



ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE
GOVERNMENT BUDGET
OF CHHATTISGARH

2010 - 11(A/C), 2011 - 12(R. E.) & 2012 - 13(B. E.)

**Directorate of Economics and
Statistics Chhattisgarh**

**ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE GOVERNMENT BUDGET
OF CHHATTISGARH
2010 - 11(A/C), 2011 - 12(R. E.) & 2012 - 13(B. E.)**



**Directorate of Economics and Statistics
Chhattisgarh**

PREFACE

The present publication "**Economic and Purpose Classification of State Government Budget of Chhattisgarh**" is the 11th 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 2010-11, revised estimates for 2011-12 and budget estimates for the year 2012-13 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 Section of State Income Division with sincere efforts of Shri J. Kerketta, Assistant Statistical Officer and Smt. Lily Mori Ekka, Investigator under the supervision and guidance of Smt. Vibha Chaudhary, Joint Director and Shri M.S.Kanwar, Assistant 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

S. No.	CONTENTS	Page
1.	Introduction	1-5
2.	Executive Summary	6-7
3.	Inference from Budget Analysis	
	• Total Receipts	8
	• Total Expenditure	9
	• Gross Savings	10
	• Net Extra Budgetary Borrowings/Lending	10
	• Profit/Loss from DCUs	11
	• Production of Goods & Services by Chhattisgarh Govt.	12
	• Purpose wise Expenditure of State Govt.	13
	• Gross Capital Formation	14

STATISTICAL TABLES

1.	Borrowing Account	17
2.	Income & Outlay Account	18-19
3.	Capital Finance Account	20
4.	Production Account of DCUs & Administration	21-22
5.	Estimate of Net Product From Public Adm. & DCUs	23-24
6.	Domestic Product by Industry of Origin Factor Income DCUs	25-27
7.	Capital formation by type of Assets & Industry of use of State Govt. (Administrative Departments).	28-30
8.	Capital formation of Departmental Enterprises	31-33
9.	Economic cum Purpose Classification	34-81

Annexure

1.	Abbreviations for Economic Classification of Budget Documents (Base Year 1999-00)	83-84
2.	Definitions of the items used in Economic Classification	85-89
3.	Brief Coverage under various Purpose categories	[89-100]

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 & 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:-

Code	Major Category	Code	Sub Category
1.	General Public Services	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
2.	Defence		
3.	Education Affairs and Services	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.
4.	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical 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

Contd...

5. Social Security Welfare	5.1	Social Security Affairs and Services
	5.2	Welfare affairs and Services
	5.3	Social Security and Welfare Affairs/ Services n.e.c.
6. Housing / Community Amenities Affairs/ Services	6.1	Housing and Community Services
	6.2	Sanitary Affairs and Services
	6.3	Housing, Community Amenity/ Affairs/Services n.e.c.
7. Cultural, Recreational/Religious Affairs /Services	7.1	Art and Cultural Affairs/Services
	7.2	Recreational and sporting Services
	7.3	Tourism Affairs and Services
	7.4	Cultural/Recreational/Religious Affairs & Services n.e.c.
8. Economic Affairs and Services	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. Environmental Protection	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. Other Services	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 2010-11 (A/C) and the revised estimate 2011-12 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2011-12 (R.E.) and budget estimate 2012-13 (B.E.).

PART – I

Year- 2010-2011(A/C) & 2011-2012(R.E.)

1. **Total Revenue Receipts** increased by 21.94% from Rs 2272210 lakhs to Rs. 2770830 lakhs.
 - a. **Revenue Grants from Govt. of India** increased by 38.29%, from Rs. 445390 lakhs to Rs. 615913 lakhs.
 - b. **Total taxes** (direct & indirect) increased by 22.37%, from Rs. 1343661 lakhs to Rs. 1644201 lakhs.

Out of which:-

State Tax:-

- i) Corporation Tax increased by 24.17%, from Rs. 212052 lakhs to Rs. 263312 lakhs.
- ii) Land Revenue increased by 28.26%, from Rs. 16559 lakhs to Rs. 21239 lakhs.
- iii) Excise, (State) increased by 13.70%, from Rs. 98546 lakhs to Rs. 112047 lakhs.
- iv) Sales tax increased by 29.84%, from Rs.403151 lakhs to Rs. 523454 lakhs.

Central Tax:-

- a) Sales tax increased by 2.61%, from Rs. 74583 lakhs to Rs. 76531 lakhs.
- b) Customs increased by 16.31%, from Rs. 94866 lakhs to Rs. 110341 lakhs
- c) Excise (Central) increased by 21.94%, from Rs. 69012 lakhs to Rs. 84156 lakhs.
- d) Service tax increased by 18.16%, from Rs. 54097 lakhs to Rs. 63919 lakhs.

2. **Total Expenditure** increased by 7.99%, from Rs.10778839 lakhs to Rs. 11640375 lakhs.
 - a. Expenditure on **Compensation of Employees** increased by 20.68%, from Rs. 899376 lakhs to Rs. 1085325 lakhs.
 - b. **Loan & Advances** by State Govt. increased by 135.74%, from Rs. 56656 lakhs to Rs. 133563 lakhs.
 - c. **Production Goods & Services** by State Govt. increased by 27.19%, from Rs. 925814 lakhs to Rs. 1177501 lakhs.
 - d. Expenditure on **Education** increased by 40.78%, from Rs. 595388 lakhs to Rs. 838182 lakhs.
 - e. Expenditure on **Medical & Public Health** increased by 55.27%, from Rs. 83513 lakhs to Rs. 129674 lakhs.
 - f. Expenditure on **Economic Services** increased by 54.75%, from Rs. 479842 lakhs to Rs. 742535 lakhs.
 - g. Expenditure on **Suspense & Miscellaneous** decreased by 2.31%, from Rs. 7650030 lakhs to Rs. 7473182 lakhs.
 - h. **Gross Capital Formation** (GCF) increased by 51.66%, from Rs. 425940 lakhs to Rs. 645995 lakhs.

PART – II

Year-2011-2012(R.E.) & 2012-2013(B.E.)

1. **Total Revenue Receipts** is likely increase by 13.25%, from Rs. 2770830 lakhs to Rs. 3137864 lakhs.

- a. **Revenue Grants from Govt. of India** is expected to increase by 3.30%, from Rs. 615913 lakhs to Rs. 636266 lakhs
- b. **Total taxes** (direct & indirect) is likely to increase by 15.86%, from Rs.1644201 lakhs to Rs. 1905039 lakhs.

Out of which:-

State Tax:-

- a) Corporation Tax is likely to increase by 15.00%, from Rs. 263312 lakhs to Rs. 302809 lakhs.
- b) Land Revenue is likely to increase by 10.00%, from Rs. 21239 lakhs to Rs. 23362 lakhs.
- c) Excise, State is likely to increase by 6.45%, from Rs. 112047 lakhs to Rs. 119274 lakhs.
- d) State sales tax is likely to increase by 20.00%, from Rs. 523454 lakhs to Rs. 628143 lakhs.

Central Tax:-

- a) Central sales tax is likely to increase by 20.00%, from Rs. 76531 lakhs to Rs. 91837 lakhs.
- b) Customs is likely to increase by 15.00%, from Rs. 110341 lakhs to Rs. 126892 lakhs.
- c) Excise, Central is likely to increase by 15.00%, from Rs. 84156 lakhs to Rs. 96779 lakhs.
- d) Service tax is likely to increase by 15.00%, from Rs. 63919 lakhs to Rs. 73507 lakhs.

2. **Total Expenditure** is expected to increase by 5.07%, from Rs. 11640375 lakhs to Rs. 12230312 lakhs

- a. **Expenditure on Compensation of Employees** is likely to increase by 14.81%, from Rs. 1085325 lakhs to Rs. 1246083 lakhs.
- b. **Loan & Advances by State Govt.** is likely to increase by 47.07%, from Rs. 133563 lakhs to Rs. 196433 lakhs.
- c. **Services produced** by Chhattisgarh Govt. is likely to increase by 15.38%, from Rs. 1177501 lakhs to Rs. 1358573 lakhs.
- d. Expenditure on **Education** is likely to increase by 9.23%, from Rs. 838182 lakhs to Rs. 915553 lakhs.
- e. Expenditure on **Medical & Public Health** is likely to increase by 6.58%, from Rs. 129674 lakhs to Rs. 138201 lakhs.
- f. Expenditure on **Economic Services** is likely to increase by 27.14%, from Rs. 742535 lakhs to Rs. 944022 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** is likely to increase by 0.09%, from Rs. 7473182 lakhs to Rs. 7479584 lakhs.
- h. **Gross Capital Formation (GCF)** is likely to increase by 31.79%, from Rs. 645995 lakhs to Rs. 851352 lakhs.

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2010-11 was Rs. 10778839 lakhs, whereas estimate of total receipts for 2011-12 is Rs. 11640375 lakhs and during the year 2012-13, it is likely to touch Rs. 12230312 lakhs. Out of the total receipts in 2010-11, revenue & capital receipts was Rs. 2272210 lakhs (21.08 %) and remaining Rs. 8506629 lakhs (78.92 %) were loan, advances & other receipts. During 2011-12 and 2012-13 the shares of revenue and capital receipts are expected to be 23.80% and 25.66% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs.20276 lakhs loans from Govt. of India in 2010-11 which is likely to increase Rs.24257 lakhs during 2012-13.

STATEMENT No. 1

(Rs. Lakhs)

S.No.	ITEMS	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4	4
A	REVENUE RECEIPTS			
1.	Taxes (Direct & Indirect)	1343661	1644201	1905039
2.	Misc. Receipts & Fees	189639	62710	67539
3.	Interest	7986	10230	10845
4.	Property Receipts	161548	272858	303138
5.	Revenue Grants From GOI	445390	615913	636266
6.	Transfer From Non-Govt.	0	0	0
7.	Funds Revenue Account	8973	20000	20000
8.	Other Capital Receipts	256	0	0
9.	Sale of Assets	16	6	7
10.	Sale of Goods & Services including DCUs	114441	144912	195030
11.	Pension Receipts	300	0	0
	Sub Total (A)	2272210	2770830	3137864
B	LOAN AND ADVANCES, OTHER RECEIPTS			
1.	Borrowing at home	141768	434017	556054
2.	Loan From Govt. of India/Public Debt	20276	6161	24257
3.	Recovery of loan and advance	56115	125307	157170
4.	Deposits and advances	280808	279447	279441
5.	Reserve fund	40537	71269	79515
6.	Suspense & miscellaneous	7437073	7483398	7473182
7.	Remittances	585293	617002	722002
8.	Contingency Fund	0	1016	4000
9.	Inter State Settlement	265	1	1
10.	Cash balance	-55506	-148073	-203174
	Sub Total (B)	8506629	8869545	9092448
	GROSS TOTAL RECEIPTS (A+B)	10778839	11640375	12230312

(2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh Government was Rs. 10778839 lakhs in the year 2010-11, whereas same for the year 2011-12 and 2012-13 are expected to be Rs. 11640375 lakhs (R.E.) and Rs. 12230312 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

STATEMENT No. 2

(Rs. Lakhs)

S.No.	ITEMS	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
1.	Compensation of Employees	899376	1085325	1246083
	a. Salary, Allowances	710757	878488	1008841
	b. Pension	180798	190001	218091
	c. Benefits	7821	16836	19151
2.	Purchase of Goods & Services including Maintenance & Rent	128745	203092	236107
3.	Current Transfer including Subsidy	576569	765287	775658
4.	Construction	406635	591598	798600
5.	Machinery & Equipment including Transport , Software & Cultivated assets	19165	54397	52744
6.	Purchase of Physical Assets	0	0	0
7.	Purchase of Financial Assets	-4883	94364	42098
8.	Capital Transfer	72202	175490	213218
9.	Chang in Stock	140	0	8
10.	Interest	119838	125434	134254
11.	Borrowing at home	105175	137213	157386
12.	Inter-State Settlement	234	1	1
13.	Contingency Fund	0	1016	4000
14.	Reserve funds	43346	54787	67414
15.	Deposits & Advances	245283	271146	271140
16.	Suspense & Miscellaneous	7650030	7473182	7479584
17.	Remittances	581924	617002	722002
18.	Fund Revenue Account	12939	46195	62157
19.	Loan & Advances by State Govt	56656	133563	196433
20.	Repayment of Loan to GOI	13538	14457	14705
21.	Cash balance	-148073	-203174	-243280
	TOTAL EXPENDITURE	10778839	11640375	12230312

From the above it is found that during 2012-13 maximum expenditure is marked for Suspense & Miscellaneous at Rs. 7479584 (61.16%) followed by Compensation of employees at Rs. 1246083 (10.19%), Construction at Rs. 798600 (6.53%) and Current Transfer including subsidy at Rs. 775658 (6.34%). However, corresponding share for 2010-11 were 70.97 %, 8.34 %, 3.77 % 5.35 % and for 2011-12 64.20%, 9.32%, 5.08%, 6.57%.

