



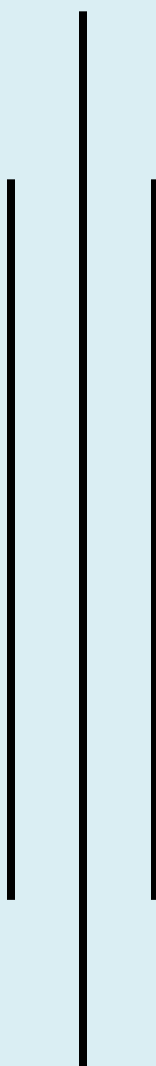
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET OF CHHATTISGARH

2013 - 14 (A/C), 2014- 15 (R. E.) & 2015 - 16 (B. E.)

**Directorate of Economics and
Statistics Chhattisgarh**

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**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 1st of its kind attempted by the Directorate of Economics and Statistics, Chhattisgarh as per the revision of Base Year 2011-2012 in place of previous series with base year 2004-2005 by National Accounts Division, Central Statistical Office, Ministry of Statistics and Program Implementation, Government of India.

In this publication the actual expenditure for the year 2013-14, revised estimates for 2014-15 and budget estimates for the year 2015-16 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 combined 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 Smt. Lily Mori Ekka Assistant Statistical Officer and Shri S.K. Meravi, Assistant Statistical Officer under the supervision and guidance of Shri J. Kerketta Assistant Director and Shri N. Bulliwal, Deputy Director.

I hope, this report will be of immense help to the Policy Makers, Planners and Research Scholars interested in the study of budgetary transactions of the Government of Chhattisgarh.

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

Raipur
Dated:

AMITABHA PANDA
Commissioner Cum Director
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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 & 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, defence, 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.

CHANGES IN THE SOURCE AND METHODOLOGY

As per the recommendation of the Advisory Committee on National Accounts and SNA-2008. Some changes has been done in methodology of the Economic and purpose classification of State Government Budget in the new series base year 2011-2012. That is taxes are classified as product and production taxes which were previously classified as direct and indirect taxes in base year 2004-2005. Similarly subsidies are classified as product and production subsidy. In building outlay extension Residential and non-residential building, Other construction expanded as other construction and land improvement, machine equipment expanded as machine equipment and ICT (Information and communication technology) etc.

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

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

Conted.....

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

EXECUTIVE SUMMARY

The Economic & Purpose classification is carried out to reclassify the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between data of 2013-14 (A/C) and the revised estimate 2014-15 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2014-15 (R.E.) and budget estimate 2015-16 (B.E.).

PART – I

Year-2013-2014(A/C) & 2014-2015(R.E.)

1. **Total Revenue & Capital Receipts** increased by 52.98%, from Rs. 3205791 lakhs to Rs. 4904144 lakhs.
 - a. **Revenue Grants from Govt. of India** increased by 220.11%, from Rs. 472617 lakhs to Rs. 1512881 lakhs.
 - b. **Total tax Revenue** is increased by 24.49%, from Rs. 2120393 lakhs to Rs. 2639700 lakhs.

Out of which:-

- i) Import and Export Duty has increased by 15.44%, Rs. 128572lakhs Rs. 148428 lakhs.
- ii) Production Taxes has increased by 42.10%, Rs. 110861 lakhs to Rs. 157533 lakhs.
- iii) Product Taxes has increased by 25.10%, from Rs. 1440018 lakhs to Rs. 1801528 lakhs.
- iv) Other transfer(Taxes) has increased by 20.70%, from Rs. 440942 lakhs to Rs. 532211 lakhs.

2. **Total Expenditure** increased by 0.43%, from Rs. 14759556 to Rs. 14823205 lakhs.
 - a. Expenditure on **Compensation of Employees** increased by 22.79%, from Rs. 1168501 lakhs to Rs. 1434824 lakhs.
 - b. **Loan & Advances by State Govt.** decreased by 65.85%, from Rs. 131852 lakhs to Rs. 45025 lakhs.
 - c. **Services produced** for own use increased by 30.03%, from Rs. 1363607 lakhs to Rs. 1773111 lakhs.
 - d. Expenditure on **Education** increased by 47.56%, from Rs. 856647 lakhs to Rs. 1264054 lakhs.
 - e. Expenditure on **Medical & Public Health** increased by 68.25%, from Rs. 178055 lakhs to Rs. 299576 lakhs.
 - f. Expenditure on **Economic Services** increased by 55.56%, from Rs. 1024506 lakhs to Rs. 1593783 lakhs.
 - g. Expenditure on **Suspense & Miscellaneous** decreased by 15.64%, from Rs. 9443235 lakhs to Rs. 7965972 lakhs.
 - h. **Gross Capital Formation** (GCF) increased by 52.81%, from Rs. 612007 lakhs to Rs. 935218 lakhs.

PART – II
Year-2014-2015(R.E.) & 2015-2016(B.E.)

1. **Total Revenue & Capital Receipts** is likely increase by 18.18%, from Rs. 4904144 lakhs to Rs. 5795645 lakhs.
- a. **Revenue Grants from Govt. of India** is decrease by 14.11%, from Rs. 1512881 lakhs to Rs. 1299426 lakhs.
 - b. **Total tax Revenue** is likely to increase by 32.47%, from Rs. 2639700 lakhs to Rs. 3496896 lakhs.

Out of which:-

- a) **Import and Export Duty** is likley to increased by 67.78%, from Rs. 148428 lakhs to Rs. 249033 lakhs.
- b) **Production Tax** is lilkey increase by 8.00%, from Rs. 157533 lakhs to Rs. 170135 lakhs.
- c) **Product Tax** has increase by 19.04%, from Rs. 1801528 lakhs to Rs. 2144543 lakhs.
- d) **Other transfer (Taxes)** has increas by 75.34%, from Rs. 532211lakhs to Rs. 933185 lakhs.

2.Total Expenditure is expected to increase by 6.72%, from Rs. 14823205 lakhs to Rs. 15819945 lakhs

- a. **Expenditure on Compensation of Employees** is likely to increase by 24.35%, from Rs. 1434824 lakhs to Rs. 1784135 lakhs.
- b. **Loan & Advances by State Govt.** decreased by 37.20%, from Rs. 45025 lakhs to Rs. 28277 lakhs.
- c. **Services produced** for own use is likely to increase by 21.75%, from Rs. 1773111 lakhs to Rs. 2158828 lakhs.
- d. Expenditure on **Education** is likely to increase by 18.05%, from Rs. 1264054 lakhs to Rs. 1492227 lakhs.
- e. Expenditure on **Medical & Public Health** is likely to increase by 11.49%, from Rs. 299576 lakhs to Rs. 334010 lakhs.
- f. Expenditure on **Economic Services** is likely to increase by 30.80%, from Rs. 1593783 lakhs to Rs. 2084735 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** is equal Rs. 7965972 lakhs to Rs. 7965972 lakhs.
- h. **Gross Capital Formation (GCF)** is likely to increase by 24.01%, from Rs. 935218 lakhs to Rs. 1159758 lakhs.

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2013-14 was Rs. 14759556 lakhs, whereas estimate of total receipts for 2014-15 is Rs. 14823205 lakhs and during the year 2015-16, it is likely to touch Rs. 15819945 lakhs. Out of the total receipts in 2013-14, revenue & capital receipts was Rs. 3205791 lakhs (21.72%) and remaining Rs. 11553765 lakhs (78.28%) were loan, advances & other receipts. During 2014-15 and 2015-16 the shares of revenue and capital receipts are expected to be 33.08% and 36.64% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 1459 lakhs loans from Govt. of India in 2013-14 which is likely to increase Rs. 4600 lakhs during 2015-16.

