure incurred in regard to health, defense, education, social welfare economic services etc. The aim of the purpose classification is to classify expenditures in accordance with the immediate or short term social needs of the state and it relates only general government expenditures excluding departmental commercial undertakings.

The budget is presented under a few standard account heads of the functional character for example education, health. Agriculture industry, defence, etc. The expenditures shown under these account heads are not strictly 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 are various account heads, which pertain to so many purpose categories such as public works department community development, cooperation etc. The expenditure under these heads is not specific to any purpose category. It becomes, therefore essential to classify these heads of expenditure afresh.

The purpose classification attempted for the present study is in conformity with the United Nations' recommended classification of 10 major categories. The 10 major groups have further spited into sub groups.. Following are the categories / sub-categories adopted by Chhattisgarh State for Purpose classification:-



<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
<b>1.</b>	<b>General Public Services</b>	1.1	General Administration, External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Administration, External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
<b>2.</b>	<b>Defence</b>		
<b>3.</b>	<b>Education Affairs and Services</b>	3.1	Administration, Regulation and Research
		3.1.1	Primary Education Affairs
		3.1.2	Secondary Education Affairs
		3.1.3	Higher Secondary & Universities Education Affairs
		3.1.4	Education Affairs n.e.c.
		3.2	School, University & Institution including Subsidiary Services
		3.2.1	Primary Education Services
		3.2.2	Secondary Education Services
		3.2.3	Higher Secondary & Universities Education Services
		3.2.4	Education Services n.e.c.
<b>4.</b>	<b>Health Affairs and Services</b>	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 Services
		4.2	Hospitals, Clinics & Other Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services

5.	<b>Social Security Welfare</b>	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.	<b>Housing / Community Amenities Affairs/ Services</b>	6.1	Housing and Community Services
		6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity/ Affairs/Services n.e.c.
7.	<b>Cultural, Recreational/Religious Affairs /Services</b>	7.1	Art and Cultural Affairs/Services
		7.2	Recreational and sporting Services
		7.3	Tourism Affairs and Services
		7.4	Cultural/Recreational/Religious Affairs & Services n.e.c.
8.	<b>Economic Affairs and Services</b>	8.1	General Administration, Regulation, Research & 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.
		8.7	Other Economic Services n.e.c.
9.	<b>Environmental Protection</b>	9.1	Waste Management
		9.2	Waste and Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research and Education
		9.5	Environmental Protection n.e.c.
10.	<b>Other Services</b>	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

## EXECUTIVE SUMMARY

The Economic & Purpose classification is carried out to reclassify the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between data of 2011-12 (A/C) and the revised estimate 2012-13 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2012-13 (R.E.) and budget estimate 2013-14 (B.E.).

### PART – I

#### Year-2011-2012(A/C) & 2012-2013(R.E.)

1. **Total Revenue Receipts** increased by 24.95%, from Rs. 2587131 lakhs to Rs. 3232638 lakhs.

- a. **Revenue Grants from Govt. of India** increased by 43.31%, from Rs. 477621 lakhs to Rs. 684480 lakhs.
- b. **Total taxes** (direct & indirect) increased by 28.93%, from Rs. 1539510 lakhs to Rs. 1984967 lakhs.

#### **Out of which:-**

##### **State Tax:-**

- i) Corporation Tax has increased by 9.75%, Rs. 248779 lakhs to Rs. 273023 lakhs.
- ii) Land Revenue has increased by 37.46%, Rs. 22023 lakhs to Rs. 30273 lakhs.
- iii) Excise, State has increased by 64.52%, from Rs. 96666 lakhs to Rs. 159034 lakhs.
- iv) Sales tax has increased by 43.49%, from Rs. 426284 lakhs to Rs. 611673 lakhs.

##### **Central Tax:-**

- a) Sales tax increased by 24.10%, from Rs. 96152 lakhs to Rs. 119327 lakhs.
- b) Customs increased by 23.98%, from Rs. 109585 lakhs to Rs. 135867 lakhs
- c) Excise, (Central) increased by 31.20%, from Rs. 70912 lakhs to Rs. 93038 lakhs.
- d) Service tax increased 28.09%, from Rs. 75439 lakhs to Rs. 96627 lakhs.

2. **Total Expenditure** decreased by 14.94%, from Rs. 15265266 to Rs. 12984992 lakhs.

- a. Expenditure on **Compensation of Employees** increased by 18.78%, from Rs. 947715 lakhs to Rs. 1125683 lakhs.
- b. **Loan & Advances by State Govt.** increased by 59.79%, from Rs. 126874 lakhs to Rs. 202734 lakhs.
- c. **Services produced** by Chhattisgarh Govt. increased by 25.96%, from Rs. 1051382 lakhs to Rs. 1324290 lakhs.
- d. Expenditure on **Education** increased by 32.13%, from Rs. 689042 lakhs to Rs. 910464 lakhs.
- e. Expenditure on **Medical & Public Health** increased by 43.99%, from Rs. 122507 lakhs to Rs. 176394 lakhs.
- f. Expenditure on **Economic Services** increased by 56.35%, from Rs. 618737 lakhs to Rs. 967417 lakhs.

- g. Expenditure on **Suspense & Miscellaneous** decreased by 29.05%, from Rs. 11316436 lakhs to Rs. 8028576 lakhs.
- h. **Gross Capital Formation (GCF)** increased by 73.56%, from Rs. 444151 lakhs to Rs. 770879 lakhs.

**PART – II**  
**Year-2012-2013(R.E.) & 2013-2014(B.E.)**

1. **Total Revenue Receipts** is likely increase by 15.83%, from Rs. 3232638 lakhs to Rs. 3744452 lakhs.
  - a. **Revenue Grants from Govt. of India** is expected to increase by 9.26%, from Rs. 684480 lakhs to Rs. 747890 lakhs.
  - b. **Total taxes (direct & indirect)** is likely to increase by 15.74%, from Rs. 1984967 lakhs to Rs. 2297349 lakhs.

**Out of which:-**

**State Tax:-**

- a) Corporation Tax is likely to increase by 15.00%, from Rs. 273023 lakhs to Rs. 313976 lakhs.
- b) Land Revenue is likely increase by 8.89%, from Rs. 30273 lakhs to Rs. 32965 lakhs.
- c) Excise, State is likely to increase by 17.04%, from Rs. 159034 lakhs to Rs. 186139 lakhs.
- d) State sales tax is likely to increase by 15.14%, from Rs. 611673 lakhs to Rs. 704261 lakhs.

**Central Tax:-**

- a) Central sales tax is likely to increase by 16.75%, from Rs. 119327 lakhs to Rs. 139319 lakhs.
- b) Customs is likely to increase by 15.00%, from Rs. 135867 lakhs to Rs. 156247 lakhs.
- c) Excise, Central is likely to increase by 15.00%, from Rs. 93038 lakhs to Rs. 106994 lakhs.
- d) Service tax is likely to increase by 15.00%, from Rs. 96627 lakhs to Rs. 111121 lakhs.

2. **Total Expenditure** is expected to increase by 6.89%, from Rs. 12984992 lakhs to Rs. 13879394 lakhs
  - a. **Expenditure on Compensation of Employees** is likely to increase by 15.69%, from Rs. 1125683 lakhs to Rs. 1302304 lakhs.
  - b. **Loan & Advances by State Govt.** decreased by 5.12%, from Rs. 202734 lakhs to Rs. 192363 lakhs.
  - c. **Services produced** by Chhattisgarh Govt. is likely to increase by 14.31%, from Rs. 1324290 lakhs to Rs. 1513823 lakhs.
  - d. Expenditure on **Education** is likely to increase by 15.04%, from Rs. 910464 lakhs to Rs. 1047393 lakhs.
  - e. Expenditure on **Medical & Public Health** is likely to increase by 17.39%, from Rs. 176394 lakhs to Rs. 207065 lakhs.
  - f. Expenditure on **Economic Services** is likely to increase by 17.82%, from

Rs. 967417 lakhs to Rs. 1139842 lakhs.

g. Expenditure on **Suspense & Miscellaneous** is likely to increase by 4.36%,  
Rs. 8028576 lakhs to Rs. 8378374 lakhs.

h. **Gross Capital Formation (GCF)** is likely to increase by 20.30%, from  
Rs. 770879 lakhs to Rs. 927376 lakhs.

## Inference from Budget Analysis

### (1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2011-12 was Rs. 15265266 lakhs, whereas estimate of total receipts for 2012-13 is Rs. 12984992 lakhs and during the year 2013-14, it is likely to touch Rs. 13879394 lakhs. Out of the total receipts in 2011-12, revenue & capital receipts was Rs. 2587131 lakhs (16.95%) and remaining Rs. 12678135 lakhs (83.05%) were loan, advances & other receipts. During 2012-13 and 2013-14 the shares of revenue and capital receipts are expected to be 24.90% and 26.98% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 5674 lakhs loans from Govt. of India in 2011-12 which is likely to increase Rs. 20600 lakhs during 2013-14.

#### STATEMENT No. 1

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
<b>A</b>	<b>REVENUE RECEIPTS</b>			
1.	Taxes ( Direct & Indirect )	1539510	1984967	2297349
2.	Misc. Receipts & Fees	168374	85526	99724
3.	Interest	21596	32184	36404
4.	Property Receipts	266254	313450	354241
5.	Revenue Grants From GOI	477621	684480	747890
6.	Transfer From Non-Govt.	0	0	0
7.	Funds Revenue Account	0	0	0
8.	Other Capital Receipts	393	0	0
9.	Sale of Assets	16	7	8
10.	Sale of Goods & Services including DCUs	112894	132024	208836
11.	Pension Receipts	473	0	0
	<b>Sub Total (A)</b>	<b>2587131</b>	<b>3232638</b>	<b>3744452</b>
<b>B</b>	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>			
1.	Borrowing at home	119502	456054	617400
2.	Loan From Govt. of India/Public Debt	5674	3100	20600
3.	Recovery of loan and advance	128252	157656	157919
4.	Deposits and advances	334906	288341	306712
5.	Reserve fund	56373	91061	88307
6.	Suspense & miscellaneous	11492312	8022331	8366537
7.	Remittances	688967	722002	722002
8.	Contingency Fund	0	2366	4000
9.	Inter State Settlement	222	1	1
10.	Cash balance	-148073	9442	-148536
	<b>Sub Total (B)</b>	<b>12678135</b>	<b>9752354</b>	<b>10134942</b>
	<b>GROSS TOTAL RECEIPTS (A+B)</b>	<b>15265266</b>	<b>12984992</b>	<b>13879394</b>

## (2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh government was Rs. 15265266 lakhs in the year 2011-12, whereas same for the year 2012-13 and 2013-14 are expected to be Rs. 12984992 lakhs (R.E.) and Rs. 13879394 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

### STATEMENT No. 2

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
1.	Compensation of Employees	947715	1125683	1302304
	a. Salary, Allowances	736320	887179	1028608
	b. Pension	187483	218073	250015
	c. Benefits	23912	20431	23681
2.	Purchase of Goods & Services including Maintenance & Rent	232280	326174	384133
3.	Current Transfer including Subsidy	624362	841899	1086295
4.	Construction	407975	710148	863865
5.	Machinery & Equipment including Transport , Software & Cultivated assets	38413	60579	63309
6.	Purchase of Physical Assets	300	3850	51
7.	Purchase of Financial Assets	94371	71904	45060
8.	Capital Transfer	161495	305851	283128
9.	Chang in Stock	-2237	152	202
10.	Interest	119320	129262	124643
11.	Borrowing at home	123326	157386	142641
12.	Inter-State Settlement	403	0	0
13.	Contingency Fund	0	2366	4000
14.	Reserve funds	50483	74119	64571
15.	Deposits & Advances	276311	285040	303611
16.	Suspense & Miscellaneous	11316436	8028576	8378374
17.	Remittances	679357	722002	722002
18.	Fund Revenue Account	44452	71098	71547
19.	Loan & Advances by State Govt	126874	202734	192363
20.	Repayment of Loan to GOI	14188	14705	15073
21.	Cash balance	9442	-148536	-167778
	<b>TOTAL EXPENDITURE</b>	<b>15265266</b>	<b>12984992</b>	<b>13879394</b>

From the above it is clear that during 2013-14 maximum expenditure is marked for Suspense & Miscellaneous Rs. 8378374 ( 60.37 %) followed by Compensation of

employees Rs. 1302304 (9.38 %), Current Transfer including subsidy Rs. 1086295 (7.83%) and Construction Rs. 863865 (6.22%) and However, corresponding percentages for 2011-12 and 2012-13 were 14.13 %, 6.21 %, 4.09 % 2.67 % and 61.83%, 8.67%, 6.48%, 5.47% respectively.

### (3) GROSS SAVINGS

Gross savings of the State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Gross savings of Chhattisgarh Govt. for 2011-12 were Rs. 514422 lakhs while this was expected to be Rs. 695310 lakhs during 2013-14 as per budget estimates.

#### STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
1.	Revenue Receipts	2480914	3130098	3597432
2.	Revenue Expenditure	1966492	2550937	2902122
3.	Surplus on Current A/C (1-2)	514422	579161	695310
4.	Depreciation (CFC)	0	0	0
<b>5.</b>	<b>Gross Saving (3+4)</b>	<b>514422</b>	<b>579161</b>	<b>695310</b>



#### (4) NET EXTRA BUDGETARY BORROWINGS/LENDINGS(NEBR)

During the year 2011-2012, expenditure on assets (Fixed and Financial ) was more than Budgetary Borrowing and surplus on Current Account together, as a result N.E.B.R. was Rs. 40687. During 2012-2013, the N.E.B.R. is Rs. 44196 whereas 2013-2014, the N.E.B.R. to is likely to be Rs. (-) 66221 lakhs .

#### STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	457307	850121	960520
2.	Add Expenditure on Financial Assets	93978	71904	45060
3.	Less Budgetary Borrowings	-3824	298668	474759
4.	Less Surplus on Current Account	514422	579161	597042
5.	Net Extra Budgetary Receipts (1+2-3-4)	<b>40687</b>	<b>44196</b>	<b>-66221</b>

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

## (5) PROFIT/LOSS FROM DCUs

Net surplus of Departmental Commercial Undertakings (viz. Irrigation and Forest) measured in terms of excess of current receipts over operating expenses, exhibits the overall financial health of the organization.

### STATEMENT No. 5

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
1.	<b>Expenditure :</b> Purchase of Commodities & Services including Maintenance	19235	16225	14934
2.	Compensation of Employees	72284	68568	77255
	2.1 Salary, Allowances	58010	56032	63144
	2.2 Pension	13119	11446	12906
	2.3 Benefits	1155	1090	1205
4.	Operating Surplus	7596	29502	61836
	4.1 Interest	0	0	0
	4.2 Rent	37	11	12
	4.3 Profits/Loss	7559	29491	61824
5.	Consumption of Fixed Capital	0	0	0
	<b>Total Expenditure</b>	<b>99115</b>	<b>114295</b>	<b>154025</b>
	<b>Receipts</b>			
1.	Sales of Goods & Services (Commercial Receipts )	76310	89261	128423
2.	Imputed Subsidy	22805	25034	25602
	<b>Total Receipts</b>	<b>99115</b>	<b>114295</b>	<b>154025</b>

Above statement shows that Compensation of employees has been rising each year. Imputed subsidy for the year 2011-12 was Rs. 22805 lakhs, which is increased to Rs. 25034 lakhs in 2012-13 (R.E.) and Rs. 25602 lakhs for budget estimate.