(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 2010-11 were Rs. 495886 lakhs while this was expected to be Rs. 542070 lakhs during 2012-13 as per budget estimates.

STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
1.	Revenue Receipts	2175040	2658619	3020610
2.	Revenue Expenditure	1679154	2238556	2478540
3.	Surplus on Current A/C (1-2)	495886	420063	542070
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	495886	420063	542070

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

During the year 2010-2011, 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. (-) 82043. During 2011-2012, the N.E.B.R. is Rs. 47353 whereas 2012-2013, the N.E.B.R. to is klikely to be Rs. (-) 17762 lakhs .

STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	455575	669856	880878
2.	Add Expenditure on Financial Assets	-5139	94364	42098
3.	Less Budgetary Borrowings	36593	296804	398668
4.	Less Surplus on Current Account	495886	420063	542070
5.	Net Extra Budgetary Receipts (1+2-3-4)	-82043	47353	-17762

(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	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
	Expenditure :			
1.	Purchase of Commodities & Services including Maintenance	12589	14497	15950
2.	Compensation of Employees	62090	61250	69277
	2.1 Salary, Allowances	50329	50723	57909
	2.2 Pension	10760	9294	10112
	2.3 Benefits	1001	1233	1256
4.	Operating Surplus	26816	52711	97787
	4.1 Interest	0	0	0
	4.2 Rent	0	4	4
	4.3 Profits/Loss	26816	52707	97783
5.	Consumption of Fixed Capital	0	0	0
	Total Expenditure	101495	128458	183014
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	87113	109747	156644
2.	Imputed Subsidy	14382	18711	26370
	Total Receipts	101495	128458	183014

Above statement shows that Compensation of employees has been rising each year. Imputed subsidy for the year 2010-11 was Rs. 14382 lakhs, which is increased to Rs. 18711 lakhs in 2011-12 (R.E.) and Rs. 26370 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	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Commodities & Services including maintenance	116156	188591	220153
2.	Compensation of Employees	836986	1024075	1176806
2.1	Salary, Allowances	660428	827765	950932
2.2	Pension	169738	180707	207979
2.3	Benefits	6820	15603	17895
3.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	953142	1212666	1396959
4.	Production of Goods and Services	953142	1212666	1396959
4.1	Services Produced for own use	925814	1177501	1358573
4.2	Sale of Goods and Services	27328	35165	38386
	GROSS OUTPUT (1)	953142	1212666	1396959

From the above statement it may be seen that compensation of employees forms major portion of gross input in the state govt. expenditure. During account year 2010-11, Compensation was of Rs. 836986 lakhs and in 2011-12, it was of Rs. 1024075 lakhs and in 2012-13, it is expected to be Rs. 1176806 lakhs. The values of services produced by state Govt. for own consumption was 97.13% in 2010-11 as against 97.10% during 2011-12, expected 97.25 % in 2012-13.

(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 2010-11 (A/C), 2011-12 (R.E.) and 2012-13 (B.E.)

It is observed from the statement given below that during 2010-11 maximum expenditure was incurred on Education Services (Rs. 595388 lakhs) followed by Economic Services (Rs. 479842 lakhs), General Public Services (Rs. 321816 lakhs) and Housing & Other Community Amenities Services (Rs. 262465 lakhs). During 2011-12 expenditure was incurred on Education Services (increased by 40.78%) followed by Economic Services (increased by 54.75%), General Public Services (increased by 35.72%), and Housing & Other Community Amenities Services (increased by 44.40%).

STATEMENT No. 7

(Rs. Lakhs)

S.No.	Purpose Classification	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
1.	General Public Services	321816	436777	528332
2.	Civil Defence	5144	6403	8769
3.	Education	595388	838182	915553
4.	Medical & Public Health	83513	129674	138201
5.	Social Security & Welfare Services	210764	294304	269338
6.	Housing & Other Community Amenities	262465	379002	461643
7.	Cultural, Recreational & Religious Services	49573	71536	64401
8.	Economic Services	479842	742535	944022
	8.1 General Administration/Regulation/ Research & Labour	8103	15227	18001
	8.2 Agriculture, Forestry, Fishing & Hunting	136668	146455	204154
	8.3 Mining, Manufacturing & Construction	19123	41194	38383
	8.4 Electricity, Gas, Steam	29789	121468	71427
	8.5 Water Supply	36791	50748	54956
	8.6 Transport & Communication	112654	192846	360101
	8.7 Other Economic Services n.e.c.	136714	174597	197000
9.	Environmental Protection	0	0	0
10.	Other Services	6109	19402	12561
	TOTAL (ADMINISTRATION DEPARTMENTS)	2014614	2917815	3342820

(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 and equipments etc. .

As per Revised Budget estimates for 2011-12, Gross Capital Formation will be of Rs. 645995 lakhs as compared to the actual Gross Capital Formation of Rs. 425940 lakhs during 2010-11. For the year 2012-13, it is likely to touch the level of Rs. 851352 lakhs depicting 31.79 % increase over previous year outlay.

STATEMENT No. 8

(Rs. Lakhs)

S.No.	ITEMS	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
	1	2	3	4
(A)	Administration Departments			
1.	New Capital Formation (Outlay)	304503	448627	605770
1.1	Construction Work	297932	410205	573399
1.2	Plant & Machinery including Software	5306	35813	29875
1.3	Transport Equipments	1175	2509	2371
1.4	Others (Cao)	90	100	125
2.	Net Purchase of Second hand Assets including Land	0	0	0
3.	Change in Stock	51	0	8
	Gross Capital Formation (Admin.) A	304554	448627	605778
(B)	Departmental Commercial Undertakings			
4.	New Capital Formation (Outlay)	121297	197368	245574
4.1	Construction Work	108703	181393	225201
4.2	Plant & Machinery including Software	252	1067	1207
4.3	Transport Equipments	145	132	340
4.4	Others (Cao)	12197	14776	18826
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	89	0	0
	Gross Capital Formation (DCUs) B	121386	197368	245574
	GROSS CAPITAL FORMATION (A+B)	425940	645995	851352

Statistical Tables

BORROWING ACCOUNT

(Rs. Lakhs)

Items	2010-11 (A/C)		2011-12 (R.E.)		2012-13 (B.E.)	
	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
A. Revenue + Capital A/C	2272210	2230726	2770830	3141182	3137864	3560927
I. Borrowing at home						
1. Internal debt	59243	55548	352617	89813	472654	109986
2. Small saving, provident funds, etc.	82525	49627	81400	47400	83400	47400
3. Other debt						
Total	141768	105175	434017	137213	556054	157386
Net receipts	36593		296804		398668	
II. Borrowing abroad						
1. External debt						
2. Other debt						
Total						
Net receipts						
III. Extra budgetary receipts and adjustments						
1. Loans from Govt. Of India	20276	13538	6161	14457	24257	14705
2. Loans and advances by State Govt.	56115	56656	125307	133563	157170	196433
3. Inter- State settlement	265	234	1	1	1	1
4. Contingency funds	0	0	1016	1016	4000	4000
5. Reserve funds	40537	43346	71269	54787	79515	67414
6. Deposits & advances	280808	245283	279447	271146	279441	271140
7. Suspense & misc.	7437073	7650030	7483398	7473182	7473182	7479584
8. Remittance	585293	581924	617002	617002	722002	722002
9. Cash balance	-55506	-148073	-148073	-203174	-203174	-243280
10. Funds-revenue account	8973	12939	20000	46195	20000	62157
11. Funds-commercial account (Depreciation)						
TOTAL	8373834	8455877	8455528	8408175	8556394	8574156
NET RECEIPTS	-82043		47353		-17762	
GROSS TOTAL	10778839	10778839	11640375	11640375	12230312	12230312

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

(Rs. Lakhs)

Items	YEARS		
	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4
Expenditure			
1. Total Consumption expenditure	925814	1177501	1358573
1.1 Compensation of employees	836986	1024075	1176806
a) Wages and salaries	667248	843368	968827
b) Pension	169738	180707	207979
1.2 Net purchases of commodities and services	88828	153426	181767
a) Purchases	93507	149169	174158
b) Maintenance	22649	39422	45995
c) Less sales	27328	35165	38386
2. Benefits	6820	15603	17895
3. Net interest paid	119838	125434	134254
3.1 Public authorities	69247	79087	81394
a) Centre	69247	79087	81394
b) States	0	0	0
c) Local authorities	0	0	0
3.2 Foreign Agencies	0	0	0
3.3 Others	50591	46347	52860
3.4 Less Commercial interest	0	0	0
4. Subsidies	243886	258733	268428
5. Total Current Transfers	163616	184627	161383
5.1 Other sectors	163616	184627	161383
5.2 Foreign	0	0	0
6. Total inter-Government transfers	226000	492261	555902
6.1 Current transfer to	183449	340638	372217
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	183449	340638	372217
6.2 Capital transfer to	42551	151623	183685
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	42551	151623	183685
7. Surplus on current account	495886	420063	542070
8. TOTAL CURRENT EXPENDITURE	2175040	2658619	3020610

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4
Receipts			
1. Income from entrepreneurship and property	196350	335795	411766
1.1 Profits/Loss	26816	52707	97783
1.2 Income from property	169534	283088	313983
1.2.1 Net interest received	7986	10230	10845
(a) Public authorities	3686	6556	7799
(i) Centre	0	0	0
(ii) States	0	0	0
(iii) Local authorities	3686	6556	7799
(b) Foreign	0	0	0
(c) From other sectors	4300	3674	3046
1.2.2 Other property receipts	161548	272858	303138
2. Total tax revenue	1343661	1644201	1905039
2.1 Total direct taxes	341325	414362	475209
(a) Corporation taxes	212052	263312	302809
(b) Land revenue	16559	21239	23362
(c) Other direct taxes	112714	129811	149038
2.2 Total indirect taxes	1002336	1229839	1429830
(a) Customs	94866	110341	126892
(b) Excise, Central	69012	84156	96779
(c) Excise, State	98546	112047	119274
(d) Sales tax	477734	599985	719980
(e) Service tax	54097	63919	73507
(f) Stamps & Registration	68186	81928	93635
(g) Other taxes and duties	139895	177463	199763
3. Fees & Miscellaneous Receipts	189639	62710	67539
4. Total transfer from Public Authorities	445390	615913	636266
4.1 Centre	445390	615913	636266
4.2 States	0	0	0
4.3 Local authorities	0	0	0
5. TOTAL RECEIPTS	2175040	2658619	3020610

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

(Rs. Lakhs)

Items	YEARS		
	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4
I. Expenditure			
Administration			
1. Capital outlay	304503	448627	605770
2. Net purchase of physical assets	-16	-6	-7
2.1 Second hand assets	0	0	0
2.2 Land	-16	-6	-7
3. Change in stock	51	0	8
3.1 Inventory	51	0	8
3.2 Others	0	0	0
4. Capital transfer	29651	23867	29533
4.1 For capital formation	29651	23867	29533
4.2 For others	0	0	0
5. Total (1 to 4)	334189	472488	635304
Enterprise			
6. Capital outlay	121297	197368	245574
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	89	0	0
9. Total (6 to 8)	121386	197368	245574
10. TOTAL EXPENDITURE	455575	669856	880878
II. Receipts			
11. Surplus on current account	495886	420063	542070
12. Consumption of fixed capital	0	0	0
13. Foreign grants	0	0	0
14. Net budgetary borrowing	36593	296804	398668
14.1 At home	36593	296804	398668
14.2 From abroad	0	0	0
15. Other liabilities	-76904	-47011	-59860
15.1 Net extra budgetary borrowing	-82043	47353	-17762
15.2 Less net purchase of financial assets	-5139	94364	42098
16. TOTAL RECEIPTS (11 to 15)	455575	669856	880878