STATEMENT No. 1

(Rs. Lakhs)

S.No.	ITEMS	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
A	REVENUE RECEIPTS			
1.	Import Duty	64286	74214	124517
2.	Export Duty	64286	74214	124517
3.	Production Taxes	110861	157533	170135
4.	Product Taxes	1440018	1801528	2144543
5.	Other Transfers	440942	532211	933185
6.	Misc. Receipts & Fees	113804	126183	139837
7.	Intrest	37224	32804	26057
8.	Property Receipts	323385	426326	700204
9.	Revenu Grants From GOI	472617	1512881	1299426
10.	Funds Revenue Account	0	0	0
11.	Capital Receipts	764	0	0
12.	Sale of Assets	0	9	11
13.	Sale of Goods and Services Including(DCUs)	47442	61814	58858
14.	Commercial Receipts	89804	104427	74356
15.	Pension Receipts	358	0	0
	Sub Total (A)	3205791	4904144	5795645
B	LOAN AND ADVANCES, OTHER RECEIPTS			
1.	Borrowing at home	479970	739900	830900
2.	Loan From Govt. of India/Public Debt	1459	4600	4600
3.	Recovery of loan and advance	163727	22500	22082
4.	Deposits and advances	523878	362512	377711
5.	Reserve fund	82756	103424	109252
6.	Suspense & miscellaneous	9522150	7964122	7964122
7.	Remittances	956022	722002	722002
8.	Contingency Fund	0	4671	4000
9.	Inter State Settlement	514	1	1
10.	Cash balance	-176711	-4671	-10370
	Sub Total (B)	11553765	9919061	10024300
	GROSS TOTAL RECEIPTS (A+B)	14759556	14823205	15819945

(2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh government was Rs. 14759556 lakhs in the year 2013-14, whereas same for the year 2014-15 and 2015-16 are expected to be Rs. 14823205 lakhs (R.E.) and Rs. 15819945 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

STATEMENT No. 2

(Rs. Lakhs)

S.No.	ITEMS	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
1.	Compensation of Employees	1168501	1434824	1784135
a.	Salary	752600	1016594	124516
b.	Allowances and Benefits	141096	165397	180367
c.	Pension	274805	252833	377857
2.	Purchase of Goods & Services including Maintenance & Rent	286766	412522	455816
3.	Current Transfer including Subsidy	1013937	1503451	1788723
4.	Transfer in kind	66239	87817	92036
5.	Construction (New Outlay)	615297	960111	1186837
6.	Purchase of Physical Assets	2256	2246	8510
7.	Purchase of Financial Assets	3170	2214	8873
8.	Capital Transfer	385947	805976	844134
9.	Change in Stock	-3290	-24893	-27079
10.	Interest	135053	186477	208130
11.	Borrowing at home	115757	173219	159132
12.	Inter-State Settlement	530	10	10
13.	Contingency Fund	0	4671	4000
14.	Reserve funds	52239	89674	95503
15.	Deposits & Advances	341981	359411	374611
16.	Suspense & Miscellaneous	9443235	7965972	7965972
17.	Remittances	920347	722002	722002
18.	Fund Revenue Account	69500	87632	122877
19.	Loan & Advances by State Govt	131852	45025	28277
20.	Repayment of Loan to GOI	14910	15184	15554
21.	Cash balance	-4671	-10370	-18123
	TOTAL EXPENDITURE	14759556	14823205	15819945

From the above it is clear that during 2015-16 maximum expenditure is marked for Suspense & Miscellaneous Rs. 7965972 (53.97%) followed by Current transfer including Subsidy Rs. 1788723 (12.12%), Compensation of Employees Rs. 1784135 (12.09%) and New outlay Rs. 1186837 (8.04%) and However, corresponding percentages for 2013-14 and 2014-15 were 63.98%, 6.87 %, 7.92 % 4.17% and 53.74%, 10.14%, 9.68%, 6.48% 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 2013-14 were Rs. 175766 lakhs while this was expected to be Rs. 713495 lakhs during 2015-16 as per budget estimates.

STATEMENT No. 3

(Rs. Lakhs)				
S.No.	ITEMS	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
1.	Revenue Receipts	3076896	4762474	5662420
2.	Revenue Expenditure	2901130	4241184	4948925
3.	Surplus on Current A/C (1-2)	175766	521290	713495
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	175766	521290	713495

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

During the year 2013-2014, 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. 103872. During 2014-2015, the N.E.B.R. is Rs. (-) 100050 and 2015-2016 N.E.B.R. to is likely to be Rs. (-) 117283 lakhs.

STATEMENT No. 4

(Rs. Lakhs)				
S.No.	ITEMS	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	641445	985707	1259107
2.	Add Expenditure on Financial Assets	2406	2214	8873
3.	Less Budgetary Borrowings	364213	566681	671768
4.	Less Surplus on Current Account	175766	521290	713495
5.	Net Extra Budgetary Receipts (1+2-3-4)	103872	-100050	-117283

(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	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
	Expenditure :			
1.	Purchase of Commodities & Services including Maintenance	17460	20694	24626
2.	Compensation of Employees	92633	79511	89647
	2.1 Salary	55786	50155	54646
	2.2 Allowances and Benefits	16504	16902	18174
	2.3 Pension	20343	12454	16827
4.	Operating Surplus	9479	24613	28
	4.1 Interest	0	0	0
	4.2 Rent	6	33	28
	4.3 Profits/Loss	9473	24580	0
5.	Consumption of Fixed Capital	0	0	0
	Total Expenditure	119572	124818	114301
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	89804	104427	74356
2.	Imputed Subsidy	29768	20391	39945
	Total Receipts	119572	124818	114301

Above statement shows that Compensation of employees has been rising each year. Imputed subsidy for the year 2013-14 was Rs. 29768 lakhs, which is decreased to Rs. 20391 lakhs in 2014-15 (R.E.) and Rs. 39945 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	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Goods & Services	269300	391795	431162
2.	Compensation of Employees	1075510	1355313	1694488
2.1	Salary & Wages	821406	1114934	1333458
2.2	Pension	254104	240379	361030
3.	Transfer in kind	66239	87817	92036
3.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	1411049	1834925	2217686
4.	Production of Goods and Services	1411049	1834925	2217686
4.1	Services Produced for own use	1363607	1773111	2158828
4.2	Sale of Goods and Services	47442	61814	58858
	GROSS OUTPUT (1)	1411049	1834925	2217686

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 2013-14 Compensation was Rs. 1075510 lakhs, in 2014-15 it was Rs. 1355313 lakhs and in 2015-16 it is expected to be Rs. 1694488 lakhs. 96.64 % of the values of services produced by state govt. were consumed by itself in 2013-14 as against 96.64 % during 2014-15, while this percentage for 2015-16 is likely to be 97.35 % .

(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 2013-14 (A/C), 2014-15 (R.E.) and 2015-16 (B.E.)

It is observed from the statement given below that during 2013-14 maximum expenditure was incurred on Economic Services (Rs. 1024506 lakhs), followed by Education Services (Rs. 856647 lakhs) General Public Services (Rs. 485261 lakhs) and Housing & Other Community Amenities Services (Rs. 408025 lakhs). During 2014-15 expenditure was incurred on Economic Services (increased by 55.57%) followed by Education Services (increased by 47.56%), General Public Services (increased by 22.81%) and Housing & Other Community Amenities Services (increased by 48.38%).

STATEMENT No. 7

(Rs. Lakhs)				
S.No.	Purpose Classification	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
1.	General Public Services	485261	595963	627078
2.	Civil Defence	12022	15817	17121
3.	Education	856647	1264054	1492227
4.	Medical & Public Health	178055	299576	334010
5.	Social Security & Welfare Services	384847	536035	570396
6.	Housing & Other Community Amenities	408025	605409	650813
7.	Cultural, Recreational & Religious Services	62883	87901	103454
8.	Economic Services	1024506	1593783	2084735
	8.1 General Administration/Regulation/ Research & Labour	4893	10899	11608
	8.2 Agriculture, Forestry, Fishing & Hunting	186275	478210	267362
	8.3 Mining, Manufacturing & Construction	31461	47789	72759
	8.4 Electricity, Gas, Steam	53002	130303	227053
	8.5 Water Supply	44414	83494	89097
	8.6 Transport & Communication	292392	449304	583584
	8.7 Other Economic Services n.e.c.	412069	393784	833272
9.	Environmental Protection	0	0	0
10.	Other Services	8061	10666	13088
	TOTAL (ADMINISTRATION DEPARTMENTS)	3420307	5009204	5892972

(8) GROSS CAPITAL FORMATION


Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprises of construction work (road, building and other capital outlay), machinery & equipments etc. .