**(6) PRODUCTION OF GOODS & SERVICES BY CHHATTISGARH GOVT.**

Under this account, gross output goods & services is comprised of (i) Services produced for own use of administrative departments already been defined under the final consumption expenditure of Income & Outlay Account and (ii) Sale of goods & services, while gross input is inclusive of (i) Purchase of commodities & services including maintenance (ii) Compensation of Employees (iii) Consumption of fixed capital.

**STATEMENT No. 6**

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
1		2	3	4
	<b>INPUT</b>			
1.	Purchase of Commodities & Services including maintenance	213008	309938	369187
2.	Compensation of Employees	874958	1057115	1225049
	2.1 Salary, Allowances	678310	831147	965464
	2.2 Pension	173891	206627	237109
	2.3 Benefits	22757	19341	22476
3.	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT (1 to 3)</b>	<b>1087966</b>	<b>1367053</b>	<b>1594236</b>
4.	Production of Goods and Services	1087966	1367053	1594236
	4.1 Services Produced for own use	1051382	1324290	1513823
	4.2 Sale of Goods and Services	36584	42763	80413
	<b>GROSS OUTPUT (1)</b>	<b>1087966</b>	<b>1367053</b>	<b>1594236</b>

From the above statement it may be seen that compensation of employees form the major portion of the gross input in the state govt. expenditure. During account year 2011-12 Compensation was Rs. 874958 lakhs, in 2012-13 it was Rs. 1057115 lakhs and in 2013-14 it is expected to be Rs. 1225049 lakhs. 96.64 % of the values of services

produced by state govt. were consumed by itself in 2011-12 as against 96.87 % during 2012-13, while this percentage for 2013-14 is likely to be 94.96 % .

**(7) PURPOSEWISE EXPENDITURE OF STATE GOVT.**

Following statement has been derived from Economic-Cum-Purpose Classification of Budget Expenditure of Chhattisgarh Govt. for the year 2011-12 (A/C), 2012-13 (R.E.) and 2013-14 (B.E.)

It is observed from the statement given below that during 2011-12 maximum expenditure was incurred on Education Services (Rs. 689042 lakhs) followed by Economic Services (Rs. 618737 lakhs), Housing & Other Community Amenities Services (Rs. 335200 lakhs). and General Public Services (Rs. 282017 lakhs). During 2012-13 expenditure was incurred on Education Services (increased by 32.13%) followed by Economic Services (increased by 56.35%), Housing & Other Community Amenities Services (increased by 51.80%) and General Public Services (increased by 27.90%).

**STATEMENT No. 7**

(Rs. Lakhs)				
S.No.	Purpose Classification	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
1.	General Public Services	282017	360686	402228
2.	Civil Defence	6024	11397	15938
3.	Education	689042	910464	1047393
4.	Medical & Public Health	122507	176394	207065
5.	Social Security & Welfare Services	280335	317905	374826
6.	Housing & Other Community Amenities	335200	508850	551406
7.	Cultural, Recreational & Religious Services	45041	71611	77622
8.	Economic Services	618737	967417	1139842
	8.1 General Administration/Regulation/ Research & Labour	2637	5838	8669
	8.2 Agriculture, Forestry, Fishing & Hunting	130385	184691	218442
	8.3 Mining, Manufacturing & Construction	31342	38891	2182
	8.4 Electricity, Gas, Steam	123690	156422	89436
	8.5 Water Supply	42197	52397	57826
	8.6 Transport & Communication	123897	289717	395565
	8.7 Other Economic Services n.e.c.	164589	239461	367722
9.	Environmental Protection	0	0	0
10.	Other Services	6871	8381	9675
	<b>TOTAL (ADMINISTRATION DEPARTMENTS )</b>	<b>2385774</b>	<b>3333105</b>	<b>3825995</b>

## (8) 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 comprises of construction work (road, building and other capital outlay), machinery & equipments etc. .

As per Revised Budget estimates for 2012-13, Gross Capital Formation will be of Rs. 770879 lakhs as compared to the actual Gross Capital Formation of Rs. 444151 lakhs during 2011-12. For the year 2013-14, it is likely to touch the level of Rs. 927376 lakhs depicting 20.30 % increased over previous year outlay.

### STATEMENT No. 8

(Rs. Lakhs)

S.No.	ITEMS	2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
	1	2	3	4
<b>(A)</b>	<b>Administration Departments</b>			
1.	New Capital Formation (Outlay)	306458	557543	679673
	1.1 Construction Work	283559	517612	638411
	1.2 Plant & Machinery including Software	21291	36359	36957
	1.3 Transport Equipments	1608	3572	4305
	1.4 Others (Cao)	0	0	0
2.	Net Purchase of Second hand Assets including Land	0	0	0
3.	Change in Stock	-2273	0	0
	<b>Gross Capital Formation (Admin.) A</b>	<b>304185</b>	<b>557543</b>	<b>679673</b>
<b>(B)</b>	<b>Departmental Commercial Undertakings</b>			
4.	New Capital Formation (Outlay)	139930	213184	247501
	4.1 Construction Work	124416	192536	225454
	4.2 Plant & Machinery including Software	560	1528	640
	4.3 Transport Equipments	244	345	342
	4.4 Others (Cao)	14710	18775	21065
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	36	152	202
	<b>Gross Capital Formation (DCUs) B</b>	<b>139966</b>	<b>213336</b>	<b>247703</b>
	<b>GROSS CAPITAL FORMATION (A+B)</b>	<b>444151</b>	<b>770879</b>	<b>927376</b>

*STATISTICAL*

*TABLES*

**TABLE - 1**  
**BORROWING ACCOUNT**

(Rs. Lakhs)

Items		2011-12 (A/C)		2012-13 (R.E.)		2013-14 (B.E.)		
		Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture	
	<b>A.</b>	<b>Revenue + Capital A/C</b>	<b>2587131</b>	<b>2668446</b>	<b>3232638</b>	<b>3646600</b>	<b>3744452</b>	<b>4224537</b>
<b>I.</b>	<b>Borrowing at home</b>							
	1.	Internal debt	36460	71060	372654	109986	518000	78241
	2.	Small saving, provident funds, etc.	83042	52266	83400	47400	99400	64400
	3.	Other debt						
	<b>Total</b>		<b>119502</b>	<b>123326</b>	<b>456054</b>	<b>157386</b>	<b>617400</b>	<b>142641</b>
	<b>Net receipts</b>		<b>-3824</b>		<b>298668</b>		<b>474759</b>	
<b>II.</b>	<b>Borrowing abroad</b>							
	1.	External debt						
	2.	Other debt						
	<b>Total</b>							
	<b>Net receipts</b>							
<b>III.</b>	<b>Extra budgetary receipts and adjustments</b>							
	1.	Loans from Govt. Of India	5674	14188	3100	14705	20600	15073
	2.	Loans and advances by State Govt.	128252	126874	157656	202734	157919	192363
	3.	Inter- State settlement	222	403	1	0	1	0
	4.	Contingency funds	0	0	2366	2366	4000	4000
	5.	Reserve funds	56373	50483	91061	74119	88307	64571
	6.	Deposits & advances	334906	276311	288341	285040	306712	303611
	7.	Suspense & miscellaneous	1149231 2	1131643 6	8022331	8028576	8366537	8378374
	8.	Remittance	688967	679357	722002	722002	722002	722002
	9.	Cash balance	-148073	9442	9442	-148536	-148536	-167778
	10.	Funds-revenue account	0	44452	0	71098	0	71547
	11.	Funds-commercial account (Depreciation )	0	0	0	0	0	0
	<b>TOTAL</b>		<b>1255863 3</b>	<b>1251794 6</b>	<b>9296300</b>	<b>9252104</b>	<b>9517542</b>	<b>9583763</b>
	<b>NET RECEIPTS</b>		<b>40687</b>		<b>44196</b>		<b>-66221</b>	
	<b>GROSS TOTAL</b>		<b>15265266</b>	<b>15265266</b>	<b>12984992</b>	<b>12984992</b>	<b>13879394</b>	<b>13879394</b>

**TABLE - 2**  
**INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS**

Items			YEARS		
			2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
1			2	3	4
<b>Expenditure</b>					
<b>1.</b>	<b>Total Consumption expenditure</b>		<b>1051382</b>	<b>1324290</b>	<b>1415555</b>
	1.1	Compensation of employees	874958	1057115	1225049
		a) Wages and salaries	701067	850488	987940
		b) Pension	173891	206627	237109
	1.2	Net purchases of commodities and services	176424	267175	190506
		a) Purchases	176649	269197	217923
		b) Maintenance	36359	40741	52996
		c) Less sales	36584	42763	80413
<b>2.</b>	<b>Benefits</b>		<b>22757</b>	<b>19341</b>	<b>22476</b>
<b>3.</b>	<b>Net interest paid</b>		<b>119320</b>	<b>129262</b>	<b>124643</b>
	3.1	Public authorities	75047	81501	79268
		a) Centre	75047	81501	79268
		b) States	0	0	0
		c) Local authorities	0	0	0
	3.2	Foreign Agencies	0	0	0
	3.3	Others	44273	47761	45375
	3.4	Less Commercial interest	0	0	0
<b>4.</b>	<b>Subsidies</b>		<b>248405</b>	<b>282207</b>	<b>320040</b>
<b>5.</b>	<b>Total Current Transfers</b>		<b>107680</b>	<b>171797</b>	<b>331783</b>
	5.1	Other sectors	107680	171797	331783
	5.2	Foreign	0	0	0
<b>6.</b>	<b>Total inter-Government transfers</b>		<b>439705</b>	<b>643381</b>	<b>710101</b>
	6.1	Current transfer to	291082	412929	460074
		a) Centre	0	0	0
		b) States	0	0	0
		c) Local authorities	291082	412929	460074
	6.2	Capital transfer to	148623	230452	250027
		a) Centre	0	0	0
		b) States	0	0	0
		c) Local authorities	148623	230452	250027
7.	Surplus on current account		514422	579161	695310
<b>8.</b>	<b>TOTAL CURRENT EXPENDITURE</b>		<b>2480914</b>	<b>3130098</b>	<b>3597432</b>



**TABLE - 2**

**INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS**

(Rs. Lakhs)

Items		YEARS			
		2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)	
1		2	3	4	
<b>Receipts</b>					
<b>1.</b>	<b>Income from entrepreneurship and property</b>		<b>295409</b>	<b>375125</b>	<b>452469</b>
	1.1	Profits/Loss	7559	29491	61824
	1.2	Income from property	287850	345634	390645
	1.2.1	Net interest received	21596	32184	36404
		(a) Public authorities	6279	12173	14893
		(i) Centre	0	0	0
		(ii) States	0	0	0
		(iii) Local authorities	6279	12173	14893
		(b) Foreign	0	0	0
		( c ) From other sectors	15317	20011	21511
	1.2.2	Other property receipts	266254	313450	354241
<b>2.</b>	<b>Total tax revenue</b>		<b>1539510</b>	<b>1984967</b>	<b>2297349</b>
	2.1	Total direct taxes	397951	451122	516924
		(a) Corporation taxes	248779	273023	313976
		(b) Land revenue	22023	30273	32965
		( C ) Other direct taxes	127149	147826	169983
	2.2	Total indirect taxes	1141559	1533845	1780425
		(a) Customs	109585	135867	156247
		(b) Excise, Central	70912	93038	106994
		( C ) Excise, State	96666	159034	186139
		(d) Sales tax	522436	731000	843580
		(e) Service tax	75439	96627	111121
		(f) Stamps & Registration	82049	88953	107680
		(g) Other taxes and duties	184472	229326	268664
<b>3.</b>	<b>Fees &amp; Miscellaneous Receipts</b>		<b>168374</b>	<b>85526</b>	<b>99724</b>
<b>4.</b>	<b>Total transfer from Public Authorities</b>		<b>477621</b>	<b>684480</b>	<b>747890</b>
	4.1	Centre	477621	684480	747890
	4.2	States	0	0	0
	4.3	Local authorities	0	0	0
<b>5.</b>	<b>TOTAL RECEIPTS</b>		<b>2480914</b>	<b>3130098</b>	<b>3597432</b>

**TABLE - 3**  
**CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT**

(Rs. Lakhs)

Items		YEARS		
		2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
1		2	3	4
<b>I.</b>	<b>Expenditure</b>			
	<b>Administration</b>			
	1. Capital outlay	306458	557543	679673
	2. Net purchase of physical assets	284	3843	43
	2.1 Second hand assets	0	0	0
	2.2 Land	284	3843	43
	3. Change in stock	-2273	0	0
	3.1 Inventory	-2273	0	0
	3.2 Others	0	0	0
	4. Capital transfer	12872	75399	33101
	4.1 For capital formation	12872	75399	33101
	4.2 For others	0	0	0
	<b>5. Total (1 to 4)</b>	<b>317341</b>	<b>636785</b>	<b>712817</b>
	<b>Enterprise</b>			
	6. Capital outlay	139930	213184	247501
	7. Net purchase of physical assets	0	0	0
	7.1 Second hand assets	0	0	0
	7.2 Land	0	0	0
	8. Change in stock	36	152	202
	<b>9. Total (6 to 8)</b>	<b>139966</b>	<b>213336</b>	<b>247703</b>
	<b>10. TOTAL EXPENDITURE</b>	<b>457307</b>	<b>850121</b>	<b>960520</b>
<b>II.</b>	<b>Receipts</b>			
	11. Surplus on current account	514422	579161	597042
	12. Consumption of fixed capital	0	0	0
	13. Foreign grants	0	0	0
	14. Net budgetary borrowing	-3824	298668	474759
	14.1 At home	-3824	298668	474759
	14.2 From abroad	0	0	0
	15. Other liabilities	-53291	-27708	-111281
	15.1 Net extra budgetary borrowing	40687	44196	-66221
	15.2 Less net purchase of financial assets	93978	71904	45060
	<b>16. TOTAL RECEIPTS (11 to 15)</b>	<b>457307</b>	<b>850121</b>	<b>960520</b>

**TABLE -4**

**PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS**

(Rs. Lakhs)

Items		YEARS		
		2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
1		2	3	4
<b>Expenditure</b>				
1.	Purchase of commodity & services (including maintenance )	19235	16225	14934
2.	Compensation of employees	72284	68568	77255
	2.1 Salary, Allowances & Wages	58010	56032	63144
	2.2 Pension	13119	11446	12906
	3.3 Benefits	1155	1090	1205
3.	Rent	37	11	12
4.	Interest	0	0	0
5.	Consumption of fixed capital	0	0	0
6.	Profits	7559	29491	61824
	<b>TOTAL EXPENDITURE</b>	<b>99115</b>	<b>114295</b>	<b>154025</b>
<b>Receipts</b>				
1.	Sales	76310	89261	128423
2.	Imputed irrigation subsidy	22805	25034	25602
	<b>TOTAL RECEIPTS</b>	<b>99115</b>	<b>114295</b>	<b>154025</b>