TABLE -4

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
(Rs. Lakhs)

Items	YEARS		
	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4
Expenditure			
1. Purchase of commodity & services (including maintenance)	12589	14497	15950
2. Compensation of employees	62090	61250	69277
2.1 Salary, Allowances & Wages	50329	50723	57909
2.2 Pension	10760	9294	10112
3.3 Benefits	1001	1233	1256
3. Rent	0	4	4
4. Interest	0	0	0
5. Consumption of fixed capital	0	0	0
6. Profits	26816	52707	97783
TOTAL EXPENDITURE	101495	128458	183014
Receipts			
1. Sales	87113	109747	156644
2. Imputed irrigation subsidy	14382	18711	26370
TOTAL RECEIPTS	101495	128458	183014

TABLE - 5

PRODUCTION ACCOUNT OF ADMINISREATIVE DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2010-2011 (A/C)	2011-2012 (R.E.)	2012-2013 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	116156	188591	220153
2. Compensation of employees	836986	1024075	1176806
2.1 Salary, Allowances & Wages	660428	827765	950932
2.2 Pension	169738	180707	207979
2.3 Benefits	6820	15603	17895
4. Consumption of fixed Capital	0	0	0
Gross Input (1to4)	953142	1212666	1396959
1. Production of Goods & Services	953142	1212666	1396959
1.1 Services Produced for own use	925814	1177501	1358573
1.2 Sale of Goods & Services	27328	35165	38386
Gross output (1)	953142	1212666	1396959

TABLE – 6(A)
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2010-2011 (A/C) (Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
1. Total Administration	619046	169738	48202	836986
Less				
2. Construction (Repair & Maintenance)	14101	3866	377	18344
3. Water Supply	8907	2442	343	11692
4. Other Services	371977	101993	12203	486173
a) Education	320385	87847	10681	418913
b) Medical and Public Health	51592	14146	1522	67260
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	394985	108301	12923	516209
6. Public Administration (1- 5)	224061	61437	35279	320777

TABLE-6(B)
ESTIMATES OF NET PRODUCT FROM
DEPARTMENTAL COMMERCIAL UNDERTAKINGS
YEAR-2010-2011(A/C) (Rs. Lakhs)

Items	S.,P.&All.	Rent &Int.	Profit	Total
1. Forest	35351	0	0	35351
2. Irrigation	26347	0	26816	53163
3. Printing Press	392	0	0	392
Total Departmental Commercial	62090	0	26816	88906

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

Items	Salary	Pension	Allowances & Wages	Total
1. Total Administration	761208	180707	82160	1024075
Less				
2. Construction (Repair & Maintenance)	15327	3639	184	19150
3. Water Supply	11202	2659	449	14310
4. Other Services	469535	111465	23579	604579
a) Education	404448	96014	20609	521071
b) Medical and Public Health	65087	15451	2970	83508
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	496064	117763	24212	638039
6. Public Administration (1- 5)	265144	62944	57948	386036

TABLE-6(B)
ESTIMATES OF NET PRODUCT FROM
DEPARTMENTAL COMMERCIAL UNDERTAKINGS
YEAR-2011-2012(R.E.) (Rs. Lakhs)

Items	S.,P.&All.	Rent &Int.	Profit	Total
1. Forest	41946	4	0	41950
2. Irrigation	18772	0	52708	71480
3. Printing Press	531	0	0	531
Total Departmental Commercial	61249	4	52708	113961

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

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
1. Total Administration	883394	207979	85433	1176806
Less				
2. Construction	16719	3936	180	20835
(Repair & Maintenance)				
3. Water Supply	12114	2852	482	15448
4. Other Services	511105	120330	25433	656868
a) Education	441378	103914	22014	567306
b) Medical and Public Health	69727	16416	3419	89562
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	539938	127118	26095	693151
6. Public Administration (1- 5)	343456	80861	59338	483655

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

(Rs. Lakhs)

Items	S.,P.& All.	Rent & Int.	Profit	Total
1. Forest	48731	4	0	48735
2. Irrigation	20032	0	97784	117816
3. Printing Press	513	0	0	513
Total Departmental Commercial	69276	4	97784	17064

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2010-2011 (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)	26109	238	809	0	0	2603	0	0	0	26816	56575	0	56575	53163	53163
2. Forest	34600	751	7929	0	0	1122	0	0	0	0	30493	13909	44402	35351	35351
3. Manufacturing	380	12	126	0	0	0	0	0	0	0	45	473	518	392	392
3.1Milk supply													0	0	0
3.2Printing press	380	12	126	0	0	0	0	0	0	0	45	473	518	392	392
4. Electricity													0	0	0
TOTAL	61089	1001	8864	0	0	3725	0	0	0	26816	87113	14382	101495	88906	88906

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2011-2012 (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)	18551	221	639	0	0	2935	0	0	0	52708	75054	0	75054	71480	71480
2. Forest	40972	974	9583	0	0	707	4	0	0	0	34192	18048	52240	41950	41950
3. Manufacturing	493	38	630	0	0	0	0	0	0	0	501	660	1161	531	531
3.1 Milk supply															
3.2 Printing press	493	38	630	0	0	0	0	0	0	0	501	660	1161	531	531
4. Electricity													0	0	0
TOTAL	60016	1233	10852	0	0	3642	4	0	0	52708	109747	18708	128455	113961	113961

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2012-2013 (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)	19784	248	680	0	0	3029	0	0	0	97784	121525	0	121525	117816	117816
2. Forest	47743	988	11068	0	0	759	4	0	0	0	34619	25943	60562	48735	48735
3. Manufacturing	493	20	411	0	0	0	0	0	0	0	500	424	924	513	513
3.1 Milk supply															
3.2 Printing press	493	20	411	0	0	0	0	0	0	0	500	424	924	513	513
4. Electricity															
TOTAL	68020	1256	12159	0	0	3788	4	0	0	97784	156644	26367	183011	167064	167064

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2010-2011 (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. Administration Total	84575	139246	74111	1175	4867	439	90	0	304503	0	304503	51	304554
Less													
2. Construction (Repairs and Maintenance)					482	0	0	0	482	0	482	-1979	-1497
3. Water supply	0	0	12678	109	50	0	0	0	12837	0	12837	2030	14867
4. Other services	23119	0	6424	0	2310	48	0	0	31901	0	31901	0	31901
i. Education	18020	0	4756	0	1980	48	0	0	24804	0	24804	0	24804
ii Medical and public health	5099	0	95	0	330	0	0	0	5524	0	5524	0	5524
iii Sanitation	0	0	1573	0	0	0	0	0	1573	0	1573	0	1573
5. Total (2 to 4)	23119	0	19102	109	2842	48	0	0	45220	0	45220	51	45271
6. Public Adm.(1-5)	61456	139246	55009	1066	2025	391	90	0	259283	0	259283	0	259283

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2011-2012 (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. Administration Total	136143	182556	91506	2509	31514	4299	100	0	448627	0	448627	0	448627
Less													
2. Construction (Repairs and Maintenance)					1924	0	0	0	1924	0	1924	0	1924
3. Water supply	55	0	16356	115	892	92	0	0	17510	0	17510	0	17510
4. Other services	47440	0	4838	192	19580	1000	0	0	73050	0	73050		73050
i. Education	29357	0	2948	151	16841	1000	0	0	50297	0	50297	0	50297
ii Medical and public health	18083	0	280	41	2739	0	0	0	21143	0	21143	0	21143
iii Sanitation	0	0	1610	0	0	0	0	0	1610	0	1610	0	1610
5. Total (2 to 4)	47495	0	21194	307	22396	1092	0	0	92484	0	92484	0	92484
6. Public Adm.(1-5)	88648	182556	70312	2202	9118	3207	100	0	356143	0	356143	0	356143

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2012-2013 (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. Administration Total	131430	343749	98220	2371	26427	3448	125	0	605770	0	605770	8	605778
Less													
2. Construction (Repairs and Maintenance)					2640	0	0	0	2640	0	2640	8	2648
3. Water supply	30	0	21865	47	681	2	0	0	22625	0	22625	0	22625
4. Other services	48494	0	5542	57	15208	1006	0	0	70307		70307	0	70307
i. Education	35067	0	4485	27	12271	1006	0	0	52856	0	52856	0	52856
ii Medical and public health	13427	0	332	30	2937	0	0	0	16726	0	16726	0	16726
iii Sanitation	0	0	725	0	0	0	0	0	725	0	725	0	725
5. Total (2 to 4)	48524	0	27407	104	18529	1008	0	0	95572	0	95572	8	95580
6. Public Adm.(1-5)	82906	343749	70813	2267	7898	2440	125	0	510198	0	510198	0	510198

TABLE-9
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2010-2011 (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	99732	0	124	0	0	0	99856	0	99856	89	99945
2. Forest	1869	2280	4432	145	82	18	12197	0	21023	0	21023	0	21023
3. Manufacturing	0	0	0	0	28	0	0	0	28	0	28	0	28
4. Electricity									0		0		0
5.Civil Aviation	0	390	0	0	0	0	0	0	390	0	390	0	390
Total	1869	2670	104164	145	234	18	12197	0	121297	0	121297	89	121386

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2011-2012 (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	171614	0	364	3	0	0	171981	0	171981	0	171981
2. Forest	3205	1214	3954	125	674	18	14776	0	23966	0	23966	0	23966
3. Manufacturing	0	0	6	7	8	0	0	0	21	0	21	0	21
4. Electricity									0		0		0
5. Civil Aviation	0	1400	0	0	0	0	0	0	1400	0	1400	0	1400
Total	3205	2614	175574	132	1046	21	14776	0	197368	0	197368	0	197368

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2012-2013 (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	212274	0	638	3	0	0	212915	0	212915	0	212915
2. Forest	3595	1770	5076	340	516	28	18826	0	30151	0	30151	0	30151
3. Manufacturing	0	0	2	0	6	0	0	0	8	0	8	0	8
4. Electricity									0		0		0
5. Civil Aviation	0	2484	0	0	16	0	0	0	2500	0	2500	0	2500
Total	3595	4254	217352	340	1176	31	18826	0	245574	0	245574	0	245574

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (ACCOUNTS)

(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
1. General Public Services	193728	38234	3723	228239
1.1 General Administration, External affairs, Public Order & Safety	193728	38207	3723	228212
1.1.1 Public Order & Safety	128438	20038	161	148315
1.1.2 Planning & Statistical Activities	2497	184	218	2463
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	62793	17985	3344	77434
1.2 General Research	0	27	0	27
2. Defence	3679	1404	0	5083
3. Education Affairs & Services	425933	30617	6938	449612
3.1 Administration, Regulation & Research	7020	2199	0	9219
3.1.1 Primary Education Affairs	6715	963	0	7678
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	252	82	0	334
3.1.4 Education Affairs n.e.c.	53	1154	0	1207
3.2 School, Universities & Institutions including Subsidiary	418913	28418	6938	440393
3.2.1 Primary Education Affairs	232325	15789	6648	241466
3.2.2 Secondary Education Affairs	65801	2705	0	68506
3.2.3 Higher Secondary & University Education Affairs	98182	6467	290	104359
3.2.4 Education Affairs n.e.c.	22605	3457	0	26062
4 Health Affairs and services	69268	7288	971	75585
4.1 Administration, Regulation & Research	2008	360	0	2368
4.1.1 Allopathic	1620	322	0	1942
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	387	38	0	425
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	1	0	0	1
4.2 Hospitals, Clinics & Other Health Services	67260	6928	971	73217
4.2.1 Allopathic	60565	6193	971	65787
4.2.2 Homeopathic	259	51	0	310
4.2.3 Ayurvedic	6352	678	0	7030
4.2.4 Unani	74	6	0	80
4.2.5 Other Medical Services	10	0	0	10
5. Social Security and Welfare Affairs and services	25858	4791	3072	27577
5.1 Social Security Affairs and services	542	243	0	785
5.2 Welfare Affairs and Services	25316	4548	3072	26792
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
6. Housing and Community Amenity Affairs and Services	43586	3727	3854	43459
6.1 Housing and Community Services	43586	3727	3503	43810
6.2 Sanitary Affairs Services	0	0	351	-351
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	9510	7930	27	17413
7.1 Art and Cultural Affairs Services	294	1512	0	1806
7.2 Recreational and Sporting Services	8792	6056	27	14821
7.3 Toursim Affairs and Services	424	362	0	786
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	65197	19466	8452	76211
8.1 General Administration, Regulation & Research	1772	139	54	1857
8.2 Agriculture, Forestry, Fishing and Hunting	39696	8114	7068	40742
8.3 Mining, Manufacturing and Construction	7294	1584	490	8388
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	11692	998	209	12481
8.6 Transport and Communication	339	8425	87	8677
8.6.1 Road transport	0	7725	0	7725
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	293	586	87	792
8.6.4 Transport and Communication n.e.c.	46	114	0	160
8.7 Other Economic Services n.e.c.	4404	206	544	4066
9. Environmental Protection	0	0	0	0
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
10. Other Services	227	2699	291	2635
10.1 Relief on Calamities	227	2699	291	2635
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	836986	116156	27328	925814