As per Revised Budget estimates for 2014-15, Gross Capital Formation will be of Rs. 935218 lakhs as compared to the actual Gross Capital Formation of Rs. 612007 lakhs during 2013-14. For the year 2015-16, it is likely to touch the level of Rs. 1159758 lakhs depicting 98.76 % increased over previous year outlay.

STATEMENT No. 8

(Rs. Lakhs)

S.No.	ITEMS	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
	1	2	3	4
(A) Administration Departments				
1.	Construction (New outlay)	393695	700986	874924
2.	Machinery and Equipment	29651	55807	56673
3.	Cultivated Biological Resources	0	352	481
4.	Intellectual Property Products	668	1540	2408
	Total New Outlay	424014	758685	934486
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-3740	-24896	-27089
	Gross Capital Formation (Admin.) A	420274	733789	907397
(B) Departmental Commercial Undertakings				
1.	Construction (New outlay)	170313	180344	227568
2.	Machinery and Equipment	525	1077	1465
3.	Cultivated Biological Resources	20425	19975	23300
4.	Intellectual Property Products	20	30	18
	Total New Outlay	191283	201426	252351
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	450	3	10
	Gross Capital Formation (DCUs) B	191733	201429	252361
	GROSS CAPITAL FORMATION (A+B)	612007	935218	1159758



STATISTICAL TABLES

TABLE - 1

BORROWING ACCOUNT

(Rs. Lakhs)

Items	2013-14 (A/C)		2014-15 (R.E.)		2015-16 (B.E.)	
	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
A. Revenue + Capital A/C	3205791	3743376	4904144	5458407	5795645	6473007
I. Borrowing at home						
1. Internal debt	391730	54056	639500	107819	729500	92732
2. Small saving, provident funds, etc.	88240	61701	100400	65400	101400	66400
3. Other debt						
Total	479970	115757	739900	173219	830900	159132
Net receipts	364213		566681		671768	
II. Borrowing abroad						
1. External debt						
2. Other debt						
Total						
Net receipts						
III. Extra budgetary receipts and adjustments						
1. Loans from Govt. Of India	1459	14910	4600	15184	4600	15554
2. Loans and advances by State Govt.	163727	131852	22500	45025	22082	28277
3. Inter- State settlement	514	530	1	10	1	10
4. Contingency funds	0	0	4671	4671	4000	4000
5. Reserve funds	82756	52239	103424	89674	109252	95503
6. Deposits & advances	523878	341981	362512	359411	377711	374611
7. Suspense & miscellaneous	9522150	9443235	7964122	7965972	7964122	7965972
8. Remittance	956022	920347	722002	722002	722002	722002
9. Cash balance	-176711	-4671	-4671	-10370	-10370	-18123
10. Funds-revenue account	0	69500	0	87632	0	122877
11. Funds-commercial account (Depreciation)	0	0	0	0	0	0
TOTAL	11073795	10969923	9179161	9279211	9193400	9310683
NET RECEIPTS	103872		-100050		-117283	
GROSS TOTAL	14759556	14759556	14823205	14823205	15819945	15819945

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
1	2	3	4
Expenditure			
1. Total Consumption expenditure	1363607	1773111	2158828
1.1 Compensation of employees	1075510	1355313	1694488
a) Wages and salaries	821406	1114934	1333458
b) Pension	254104	240379	361030
1.2 Net purchases of commodities and services	221858	329981	372304
a) Purchases	193728	318595	365718
b) Maintenance	75572	73200	65444
c) Less sales	47442	61814	58858
1.3 Transfer in kind	66239	87817	92036
2. Net interest paid to	135053	186477	208130
2.1 Public authorities	65213	71159	69707
a) Centre	65213	71159	69707
b) States	0	0	0
c) Local authorities	0	0	0
2.2 Foreign Agencies	0	0	0
2.3 Others	69840	115318	138423
2.4 Less Commercial interest	0	0	0
3. Total Subsidies	401050	824645	1152445
3.1 Production subsidies	121074	410840	280996
3.2 Product subsidies	279976	413805	871449
4. Total Current Transfer to(other than inter-Govt.)	349573	237239	250830
4.1 Other Sectors	349573	237239	250830
4.2 Foreign	0	0	0
5. Total Inter-Government Transfer	651847	1219712	1178692
5.1 Current to	293082	461958	425393
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	293082	461958	425393
5.2 Capital to	358765	757754	753299
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	357865	757754	753299
6. Surplus on Current Account	175766	521290	713495
Total Current Expenditure (1+2+3+4+5+6)	3076896	4762474	5662420

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
1	2	3	4
Receipts			
1. Income from entrepreneurship and property	370082	483710	726261
1.1 Profits/Loss	9473	24580	0
1.2 Income from property	360609	459130	726261
1.2.1 Net interest received	37224	32804	26057
(a) Public authorities	27443	11293	4546
(i) Centre	0	0	0
(ii) States	0	0	0
(iii) Local authorities	27443	11293	4546
(b) Foreign	0	0	0
(c) From other sectors	9781	21511	21511
1.2.2 Other property receipts	323385	426326	700204
2. Total tax revenue	2120393	2639700	3496896
2.1 Import Duty	64286	74214	124517
2.2 Export Duty	64286	74214	124516
2.3 Production Taxes	110861	157533	170135
2.4 Product Taxes	1440018	1801528	2144543
2.5 Other Transfers	440942	532211	933185
3. Fess & Miscellaneous Receipts	113804	126183	139837
4 Total Transfers from Public Authoritie	472617	1512881	1299426
4.1 Centre	472617	1512881	1299426
4.2 States	0	0	0
4.3 Local Authorities	0	0	0
TOTAL RECEIPTS (1+2+3+4)	3076896	4762474	5662420

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT

(Rs. Lakhs)

Items	YEARS		
	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
1	2	3	4
I. Expenditure			
Administration			
1. Capital outlay	424014	758685	934486
2. Net purchase of physical assets	2256	2237	8499
2.1 Second hand assets	0	0	0
2.2 Land	2256	2237	8499
3. Change in stock	-3740	-24896	-27089
3.1 Inventory	-3740	-24896	-27089
3.2 Others	0	0	0
4. Capital transfer	27182	48222	90835
4.1 For capital formation	27182	48222	90835
4.2 For others	0	0	0
Total (1 to 4)	449712	784248	1006731
Enterprise			
5. Capital outlay	191283	201456	252366
6. Net purchase of physical assets	0	0	0
6.1 Second hand assets	0	0	0
6.2 Land	0	0	0
7. Change in stock	450	3	10
Total (5 to 7)	191733	201459	252376
TOTAL EXPENDITURE	641445	985707	1259107
II. Receipts			
10. Surplus on current account	175766	521290	713495
11. Consumption of fixed capital	0	0	0
12. Foreign grants	0	0	0
13. Net budgetary borrowing	364213	566681	671768
13.1 At home	364213	566681	671768
13.2 From abroad	0	0	0
14. Other liabilities	101466	-102264	-126156
14.1 Net extra budgetary borrowing	103872	-100050	-117283
14.2 Less net purchase of financial assets	2406	2214	8873
TOTAL RECEIPTS	641445	985707	1259107

TABLE -4**PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS**

(Rs. Lakhs)

Items	YEARS		
	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
1	2	3	4
Expenditure			
1. Purchase of commodity & services (including maintenance)	17460	20694	24626
2. Compensation of employees	92634	79511	89647
2.1 Salary, Allowances& Wages	70886	65280	70898
2.2 Pension	20344	12454	16827
3.3 Benefits	1404	1777	1922
3. Rent	6	33	28
4. Interest	0	0	0
5. Consumption of fixed capital	0	0	0
6. Profits/Loss	9472	24580	0
TOTAL EXPENDITURE	119572	124818	114301
Receipts			
1. Sales	89804	104427	74356
2. Imputed irrigation subsidy	29768	20391	39945
TOTAL RECEIPTS	119572	124818	114301