TABLE - 5

## PRODUCTION ACCOUNT OF ADMINISREATIVE DEPARTMENTS

(Rs. Lakhs)

Items		YEARS		
		2011-2012 (A/C)	2012-2013 (R.E.)	2013-2014 (B.E.)
1		2	3	4
1.	Purchase of Commodities & Services including Maintenance	213008	309938	270919
2.	Compensation of employees	874958	1057115	1225049
	2.1 Salary, Allowances & Wages	678310	831147	965464
	2.2 Pension	173891	206627	237109
	2.3 Benefits	22757	19341	22476
4.	Consumption of fixed Capital	0	0	0
	<b>Gross Input (1to4)</b>	<b>1087966</b>	<b>1367053</b>	<b>1495968</b>
1.	Production of Goods & Services	1087966	1367053	1495968
	1.1 Services Produced for own use	1051382	1324290	1415555
	1.2 Sale of Goods & Services	36584	42763	80413
	<b>Gross output (1)</b>	<b>1087966</b>	<b>1367053</b>	<b>1495968</b>

**TABLE – 6(A)**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2011-2012 (A/C) (Rs. Lakhs)

	Items	Salary	Pension	Allowances & Wages	Net Product
	1	2	3	4	6
<b>1.</b>	<b>Total Administration</b>	<b>519740</b>	<b>173891</b>	<b>181327</b>	<b>874958</b>
	Less				
<b>2.</b>	<b>Construction</b>	<b>5767</b>	<b>1929</b>	<b>8090</b>	<b>15786</b>
	(Repair & Maintenance)				
<b>3.</b>	<b>Water Supply</b>	<b>10713</b>	<b>3584</b>	<b>1842</b>	<b>16139</b>
<b>4.</b>	<b>Other Services</b>	<b>296589</b>	<b>99231</b>	<b>87038</b>	<b>482858</b>
	a) Education	237361	79415	71603	<b>388379</b>
	b) Medical and Public Health	59228	19816	15435	<b>94479</b>
	c) Sanitation	0	0	0	<b>0</b>
<b>5.</b>	<b>Sub Total (2 to 4 )</b>	<b>313069</b>	<b>104744</b>	<b>96970</b>	<b>514783</b>
<b>6.</b>	<b>Public Administration ( 1- 5 )</b>	<b>206671</b>	<b>69147</b>	<b>84357</b>	<b>360175</b>

**TABLE – 6(B)**  
**ESTIMATES OF NET PRODUCT FROM**  
**DEPARTMENTAL COMMERCIAL UNDERTAKINGS**  
YEAR-2011-2012 (A/C) (Rs. Lakhs)

	Items	S.,P.&All.	Rent & Int.	Profit	Net Product
1.	Forest	40553	28	0	<b>40581</b>
2.	Irrigation	31309	4	7559	<b>38872</b>
3.	Printing Press	422	5	0	<b>427</b>
	<b>Total Departmental Commercial</b>	<b>72284</b>	<b>37</b>	<b>7559</b>	<b>79880</b>

**TABLE – 6(A)**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2012-2013 (R. E.)

(Rs. Lakhs)

Items		Salary	Pension	Allowances & Wages	Net Product
<b>1.</b>	<b>Total Administration</b>	<b>764436</b>	<b>206627</b>	<b>86052</b>	<b>1057115</b>
	Less				
<b>2.</b>	<b>Construction</b>	<b>15985</b>	<b>4321</b>	<b>203</b>	<b>20509</b>
	(Repair & Maintenance)				
<b>3.</b>	<b>Water Supply</b>	<b>12036</b>	<b>3253</b>	<b>295</b>	<b>15584</b>
<b>4.</b>	<b>Other Services</b>	<b>441413</b>	<b>119314</b>	<b>28525</b>	<b>589252</b>
	a) Education	351882	95114	24762	<b>471758</b>
	b) Medical and Public Health	89531	24200	3763	<b>117494</b>
	c) Sanitation	0	0	0	<b>0</b>
<b>5.</b>	<b>Sub Total (2 to 4 )</b>	<b>469434</b>	<b>126888</b>	<b>29023</b>	<b>625345</b>
<b>6.</b>	<b>Public Administration ( 1- 5 )</b>	<b>295002</b>	<b>79739</b>	<b>57029</b>	<b>431770</b>

**TABLE – 6(B)**  
**ESTIMATES OF NET PRODUCT FROM**  
**DEPARTMENTAL COMMERCIAL UNDERTAKINGS**  
YEAR-2012-2013 (R.E.)

(Rs. Lakhs)

	Items	S.,P.&All.	Rent & Int.	Profit	Net Product
1.	Forest	47331	3	0	<b>47334</b>
2.	Irrigation	20787	1	29491	<b>50279</b>
3.	Printing Press	450	7	0	<b>457</b>
	<b>Total Departmental Commercial</b>	<b>68568</b>	<b>11</b>	<b>29491</b>	<b>98070</b>

TABLE - 6

## ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

YEAR-2013-2014 (B.E.)

(Rs. Lakhs)

	Items	Salary	Pension	Allowances & Wages	Total Compensation
	1	2	3	4	6
<b>1.</b>	<b>Total Administration</b>	<b>901750</b>	<b>237109</b>	<b>86190</b>	<b>1225049</b>
	Less				
<b>2.</b>	<b>Construction</b>	<b>17830</b>	<b>4688</b>	<b>348</b>	<b>22866</b>
	(Repair & Maintenance)				
<b>3.</b>	<b>Water Supply</b>	<b>13713</b>	<b>3606</b>	<b>298</b>	<b>17617</b>
<b>4.</b>	<b>Other Services</b>	<b>516754</b>	<b>135877</b>	<b>31085</b>	<b>683716</b>
	a) Education	403377	106065	26872	<b>536314</b>
	b) Medical and Public Health	113377	29812	4213	<b>147402</b>
	c) Sanitation	0	0	0	<b>0</b>
<b>5.</b>	<b>Sub Total (2 to 4 )</b>	<b>548297</b>	<b>144171</b>	<b>31731</b>	<b>724199</b>
<b>6.</b>	<b>Public Administration ( 1- 5 )</b>	<b>353453</b>	<b>92938</b>	<b>54459</b>	<b>500850</b>

**TABLE – 6(B)**  
**ESTIMATES OF NET PRODUCT FROM**  
**DEPARTMENTAL COMMERCIAL UNDERTAKINGS**  
YEAR-2013-2014 (B.E.)

(Rs. Lakhs)

	Items	S.,P.&All.	Rent & Int.	Profit	Net Product
1.	Forest	52526	3	0	<b>52529</b>
2.	Irrigation	24074	1	61824	<b>85899</b>
3.	Printing Press	655	8	0	<b>663</b>
	<b>Total Departmental Commercial</b>	<b>77255</b>	<b>12</b>	<b>61824</b>	<b>139091</b>





TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES  
DEPARTMENTAL ENTERPRISES 2011-2012 (A/C)**

(Rs. Lakhs)

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Depre- ciation	Profits/ Loss	Receipts			Net Product (2+3+8+ 9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	30612	697	3463	0	0	2879	4	0	0	7559	45214	0	45214	38872	38872
2. Forest	40108	445	11488	0	0	1214	28	0	0	0	31022	22261	53283	40581	40581
3. Manufacturing	409	13	190	0	0	0	5	0	0	0	74	543	617	427	427
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	409	13	190	0	0	0	5	0	0	0	74	543	617	427	427
4.Other Transport(C.A.)	0	0	0	0	0	1	0	0	0	0	0	1	1	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>71129</b>	<b>1155</b>	<b>15141</b>	<b>0</b>	<b>0</b>	<b>4093</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>7559</b>	<b>76310</b>	<b>22804</b>	<b>99114</b>	<b>79880</b>	<b>79880</b>

**TABLE-7**  
**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES**  
**DEPARTMENTAL ENTERPRISES 2012-2013 (R.E.)**

(Rs. Lakhs )

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Depre- ciation	Profits/ Loss	Receipts			Net Product (2+3+8+ 9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	20539	248	920	0	0	2935	1	0	0	29491	54134	0	54134	50279	50279
2. Forest	46510	821	10555	0	0	1308	3	0	0	0	34626	24571	59197	47334	47334
3. Manufacturing	429	21	504	0	0	0	7	0	0	0	501	460	961	457	457
3.1Milk supply															
3.2Printing press	429	21	504	0	0	0	7	0	0	0	501	460	961	457	457
4.Other Transport(C.A.)	0	0	0	0	0	3	0	0	0	0	0	3	3	0	0
5. Electricity													0	0	0
<b>TOTAL</b>	<b>67478</b>	<b>1090</b>	<b>11979</b>	<b>0</b>	<b>0</b>	<b>4243</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>29491</b>	<b>89261</b>	<b>25031</b>	<b>114292</b>	<b>98070</b>	<b>98070</b>

**TABLE-7**  
**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES**  
**DEPARTMENTAL ENTERPRISES 2013-2014 (B.E.)**

(Rs. Lakhs )

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Depre- ciation	Profits/ Loss	Receipts			Net Product (2+3+8+ 9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	23796	278	680	0	0	2869	1	0	0	61824	89448	0	89448	85899	85899
2. Forest	51623	903	9424	0	0	1469	3	0	0	0	38474	24948	63422	52529	52529
3. Manufacturing	631	24	492	0	0	0	8	0	0	0	501	654	1155	663	663
3.1Milk supply															
3.2Printing press	631	24	492	0	0	0	8	0	0	0	501	654	1155	663	663
4.Other Transport(C.A.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Electricity															
<b>TOTAL</b>	<b>76050</b>	<b>1205</b>	<b>10596</b>	<b>0</b>	<b>0</b>	<b>4338</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>61824</b>	<b>128423</b>	<b>25602</b>	<b>154025</b>	<b>139091</b>	<b>139091</b>







**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2011-2012 (A/C)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Soft-ware	Cultiv-ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>91412</b>	<b>111862</b>	<b>80285</b>	<b>1608</b>	<b>19521</b>	<b>1770</b>	<b>0</b>	<b>0</b>	<b>306458</b>	<b>0</b>	<b>306458</b>	<b>-2273</b>	<b>304185</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>				<b>0</b>	<b>1797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1797</b>	<b>0</b>	<b>1797</b>	<b>-2254</b>	<b>-457</b>
<b>3. Water supply</b>	<b>0</b>	<b>0</b>	<b>15182</b>	<b>57</b>	<b>413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15652</b>	<b>0</b>	<b>15652</b>	<b>-19</b>	<b>15633</b>
<b>4. Other services</b>	<b>40007</b>	<b>0</b>	<b>6286</b>	<b>123</b>	<b>9983</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>56483</b>	<b>0</b>	<b>56483</b>	<b>0</b>	<b>56483</b>
i. Education	33890	0	4855	23	7344	84	0	0	46196	0	46196	0	46196
ii Medical and public health	6117	0	132	100	2639	0	0	0	8988	0	8988	0	8988
iii Sanitation	0	0	1299	0	0	0	0	0	1299	0	1299	0	1299
<b>5. Total (2 to 4)</b>	<b>40007</b>	<b>0</b>	<b>21468</b>	<b>180</b>	<b>12193</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>73932</b>	<b>0</b>	<b>73932</b>	<b>-2273</b>	<b>71659</b>
<b>6. Public Adm.(1-5)</b>	<b>51405</b>	<b>111862</b>	<b>58817</b>	<b>1428</b>	<b>7328</b>	<b>1686</b>	<b>0</b>	<b>0</b>	<b>232526</b>	<b>0</b>	<b>232526</b>	<b>0</b>	<b>232526</b>

**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2012-2013 (R.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other constru-ction	Transport equipment	Machinery equipment	Soft-ware	Cultiv-ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>155750</b>	<b>262023</b>	<b>99839</b>	<b>3572</b>	<b>32766</b>	<b>3593</b>	<b>0</b>	<b>0</b>	<b>557543</b>	<b>0</b>	<b>557543</b>	<b>0</b>	<b>557543</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>				<b>0</b>	<b>2091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2091</b>	<b>0</b>	<b>2091</b>	<b>0</b>	<b>2091</b>
<b>3. Water supply</b>	<b>30</b>	<b>0</b>	<b>21141</b>	<b>137</b>	<b>679</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>21989</b>	<b>0</b>	<b>21989</b>	<b>0</b>	<b>21989</b>
<b>4. Other services</b>	<b>67211</b>	<b>0</b>	<b>14466</b>	<b>133</b>	<b>17842</b>	<b>1005</b>	<b>0</b>	<b>0</b>	<b>100657</b>	<b>0</b>	<b>100657</b>		<b>100657</b>
i. Education	49230	0	13563	27	13449	1005	0	0	77274	0	77274	0	77274
ii Medical and public health	17981	0	278	106	4393	0	0	0	22758	0	22758	0	22758
iii Sanitation	0	0	625	0	0	0	0	0	625	0	625	0	625
<b>5. Total (2 to 4)</b>	<b>67241</b>	<b>0</b>	<b>35607</b>	<b>270</b>	<b>20612</b>	<b>1007</b>	<b>0</b>	<b>0</b>	<b>124737</b>	<b>0</b>	<b>124737</b>	<b>0</b>	<b>124737</b>
<b>6. Public Adm.(1-5)</b>	<b>88509</b>	<b>262023</b>	<b>64232</b>	<b>3302</b>	<b>12154</b>	<b>2586</b>	<b>0</b>	<b>0</b>	<b>432806</b>	<b>0</b>	<b>432806</b>	<b>0</b>	<b>432806</b>



**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2013-2014 (B.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>162123</b>	<b>370103</b>	<b>106185</b>	<b>4305</b>	<b>34186</b>	<b>2771</b>	<b>0</b>	<b>0</b>	<b>679673</b>	<b>0</b>	<b>679673</b>	<b>0</b>	<b>679673</b>
Less													
<b>2. Construction</b> (Repairs and Maintenance)				<b>0</b>	<b>2342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2342</b>	<b>0</b>	<b>2342</b>	<b>0</b>	<b>2342</b>
<b>3. Water supply</b>	<b>520</b>	<b>0</b>	<b>23165</b>	<b>125</b>	<b>134</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>23950</b>	<b>0</b>	<b>23950</b>	<b>0</b>	<b>23950</b>
<b>4. Other services</b>	<b>73115</b>	<b>0</b>	<b>10651</b>	<b>151</b>	<b>21846</b>	<b>1220</b>	<b>0</b>	<b>0</b>	<b>106983</b>		<b>106983</b>	<b>0</b>	<b>106983</b>
i. Education	55684	0	7824	5	17870	1220	0	0	82603	0	82603	0	82603
ii Medical and public health	17431	0	277	146	3976	0	0	0	21830	0	21830	0	21830
iii Sanitation	0	0	2550	0	0	0	0	0	2550	0	2550	0	2550
<b>5. Total (2 to 4)</b>	<b>73635</b>	<b>0</b>	<b>33816</b>	<b>276</b>	<b>24322</b>	<b>1226</b>	<b>0</b>	<b>0</b>	<b>133275</b>	<b>0</b>	<b>133275</b>	<b>0</b>	<b>133275</b>
<b>6. Public Adm.(1-5)</b>	<b>88488</b>	<b>370103</b>	<b>72369</b>	<b>4029</b>	<b>9864</b>	<b>1545</b>	<b>0</b>	<b>0</b>	<b>546398</b>	<b>0</b>	<b>546398</b>	<b>0</b>	<b>546398</b>