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (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
1. General Public Services	2396	0	2112	4672	0
1.1 General Administration, External affairs, Public Order & Safety	2396	0	2112	4672	0
1.1.1 Public Order & Safety	1252	0	0	2927	0
1.1.2 Planning & Statistical Activities	22	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1122	0	2112	1745	0
1.2 General Research	0	0	0	0	0
2. Defence	17	0	0	9	0
3. Education Affairs & Services	2510	0	65622	29987	14396
3.1 Administration, Regulation & Research	159	0	0	581	138
3.1.1 Primary Education Affairs	155	0	0	6	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	4	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	575	138
3.2 School, Universities & Institutions including Subsidiary	2351	0	65622	29406	14258
3.2.1 Primary Education Affairs	1405	0	57724	11242	4826
3.2.2 Secondary Education Affairs	123	0	6698	15092	6998
3.2.3 Higher Secondary & University Education Affairs	751	0	1200	2916	2213
3.2.4 Education Affairs n.e.c.	72	0	0	156	221
4 Health Affairs and services	275	0	0	2017	0
4.1 Administration, Regulation & Research	30	0	0	1447	0
4.1.1 Allopathic	27	0	0	1445	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	3	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	245	0	0	570	0
4.2.1 Allopathic	231	0	0	88	0
4.2.2 Homeopathic	1	0	0	0	0
4.2.3 Ayurvedic	13	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	482	0
5. Social Security and Welfare Affairs and services	195	88172	16999	48631	251
5.1 Social Security Affairs and services	0	0	16954	19843	1
5.2 Welfare Affairs and Services	195	88172	45	28788	250
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
6. Housing and Community Amenity Affairs and Services	338	0	86524	2712	0
6.1 Housing and Community Services	338	0	85633	2712	0
6.2 Sanitary Affairs Services	0	0	891	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	107	0	2151	5135	272
7.1 Art and Cultural Affairs Services	6	0	0	850	131
7.2 Recreational and Sporting Services	86	0	2151	4280	141
7.3 Toursim Affairs and Services	15	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	980	155714	10040	38556	481
8.1 General Administration, Regulation & Research	40	0	0	187	0
8.2 Agriculture, Forestry, Fishing and Hunting	549	66381	285	11101	481
8.3 Mining, Manufacturing and Construction	67	4900	6283	96	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	25885	0	0	0
8.4.1 Electricity, Gas, and Steam	0	25885	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	193	0	3472	0	0
8.6 Transport and Communication	3	0	0	315	0
8.6.1 Road transport	0	0	0	315	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	3	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.	128	58548	0	26857	0
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	2	0	1	3023	0
10.1 Relief on Calamities	2	0	1	3023	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	6820	243886	183449	134742	15400

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure (5+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organi-sations	Transfers State Govern-ments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
1. General Public Services	643	0	0	7427	235666
1.1 General Administration, External affairs, Public Order & Safety	332	0	0	7116	235328
1.1.1 Public Order & Safety	200	0	0	3127	151442
1.1.2 Planning & Statistical Activities	0	0	0	0	2463
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	132	0	0	3989	81423
1.2 General Research	311	0	0	311	338
2. Defence	0	0	0	9	5092
3. Education Affairs & Services	7439	0	0	117444	567056
3.1 Administration, Regulation & Research	70	0	0	789	10008
3.1.1 Primary Education Affairs	70	0	0	76	7754
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	334
3.1.4 Education Affairs n.e.c.	0	0	0	713	1920
3.2 School, Universities & Institutions including Subsidiary	7369	0	0	116655	557048
3.2.1 Primary Education Affairs	0	0	0	73792	315258
3.2.2 Secondary Education Affairs	9	0	0	28797	97303
3.2.3 Higher Secondary & University Education Affairs	7360	0	0	13689	118048
3.2.4 Education Affairs n.e.c.	0	0	0	377	26439
4. Health Affairs and services	0	0	0	2017	77602
4.1 Administration, Regulation & Research	0	0	0	1447	3815
4.1.1 Allopathic	0	0	0	1445	3387
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	427
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	1
4.2 Hospitals, Clinics & Other Health Services	0	0	0	570	73787
4.2.1 Allopathic	0	0	0	88	65875
4.2.2 Homeopathic	0	0	0	0	310
4.2.3 Ayurvedic	0	0	0	0	7030
4.2.4 Unani	0	0	0	0	80
4.2.5 Other Medical Services	0	0	0	482	492
5. Social Security and Welfare Affairs and services	1862	0	0	155915	183492
5.1 Social Security Affairs and services	27	0	0	36825	37610
5.2 Welfare Affairs and Services	1835	0	0	119090	145882
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
6. Housing and Community Amenity Affairs and Services	375	0	0	89611	133070
6.1 Housing and Community Services	375	0	0	88720	132530
6.2 Sanitary Affairs Services	0	0	0	891	540
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	1591	0	0	9149	26562
7.1 Art and Cultural Affairs Services	670	0	0	1651	3457
7.2 Recreational and Sporting Services	86	0	0	6658	21479
7.3 Toursim Affairs and Services	835	0	0	840	1626
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	1564	0	0	206355	282566
8.1 General Administration, Regulation & Research	0	0	0	187	2044
8.2 Agriculture, Forestry, Fishing and Hunting	507	0	0	78755	119497
8.3 Mining, Manufacturing and Construction	968	0	0	12247	20635
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	0	0	25945	25945
8.4.1 Electricity, Gas, and Steam	60	0	0	25945	25945
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	3472	15953
8.6 Transport and Communication	0	0	0	315	8992
8.6.1 Road transport	0	0	0	315	8040
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	792
8.6.4 Transport and Communication n.e.c.	0	0	0	0	160
8.7 Other Economic Services n.e.c.	29	0	0	85434	89500
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	3024	5659
10.1 Relief on Calamities	0	0	0	3024	5659
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	13474	0	0	590951	1516765

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (ACCOUNTS)

(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
1. General Public Services	9780	752	870	848	175
1.1 General Administration, External affairs, Public Order & Safety	9728	752	870	848	175
1.1.1 Public Order & Safety	3165	0	622	425	18
1.1.2 Planning & Statistical Activities	0	0	13	9	3
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	6563	752	235	414	154
1.2 General Research	52	0	0	0	0
2. Defence	46	0	0	0	0
3. Education Affairs & Services	18098	0	0	2264	81
3.1 Administration, Regulation & Research	78	0	0	284	33
3.1.1 Primary Education Affairs	0	0	0	168	31
3.1.2 Secondary Education Affairs	78	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	116	2
3.2 School, Universities & Institutions including Subsidiary	18020	0	0	1980	48
3.2.1 Primary Education Affairs	1869	0	0	52	0
3.2.2 Secondary Education Affairs	3268	0	0	238	0
3.2.3 Higher Secondary & University Education Affairs	11888	0	0	999	48
3.2.4 Education Affairs n.e.c.	995	0	0	691	0
4. Health Affairs and services	5235	0	0	474	0
4.1 Administration, Regulation & Research	136	0	0	144	0
4.1.1 Allopathic	136	0	0	141	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	3	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	5099	0	0	330	0
4.2.1 Allopathic	5041	0	0	327	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	58	0	0	3	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	5937	3683	16	18	5
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	5937	3683	16	18	5
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
6. Housing and Community Amenity Affairs and Services	24551	28456	33	3	0
6.1 Housing and Community Services	24551	28456	33	3	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
7. Cultural, Recreational and Religious Affairs and services	18268	0	0	47	7
7.1 Art and Cultural Affairs Services	90	0	0	1	0
7.2 Recreational and Sporting Services	16877	0	0	35	7
7.3 Toursim Affairs and Services	1301	0	0	11	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	2660	106355	256	1201	171
8.1 General Administration, Regulation & Research	1245	2378	4	37	2
8.2 Agriculture, Forestry, Fishing and Hunting	1187	0	15	241	1
8.3 Mining, Manufacturing and Construction	202	1209	20	88	2
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	109	50	0
8.6 Transport and Communication	26	102768	85	616	166
8.6.1 Road transport	0	102768	0	446	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	85	2	0
8.6.4 Transport and Communication n.e.c.	26	0	0	168	166
8.7 Other Economic Services n.e.c.	0	0	23	169	0
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	12	0
10.1 Relief on Calamities	0	0	0	12	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	84575	139246	1175	4867	439

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (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
1. General Public Services	0	0	5384	-1979	15830
1.1 General Administration, External affairs, Public Order & Safety	0	0	5332	-1979	15726
1.1.1 Public Order & Safety	0	0	3592	0	7822
1.1.2 Planning & Statistical Activities	0	0	3	0	28
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	1737	-1979	7876
1.2 General Research	0	0	52	0	104
2. Defence	0	0	6	0	52
3. Education Affairs & Services	0	0	5076	0	25519
3.1 Administration, Regulation & Research	0	0	320	0	715
3.1.1 Primary Education Affairs	0	0	143	0	342
3.1.2 Secondary Education Affairs	0	0	0	0	78
3.1.3 Higher Secondary & University Education Affairs	0	0	2	0	2
3.1.4 Education Affairs n.e.c.	0	0	175	0	293
3.2 School, Universities & Institutions including Subsidiary	0	0	4756	0	24804
3.2.1 Primary Education Affairs	0	0	3802	0	5723
3.2.2 Secondary Education Affairs	0	0	514	0	4020
3.2.3 Higher Secondary & University Education Affairs	0	0	394	0	13329
3.2.4 Education Affairs n.e.c.	0	0	46	0	1732
4. Health Affairs and services	0	0	102	0	5811
4.1 Administration, Regulation & Research	0	0	7	0	287
4.1.1 Allopathic	0	0	5	0	282
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	2	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	95	0	5524
4.2.1 Allopathic	0	0	66	0	5434
4.2.2 Homeopathic	0	0	2	0	2
4.2.3 Ayurvedic	0	0	4	0	65
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	23	0	23
5. Social Security and Welfare Affairs and services	0	0	7996	0	17655
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	7996	0	17655
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
6. Housing and Community Amenity Affairs and Services	0	0	23859	0	76902
6.1 Housing and Community Services	0	0	22286	0	75329
6.2 Sanitary Affairs Services	0	0	1573	0	1573
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	1929	0	20251
7.1 Art and Cultural Affairs Services	0	0	2	0	93
7.2 Recreational and Sporting Services	0	0	1124	0	18043
7.3 Toursim Affairs and Services	0	0	803	0	2115
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	90	0	29321	2030	142084
8.1 General Administration, Regulation & Research	0	0	2393	0	6059
8.2 Agriculture, Forestry, Fishing and Hunting	90	0	12181	0	13715
8.3 Mining, Manufacturing and Construction	0	0	1125	0	2646
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	13585	2030	15774
8.6 Transport and Communication	0	0	1	0	103662
8.6.1 Road transport	0	0	0	0	103214
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	1	0	88
8.6.4 Transport and Communication n.e.c.	0	0	0	0	360
8.7 Other Economic Services n.e.c.	0	0	36	0	228
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	438	0	450
10.1 Relief on Calamities	0	0	438	0	450
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	90	0	74111	51	304554