TABLE - 5**PRODUCTION ACCOUNT OF ADMINISTRATIVE DEPARTMENTS**

(Rs. Lakhs)

Items	YEARS		
	2013-2014 (A/C)	2014-2015 (R.E.)	2015-2016 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	269300	391795	431162
2. Compensation of employees	1075510	1365450	1707883
2.1 Salary & Wages	821406	975843	1183684
2.2 Pension	254104	241112	362006
3. Consumption of fixed Capital	0	0	0
Gross Input (1to4)	1351934	1757245	2139045
1. Production of Goods & Services	1351934	1757245	2139045
1.1 Services Produced for own use	1363607	1565433	1940189
1.2 Sale of Goods & Services	47442	191812	198856
Gross output (1)	1351934	1757245	2139045

TABLE – 6 (A)
ESTIMATES OF OUTUT OF GENERAL GOVERNMENT
YEAR-2013-2014 (A/C)

(Rs. Lakhs)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	700323	254104	124592	1079019	0	1079019	269300	1348319
2-Construction	24064	7496	1012	32572	0	32572	57851	90423
3-Water Supply	11434	4170	541	16145	0	16145	1068	17213
4-Other Services	354164	129152	28675	511991	0	511991	124537	636528
a)Education	268308	97843	23752	389903	0	389903	96694	488597
b)Medical & Public Health	85856	31309	4923	122088	0	122088	25843	147931
c)Sanitaion	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	389662	140818	30228	560708	0	560708	183456	744164
6-Public Administration	310661	113286	94364	518311	0	518311	85844	604155

TABLE-6 (B)
ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
YEAR 2013-2014 (A/C)

(Rs. Lakhs)

Items	Salary	Pen-sion	Others	Rent & Int.	Profit	NDP	CFC	GDP	IC	Output
1	2	3	4	5			6	7	8	9
1-Irrigation	30385	11080	928	0	9473	51866	0	51866	3991	55857
2-Forests	25093	9151	15476	0	0	49720	0	49720	13141	62861
3-Manufacring	308	112	100	6	0	526	0	526	328	854
Total	55786	20343	16504	6	9473	102112	0	102112	17460	119572

TABLE – 6
ESTIMATES OF OUTUT OF GENERAL GOVERNMENT
YEAR-2014-2015 (R.E)

(Rs. Lakhs)								
Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	972892	240379	148495	1361766	0	1361766	391795	1753561
2-Construction	47175	10129	1494	58798	0	58798	68880	127678
3-Water Supply	14780	3676	912	19368	0	19368	1337	20705
4-Other Services	493627	122778	32246	648651	0	648651	189329	837980
a)Education	387093	96280	26523	509896	0	509896	138650	648546
b)Medical & Public Health	106534	26498	5723	138755	0	138755	50679	189434
c)Sanitaion	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	555582	136583	34652	726817	0	726817	259546	986363
6-Public Administration	417310	103796	113843	634949	0	634949	132249	767198

TABLE-6 (B)
ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
YEAR 2014-2015 (R.E.)

(Rs. Lakhs)										
Items	Salary	Pen-sion	Others	Rent & Int.	Profit	NDP	CFC	GDP	IC	Output
1	2	3	4	5			6	7	8	9
1-Irrigation	20587	5112	1308	0	24580	51587	0	51587	5701	57288
2-Forests	29184	7247	15515	26	0	51972	0	51972	14368	66340
3-Manufacring	384	95	79	7	0	565	0	565	622	1187
Total	50155	12454	16902	33	24580	104124	0	104124	20694	124818

TABLE – 6
ESTIMATES OF OUTUT OF GENERAL GOVERNMENT
YEAR-2015-2016 (B.E.)

(Rs. Lakhs)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1180517	361030	162193	1703740	0	1703740	431162	2134902
2-Construction	54144	13837	1717	69698	0	69698	56832	126530
3-Water Supply	16278	5018	921	22217	0	22217	1461	23678
4-Other Services	657522	202674	36482	896678	0	896678	219288	1115966
a)Education	537854	165788	29678	733320	0	733320	162845	896165
b)Medical & Public Health	119668	36886	6804	163358	0	163358	56443	219801
c)Sanitaion	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	727944	221529	39120	988593	0	988593	277581	1266174
6-Public Administration	452573	139501	123073	715147	0	715147	153581	868728

TABLE-6 (B)
ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
YEAR 2015-2016 (B.E.)

(Rs. Lakhs)

Items	Salary	Pen-sion	Others	Rent & Int.	Profit	NDP	CFC	GDP	IC	Output
1	2	3	4	5			6	7	8	9
1-Irrigation	22341	6880	1418	0	0	30639	0	30639	7360	37999
2-Forests	31879	9817	16673	21	0	58390	0	58390	16579	74969
3-Manufacring	426	131	83	7	0	647	0	647	694	1334
Total	54646	16827	18174	28	0	89676	0	89676	24626	114302

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2013-2014 (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	subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	41719	674	1139			2852				9473	55857	0	55857	51866	51866
2. Forest	49002	718	10160	939	534	1508	0	0	0	0	33754	29107	62861	49720	49720
3. Manufacturing	508	12	328	0	0	0	6	0	0	0	193	661	854	526	526
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	508	12	328	0	0	0	6	0	0	0	193	661	854	526	526
4.Other Transport(C.A.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	91229	1404	11627	939	534	4360	6	0	0	9473	89804	29768	119572	102112	102112

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2014-2015 (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	subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	26211	796	738	0	0	4963	0	0	0	24580	57288	0	57288	51587	51587
2. Forest	51006	940	11244	850	800	1474	26	0	0	0	46632	19708	66340	51972	51972
3. Manufacturing	517	41	622	0	0	0	7	0	0	0	507	680	1187	565	565
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	517	41	622	0	0	0	7	0	0	0	507	680	1187	565	565
4.Other Transport(C.A.)	0	0	0	0	3	0	0	0	0	0	0	3	0	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	77734	1777	12604	850	803	6437	33	0	0	24580	104427	20391	124815	104124	104124

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2015-2016 (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	subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	29790	849	1512	0	0	5848	0	0	0	0	29245	8754	37999	30639	30639
2. Forest	57339	1030	13135	930	880	1634	21	0	0	0	44528	30441	74969	58390	58390
3. Manufacturing	597	43	684	0	0	0	7	0	0	0	583	748	1331	647	647
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	597	43	684	0	0	0	7	0	0	0	583	748	1331	647	647
4.Other Transport(C.A.)	0	0	0	0	3	0	0	0	0	0	0	3	3	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	87726	1922	15331	930	883	7482	28	0	0	0	74356	39946	114302	89676	89676

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-ADMINISTRATION 2013-2014 (A/C)

(Rs. Lakhs)

	4.3 Water Supply	4.4 Remediation & Other Utility	5. Const- ruction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
I Construction (P1+P2)	17467	5	0	325663	34304	16256	393695
P1 Dwelling	0	0	0	7018	0	0	7018
P2 Other Building and Structure (P2.1 to P2.4)	17467	5	0	318645	34304	16256	386677
P2.1 Non-Residential Building	20	0	0	54133	33324	14872	102349
P2.2 Other Structures	17447	5	0	31514	980	1384	51330
P2.3 Land Improvvement	0	0	0	1157	0	0	1157
P2.4 Roads & Bridges	0	0	0	231841	0	0	231841
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	126	0	1206	14764	10233	3322	29651
P3.1 Transport Equipment	0	0	0	3879	0	1051	4930
P3.2 ICT Equipment	13	0	1	2108	345	8	2475
P3.3 Other Machinery and Equipment	113	0	1205	8777	9888	2263	22246
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0
IV Intellectual Property Products (P7.1 to P7.5)	5	0	0	571	90	2	668
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	5	0	0	571	90	2	668
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	17598	5	1206	340998	44627	19580	424014
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	644	0	-4384	0	0	0	-3740
Gross Capital Formation	18242	5	-3178	340998	44627	19580	420274

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-ADMINISTRATION 2014-2015 (R.E.)