**TABLE-9**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- DEPARTMENTAL ENTERPRISES 2011-2012 (A/C)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Soft-ware	Cultiv-ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)	0	0	115500	0	200	76	0	0	115776	0	115776	36	115812
2. Forest	2046	2666	3332	244	249	33	14710	0	23280	0	23280	0	23280
3. Manufacturing	0	0	7	0	1	0	0	0	8	0	8	0	8
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
5.Civil Aviation	0	865	0	0	1	0	0	0	866	0	866	0	866
<b>Total</b>	<b>2046</b>	<b>3531</b>	<b>118839</b>	<b>244</b>	<b>451</b>	<b>109</b>	<b>14710</b>	<b>0</b>	<b>139930</b>	<b>0</b>	<b>139930</b>	<b>36</b>	<b>139966</b>

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- DEPARTMENTAL ENTERPRISES 2012-2013 (R.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)	0	0	176421	5	858	103	0	0	<b>177387</b>	0	<b>177387</b>	152	<b>177539</b>
2. Forest	3221	4306	6099	340	518	30	18775	0	<b>33289</b>	0	<b>33289</b>	0	<b>33289</b>
3. Manufacturing	0	0	2	0	6	0	0	0	<b>8</b>	0	<b>8</b>	0	<b>8</b>
4. Electricity	0	0	0	0	0	0	0	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>
5. Civil Aviation	0	2487	0	0	13	0	0	0	<b>2500</b>	0	<b>2500</b>	0	<b>2500</b>
<b>Total</b>	<b>3221</b>	<b>6793</b>	<b>182522</b>	<b>345</b>	<b>1395</b>	<b>133</b>	<b>18775</b>	<b>0</b>	<b>213184</b>	<b>0</b>	<b>213184</b>	<b>152</b>	<b>213336</b>

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- DEPARTMENTAL ENTERPRISES 2013-2014 (B.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)	0	0	212144	20	96	3	0	0	212263	0	212263	202	212465
2. Forest	3785	3748	4777	322	500	30	21065	0	34227	0	34227	0	34227
3. Manufacturing	0	0	4	0	7	0	0	0	11	0	11	0	11
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Civil Aviation	0	996	0	0	4	0	0	0	1000	0	1000	0	1000
<b>Total</b>	<b>3785</b>	<b>4744</b>	<b>216925</b>	<b>342</b>	<b>607</b>	<b>33</b>	<b>21065</b>	<b>0</b>	<b>247501</b>	<b>0</b>	<b>247501</b>	<b>202</b>	<b>247703</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commo- dities and services	Less- sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>226429</b>	<b>38910</b>	<b>16797</b>	<b>248542</b>
1.1 General Administration, External affairs, Public Order & Safety	226429	38899	16797	248531
1.1.1 Public Order & Safety	157205	20951	266	177890
1.1.2 Planning & Statistical Activities	1495	213	20	1688
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	67729	17735	16511	68953
1.2 General Research	0	11	0	11
<b>2. Defence</b>	<b>4272</b>	<b>1638</b>	<b>0</b>	<b>5910</b>
<b>3. Education Affairs &amp; Services</b>	<b>402253</b>	<b>68325</b>	<b>1029</b>	<b>469549</b>
3.1 Administration, Regulation & Research	13875	2584	0	16459
3.1.1 Primary Education Affairs	8351	821	0	9172
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	4713	1094	0	5807
3.1.4 Education Affairs n.e.c.	811	669	0	1480
3.2 School, Universities & Institutions including Subsidiary	388378	65741	1029	453090
3.2.1 Primary Education Affairs	182572	31610	22	214160
3.2.2 Secondary Education Affairs	71751	14803	1005	85549
3.2.3 Higher Secondary & University Education Affairs	99299	7481	2	106778
3.2.4 Education Affairs n.e.c.	34756	11847	0	46603
<b>4 Health Affairs and services</b>	<b>97072</b>	<b>15946</b>	<b>2108</b>	<b>110910</b>
4.1 Administration, Regulation & Research	2592	406	0	2998
4.1.1 Allopathic	2090	360	0	2450
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	502	46	0	548
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	94480	15540	2108	107912
4.2.1 Allopathic	73074	11985	2108	82951
4.2.2 Homeopathic	380	19	0	399
4.2.3 Ayurvedic	5371	1563	0	6934
4.2.4 Unani	210	39	0	249
4.2.5 Other Medical Services	15445	1934	0	17379
<b>5. Social Security and Welfare Affairs and services</b>	<b>39943</b>	<b>39662</b>	<b>1456</b>	<b>78149</b>
5.1 Social Security Affairs and services	442	512	0	954
5.2 Welfare Affairs and Services	39501	39150	1456	77195
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>23931</b>	<b>3544</b>	<b>633</b>	<b>26842</b>
6.1 Housing and Community Services	23931	3501	633	26799
6.2 Sanitary Affairs Services	0	43	0	43
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>11913</b>	<b>10867</b>	<b>43</b>	<b>22737</b>
7.1 Art and Cultural Affairs Services	2254	4851	0	7105
7.2 Recreational and Sporting Services	9157	5694	44	14807
7.3 Toursim Affairs and Services	502	322	-1	825
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>68819</b>	<b>31348</b>	<b>14266</b>	<b>85901</b>
8.1 General Administration, Regulation & Research	2019	689	198	2510
8.2 Agriculture, Forestry, Fishing and Hunting	32688	7704	8895	31497
8.3 Mining, Manufacturing and Construction	8020	2120	2344	7796
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0
8.5 Drinking Water Supply	16139	1014	659	16494
8.6 Transport and Communication	5027	19555	123	24459
8.6.1 Road transport	0	17636	0	17636
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	4971	1359	123	6207
8.6.4 Transport and Communication n.e.c.	56	560	0	616
8.7 Other Economic Services n.e.c.	4926	266	2047	3145
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>326</b>	<b>2768</b>	<b>252</b>	<b>2842</b>
10.1 Relief on Calamities	326	2768	252	2842
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>874958</b>	<b>213008</b>	<b>36584</b>	<b>1051382</b>





**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>256945</b>	<b>46900</b>	<b>3432</b>	<b>300413</b>
1.1 General Administration, External affairs, Public Order & Safety	256945	46860	3432	300373
1.1.1 Public Order & Safety	186295	26415	1496	211214
1.1.2 Planning & Statistical Activities	4029	2123	6	6146
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	66621	18322	1930	83013
1.2 General Research	0	40	0	40
<b>2. Defence</b>	<b>8439</b>	<b>2484</b>	<b>0</b>	<b>10923</b>
<b>3. Education Affairs &amp; Services</b>	<b>490024</b>	<b>92627</b>	<b>548</b>	<b>582103</b>
3.1 Administration, Regulation & Research	18267	6050	0	24317
3.1.1 Primary Education Affairs	9355	2150	0	11505
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	7882	2779	0	10661
3.1.4 Education Affairs n.e.c.	1030	1121	0	2151
3.2 School, Universities & Institutions including Subsidiary	471757	86577	548	557786
3.2.1 Primary Education Affairs	207250	45373	31	252592
3.2.2 Secondary Education Affairs	78362	17379	327	95414
3.2.3 Higher Secondary & University Education Affairs	122760	11594	190	134164
3.2.4 Education Affairs n.e.c.	63385	12231	0	75616
<b>4. Health Affairs and services</b>	<b>120950</b>	<b>24935</b>	<b>1035</b>	<b>144850</b>
4.1 Administration, Regulation & Research	3455	793	0	4248
4.1.1 Allopathic	2755	711	0	3466
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	689	80	0	769
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	11	2	0	13
4.2 Hospitals, Clinics & Other Health Services	117495	24142	1035	140602
4.2.1 Allopathic	91742	20066	1035	110773
4.2.2 Homeopathic	463	109	0	572
4.2.3 Ayurvedic	7655	1618	0	9273
4.2.4 Unani	176	45	0	221
4.2.5 Other Medical Services	17459	2304	0	19763
<b>5. Social Security and Welfare Affairs and services</b>	<b>49989</b>	<b>63049</b>	<b>125</b>	<b>112913</b>
5.1 Social Security Affairs and services	1678	1694	0	3372
5.2 Welfare Affairs and Services	48311	61355	125	109541
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>28475</b>	<b>4677</b>	<b>255</b>	<b>32897</b>
6.1 Housing and Community Services	28475	4627	255	32847
6.2 Sanitary Affairs Services	0	50	0	50
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>14677</b>	<b>19882</b>	<b>62</b>	<b>34497</b>
7.1 Art and Cultural Affairs Services	3167	7498	0	10665
7.2 Recreational and Sporting Services	10966	11779	50	22695
7.3 Toursim Affairs and Services	544	605	12	1137
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>87033</b>	<b>50057</b>	<b>37300</b>	<b>99790</b>
8.1 General Administration, Regulation & Research	3218	2158	450	4926
8.2 Agriculture, Forestry, Fishing and Hunting	43373	13250	35204	21419
8.3 Mining, Manufacturing and Construction	9275	3427	536	12166
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	2700	0	2700
8.4.1 Electricity, Gas, and Steam	0	0	0	0
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	2700	0	2700
8.5 Drinking Water Supply	15584	1234	650	16168
8.6 Transport and Communication	9236	26456	0	35692
8.6.1 Road transport	8750	19423	0	28173
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	420	2587	0	3007
8.6.4 Transport and Communication n.e.c.	66	4446	0	4512
8.7 Other Economic Services n.e.c.	6347	832	460	6719
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>583</b>	<b>5327</b>	<b>6</b>	<b>5904</b>
10.1 Relief on Calamities	583	5327	6	5904
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>1057115</b>	<b>309938</b>	<b>42763</b>	<b>1324290</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>292488</b>	<b>63477</b>	<b>3760</b>	<b>352205</b>
1.1 General Administration, External affairs, Public Order & Safety	292488	63363	3760	352091
1.1.1 Public Order & Safety	222906	28778	1668	250016
1.1.2 Planning & Statistical Activities	3763	1950	6	5707
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	65819	32635	2086	96368
1.2 General Research	0	114	0	114
<b>2. Defence</b>	<b>11604</b>	<b>3762</b>	<b>0</b>	<b>15366</b>
<b>3. Education Affairs &amp; Services</b>	<b>553995</b>	<b>107537</b>	<b>506</b>	<b>661026</b>
3.1 Administration, Regulation & Research	17682	4908	0	22590
3.1.1 Primary Education Affairs	7481	2308	0	9789
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	9001	1496	0	10497
3.1.4 Education Affairs n.e.c.	1200	1104	0	2304
3.2 School, Universities & Institutions including Subsidiary	536313	102629	506	638436
3.2.1 Primary Education Affairs	239283	48030	31	287282
3.2.2 Secondary Education Affairs	100223	18764	350	118637
3.2.3 Higher Secondary & University Education Affairs	148542	12340	125	160757
3.2.4 Education Affairs n.e.c.	48265	23495	0	71760
<b>4 Health Affairs and services</b>	<b>151402</b>	<b>27196</b>	<b>1293</b>	<b>177305</b>
4.1 Administration, Regulation & Research	4000	817	0	4817
4.1.1 Allopathic	3127	724	0	3851
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	802	90	0	892
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	71	3	0	74
4.2 Hospitals, Clinics & Other Health Services	147402	26379	1293	172488
4.2.1 Allopathic	116873	22310	1293	137890
4.2.2 Homeopathic	477	105	0	582
4.2.3 Ayurvedic	9400	1669	0	11069
4.2.4 Unani	197	40	0	237
4.2.5 Other Medical Services	20455	2255	0	22710
<b>5. Social Security and Welfare Affairs and services</b>	<b>66497</b>	<b>80007</b>	<b>100</b>	<b>146404</b>
5.1 Social Security Affairs and services	1884	1899	0	3783
5.2 Welfare Affairs and Services	64613	78108	100	142621
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>33398</b>	<b>5798</b>	<b>350</b>	<b>38846</b>
6.1 Housing and Community Services	33398	5748	350	38796
6.2 Sanitary Affairs Services	0	50	0	50
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>17210</b>	<b>20859</b>	<b>75</b>	<b>37994</b>
7.1 Art and Cultural Affairs Services	3732	7598	0	11330
7.2 Recreational and Sporting Services	12823	12604	55	25372
7.3 Toursim Affairs and Services	655	657	20	1292
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>97895</b>	<b>54606</b>	<b>74322</b>	<b>78179</b>
8.1 General Administration, Regulation & Research	4283	3616	450	7449
8.2 Agriculture, Forestry, Fishing and Hunting	46438	17474	32169	31743
8.3 Mining, Manufacturing and Construction	11186	2937	40553	-26430
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0
8.5 Drinking Water Supply	17617	1370	650	18337
8.6 Transport and Communication	10828	28608	0	39436
8.6.1 Road transport	10254	26472	0	36726
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	508	1438	0	1946
8.6.4 Transport and Communication n.e.c.	66	698	0	764
8.7 Other Economic Services n.e.c.	7543	601	500	7644
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>560</b>	<b>5945</b>	<b>7</b>	<b>6498</b>
10.1 Relief on Calamities	560	5945	7	6498
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>1225049</b>	<b>369187</b>	<b>80413</b>	<b>1513823</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>8696</b>	<b>0</b>	<b>0</b>	<b>7930</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	8696	0	0	7930	0
1.1.1 Public Order & Safety	6389	0	0	6065	0
1.1.2 Planning & Statistical Activities	70	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2237	0	0	1865	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>6909</b>	<b>0</b>	<b>111976</b>	<b>29545</b>	<b>16169</b>
3.1 Administration, Regulation & Research	158	0	0	86	0
3.1.1 Primary Education Affairs	72	0	0	7	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	80	0	0	14	0
3.1.4 Education Affairs n.e.c.	6	0	0	65	0
3.2 School, Universities & Institutions including Subsidiary	6751	0	111976	29459	16169
3.2.1 Primary Education Affairs	2089	0	50056	3706	5854
3.2.2 Secondary Education Affairs	1416	0	60516	24841	7194
3.2.3 Higher Secondary & University Education Affairs	3045	0	1404	819	2905
3.2.4 Education Affairs n.e.c.	201	0	0	93	216
<b>4 Health Affairs and services</b>	<b>3417</b>	<b>0</b>	<b>30</b>	<b>2458</b>	<b>0</b>
4.1 Administration, Regulation & Research	77	0	0	2100	0
4.1.1 Allopathic	64	0	0	2098	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	13	0	0	2	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	3340	0	30	358	0
4.2.1 Allopathic	1098	0	30	258	0
4.2.2 Homeopathic	6	0	0	0	0
4.2.3 Ayurvedic	965	0	0	0	0
4.2.4 Unani	2	0	0	0	0
4.2.5 Other Medical Services	1269	0	0	100	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>386</b>	<b>97721</b>	<b>42014</b>	<b>7826</b>	<b>364</b>
5.1 Social Security Affairs and services	9	0	41938	2316	1
5.2 Welfare Affairs and Services	377	97721	76	5510	363
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>406</b>	<b>0</b>	<b>114663</b>	<b>26</b>	<b>0</b>
6.1 Housing and Community Services	406	0	114441	10	0
6.2 Sanitary Affairs Services	0	0	222	16	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>445</b>	<b>0</b>	<b>3031</b>	<b>4689</b>	<b>160</b>
7.1 Art and Cultural Affairs Services	135	0	0	2572	137
7.2 Recreational and Sporting Services	301	0	3031	2112	23
7.3 Toursim Affairs and Services	9	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>2461</b>	<b>150684</b>	<b>19368</b>	<b>2977</b>	<b>220</b>
8.1 General Administration, Regulation & Research	66	0	0	25	0
8.2 Agriculture, Forestry, Fishing and Hunting	395	65372	538	2774	220
8.3 Mining, Manufacturing and Construction	318	6484	10197	156	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	31610	0	0	0
8.4.1 Electricity, Gas, and Steam	0	31610	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	1595	0	8633	20	0
8.6 Transport and Communication	12	1	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	12	1	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	75	47217	0	2	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3979</b>	<b>0</b>
10.1 Relief on Calamities	5	0	0	3979	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>22757</b>	<b>248405</b>	<b>291082</b>	<b>59437</b>	<b>16913</b>





