



**ECONOMIC AND PURPOSE  
CLASSIFICATION  
OF  
STATE GOVERNMENT BUDGET  
OF CHHATTISGARH  
2009-10 (A/C), 2010-11 (R.E.) & 2011-12 (B. E.)**

**Directorate of Economics and  
Statistics Chhattisgarh**

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## PREFACE

The present publication "**Economic and Purpose Classification of State Government Budget of Chhattisgarh**" is the 10<sup>th</sup> of its kind attempted by the Directorate of Economics and Statistics, Chhattisgarh as per the revised methodology of the National Accounts Division, Central Statistical Office, Ministry of Statistics and Program Implementation Division, Government of India.

In this publication the actual expenditure for the year 2009-10, revised estimates for 2010-11 and budget estimates for the year 2011-12 of Chhattisgarh Government have been reclassified according to meaningful economic as well as purpose categories.

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

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

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

This publication has been prepared in the Budget Analysis Division with sincere efforts of Shri J. Kerketta, Assistant Statistical Officer 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: June 2012

**P.C.Mishra**  
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# **BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT**

## **INTRODUCTION**

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

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

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

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

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

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

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

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

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

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

**(4) Production Accounts of Govt. Services:** Under this account, gross output is comprised of (i) Services produced for own use of administrative departments (which has already been defined under the final consumption expenditure of Income & Outlay Account) and (ii) Sale of goods & services. while gross input is inclusive of (i) Intermediate Consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.

## **ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS**

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

The classification of government transactions basically follows the technique of social accounting and grouping together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditures or capital outlays are reduced to the extent that they are met from transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services, which, could be related to available supplies revenue and capital expenditure have to be increased by the amount met from these transfers from the state operated funds. Reference

may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purposes of economic classification expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

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

This system of classification is based on a series of distinctions useful for analyzing current transactions of the departmental commercial undertakings are at part with those of producers and of the purely administrative departments with those of consumers. Current receipts of the former constitute sale proceeds of goods and services supplied to the rest of the economy while purely administrative departments have little or no income of their own and largely draw upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments, which are in the nature of consumption outlays and represent demand for goods and services for final consumption.

## **PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS**

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

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

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

<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
<b>1.</b>	<b>General Public Services</b>	1.1	General Administration, External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Administration, External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
<b>2.</b>	<b>Defence</b>		
<b>3.</b>	<b>Education Affairs and Services</b>	3.1	Administration, Regulation and Research
		3.1.1	Primary Education Affairs
		3.1.2	Secondary Education Affairs
		3.1.3	Higher Secondary & Universities Education Affairs
		3.1.4	Education Affairs n.e.c.
		3.2	School, University & Institution including Subsidiary Services
		3.2.1	Primary Education Services
		3.2.2	Secondary Education Services
		3.2.3	Higher Secondary & Universities Education Services
		3.2.4	Education Services n.e.c.
<b>4.</b>	<b>Health Affairs and Services</b>	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Services
		4.2	Hospitals, Clinics & Other Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic
		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Services



<b>5. Social Security Welfare</b>	5.1	Social Security Affairs and Services
	5.2	Welfare affairs and Services
	5.3	Social Security and Welfare Affairs/ Services n.e.c.
<b>6. Housing / Community Amenities Affairs/ Services</b>	6.1	Housing and Community Services
	6.2	Sanitary Affairs and Services
	6.3	Housing, Community Amenity/ Affairs/Services n.e.c.
<b>7. Cultural, Recreational/Religious Affairs /Services</b>	7.1	Art and Cultural Affairs/Services
	7.2	Recreational and sporting Services
	7.3	Tourism Affairs and Services
	7.4	Cultural/Recreational/Religious Affairs & Services n.e.c.
<b>8. Economic Affairs and Services</b>	8.1	General Administration, Regulation, Research & Labour
	8.2	Agriculture, Forestry, Fishing and Hunting
	8.3	Mining, Manufacturing and Construction
	8.4	Electricity, Gas, Steam and other Sources of Energy
	8.4.1	Electricity, Gas and Steam
	8.4.2	Atomic Energy
	8.4.3	Non-Conventional Sources of Energy
	8.5	Drinking Water Supply
	8.6	Transport and Communication
	8.6.1	Road Transport
	8.6.2	Water Transport
	8.6.3	Air Transport
	8.6.4	Transport and Communication n.e.c.
8.7	Other Economic Services n.e.c.	
<b>9. Environmental Protection</b>	9.1	Waste Management
	9.2	Waste and Water Management
	9.3	Prevention & Control of Pollution
	9.4	Environmental Research and Education
	9.5	Environmental Protection n.e.c.
<b>10. Other Services</b>	10.1	Relief on Calamities
	10.2	Other Miscellaneous Services n.e.c.

## EXECUTIVE SUMMARY

For the account year 2009-10 (A/C), Revised Estimate 2010-11 (R.E.) and Budget Estimate 2011-12 (B.E.), the Economic & Purpose classification is carried out to recast the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between account year 2009-10 (A/C) and the revised estimate 2010-11 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2010-11 (R.E.) and budget estimate 2011-12 (B.E.).

### PART - I

1. **Total Revenue Receipts** has increased by 23.67 % from Rs 1815596 lakhs to Rs. 2245374 lakhs.

- a. **Total taxes** (direct & indirect) have increased by 21.77% from Rs. 1067971 lakhs to Rs. 1300449 lakhs.
- b. **Revenue Grants from Govt. of India** has increased by 37.35 % from Rs. 360674 lakhs to Rs. 495387 lakhs.
- c. **Total Tax Revenue:-**

#### State Tax:-

- a) Corporation Tax has increased by 19.59 % Rs. 180281 lakhs to Rs. 215602 lakhs.
- b) Land Revenue has increased by 14.85 % Rs. 12488 lakhs to Rs. 14342 lakhs.
- c) Excise, State has increased by 30.95 % from Rs. 76605 lakhs to Rs. 100311 lakhs.
- d) Sales tax has increased by 28.80 % from Rs. 303115 lakhs to Rs. 390400 lakhs.

#### Central Tax:-

- a) Sales tax has decreased by 8.96 % from Rs. 68100 lakhs to Rs. 62000 lakhs.
- b) Customs has increased by 36.27 % from Rs. 61310 lakhs to Rs. 83550 lakhs
- c) Excise, Central has increased by 37.79 % from Rs. 49386 lakhs to Rs. 68049 lakhs.
- d) Service tax has increased 15.69 % from Rs. 46256 lakhs to Rs. 53512 lakhs.

2. **Total Expenditure** has decreased by 5.77 % from Rs. 9522050 to Rs. 8972542 lakhs.

- a. Expenditure on Compensation of Employees has increased by 28.59 % from Rs. 662949 lakhs to Rs. 852512 lakhs.
- b. Loan & Advances by State Govt. has increased by 22.75 % from Rs. 89679 lakhs to Rs. 110084 lakhs.
- c. Services produced by Chhattisgarh Govt. have increased by 27.07 % Rs. 770480 lakhs to Rs. 979025 lakhs.
- d. Expenditure on **Education** has increased by 43.99 % Rs. 465655 lakhs to Rs. 670503 lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 29.05 % Rs. 84307 lakhs to Rs. 108798 lakhs.
- f. Expenditure on **Economic Services** has increased by 16.54 % Rs. 476226 lakhs to Rs. 554984 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has decreased by 18.12 % Rs. 6569039 lakhs to Rs. 5378707 lakhs.
- h. **Gross Capital Formation** (GCF) has increased by 39.43 % Rs. 354923 lakhs to Rs. 494870 lakhs.

## PART - II

1. **Total Revenue Receipts** has increased by 14.95 % from Rs. 2245374 lakhs to Rs. 2580990 lakhs.

- a. **Total taxes** (direct & indirect) have increased by 18.92 % from Rs. 1300449 lakhs to Rs. 1546489 lakhs.
- b. **Revenue Grants from Govt. of India** has increased by 10.30 % from Rs. 495387 lakhs to Rs. 546425 lakhs.
- c. **Total Tax Revenue:-**

### State Tax:-

- a) Corporation Tax has increased by 20.00 % Rs. 215602 lakhs to Rs. 258722 lakhs.
- b) Land Revenue has increased by 18.48 % Rs. 14342 lakhs to Rs. 16993 lakhs.
- c) Excise, State has increased by 17.17 % from Rs. 100311 lakhs to Rs. 117536 lakhs.
- d) Sales tax has increased by 22.64 % from Rs. 390400 lakhs to Rs. 478768 lakhs.

### Central Tax:-

- a) Sales tax has increased by 12.90 % from Rs. 62000 lakhs to Rs. 70000 lakhs.
- b) Customs has increased by 20.00 % from Rs. 83550 lakhs to Rs. 100260 lakhs.
- c) Excise, Central has increased by 20.00 % from Rs. 68049 lakhs to Rs. 81659 lakhs.
- d) Service tax has increased by 19.99 % from Rs. 53515 lakhs to Rs. 64214 lakhs.

2. **Total Expenditure** has increased by 5.04 % from Rs. 8972542 lakhs to Rs. 9424339 lakhs

- a. **Expenditure on Compensation of Employees** has increased by 20.26 % from Rs. 852512 lakhs to Rs. 1025223 lakhs.
- b. **Loan & Advances by State Govt.** has increased by 7.84 from Rs. 110084 lakhs to Rs. 118712 lakhs.
- c. **Services produced** by Chhattisgarh Govt. have increased by 23.99 % Rs. 979025 lakhs to Rs. 1213850 lakhs.
- d. Expenditure on **Education** has increased by 16.75 % Rs. 670503 lakhs to Rs. 782785 lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 24.34 % Rs. 108798 lakhs to Rs. 135279 lakhs.
- f. Expenditure on **Economic Services** has increased by 10.59 % Rs. 554984 lakhs to Rs. 613783 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has equal Rs. 5378707 lakhs to Rs. 5378707 lakhs.
- h. **Gross Capital Formation** (GCF) has increased by 22.57 %. Rs. 494870 lakhs to Rs. 606566 lakhs.

## Inference from Budget Analysis

### (1) **TOTAL RECEIPTS**

Total receipts of Chhattisgarh Govt. for 2009-10 were Rs. 9522050 lakhs. However revised estimate of total receipts for 2010-11 are Rs. 8972542 lakhs and during 2011-12 it is likely to touch Rs. 9424339 lakhs. Out of the total receipts in 2009-10, revenue & capital receipts was Rs.1815596 lakhs ( 19.07 %) and remaining Rs. 7706454 lakhs ( 80.93 % ) were loan, advances & other receipts. While during 2010-11 and 2011-12 the share of revenue & capital receipts are expected to be 25.02 % and 27.39 % respectively with absolute value of Rs. 2245374 lakhs and Rs. 2580990 lakhs.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 22264 lakhs loans from Govt. of India in 2009-10 which is likely to decreased Rs. 9551 lakhs during 2011-12.

#### STATEMENT No. 1

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
<b>A</b>	<b>REVENUE RECEIPTS</b>			
1.	Taxes ( Direct & Indirect )	1067971	1300449	1546489
2.	Misc. Receipts & Fees	111109	65569	73377
3.	Interest	6610	8235	8265
4.	Property Receipts	166235	218701	244130
5.	Revenue Grants From GOI	360674	495387	546425
6.	Transfer From Non-Govt.	0	0	0
7.	Funds Revenue Account	14907	15000	15000
8.	Other Capital Receipts	231	0	0
9.	Sale of Assets	5	4	5
10.	Sale of Goods & Services including DCUs	87572	142029	147299
11.	Pension Receipts	282	0	0
	<b>Sub Total (A)</b>	<b>1815596</b>	<b>2245374</b>	<b>2580990</b>
<b>B</b>	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>			
1.	Borrowing at home	177217	372124	457124
2.	Loan From Govt. of India/Public Debt	22264	24806	9551
3.	Recovery of loan and advance	99243	84539	109625
4.	Deposits and advances	221349	247400	248749
5.	Reserve fund	54413	60811	63703
6.	Suspense & miscellaneous	6620239	5384305	5383294
7.	Remittances	546243	608502	628502
8.	Contingency Fund	0	186	4000
9.	Inter State Settlement	304	1	1
10.	Cash balance	-34818	-55506	-61200
	<b>Sub Total (B)</b>	<b>7706454</b>	<b>6727168</b>	<b>6843349</b>
	<b>GROSS TOTAL RECEIPTS (A+B)</b>	<b>9522050</b>	<b>8972542</b>	<b>9424339</b>

## (2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh govt. for they are 2009-10 was Rs. 9522050 lakhs. However total expenditure for the year 2010-11 and 2011-12 is Rs. 8972542 lakhs and Rs. 9424339 lakhs respectively. Item wise expenditure of State Government has been shown in the statement here under:-

**STATEMENT No. 2**

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
1.	Compensation of Employees	662949	852512	1025223
	a. Salary, Allowances	535362	692471	846689
	b. Pension	123166	146943	161865
	c. Benefits	4421	13098	16669
2.	Purchase of Goods & Services including Maintenance & Rent	190182	229647	297078
3.	Current Transfer including Subsidy	526757	626432	654680
4.	Construction	335614	469269	575388
5.	Machinery & Equipment including Transport , Software & Cultivated assets	29651	39929	46692
6.	Purchase of Physical Assets	0	0	0
7.	Purchase of Financial Assets	831	1795	1627
8.	Capital Transfer	103907	135154	192793
9.	Chang in Stock	-10342	-14328	-15514
10.	Interest	109486	118973	130334
11.	Borrowing at home	94899	117927	136213
12.	Inter-State Settlement	329	1	1
13.	Contingency Fund	0	186	4000
14.	Reserve funds	29972	39309	41190
15.	Deposits & Advances	223595	242500	243848
16.	Suspense & Miscellaneous	6569039	5378707	5378707
17.	Remittances	557426	628502	628502
18.	Fund Revenue Account	52001	43448	45582
19.	Loan & Advances by State Govt	89679	110084	118712
20.	Repayment of Loan to GOI	11581	13695	14457
21.	Cash balance	-55506	-61200	-95174
	<b>TOTAL EXPENDITURE</b>	<b>9522050</b>	<b>8972542</b>	<b>9424339</b>

From the above it is clear that during 2011-12 maximum expenditure is marked for Suspense & Miscellaneous 5378707 ( 57.07 %) followed by Compensation of employees 1025223 ( 10.88 %), Current Transfer including subsidy 654680 (6.95%) and Construction 575388 ( 6.11 %). However, corresponding percentages for 2009-10 and 2010-11 were 68.99 %, 6.96 %, 5.53 % 3.52 % and 59.95, 9.50, 6.98, 5.23 respectively.