(Rs. Lakhs)							
	4.3 Water Supply	4.4 Remediation & Other Utility Services	5. Const- ruction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
I Construction (P1+P2)	46557	601	0	513976	65740	74112	700986
P1 Dwelling	0	0	0	19667	260	0	19927
P2 Other Building and Structure (P2.1 to P2.4)	46557	601	0	494309	65480	74112	681059
P2.1 Non-Residential Building	50	0	0	85237	62424	67140	214851
P2.2 Other Structures	46507	601	0	46791	3056	6972	103927
P2.3 Land Improvvement	0	0	0	625	0	0	625
P2.4 Roads & Bridges	0	0	0	361656	0	0	361656
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	217	0	3584	24594	20497	6915	55807
P3.1 Transport Equipment	61	0	0	2756	10	1572	4399
P3.2 ICT Equipment	18	0	220	3562	841	58	4699
P3.3 Other Machinery and Equipment	138	0	3364	18276	19646	5285	46709
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	352	0	0	352
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	352	0	0	352
IV Intellectual Property Products (P7.1 to P7.5)	7	0	145	1090	283	15	1540
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	7	0	145	1090	283	15	1540
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	46781	601	3729	540012	86520	81042	758685
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	-24896	0	0	0	-24896
Gross Capital Formation	46781	601	-21167	540012	86520	81042	733789

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-ADMINISTRATION 2015-2016 (B.E.)

(Rs. Lakhs)

	4.3 Water Supply	4.4 Remediation & Other Utility Services	5. Const- ruction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
I Construction (P1+P2)	43700	30643	0	637404	86399	76778	874924
P1 Dwelling	0	0	0	14223	35	0	14258
P2 Other Building and Structure (P2.1 to P2.4)	43700	30643	0	623181	86364	76778	860666
P2.1 Non-Residential Building	490	0	0	74051	83633	69230	227404
P2.2 Other Structures	43210	30643	0	49090	2731	7548	133222
P2.3 Land Improvvement	0	0	0	1125	0	0	1125
P2.4 Roads & Bridges	0	0	0	498915	0	0	498915
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	1003	0	4495	20652	20670	9853	56673
P3.1 Transport Equipment	166	0	0	2203	45	2467	4881
P3.2 ICT Equipment	18	0	309	4178	1902	72	6479
P3.3 Other Machinery and Equipment	819	0	4186	14271	18723	7314	45313
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	481	0	0	481
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	481	0	0	481
IV Intellectual Property Products (P7.1 to P7.5)	8	0	204	1966	212	18	2408
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	8	0	204	1966	212	18	2408
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	44711	30643	4699	660503	107281	86649	934486
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	-27089	0	0	0	-27089
Gross Capital Formation	44711	30643	-22390	660503	107281	86649	907397

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-DEPARTMENTAL ENTERPRISES 2013-2014 (A/C)

(Rs. Lakhs)

	1.1 Crops	1.3 Forestry & Logging	3.1 Manu- facturing regidterd	3.3 Railways Manu- facturing	4.1 Electri- city	6.1 Trade & Repair Servi- ces	7.1 Rail- ways Trans- port	7.2 Water Trans- port	7.4 Air Trans- port	7.5 Service s Inci- dental to Trans- port	7.7 Commu- nication & Services related to Broad- casting	Total
I Construction (P1+P2)	158746	11191	0	0	0	0	0	0	376	0	0	170313
P1 Dwelling	0	0	0	0	0	0	0	0	0	0	0	0
P2 Other Building and Structure (P2.1 to P2.4)	158746	11191	0	0	0	0	0	0	376	0	0	170313
P2.1 Non-Residential Building	0	2364	0	0	0	0	0	0	0	0	0	2364
P2.2 Other Structures	158746	5977	0	0	0	0	0	0	0	0	0	164723
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	2850	0	0	0	0	0	0	376	0	0	3226
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	235	195	92	0	0	0	0	0	3	0	0	525
P3.1 Transport Equipment	74	0	0	0	0	0	0	0	0	0	0	74
P3.2 ICT Equipment	4	74	0	0	0	0	0	0	0	0	0	78
P3.3 Other Machinery and Equipment	157	121	92	0	0	0	0	0	3	0	0	373
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	20425	0	0	0	0	0	0	0	0	0	20425
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	20425	0	0	0	0	0	0	0	0	0	20425
IV Intellectual Property Products (P7.1 to P7.5)	1	19	0	0	0	0	0	0	0	0	0	20
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	1	19	0	0	0	0	0	0	0	0	0	20
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	158982	31830	92	0	0	0	0	0	379	0	0	191283
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	450	0	0	0	0	0	0	0	0	0	0	450
Gross Capital Formation	159432	31830	92	0	0	0	0	0	379	0	0	191733

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-DEPARTMENTAL ENTERPRISES 2014-2015 (R.E.)

(Rs. Lakhs)

	1.1 Crops	1.3 Forestry & Logging	3.1 Manu- facturing regidterd	3.3 Railways Manu- facturing	4.1 Electri- city	6.1 Trade & Repair Servi- ces	7.1 Rail- ways Trans- port	7.2 Water Trans- port	7.4 Air Trans- port	7.5 Service s Inci- dental to Trans- port	7.7 Commu- nication & Services related to Broad- casting	Total
I Construction (P1+P2)	168409	11129	0	0	0	0	0	0	806	0	0	180344
P1 Dwelling	0	0	0	0	0	0	0	0	0	0	0	0
P2 Other Building and Structure (P2.1 to P2.4)	168409	11129	0	0	0	0	0	0	806	0	0	180344
P2.1 Non-Residential Building	0	2209	0	0	0	0	0	0	0	0	0	2209
P2.2 Other Structures	168409	6330	0	0	0	0	0	0	0	0	0	174739
P2.3 Land Improvment	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	2590	0	0	0	0	0	0	806	0	0	3396
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	681	350	40	0	0	0	0	0	6	0	0	1077
P3.1 Transport Equipment	6	133	0	0	0	0	0	0	0	0	0	139
P3.2 ICT Equipment	25	80	0	0	0	0	0	0	0	0	0	105
P3.3 Other Machinery and Equipment	650	137	40	0	0	0	0	0	6	0	0	833
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	19975	0	0	0	0	0	0	0	0	0	19975
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	19975	0	0	0	0	0	0	0	0	0	19975
IV Intellectual Property Products (P7.1 to P7.5)	11	19	0	0	0	0	0	0	0	0	0	30
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	11	19	0	0	0	0	0	0	0	0	0	30
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	169101	31473	40	0	0	0	0	0	812	0	0	201426
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	3	0	0	0	0	0	0	0	0	0	0	3
Gross Capital Formation	169104	31473	40	0	0	0	0	0	812	0	0	201429

TABLE-8

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE-DEPARTMENTAL ENTERPRISES 2015-2016 (B.E.)**

(Rs. Lakhs)

	1.1 Crops	1.3 Forestry & Logging	3.1 Manu- facturing regidterd	3.3 Railways Manu- facturing	4.1 Electri- city	6.1 Trade & Repair Servi- ces	7.1 Rail- ways Trans- port	7.2 Water Trans- port	7.4 Air Trans- port	7.5 Service s Inci- dental to Trans- port	7.7 Commu- nication & Services related to Broad- casting	Total
I Construction (P1+P2)	218546	7405	0	0	0	0	0	0	1617	0	0	227568
P1 Dwelling	0	0	0	0	0	0	0	0	0	0	0	0
P2 Other Building and Structure (P2.1 to P2.4)	218546	7405	0	0	0	0	0	0	1617	0	0	227568
P2.1 Non-Residential Building	0	830	0	0	0	0	0	0	0	0	0	830
P2.2 Other Structures	218546	3711	0	0	0	0	0	0	0	0	0	222257
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	2864	0	0	0	0	0	0	1617	0	0	4481
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	949	461	44	0	0	0	0	0	11	0	0	1465
P3.1 Transport Equipment	11	0	0	0	0	0	0	0	0	0	0	11
P3.2 ICT Equipment	22	48	0	0	0	0	0	0	0	0	0	70
P3.3 Other Machinery and Equipment	916	413	44	0	0	0	0	0	11	0	0	1384
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	23300	0	0	0	0	0	0	0	0	0	23300
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	23300	0	0	0	0	0	0	0	0	0	23300
IV Intellectual Property Products (P7.1 to P7.5)	10	8	0	0	0	0	0	0	0	0	0	18
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	10	8	0	0	0	0	0	0	0	0	0	18
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	219505	31174	44	0	0	0	0	0	1628	0	0	252351
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	10	0	0	0	0	0	0	0	0	0	0	10
Gross Capital Formation	219515	31174	44	0	0	0	0	0	1628	0	0	252361