**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>4041</b>	<b>0</b>	<b>0</b>	<b>10467</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	4041	0	0	10467	0
1.1.1 Public Order & Safety	2260	0	0	7532	0
1.1.2 Planning & Statistical Activities	60	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1721	0	0	2935	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>9888</b>	<b>0</b>	<b>173340</b>	<b>32779</b>	<b>23702</b>
3.1 Administration, Regulation & Research	425	0	0	159	10
3.1.1 Primary Education Affairs	285	0	0	9	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	131	0	0	22	10
3.1.4 Education Affairs n.e.c.	9	0	0	128	0
3.2 School, Universities & Institutions including Subsidiary	9463	0	173340	32620	23692
3.2.1 Primary Education Affairs	4763	0	79498	4192	11074
3.2.2 Secondary Education Affairs	418	0	92377	27111	8625
3.2.3 Higher Secondary & University Education Affairs	4013	0	1465	1124	3729
3.2.4 Education Affairs n.e.c.	269	0	0	193	264
<b>4 Health Affairs and services</b>	<b>2384</b>	<b>700</b>	<b>30</b>	<b>7657</b>	<b>0</b>
4.1 Administration, Regulation & Research	115	700	0	6002	0
4.1.1 Allopathic	98	700	0	6000	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	17	0	0	2	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	2269	0	30	1655	0
4.2.1 Allopathic	1793	0	30	1075	0
4.2.2 Homeopathic	11	0	0	0	0
4.2.3 Ayurvedic	124	0	0	0	0
4.2.4 Unani	5	0	0	0	0
4.2.5 Other Medical Services	336	0	0	580	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>657</b>	<b>83679</b>	<b>44943</b>	<b>10277</b>	<b>396</b>
5.1 Social Security Affairs and services	28	0	44837	3174	3
5.2 Welfare Affairs and Services	629	83679	106	7103	393
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>549</b>	<b>0</b>	<b>172412</b>	<b>450</b>	<b>0</b>
6.1 Housing and Community Services	549	0	172412	50	0
6.2 Sanitary Affairs Services	0	0	0	400	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>273</b>	<b>0</b>	<b>3515</b>	<b>7465</b>	<b>170</b>
7.1 Art and Cultural Affairs Services	59	0	0	4588	140
7.2 Recreational and Sporting Services	197	0	3515	2867	30
7.3 Toursim Affairs and Services	17	0	0	10	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1487</b>	<b>197828</b>	<b>18689</b>	<b>35598</b>	<b>351</b>
8.1 General Administration, Regulation & Research	120	0	0	343	0
8.2 Agriculture, Forestry, Fishing and Hunting	853	104772	852	4565	351
8.3 Mining, Manufacturing and Construction	255	7251	10500	384	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	32242	0	0	0
8.4.1 Electricity, Gas, and Steam	0	32242	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	128	0	7337	401	0
8.6 Transport and Communication	11	3	0	50	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	11	3	0	50	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	120	53560	0	29855	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>2295</b>	<b>0</b>
10.1 Relief on Calamities	9	0	0	2295	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>19341</b>	<b>282207</b>	<b>412929</b>	<b>107218</b>	<b>24619</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>5801</b>	<b>0</b>	<b>0</b>	<b>7129</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	5801	0	0	7129	0
1.1.1 Public Order & Safety	3577	0	0	4058	0
1.1.2 Planning & Statistical Activities	66	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2158	0	0	3071	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>10519</b>	<b>0</b>	<b>209435</b>	<b>41641</b>	<b>26901</b>
3.1 Administration, Regulation & Research	410	0	0	261	10
3.1.1 Primary Education Affairs	247	0	0	8	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	156	0	0	132	10
3.1.4 Education Affairs n.e.c.	7	0	0	121	0
3.2 School, Universities & Institutions including Subsidiary	10109	0	209435	41380	26891
3.2.1 Primary Education Affairs	5241	0	86131	6110	11538
3.2.2 Secondary Education Affairs	837	0	120824	33309	9359
3.2.3 Higher Secondary & University Education Affairs	3763	0	2480	1388	5730
3.2.4 Education Affairs n.e.c.	268	0	0	573	264
<b>4 Health Affairs and services</b>	<b>2865</b>	<b>738</b>	<b>35</b>	<b>6712</b>	<b>25</b>
4.1 Administration, Regulation & Research	135	700	0	2180	0
4.1.1 Allopathic	104	700	0	2178	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	31	0	0	2	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	2730	38	35	4532	25
4.2.1 Allopathic	2054	38	35	3902	0
4.2.2 Homeopathic	17	0	0	0	0
4.2.3 Ayurvedic	256	0	0	0	0
4.2.4 Unani	7	0	0	0	0
4.2.5 Other Medical Services	396	0	0	630	25
<b>5. Social Security and Welfare Affairs and services</b>	<b>629</b>	<b>105284</b>	<b>45490</b>	<b>11252</b>	<b>418</b>
5.1 Social Security Affairs and services	44	0	45336	3719	3
5.2 Welfare Affairs and Services	585	105284	154	7533	415
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>633</b>	<b>0</b>	<b>181814</b>	<b>769</b>	<b>0</b>
6.1 Housing and Community Services	633	0	181814	469	0
6.2 Sanitary Affairs Services	0	0	0	300	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>318</b>	<b>0</b>	<b>3890</b>	<b>8751</b>	<b>310</b>
7.1 Art and Cultural Affairs Services	79	0	0	5151	257
7.2 Recreational and Sporting Services	222	0	3890	3592	53
7.3 Toursim Affairs and Services	17	0	0	8	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1644</b>	<b>214018</b>	<b>19410</b>	<b>180277</b>	<b>340</b>
8.1 General Administration, Regulation & Research	111	0	0	563	0
8.2 Agriculture, Forestry, Fishing and Hunting	954	106317	889	4011	340
8.3 Mining, Manufacturing and Construction	271	7869	10500	268	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	38250	0	0	0
8.4.1 Electricity, Gas, and Steam	0	38250	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	132	0	8021	383	0
8.6 Transport and Communication	11	0	0	50	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	11	0	0	50	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	165	61582	0	175002	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2991</b>	<b>0</b>
10.1 Relief on Calamities	4	0	0	2991	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>22476</b>	<b>320040</b>	<b>460074</b>	<b>259752</b>	<b>27994</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				Total current expenditure (5+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>707</b>	<b>0</b>	<b>0</b>	<b>8637</b>	<b>257179</b>
1.1 General Administration, External affairs, Public Order & Safety	407	0	0	8337	<b>256868</b>
1.1.1 Public Order & Safety	200	0	0	6265	<b>184155</b>
1.1.2 Planning & Statistical Activities	0	0	0	0	<b>1688</b>
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	207	0	0	2072	<b>71025</b>
1.2 General Research	300	0	0	300	<b>311</b>
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>5917</b>
<b>3. Education Affairs &amp; Services</b>	<b>12464</b>	<b>0</b>	<b>0</b>	<b>170154</b>	<b>639703</b>
3.1 Administration, Regulation & Research	1241	0	0	1327	<b>17786</b>
3.1.1 Primary Education Affairs	1201	0	0	1208	<b>10380</b>
3.1.2 Secondary Education Affairs	0	0	0	0	<b>0</b>
3.1.3 Higher Secondary & University Education Affairs	40	0	0	54	<b>5861</b>
3.1.4 Education Affairs n.e.c.	0	0	0	65	<b>1545</b>
3.2 School, Universities & Institutions including Subsidiary	11223	0	0	168827	<b>621917</b>
3.2.1 Primary Education Affairs	0	0	0	59616	<b>273776</b>
3.2.2 Secondary Education Affairs	200	0	0	92751	<b>178300</b>
3.2.3 Higher Secondary & University Education Affairs	11014	0	0	16142	<b>122920</b>
3.2.4 Education Affairs n.e.c.	9	0	0	318	<b>46921</b>
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2488</b>	<b>113398</b>
4.1 Administration, Regulation & Research	0	0	0	2100	<b>5098</b>
4.1.1 Allopathic	0	0	0	2098	<b>4548</b>
4.1.2 Homeopathic	0	0	0	0	<b>0</b>
4.1.3 Ayurvedic	0	0	0	2	<b>550</b>
4.1.4 Unani	0	0	0	0	<b>0</b>
4.1.5 Other Medical Services	0	0	0	0	<b>0</b>
4.2 Hospitals, Clinics & Other Health Services	0	0	0	388	<b>108300</b>
4.2.1 Allopathic	0	0	0	288	<b>83239</b>
4.2.2 Homeopathic	0	0	0	0	<b>399</b>
4.2.3 Ayurvedic	0	0	0	0	<b>6934</b>
4.2.4 Unani	0	0	0	0	<b>249</b>
4.2.5 Other Medical Services	0	0	0	100	<b>17479</b>
<b>5. Social Security and Welfare Affairs and services</b>	<b>9565</b>	<b>0</b>	<b>0</b>	<b>157490</b>	<b>235639</b>
5.1 Social Security Affairs and services	19	0	0	44274	<b>45228</b>
5.2 Welfare Affairs and Services	9546	0	0	113216	<b>190411</b>
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	<b>0</b>