### (3) GROSS SAVINGS

Gross savings of the State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Gross savings of Chhattisgarh Govt. for 2009-10 were Rs. 247245 lakhs while this was expected to be Rs. 287823 lakhs during 2011-12 as per budget estimates.

#### STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
1.	Revenue Receipts	1731425	2141242	2473823
2.	Revenue Expenditure	1484180	1820179	2186000
3.	Surplus on Current A/C (1-2)	247245	321063	287823
4.	Depreciation (CFC)	0	0	0
<b>5.</b>	<b>Gross Saving (3+4)</b>	<b>247245</b>	<b>321063</b>	<b>287823</b>

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

During the year 2009-2010 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. 66028. The situation in 2010-2011 the N.E.B.R. is Rs. -25189 And in 2011-2012 the N.E.B.R. to be Rs. 21400 lakhs .

#### STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	394991	548277	628507
2.	Add Expenditure on Financial Assets	600	1795	1627
3.	Less Budgetary Borrowings	82318	254197	320911
4.	Less Surplus on Current Account	247245	321063	287823
<b>5.</b>	<b>Net Extra Budgetary Receipts (1+2-3-4)</b>	<b>66028</b>	<b>-25189</b>	<b>21400</b>

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

## (5) PROFIT/LOSS FROM DCUs

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

### STATEMENT No. 5

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
	<b>Expenditure :</b>			
1.	Purchase of Commodities & Services including Maintenance	14542	17271	18876
2.	Compensation of Employees	56593	48324	56304
	2.1 Salary, Allowances	46575	40824	47838
	2.2 Pension	9417	6739	7672
	2.3 Benefits	601	761	794
4.	Operating Surplus	18826	52903	55138
	4.1 Interest	0	0	0
	4.2 Rent	0	2	1
	4.3 Profits/Loss	18826	52901	55137
5.	Consumption of Fixed Capital	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditure</b>	<b>89961</b>	118498	130318
	<b>Receipts</b>			
1.	Sales of Goods & Services (Commercial Receipts )	76338	104492	114029
2.	Imputed Subsidy	13623	14006	16289
	<b>Total Receipts</b>	<b>89961</b>	<b>118498</b>	<b>130318</b>

Above statement shows that Compensation of employees is rising each year. Imputed subsidy for the year 2009-10 was Rs. 13623 lakhs, which has been increased to Rs. 14006 lakhs in 2010-11 (R.E.) and Rs. 16289 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	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
	<b>INPUT</b>			
1.	Purchase of Commodities & Services including maintenance	175640	212374	278201
2.	Compensation of Employees	606074	804188	968919
2.1	Salary, Allowances	488787	651647	798851
2.2	Pension	113467	140204	154193
2.3	Benefits	3820	12337	15875
3.	Consumption of Fixed Capital	0	0	0
	<b>GROSS INPUT (1 to 3)</b>	<b>781714</b>	<b>1016562</b>	<b>1247120</b>
4.	Production of Goods and Services	781714	1016562	1247120
4.1	Services Produced for own use	770480	979025	1213850
4.2	Sale of Goods and Services	11234	37537	33270
	<b>GROSS OUTPUT (1)</b>	<b>781714</b>	<b>1016562</b>	<b>1247120</b>

From the above statement it may be seen that compensation of employees form the major portion of the gross input in the state govt. expenditure. During account year 2009-10 Compensation was Rs. 606074 lakhs, in 2010-11 it was Rs. 804188 lakhs and in 2011-12 it is expected to be Rs. 968919 lakhs. 98.56 % of the values of services produced by state govt. were consumed by itself in 2009-10 as against 96.31 % during 2010-11, while this percentage for 2011-12 is likely to be 97.33 % .



## (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 2009-10 (A/C), 2010-11 (R.E.) and 2011-12 (B.E.)

It is observed from the given below statement that during 2009-10 maximum expenditure was incurred on Economic Services (Rs. 476226 lakhs) followed by Education (Rs. 465655 lakhs), General Public Services (Rs. 277892 lakhs) and Social Security & Welfare Services (Rs. 235080 lakhs) . During 2010-11 expenditure was incurred on Economic Services (increased by 23.97 %) followed by Education (increased by 28.96 %), General Public Services (increased by 14.97 %), and Social Security & Welfare Services (increased by 10.81 %).

### STATEMENT No. 7

(Rs. Lakhs)				
S.No.	Purpose Classification	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
1.	General Public Services	277892	346667	448959
2.	Civil Defence	4287	5850	6295
3.	Education	465655	670503	782785
4.	Medical & Public Health	84307	108798	135279
5.	Social Security & Welfare Services	235080	250375	269681
6.	Housing & Other Community Amenities	226169	305221	366821
7.	Cultural, Recreational & Religious Services	41402	66689	70726
8.	Economic Services	476226	554984	613783
	8.1 General Administration/Regulation/ Research & Labour	4760	13725	15151
	8.2 Agriculture, Forestry, Fishing & Hunting	81683	117275	133558
	8.3 Mining, Manufacturing & Construction	22235	30735	35644
	8.4 Electricity, Gas, Steam	21339	22970	28849
	8.5 Water Supply	39226	40654	46154
	8.6 Transport & Communication	113541	140458	193612
	8.7 Other Economic Services n.e.c.	193442	189167	160815
9.	Environmental Protection	0	0	0
10.	Other Services	1113	6255	9217
	<b>TOTAL (ADMINISTRATION DEPARTMENTS)</b>	<b>1812131</b>	<b>2315342</b>	<b>2703446</b>

## (8) GROSS CAPITAL FORMATION

Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprises of construction machinery & equipments etc. .

As per Revised Budget estimates for 2010-11, Gross Capital Formation will be of Rs. 494870 lakhs as compared to the actual Gross Capital Formation of Rs. 354923 lakhs during 2009-10. For Budget year 2011-12, it is likely to touch the level of Rs. 606566 lakhs depicting 22.57 % increased over previous year outlay.

### STATEMENT No. 8

(Rs. Lakhs)

S.No.	ITEMS	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
	1	2	3	4
<b>(A)</b>	<b>Administration Departments</b>			
1.	New Capital Formation (Outlay)	251793	372952	416738
	1.1 Construction Work	234594	346814	385764
	1.2 Plant & Machinery including Software	15897	24768	29004
	1.3 Transport Equipments	1302	1370	1970
	1.4 Others (Cao)	0	0	0
2.	Net Purchase of Second hand Assets including Land	0	0	0
3.	Change in Stock	-10425	-14328	-15514
	<b>Gross Capital Formation (Admin.) A</b>	<b>241368</b>	<b>358624</b>	<b>401224</b>
<b>(B)</b>	<b>Departmental Commercial Undertakings</b>			
4.	New Capital Formation (Outlay)	113472	136246	205342
	4.1 Construction Work	101020	122455	189624
	4.2 Plant & Machinery including Software	1027	698	414
	4.3 Transport Equipments	60	319	40
	4.4 Others (Cao)	11365	12774	15264
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	83	0	0
	<b>Gross Capital Formation (DCUs) B</b>	<b>113555</b>	<b>136246</b>	<b>205342</b>
	<b>GROSS CAPITAL FORMATION (A+B)</b>	<b>354923</b>	<b>494870</b>	<b>606566</b>



**STATISTICAL**

**TABLES**

TABLE - 1

**BORROWING ACCOUNT**

(Rs. Lakhs)

Items	2009-10 (A/C)		2010-11 (R.E.)		2011-12 (B.E.)	
	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
<b>A. Revenue + Capital A/C</b>	<b>1815596</b>	<b>2001036</b>	<b>2245374</b>	<b>2502831</b>	<b>2580990</b>	<b>2953883</b>
<b>I. Borrowing at home</b>						
1. Internal debt	106457	53576	292724	76527	372724	89813
2. Small saving, provident funds, etc.	70760	41323	79400	41400	84400	46400
3. Other debt						
<b>Total</b>	<b>177217</b>	<b>94899</b>	<b>372124</b>	<b>117927</b>	<b>457124</b>	<b>136213</b>
<b>Net receipts</b>	<b>82318</b>		<b>254197</b>		<b>320911</b>	
<b>II. Borrowing abroad</b>						
1. External debt						
2. Other debt						
<b>Total</b>						
<b>Net receipts</b>						
<b>III. Extra budgetary receipts and adjustments</b>						
1. Loans from Govt. Of India	22264	11581	24806	13695	9551	14457
2. Loans and advances by State Govt.	99243	89679	84539	110084	109625	118712
3. Inter- State settlement	304	329	1	1	1	1
4. Contingency funds			186	186	4000	4000
5. Reserve funds	54413	29972	60811	39309	63703	41190
6. Deposits & advances	221349	223595	247400	242500	248749	243848
7. Suspense & miscellaneous	6620239	6569039	5384305	5378707	5383294	5378707
8. Remittance	546243	557426	608502	628502	628502	628502
9. Cash balance	-34818	-55506	-55506	-61200	-61200	-95174
10. Funds-revenue account	14907	52001	15000	43448	15000	45582
11. Funds-commercial account (Depreciation )						
<b>TOTAL</b>	<b>7544144</b>	<b>7478116</b>	<b>6370044</b>	<b>6395232</b>	<b>6401225</b>	<b>6379825</b>
<b>NET RECEIPTS</b>	<b>66028</b>		<b>-25188</b>		<b>21400</b>	
<b>GROSS TOTAL</b>	<b>9522050</b>	<b>9522050</b>	<b>8972542</b>	<b>8972542</b>	<b>9424339</b>	<b>9424339</b>

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

(Rs. Lakhs )

Items	YEARS		
	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
1	2	3	4
<b>Expenditure</b>			
<b>1. Total Consumption expenditure</b>	<b>770480</b>	<b>979025</b>	<b>1213850</b>
1.1 Compensation of employees	606074	804188	968919
a) Wages and salaries	492607	663984	814726
b) Pension	113467	140204	154193
1.2 Net purchases of commodities and services	164406	174837	244931
a) Purchases	136859	177849	239522
b) Maintenance	38781	34525	38679
c) Less sales	11234	37537	33270
<b>2. Benefits</b>	<b>3820</b>	<b>12337</b>	<b>15875</b>
<b>3. Net interest paid</b>	<b>109486</b>	<b>118973</b>	<b>130334</b>
3.1 Public authorities	72369	76109	81535
a) Centre	72369	76109	81535
b) States			
c) Local authorities			
3.2 Foreign Agencies			
3.3 Others	37117	42864	48799
3.4 Less Commercial interest			
<b>4. Subsidies</b>	<b>233942</b>	<b>248558</b>	<b>247540</b>
<b>5. Total Current Transfers</b>	<b>195370</b>	<b>228068</b>	<b>162854</b>
5.1 Other sectors	195370	228068	162854
5.2 Foreign			
<b>6. Total inter-Government transfers</b>	<b>174902</b>	<b>245555</b>	<b>431422</b>
6.1 Current transfer to	111068	163812	260575
a) Centre			
b) States			
c) Local authorities	111068	163812	260575
6.2 Capital transfer to	63834	81743	170847
a) Centre			
b) States			
c) Local authorities	63834	81743	170847
7. Surplus on current account	247245	321063	287823
<b>8. TOTAL CURRENT EXPENDITURE</b>	<b>1731425</b>	<b>2141242</b>	<b>2473823</b>

**TABLE - 2**

**INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS**

(Rs. Lakhs)

Items	YEARS		
	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
1	2	3	4
<b>Receipts</b>			
<b>1. Income from entrepreneurship and property</b>	<b>191671</b>	<b>279837</b>	<b>307532</b>
1.1 Profits/Loss	18826	52901	55137
1.2 Income from property	172845	226936	252395
1.2.1 Net interest received	6610	8235	8265
(a) Public authorities	1248	3933	4591
(i) Centre			
(ii) States			
(iii) Local authorities	1248	3933	4591
(b) Foreign			
(c) From other sectors	5362	4302	3674
1.2.2 Other property receipts	166235	218701	244130
<b>2. Total tax revenue</b>	<b>1067971</b>	<b>1300449</b>	<b>1546489</b>
2.1 Total direct taxes	294074	326792	391746
(a) Corporation taxes	180281	215602	258722
(b) Land revenue	12488	14342	16993
© Other direct taxes	101305	96848	116031
2.2 Total indirect taxes	773897	973657	1154743
(a) Customs	61310	83550	100260
(b) Excise, Central	49386	68049	81659
© Excise, State	76605	100311	117536
(d) Sales tax	371215	452400	548768
(e) Service tax	46256	53512	64214
(f) Stamps & Registration	46185	60691	70222
(g) Other taxes and duties	122940	155144	172084
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>111109</b>	<b>65569</b>	<b>73377</b>
<b>4. Total transfer from Public Authorities</b>	<b>360674</b>	<b>495387</b>	<b>546425</b>
4.1 Centre	360674	495387	546425
4.2 States			
4.3 Local authorities			
<b>5. TOTAL RECEIPTS</b>	<b>1731425</b>	<b>2141242</b>	<b>2473823</b>

**TABLE - 3**

**CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT**

(Rs. Lakhs)

Items	YEARS		
	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
1	2	3	4
<b>I. Expenditure</b>			
<b>Administration</b>			
1. Capital outlay	251793	372952	416738
2. Net purchase of physical assets	-5	-4	-5
2.1 Second hand assets			
2.2 Land	-5	-4	-5
3. Change in stock	-10425	-14328	-15514
3.1 Inventory	-10425	-14328	-15514
3.2 Others			
4. Capital transfer	40073	53411	21946
4.1 For capital formation	40073	53411	21946
4.2 For others			
<b>5. Total (1 to 4)</b>	<b>281436</b>	<b>412031</b>	<b>423165</b>
<b>Enterprise</b>			
6. Capital outlay	113472	136246	205342
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock	83		
<b>9. Total (6 to 8)</b>	<b>113555</b>	<b>136246</b>	<b>205342</b>
<b>10. TOTAL EXPENDITURE</b>	<b>394991</b>	<b>548277</b>	<b>628507</b>
<b>II. Receipts</b>			
11. Surplus on current account	247245	321063	287823
12. Consumption of fixed capital			
13. Foreign grants			
14. Net budgetary borrowing	82318	254197	320911
14.1 At home	82318	254197	320911
14.2 From abroad			
15. Other liabilities	65428	-26983	19773
15.1 Net extra budgetary borrowing	66028	-25188	21400
15.2 Less net purchase of financial assets	600	1795	1627
<b>16. TOTAL RECEIPTS (11 to 15)</b>	<b>394991</b>	<b>548277</b>	<b>628507</b>