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (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 Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
1. General Public Services	0	0	0	0	0
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
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	600	0
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	600	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	600	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4. Health Affairs and services	0	0	0	0	0
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
5. Social Security and Welfare Affairs and services	0	0	0	148	0
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	148	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
6. Housing and Community Amenity Affairs and Services	0	0	38680	8877	0
6.1 Housing and Community Services	0	0	38469	8877	0
6.2 Sanitary Affairs Services	0	0	211	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	0	360
7.1 Art and Cultural Affairs Services	0	0	0	0	360
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
8. Economic Affairs and Services	0	0	3871	1554	0
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	456	0	0
8.3 Mining, Manufacturing and Construction	0	0	20	1554	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	3395	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
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	42551	11179	360

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfers state Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
1. General Public Services	0	0	0	0	0
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
2. Defence	0	0	0	0	0
3. Education Affairs & Services	2213	0	0	2813	0
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	2213	0	0	2813	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	500	0	0	500	0
3.2.3 Higher Secondary & University Education Affairs	1713	0	0	2313	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4. Health Affairs and services	0	0	0	0	100
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
5. Social Security and Welfare Affairs and services	9459	0	0	9607	10
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	9459	0	0	9607	10
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
6. Housing and Community Amenity Affairs and Services	0	0	0	47557	0
6.1 Housing and Community Services	0	0	0	47346	0
6.2 Sanitary Affairs Services	0	0	0	211	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	2400	0	0	2760	0
7.1 Art and Cultural Affairs Services	0	0	0	360	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	2400	0	0	2400	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	4040	0	0	9465	-4993
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	456	0
8.3 Mining, Manufacturing and Construction	187	0	0	1761	-5936
8.4 Electricity, Gas, Steam and Other Sources of Energy	3844	0	0	3844	0
8.4.1 Electricity, Gas, and Steam	2274	0	0	2274	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1570	0	0	1570	0
8.5 Drinking Water Supply	0	0	0	3395	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.	9	0	0	9	943
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	18112	0	0	72202	-4883

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2010-2011 (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
1. General Public Services	70320	0	0	86150	321816
1.1 General Administration, External affairs, Public Order & Safety	70320	0	0	86046	321374
1.1.1 Public Order & Safety	0	0	0	7822	159264
1.1.2 Planning & Statistical Activities			0	28	2491
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	70320	0	0	78196	159619
1.2 General Research	0	0	0	104	442
2. Defence	0	0	0	52	5144
3. Education Affairs & Services	0	0	0	28332	595388
3.1 Administration, Regulation & Research	0	0	0	715	10723
3.1.1 Primary Education Affairs	0	0	0	342	8096
3.1.2 Secondary Education Affairs	0	0	0	78	78
3.1.3 Higher Secondary & University Education Affairs	0	0	0	2	336
3.1.4 Education Affairs n.e.c.	0	0	0	293	2213
3.2 School, Universities & Institutions including Subsidiary	0	0	0	27617	584665
3.2.1 Primary Education Affairs	0	0	0	5723	320981
3.2.2 Secondary Education Affairs	0	0	0	4520	101823
3.2.3 Higher Secondary & University Education Affairs	0	0	0	15642	133690
3.2.4 Education Affairs n.e.c.	0	0	0	1732	28171
4 Health Affairs and services	0	0	0	5911	83513
4.1 Administration, Regulation & Research	0	0	0	287	4102
4.1.1 Allopathic	0	0	0	282	3669
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	5	432
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	1
4.2 Hospitals, Clinics & Other Health Services	0	0	0	5624	79411
4.2.1 Allopathic	0	0	0	5534	71409
4.2.2 Homeopathic	0	0	0	2	312
4.2.3 Ayurvedic	0	0	0	65	7095
4.2.4 Unani	0	0	0	0	80
4.2.5 Other Medical Services	0	0	0	23	515
5. Social Security and Welfare Affairs and services	0	0	0	27272	210764
5.1 Social Security Affairs and services	0	0	0	0	37610
5.2 Welfare Affairs and Services	0	0	0	27272	173154
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/organizations		
1	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	2675	2261	0	129395	262465
6.1 Housing and Community Services	2675	2261	0	127611	260141
6.2 Sanitary Affairs Services	0	0	0	1784	2324
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	23011	49573
7.1 Art and Cultural Affairs Services	0	0	0	453	3910
7.2 Recreational and Sporting Services	0	0	0	18043	39522
7.3 Toursim Affairs and Services	0	0	0	4515	6141
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	49051	1669	0	197276	479842
8.1 General Administration, Regulation & Research	0	0	0	6059	8103
8.2 Agriculture, Forestry, Fishing and Hunting	3000	0	0	17171	136668
8.3 Mining, Manufacturing and Construction	17	0	0	-1512	19123
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	3844	29789
8.4.1 Electricity, Gas, and Steam	0	0	0	2274	28219
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1570	1570
8.5 Drinking Water Supply	0	1669	0	20838	36791
8.6 Transport and Communication	0	0	0	103662	112654
8.6.1 Road transport	0	0	0	103214	111254
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	88	880
8.6.4 Transport and Communication n.e.c.	0	0	0	360	520
8.7 Other Economic Services n.e.c.	46034	0	0	47214	136714
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	450	6109
10.1 Relief on Calamities	0	0	0	450	6109
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	122046	3930	0	497849	2014614

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	226994	50409	3828	273575
1.1 General Administration, External affairs, Public Order & Safety	226994	50379	3828	273545
1.1.1 Public Order & Safety	160504	24783	1225	184062
1.1.2 Planning & Statistical Activities	2513	426	131	2808
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	63977	25170	2472	86675
1.2 General Research	0	30	0	30
2. Defence	4265	1789	0	6054
3. Education Affairs & Services	530335	51711	1406	580640
3.1 Administration, Regulation & Research	9264	3120	0	12384
3.1.1 Primary Education Affairs	8308	1280	0	9588
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	463	505	0	968
3.1.4 Education Affairs n.e.c.	493	1335	0	1828
3.2 School, Universities & Institutions including Subsidiary	521071	48591	1406	568256
3.2.1 Primary Education Affairs	277072	25604	28	302648
3.2.2 Secondary Education Affairs	75153	7043	0	82196
3.2.3 Higher Secondary & University Education Affairs	121372	9927	1378	129921
3.2.4 Education Affairs n.e.c.	47474	6017	0	53491
4. Health Affairs and services	86353	18374	1159	103568
4.1 Administration, Regulation & Research	2845	713	0	3558
4.1.1 Allopathic	2198	639	0	2837
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	619	72	0	691
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	28	2	0	30
4.2 Hospitals, Clinics & Other Health Services	83508	17661	1159	100010
4.2.1 Allopathic	72414	15588	1159	86843
4.2.2 Homeopathic	604	137	0	741
4.2.3 Ayurvedic	9879	1648	0	11527
4.2.4 Unani	131	44	0	175
4.2.5 Other Medical Services	480	244	0	724
5. Social Security and Welfare Affairs and services	47631	13295	175	60751
5.1 Social Security Affairs and services	1725	1336	0	3061
5.2 Welfare Affairs and Services	45906	11959	175	57690
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
6. Housing and Community Amenity Affairs and Services	25800	4895	142	30553
6.1 Housing and Community Services	25800	4895	142	30553
6.2 Sanitary Affairs Services	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	14663	12235	38	26860
7.1 Art and Cultural Affairs Services	478	2413	0	2891
7.2 Recreational and Sporting Services	13601	9168	30	22739
7.3 Toursim Affairs and Services	584	654	8	1230
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	87320	31692	28411	90601
8.1 General Administration, Regulation & Research	2641	949	550	3040
8.2 Agriculture, Forestry, Fishing and Hunting	47228	10494	26276	31446
8.3 Mining, Manufacturing and Construction	8499	2247	484	10262
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	1	-1
8.4.1 Electricity, Gas, and Steam	0	0	1	-1
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	14310	1768	650	15428
8.6 Transport and Communication	9180	15921	0	25101
8.6.1 Road transport	8778	13730	0	22508
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	372	1456	0	1828
8.6.4 Transport and Communication n.e.c.	30	735	0	765
8.7 Other Economic Services n.e.c.	5462	313	450	5325
9. Environmental Protection	0	0	0	0
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
10. Other Services	714	4191	6	4899
10.1 Relief on Calamities	714	4191	6	4899
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	1024075	188591	35165	1177501

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	3445	0	0	9812	0
1.1 General Administration, External affairs, Public Order & Safety	3445	0	0	9812	0
1.1.1 Public Order & Safety	1820	0	0	8164	0
1.1.2 Planning & Statistical Activities	53	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1572	0	0	1648	0
1.2 General Research	0	0	0	0	0
2. Defence	46	0	0	215	0
3. Education Affairs & Services	7723	0	129696	38755	18455
3.1 Administration, Regulation & Research	247	0	0	137	220
3.1.1 Primary Education Affairs	237	0	0	9	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	9	0	0	0	0
3.1.4 Education Affairs n.e.c.	1	0	0	128	220
3.2 School, Universities & Institutions including Subsidiary	7476	0	129696	38618	18235
3.2.1 Primary Education Affairs	3656	0	107690	12951	6883
3.2.2 Secondary Education Affairs	332	0	20547	21537	8085
3.2.3 Higher Secondary & University Education Affairs	3250	0	1459	3813	2992
3.2.4 Education Affairs n.e.c.	238	0	0	317	275
4 Health Affairs and services	1598	0	0	4204	0
4.1 Administration, Regulation & Research	106	0	0	2152	0
4.1.1 Allopathic	92	0	0	2150	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	1	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	1492	0	0	2052	0
4.2.1 Allopathic	1364	0	0	1570	0
4.2.2 Homeopathic	9	0	0	0	0
4.2.3 Ayurvedic	115	0	0	0	0
4.2.4 Unani	4	0	0	0	0
4.2.5 Other Medical Services	0	0	0	482	0
5. Social Security and Welfare Affairs and services	438	94536	47444	48826	316
5.1 Social Security Affairs and services	14	15	47340	2444	3
5.2 Welfare Affairs and Services	424	94521	104	46382	313
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
6. Housing and Community Amenity Affairs and Services	498	0	143899	284	0
6.1 Housing and Community Services	498	0	142964	284	0
6.2 Sanitary Affairs Services	0	0	935	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	206	0	2544	13140	349
7.1 Art and Cultural Affairs Services	24	0	0	1847	226
7.2 Recreational and Sporting Services	165	0	2544	11288	123
7.3 Toursim Affairs and Services	17	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	1639	164197	17045	16713	792
8.1 General Administration, Regulation & Research	102	0	23	323	0
8.2 Agriculture, Forestry, Fishing and Hunting	862	73157	630	12317	792
8.3 Mining, Manufacturing and Construction	227	7986	10500	526	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	29229	0	0	0
8.4.1 Electricity, Gas, and Steam	0	29229	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	284	0	5892	20	0
8.6 Transport and Communication	9	3	0	3501	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	9	3	0	3500	0
8.6.4 Transport and Communication n.e.c.	0	0	0	1	0
8.7 Other Economic Services n.e.c.	155	53822	0	26	0
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	10	0	10	10751	0
10.1 Relief on Calamities	10	0	10	10751	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	15603	258733	340638	142700	19912

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (R.E.)