(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer, Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>115039</b>	<b>141881</b>
6.1 Housing and Community Services	350	0	0	114801	141600
6.2 Sanitary Affairs Services	0	0	0	238	281
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>1994</b>	<b>0</b>	<b>0</b>	<b>9874</b>	<b>32611</b>
7.1 Art and Cultural Affairs Services	864	0	0	3573	10678
7.2 Recreational and Sporting Services	330	0	0	5496	20303
7.3 Toursim Affairs and Services	800	0	0	805	1630
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>6250</b>	<b>0</b>	<b>0</b>	<b>179499</b>	<b>265400</b>
8.1 General Administration, Regulation & Research	0	0	0	25	2535
8.2 Agriculture, Forestry, Fishing and Hunting	4953	0	0	73857	105354
8.3 Mining, Manufacturing and Construction	1137	0	0	17974	25770
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	31610	31610
8.4.1 Electricity, Gas, and Steam	0	0	0	31610	31610
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	0	8653	25147
8.6 Transport and Communication	120	0	0	121	24580
8.6.1 Road transport	0	0	0	0	17636
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	1	6208
8.6.4 Transport and Communication n.e.c.	120	0	0	120	736
8.7 Other Economic Services n.e.c.	40	0	0	47259	50404
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3979</b>	<b>6821</b>
10.1 Relief on Calamities	0	0	0	3979	6821
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>31330</b>	<b>0</b>	<b>0</b>	<b>647167</b>	<b>1698549</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>2180</b>	<b>0</b>	<b>0</b>	<b>12647</b>	<b>313060</b>
1.1 General Administration, External affairs, Public Order & Safety	1321	0	0	11788	312161
1.1.1 Public Order & Safety	916	0	0	8448	219662
1.1.2 Planning & Statistical Activities	0	0	0	0	6146
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	405	0	0	3340	86353
1.2 General Research	859	0	0	859	899
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>11153</b>
<b>3. Education Affairs &amp; Services</b>	<b>15280</b>	<b>0</b>	<b>0</b>	<b>245101</b>	<b>827204</b>
3.1 Administration, Regulation & Research	1116	0	0	1285	25602
3.1.1 Primary Education Affairs	996	0	0	1005	12510
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	120	0	0	152	10813
3.1.4 Education Affairs n.e.c.	0	0	0	128	2279
3.2 School, Universities & Institutions including Subsidiary	14164	0	0	243816	801602
3.2.1 Primary Education Affairs	0	0	0	94764	347356
3.2.2 Secondary Education Affairs	300	0	0	128413	223827
3.2.3 Higher Secondary & University Education Affairs	13854	0	0	20172	154336
3.2.4 Education Affairs n.e.c.	10	0	0	467	76083
<b>4 Health Affairs and services</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>8404</b>	<b>153254</b>
4.1 Administration, Regulation & Research	0	0	0	6702	10950
4.1.1 Allopathic	0	0	0	6700	10166
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	771
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	13
4.2 Hospitals, Clinics & Other Health Services	17	0	0	1702	142304
4.2.1 Allopathic	17	0	0	1122	111895
4.2.2 Homeopathic	0	0	0	0	572
4.2.3 Ayurvedic	0	0	0	0	9273
4.2.4 Unani	0	0	0	0	221
4.2.5 Other Medical Services	0	0	0	580	20343
<b>5. Social Security and Welfare Affairs and services</b>	<b>2844</b>	<b>0</b>	<b>0</b>	<b>142139</b>	<b>255052</b>
5.1 Social Security Affairs and services	32	0	0	48046	51418
5.2 Welfare Affairs and Services	2812	0	0	94093	203634
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organizations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>173287</b>	<b>206184</b>
6.1 Housing and Community Services	400	0	0	172862	205709
6.2 Sanitary Affairs Services	25	0	0	425	475
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>2606</b>	<b>0</b>	<b>0</b>	<b>13756</b>	<b>48253</b>
7.1 Art and Cultural Affairs Services	1003	0	0	5731	16396
7.2 Recreational and Sporting Services	464	0	0	6876	29571
7.3 Toursim Affairs and Services	1139	0	0	1149	2286
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>16608</b>	<b>0</b>	<b>0</b>	<b>269074</b>	<b>368864</b>
8.1 General Administration, Regulation & Research	0	0	0	343	5269
8.2 Agriculture, Forestry, Fishing and Hunting	7528	0	0	118068	139487
8.3 Mining, Manufacturing and Construction	1235	0	0	19370	31536
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	32242	34942
8.4.1 Electricity, Gas, and Steam	0	0	0	32242	32242
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	2700
8.5 Drinking Water Supply	0	0	0	7738	23906
8.6 Transport and Communication	300	0	0	353	36045
8.6.1 Road transport	0	0	0	0	28173
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	53	3060
8.6.4 Transport and Communication n.e.c.	300	0	0	300	4812
8.7 Other Economic Services n.e.c.	7545	0	0	90960	97679
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2295</b>	<b>8199</b>
10.1 Relief on Calamities	0	0	0	2295	8199
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>39960</b>	<b>0</b>	<b>0</b>	<b>866933</b>	<b>2191223</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/ organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>2078</b>	<b>0</b>	<b>0</b>	<b>9207</b>	<b>361412</b>
1.1 General Administration, External affairs, Public Order & Safety	1153	0	0	8282	360373
1.1.1 Public Order & Safety	916	0	0	4974	254990
1.1.2 Planning & Statistical Activities	0	0	0	0	5707
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	237	0	0	3308	99676
1.2 General Research	925	0	0	925	1039
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>15596</b>
<b>3. Education Affairs &amp; Services</b>	<b>19346</b>	<b>0</b>	<b>0</b>	<b>297323</b>	<b>958349</b>
3.1 Administration, Regulation & Research	802	0	0	1073	23663
3.1.1 Primary Education Affairs	682	0	0	690	10479
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	120	0	0	262	10759
3.1.4 Education Affairs n.e.c.	0	0	0	121	2425
3.2 School, Universities & Institutions including Subsidiary	18544	0	0	296250	934686
3.2.1 Primary Education Affairs	0	0	0	103779	391061
3.2.2 Secondary Education Affairs	300	0	0	163792	282429
3.2.3 Higher Secondary & University Education Affairs	18228	0	0	27826	188583
3.2.4 Education Affairs n.e.c.	16	0	0	853	72613
<b>4 Health Affairs and services</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>7527</b>	<b>184832</b>
4.1 Administration, Regulation & Research	0	0	0	2880	7697
4.1.1 Allopathic	0	0	0	2878	6729
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	894
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	74
4.2 Hospitals, Clinics & Other Health Services	17	0	0	4647	177135
4.2.1 Allopathic	17	0	0	3992	141882
4.2.2 Homeopathic	0	0	0	0	582
4.2.3 Ayurvedic	0	0	0	0	11069
4.2.4 Unani	0	0	0	0	237
4.2.5 Other Medical Services	0	0	0	655	23365
<b>5. Social Security and Welfare Affairs and services</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>164944</b>	<b>311348</b>
5.1 Social Security Affairs and services	40	0	0	49098	52881
5.2 Welfare Affairs and Services	2460	0	0	115846	258467
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>183558</b>	<b>222404</b>
6.1 Housing and Community Services	950	0	0	183233	222029
6.2 Sanitary Affairs Services	25	0	0	325	375
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>2836</b>	<b>0</b>	<b>0</b>	<b>15787</b>	<b>53781</b>
7.1 Art and Cultural Affairs Services	970	0	0	6378	17708
7.2 Recreational and Sporting Services	664	0	0	8199	33571
7.3 Toursim Affairs and Services	1202	0	0	1210	2502
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>16285</b>	<b>0</b>	<b>0</b>	<b>430330</b>	<b>508509</b>
8.1 General Administration, Regulation & Research	0	0	0	563	8012
8.2 Agriculture, Forestry, Fishing and Hunting	7315	0	0	118872	150615
8.3 Mining, Manufacturing and Construction	1220	0	0	19857	-6573
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	38250	38250
8.4.1 Electricity, Gas, and Steam	0	0	0	38250	38250
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	0	8404	26741
8.6 Transport and Communication	200	0	0	250	39686
8.6.1 Road transport	0	0	0	0	36726
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	50	1996
8.6.4 Transport and Communication n.e.c.	200	0	0	200	964
8.7 Other Economic Services n.e.c.	7550	0	0	244134	251778
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2991</b>	<b>9489</b>
10.1 Relief on Calamities	0	0	0	2991	9489
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>44037</b>	<b>0</b>	<b>0</b>	<b>1111897</b>	<b>2625720</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
Purpose Classification					
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>11277</b>	<b>0</b>	<b>1247</b>	<b>5856</b>	<b>541</b>
1.1 General Administration, External affairs, Public Order & Safety	11255	0	1247	5856	541
1.1.1 Public Order & Safety	6692	0	845	3101	52
1.1.2 Planning & Statistical Activities	0	0	24	17	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	4563	0	378	2738	489
1.2 General Research	22	0	0	0	0
<b>2. Defence</b>	<b>80</b>	<b>0</b>	<b>21</b>	<b>1</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>33918</b>	<b>0</b>	<b>23</b>	<b>7645</b>	<b>136</b>
3.1 Administration, Regulation & Research	28	0	0	301	52
3.1.1 Primary Education Affairs	28	0	0	237	52
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	62	0
3.1.4 Education Affairs n.e.c.	0	0	0	2	0
3.2 School, Universities & Institutions including Subsidiary	33890	0	23	7344	84
3.2.1 Primary Education Affairs	6544	0	0	1376	0
3.2.2 Secondary Education Affairs	7315	0	0	35	0
3.2.3 Higher Secondary & University Education Affairs	7163	0	13	5295	78
3.2.4 Education Affairs n.e.c.	12868	0	10	638	6
<b>4. Health Affairs and services</b>	<b>6117</b>	<b>0</b>	<b>100</b>	<b>2646</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	7	0
4.1.1 Allopathic	0	0	0	2	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	5	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	6117	0	100	2639	0
4.2.1 Allopathic	6093	0	100	2484	0
4.2.2 Homeopathic	0	0	0	13	0
4.2.3 Ayurvedic	24	0	0	114	0
4.2.4 Unani	0	0	0	2	0
4.2.5 Other Medical Services	0	0	0	26	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>8374</b>	<b>5304</b>	<b>4</b>	<b>883</b>	<b>290</b>
5.1 Social Security Affairs and services	0	0	0	5	0
5.2 Welfare Affairs and Services	8374	5304	4	878	290
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0





(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>21153</b>	<b>8823</b>	<b>11</b>	<b>23</b>	<b>2</b>
6.1 Housing and Community Services	21153	8823	11	23	2
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>7640</b>	<b>0</b>	<b>25</b>	<b>217</b>	<b>18</b>
7.1 Art and Cultural Affairs Services	178	0	0	55	1
7.2 Recreational and Sporting Services	6538	0	25	157	17
7.3 Toursim Affairs and Services	924	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>2853</b>	<b>97735</b>	<b>177</b>	<b>2218</b>	<b>783</b>
8.1 General Administration, Regulation & Research	54	0	5	30	2
8.2 Agriculture, Forestry, Fishing and Hunting	922	0	10	273	0
8.3 Mining, Manufacturing and Construction	1044	1935	0	158	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	57	413	0
8.6 Transport and Communication	333	95800	100	1278	778
8.6.1 Road transport	0	95800	0	461	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	100	39	0
8.6.4 Transport and Communication n.e.c.	333	0	0	778	778
8.7 Other Economic Services n.e.c.	500	0	5	66	3
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	32	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>91412</b>	<b>111862</b>	<b>1608</b>	<b>19521</b>	<b>1770</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>28687</b>	<b>0</b>	<b>2764</b>	<b>7421</b>	<b>919</b>
1.1 General Administration, External affairs, Public Order & Safety	28607	0	2764	7421	919
1.1.1 Public Order & Safety	17130	0	2397	4652	114
1.1.2 Planning & Statistical Activities	0	0	0	210	81
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	11477	0	367	2559	724
1.2 General Research	80	0	0	0	0
<b>2. Defence</b>	<b>230</b>	<b>0</b>	<b>10</b>	<b>2</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>49250</b>	<b>0</b>	<b>32</b>	<b>15458</b>	<b>1167</b>
3.1 Administration, Regulation & Research	20	0	5	2009	162
3.1.1 Primary Education Affairs	10	0	0	1138	100
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	290	8
3.1.4 Education Affairs n.e.c.	10	0	0	581	54
3.2 School, Universities & Institutions including Subsidiary	49230	0	27	13449	1005
3.2.1 Primary Education Affairs	11742	0	0	2141	42
3.2.2 Secondary Education Affairs	6530	0	0	2193	844
3.2.3 Higher Secondary & University Education Affairs	14585	0	17	6027	107
3.2.4 Education Affairs n.e.c.	16373	0	10	3088	12
<b>4 Health Affairs and services</b>	<b>17981</b>	<b>0</b>	<b>136</b>	<b>4517</b>	<b>7</b>
4.1 Administration, Regulation & Research	0	0	30	124	7
4.1.1 Allopathic	0	0	30	112	6
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	12	1
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	17981	0	106	4393	0
4.2.1 Allopathic	17873	0	106	3868	0
4.2.2 Homeopathic	0	0	0	28	0
4.2.3 Ayurvedic	93	0	0	415	0
4.2.4 Unani	0	0	0	8	0
4.2.5 Other Medical Services	15	0	0	74	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>8594</b>	<b>5791</b>	<b>131</b>	<b>81</b>	<b>7</b>
5.1 Social Security Affairs and services	184	0	48	5	0
5.2 Welfare Affairs and Services	8410	5791	83	76	7
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>31808</b>	<b>10200</b>	<b>70</b>	<b>440</b>	<b>14</b>
6.1 Housing and Community Services	31808	10200	70	440	14
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>11042</b>	<b>0</b>	<b>66</b>	<b>256</b>	<b>4</b>
7.1 Art and Cultural Affairs Services	1147	0	0	68	0
7.2 Recreational and Sporting Services	8295	0	61	165	4
7.3 Toursim Affairs and Services	1600	0	5	23	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>8158</b>	<b>246032</b>	<b>363</b>	<b>4559</b>	<b>1475</b>
8.1 General Administration, Regulation & Research	450	0	20	70	14
8.2 Agriculture, Forestry, Fishing and Hunting	695	140	31	345	0
8.3 Mining, Manufacturing and Construction	976	3147	5	211	31
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	30	0	137	679	2
8.6 Transport and Communication	257	242745	125	3195	1424
8.6.1 Road transport	0	242745	0	1709	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	125	62	0
8.6.4 Transport and Communication n.e.c.	257	0	0	1424	1424
8.7 Other Economic Services n.e.c.	5750	0	45	59	4
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	32	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>155750</b>	<b>262023</b>	<b>3572</b>	<b>32766</b>	<b>3593</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>26594</b>	<b>0</b>	<b>2396</b>	<b>5389</b>	<b>446</b>
1.1 General Administration, External affairs, Public Order & Safety	26366	0	2396	5389	446
1.1.1 Public Order & Safety	15809	0	2033	3631	124
1.1.2 Planning & Statistical Activities	0	0	0	212	81
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	10557	0	363	1546	241
1.2 General Research	228	0	0	0	0
<b>2. Defence</b>	<b>205</b>	<b>0</b>	<b>133</b>	<b>2</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>55705</b>	<b>0</b>	<b>50</b>	<b>19737</b>	<b>1378</b>
3.1 Administration, Regulation & Research	21	0	45	1867	158
3.1.1 Primary Education Affairs	10	0	35	1136	100
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	10	150	5
3.1.4 Education Affairs n.e.c.	11	0	0	581	53
3.2 School, Universities & Institutions including Subsidiary	55684	0	5	17870	1220
3.2.1 Primary Education Affairs	11651	0	0	2352	21
3.2.2 Secondary Education Affairs	8062	0	0	2868	1085
3.2.3 Higher Secondary & University Education Affairs	22120	0	5	7688	108
3.2.4 Education Affairs n.e.c.	13851	0	0	4962	6
<b>4 Health Affairs and services</b>	<b>17431</b>	<b>0</b>	<b>201</b>	<b>4097</b>	<b>6</b>
4.1 Administration, Regulation & Research	0	0	55	121	6
4.1.1 Allopathic	0	0	55	111	6
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	10	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	17431	0	146	3976	0
4.2.1 Allopathic	17236	0	131	3655	0
4.2.2 Homeopathic	0	0	0	9	0
4.2.3 Ayurvedic	180	0	0	231	0
4.2.4 Unani	0	0	0	6	0
4.2.5 Other Medical Services	15	0	15	75	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>12697</b>	<b>5693</b>	<b>110</b>	<b>522</b>	<b>22</b>
5.1 Social Security Affairs and services	40	0	5	6	0
5.2 Welfare Affairs and Services	12657	5693	105	516	22
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>26023</b>	<b>11360</b>	<b>1060</b>	<b>401</b>	<b>4</b>
6.1 Housing and Community Services	26023	11360	1060	401	4
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>14888</b>	<b>0</b>	<b>15</b>	<b>343</b>	<b>8</b>
7.1 Art and Cultural Affairs Services	1068	0	0	79	3
7.2 Recreational and Sporting Services	12068	0	15	240	5
7.3 Toursim Affairs and Services	1752	0	0	24	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>8580</b>	<b>353050</b>	<b>340</b>	<b>3661</b>	<b>907</b>
8.1 General Administration, Regulation & Research	530	0	15	87	6
8.2 Agriculture, Forestry, Fishing and Hunting	580	160	65	305	0
8.3 Mining, Manufacturing and Construction	1323	3047	40	194	1
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	520	0	125	134	6
8.6 Transport and Communication	127	349843	10	2883	890
8.6.1 Road transport	0	348850	0	1971	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	993	10	22	0
8.6.4 Transport and Communication n.e.c.	127	0	0	890	890
8.7 Other Economic Services n.e.c.	5500	0	85	58	4
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	34	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>162123</b>	<b>370103</b>	<b>4305</b>	<b>34186</b>	<b>2771</b>