**TABLE -4**

**PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS**

(Rs. Lakhs)

Items	YEARS		
	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
1	2	3	4
<b>Expenditure</b>			
1. Purchase of commodity & services (including maintenance )	14542	17271	18876
2. Compensation of employees	56593	48324	56304
2.1 Salary, Allowances& Wages	46575	40824	47838
2.2 Pension	9417	6739	7672
3.3 Benefits	601	761	794
3. Rent	0	2	1
4. Interest	0	0	0
5. Consumption of fixed capital	0	0	0
6. Profits	18826	52901	55137
<b>TOTAL EXPENDITURE</b>	<b>89961</b>	<b>118498</b>	<b>130318</b>
<b>Receipts</b>			
1. Sales	76338	104492	114029
2. Imputed irrigation subsidy	13623	14006	16289
<b>TOTAL RECEIPTS</b>	<b>89961</b>	<b>118498</b>	<b>130318</b>

TABLE - 5

## PRODUCTION ACCOUNT OF ADMINISREATIVE DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2009-2010 (A/C)	2010-2011 (R.E.)	2011-2012 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	175640	212374	278201
2. Compensation of employees	606074	804188	968919
2.1 Salary, Allowances & Wages	488787	651647	798851
2.2 Pension	113467	140204	154193
2.3 Benefits	3820	12337	15875
4. Consumption of fixed Capital	0	0	0
<b>Gross Input (1to4)</b>	<b>781714</b>	<b>1016562</b>	<b>1247120</b>
1. Production of Goods & Services	781714	1016562	1247120
1.1 Services Produced for own use	770480	979025	1213850
1.2 Sale of Goods & Services	11234	37537	33270
<b>Gross output (1)</b>	<b>781714</b>	<b>1016562</b>	<b>1247120</b>

**TABLE - 6**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2009-2010 (A/C)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
<b>1. Total Administration</b>	<b>425298</b>	<b>113467</b>	<b>67309</b>	<b>606074</b>
Less				
<b>2. Construction</b> (Repair & Maintenance)	<b>22139</b>	<b>5907</b>	<b>368</b>	<b>28414</b>
<b>3. Water Supply</b>	<b>6148</b>	<b>1640</b>	<b>1789</b>	<b>9577</b>
<b>4. Other Services</b>	<b>228782</b>	<b>61038</b>	<b>45760</b>	<b>335580</b>
a) Education	194407	51867	38453	284727
b) Medical and Public Health	34375	9171	7307	50853
c) Sanitation	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>257069</b>	<b>68585</b>	<b>47917</b>	<b>373571</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>168229</b>	<b>44882</b>	<b>19392</b>	<b>232503</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	18664	4979	8970	32613
2. Irrigation	16393	4374	2896	23663
3. Printing Press	240	64	13	317
<b>Total Departmental Commercial</b>	<b>35297</b>	<b>9417</b>	<b>11879</b>	<b>56593</b>
<b>GROSS TOTAL (Adm. +Comm.)</b>	<b>460595</b>	<b>122884</b>	<b>79188</b>	<b>662667</b>

**TABLE - 6**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2010-2011 (R. E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
<b>1. Total Administration</b>	<b>620761</b>	<b>140203</b>	<b>43223</b>	<b>804187</b>
Less				
<b>2. Construction</b> (Repair & Maintenance)	<b>23056</b>	<b>5207</b>	<b>979</b>	<b>29242</b>
<b>3. Water Supply</b>	<b>8719</b>	<b>1969</b>	<b>441</b>	<b>11129</b>
<b>4. Other Services</b>	<b>375190</b>	<b>84739</b>	<b>19515</b>	<b>479444</b>
a) Education	319295	72115	16552	407962
b) Medical and Public Health	55895	12624	2963	71482
c) Sanitation	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>406965</b>	<b>91915</b>	<b>20935</b>	<b>519815</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>213796</b>	<b>48288</b>	<b>22288</b>	<b>284372</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	20678	4670	8463	33811
2. Irrigation	8923	2015	3205	14143
3. Printing Press	240	54	76	370
<b>Total Departmental Commercial</b>	<b>29841</b>	<b>6739</b>	<b>11744</b>	<b>48324</b>
<b>GROSS TOTAL (Adm.+Comm.)</b>	<b>650602</b>	<b>146942</b>	<b>54967</b>	<b>852511</b>

**TABLE - 6****ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**

YEAR-2011-2012 (B.E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total Compensation
1	2	3	4	6
<b>1. Total Administration</b>	<b>764663</b>	<b>154193</b>	<b>50063</b>	<b>968919</b>
Less				
<b>2. Construction</b>	<b>25849</b>	<b>5212</b>	<b>514</b>	<b>31575</b>
(Repair & Maintenance)				
<b>3. Water Supply</b>	<b>9499</b>	<b>1915</b>	<b>475</b>	<b>11889</b>
<b>4. Other Services</b>	<b>434637</b>	<b>87643</b>	<b>22743</b>	<b>545023</b>
a) Education	368376	74282	19605	<b>462263</b>
b) Medical and Public Health	66261	13361	3138	<b>82760</b>
c) Sanitation	0	0	0	<b>0</b>
<b>5. Sub Total (2 to 4)</b>	<b>469985</b>	<b>94770</b>	<b>23732</b>	<b>588487</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>294678</b>	<b>59423</b>	<b>26331</b>	<b>380432</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	24250	4890	10259	<b>39399</b>
2. Irrigation	13457	2714	244	<b>16415</b>
3. Printing Press	337	68	85	<b>490</b>
<b>Total Departmental Commercial</b>	<b>38044</b>	<b>7672</b>	<b>10588</b>	<b>56304</b>
<b>GROSS TOTAL (Adm.+Comm.)</b>	<b>802707</b>	<b>161865</b>	<b>60651</b>	<b>1025223</b>

**TABLE-7**

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES  
DEPARTMENTAL ENTERPRISES 2009-2010 (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)	23495	168	962			2476				18826	45927	0	45927	42489	42489
2. Forest	32188	425	8703	899	198	826					30365	12874	43239	32613	32613
3. Manufacturing	309	8	478	0	0	0	0	0	0	0	46	749	795	317	317
3.1Milk supply													0	0	0
3.2Printing press	309	8	478								46	749	795	317	317
4. Electricity													0	0	0
<b>TOTAL</b>	<b>55992</b>	<b>601</b>	<b>10143</b>	<b>899</b>	<b>198</b>	<b>3302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18826</b>	<b>76338</b>	<b>13623</b>	<b>89961</b>	<b>75419</b>	<b>75419</b>

**TABLE-7**  
**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES**  
**DEPARTMENTAL ENTERPRISES 2010-2011 (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)	14013	130	582	0	0	2166	0	0	0	52901	69792	0	69792	67044	67044
2. Forest	33207	604	12488	595	150	706	2	0	0	0	34199	13553	47752	33813	33813
3. Manufacturing	343	27	584	0	0	0	0	0	0	0	501	453	954	370	370
3.1Milk supply															
3.2Printing press	343	27	584	0	0	0	0	0	0	0	501	453	954	370	370
4. Electricity													0	0	0
<b>TOTAL</b>	<b>47563</b>	<b>761</b>	<b>13654</b>	<b>595</b>	<b>150</b>	<b>2872</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>52901</b>	<b>104492</b>	<b>14006</b>	<b>118498</b>	<b>101227</b>	<b>101227</b>

**TABLE-7**  
**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES**  
**DEPARTMENTAL ENTERPRISES 2011-2012 (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)	16264	151	570	0	0	2932	0	0	0	55137	75054	0	75054	71552	71552
2. Forest	38791	608	13342	595	128	706	1	0	0	0	38474	15697	54171	39400	39400
3. Manufacturing	455	35	603	0	0	0	0	0	0	0	501	592	1093	490	490
3.1 Milk supply															
3.2 Printing press	455	35	603	0	0	0	0	0	0	0	501	592	1093	490	490
4. Electricity															
<b>TOTAL</b>	<b>55510</b>	<b>794</b>	<b>14515</b>	<b>595</b>	<b>128</b>	<b>3638</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>55137</b>	<b>114029</b>	<b>16289</b>	<b>130318</b>	<b>111442</b>	<b>111442</b>

**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2009-2010 (A/C)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Soft-ware	Cultiv-ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>70936</b>	<b>107763</b>	<b>55895</b>	<b>1302</b>	<b>15773</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>251793</b>	<b>0</b>	<b>251793</b>	<b>-10425</b>	<b>241368</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>					<b>555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555</b>	<b>0</b>	<b>555</b>	<b>-10444</b>	<b>-9889</b>
<b>3. Water supply</b>	<b>46</b>	<b>0</b>	<b>18285</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18441</b>	<b>0</b>	<b>18441</b>	<b>19</b>	<b>18460</b>
<b>4. Other services</b>	<b>20238</b>	<b>0</b>	<b>2899</b>	<b>47</b>	<b>13041</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>36243</b>	<b>0</b>	<b>36243</b>	<b>0</b>	<b>36243</b>
i. Education	13418	0	1015	0	2398	18	0	0	16849	0	16849	0	16849
ii Medical and public health	6820	0	99	47	10643	0	0	0	17609	0	17609	0	17609
iii Sanitation	0	0	1785	0	0	0	0	0	1785	0	1785	0	1785
<b>5. Total (2 to 4 )</b>	<b>20284</b>	<b>0</b>	<b>21184</b>	<b>47</b>	<b>13706</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>55239</b>	<b>0</b>	<b>55239</b>	<b>-10425</b>	<b>44814</b>
<b>6. Public Adm.(1-5)</b>	<b>50652</b>	<b>107763</b>	<b>34711</b>	<b>1255</b>	<b>2067</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>196554</b>	<b>0</b>	<b>196554</b>	<b>0</b>	<b>196554</b>



**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2010-2011 (R.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil-ding	Roads & bridges	Other constru-ction	Transport equipment	Machinery equipment	Soft-ware	Cultiv-ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>94481</b>	<b>158514</b>	<b>93819</b>	<b>1370</b>	<b>24002</b>	<b>766</b>	<b>0</b>	<b>0</b>	<b>372952</b>	<b>0</b>	<b>372952</b>	<b>-14328</b>	<b>358624</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>					<b>1401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1401</b>	<b>0</b>	<b>1401</b>	<b>-14328</b>	<b>-12927</b>
<b>3. Water supply</b>	<b>0</b>	<b>0</b>	<b>16070</b>	<b>109</b>	<b>336</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>16541</b>	<b>0</b>	<b>16541</b>	<b>0</b>	<b>16541</b>
<b>4. Other services</b>	<b>34466</b>	<b>0</b>	<b>8234</b>	<b>61</b>	<b>15893</b>	<b>328</b>	<b>0</b>	<b>0</b>	<b>58982</b>	<b>0</b>	<b>58982</b>		<b>58982</b>
i. Education	25423	0	5931	16	12708	328	0	0	44406	0	44406	0	44406
ii Medical and public health	9043	0	343	45	3185	0	0	0	12616	0	12616	0	12616
iii Sanitation	0	0	1960	0	0	0	0	0	1960	0	1960	0	1960
<b>5. Total (2 to 4)</b>	<b>34466</b>	<b>0</b>	<b>24304</b>	<b>170</b>	<b>17630</b>	<b>354</b>	<b>0</b>	<b>0</b>	<b>76924</b>	<b>0</b>	<b>76924</b>	<b>-14328</b>	<b>62596</b>
<b>6. Public Adm.(1-5)</b>	<b>60015</b>	<b>158514</b>	<b>69515</b>	<b>1200</b>	<b>6372</b>	<b>412</b>	<b>0</b>	<b>0</b>	<b>296028</b>	<b>0</b>	<b>296028</b>	<b>0</b>	<b>296028</b>

**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2011-2012 (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
<b>1. Administration Total</b>	<b>130284</b>	<b>175592</b>	<b>79888</b>	<b>1970</b>	<b>28146</b>	<b>858</b>	<b>0</b>	<b>0</b>	<b>416738</b>	<b>0</b>	<b>416738</b>	<b>-15514</b>	<b>401224</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>					<b>2078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2078</b>	<b>0</b>	<b>2078</b>	<b>-15514</b>	<b>-13436</b>
<b>3. Water supply</b>	<b>55</b>	<b>0</b>	<b>16657</b>	<b>115</b>	<b>694</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>17522</b>	<b>0</b>	<b>17522</b>	<b>0</b>	<b>17522</b>
<b>4. Other services</b>	<b>47274</b>	<b>0</b>	<b>5240</b>	<b>361</b>	<b>17094</b>	<b>334</b>	<b>0</b>	<b>0</b>	<b>70303</b>		<b>70303</b>	<b>0</b>	<b>70303</b>
i. Education	32160	0	3188	168	14455	334	0	0	50305	0	50305	0	50305
ii Medical and public health	15114	0	442	193	2639	0	0	0	18388	0	18388	0	18388
iii Sanitation	0	0	1610	0	0	0	0	0	1610	0	1610	0	1610
<b>5. Total (2 to 4 )</b>	<b>47329</b>	<b>0</b>	<b>21897</b>	<b>476</b>	<b>19866</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>89903</b>	<b>0</b>	<b>89903</b>	<b>-15514</b>	<b>74389</b>
<b>6. Public Adm.(1-5)</b>	<b>82955</b>	<b>175592</b>	<b>57991</b>	<b>1494</b>	<b>8280</b>	<b>523</b>	<b>0</b>	<b>0</b>	<b>326835</b>	<b>0</b>	<b>326835</b>	<b>0</b>	<b>326835</b>

**TABLE-9**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- DEPARTMENTAL ENTERPRISES 2009-2010 (A/C)**

(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	94945	0	938	0	0	0	95883	0	95883	83	95966
2. Forest	1498	2119	2381	60	84	5	11365	0	17512	0	17512	0	17512
3. Manufacturing	0	0	2	0	0	0	0	0	2	0	2	0	2
4. Electricity									0		0		0
5.Civil Aviation	0	75	0	0	0	0	0	0	75	0	75	0	75
<b>Total</b>	<b>1498</b>	<b>2194</b>	<b>97328</b>	<b>60</b>	<b>1022</b>	<b>5</b>	<b>11365</b>	<b>0</b>	<b>113472</b>	<b>0</b>	<b>113472</b>	<b>83</b>	<b>113555</b>