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
1. General Public Services	333698	42848	8485	368061
1.1 General Administration, External affairs, Public Order & Safety	333698	42848	8485	368061
1.1.1 Public Order & Safety	232827	26222	740	258309
1.1.2 Planning & Statistical Activities	2424	175	24	2575
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	98447	16451	7721	107177
1.2 General Research	0	0	0	0
2. Defence	11297	315	0	11612
3. Education Affairs & Services	433374	110570	681	543263
3.1 Administration, Regulation & Research	43471	2199	0	45670
3.1.1 Primary Education Affairs	10626	990	0	11616
3.1.2 Secondary Education Affairs	544	84	0	628
3.1.3 Higher Secondary & University Education Affairs	32103	1105	0	33208
3.1.4 Education Affairs n.e.c.	198	20	0	218
3.2 School, Universities & Institutions including Subsidiary	389903	108371	681	497593
3.2.1 Primary Education Affairs	186167	90957	0	277124
3.2.2 Secondary Education Affairs	145934	9177	30	155081
3.2.3 Higher Secondary & University Education Affairs	46549	6980	651	52878
3.2.4 Education Affairs n.e.c.	11253	1257	0	12510
4 Health Affairs and services	124240	26197	1843	148594
4.1 Administration, Regulation & Research	2153	354	0	2507
4.1.1 Allopathic	1982	333	0	2315
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	171	21	0	192
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	122087	25843	1843	146087
4.2.1 Allopathic	96354	18527	87	114794
4.2.2 Homeopathic	500	65	0	565
4.2.3 Ayurvedic	10053	1167	0	11220
4.2.4 Unani	104	11	1756	-1641
4.2.5 Other Medical Services	15076	6073	0	21149
5. Social Security and Welfare Affairs and services	44543	59021	6434	97130
5.1 Social Security Affairs and services	1407	424	0	1831
5.2 Welfare Affairs and Services	43136	58597	6434	95299
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)				
Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
6. Housing and Community Amenity Affairs and Services	28405	4348	232	32521
6.1 Housing and Community Services	28405	4348	232	32521
6.2 Sanitary Affairs Services	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	13658	14956	89	28525
7.1 Art and Cultural Affairs Services	864	2965	0	3829
7.2 Recreational and Sporting Services	12282	11387	16	23653
7.3 Toursim Affairs and Services	512	604	73	1043
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	86004	76116	29303	132817
8.1 General Administration, Regulation & Research	2748	370	840	2278
8.2 Agriculture, Forestry, Fishing and Hunting	47684	13541	22010	39215
8.3 Mining, Manufacturing and Construction	10255	1767	4187	7835
8.4 Electricity, Gas, Steam and Other Sources of Energy	629	91	3	717
8.4.1 Electricity, Gas, and Steam	629	91	3	717
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	16145	1068	917	16296
8.6 Transport and Communication	2243	58955	253	60945
8.6.1 Road transport	1788	55599	0	57387
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	455	556	253	758
8.6.4 Transport and Communication n.e.c.	0	2800	0	2800
8.7 Other Economic Services n.e.c.	6300	324	1093	5531
9. Environmental Protection	0	0	0	0
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
10. Other Services	291	1168	375	1084
10.1 Relief on Calamities	291	1168	375	1084
10.2 Other Miscellaneous Servicees	0			0
TOTAL	1075510	335539	47442	1363607

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
1. General Public Services	380673	53768	12166	422275
1.1 General Administration, External affairs, Public Order & Safety	380673	53768	12166	422275
1.1.1 Public Order & Safety	259850	27641	2806	284685
1.1.2 Planning & Statistical Activities	4992	1388	7	6373
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	115831	24739	9353	131217
1.2 General Research	0	0	0	0
2. Defence	14668	474	0	15142
3. Education Affairs & Services	577292	155980	411	732861
3.1 Administration, Regulation & Research	67395	6395	0	73790
3.1.1 Primary Education Affairs	11979	3344	0	15323
3.1.2 Secondary Education Affairs	670	403	0	1073
3.1.3 Higher Secondary & University Education Affairs	54507	2606	0	57113
3.1.4 Education Affairs n.e.c.	239	42	0	281
3.2 School, Universities & Institutions including Subsidiary	509897	149585	411	659071
3.2.1 Primary Education Affairs	254817	115686	0	370503
3.2.2 Secondary Education Affairs	168700	20173	25	188848
3.2.3 Higher Secondary & University Education Affairs	70678	10189	386	80481
3.2.4 Education Affairs n.e.c.	15702	3537	0	19239
4. Health Affairs and services	141770	51176	1392	191554
4.1 Administration, Regulation & Research	3016	497	0	3513
4.1.1 Allopathic	2787	441	0	3228
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	229	56	0	285
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	138754	50679	1392	188041
4.2.1 Allopathic	107135	43990	92	151033
4.2.2 Homeopathic	618	114	0	732
4.2.3 Ayurvedic	12716	2115	0	14831
4.2.4 Unani	190	39	1300	-1071
4.2.5 Other Medical Services	18095	4421	0	22516
5. Social Security and Welfare Affairs and services	62180	77142	1000	138322
5.1 Social Security Affairs and services	6420	1008	0	7428
5.2 Welfare Affairs and Services	55760	76134	1000	130894
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)				
Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
6. Housing and Community Amenity Affairs and Services	38659	7361	1110	44910
6.1 Housing and Community Services	38659	7361	1110	44910
6.2 Sanitary Affairs Services	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	19053	20249	73	39229
7.1 Art and Cultural Affairs Services	1072	2023		3095
7.2 Recreational and Sporting Services	17405	12105	50	29460
7.3 Toursim Affairs and Services	576	6121	23	6674
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	120522	111049	45655	185916
8.1 General Administration, Regulation & Research	4800	1450	170	6080
8.2 Agriculture, Forestry, Fishing and Hunting	59854	32535	39623	52766
8.3 Mining, Manufacturing and Construction	12067	2940	5201	9806
8.4 Electricity, Gas, Steam and Other Sources of Energy	781	2583	1	3363
8.4.1 Electricity, Gas, and Steam	781	83	1	863
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	2500	0	2500
8.5 Drinking Water Supply	19368	1487	450	20405
8.6 Transport and Communication	16420	69340	0	85760
8.6.1 Road transport	15907	60555	0	76462
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	513	765	0	1278
8.6.4 Transport and Communication n.e.c.	0	8020	0	8020
8.7 Other Economic Services n.e.c.	7232	714	210	7736
9. Environmental Protection	0	0	0	0
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
10. Other Services	496	2413	7	2902
10.1 Relief on Calamities	496	2413	7	2902
10.2 Other Miscellaneous Servicees	0	0	0	0
TOTAL	1355313	479612	61814	1773111