**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16to24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>7070</b>	<b>-2254</b>	<b>23737</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	7049	-2254	23694
1.1.1 Public Order & Safety	0	0	6485	0	17175
1.1.2 Planning & Statistical Activities	0	0	0	0	41
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	564	-2254	6478
1.2 General Research	0	0	21	0	43
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>107</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>4865</b>	<b>0</b>	<b>46587</b>
3.1 Administration, Regulation & Research	0	0	10	0	391
3.1.1 Primary Education Affairs	0	0	10	0	327
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	62
3.1.4 Education Affairs n.e.c.	0	0	0	0	2
3.2 School, Universities & Institutions including Subsidiary	0	0	4855	0	46196
3.2.1 Primary Education Affairs	0	0	3850	0	11770
3.2.2 Secondary Education Affairs	0	0	956	0	8306
3.2.3 Higher Secondary & University Education Affairs	0	0	44	0	12593
3.2.4 Education Affairs n.e.c.	0	0	5	0	13527
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>146</b>	<b>0</b>	<b>9009</b>
4.1 Administration, Regulation & Research	0	0	14	0	21
4.1.1 Allopathic	0	0	14	0	16
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	5
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	132	0	8988
4.2.1 Allopathic	0	0	66	0	8743
4.2.2 Homeopathic	0	0	0	0	13
4.2.3 Ayurvedic	0	0	0	0	138
4.2.4 Unani	0	0	0	0	2
4.2.5 Other Medical Services	0	0	66	0	92
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>9309</b>	<b>0</b>	<b>24164</b>
5.1 Social Security Affairs and services	0	0	2407	0	2412
5.2 Welfare Affairs and Services	0	0	6902	0	21752
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>29302</b>	<b>0</b>	<b>59314</b>
6.1 Housing and Community Services	0	0	28003	0	58015
6.2 Sanitary Affairs Services	0	0	1299	0	1299
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>2050</b>	<b>0</b>	<b>9950</b>
7.1 Art and Cultural Affairs Services	0	0	111	0	345
7.2 Recreational and Sporting Services	0	0	1580	0	8317
7.3 Toursim Affairs and Services	0	0	359	0	1288
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>27520</b>	<b>-19</b>	<b>131267</b>
8.1 General Administration, Regulation & Research	0	0	11	0	102
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	9827	0	11032
8.3 Mining, Manufacturing and Construction	0	0	1555	0	4692
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	15068	-19	15519
8.6 Transport and Communication	0	0	1028	0	99317
8.6.1 Road transport	0	0	1024	0	97285
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	4	0	143
8.6.4 Transport and Communication n.e.c.	0	0	0	0	1889
8.7 Other Economic Services n.e.c.	0	0	31	0	605
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>50</b>
10.1 Relief on Calamities	0	0	18	0	50
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>80285</b>	<b>-2273</b>	<b>304185</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>6120</b>	<b>0</b>	<b>45911</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	6040	0	45751
1.1.1 Public Order & Safety	0	0	5294	0	29587
1.1.2 Planning & Statistical Activities	0	0	0	0	291
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	746	0	15873
1.2 General Research	0	0	80	0	160
<b>2. Defence</b>	0	0	2	0	244
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>13583</b>	<b>0</b>	<b>79490</b>
3.1 Administration, Regulation & Research	0	0	20	0	2216
3.1.1 Primary Education Affairs	0	0	10	0	1258
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	303
3.1.4 Education Affairs n.e.c.	0	0	10	0	655
3.2 School, Universities & Institutions including Subsidiary	0	0	13563	0	77274
3.2.1 Primary Education Affairs	0	0	10795	0	24720
3.2.2 Secondary Education Affairs	0	0	2484	0	12051
3.2.3 Higher Secondary & University Education Affairs	0	0	48	0	20784
3.2.4 Education Affairs n.e.c.	0	0	236	0	19719
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>289</b>	<b>0</b>	<b>22930</b>
4.1 Administration, Regulation & Research	0	0	11	0	172
4.1.1 Allopathic	0	0	11	0	159
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	13
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	278	0	22758
4.2.1 Allopathic	0	0	138	0	21985
4.2.2 Homeopathic	0	0	0	0	28
4.2.3 Ayurvedic	0	0	0	0	508
4.2.4 Unani	0	0	0	0	8
4.2.5 Other Medical Services	0	0	140	0	229
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>10700</b>	<b>0</b>	<b>25304</b>
5.1 Social Security Affairs and services	0	0	4200	0	4437
5.2 Welfare Affairs and Services	0	0	6500	0	20867
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>19757</b>	<b>0</b>	<b>62289</b>
6.1 Housing and Community Services	0	0	19132	0	61664
6.2 Sanitary Affairs Services	0	0	625	0	625
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>8821</b>	<b>0</b>	<b>20189</b>
7.1 Art and Cultural Affairs Services	0	0	131	0	1346
7.2 Recreational and Sporting Services	0	0	6980	0	15505
7.3 Toursim Affairs and Services	0	0	1710	0	3338
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>40417</b>	<b>0</b>	<b>301004</b>
8.1 General Administration, Regulation & Research	0	0	15	0	569
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	13065	0	14276
8.3 Mining, Manufacturing and Construction	0	0	2354	0	6724
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	22841	0	23689
8.6 Transport and Communication	0	0	2126	0	249872
8.6.1 Road transport	0	0	2111	0	246565
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	15	0	202
8.6.4 Transport and Communication n.e.c.	0	0	0	0	3105
8.7 Other Economic Services n.e.c.	0	0	16	0	5874
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>182</b>
10.1 Relief on Calamities	0	0	150	0	182
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>99839</b>	<b>0</b>	<b>557543</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>5276</b>	<b>0</b>	<b>40101</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	5048	0	39645
1.1.1 Public Order & Safety	0	0	4229	0	25826
1.1.2 Planning & Statistical Activities	0	0	0	0	293
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	819	0	13526
1.2 General Research	0	0	228	0	456
<b>2. Defence</b>	0	0	2	0	342
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>7844</b>	<b>0</b>	<b>84714</b>
3.1 Administration, Regulation & Research	0	0	20	0	2111
3.1.1 Primary Education Affairs	0	0	10	0	1291
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	165
3.1.4 Education Affairs n.e.c.	0	0	10	0	655
3.2 School, Universities & Institutions including Subsidiary	0	0	7824	0	82603
3.2.1 Primary Education Affairs	0	0	5451	0	19475
3.2.2 Secondary Education Affairs	0	0	2084	0	14099
3.2.3 Higher Secondary & University Education Affairs	0	0	48	0	29969
3.2.4 Education Affairs n.e.c.	0	0	241	0	19060
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>288</b>	<b>0</b>	<b>22023</b>
4.1 Administration, Regulation & Research	0	0	11	0	193
4.1.1 Allopathic	0	0	11	0	183
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	10
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	277	0	21830
4.2.1 Allopathic	0	0	176	0	21198
4.2.2 Homeopathic	0	0	0	0	9
4.2.3 Ayurvedic	0	0	0	0	411
4.2.4 Unani	0	0	0	0	6
4.2.5 Other Medical Services	0	0	101	0	206
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>9573</b>	<b>0</b>	<b>28617</b>
5.1 Social Security Affairs and services	0	0	3600	0	3651
5.2 Welfare Affairs and Services	0	0	5973	0	24966
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>24437</b>	<b>0</b>	<b>63285</b>
6.1 Housing and Community Services	0	0	21887	0	<b>60735</b>
6.2 Sanitary Affairs Services	0	0	2550	0	<b>2550</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>5537</b>	<b>0</b>	<b>20791</b>
7.1 Art and Cultural Affairs Services	0	0	130	0	<b>1280</b>
7.2 Recreational and Sporting Services	0	0	3577	0	<b>15905</b>
7.3 Toursim Affairs and Services	0	0	1830	0	<b>3606</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>53076</b>	<b>0</b>	<b>419614</b>
8.1 General Administration, Regulation & Research	0	0	19	0	<b>657</b>
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	23942	0	<b>25052</b>
8.3 Mining, Manufacturing and Construction	0	0	2998	0	<b>7603</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	<b>0</b>
8.4.1 Electricity, Gas, and Steam	0	0	0	0	<b>0</b>
8.4.2 Atomic energy	0	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	0	<b>0</b>
8.5 Drinking Water Supply	0	0	23965	0	<b>24750</b>
8.6 Transport and Communication	0	0	2125	0	<b>355878</b>
8.6.1 Road transport	0	0	2100	0	<b>352921</b>
8.6.2 Water transport	0	0	0	0	<b>0</b>
8.6.3 Air transport	0	0	25	0	<b>1050</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	0	<b>1907</b>
8.7 Other Economic Services n.e.c.	0	0	27	0	<b>5674</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>152</b>	<b>0</b>	<b>186</b>
10.1 Relief on Calamities	0	0	152	0	<b>186</b>
10.2 Other Miscellaneous Services	0	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>106185</b>	<b>0</b>	<b>679673</b>