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- DEPARTMENTAL ENTERPRISES 2010-2011 (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	111754	0	533	7	0	0	<b>112294</b>	0	<b>112294</b>	0	<b>112294</b>
2. Forest	1380	2686	5333	319	81	5	12774	0	<b>22578</b>	0	<b>22578</b>	0	<b>22578</b>
3. Manufacturing	0	0	3	0	71	0	0	0	<b>74</b>	0	<b>74</b>	0	<b>74</b>
4. Electricity									<b>0</b>		<b>0</b>		<b>0</b>
5. Civil Aviation	0	1299	0	0	1	0	0	0	<b>1300</b>	0	<b>1300</b>	0	<b>1300</b>
<b>Total</b>	<b>1380</b>	<b>3985</b>	<b>117090</b>	<b>319</b>	<b>686</b>	<b>12</b>	<b>12774</b>	<b>0</b>	<b>136246</b>	<b>0</b>	<b>136246</b>	<b>0</b>	<b>136246</b>

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- DEPARTMENTAL ENTERPRISES 2011-2012 (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	180249	0	334	1	0	0	<b>180584</b>	0	<b>180584</b>	0	<b>180584</b>
2. Forest	2555	1642	3527	40	60	3	15264	0	<b>23091</b>	0	<b>23091</b>	0	<b>23091</b>
3. Manufacturing	0	0	4	0	12	0	0	0	<b>16</b>	0	<b>16</b>	0	<b>16</b>
4. Electricity									<b>0</b>		<b>0</b>		<b>0</b>
5. Civil Aviation	0	1647	0	0	4	0	0	0	<b>1651</b>	0	<b>1651</b>	0	<b>1651</b>
<b>Total</b>	<b>2555</b>	<b>3289</b>	<b>183780</b>	<b>40</b>	<b>410</b>	<b>4</b>	<b>15264</b>	<b>0</b>	<b>205342</b>	<b>0</b>	<b>205342</b>	<b>0</b>	<b>205342</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (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
<b>1. General Public Services</b>	<b>157986</b>	<b>38068</b>	<b>2418</b>	<b>193636</b>
1.1 General Administration, External affairs, Public Order & Safety	157986	38068	2418	193636
1.1.1 Public Order & Safety	101731	18787	104	120414
1.1.2 Planning & Statistical Activities	1037	73	130	980
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	55218	19208	2184	72242
1.2 General Research	0	0	0	0
<b>2. Defence</b>	<b>3008</b>	<b>1224</b>	<b>0</b>	<b>4232</b>
<b>3. Education Affairs &amp; Services</b>	<b>291309</b>	<b>47820</b>	<b>723</b>	<b>338406</b>
3.1 Administration, Regulation & Research	6583	1306	0	7889
3.1.1 Primary Education Affairs	6143	481	0	6624
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	405	335	0	740
3.1.4 Education Affairs n.e.c.	35	490	0	525
3.2 School, Universities & Institutions including Subsidiary	284726	46514	723	330517
3.2.1 Primary Education Affairs	102646	7823	371	110098
3.2.2 Secondary Education Affairs	71800	27251	0	99051
3.2.3 Higher Secondary & University Education Affairs	78117	4602	352	82367
3.2.4 Education Affairs n.e.c.	32163	6838	0	39001
<b>4 Health Affairs and services</b>	<b>52008</b>	<b>7080</b>	<b>547</b>	<b>58541</b>
4.1 Administration, Regulation & Research	1155	235	0	1390
4.1.1 Allopathic	802	195	0	997
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	343	30	0	373
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	10	10	0	20
4.2 Hospitals, Clinics & Other Health Services	50853	6845	547	57151
4.2.1 Allopathic	46349	6344	547	52146
4.2.2 Homeopathic	221	28	0	249
4.2.3 Ayurvedic	4220	468	0	4688
4.2.4 Unani	54	5	0	59
4.2.5 Other Medical Services	9	0	0	9
<b>5. Social Security and Welfare Affairs and services</b>	<b>13952</b>	<b>35514</b>	<b>928</b>	<b>48538</b>
5.1 Social Security Affairs and services	58	86	0	144
5.2 Welfare Affairs and Services	13894	35428	928	48394
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>18777</b>	<b>3726</b>	<b>887</b>	<b>21616</b>
6.1 Housing and Community Services	18777	3726	501	22002
6.2 Sanitary Affairs Services	0	0	386	-386
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>12116</b>	<b>6780</b>	<b>5</b>	<b>18891</b>
7.1 Art and Cultural Affairs Services	298	1882	0	2180
7.2 Recreational and Sporting Services	11451	4460	4	15907
7.3 Toursim Affairs and Services	367	438	1	804
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>56656</b>	<b>35298</b>	<b>5589</b>	<b>86365</b>
8.1 General Administration, Regulation & Research	1516	184	45	1655
8.2 Agriculture, Forestry, Fishing and Hunting	24304	4515	3652	25167
8.3 Mining, Manufacturing and Construction	6081	1388	254	7215
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	9577	5537	399	14715
8.6 Transport and Communication	11572	23488	685	34375
8.6.1 Road transport	11287	23164	0	34451
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	285	324	685	-76
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	3606	186	553	3239
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>262</b>	<b>130</b>	<b>137</b>	<b>255</b>
10.1 Relief on Calamities	262	130	137	255
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>606074</b>	<b>175640</b>	<b>11234</b>	<b>770480</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
Purpose Classification					
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>1579</b>	<b>0</b>	<b>2498</b>	<b>9292</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	1579	0	2498	9063	0
1.1.1 Public Order & Safety	904	0	0	7436	0
1.1.2 Planning & Statistical Activities	16	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	659	0	2498	1627	0
1.2 General Research	0	0	0	229	0
<b>2. Defence</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>989</b>	<b>0</b>	<b>51665</b>	<b>41758</b>	<b>9639</b>
3.1 Administration, Regulation & Research	110	0	0	789	148
3.1.1 Primary Education Affairs	103	0	0	258	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	6	0	0	5	0
3.1.4 Education Affairs n.e.c.	1	0	0	526	148
3.2 School, Universities & Institutions including Subsidiary	879	0	51665	40969	9491
3.2.1 Primary Education Affairs	169	0	37032	1060	2170
3.2.2 Secondary Education Affairs	313	0	13778	34316	4442
3.2.3 Higher Secondary & University Education Affairs	358	0	855	2727	1408
3.2.4 Education Affairs n.e.c.	39	0	0	2866	1471
<b>4 Health Affairs and services</b>	<b>295</b>	<b>0</b>	<b>23</b>	<b>8041</b>	<b>60</b>
4.1 Administration, Regulation & Research	15	0	0	1303	0
4.1.1 Allopathic	9	0	0	1300	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	5	0	0	3	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	280	0	23	6738	60
4.2.1 Allopathic	267	0	23	4165	60
4.2.2 Homeopathic	0	0	0	33	0
4.2.3 Ayurvedic	13	0	0	659	0
4.2.4 Unani	0	0	0	2	0
4.2.5 Other Medical Services	0	0	0	1879	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>193</b>	<b>128591</b>	<b>59</b>	<b>37733</b>	<b>167</b>
5.1 Social Security Affairs and services	0	15	0	34154	0
5.2 Welfare Affairs and Services	193	128576	59	3579	167
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>175</b>	<b>0</b>	<b>48270</b>	<b>3009</b>	<b>0</b>
6.1 Housing and Community Services	175	0	47770	3009	0
6.2 Sanitary Affairs Services	0	0	500		0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0		0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>81</b>	<b>0</b>	<b>2427</b>	<b>6576</b>	<b>191</b>
7.1 Art and Cultural Affairs Services	6	0	0	535	76
7.2 Recreational and Sporting Services	65	0	2427	5234	115
7.3 Toursim Affairs and Services	10	0	0	807	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>488</b>	<b>105351</b>	<b>6126</b>	<b>71390</b>	<b>265</b>
8.1 General Administration, Regulation & Research	16	0	0	103	0
8.2 Agriculture, Forestry, Fishing and Hunting	252	32287	365	10112	265
8.3 Mining, Manufacturing and Construction	46	4989	4054	720	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	19610	0	0	0
8.4.1 Electricity, Gas, and Steam	0	19610	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	108	0	1707	41	0
8.6 Transport and Communication	8	0	0	486	0
8.6.1 Road transport	0	0	0	319	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	8	0	0	167	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	58	48465	0	59928	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>445</b>	<b>0</b>
10.1 Relief on Calamities	2	0	0	445	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>3820</b>	<b>233942</b>	<b>111068</b>	<b>178249</b>	<b>10322</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organi-sations	Transfers State Govern-ments	Total transfer pay-ments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>11990</b>	<b>205626</b>
1.1 General Administration, External affairs, Public Order & Safety	200	0	0	11761	205397
1.1.1 Public Order & Safety	200	0	0	7636	128050
1.1.2 Planning & Statistical Activities	0	0	0	0	980
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	4125	76367
1.2 General Research	0	0	0	229	229
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>4237</b>
<b>3. Education Affairs &amp; Services</b>	<b>5044</b>	<b>0</b>	<b>0</b>	<b>108106</b>	<b>446512</b>
3.1 Administration, Regulation & Research	94	0	0	1031	8920
3.1.1 Primary Education Affairs	0	0	0	258	6882
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	5	745
3.1.4 Education Affairs n.e.c.	94	0	0	768	1293
3.2 School, Universities & Institutions including Subsidiary	4950	0	0	107075	437592
3.2.1 Primary Education Affairs	0	0	0	40262	150360
3.2.2 Secondary Education Affairs	0	0	0	52536	151587
3.2.3 Higher Secondary & University Education Affairs	4950	0	0	9940	92307
3.2.4 Education Affairs n.e.c.	0	0	0	4337	43338
<b>4. Health Affairs and services</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>8154</b>	<b>66695</b>
4.1 Administration, Regulation & Research	0	0	0	1303	2693
4.1.1 Allopathic	0	0	0	1300	2297
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	3	376
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	20
4.2 Hospitals, Clinics & Other Health Services	30	0	0	6851	64002
4.2.1 Allopathic	30	0	0	4278	56424
4.2.2 Homeopathic	0	0	0	33	282
4.2.3 Ayurvedic	0	0	0	659	5347
4.2.4 Unani	0	0	0	2	61
4.2.5 Other Medical Services	0	0	0	1879	1888
<b>5. Social Security and Welfare Affairs and services</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>166915</b>	<b>215453</b>
5.1 Social Security Affairs and services	0	0	0	34169	34313
5.2 Welfare Affairs and Services	365	0	0	132746	181140
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer, Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51279</b>	<b>72895</b>
6.1 Housing and Community Services	0	0	0	50779	72781
6.2 Sanitary Affairs Services	0	0	0	500	114
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>9271</b>	<b>28162</b>
7.1 Art and Cultural Affairs Services	77	0	0	688	2868
7.2 Recreational and Sporting Services	0	0	0	7776	23683
7.3 Toursim Affairs and Services	0	0	0	807	1611
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1083</b>	<b>0</b>	<b>0</b>	<b>184215</b>	<b>270580</b>
8.1 General Administration, Regulation & Research	0	0	0	103	1758
8.2 Agriculture, Forestry, Fishing and Hunting	425	0	0	43454	68621
8.3 Mining, Manufacturing and Construction	598	0	0	10361	17576
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	0	0	19670	19669
8.4.1 Electricity, Gas, and Steam	60	0	0	19670	19669
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	1748	16463
8.6 Transport and Communication	0	0	0	486	34861
8.6.1 Road transport	0	0	0	319	34770
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	167	91
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	108393	111632
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445</b>	<b>700</b>
10.1 Relief on Calamities	0	0	0	445	700
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>6799</b>	<b>0</b>	<b>0</b>	<b>540380</b>	<b>1310860</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (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
<b>1. General Public Services</b>	<b>9482</b>	<b>0</b>	<b>1066</b>	<b>1313</b>	<b>67</b>
1.1 General Administration, External affairs, Public Order & Safety	9482	0	1066	1313	67
1.1.1 Public Order & Safety	3787	0	790	380	9
1.1.2 Planning & Statistical Activities	0	0	29	7	1
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	5695	0	247	926	57
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>43</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>14310</b>	<b>0</b>	<b>5</b>	<b>2680</b>	<b>38</b>
3.1 Administration, Regulation & Research	892	0	5	282	20
3.1.1 Primary Education Affairs	892	0	5	82	7
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	31	0
3.1.4 Education Affairs n.e.c.	0	0	0	169	13
3.2 School, Universities & Institutions including Subsidiary	13418	0	0	2398	18
3.2.1 Primary Education Affairs	1683	0	0	31	0
3.2.2 Secondary Education Affairs	926	0	0	220	0
3.2.3 Higher Secondary & University Education Affairs	10132	0	0	1491	15
3.2.4 Education Affairs n.e.c.	677	0	0	656	3
<b>4. Health Affairs and services</b>	<b>6820</b>	<b>0</b>	<b>47</b>	<b>10644</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	1	0
4.1.1 Allopathic	0	0	0	1	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	6820	0	47	10643	0
4.2.1 Allopathic	6405	0	47	10491	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	415	0	0	152	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>864</b>	<b>1588</b>	<b>70</b>	<b>22</b>	<b>1</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	864	1588	70	22	1
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>29681</b>	<b>25696</b>	<b>17</b>	<b>7</b>	<b>0</b>
6.1 Housing and Community Services	29681	25696	17	7	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>8395</b>	<b>0</b>	<b>21</b>	<b>65</b>	<b>2</b>
7.1 Art and Cultural Affairs Services	0	0	5	6	0
7.2 Recreational and Sporting Services	6982	0	16	54	2
7.3 Toursim Affairs and Services	1413	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1341</b>	<b>80479</b>	<b>72</b>	<b>917</b>	<b>16</b>
8.1 General Administration, Regulation & Research	602	1189	10	5	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	87	4
8.3 Mining, Manufacturing and Construction	112	1964	60	140	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	46	0	0	110	0
8.6 Transport and Communication	581	77326	0	324	0
8.6.1 Road transport	581	77326	0	205	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	119	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	2	251	12
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	124	0
10.2 Other Miscellaneous Services	0	0	0		0
<b>TOTAL</b>	<b>70936</b>	<b>107763</b>	<b>1302</b>	<b>15773</b>	<b>124</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16to24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>3951</b>	<b>-10444</b>	<b>5435</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	3951	-10444	5435
1.1.1 Public Order & Safety	0	0	3778	0	8744
1.1.2 Planning & Statistical Activities	0	0	4	0	41
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	169	-10444	-3350
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>50</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>1237</b>	<b>0</b>	<b>18270</b>
3.1 Administration, Regulation & Research	0	0	222	0	1421
3.1.1 Primary Education Affairs	0	0	144	0	1130
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	2	0	33
3.1.4 Education Affairs n.e.c.	0	0	76	0	258
3.2 School, Universities & Institutions including Subsidiary	0	0	1015	0	16849
3.2.1 Primary Education Affairs	0	0	55	0	1769
3.2.2 Secondary Education Affairs	0	0	719	0	1865
3.2.3 Higher Secondary & University Education Affairs	0	0	227	0	11865
3.2.4 Education Affairs n.e.c.	0	0	14	0	1350
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>101</b>	<b>0</b>	<b>17612</b>
4.1 Administration, Regulation & Research	0	0	2	0	3
4.1.1 Allopathic	0	0	0	0	1
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	2	0	2
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	99	0	17609
4.2.1 Allopathic	0	0	62	0	17005
4.2.2 Homeopathic	0	0	2	0	2
4.2.3 Ayurvedic	0	0	1	0	568
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	34	0	34
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>5324</b>	<b>0</b>	<b>7869</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	5324	0	7869
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>15129</b>	<b>0</b>	<b>70530</b>
6.1 Housing and Community Services	0	0	13344	0	68745
6.2 Sanitary Affairs Services	0	0	1785	0	1785
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>961</b>	<b>0</b>	<b>9444</b>
7.1 Art and Cultural Affairs Services	0	0	4	0	15
7.2 Recreational and Sporting Services	0	0	892	0	7946
7.3 Toursim Affairs and Services	0	0	65	0	1483
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>28901</b>	<b>19</b>	<b>111745</b>
8.1 General Administration, Regulation & Research	0	0	1196	0	3002
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	8849	0	8940
8.3 Mining, Manufacturing and Construction	0	0	565	0	2841
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	18285	19	18460
8.6 Transport and Communication	0	0	2	0	78233
8.6.1 Road transport	0	0	0	0	78112
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	2	0	121
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	4	0	269
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>289</b>	<b>0</b>	<b>413</b>
10.1 Relief on Calamities	0	0	289	0	413
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>55895</b>	<b>-10425</b>	<b>241368</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Indi-viduals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	345	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	211	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	211	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>11288</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	400	11288	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>60759</b>	<b>19292</b>	<b>0</b>
6.1 Housing and Community Services	0	0	60224	19292	0
6.2 Sanitary Affairs Services	0	0	535	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3493</b>	<b>266</b>
7.1 Art and Cultural Affairs Services	0	0	0	530	266
7.2 Recreational and Sporting Services	0	0	0	563	0
7.3 Toursim Affairs and Services	0	0	0	2400	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>2675</b>	<b>4271</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	502	620	0
8.3 Mining, Manufacturing and Construction	0	0	0	1634	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1570	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	1570	0
8.5 Drinking Water Supply	0	0	2173	0	0
8.6 Transport and Communication	0	0	0	447	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	447	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>63834</b>	<b>38900</b>	<b>266</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfers tate Govern-ments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0		0	0
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	0	0		345	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>662</b>	<b>0</b>	<b>0</b>	<b>873</b>	<b>0</b>
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	662	0	0	873	0
3.2.1 Primary Education Affairs	0	0		0	0
3.2.2 Secondary Education Affairs	0	0		211	0
3.2.3 Higher Secondary & University Education Affairs	662	0		662	0
3.2.4 Education Affairs n.e.c.	0	0		0	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0		0	0
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	0
4.2.1 Allopathic	0	0		0	0
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
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11688</b>	<b>70</b>
5.1 Social Security Affairs and services	0	0		0	0
5.2 Welfare Affairs and Services	0	0		11688	70
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
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80051</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	79516	0
6.2 Sanitary Affairs Services	0	0	0	535	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3759</b>	<b>37</b>
7.1 Art and Cultural Affairs Services	0	0	0	796	0
7.2 Recreational and Sporting Services	0	0	0	563	37
7.3 Toursim Affairs and Services	0	0	0	2400	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>245</b>	<b>0</b>	<b>0</b>	<b>7191</b>	<b>724</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	1122	0
8.3 Mining, Manufacturing and Construction	145	0	0	1779	29
8.4 Electricity, Gas, Steam and Other Sources of Energy	100	0	0	1670	0
8.4.1 Electricity, Gas, and Steam	100	0	0	100	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1570	0
8.5 Drinking Water Supply	0	0	0	2173	0
8.6 Transport and Communication	0	0	0	447	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	447	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	695
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
<b>TOTAL</b>	<b>907</b>	<b>0</b>	<b>0</b>	<b>103907</b>	<b>831</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2009-2010 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure			Total capital expenditure (25+26-27+34to38)	Grand Total (15+39)
	Loan and Advance				
	Advance Non-Govt. Organization	Advance Local Authorities	Advance Foreign countries/ organizations		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>66486</b>	<b>0</b>	<b>0</b>	<b>72266</b>	<b>277892</b>
1.1 General Administration, External affairs, Public Order & Safety	66486	0	0	71921	277318
1.1.1 Public Order & Safety	0	0	0	8744	136794
1.1.2 Planning & Statistical Activities	0	0	0	41	1021
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	66486	0	0	63136	139503
1.2 General Research	0	0	0	345	574
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>4287</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19143</b>	<b>465655</b>
3.1 Administration, Regulation & Research	0	0	0	1421	10341
3.1.1 Primary Education Affairs	0	0	0	1130	8012
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	33	778
3.1.4 Education Affairs n.e.c.	0	0	0	258	1551
3.2 School, Universities & Institutions including Subsidiary	0	0	0	17722	455314