(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 to 13)	
1	11	12	13	14	15
1. General Public Services	2449	0	0	12261	285836
1.1 General Administration, External affairs, Public Order & Safety	1589	0	0	11401	284946
1.1.1 Public Order & Safety	1382	0	0	9546	193608
1.1.2 Planning & Statistical Activities	0	0	0	0	2808
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	207	0	0	1855	88530
1.2 General Research	860	0	0	860	890
2. Defence	0	0	0	215	6269
3. Education Affairs & Services	12715	0	0	199621	780261
3.1 Administration, Regulation & Research	1404	0	0	1761	14145
3.1.1 Primary Education Affairs	1404	0	0	1413	11001
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	968
3.1.4 Education Affairs n.e.c.	0	0	0	348	2176
3.2 School, Universities & Institutions including Subsidiary	11311	0	0	197860	766116
3.2.1 Primary Education Affairs	0	0	0	127524	430172
3.2.2 Secondary Education Affairs	40	0	0	50209	132405
3.2.3 Higher Secondary & University Education Affairs	11271	0	0	19535	149456
3.2.4 Education Affairs n.e.c.	0	0	0	592	54083
4 Health Affairs and services	0	0	0	4204	107772
4.1 Administration, Regulation & Research	0	0	0	2152	5710
4.1.1 Allopathic	0	0	0	2150	4987
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	693
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	30
4.2 Hospitals, Clinics & Other Health Services	0	0	0	2052	102062
4.2.1 Allopathic	0	0	0	1570	88413
4.2.2 Homeopathic	0	0	0	0	741
4.2.3 Ayurvedic	0	0	0	0	11527
4.2.4 Unani	0	0	0	0	175
4.2.5 Other Medical Services	0	0	0	482	1206
5. Social Security and Welfare Affairs and services	2195	0	0	193317	254068
5.1 Social Security Affairs and services	46	0	0	49848	52909
5.2 Welfare Affairs and Services	2149	0	0	143469	201159
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
6. Housing and Community Amenity Affairs and Services	745	0	0	144928	175481
6.1 Housing and Community Services	725	0	0	143973	174526
6.2 Sanitary Affairs Services	20	0	0	955	955
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	1808	0	0	17841	44701
7.1 Art and Cultural Affairs Services	824	0	0	2897	5788
7.2 Recreational and Sporting Services	149	0	0	14104	36843
7.3 Toursim Affairs and Services	835	0	0	840	2070
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	2104	0	0	200851	291452
8.1 General Administration, Regulation & Research	0	0	0	346	3386
8.2 Agriculture, Forestry, Fishing and Hunting	515	0	0	87411	118857
8.3 Mining, Manufacturing and Construction	1489	0	0	20501	30763
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	0	0	29289	29288
8.4.1 Electricity, Gas, and Steam	60	0	0	29289	29288
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	5912	21340
8.6 Transport and Communication	0	0	0	3504	28605
8.6.1 Road transport	0	0	0	0	22508
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	3503	5331
8.6.4 Transport and Communication n.e.c.	0	0	0	1	766
8.7 Other Economic Services n.e.c.	40	0	0	53888	59213
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	10761	15660
10.1 Relief on Calamities	0	0	0	10761	15660
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	22016	0	0	783999	1961500

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	26145	705	1717	4391	1428
1.1 General Administration, External affairs, Public Order & Safety	26085	705	1717	4391	1428
1.1.1 Public Order & Safety	15993	0	955	1167	122
1.1.2 Planning & Statistical Activities	0	0	25	199	97
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	10092	705	737	3025	1209
1.2 General Research	60	0	0	0	0
2. Defence	108	0	22	0	0
3. Education Affairs & Services	29497	0	156	17844	1148
3.1 Administration, Regulation & Research	140	0	5	1003	148
3.1.1 Primary Education Affairs	0	0	0	566	95
3.1.2 Secondary Education Affairs	130	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	130	0
3.1.4 Education Affairs n.e.c.	10	0	0	307	53
3.2 School, Universities & Institutions including Subsidiary	29357	0	151	16841	1000
3.2.1 Primary Education Affairs	1851	0	0	536	0
3.2.2 Secondary Education Affairs	7938	0	0	1697	436
3.2.3 Higher Secondary & University Education Affairs	13631	0	141	8937	103
3.2.4 Education Affairs n.e.c.	5937	0	10	5671	461
4 Health Affairs and services	18219	0	46	3231	0
4.1 Administration, Regulation & Research	136	0	5	492	0
4.1.1 Allopathic	136	0	5	487	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	18083	0	41	2739	0
4.2.1 Allopathic	17921	0	41	2542	0
4.2.2 Homeopathic	0	0	0	11	0
4.2.3 Ayurvedic	162	0	0	182	0
4.2.4 Unani	0	0	0	4	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	11293	3278	74	38	13
5.1 Social Security Affairs and services	0	0	45	0	0
5.2 Welfare Affairs and Services	11293	3278	29	38	13
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	Transport Outlay	Machinery Outlay	Software Outlay
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	25046	11151	13	371	0
6.1 Housing and Community Services	25046	11151	13	371	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
7. Cultural, Recreational and Religious Affairs and services	18973	0	25	643	251
7.1 Art and Cultural Affairs Services	178	0	0	12	0
7.2 Recreational and Sporting Services	16566	0	25	619	251
7.3 Toursim Affairs and Services	2229	0	0	12	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	6862	167422	456	4972	1459
8.1 General Administration, Regulation & Research	2624	4560	37	32	2
8.2 Agriculture, Forestry, Fishing and Hunting	800	0	143	570	2
8.3 Mining, Manufacturing and Construction	2506	3387	30	334	28
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	55	0	115	892	92
8.6 Transport and Communication	377	159475	100	2954	1333
8.6.1 Road transport	0	159475	0	1615	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	100	4	0
8.6.4 Transport and Communication n.e.c.	377	0	0	1335	1333
8.7 Other Economic Services n.e.c.	500	0	31	190	2
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	24	0
10.1 Relief on Calamities	0	0	0	24	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	136143	182556	2509	31514	4299

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	0	0	11058	0	45444
1.1 General Administration, External affairs, Public Order & Safety	0	0	10998	0	45324
1.1.1 Public Order & Safety	0	0	7424	0	25661
1.1.2 Planning & Statistical Activities	0	0	8	0	329
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	3566	0	19334
1.2 General Research	0	0	60	0	120
2. Defence	0	0	4	0	134
3. Education Affairs & Services	0	0	3758	0	52403
3.1 Administration, Regulation & Research	0	0	810	0	2106
3.1.1 Primary Education Affairs	0	0	524	0	1185
3.1.2 Secondary Education Affairs	0	0	0	0	130
3.1.3 Higher Secondary & University Education Affairs	0	0	4	0	139
3.1.4 Education Affairs n.e.c.	0	0	282	0	652
3.2 School, Universities & Institutions including Subsidiary	0	0	2948	0	50297
3.2.1 Primary Education Affairs	0	0	1096	0	3483
3.2.2 Secondary Education Affairs	0	0	503	0	10574
3.2.3 Higher Secondary & University Education Affairs	0	0	1212	0	24024
3.2.4 Education Affairs n.e.c.	0	0	137	0	12216
4 Health Affairs and services	0	0	306	0	21802
4.1 Administration, Regulation & Research	0	0	26	0	659
4.1.1 Allopathic	0	0	20	0	648
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	6	0	11
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	280	0	21143
4.2.1 Allopathic	0	0	150	0	20654
4.2.2 Homeopathic	0	0	10	0	21
4.2.3 Ayurvedic	0	0	49	0	393
4.2.4 Unani	0	0	1	0	5
4.2.5 Other Medical Services	0	0	70	0	70
5. Social Security and Welfare Affairs and services	0	0	11334	0	26030
5.1 Social Security Affairs and services	0	0	5	0	50
5.2 Welfare Affairs and Services	0	0	11329	0	25980
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
6. Housing and Community Amenity Affairs and Services	0	0	19335	0	55916
6.1 Housing and Community Services	0	0	17725	0	54306
6.2 Sanitary Affairs Services	0	0	1610	0	1610
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	4138	0	24030
7.1 Art and Cultural Affairs Services	0	0	65	0	255
7.2 Recreational and Sporting Services	0	0	2717	0	20178
7.3 Toursim Affairs and Services	0	0	1356	0	3597
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	100	0	37855	0	219126
8.1 General Administration, Regulation & Research	0	0	4586	0	11841
8.2 Agriculture, Forestry, Fishing and Hunting	100	0	11508	0	13123
8.3 Mining, Manufacturing and Construction	0	0	2660	0	8945
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	19056	0	20210
8.6 Transport and Communication	0	0	2	0	164241
8.6.1 Road transport	0	0	0	0	161090
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	2	0	106
8.6.4 Transport and Communication n.e.c.	0	0	0	0	3045
8.7 Other Economic Services n.e.c.	0	0	43	0	766
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	3718	0	3742
10.1 Relief on Calamities	0	0	3718	0	3742
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	100	0	91506	0	448627

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	0	0	0	100	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	100	0
1.1.1 Public Order & Safety	0	0	0	100	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
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	800	0
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	800	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	800	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4 Health Affairs and services	0	0	0	0	0
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
5. Social Security and Welfare Affairs and services	0	0	3600	504	0
5.1 Social Security Affairs and services	0	0	3600	0	0
5.2 Welfare Affairs and Services	0	0	0	504	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
6. Housing and Community Amenity Affairs and Services	0	0	137969	1336	0
6.1 Housing and Community Services	0	0	137747	1336	0
6.2 Sanitary Affairs Services	0	0	222	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	0	405
7.1 Art and Cultural Affairs Services	0	0	0	0	405
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
8. Economic Affairs and Services	0	0	10054	1561	0
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	3936	439	0
8.3 Mining, Manufacturing and Construction	0	0	20	622	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	500	0
8.4.1 Electricity, Gas, and Steam	0	0	0	500	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	6098	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
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	151623	4301	405

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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
1. General Public Services	100	0	0	200	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	100	0
1.1.1 Public Order & Safety	0	0	0	100	
1.1.2 Planning & Statistical Activities	0	0	0	0	
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	
1.2 General Research	100	0	0	100	
2. Defence	0	0	0	0	
3. Education Affairs & Services	4718	0	0	5518	0
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	
3.1.2 Secondary Education Affairs	0	0	0	0	
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	
3.1.4 Education Affairs n.e.c.	0	0	0	0	
3.2 School, Universities & Institutions including Subsidiary	4718	0	0	5518	0
3.2.1 Primary Education Affairs	0	0	0	0	
3.2.2 Secondary Education Affairs	1480	0	0	1480	
3.2.3 Higher Secondary & University Education Affairs	3238	0	0	4038	
3.2.4 Education Affairs n.e.c.	0	0	0	0	
4 Health Affairs and services	0	0	0	0	100
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	
4.1.2 Homeopathic	0	0	0	0	
4.1.3 Ayurvedic	0	0	0	0	
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	0	0	0	0	100
4.2.1 Allopathic	0	0	0	0	100
4.2.2 Homeopathic	0	0	0	0	
4.2.3 Ayurvedic	0	0	0	0	
4.2.4 Unani	0	0	0	0	
4.2.5 Other Medical Services	0	0	0	0	
5. Social Security and Welfare Affairs and services	10000	0	0	14104	102
5.1 Social Security Affairs and services	0	0	0	3600	
5.2 Welfare Affairs and Services	10000	0	0	10504	102
5.3 Social Security and Welfare Affairs services n.e.c.	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
6. Housing and Community Amenity Affairs and Services	0	0	0	139305	0
6.1 Housing and Community Services	0	0	0	139083	
6.2 Sanitary Affairs Services	0	0	0	222	
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	
7. Cultural, Recreational and Religious Affairs and services	2400	0	0	2805	0
7.1 Art and Cultural Affairs Services	0	0	0	405	
7.2 Recreational and Sporting Services	0	0	0	0	
7.3 Toursim Affairs and Services	2400	0	0	2400	
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	
8. Economic Affairs and Services	1943	0	0	13558	94162
8.1 General Administration, Regulation & Research	0	0	0	0	
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	4375	
8.3 Mining, Manufacturing and Construction	251	0	0	893	558
8.4 Electricity, Gas, Steam and Other Sources of Energy	1680	0	0	2180	90000
8.4.1 Electricity, Gas, and Steam	100	0	0	600	90000
8.4.2 Atomic energy	0	0	0	0	
8.4.3 Non-conventional Sources of Energy	1580	0	0	1580	
8.5 Drinking Water Supply	0	0	0	6098	
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	
8.6.2 Water transport	0	0	0	0	
8.6.3 Air transport	0	0	0	0	
8.6.4 Transport and Communication n.e.c.	0	0	0	0	
8.7 Other Economic Services n.e.c.	12	0	0	12	3604
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	
10.2 Other Miscellaneous Services	0	0	0	0	
TOTAL	19161	0	0	175490	94364