**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Indi- viduals	Capital Transfer Privat Insti- tutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	0	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>15995</b>	<b>576</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	15995	0	0
5.2 Welfare Affairs and Services	0	0	0	576	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>127497</b>	<b>508</b>	<b>0</b>
6.1 Housing and Community Services	0	0	127497	508	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	45
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>300</b>	<b>0</b>	<b>5131</b>	<b>105</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	3999	0	0
8.3 Mining, Manufacturing and Construction	300	0	0	105	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	1132	0	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>300</b>	<b>0</b>	<b>148623</b>	<b>1189</b>	<b>45</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	0	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	110	0	0
4.2.1 Allopathic	0	0	110	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>25800</b>	<b>1147</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	25800	0	0
5.2 Welfare Affairs and Services	0	0	0	1147	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>202226</b>	<b>5051</b>	<b>0</b>
6.1 Housing and Community Services	0	0	202226	5051	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	100
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>3850</b>	<b>0</b>	<b>2316</b>	<b>57</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	893	0	0
8.3 Mining, Manufacturing and Construction	50	0	21	57	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	1402	0	0
8.6 Transport and Communication	3800	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	3800	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>3850</b>	<b>0</b>	<b>230452</b>	<b>6255</b>	<b>100</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	0	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	110	0	0
4.2.1 Allopathic	0	0	110	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>24625</b>	<b>584</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	24625	0	0
5.2 Welfare Affairs and Services	0	0	0	584	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>219594</b>	<b>6723</b>	<b>0</b>
6.1 Housing and Community Services	0	0	219594	6723	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	200
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>51</b>	<b>0</b>	<b>5698</b>	<b>57</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	2740	0	0
8.3 Mining, Manufacturing and Construction	50	0	23	57	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	2935	0	0
8.6 Transport and Communication	1	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	1	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>51</b>	<b>0</b>	<b>250027</b>	<b>7364</b>	<b>200</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer state Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	100	0	0	100	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>2752</b>	<b>0</b>	<b>0</b>	<b>2752</b>	<b>0</b>
3.1 Administration, Regulation & Research	120	0	0	120	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	120	0	0	120	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	2632	0	0	2632	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	56	0	0	56	0
3.2.3 Higher Secondary & University Education Affairs	2576	0	0	2576	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	100
4.2.1 Allopathic	0	0	0	0	100
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>3859</b>	<b>0</b>	<b>0</b>	<b>20430</b>	<b>102</b>
5.1 Social Security Affairs and services	0	0	0	15995	0
5.2 Welfare Affairs and Services	3859	0	0	4435	102
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer state Governments	Total Capital Trans-fer (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128005</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	128005	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>2435</b>	<b>0</b>	<b>0</b>	<b>2480</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	45	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	2435	0	0	2435	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>2492</b>	<b>0</b>	<b>0</b>	<b>7728</b>	<b>94169</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	3999	0
8.3 Mining, Manufacturing and Construction	412	0	0	517	48
8.4 Electricity, Gas, Steam and Other Sources of Energy	2080	0	0	2080	90000
8.4.1 Electricity, Gas, and Steam	500	0	0	500	90000
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1580	0	0	1580	0
8.5 Drinking Water Supply	0	0	0	1132	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	4121
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>11638</b>	<b>0</b>	<b>0</b>	<b>161495</b>	<b>94371</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	500	0	0	500	0
1.1.1 Public Order & Safety	500	0	0	500	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	200	0	0	200	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>3770</b>	<b>0</b>	<b>0</b>	<b>3770</b>	<b>0</b>
3.1 Administration, Regulation & Research	10	0	0	10	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	10	0	0	10	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	3760	0	0	3760	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	800	0	0	800	0
3.2.3 Higher Secondary & University Education Affairs	2960	0	0	2960	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>100</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	110	100
4.2.1 Allopathic	0	0	0	110	100
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>10000</b>	<b>0</b>	<b>0</b>	<b>36947</b>	<b>602</b>
5.1 Social Security Affairs and services	0	0	0	25800	0
5.2 Welfare Affairs and Services	10000	0	0	11147	602
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fer (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207277</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	207277	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>3069</b>	<b>0</b>	<b>0</b>	<b>3169</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	50	0	0	150	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	3019	0	0	3019	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>51505</b>	<b>0</b>	<b>0</b>	<b>53878</b>	<b>71202</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	893	0
8.3 Mining, Manufacturing and Construction	420	0	0	498	58
8.4 Electricity, Gas, Steam and Other Sources of Energy	51080	0	0	51080	70400
8.4.1 Electricity, Gas, and Steam	49500	0	0	49500	70400
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1580	0	0	1580	0
8.5 Drinking Water Supply	0	0	0	1402	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	5	0	0	5	744
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>69044</b>	<b>0</b>	<b>0</b>	<b>305851</b>	<b>71904</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	500	0	0	500	0
1.1.1 Public Order & Safety	500	0	0	500	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	200	0	0	200	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>4330</b>	<b>0</b>	<b>0</b>	<b>4330</b>	<b>0</b>
3.1 Administration, Regulation & Research	10	0	0	10	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	10	0	0	10	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	4320	0	0	4320	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	800	0	0	800	0
3.2.3 Higher Secondary & University Education Affairs	3520	0	0	3520	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>100</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	110	100
4.2.1 Allopathic	0	0	0	110	100
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>9500</b>	<b>0</b>	<b>0</b>	<b>34709</b>	<b>152</b>
5.1 Social Security Affairs and services	0	0	0	24625	0
5.2 Welfare Affairs and Services	9500	0	0	10084	152
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226317</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	226317	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>2850</b>	<b>0</b>	<b>0</b>	<b>3050</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	50	0	0	250	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	2800	0	0	2800	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>8157</b>	<b>0</b>	<b>0</b>	<b>13912</b>	<b>44808</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	2740	0
8.3 Mining, Manufacturing and Construction	466	0	0	546	556
8.4 Electricity, Gas, Steam and Other Sources of Energy	7686	0	0	7686	43500
8.4.1 Electricity, Gas, and Steam	5750	0	0	5750	43500
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1936	0	0	1936	0
8.5 Drinking Water Supply	0	0	0	2935	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	5	0	0	5	752
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>25537</b>	<b>0</b>	<b>0</b>	<b>283128</b>	<b>45060</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total capital expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance Foreign countries / organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>1001</b>	<b>0</b>	<b>0</b>	<b>24838</b>	<b>282017</b>
1.1 General Administration, External affairs, Public Order & Safety	1001	0	0	24695	281563
1.1.1 Public Order & Safety	0	0	0	17175	201330
1.1.2 Planning & Statistical Activities	0	0	0	41	1729
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1001	0	0	7479	78504
1.2 General Research	0	0	0	143	454
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>6024</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49339</b>	<b>689042</b>
3.1 Administration, Regulation & Research	0	0	0	511	18297
3.1.1 Primary Education Affairs	0	0	0	327	10707
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	182	6043
3.1.4 Education Affairs n.e.c.	0	0	0	2	1547
3.2 School, Universities & Institutions including Subsidiary	0	0	0	48828	670745
3.2.1 Primary Education Affairs	0	0	0	11770	285546
3.2.2 Secondary Education Affairs	0	0	0	8362	186662
3.2.3 Higher Secondary & University Education Affairs	0	0	0	15169	138089
3.2.4 Education Affairs n.e.c.	0	0	0	13527	60448
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9109</b>	<b>122507</b>
4.1 Administration, Regulation & Research	0	0	0	21	5119
4.1.1 Allopathic	0	0	0	16	4564
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	5	555
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	9088	117388
4.2.1 Allopathic	0	0	0	8843	92082
4.2.2 Homeopathic	0	0	0	13	412
4.2.3 Ayurvedic	0	0	0	138	7072
4.2.4 Unani	0	0	0	2	251
4.2.5 Other Medical Services	0	0	0	92	17571
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44696</b>	<b>280335</b>
5.1 Social Security Affairs and services	0	0	0	18407	63635
5.2 Welfare Affairs and Services	0	0	0	26289	216700
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total capital expenditure (25+26+27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries / organization		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>6000</b>	<b>0</b>	<b>193319</b>	<b>335200</b>
6.1 Housing and Community Services	0	6000	0	192020	333620
6.2 Sanitary Affairs Services	0	0	0	1299	1580
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12430</b>	<b>45041</b>
7.1 Art and Cultural Affairs Services	0	0	0	390	11068
7.2 Recreational and Sporting Services	0	0	0	8317	28620
7.3 Toursim Affairs and Services	0	0	0	3723	5353
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>119474</b>	<b>399</b>	<b>0</b>	<b>353337</b>	<b>618737</b>
8.1 General Administration, Regulation & Research			0	102	2637
8.2 Agriculture, Forestry, Fishing and Hunting	10000	0	0	25031	130385
8.3 Mining, Manufacturing and Construction	15	0	0	5572	31342
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	92080	123690
8.4.1 Electricity, Gas, and Steam	0	0	0	90500	122110
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1580	1580
8.5 Drinking Water Supply	0	399	0	17050	42197
8.6 Transport and Communication	0	0	0	99317	123897
8.6.1 Road transport	0	0	0	97285	114921
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	143	6351
8.6.4 Transport and Communication n.e.c.	0	0	0	1889	2625
8.7 Other Economic Services n.e.c.	109459	0	0	114185	164589
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>6871</b>
10.1 Relief on Calamities	0	0	0	50	6871
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>120475</b>	<b>6399</b>	<b>0</b>	<b>687225</b>	<b>2385774</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2012-2013 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries / organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>1015</b>	<b>0</b>	<b>0</b>	<b>47626</b>	<b>360686</b>
1.1 General Administration, External affairs, Public Order & Safety	1015	0	0	47266	359427
1.1.1 Public Order & Safety	0	0	0	30087	249749
1.1.2 Planning & Statistical Activities	0	0	0	291	6437
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1015	0	0	16888	103241
1.2 General Research	0	0	0	360	1259
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244</b>	<b>11397</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83260</b>	<b>910464</b>
3.1 Administration, Regulation & Research	0	0	0	2226	27828
3.1.1 Primary Education Affairs	0	0	0	1258	13768
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	313	11126
3.1.4 Education Affairs n.e.c.	0	0	0	655	2934
3.2 School, Universities & Institutions including Subsidiary	0	0	0	81034	882636
3.2.1 Primary Education Affairs	0	0	0	24720	372076
3.2.2 Secondary Education Affairs	0	0	0	12851	236678
3.2.3 Higher Secondary & University Education Affairs	0	0	0	23744	178080
3.2.4 Education Affairs n.e.c.	0	0	0	19719	95802
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23140</b>	<b>176394</b>
4.1 Administration, Regulation & Research	0	0	0	172	11122
4.1.1 Allopathic	0	0	0	159	10325
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	13	784
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	13
4.2 Hospitals, Clinics & Other Health Services	0	0	0	22968	165272
4.2.1 Allopathic	0	0	0	22195	134090
4.2.2 Homeopathic	0	0	0	28	600
4.2.3 Ayurvedic	0	0	0	508	9781
4.2.4 Unani	0	0	0	8	229
4.2.5 Other Medical Services	0	0	0	229	20572
<b>5. Social Security and Welfare Affairs and</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62853</b>	<b>317905</b>
5.1 Social Security Affairs and services	0	0	0	30237	81655
5.2 Welfare Affairs and Services	0	0	0	32616	236250
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries / organization		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>33100</b>	<b>0</b>	<b>302666</b>	<b>508850</b>
6.1 Housing and Community Services	0	33100	0	302041	507750
6.2 Sanitary Affairs Services	0	0	0	625	1100
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23358</b>	<b>71611</b>
7.1 Art and Cultural Affairs Services	0	0	0	1496	17892
7.2 Recreational and Sporting Services	0	0	0	15505	45076
7.3 Toursim Affairs and Services	0	0	0	6357	8643
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>165219</b>	<b>3400</b>	<b>0</b>	<b>598553</b>	<b>967417</b>
8.1 General Administration, Regulation & Research	0	0	0	569	5838
8.2 Agriculture, Forestry, Fishing and Hunting	30035	0	0	45204	184691
8.3 Mining, Manufacturing and Construction	25	0	0	7355	38891
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	121480	156422
8.4.1 Electricity, Gas, and Steam	0	0	0	119900	152142
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1580	4280
8.5 Drinking Water Supply	0	3400	0	28491	52397
8.6 Transport and Communication	0	0	0	253672	289717
8.6.1 Road transport	0	0	0	246565	274738
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	4002	7062
8.6.4 Transport and Communication n.e.c.	0	0	0	3105	7917
8.7 Other Economic Services n.e.c.	135159	0	0	141782	239461
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>8381</b>
10.1 Relief on Calamities	0	0	0	182	8381
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>166234</b>	<b>36500</b>	<b>0</b>	<b>1141882</b>	<b>3333105</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2013-2014 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26+27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries / organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>40816</b>	<b>402228</b>
1.1 General Administration, External affairs, Public Order & Safety	15	0	0	40160	400533
1.1.1 Public Order & Safety	0	0	0	26326	281316
1.1.2 Planning & Statistical Activities	0	0	0	293	6000
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	15	0	0	13541	113217
1.2 General Research	0	0	0	656	1695
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342</b>	<b>15938</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89044</b>	<b>1047393</b>
3.1 Administration, Regulation & Research	0	0	0	2121	25784
3.1.1 Primary Education Affairs	0	0	0	1291	11770
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	175	10934
3.1.4 Education Affairs n.e.c.	0	0	0	655	3080
3.2 School, Universities & Institutions including Subsidiary	0	0	0	86923	1021609
3.2.1 Primary Education Affairs	0	0	0	19475	410536
3.2.2 Secondary Education Affairs	0	0	0	14899	297328
3.2.3 Higher Secondary & University Education Affairs	0	0	0	33489	222072
3.2.4 Education Affairs n.e.c.	0	0	0	19060	91673
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22233</b>	<b>207065</b>
4.1 Administration, Regulation & Research	0	0	0	193	7890
4.1.1 Allopathic	0	0	0	183	6912
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	10	904
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	74
4.2 Hospitals, Clinics & Other Health Services	0	0	0	22040	199175
4.2.1 Allopathic	0	0	0	21408	163290
4.2.2 Homeopathic	0	0	0	9	591
4.2.3 Ayurvedic	0	0	0	411	11480
4.2.4 Unani	0	0	0	6	243
4.2.5 Other Medical Services	0	0	0	206	23571
<b>5. Social Security &amp; Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63478</b>	<b>374826</b>
5.1 Social Security Affairs and services	0	0	0	28276	81157
5.2 Welfare Affairs and Services	0	0	0	35202	293669
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expendi- ture (25+26- 27+34to38 )	
	Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries / organi- zation		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>39400</b>	<b>0</b>	<b>329002</b>	<b>551406</b>
6.1 Housing and Community Services	0	39400	0	326452	548481
6.2 Sanitary Affairs Services	0	0	0	2550	2925
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23841</b>	<b>77622</b>
7.1 Art and Cultural Affairs Services	0	0	0	1530	19238
7.2 Recreational and Sporting Services	0	0	0	15905	49476
7.3 Toursim Affairs and Services	0	0	0	6406	8908
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>149548</b>	<b>3400</b>	<b>0</b>	<b>631333</b>	<b>1139842</b>
8.1 General Administration, Regulation & Research	0	0	0	657	8669
8.2 Agriculture, Forestry, Fishing and Hunting	40035	0	0	67827	218442
8.3 Mining, Manufacturing and Construction			0	8755	2182
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	51186	89436
8.4.1 Electricity, Gas, and Steam	0	0	0	49250	87500
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1936	1936
8.5 Drinking Water Supply	0	3400	0	31085	57826
8.6 Transport and Communication	0	0	0	355879	395565
8.6.1 Road transport	0	0	0	352921	389647
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	1051	3047
8.6.4 Transport and Communication n.e.c.	0	0	0	1907	2871
8.7 Other Economic Services n.e.c.	109513	0	0	115944	367722
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186</b>	<b>9675</b>
10.1 Relief on Calamities	0	0	0	186	9675
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>149563</b>	<b>42800</b>	<b>0</b>	<b>1200275</b>	<b>3825995</b>



## Abbreviations for Economic Classification of Budget Documents

### Receipts

Dt.	Direct Taxes
It	Indirect Taxes
G	Sale, Goods and Services
Mr	Miscellaneous Receipts
Into	Interest from Non-Government Bodies
Ints	Interest from State Government
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Governments
Ts	Transfers from State Governments
Tf	Transfers from Foreign
Tl	Transfers from Local Authorities
Tn	Transfers from Non-Profit Institutions/Individuals
Captng	Capital Transfers from Non-Governments/Individuals
Captf	Capital Transfers from Foreign Countries/Organizations
Pn	Pension Contribution
Cr	Commercial Receipts
F	Withdrawal from Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets

### Expenditure

#### Administrative Departments

S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits, Others (Cash)
Bk	Benefits in Kind
P1	Pension Payments
P2	Employer Contributions
G	Purchase, Goods and Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsidies
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions

Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/Organizations
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other Capital
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
CaptS	Capital Transfer, State Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries/Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Countries/Organizations
Intc	Interest, Central Governments
Intl	Interest, Local Authorities
Ints	Interest, State Government
F	Deposit to Funds
Ang	Advances, Non-Government Organizations
Af	Advances, Foreign Countries/Organizations
Al	Advances, Local Authorities

### **Departmental Commercial Undertakings**

Dp	Depreciation
DR	Rent, DCU
Dint	Commercial Interest, DCU
DRe	Recoveries, DCU
DCi	Change in Stock, DCU

Note: the nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a -Dø will be attached at the beginning.

## 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 Department Commercial Undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
  
2. **Direct taxes:** Direct taxes in the SNA include two components, viz direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
  - 1) Corporate Tax
  - 2) Taxes on income other than Corporate Tax (e.g. Income Tax)
  - 3) Hotels receipts tax
  - 4) Other taxes on income and expenditure (e.g. Professional tax)
  - 5) Land Revenue
  - 6) Estate Duty
  - 7) Taxes on wealth
  - 8) 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 fro collecting income tax, levies on value added and the employment of labour, motor vehicle driving, airport and passport fees when paid by producers.
  - 1) Stamps & Registration fees
  - 2) Customs
  - 3) Union & State Excise
  - 4) Sales Tax/Value added Tax
  - 5) Service Tax
  - 6) Taxes on vehicles
  - 7) Taxes on goods & Passengers
  - 8) Taxes and duties on electricity
  - 9) Entertainment Tax
  - 10) Foreign travel tax
  - 11) Fees under Factories and mines acts
  - 12) Import & export license application

- 13) Patent Fees
- 14) Registration of Trade mark fees
- 15) Registration of Joint stock companies
- 16) Fees for stamping Weights & Measures

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 inter-state transactions.
6. **Compensation of Employees:** This item comprises the enumeration of general Government employees such as salaries; wages, allowances and honorarium other than traveling and daily allowances, contributions to provident fund by the government as well as all pension payments to government employees are included.
  - a) **Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
  - b) **Pension:** This includes pension payments to government employees as well as employer's contributions to the pension fund.
  - c) **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 of medical expenditure, cost of text books to the children of low paid government 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 enterprise 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 expense towards maintenance of building, 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 government employees: Other benefits (leave travel concessions) in cash. The items like Compassionate allowances, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.



- 10. Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
- 11. Subsidies:** Subsidies include all grants on current account, which entrepreneurs receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants, are additions to the incomes of the producers from current production. The grants may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production or the manner in which the production is organized and carried on. Transfers by the public authorities to private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classed as capital transfers rather than as subsidies. Current grants made to private 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 a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental commercial Undertakings. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. All current transfers to public corporations, irrespective whether they are made to maintain the price level are for other purposes are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.
- 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 Government 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 building, 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:
- a) **Buildings:** Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
  - b) **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
  - c) **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.
  - d) **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.
  - e) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.
  - f) **Machinery:** 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. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental commercial Undertakings.
  - g) **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.
  - h) **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
  - i) **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 material, 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. Purchase 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 settlement, contingency fund, deposit and advances, suspense remittances and cash balance etc. Besides like famine relief fund, road fund etc. maintained by state Govt. is also covered here.

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

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

#### **1.1 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 establishment, 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 auxiliary police forces, of port, border and Coast guards.

1.1.2 **Planning and statistical Activities:** Planning Commission, Central statistics 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).

Officers 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, Custom department, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditure 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 stationary, expenditure 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.

Foreign policy viz., expenditure on External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries and UN 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 I 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 specific 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), archeological 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. DEFENCE**

Central administration and research in connection with activities carried on for defence purpose 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 retirement equipment moving, feeding, clothing, medical aid, housing including quarter 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) is 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 schools 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 Education 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 on backward classes, adult education, and 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). Expenditure for development of any language like development of Sanskrit, Development of Hindi etc are also excluded and classified as cultural services (class-7).

Scholarship 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 Affairs**

### **3.2.2 Secondary Education Affairs**

### **3.2.3 Higher Secondary and University Education Affairs**

### **3.2.4 Education Affairs n.e.c.**

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

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

### **4.1 Administration, regulation and research**

Administration on 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, ESI and veterinary hospitals are also included here.

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

Loans and grants for medical or health purpose to private hospitals, clinics, health centre, other bodies and individuals doctors.

**4.2.1 Allopathic**

**4.2.2 Homeopathic**

**4.2.3 Ayurvedic**

**4.2.4 Unani**

**4.2.5 Other Medical Services**

**5. WELFARE AFFAIRS AND SERVICES**

**5.1 Social Security Affairs and Services**

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

**5.2 Social Welfare Services include**

Administration i.e., expenditure of Department of Social Welfare, department and 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 mother care, maternity benefits, child welfare clinics Institutions / homes for child and other 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 program.

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

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

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

Administration, regulation of standards and promotion of activities and facilities in respect of housing and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Dept. 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 draining system, street cleaning smoke regulation etc.

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

Administration, operation of support of activities, such as formulation, administration coordination and monitoring of overall policies, plans, programs 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. CULTRAL RECREATIONAL AND RELEGIOUS 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-general 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 college 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. Program, 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 centers, 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 grant 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, programs 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 AFFIARS AND SERVICES**

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

Ministries 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 weight and measures etc.

Labour affairs of general character i.e., expenditure on employment exchanges including training centers 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 technical 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 mapmaking services, i.e., expenditure on meteorological departments and centers 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 practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agriculture produce, marketing of agriculture 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 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 fisherman 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.

Mining 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 elective 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 Programs 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 resources 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 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, harbors 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 communication**, 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 activities 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 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, programs and budgets for the promotion 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 disaster 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 consumption on zamindari abolition, grants to Bharat Sevak Samaj etc. Also included are the imputed banking charges at All-India level.

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