3.2.1 Primary Education Affairs	0	0	0	1769	152129
3.2.2 Secondary Education Affairs	0	0	0	2076	153663
3.2.3 Higher Secondary & University Education Affairs	0	0	0	12527	104834
3.2.4 Education Affairs n.e.c.	0	0	0	1350	44688
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17612</b>	<b>84307</b>
4.1 Administration, Regulation & Research	0	0	0	3	2696
4.1.1 Allopathic	0	0	0	1	2298
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	378
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	20
4.2 Hospitals, Clinics & Other Health Services	0	0	0	17609	81611
4.2.1 Allopathic	0	0	0	17005	73429
4.2.2 Homeopathic	0	0	0	2	284
4.2.3 Ayurvedic	0	0	0	568	5915
4.2.4 Unani	0	0	0	0	61
4.2.5 Other Medical Services	0	0	0	34	1922
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19627</b>	<b>235080</b>
5.1 Social Security Affairs and services	0	0	0	0	34313
5.2 Welfare Affairs and Services	0	0	0	19627	200767
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
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>943</b>	<b>1750</b>	<b>0</b>	<b>153274</b>	<b>226169</b>
6.1 Housing and Community Services	943	1750	0	150954	223735
6.2 Sanitary Affairs Services	0	0	0	2320	2434
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13240</b>	<b>41402</b>
7.1 Art and Cultural Affairs Services	0	0	0	811	3679
7.2 Recreational and Sporting Services	0	0	0	8546	32229
7.3 Toursim Affairs and Services	0	0	0	3883	5494
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>83856</b>	<b>2130</b>	<b>0</b>	<b>205646</b>	<b>476226</b>
8.1 General Administration, Regulation & Research	0	0	0	3002	4760
8.2 Agriculture, Forestry, Fishing and Hunting	3000	0	0	13062	81683
8.3 Mining, Manufacturing and Construction	10	0	0	4659	22235
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1670	21339
8.4.1 Electricity, Gas, and Steam	0	0	0	100	19769
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	2130	0	22763	39226
8.6 Transport and Communication	0	0	0	78680	113541
8.6.1 Road transport	0	0	0	78112	112882
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	568	659
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	80846	0	0	81810	193442
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413</b>	<b>1113</b>
10.1 Relief on Calamities	0	0	0	413	1113
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>151285</b>	<b>3880</b>	<b>0</b>	<b>501271</b>	<b>1812131</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>188636</b>	<b>46517</b>	<b>3450</b>	<b>231703</b>
1.1 General Administration, External affairs, Public Order & Safety	188636	46517	3450	231703
1.1.1 Public Order & Safety	120768	22907	1325	142350
1.1.2 Planning & Statistical Activities	1711	416	101	2026
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	66157	23194	2024	87327
1.2 General Research	0	0	0	0
<b>2. Defence</b>	<b>3905</b>	<b>1680</b>	<b>0</b>	<b>5585</b>
<b>3. Education Affairs &amp; Services</b>	<b>415740</b>	<b>41884</b>	<b>1326</b>	<b>456298</b>
3.1 Administration, Regulation & Research	7778	3508	0	11286
3.1.1 Primary Education Affairs	6927	1756	0	8683
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	605	432	0	1037
3.1.4 Education Affairs n.e.c.	246	1320	0	1566
3.2 School, Universities & Institutions including Subsidiary	407962	38376	1326	445012
3.2.1 Primary Education Affairs	149421	17925	57	167289
3.2.2 Secondary Education Affairs	104808	6267	0	111075
3.2.3 Higher Secondary & University Education Affairs	115645	8680	1269	123056
3.2.4 Education Affairs n.e.c.	38088	5504	0	43592
<b>4. Health Affairs and services</b>	<b>72913</b>	<b>14655</b>	<b>733</b>	<b>86835</b>
4.1 Administration, Regulation & Research	1431	339	0	1770
4.1.1 Allopathic	900	267	0	1167
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	508	58	0	566
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	23	14	0	37
4.2 Hospitals, Clinics & Other Health Services	71482	14316	733	85065
4.2.1 Allopathic	65232	13409	733	77908
4.2.2 Homeopathic	315	76	0	391
4.2.3 Ayurvedic	5786	809	0	6595
4.2.4 Unani	134	22	0	156
4.2.5 Other Medical Services	15	0	0	15
<b>5. Social Security and Welfare Affairs and services</b>	<b>18676</b>	<b>55456</b>	<b>175</b>	<b>73957</b>
5.1 Social Security Affairs and services	432	147	0	579
5.2 Welfare Affairs and Services	18244	55309	175	73378
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>22464</b>	<b>4007</b>	<b>3344</b>	<b>23127</b>
6.1 Housing and Community Services	22464	4007	3334	23137
6.2 Sanitary Affairs Services	0	0	10	-10
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>14379</b>	<b>10020</b>	<b>15</b>	<b>24384</b>
7.1 Art and Cultural Affairs Services	471	3067	0	3538
7.2 Recreational and Sporting Services	13502	6539	10	20031
7.3 Toursim Affairs and Services	406	414	5	815
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>66896</b>	<b>35999</b>	<b>28488</b>	<b>74407</b>
8.1 General Administration, Regulation & Research	1944	249	490	1703
8.2 Agriculture, Forestry, Fishing and Hunting	33645	7289	25558	15376
8.3 Mining, Manufacturing and Construction	7080	1485	1339	7226
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	11129	6985	650	17464
8.6 Transport and Communication	8257	19690	0	27947
8.6.1 Road transport	7917	19281	0	27198
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	340	409	0	749
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	4841	301	450	4692
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>579</b>	<b>2156</b>	<b>6</b>	<b>2729</b>
10.1 Relief on Calamities	579	2156	6	2729
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>804188</b>	<b>212374</b>	<b>37537</b>	<b>979025</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>3067</b>	<b>0</b>	<b>0</b>	<b>11155</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	3067	0	0	10435	0
1.1.1 Public Order & Safety	1483	0	0	6656	0
1.1.2 Planning & Statistical Activities	44	0	0	1820	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1540	0	0	1959	0
1.2 General Research	0	0	0	720	0
<b>2. Defence</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>198</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>6432</b>	<b>0</b>	<b>74156</b>	<b>63458</b>	<b>16531</b>
3.1 Administration, Regulation & Research	188	0	0	1145	225
3.1.1 Primary Education Affairs	169	0	0	260	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	18	0	0	110	0
3.1.4 Education Affairs n.e.c.	1	0	0	775	225
3.2 School, Universities & Institutions including Subsidiary	6244	0	74156	62313	16306
3.2.1 Primary Education Affairs	1634	0	56167	1490	5000
3.2.2 Secondary Education Affairs	1719	0	16784	53414	7117
3.2.3 Higher Secondary & University Education Affairs	2799	0	1205	3795	2666
3.2.4 Education Affairs n.e.c.	92	0	0	3614	1523
<b>4 Health Affairs and services</b>	<b>687</b>	<b>0</b>	<b>30</b>	<b>8302</b>	<b>326</b>
4.1 Administration, Regulation & Research	26	0	0	2004	0
4.1.1 Allopathic	19	0	0	2000	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	6	0	0	4	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	661	0	30	6298	326
4.2.1 Allopathic	599	0	30	4454	326
4.2.2 Homeopathic	3	0	0	53	0
4.2.3 Ayurvedic	57	0	0	1146	0
4.2.4 Unani	2	0	0	3	0
4.2.5 Other Medical Services	0	0	0	642	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>370</b>	<b>98465</b>	<b>72</b>	<b>46769</b>	<b>175</b>
5.1 Social Security Affairs and services	81	15	0	37886	0
5.2 Welfare Affairs and Services	289	98450	72	8883	175
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>417</b>	<b>0</b>	<b>75613</b>	<b>6518</b>	<b>0</b>
6.1 Housing and Community Services	417	0	75113	6468	0
6.2 Sanitary Affairs Services	0	0	500	50	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>162</b>	<b>0</b>	<b>2657</b>	<b>9834</b>	<b>293</b>
7.1 Art and Cultural Affairs Services	14	0	0	581	157
7.2 Recreational and Sporting Services	134	0	2657	8383	136
7.3 Toursim Affairs and Services	14	0	0	870	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1150</b>	<b>150093</b>	<b>11284</b>	<b>51657</b>	<b>220</b>
8.1 General Administration, Regulation & Research	64	0	0	177	0
8.2 Agriculture, Forestry, Fishing and Hunting	542	65424	440	19384	220
8.3 Mining, Manufacturing and Construction	124	5450	9435	1364	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	21241	0	0	0
8.4.1 Electricity, Gas, and Steam	0	21241	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	271	0	1409	1400	0
8.6 Transport and Communication	10	0	0	1704	0
8.6.1 Road transport	0	0	0	442	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	10	0	0	1262	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	139	57978	0	27628	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>2288</b>	<b>0</b>
10.1 Relief on Calamities	6	0	0	2288	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
<b>TOTAL</b>	<b>12337</b>	<b>248558</b>	<b>163812</b>	<b>200179</b>	<b>17545</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>11355</b>	<b>243058</b>
1.1 General Administration, External affairs, Public Order & Safety	200	0	0	10635	242338
1.1.1 Public Order & Safety	200	0	0	6856	149206
1.1.2 Planning & Statistical Activities	0	0	0	1820	3846
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	1959	89286
1.2 General Research	0	0	0	720	720
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198</b>	<b>5783</b>
<b>3. Education Affairs &amp; Services</b>	<b>8865</b>	<b>0</b>	<b>0</b>	<b>163010</b>	<b>619308</b>
3.1 Administration, Regulation & Research	376	0	0	1746	13032
3.1.1 Primary Education Affairs	0	0	0	260	8943
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	110	1147
3.1.4 Education Affairs n.e.c.	376	0	0	1376	2942
3.2 School, Universities & Institutions including Subsidiary	8489	0	0	161264	606276
3.2.1 Primary Education Affairs	0	0	0	62657	229946
3.2.2 Secondary Education Affairs	0	0	0	77315	188390
3.2.3 Higher Secondary & University Education Affairs	8489	0	0	16155	139211
3.2.4 Education Affairs n.e.c.	0	0	0	5137	48729
<b>4 Health Affairs and services</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>8688</b>	<b>95523</b>
4.1 Administration, Regulation & Research	0	0	0	2004	3774
4.1.1 Allopathic	0	0	0	2000	3167
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	4	570
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	37
4.2 Hospitals, Clinics & Other Health Services	30	0	0	6684	91749
4.2.1 Allopathic	30	0	0	4840	82748
4.2.2 Homeopathic	0	0	0	53	444
4.2.3 Ayurvedic	0	0	0	1146	7741
4.2.4 Unani	0	0	0	3	159
4.2.5 Other Medical Services	0	0	0	642	657
<b>5. Social Security and Welfare Affairs and services</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>145846</b>	<b>219803</b>
5.1 Social Security Affairs and services	0	0	0	37901	38480
5.2 Welfare Affairs and Services	365	0	0	107945	181323
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organizations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82131</b>	<b>105258</b>
6.1 Housing and Community Services	0	0	0	<b>81581</b>	<b>104718</b>
6.2 Sanitary Affairs Services	0	0	0	<b>550</b>	<b>540</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>12864</b>	<b>37248</b>
7.1 Art and Cultural Affairs Services	80	0	0	<b>818</b>	<b>4356</b>
7.2 Recreational and Sporting Services	0	0	0	<b>11176</b>	<b>31207</b>
7.3 Toursim Affairs and Services	0	0	0	<b>870</b>	<b>1685</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>804</b>	<b>0</b>	<b>0</b>	<b>214058</b>	<b>288465</b>
8.1 General Administration, Regulation & Research	0	0	0	<b>177</b>	<b>1880</b>
8.2 Agriculture, Forestry, Fishing and Hunting	420	0	0	<b>85888</b>	<b>101264</b>
8.3 Mining, Manufacturing and Construction	324	0	0	<b>16573</b>	<b>23799</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	0	0	<b>21301</b>	<b>21300</b>
8.4.1 Electricity, Gas, and Steam	60	0	0	<b>21301</b>	<b>21300</b>
8.4.2 Atomic energy	0	0	0	<b>0</b>	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>0</b>	<b>0</b>
8.5 Drinking Water Supply	0	0	0	<b>2809</b>	<b>20273</b>
8.6 Transport and Communication	0	0	0	<b>1704</b>	<b>29651</b>
8.6.1 Road transport	0	0	0	<b>442</b>	<b>27640</b>
8.6.2 Water transport	0	0	0	<b>0</b>	<b>0</b>
8.6.3 Air transport	0	0	0	<b>1262</b>	<b>2011</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>	<b>0</b>
8.7 Other Economic Services n.e.c.	0	0	0	<b>85606</b>	<b>90298</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	<b>0</b>	<b>0</b>
9.2 Waste Water Management	0	0	0	<b>0</b>	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	<b>0</b>	<b>0</b>
9.4 Environmental Research & Education	0	0	0	<b>0</b>	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2288</b>	<b>5017</b>
10.1 Relief on Calamities	0	0	0	<b>2288</b>	<b>5017</b>
10.2 Other Miscellaneous Services	0	0	0	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>10344</b>	<b>0</b>	<b>0</b>	<b>640438</b>	<b>1619463</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>10175</b>	<b>5600</b>	<b>1062</b>	<b>3781</b>	<b>286</b>
1.1 General Administration, External affairs, Public Order & Safety	10175	5600	1062	3781	286
1.1.1 Public Order & Safety	4287	0	789	1031	32
1.1.2 Planning & Statistical Activities	0	0	13	241	27
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	5888	5600	260	2509	227
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>50</b>	<b>0</b>	<b>12</b>	<b>2</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>25463</b>	<b>0</b>	<b>16</b>	<b>13471</b>	<b>364</b>
3.1 Administration, Regulation & Research	40	0	0	763	36
3.1.1 Primary Education Affairs	40	0	0	266	18
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	36	0
3.1.4 Education Affairs n.e.c.	0	0	0	461	18
3.2 School, Universities & Institutions including Subsidiary	25423	0	16	12708	328
3.2.1 Primary Education Affairs	7250	0	0	84	0
3.2.2 Secondary Education Affairs	2520	0	0	1672	145
3.2.3 Higher Secondary & University Education Affairs	13913	0	16	7197	29
3.2.4 Education Affairs n.e.c.	1740	0	0	3755	154
<b>4 Health Affairs and services</b>	<b>9043</b>	<b>0</b>	<b>45</b>	<b>3267</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	82	0
4.1.1 Allopathic	0	0	0	35	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	47	0
4.2 Hospitals, Clinics & Other Health Services	9043	0	45	3185	0
4.2.1 Allopathic	8720	0	45	3039	0
4.2.2 Homeopathic	0	0	0	8	0
4.2.3 Ayurvedic	323	0	0	138	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>3300</b>	<b>2153</b>	<b>22</b>	<b>90</b>	<b>3</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	3300	2153	22	90	3
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>19597</b>	<b>37000</b>	<b>36</b>	<b>259</b>	<b>0</b>
6.1 Housing and Community Services	19597	37000	36	259	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>23788</b>	<b>0</b>	<b>0</b>	<b>782</b>	<b>79</b>
7.1 Art and Cultural Affairs Services	97	0	0	32	0
7.2 Recreational and Sporting Services	21299	0	0	739	79
7.3 Toursim Affairs and Services	2392	0	0	11	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>3065</b>	<b>113761</b>	<b>177</b>	<b>2332</b>	<b>34</b>
8.1 General Administration, Regulation & Research	2636	4568	5	40	3
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	15	267	2
8.3 Mining, Manufacturing and Construction	228	1611	20	117	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	109	336	26
8.6 Transport and Communication	201	107582	12	1392	0
8.6.1 Road transport	201	107582	0	1092	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	12	300	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	16	180	3
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	18	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>94481</b>	<b>158514</b>	<b>1370</b>	<b>24002</b>	<b>766</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>5655</b>	<b>-14328</b>	<b>12231</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	5655	-14328	12231
1.1.1 Public Order & Safety	0	0	3880	0	10019
1.1.2 Planning & Statistical Activities	0	0	19	0	300
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	1756	-14328	1912
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	0	0	3	0	67
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>7593</b>	<b>0</b>	<b>46907</b>
3.1 Administration, Regulation & Research	0	0	1662	0	2501
3.1.1 Primary Education Affairs	0	0	1195	0	1519
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	0	41
3.1.4 Education Affairs n.e.c.	0	0	462	0	941
3.2 School, Universities & Institutions including Subsidiary	0	0	5931	0	44406
3.2.1 Primary Education Affairs	0	0	136	0	7470
3.2.2 Secondary Education Affairs	0	0	4902	0	9239
3.2.3 Higher Secondary & University Education Affairs	0	0	792	0	21947
3.2.4 Education Affairs n.e.c.	0	0	101	0	5750
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>12775</b>
4.1 Administration, Regulation & Research	0	0	77	0	159
4.1.1 Allopathic	0	0	9	0	44
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	8	0	8
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	60	0	107
4.2 Hospitals, Clinics & Other Health Services	0	0	343	0	12616
4.2.1 Allopathic	0	0	272	0	12076
4.2.2 Homeopathic	0	0	9	0	17
4.2.3 Ayurvedic	0	0	12	0	473
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	50	0	50
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>11990</b>	<b>0</b>	<b>17558</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	11990	0	17558
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>31488</b>	<b>0</b>	<b>88380</b>
6.1 Housing and Community Services	0	0	29528	0	<b>86420</b>
6.2 Sanitary Affairs Services	0	0	1960	0	<b>1960</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>1169</b>	<b>0</b>	<b>25818</b>
7.1 Art and Cultural Affairs Services	0	0	25	0	<b>154</b>
7.2 Recreational and Sporting Services	0	0	941	0	<b>23058</b>
7.3 Toursim Affairs and Services	0	0	203	0	<b>2606</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>34281</b>	<b>0</b>	<b>153650</b>
8.1 General Administration, Regulation & Research	0	0	4593	0	<b>11845</b>
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	11577	0	<b>11861</b>
8.3 Mining, Manufacturing and Construction	0	0	691	0	<b>2667</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	<b>0</b>
8.4.1 Electricity, Gas, and Steam	0	0	0	0	<b>0</b>
8.4.2 Atomic energy	0	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	0	<b>0</b>
8.5 Drinking Water Supply	0	0	17370	0	<b>17841</b>
8.6 Transport and Communication	0	0	2	0	<b>109189</b>
8.6.1 Road transport	0	0	0	0	<b>108875</b>
8.6.2 Water transport	0	0	0	0	<b>0</b>
8.6.3 Air transport	0	0	2	0	<b>314</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	0	<b>0</b>
8.7 Other Economic Services n.e.c.	0	0	48	0	<b>247</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>1220</b>	<b>0</b>	<b>1238</b>
10.1 Relief on Calamities	0	0	1220	0	<b>1238</b>
10.2 Other Miscellaneous Services	0	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>93819</b>	<b>-14328</b>	<b>358624</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	131	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1106</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	1106	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	1100	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	6	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>12454</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	500	12454	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>80553</b>	<b>25355</b>	<b>0</b>
6.1 Housing and Community Services	0	0	79894	25355	0
6.2 Sanitary Affairs Services	0	0	659	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3086</b>	<b>500</b>
7.1 Art and Cultural Affairs Services	0	0	0	636	500
7.2 Recreational and Sporting Services	0	0	0	50	0
7.3 Toursim Affairs and Services	0	0	0	2400	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>690</b>	<b>7302</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	550	500	0
8.3 Mining, Manufacturing and Construction	0	0	0	3609	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1570	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	1570	0
8.5 Drinking Water Supply	0	0	140	0	0
8.6 Transport and Communication	0	0	0	1618	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	1618	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	5	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>81743</b>	<b>49434</b>	<b>500</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	131	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>3182</b>	<b>0</b>	<b>0</b>	<b>4288</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	3182	0	0	4288	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	1100	0
3.2.3 Higher Secondary & University Education Affairs	3182	0	0	3188	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>
4.1 Administration, Regulation & Research	0	0	0	0	500
4.1.1 Allopathic	0	0	0	0	500
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12954</b>	<b>60</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	12954	60
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fer (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105908</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	<b>105249</b>	0
6.2 Sanitary Affairs Services	0	0	0	<b>659</b>	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3586</b>	<b>37</b>
7.1 Art and Cultural Affairs Services	0	0	0	<b>1136</b>	0
7.2 Recreational and Sporting Services	0	0	0	<b>50</b>	37
7.3 Toursim Affairs and Services	0	0	0	<b>2400</b>	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>8. Economic Affairs and Services</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>8287</b>	<b>1198</b>