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2011-2012 (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/ organizations		
1	36	37	38	39	40
1. General Public Services	105297	0	0	150941	436777
1.1 General Administration, External affairs, Public Order & Safety	105297	0	0	150721	435667
1.1.1 Public Order & Safety	0	0	0	25761	219369
1.1.2 Planning & Statistical Activities	0	0	0	329	3137
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	105297	0	0	124631	213161
1.2 General Research	0	0	0	220	1110
2. Defence	0	0	0	134	6403
3. Education Affairs & Services	0	0	0	57921	838182
3.1 Administration, Regulation & Research	0	0	0	2106	16251
3.1.1 Primary Education Affairs	0	0	0	1185	12186
3.1.2 Secondary Education Affairs	0	0	0	130	130
3.1.3 Higher Secondary & University Education Affairs	0	0	0	139	1107
3.1.4 Education Affairs n.e.c.	0	0	0	652	2828
3.2 School, Universities & Institutions including Subsidiary	0	0	0	55815	821931
3.2.1 Primary Education Affairs	0	0	0	3483	433655
3.2.2 Secondary Education Affairs	0	0	0	12054	144459
3.2.3 Higher Secondary & University Education Affairs	0	0	0	28062	177518
3.2.4 Education Affairs n.e.c.	0	0	0	12216	66299
4 Health Affairs and services	0	0	0	21902	129674
4.1 Administration, Regulation & Research	0	0	0	659	6369
4.1.1 Allopathic	0	0	0	648	5635
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	11	704
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	30
4.2 Hospitals, Clinics & Other Health Services	0	0	0	21243	123305
4.2.1 Allopathic	0	0	0	20754	109167
4.2.2 Homeopathic	0	0	0	21	762
4.2.3 Ayurvedic	0	0	0	393	11920
4.2.4 Unani	0	0	0	5	180
4.2.5 Other Medical Services	0	0	0	70	1276
5. Social Security and Welfare Affairs and	0	0	0	40236	294304
5.1 Social Security Affairs and services	0	0	0	3650	56559
5.2 Welfare Affairs and Services	0	0	0	36586	237745
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/organizations		
1	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	7500	800	0	203521	379002
6.1 Housing and Community Services	7500	800	0	201689	376215
6.2 Sanitary Affairs Services	0	0	0	1832	2787
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	26835	71536
7.1 Art and Cultural Affairs Services	0	0	0	660	6448
7.2 Recreational and Sporting Services	0	0	0	20178	57021
7.3 Toursim Affairs and Services	0	0	0	5997	8067
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	121737	2500	0	451083	742535
8.1 General Administration, Regulation & Research	0	0	0	11841	15227
8.2 Agriculture, Forestry, Fishing and Hunting	10100	0	0	27598	146455
8.3 Mining, Manufacturing and Construction	35	0	0	10431	41194
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	92180	121468
8.4.1 Electricity, Gas, and Steam	0	0	0	90600	119888
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	600	2500	0	29408	50748
8.6 Transport and Communication	0	0	0	164241	192846
8.6.1 Road transport	0	0	0	161090	183598
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	106	5437
8.6.4 Transport and Communication n.e.c.	0	0	0	3045	3811
8.7 Other Economic Services n.e.c.	111002	0	0	115384	174597
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	3742	19402
10.1 Relief on Calamities	0	0	0	3742	19402
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	234534	3300	0	956315	2917815

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	306595	46174	4209	348560
1.1 General Administration, External affairs, Public Order & Safety	306595	46114	4209	348500
1.1.1 Public Order & Safety	182565	26659	1400	207824
1.1.2 Planning & Statistical Activities	3867	929	181	4615
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	120163	18526	2628	136061
1.2 General Research	0	60	0	60
2. Defence	6397	1925	0	8322
3. Education Affairs & Services	577868	55102	472	632498
3.1 Administration, Regulation & Research	10560	3276	0	13836
3.1.1 Primary Education Affairs	9539	1785	0	11324
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	531	110	0	641
3.1.4 Education Affairs n.e.c.	490	1381	0	1871
3.2 School, Universities & Institutions including Subsidiary	567308	51826	472	618662
3.2.1 Primary Education Affairs	287065	28463	31	315497
3.2.2 Secondary Education Affairs	88873	7521	0	96394
3.2.3 Higher Secondary & University Education Affairs	140875	10830	441	151264
3.2.4 Education Affairs n.e.c.	50495	5012	0	55507
4 Health Affairs and services	92812	26512	1270	118054
4.1 Administration, Regulation & Research	3251	6955	0	10206
4.1.1 Allopathic	2521	6873	0	9394
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	670	80	0	750
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	60	2	0	62
4.2 Hospitals, Clinics & Other Health Services	89561	19557	1270	107848
4.2.1 Allopathic	78017	17269	1270	94016
4.2.2 Homeopathic	707	139	0	846
4.2.3 Ayurvedic	9899	1703	0	11602
4.2.4 Unani	169	46	0	215
4.2.5 Other Medical Services	769	400	0	1169
5. Social Security and Welfare Affairs and services	49926	26664	175	76415
5.1 Social Security Affairs and services	2148	1305	0	3453
5.2 Welfare Affairs and Services	47778	25359	175	72962
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
6. Housing and Community Amenity Affairs and Services	27448	5395	255	32588
6.1 Housing and Community Services	27448	5395	255	32588
6.2 Sanitary Affairs Services	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	15823	13543	49	29317
7.1 Art and Cultural Affairs Services	462	2393	0	2855
7.2 Recreational and Sporting Services	14835	10542	40	25337
7.3 Toursim Affairs and Services	526	608	9	1125
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	99337	41384	31950	108771
8.1 General Administration, Regulation & Research	3182	1151	580	3753
8.2 Agriculture, Forestry, Fishing and Hunting	54164	12042	29731	36475
8.3 Mining, Manufacturing and Construction	9638	2378	528	11488
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	1	-1
8.4.1 Electricity, Gas, and Steam	0	0	1	-1
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	15448	2436	650	17234
8.6 Transport and Communication	10780	23033	0	33813
8.6.1 Road transport	10321	21380	0	31701
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	410	937	0	1347
8.6.4 Transport and Communication n.e.c.	49	716	0	765
8.7 Other Economic Services n.e.c.	6125	344	460	6009
9. Environmental Protection	0	0	0	0
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
10. Other Services	600	3454	6	4048
10.1 Relief on Calamities	600	3454	6	4048
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	1176806	220153	38386	1358573

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	4143	0	0	10104	0
1.1 General Administration, External affairs, Public Order & Safety	4143	0	0	10104	0
1.1.1 Public Order & Safety	2290		0	7479	
1.1.2 Planning & Statistical Activities	60		0	0	
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1793		0	2625	
1.2 General Research	0		0	0	
2. Defence	33		0	205	
3. Education Affairs & Services	8894	0	151366	39538	19994
3.1 Administration, Regulation & Research	273	0	0	137	238
3.1.1 Primary Education Affairs	262		0	9	0
3.1.2 Secondary Education Affairs	0		0	0	0
3.1.3 Higher Secondary & University Education Affairs	9		0	0	0
3.1.4 Education Affairs n.e.c.	2		0	128	238
3.2 School, Universities & Institutions including Subsidiary	8621	0	151366	39401	19756
3.2.1 Primary Education Affairs	4242		124167	13029	7520
3.2.2 Secondary Education Affairs	422		25734	22273	8281
3.2.3 Higher Secondary & University Education Affairs	3688		1465	3779	3656
3.2.4 Education Affairs n.e.c.	269		0	320	299
4 Health Affairs and services	1602	0	0	2533	0
4.1 Administration, Regulation & Research	119	0	0	132	0
4.1.1 Allopathic	101		0	130	0
4.1.2 Homeopathic	0		0	0	0
4.1.3 Ayurvedic	17		0	2	0
4.1.4 Unani	0		0	0	0
4.1.5 Other Medical Services	1		0	0	0
4.2 Hospitals, Clinics & Other Health Services	1483	0	0	2401	0
4.2.1 Allopathic	1321		0	1919	0
4.2.2 Homeopathic	12		0	0	0
4.2.3 Ayurvedic	145		0	0	0
4.2.4 Unani	5		0	0	0
4.2.5 Other Medical Services	0		0	482	0
5. Social Security and Welfare Affairs and services	613	69860	44956	36147	282
5.1 Social Security Affairs and services	28	10	44850	3693	3
5.2 Welfare Affairs and Services	585	69850	106	32454	279
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
6. Housing and Community Amenity Affairs and Services	528	0	155213	50	0
6.1 Housing and Community Services	528		155213	50	0
6.2 Sanitary Affairs Services	0		0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0		0	0	0
7. Cultural, Recreational and Religious Affairs and services	255	0	2915	11385	350
7.1 Art and Cultural Affairs Services	24		0	3199	210
7.2 Recreational and Sporting Services	212		2915	8176	140
7.3 Toursim Affairs and Services	19		0	10	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0		0	0	0
8. Economic Affairs and Services	1819	198568	17757	11776	475
8.1 General Administration, Regulation & Research	125	0	23	2289	0
8.2 Agriculture, Forestry, Fishing and Hunting	945	107623	800	9113	475
8.3 Mining, Manufacturing and Construction	242	6694	11000	225	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	26848	0	0	0
8.4.1 Electricity, Gas, and Steam	0	26848	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	317	0	5934	1	0
8.6 Transport and Communication	11	3	0	60	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	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	60	0
8.7 Other Economic Services n.e.c.	179	57400	0	88	0
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	8	0	10	7217	0
10.1 Relief on Calamities	8	0	10	7217	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	17895	268428	372217	118955	21101

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

(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
1. General Public Services	1882	0	0	11986	360546
1.1 General Administration, External affairs, Public Order & Safety	1123	0	0	11227	359727
1.1.1 Public Order & Safety	916	0	0	8395	216219
1.1.2 Planning & Statistical Activities	0	0	0	0	4615
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	207	0	0	2832	138893
1.2 General Research	759	0	0	759	819
2. Defence	0	0	0	205	8527
3. Education Affairs & Services	11849	0	0	222747	855245
3.1 Administration, Regulation & Research	682	0	0	1057	14893
3.1.1 Primary Education Affairs	682	0	0	691	12015
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	641
3.1.4 Education Affairs n.e.c.	0	0	0	366	2237
3.2 School, Universities & Institutions including Subsidiary	11167	0	0	221690	840352
3.2.1 Primary Education Affairs	0	0	0	144716	460213
3.2.2 Secondary Education Affairs	20	0	0	56308	152702
3.2.3 Higher Secondary & University Education Affairs	11147	0	0	20047	171311
3.2.4 Education Affairs n.e.c.	0	0	0	619	56126
4 Health Affairs and services	0	0	0	2533	120587
4.1 Administration, Regulation & Research	0	0	0	132	10338
4.1.1 Allopathic	0	0	0	130	9524
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	752
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	62
4.2 Hospitals, Clinics & Other Health Services	0	0	0	2401	110249
4.2.1 Allopathic	0	0	0	1919	95935
4.2.2 Homeopathic	0	0	0	0	846
4.2.3 Ayurvedic	0	0	0	0	11602
4.2.4 Unani	0	0	0	0	215
4.2.5 Other Medical Services	0	0	0	482	1651
5. Social Security and Welfare Affairs and services	2392	0	0	153637	230052
5.1 Social Security Affairs and services	65	0	0	48621	52074
5.2 Welfare Affairs and Services	2327	0	0	105016	177978
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
6. Housing and Community Amenity Affairs and Services	1225	0	0	156488	189076
6.1 Housing and Community Services	1200	0	0	156463	189051
6.2 Sanitary Affairs Services	25	0	0	25	25
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	2170	0	0	16820	46137
7.1 Art and Cultural Affairs Services	823	0	0	4232	7087
7.2 Recreational and Sporting Services	209	0	0	11440	36777
7.3 Toursim Affairs and Services	1138	0	0	1148	2273
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	1809	0	0	230385	339156
8.1 General Administration, Regulation & Research	0	0	0	2312	6065
8.2 Agriculture, Forestry, Fishing and Hunting	588	0	0	118599	155074
8.3 Mining, Manufacturing and Construction	1176	0	0	19095	30583
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	26848	26847
8.4.1 Electricity, Gas, and Steam	0	0	0	26848	26847
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	5935	23169
8.6 Transport and Communication	0	0	0	63	33876
8.6.1 Road transport	0	0	0	0	31701
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	3	1350
8.6.4 Transport and Communication n.e.c.	0	0	0	60	825
8.7 Other Economic Services n.e.c.	45	0	0	57533	63542
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	7227	11275
10.1 Relief on Calamities	0	0	0	7227	11275
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	21327	0	0	802028	2160601