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
1. General Public Services	430642	55754	13004	473392
1.1 General Administration, External affairs, Public Order & Safety	430642	55754	13004	473392
1.1.1 Public Order & Safety	292071	30375	3014	319432
1.1.2 Planning & Statistical Activities	3666	1046	7	4705
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	134905	24333	9983	149255
1.2 General Research	0	0	0	0
2. Defence	16073	387	0	16460
3. Education Affairs & Services	806176	181102	683	986595
3.1 Administration, Regulation & Research	72855	6894	0	79749
3.1.1 Primary Education Affairs	13228	3418	0	16646
3.1.2 Secondary Education Affairs	788	308	0	1096
3.1.3 Higher Secondary & University Education Affairs	58598	3142	0	61740
3.1.4 Education Affairs n.e.c.	241	26	0	267
3.2 School, Universities & Institutions including Subsidiary	733321	174208	683	906846
3.2.1 Primary Education Affairs	417847	120012	0	537859
3.2.2 Secondary Education Affairs	190637	18208	30	208815
3.2.3 Higher Secondary & University Education Affairs	103575	14197	653	117119
3.2.4 Education Affairs n.e.c.	21262	21791	0	43053
4 Health Affairs and services	167274	57715	1470	223519
4.1 Administration, Regulation & Research	3915	1945	1373	4487
4.1.1 Allopathic	3638	1888	1373	4153
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	277	57	0	334
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	163359	55770	97	219032
4.2.1 Allopathic	127846	49183	97	176932
4.2.2 Homeopathic	718	130	0	848
4.2.3 Ayurvedic	14151	2319	0	16470
4.2.4 Unani	187	-1331	0	-1144
4.2.5 Other Medical Services	20457	5469	0	25926
5. Social Security and Welfare Affairs and services	60227	107358	626	166959
5.1 Social Security Affairs and services	2408	5792	0	8200
5.2 Welfare Affairs and Services	57819	101566	626	158759
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)				
Economic Classification Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
6. Housing and Community Amenity Affairs and Services	46969	7076	1134	52911
6.1 Housing and Community Services	46969	7076	1134	52911
6.2 Sanitary Affairs Services	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	20580	28415	75	48920
7.1 Art and Cultural Affairs Services	1315	5070	0	6385
7.2 Recreational and Sporting Services	18612	22793	50	41355
7.3 Toursim Affairs and Services	653	552	25	1180
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	145973	84222	41858	188337
8.1 General Administration, Regulation & Research	4717	2176	180	6713
8.2 Agriculture, Forestry, Fishing and Hunting	76079	18433	39777	54735
8.3 Mining, Manufacturing and Construction	13934	5058	1220	17772
8.4 Electricity, Gas, Steam and Other Sources of Energy	1212	612	1	1823
8.4.1 Electricity, Gas, and Steam	1212	112	1	1323
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	500	0	500
8.5 Drinking Water Supply	22217	1611	470	23358
8.6 Transport and Communication	19144	55677	0	74821
8.6.1 Road transport	18553	52322	0	70875
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	591	755	0	1346
8.6.4 Transport and Communication n.e.c.	0	2600	0	2600
8.7 Other Economic Services n.e.c.	8670	655	210	9115
9. Environmental Protection	0	0	0	0
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
10. Other Services	574	1169	8	1735
10.1 Relief on Calamities	574	1169	8	1735
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	1694488	523198	58858	2158828

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Product Sub-sidies	Production Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	0	0	0	2997	5
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	2997	5
1.1.1 Public Order & Safety	0	0	0	973	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	2024	5
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	40	0
3. Education Affairs & Services	0	0	187979	44394	18104
3.1 Administration, Regulation & Research	0	0	0	23	0
3.1.1 Primary Education Affairs	0	0	0	3	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	20	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	187979	44371	18104
3.2.1 Primary Education Affairs	0	0	146080	12219	3186
3.2.2 Secondary Education Affairs	0	0	40526	21106	10740
3.2.3 Higher Secondary & University Education Affairs	0	0	1373	10741	2721
3.2.4 Education Affairs n.e.c.	0	0	0	305	1457
4 Health Affairs and services	0	0	1271	7432	339
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	1271	7432	339
4.2.1 Allopathic	0	0	1018	1192	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	339
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	253	6240	0
5. Social Security and Welfare Affairs and services	174261	0	53233	7152	1856
5.1 Social Security Affairs and services	0	0	50998	1929	526
5.2 Welfare Affairs and Services	174261	0	2235	5223	1330
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				
	Product Sub-sidies	Production Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	0	0	33397	229	0
6.1 Housing and Community Services	0	0	33397	229	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	2590	5942	780
7.1 Art and Cultural Affairs Services	0	0	0	164	622
7.2 Recreational and Sporting Services	0	0	2590	5678	73
7.3 Toursim Affairs and Services	0	0	0	100	85
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	105715	121074	14612	205939	13027
8.1 General Administration, Regulation & Research	0	0	0	137	0
8.2 Agriculture, Forestry, Fishing and Hunting	1296	73388	1170	15550	6864
8.3 Mining, Manufacturing and Construction	6	9738	10374	105	136
8.4 Electricity, Gas, Steam and Other Sources of Energy	13720	28151	0	0	0
8.4.1 Electricity, Gas, and Steam	13720	28151	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	3068	7	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	90693	9797	0	190140	6027
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	5336	0
10.1 Relief on Calamities	0	0	0	5336	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	279976	121074	293082	279461	34111

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Product Sub-sidies	Production Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	0	0	70	3800	1002
1.1 General Administration, External affairs, Public Order & Safety	0	0	70	3800	1002
1.1.1 Public Order & Safety	0	0	70	1723	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	2077	1002
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	52	0
3. Education Affairs & Services	0	0	332910	64980	21629
3.1 Administration, Regulation & Research	0	0	0	23	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	23	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	332910	64957	21629
3.2.1 Primary Education Affairs	0	0	260710	17218	5100
3.2.2 Secondary Education Affairs	0	0	71250	24595	14698
3.2.3 Higher Secondary & University Education Affairs	0	0	950	20616	0
3.2.4 Education Affairs n.e.c.	0	0	0	2528	1831
4 Health Affairs and services	0	0	2849	21675	500
4.1 Administration, Regulation & Research	0	0	0	7	0
4.1.1 Allopathic	0	0	0	5	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	0	0	2849	21668	500
4.2.1 Allopathic	0	0	2540	21532	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	500
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	309	136	0
5. Social Security and Welfare Affairs and services	0	0	64499	13675	3362
5.1 Social Security Affairs and services	0	0	61068	4343	538
5.2 Welfare Affairs and Services	0	0	3431	9332	2824
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Product Sub-sidies	Production Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	0	0	35962	1764	0
6.1 Housing and Community Services	0	0	35962	1764	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	70	14881	1194
7.1 Art and Cultural Affairs Services	0	0	0	1813	819
7.2 Recreational and Sporting Services	0	0	70	13068	375
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	413805	410840	25598	12436	22265
8.1 General Administration, Regulation & Research	0	0	0	559	0
8.2 Agriculture, Forestry, Fishing and Hunting	7507	355331	4728	11558	9320
8.3 Mining, Manufacturing and Construction	5	10749	18238	205	167
8.4 Electricity, Gas, Steam and Other Sources of Energy	47380	32760	0	0	11600
8.4.1 Electricity, Gas, and Steam	47380	32760	0	0	11600
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	2632	92	0
8.6 Transport and Communication	0	0	0	20	0
8.6.1 Road transport	0	0	0	20	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	358913	12000	0	2	1178
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	5415	0
10.1 Relief on Calamities	0	0	0	5415	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	413805	410840	461958	138678	49952