8.1 General Administration, Regulation & Research	0	0	0	<b>0</b>	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	<b>1050</b>	0
8.3 Mining, Manufacturing and Construction	195	0	0	<b>3804</b>	29
8.4 Electricity, Gas, Steam and Other Sources of Energy	100	0	0	<b>1670</b>	0
8.4.1 Electricity, Gas, and Steam	100	0	0	<b>100</b>	0
8.4.2 Atomic energy	0	0	0	<b>0</b>	0
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>1570</b>	0
8.5 Drinking Water Supply	0	0	0	<b>140</b>	0
8.6 Transport and Communication	0	0	0	<b>1618</b>	0
8.6.1 Road transport	0	0	0	<b>0</b>	0
8.6.2 Water transport	0	0	0	<b>0</b>	0
8.6.3 Air transport	0	0	0	<b>1618</b>	0
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>	0
8.7 Other Economic Services n.e.c.	0	0	0	<b>5</b>	1169
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	<b>0</b>	0
9.2 Waste Water Management	0	0	0	<b>0</b>	0
9.3 Prevention and Control of Pollution	0	0	0	<b>0</b>	0
9.4 Environmental Research & Education	0	0	0	<b>0</b>	0
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	<b>0</b>	0
10.2 Other Miscellaneous Services	0	0	0	<b>0</b>	0
<b>TOTAL</b>	<b>3477</b>	<b>0</b>	<b>0</b>	<b>135154</b>	<b>1795</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2010-2011 (R.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>91247</b>	<b>0</b>	<b>0</b>	<b>103609</b>	<b>346667</b>
1.1 General Administration, External affairs, Public Order & Safety	91247	0	0	103478	345816
1.1.1 Public Order & Safety	0	0	0	10019	159225
1.1.2 Planning & Statistical Activities	0	0	0	300	4146
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	91247	0	0	93159	182445
1.2 General Research	0	0	0	131	851
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>5850</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51195</b>	<b>670503</b>
3.1 Administration, Regulation & Research	0	0	0	2501	15533
3.1.1 Primary Education Affairs	0	0	0	1519	10462
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	41	1188
3.1.4 Education Affairs n.e.c.	0	0	0	941	3883
3.2 School, Universities & Institutions including Subsidiary	0	0	0	48694	654970
3.2.1 Primary Education Affairs	0	0	0	7470	237416
3.2.2 Secondary Education Affairs	0	0	0	10339	198729
3.2.3 Higher Secondary & University Education Affairs	0	0	0	25135	164346
3.2.4 Education Affairs n.e.c.	0	0	0	5750	54479
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13275</b>	<b>108798</b>
4.1 Administration, Regulation & Research	0	0	0	659	4433
4.1.1 Allopathic	0	0	0	544	3711
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	8	578
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	107	144
4.2 Hospitals, Clinics & Other Health Services	0	0	0	12616	104365
4.2.1 Allopathic	0	0	0	12076	94824
4.2.2 Homeopathic	0	0	0	17	461
4.2.3 Ayurvedic	0	0	0	473	8214
4.2.4 Unani	0	0	0	0	159
4.2.5 Other Medical Services	0	0	0	50	707
<b>5. Social Security and Welfare Affairs and</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30572</b>	<b>250375</b>
5.1 Social Security Affairs and services	0	0	0	0	38480
5.2 Welfare Affairs and Services	0	0	0	30572	211895
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
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>3175</b>	<b>2500</b>	<b>0</b>	<b>199963</b>	<b>305221</b>
6.1 Housing and Community Services	3175	2500	0	197344	302062
6.2 Sanitary Affairs Services	0	0	0	2619	3159
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29441</b>	<b>66689</b>
7.1 Art and Cultural Affairs Services	0	0	0	1290	5646
7.2 Recreational and Sporting Services	0	0	0	23145	54352
7.3 Toursim Affairs and Services	0	0	0	5006	6691
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>101184</b>	<b>2200</b>	<b>0</b>	<b>266519</b>	<b>554984</b>
8.1 General Administration, Regulation & Research	0	0	0	11845	13725
8.2 Agriculture, Forestry, Fishing and Hunting	3100	0	0	16011	117275
8.3 Mining, Manufacturing and Construction	436	0	0	6936	30735
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1670	22970
8.4.1 Electricity, Gas, and Steam	0	0	0	100	21400
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	200	2200	0	20381	40654
8.6 Transport and Communication	0	0	0	110807	140458
8.6.1 Road transport	0	0	0	108875	136515
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	1932	3943
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	97448	0	0	98869	189167
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1238</b>	<b>6255</b>
10.1 Relief on Calamities	0	0	0	1238	6255
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>195606</b>	<b>4700</b>	<b>0</b>	<b>695879</b>	<b>2315342</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>270971</b>	<b>46644</b>	<b>3536</b>	<b>314079</b>
1.1 General Administration, External affairs, Public Order & Safety	270971	46644	3536	314079
1.1.1 Public Order & Safety	146856	24230	1425	169661
1.1.2 Planning & Statistical Activities	1745	311	101	1955
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	122370	22103	2010	142463
1.2 General Research	0	0		0
<b>2. Defence</b>	<b>4146</b>	<b>1786</b>		<b>5932</b>
<b>3. Education Affairs &amp; Services</b>	<b>471785</b>	<b>75593</b>	<b>386</b>	<b>546992</b>
3.1 Administration, Regulation & Research	9521	2393	0	11914
3.1.1 Primary Education Affairs	8564	940		9504
3.1.2 Secondary Education Affairs	0	0		0
3.1.3 Higher Secondary & University Education Affairs	716	566		1282
3.1.4 Education Affairs n.e.c.	241	887		1128
3.2 School, Universities & Institutions including Subsidiary	462264	73200	386	535078
3.2.1 Primary Education Affairs	138345	49303	57	187591
3.2.2 Secondary Education Affairs	121177	5894		127071
3.2.3 Higher Secondary & University Education Affairs	127776	9504	329	136951
3.2.4 Education Affairs n.e.c.	74966	8499		83465
<b>4 Health Affairs and services</b>	<b>84706</b>	<b>16283</b>	<b>757</b>	<b>100232</b>
4.1 Administration, Regulation & Research	1945	398	0	2343
4.1.1 Allopathic	1295	326		1621
4.1.2 Homeopathic	0	0		0
4.1.3 Ayurvedic	603	69		672
4.1.4 Unani	0	0		0
4.1.5 Other Medical Services	47	3		50
4.2 Hospitals, Clinics & Other Health Services	82761	15885	757	97889
4.2.1 Allopathic	75628	14600	757	89471
4.2.2 Homeopathic	337	98		435
4.2.3 Ayurvedic	6649	1150		7799
4.2.4 Unani	128	37		165
4.2.5 Other Medical Services	19	0		19
<b>5. Social Security and Welfare Affairs and services</b>	<b>21079</b>	<b>73341</b>	<b>175</b>	<b>94245</b>
5.1 Social Security Affairs and services	561	203		764
5.2 Welfare Affairs and Services	20518	73138	175	93481
5.3 Social Security and Welfare Affairs services n.e.c.	0	0		0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>24666</b>	<b>4399</b>	<b>106</b>	<b>28959</b>
6.1 Housing and Community Services	24666	4399	96	28969
6.2 Sanitary Affairs Services	0	0	10	-10
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0		0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>16537</b>	<b>13432</b>	<b>16</b>	<b>29953</b>
7.1 Art and Cultural Affairs Services	577	4318		4895
7.2 Recreational and Sporting Services	15449	8737	10	24176
7.3 Toursim Affairs and Services	511	377	6	882
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0		0
<b>8. Economic Affairs and Services</b>	<b>74081</b>	<b>44250</b>	<b>28288</b>	<b>90043</b>
8.1 General Administration, Regulation & Research	2558	848	510	2896
8.2 Agriculture, Forestry, Fishing and Hunting	37843	8006	26224	19625
8.3 Mining, Manufacturing and Construction	7715	1592	453	8854
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	1	-1
8.4.1 Electricity, Gas, and Steam		0	1	-1
8.4.2 Atomic energy		0		0
8.4.3 Non-conventional Sources of Energy		0		0
8.5 Drinking Water Supply	11889	8870	650	20109
8.6 Transport and Communication	8890	24631	0	33521
8.6.1 Road transport	8524	24125		32649
8.6.2 Water transport		0		0
8.6.3 Air transport	366	506		872
8.6.4 Transport and Communication n.e.c.		0		0
8.7 Other Economic Services n.e.c.	5186	303	450	5039
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>948</b>	<b>2473</b>	<b>6</b>	<b>3415</b>
10.1 Relief on Calamities	948	2473	6	3415
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>968919</b>	<b>278201</b>	<b>33270</b>	<b>1213850</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>3521</b>	<b>0</b>	<b>0</b>	<b>12428</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	3521	0	0	11588	0
1.1.1 Public Order & Safety	1689	0	0	7787	0
1.1.2 Planning & Statistical Activities	52	0	0	1820	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1780	0	0	1981	0
1.2 General Research	0	0	0	840	0
<b>2. Defence</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>215</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>7926</b>	<b>0</b>	<b>107268</b>	<b>44201</b>	<b>16420</b>
3.1 Administration, Regulation & Research	258	0	0	1203	220
3.1.1 Primary Education Affairs	228	0	0	280	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	28	0	0	110	0
3.1.4 Education Affairs n.e.c.	2	0	0	813	220
3.2 School, Universities & Institutions including Subsidiary	7668	0	107268	42998	16200
3.2.1 Primary Education Affairs	1845	0	71750	1770	4900
3.2.2 Secondary Education Affairs	1995	0	34059	33658	6966
3.2.3 Higher Secondary & University Education Affairs	3705	0	1459	4249	2666
3.2.4 Education Affairs n.e.c.	123	0	0	3321	1668
<b>4 Health Affairs and services</b>	<b>1683</b>	<b>0</b>	<b>30</b>	<b>16054</b>	<b>91</b>
4.1 Administration, Regulation & Research	71	0	0	2104	0
4.1.1 Allopathic	58	0	0	2100	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	13	0	0	4	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	1612	0	30	13950	91
4.2.1 Allopathic	1498	0	30	11225	91
4.2.2 Homeopathic	7	0	0	61	0
4.2.3 Ayurvedic	103	0	0	1568	0
4.2.4 Unani	4	0	0	3	0
4.2.5 Other Medical Services	0	0	0	1093	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>632</b>	<b>94535</b>	<b>38993</b>	<b>10947</b>	<b>262</b>
5.1 Social Security Affairs and services	123	15	38854	1960	0
5.2 Welfare Affairs and Services	509	94520	139	8987	262
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>463</b>	<b>0</b>	<b>96329</b>	<b>4705</b>	<b>0</b>
6.1 Housing and Community Services	463	0	95829	4655	0
6.2 Sanitary Affairs Services	0	0	500	50	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>272</b>	<b>0</b>	<b>3087</b>	<b>11010</b>	<b>280</b>
7.1 Art and Cultural Affairs Services	29	0	0	612	157
7.2 Recreational and Sporting Services	225	0	3087	9528	123
7.3 Toursim Affairs and Services	18	0	0	870	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1321</b>	<b>153005</b>	<b>14868</b>	<b>29526</b>	<b>220</b>
8.1 General Administration, Regulation & Research	94	0	2303	195	0
8.2 Agriculture, Forestry, Fishing and Hunting	622	69561	516	23772	220
8.3 Mining, Manufacturing and Construction	142	6198	10500	2174	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	27110	0	0	0
8.4.1 Electricity, Gas, and Steam	0	27110	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	299	0	1549	1100	0
8.6 Transport and Communication	12	0	0	1953	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	12	0	0	1953	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	152	50136	0	332	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>4510</b>	<b>0</b>
10.1 Relief on Calamities	11	0	0	4510	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>15875</b>	<b>247540</b>	<b>260575</b>	<b>133596</b>	<b>17273</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/ organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>12628</b>	<b>326707</b>
1.1 General Administration, External affairs, Public Order & Safety	200	0	0	11788	325867
1.1.1 Public Order & Safety	200	0	0	7987	177648
1.1.2 Planning & Statistical Activities	0	0	0	1820	3775
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	1981	144444
1.2 General Research	0	0	0	840	840
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215</b>	<b>6147</b>
<b>3. Education Affairs &amp; Services</b>	<b>10471</b>	<b>0</b>	<b>0</b>	<b>178360</b>	<b>725352</b>
3.1 Administration, Regulation & Research	386	0	0	1809	13723
3.1.1 Primary Education Affairs	0	0	0	280	9784
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	110	1392
3.1.4 Education Affairs n.e.c.	386	0	0	1419	2547
3.2 School, Universities & Institutions including Subsidiary	10085	0	0	176551	711629
3.2.1 Primary Education Affairs	0	0	0	78420	266011
3.2.2 Secondary Education Affairs	0	0	0	74683	201754
3.2.3 Higher Secondary & University Education Affairs	10085	0	0	18459	155410
3.2.4 Education Affairs n.e.c.	0	0	0	4989	88454
<b>4 Health Affairs and services</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>16205</b>	<b>116437</b>
4.1 Administration, Regulation & Research	0	0	0	2104	4447
4.1.1 Allopathic	0	0	0	2100	3721
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	4	676
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	50
4.2 Hospitals, Clinics & Other Health Services	30	0	0	14101	111990
4.2.1 Allopathic	30	0	0	11376	100847
4.2.2 Homeopathic	0	0	0	61	496
4.2.3 Ayurvedic	0	0	0	1568	9367
4.2.4 Unani	0	0	0	3	168
4.2.5 Other Medical Services	0	0	0	1093	1112
<b>5. Social Security and Welfare Affairs and services</b>	<b>407</b>	<b>0</b>	<b>0</b>	<b>145144</b>	<b>239389</b>
5.1 Social Security Affairs and services	0	0	0	40829	41593
5.2 Welfare Affairs and Services	407	0	0	104315	197796
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101034</b>	<b>129993</b>
6.1 Housing and Community Services	0	0	0	100484	129453
6.2 Sanitary Affairs Services	0	0	0	550	540
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>14440</b>	<b>44393</b>
7.1 Art and Cultural Affairs Services	63	0	0	832	5727
7.2 Recreational and Sporting Services	0	0	0	12738	36914
7.3 Toursim Affairs and Services	0	0	0	870	1752
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>814</b>	<b>0</b>	<b>0</b>	<b>198433</b>	<b>288476</b>
8.1 General Administration, Regulation & Research	0	0	0	2498	5394
8.2 Agriculture, Forestry, Fishing and Hunting	430	0	0	94499	114124
8.3 Mining, Manufacturing and Construction	324	0	0	19196	28050
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	0	0	27170	27169
8.4.1 Electricity, Gas, and Steam	60	0	0	27170	27169
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	2649	22758
8.6 Transport and Communication	0	0	0	1953	35474
8.6.1 Road transport	0	0	0	0	32649
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	1953	2825
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	50468	55507
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4510</b>	<b>7925</b>
10.1 Relief on Calamities	0	0	0	4510	7925
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>11985</b>	<b>0</b>	<b>0</b>	<b>670969</b>	<b>1884819</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>16356</b>	<b>2875</b>	<b>1190</b>	<b>4831</b>	<b>386</b>
1.1 General Administration, External affairs, Public Order & Safety	16356	2875	1190	4831	386
1.1.1 Public Order & Safety	5627	0	761	1226	33
1.1.2 Planning & Statistical Activities	0	0	26	167	18
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	10729	2875	403	3438	335
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	120	0	22	2	0
<b>3. Education Affairs &amp; Services</b>	<b>32170</b>	<b>0</b>	<b>173</b>	<b>15502</b>	<b>380</b>
3.1 Administration, Regulation & Research	10	0	5	1047	46
3.1.1 Primary Education Affairs	10	0	0	387	23
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	136	0
3.1.4 Education Affairs n.e.c.	0	0	0	524	23
3.2 School, Universities & Institutions including Subsidiary	32160	0	168	14455	334
3.2.1 Primary Education Affairs	5473	0	0	96	0
3.2.2 Secondary Education Affairs	7954	0	0	1907	145
3.2.3 Higher Secondary & University Education Affairs	14323	0	147	8597	35
3.2.4 Education Affairs n.e.c.	4410	0	21	3855	154
<b>4 Health Affairs and services</b>	<b>15114</b>	<b>0</b>	<b>203</b>	<b>2949</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	10	310	0
4.1.1 Allopathic	0	0	10	308	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	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	15114	0	193	2639	0
4.2.1 Allopathic	14042	0	193	2454	0
4.2.2 Homeopathic	0	0	0	8	0
4.2.3 Ayurvedic	1072	0	0	176	0
4.2.4 Unani	0	0	0	1	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>6639</b>	<b>1013</b>	<b>45</b>	<b>99</b>	<b>4</b>
5.1 Social Security Affairs and services	0	0	32	1	0
5.2 Welfare Affairs and Services	6639	1013	13	98	4
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
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>38495</b>	<b>15371</b>	<b>77</b>	<b>305</b>	<b>0</b>
6.1 Housing and Community Services	38495	15371	77	305	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>19808</b>	<b>0</b>	<b>25</b>	<b>801</b>	<b>84</b>
7.1 Art and Cultural Affairs Services	177	0	0	4	0
7.2 Recreational and Sporting Services	16346	0	25	785	84
7.3 Toursim Affairs and Services	3285	0	0	12	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1582</b>	<b>156333</b>	<b>235</b>	<b>3642</b>	<b>4</b>
8.1 General Administration, Regulation & Research	541	0	37	30	1
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	22	388	0
8.3 Mining, Manufacturing and Construction	186	2328	30	327	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	55	0	115	694	1
8.6 Transport and Communication	300	154005	0	2030	0
8.6.1 Road transport	300	154005	0	1730	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	300	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	500	0	31	173	2
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	15	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>130284</b>	<b>175592</b>	<b>1970</b>	<b>28146</b>	<b>858</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>6481</b>	<b>-15514</b>	<b>16605</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	6481	-15514	16605
1.1.1 Public Order & Safety	0	0	4051	0	11698
1.1.2 Planning & Statistical Activities	0	0	8	0	219
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	2422	-15514	4688
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	0	0	4	0	148
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>4026</b>	<b>0</b>	<b>52251</b>
3.1 Administration, Regulation & Research	0	0	838	0	1946
3.1.1 Primary Education Affairs	0	0	365	0	785
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	5	0	146
3.1.4 Education Affairs n.e.c.	0	0	468	0	1015
3.2 School, Universities & Institutions including Subsidiary	0	0	3188	0	50305
3.2.1 Primary Education Affairs	0	0	153	0	5722
3.2.2 Secondary Education Affairs	0	0	1746	0	11752
3.2.3 Higher Secondary & University Education Affairs	0	0	1227	0	24329
3.2.4 Education Affairs n.e.c.	0	0	62	0	8502
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>476</b>	<b>0</b>	<b>18742</b>
4.1 Administration, Regulation & Research	0	0	34	0	354
4.1.1 Allopathic	0	0	25	0	343
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	9	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	442	0	18388
4.2.1 Allopathic	0	0	302	0	16991
4.2.2 Homeopathic	0	0	9	0	17
4.2.3 Ayurvedic	0	0	60	0	1308
4.2.4 Unani	0	0	1	0	2
4.2.5 Other Medical Services	0	0	70	0	70
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>9032</b>	<b>0</b>	<b>16832</b>
5.1 Social Security Affairs and services	0	0	5	0	38
5.2 Welfare Affairs and Services	0	0	9027	0	16794
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>23011</b>	<b>0</b>	<b>77259</b>
6.1 Housing and Community Services	0	0	20597	0	<b>74845</b>
6.2 Sanitary Affairs Services	0	0	2414	0	<b>2414</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>2048</b>	<b>0</b>	<b>22766</b>
7.1 Art and Cultural Affairs Services	0	0	126	0	<b>307</b>
7.2 Recreational and Sporting Services	0	0	1723	0	<b>18963</b>
7.3 Toursim Affairs and Services	0	0	199	0	<b>3496</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>33533</b>	<b>0</b>	<b>195329</b>
8.1 General Administration, Regulation & Research	0	0	28	0	<b>637</b>
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	14756	0	<b>15166</b>
8.3 Mining, Manufacturing and Construction	0	0	1044	0	<b>3915</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	<b>0</b>
8.4.1 Electricity, Gas, and Steam	0	0	0	0	<b>0</b>
8.4.2 Atomic energy	0	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	0	<b>0</b>
8.5 Drinking Water Supply	0	0	17657	0	<b>18522</b>
8.6 Transport and Communication	0	0	3	0	<b>156338</b>
8.6.1 Road transport	0	0	0	0	<b>156035</b>
8.6.2 Water transport	0	0	0	0	<b>0</b>
8.6.3 Air transport	0	0	3	0	<b>303</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	0	<b>0</b>
8.7 Other Economic Services n.e.c.	0	0	45	0	<b>751</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>1277</b>	<b>0</b>	<b>1292</b>
10.1 Relief on Calamities	0	0	1277	0	<b>1292</b>
10.2 Other Miscellaneous Services	0	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>79888</b>	<b>-15514</b>	<b>401224</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	250	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1802</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	1802	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	1300	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	42	0
3.2.4 Education Affairs n.e.c.	0	0	0	460	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>9880</b>	<b>3515</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	2880	0	0
5.2 Welfare Affairs and Services	0	0	7000	3515	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0