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	27212	840	1729	3672	814
1.1 General Administration, External affairs, Public Order & Safety	27092	840	1729	3672	814
1.1.1 Public Order & Safety	14990	0	1353	1700	119
1.1.2 Planning & Statistical Activities	0	0	40	415	202
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	12102	840	336	1557	493
1.2 General Research	120	0	0	0	0
2. Defence	230	0	10	0	0
3. Education Affairs & Services	35087	0	32	13411	1177
3.1 Administration, Regulation & Research	20	0	5	1140	171
3.1.1 Primary Education Affairs	0	0	0	637	118
3.1.2 Secondary Education Affairs	10	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	196	0
3.1.4 Education Affairs n.e.c.	10	0	0	307	53
3.2 School, Universities & Institutions including Subsidiary	35067	0	27	12271	1006
3.2.1 Primary Education Affairs	2638	0	0	252	0
3.2.2 Secondary Education Affairs	9069	0	0	1363	436
3.2.3 Higher Secondary & University Education Affairs	14985	0	17	5248	107
3.2.4 Education Affairs n.e.c.	8375	0	10	5408	463
4 Health Affairs and services	13734	0	60	3359	6
4.1 Administration, Regulation & Research	307	0	30	422	6
4.1.1 Allopathic	307	0	30	415	6
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	7	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	13427	0	30	2937	0
4.2.1 Allopathic	13334	0	30	2741	0
4.2.2 Homeopathic	0	0	0	12	0
4.2.3 Ayurvedic	93	0	0	180	0
4.2.4 Unani	0	0	0	4	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	11399	3393	131	31	10
5.1 Social Security Affairs and services	0	0	48	0	0
5.2 Welfare Affairs and Services	11399	3393	83	31	10
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
6. Housing and Community Amenity Affairs and Services	24867	10520	70	321	3
6.1 Housing and Community Services	24867	10520	70	321	3
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
7. Cultural, Recreational and Religious Affairs and services	9942	0	66	617	237
7.1 Art and Cultural Affairs Services	178	0	0	14	0
7.2 Recreational and Sporting Services	7494	0	61	589	237
7.3 Toursim Affairs and Services	2270	0	5	14	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	8959	328996	273	4997	1201
8.1 General Administration, Regulation & Research	2721	4560	20	35	7
8.2 Agriculture, Forestry, Fishing and Hunting	1320	0	31	439	2
8.3 Mining, Manufacturing and Construction	1069	3334	5	183	36
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	47	681	2
8.6 Transport and Communication	319	321102	125	3475	1152
8.6.1 Road transport	0	309102	0	2296	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	12000	125	25	0
8.6.4 Transport and Communication n.e.c.	319	0	0	1154	1152
8.7 Other Economic Services n.e.c.	3500	0	45	184	2
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	19	0
10.1 Relief on Calamities	0	0	0	19	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	131430	343749	2371	26427	3448

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	0	0	7593	8	41868
1.1 General Administration, External affairs, Public Order & Safety	0	0	7473	8	41628
1.1.1 Public Order & Safety	0	0	4817	0	22979
1.1.2 Planning & Statistical Activities	0	0	16	0	673
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	2640	8	17976
1.2 General Research	0	0	120	0	240
2. Defence	0	0	2	0	242
3. Education Affairs & Services	0	0	5324	0	55031
3.1 Administration, Regulation & Research	0	0	839	0	2175
3.1.1 Primary Education Affairs	0	0	553	0	1308
3.1.2 Secondary Education Affairs	0	0	0	0	10
3.1.3 Higher Secondary & University Education Affairs	0	0	4	0	205
3.1.4 Education Affairs n.e.c.	0	0	282	0	652
3.2 School, Universities & Institutions including Subsidiary	0	0	4485	0	52856
3.2.1 Primary Education Affairs	0	0	1788	0	4678
3.2.2 Secondary Education Affairs	0	0	608	0	11476
3.2.3 Higher Secondary & University Education Affairs	0	0	1948	0	22305
3.2.4 Education Affairs n.e.c.	0	0	141	0	14397
4 Health Affairs and services	0	0	355	0	17514
4.1 Administration, Regulation & Research	0	0	23	0	788
4.1.1 Allopathic	0	0	16	0	774
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	7	0	14
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	332	0	16726
4.2.1 Allopathic	0	0	195	0	16300
4.2.2 Homeopathic	0	0	10	0	22
4.2.3 Ayurvedic	0	0	46	0	319
4.2.4 Unani	0	0	1	0	5
4.2.5 Other Medical Services	0	0	80	0	80
5. Social Security and Welfare Affairs and services	0	0	9516	0	24480
5.1 Social Security Affairs and services	0	0	5	0	53
5.2 Welfare Affairs and Services	0	0	9511	0	24427
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
6. Housing and Community Amenity Affairs and Services	0	0	27044	0	62825
6.1 Housing and Community Services	0	0	26319	0	62100
6.2 Sanitary Affairs Services	0	0	725	0	725
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	3862	0	14724
7.1 Art and Cultural Affairs Services	0	0	70	0	262
7.2 Recreational and Sporting Services	0	0	2071	0	10452
7.3 Toursim Affairs and Services	0	0	1721	0	4010
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	125	0	43257	0	387808
8.1 General Administration, Regulation & Research	0	0	4593	0	11936
8.2 Agriculture, Forestry, Fishing and Hunting	125	0	12660	0	14577
8.3 Mining, Manufacturing and Construction	0	0	2259	0	6886
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	23665	0	24425
8.6 Transport and Communication	0	0	52	0	326225
8.6.1 Road transport	0	0	0	0	311398
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	52	0	12202
8.6.4 Transport and Communication n.e.c.	0	0	0	0	2625
8.7 Other Economic Services n.e.c.	0	0	28	0	3759
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	1267	0	1286
10.1 Relief on Calamities	0	0	1267	0	1286
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	125	0	98220	8	605778

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	0	0	0	0	0
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
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	800	0
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	800	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	800	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4 Health Affairs and services	0	0	0	0	0
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
5. Social Security and Welfare Affairs and services	0	0	4200	504	0
5.1 Social Security Affairs and services	0	0	4200	0	0
5.2 Welfare Affairs and Services	0	0	0	504	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
I	26	27	28	29	30
6. Housing and Community Amenity Affairs and Services	0	0	171541	5101	0
6.1 Housing and Community Services	0	0	171541	5101	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
7. Cultural, Recreational and Religious Affairs and services	0	0	0	0	470
7.1 Art and Cultural Affairs Services	0	0	0	0	470
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
8. Economic Affairs and Services	0	0	7944	1074	0
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	3982	501	0
8.3 Mining, Manufacturing and Construction	0	0	0	73	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	500	0
8.4.1 Electricity, Gas, and Steam	0	0	0	500	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	3962	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
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	183685	7479	470

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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
1. General Public Services	200	0	0	200	0
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	200	0	0	200	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	4477	0	0	5277	0
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	4477	0	0	5277	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	1500	0	0	1500	0
3.2.3 Higher Secondary & University Education Affairs	2977	0	0	3777	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4 Health Affairs and services	0	0	0	0	100
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
5. Social Security and Welfare Affairs and services	9500	0	0	14204	602
5.1 Social Security Affairs and services	0	0	0	4200	0
5.2 Welfare Affairs and Services	9500	0	0	10004	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				
	Capital Transfer				Financial Assets
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	176642	0
6.1 Housing and Community Services	0	0	0	176642	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
7. Cultural, Recreational and Religious Affairs and services	3070	0	0	3540	0
7.1 Art and Cultural Affairs Services	50	0	0	520	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	3020	0	0	3020	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	4337	0	0	13355	41396
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	4483	0
8.3 Mining, Manufacturing and Construction	243	0	0	316	558
8.4 Electricity, Gas, Steam and Other Sources of Energy	4080	0	0	4580	40000
8.4.1 Electricity, Gas, and Steam	2500	0	0	3000	40000
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	3962	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.	14	0	0	14	838
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	21584	0	0	213218	42098

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2012-2013 (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/organizations		
1	36	37	38	39	40
1. General Public Services	125718	0	0	167786	528332
1.1 General Administration, External affairs, Public Order & Safety	125718	0	0	167346	527073
1.1.1 Public Order & Safety	0	0	0	22979	239198
1.1.2 Planning & Statistical Activities	0	0	0	673	5288
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	125718	0	0	143694	282587
1.2 General Research	0	0	0	440	1259
2. Defence	0	0	0	242	8769
3. Education Affairs & Services	0	0	0	60308	915553
3.1 Administration, Regulation & Research	0	0	0	2175	17068
3.1.1 Primary Education Affairs	0	0	0	1308	13323
3.1.2 Secondary Education Affairs	0	0	0	10	10
3.1.3 Higher Secondary & University Education Affairs	0	0	0	205	846
3.1.4 Education Affairs n.e.c.	0	0	0	652	2889
3.2 School, Universities & Institutions including Subsidiary	0	0	0	58133	898485
3.2.1 Primary Education Affairs	0	0	0	4678	464891
3.2.2 Secondary Education Affairs	0	0	0	12976	165678
3.2.3 Higher Secondary & University Education Affairs	0	0	0	26082	197393
3.2.4 Education Affairs n.e.c.	0	0	0	14397	70523
4 Health Affairs and services	0	0	0	17614	138201
4.1 Administration, Regulation & Research	0	0	0	788	11126
4.1.1 Allopathic	0	0	0	774	10298
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	14	766
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	62
4.2 Hospitals, Clinics & Other Health Services	0	0	0	16826	127075
4.2.1 Allopathic	0	0	0	16400	112335
4.2.2 Homeopathic	0	0	0	22	868
4.2.3 Ayurvedic	0	0	0	319	11921
4.2.4 Unani	0	0	0	5	220
4.2.5 Other Medical Services	0	0	0	80	1731
5. Social Security & Welfare Affairs and services	0	0	0	39286	269338
5.1 Social Security Affairs and services	0	0	0	4253	56327
5.2 Welfare Affairs and Services	0	0	0	35033	213011
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/organizations		
1	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	7500	25600	0	272567	461643
6.1 Housing and Community Services	7500	25600	0	271842	460893
6.2 Sanitary Affairs Services	0	0	0	725	750
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	18264	64401
7.1 Art and Cultural Affairs Services	0	0	0	782	7869
7.2 Recreational and Sporting Services	0	0	0	10452	47229
7.3 Toursim Affairs and Services	0	0	0	7030	9303
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	159807	2500	0	604866	944022
8.1 General Administration, Regulation & Research	0	0	0	11936	18001
8.2 Agriculture, Forestry, Fishing and Hunting	30020	0	0	49080	204154
8.3 Mining, Manufacturing and Construction	40	0	0	7800	38383
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	44580	71427
8.4.1 Electricity, Gas, and Steam	0	0	0	43000	69847
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	900	2500	0	31787	54956
8.6 Transport and Communication	0	0	0	326225	360101
8.6.1 Road transport	0	0	0	311398	343099
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	12202	13552
8.6.4 Transport and Communication n.e.c.	0	0	0	2625	3450
8.7 Other Economic Services n.e.c.	128847	0	0	133458	197000
9. Environmental Protection	0	0	0	0	0
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
10. Other Services	0	0	0	1286	12561
10.1 Relief on Calamities	0	0	0	1286	12561
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	293025	28100	0	1182219	3342820

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 'D' 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 Undertaking's. 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 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 – 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.

.....==00==.....
.....