(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>148906</b>	<b>2363</b>	<b>0</b>
6.1 Housing and Community Services	0	0	148249	2363	0
6.2 Sanitary Affairs Services	0	0	657	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3075</b>	<b>455</b>
7.1 Art and Cultural Affairs Services	0	0	0	600	455
7.2 Recreational and Sporting Services	0	0	0	75	0
7.3 Toursim Affairs and Services	0	0	0	2400	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>12061</b>	<b>6811</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	9120	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	1167	1	0
8.3 Mining, Manufacturing and Construction	0	0	0	3418	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1580	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	1580	0
8.5 Drinking Water Supply	0	0	1774	0	0
8.6 Transport and Communication	0	0	0	1800	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	1800	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	12	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>170847</b>	<b>17816</b>	<b>455</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	250	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>3380</b>	<b>0</b>	<b>0</b>	<b>5182</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	3380	0	0	5182	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	1300	0
3.2.3 Higher Secondary & University Education Affairs	3380	0	0	3422	0
3.2.4 Education Affairs n.e.c.	0	0	0	460	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
4.1 Administration, Regulation & Research	0	0	0	0	100
4.1.1 Allopathic	0	0	0	0	100
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13395</b>	<b>65</b>
5.1 Social Security Affairs and services	0	0	0	2880	0
5.2 Welfare Affairs and Services	0	0	0	10515	65
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151269</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	<b>150612</b>	0
6.2 Sanitary Affairs Services	0	0	0	<b>657</b>	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3530</b>	<b>37</b>
7.1 Art and Cultural Affairs Services	0	0	0	<b>1055</b>	0
7.2 Recreational and Sporting Services	0	0	0	<b>75</b>	37
7.3 Toursim Affairs and Services	0	0	0	<b>2400</b>	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>8. Economic Affairs and Services</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>19167</b>	<b>1425</b>
8.1 General Administration, Regulation & Research	0	0	0	<b>9120</b>	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	<b>1168</b>	0
8.3 Mining, Manufacturing and Construction	195	0	0	<b>3613</b>	31
8.4 Electricity, Gas, Steam and Other Sources of Energy	100	0	0	<b>1680</b>	0
8.4.1 Electricity, Gas, and Steam	100	0	0	<b>100</b>	0
8.4.2 Atomic energy	0	0	0	<b>0</b>	0
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>1580</b>	0
8.5 Drinking Water Supply	0	0	0	<b>1774</b>	0
8.6 Transport and Communication	0	0	0	<b>1800</b>	0
8.6.1 Road transport	0	0	0	<b>0</b>	0
8.6.2 Water transport	0	0	0	<b>0</b>	0
8.6.3 Air transport	0	0	0	<b>1800</b>	0
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>	0
8.7 Other Economic Services n.e.c.	0	0	0	<b>12</b>	1394
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	<b>0</b>	0
9.2 Waste Water Management	0	0	0	<b>0</b>	0
9.3 Prevention and Control of Pollution	0	0	0	<b>0</b>	0
9.4 Environmental Research & Education	0	0	0	<b>0</b>	0
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	<b>0</b>	0
10.2 Other Miscellaneous Services	0	0	0	<b>0</b>	0
<b>TOTAL</b>	<b>3675</b>	<b>0</b>	<b>0</b>	<b>192793</b>	<b>1627</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2011-2012 (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 fforeign countries/ organizations		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>105297</b>	<b>0</b>	<b>0</b>	<b>122152</b>	<b>448859</b>
1.1 General Administration, External affairs, Public Order & Safety	105297	0	0	121902	447769
1.1.1 Public Order & Safety	0	0	0	11698	189346
1.1.2 Planning & Statistical Activities	0	0	0	219	3994
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	105297	0	0	109985	254429
1.2 General Research	0	0	0	250	1090
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148</b>	<b>6295</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57433</b>	<b>782785</b>
3.1 Administration, Regulation & Research	0	0	0	1946	15669
3.1.1 Primary Education Affairs	0	0	0	785	10569
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	146	1538
3.1.4 Education Affairs n.e.c.	0	0	0	1015	3562
3.2 School, Universities & Institutions including Subsidiary	0	0	0	55487	767116
3.2.1 Primary Education Affairs	0	0	0	5722	271733
3.2.2 Secondary Education Affairs	0	0	0	13052	214806
3.2.3 Higher Secondary & University Education Affairs	0	0	0	27751	183161
3.2.4 Education Affairs n.e.c.	0	0	0	8962	97416
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18842</b>	<b>135279</b>
4.1 Administration, Regulation & Research	0	0	0	454	4901
4.1.1 Allopathic	0	0	0	443	4164
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	11	687
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	50
4.2 Hospitals, Clinics & Other Health Services	0	0	0	18388	130378
4.2.1 Allopathic	0	0	0	16991	117838
4.2.2 Homeopathic	0	0	0	17	513
4.2.3 Ayurvedic	0	0	0	1308	10675
4.2.4 Unani	0	0	0	2	170
4.2.5 Other Medical Services	0	0	0	70	1182
<b>5. Social Security&amp;Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30292</b>	<b>269681</b>
5.1 Social Security Affairs and services	0	0	0	2918	44511
5.2 Welfare Affairs and Services	0	0	0	27374	225170
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
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>7000</b>	<b>1300</b>	<b>0</b>	<b>236828</b>	<b>366821</b>
6.1 Housing and Community Services	7000	1300	0	233757	363210
6.2 Sanitary Affairs Services	0	0	0	3071	3611
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26333</b>	<b>70726</b>
7.1 Art and Cultural Affairs Services	0	0	0	1362	7089
7.2 Recreational and Sporting Services	0	0	0	19075	55989
7.3 Toursim Affairs and Services	0	0	0	5896	7648
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>106786</b>	<b>2600</b>	<b>0</b>	<b>325307</b>	<b>613783</b>
8.1 General Administration, Regulation & Research	0	0	0	9757	15151
8.2 Agriculture, Forestry, Fishing and Hunting	3100	0	0	19434	133558
8.3 Mining, Manufacturing and Construction	35	0	0	7594	35644
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1680	28849
8.4.1 Electricity, Gas, and Steam	0	0	0	100	27269
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	500	2600	0	23396	46154
8.6 Transport and Communication	0	0	0	158138	193612
8.6.1 Road transport	0	0	0	156035	188684
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	2103	4928
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	103151	0	0	105308	160815
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1292</b>	<b>9217</b>
10.1 Relief on Calamities	0	0	0	1292	9217
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>219083</b>	<b>3900</b>	<b>0</b>	<b>818627</b>	<b>2703446</b>

## Abbreviations for Economic Classification of Budget Documents

### Receipts

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

### Expenditure

#### Administrative Departments

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

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

### **Departmental Commercial Undertakings**

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

Note: the nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Departments except that for other abbreviations a '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 I its controlling departments, expenditure on technical assistance to foreign countries etc.

## **1.2 General Research**

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

## **2. DEFENCE**

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

Military viz., all types of expenditures for armed forces, army, navy and air force, their retirement equipment moving, feeding, clothing, medical aid, housing including quarter for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc. **Civil Defence** viz. training of civil defence personnel and expenditure on Home Guards.

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

## **3. EDUCATION AFFAIRS AND SERVICES**

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

### **3.1 Administration, regulation and research**

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

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

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

#### **3.1.1 Primary Education Affairs**

#### **3.1.2 Secondary Education Affairs**

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

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

### **3.2 Schools, Universities & Institutions including subsidiary services**

Educational services i.e. all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/schools, veterinary colleges/schools, engineering colleges, art schools/ colleges, music colleges and schools etc. This includes all expenditure on education on backward classes, adult education, and education for displaced persons, non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities,

development of Sanskrit education, Central Institute of Fisheries Education, Marine Engineering training school etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditure for development of any language like development of Sanskrit, Development of Hindi etc are also excluded and classified as cultural services (class-7).

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

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

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

### **3.2.1 Primary Education Affairs**

### **3.2.2 Secondary Education Affairs**

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

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

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

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

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

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

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

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central drug Control, Central Drug Laboratory, etc.

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

Registration of information on vital events, diseases i.e., expenditure for registration of births and deaths, expenditure for collection, analysis and research on

vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

**4.1.1 Allopathic**

**4.1.2 Homeopathic**

**4.1.3 Ayurvedic**

**4.1.4 Unani**

**4.1.5 Other Medical services**

**4.2. Hospitals, Clinics and other health services**

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

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

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

**4.2.1 Allopathic**

**4.2.2 Homeopathic**

**4.2.3 Ayurvedic**

**4.2.4 Unani**

**4.2.5 Other Medical Services**

**5. WELFARE AFFAIRS AND SERVICES**

**5.1 Social Security Affairs and Services**

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

**5.2 Social Welfare Services include**

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

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

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



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

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

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

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

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

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

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

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

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

### **6.2 Sanitary affairs services**

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

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

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

technical documentation and statistics relating to Housing and Community Amenities affairs and services.

## **7. CULTRAL RECREATIONAL AND RELEGIOUS AFFAIRS AND SERVICES**

### **7.1 Art & Cultural Affairs Services**

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

### **7.2 Recreational and Sporting Services**

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

### **7.3 Tourism Affairs and services**

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

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

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation

and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

## **8. ECONOMIC AFFIARS AND SERVICES**

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

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

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

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

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

### **8.2 Agriculture, forestry, fishing and hunting**

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

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

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

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

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

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

### **8.3 Mining, Manufacturing and Construction**

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

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

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

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

### **8.4 Electricity, gas, steam and Atomic Energy**

#### **8.4.1 Electricity, Gas and Steam**

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

#### **8.4.2 Atomic Energy**

Administration and research, i.e. expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and

Nuclear Schemes, Space Research Programs like Thumba Equatorial Rocket Launching Stations. Grants and donations to scientific societies and institutes.

#### **8.4.3 Non-conventional Sources of Energy**

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

#### **8.5 Drinking Water Supply**

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

#### **8.6 Transportation and Communication**

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

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

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

#### **8.6.4 Transport & Communication n.e.c.**

#### **8.7 Other Economic Services**

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

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

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

## **9. ENVIRONMENTAL PROTECTION**

### **9.1 Waste Management**

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

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

### **9.2 Waste Water Management**

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

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

### **9.3 Prevention and Control of Pollution**

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

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

### **9.4 Environmental Research & Education**

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

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

### **9.5 Environmental Protection n.e.c.**

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

**10. OTHER SERVICES**

**10.1 Relief on Calamities**

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

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

**10.2 Other Miscellaneous Services**

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

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