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Product Sub-sidies	Production Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	0	0	70	2946	3000
1.1 General Administration, External affairs, Public Order & Safety	0	0	70	2946	3000
1.1.1 Public Order & Safety	0	0	70	238	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	2708	3000
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	42	0
3. Education Affairs & Services	0	0	268730	70096	23714
3.1 Administration, Regulation & Research	0	0	0	23	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	23	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	268730	70073	23714
3.2.1 Primary Education Affairs	0	0	190608	19363	5100
3.2.2 Secondary Education Affairs	0	0	78122	28962	16768
3.2.3 Higher Secondary & University Education Affairs	0	0	0	19254	0
3.2.4 Education Affairs n.e.c.	0	0	0	2494	1846
4 Health Affairs and services	0	0	2970	17860	500
4.1 Administration, Regulation & Research	0	0	0	2	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	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	0	0	2970	17858	500
4.2.1 Allopathic	0	0	2540	16977	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	500
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	430	881	0
5. Social Security and Welfare Affairs and services	0	0	75815	17330	3494
5.1 Social Security Affairs and services	0	0	73487	6311	645
5.2 Welfare Affairs and Services	0	0	2328	11019	2849
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				
	Product Sub-sidies	Prod-uction Sub-sidies	Transfer Local Autho-rities	Trans-fers, Indui-viduals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	0	0	41891	1144	0
6.1 Housing and Community Services	0	0	41891	1144	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	1510	10386	1254
7.1 Art and Cultural Affairs Services	0	0	0	2049	864
7.2 Recreational and Sporting Services	0	0	1510	8337	390
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	871449	280996	34407	14678	10881
8.1 General Administration, Regulation & Research			0	728	0
8.2 Agriculture, Forestry, Fishing and Hunting	3719	131692	5206	13577	10034
8.3 Mining, Manufacturing and Construction		13505	25303	263	155
8.4 Electricity, Gas, Steam and Other Sources of Energy	73482	123000	0	0	0
8.4.1 Electricity, Gas, and Steam	73340	123000	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	142	0	0	0	0
8.5 Drinking Water Supply	0	0	3898	88	0
8.6 Transport and Communication	0	0	0	20	0
8.6.1 Road transport	0	0	0	20	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	794248	12799	0	2	692
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	6326	0
10.1 Relief on Calamities	0	0	0	6326	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	871449	280996	425393	140808	42843

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(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
1. General Public Services	1119	0	0	4121	372182
1.1 General Administration, External affairs, Public Order & Safety	689	0	0	3691	371752
1.1.1 Public Order & Safety	498	0	0	1471	259780
1.1.2 Planning & Statistical Activities	0	0	0	0	2575
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	191	0	0	2220	109397
1.2 General Research	430	0	0	430	430
2. Defence	0	0	0	40	11652
3. Education Affairs & Services	15961	0	0	266438	809701
3.1 Administration, Regulation & Research	6723	0	0	6746	52416
3.1.1 Primary Education Affairs	0	0	0	3	11619
3.1.2 Secondary Education Affairs	0	0	0	0	628
3.1.3 Higher Secondary & University Education Affairs	6081	0	0	6101	39309
3.1.4 Education Affairs n.e.c.	642	0	0	642	860
3.2 School, Universities & Institutions including Subsidiary	9238	0	0	259692	757285
3.2.1 Primary Education Affairs	0	0	0	161485	438609
3.2.2 Secondary Education Affairs	0	0	0	72372	227453
3.2.3 Higher Secondary & University Education Affairs	9068	0	0	23903	76781
3.2.4 Education Affairs n.e.c.	170	0	0	1932	14442
4. Health Affairs and services	732	0	0	9774	158368
4.1 Administration, Regulation & Research	0	0	0	0	2507
4.1.1 Allopathic	0	0	0	0	2315
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	192
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	732	0	0	9774	155861
4.2.1 Allopathic	684	0	0	2894	117688
4.2.2 Homeopathic	0	0	0	0	565
4.2.3 Ayurvedic	1	0	0	340	11560
4.2.4 Unani	0	0	0	0	-1641
4.2.5 Other Medical Services	47	0	0	6540	27689
5. Social Security and Welfare Affairs and services	2079	0	0	238581	335711
5.1 Social Security Affairs and services	0	0	0	53453	55284
5.2 Welfare Affairs and Services	2079	0	0	185128	280427
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)					
Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer, Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
6. Housing and Community Amenity Affairs and Services	1275	0	0	34901	67422
6.1 Housing and Community Services	1250	0	0	34876	67397
6.2 Sanitary Affairs Services	25	0	0	25	25
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	1416	0	0	10728	39253
7.1 Art and Cultural Affairs Services	68	0	0	854	4683
7.2 Recreational and Sporting Services	146	0	0	8487	32140
7.3 Toursim Affairs and Services	1202	0	0	1387	2430
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	13419	0	0	473786	606603
8.1 General Administration, Regulation & Research	2399	0	0	2536	4814
8.2 Agriculture, Forestry, Fishing and Hunting	9620	0	0	107888	147103
8.3 Mining, Manufacturing and Construction	758	0	0	21117	28952
8.4 Electricity, Gas, Steam and Other Sources of Energy	562	0	0	42433	43150
8.4.1 Electricity, Gas, and Steam	562	0	0	42433	43150
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	3075	19371
8.6 Transport and Communication	80	0	0	80	61025
8.6.1 Road transport	0	0	0	0	57387
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	758
8.6.4 Transport and Communication n.e.c.	80	0	0	80	2880
8.7 Other Economic Services n.e.c.	0	0	0	296657	302188
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	5336	6420
10.1 Relief on Calamities	0	0	0	5336	6420
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	36001	0	0	1043705	2407312

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(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
1. General Public Services	1687	0	0	6559	428834
1.1 General Administration, External affairs, Public Order & Safety	1024	0	0	5896	428171
1.1.1 Public Order & Safety	775	0	0	2568	287253
1.1.2 Planning & Statistical Activities	0	0	0	0	6373
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	249	0	0	3328	134545
1.2 General Research	663	0	0	663	663
2. Defence	0	0	0	52	15194
3. Education Affairs & Services	19482	0	0	439001	1171862
3.1 Administration, Regulation & Research	6498	0	0	6521	80311
3.1.1 Primary Education Affairs	0	0	0	0	15323
3.1.2 Secondary Education Affairs	0	0	0	0	1073
3.1.3 Higher Secondary & University Education Affairs	5696	0	0	5719	62832
3.1.4 Education Affairs n.e.c.	802	0	0	802	1083
3.2 School, Universities & Institutions including Subsidiary	12984	0	0	432480	1091551
3.2.1 Primary Education Affairs	0	0	0	283028	653531
3.2.2 Secondary Education Affairs	0	0	0	110543	299391
3.2.3 Higher Secondary & University Education Affairs	6835	0	0	28401	108882
3.2.4 Education Affairs n.e.c.	6149	0	0	10508	29747
4 Health Affairs and services	417	0	0	25441	216995
4.1 Administration, Regulation & Research	0	0	0	7	3520
4.1.1 Allopathic	0	0	0	5	3233
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	287
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	417	0	0	25434	213475
4.2.1 Allopathic	217	0	0	24289	175322
4.2.2 Homeopathic	0	0	0	0	732
4.2.3 Ayurvedic	0	0	0	500	15331
4.2.4 Unani	0	0	0	0	-1071
4.2.5 Other Medical Services	200	0	0	645	23161
5. Social Security and Welfare Affairs and services	1707	0	0	83243	221565
5.1 Social Security Affairs and services	0	0	0	65949	73377
5.2 Welfare Affairs and Services	1707	0	0	17294	148188
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)					
Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
6. Housing and Community Amenity Affairs and Services	2906	0	0	40632	85542
6.1 Housing and Community Services	2781	0	0	40507	85417
6.2 Sanitary Affairs Services	125	0	0	125	125
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	2595	0	0	18740	57969
7.1 Art and Cultural Affairs Services	140	0	0	2772	5867
7.2 Recreational and Sporting Services	150	0	0	13663	43123
7.3 Toursim Affairs and Services	2305	0	0	2305	8979
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	19815	0	0	904759	1090675
8.1 General Administration, Regulation & Research	3775	0	0	4334	10414
8.2 Agriculture, Forestry, Fishing and Hunting	13753	0	0	402197	454963
8.3 Mining, Manufacturing and Construction	1081	0	0	30445	40251
8.4 Electricity, Gas, Steam and Other Sources of Energy	1000	0	0	92740	96103
8.4.1 Electricity, Gas, and Steam	1000	0	0	92740	93603
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	2500
8.5 Drinking Water Supply	0	0	0	2724	23129
8.6 Transport and Communication	206	0	0	226	85986
8.6.1 Road transport	0	0	0	20	76482
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	1278
8.6.4 Transport and Communication n.e.c.	206	0	0	206	8226
8.7 Other Economic Services n.e.c.	0	0	0	372093	379829
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	5415	8317
10.1 Relief on Calamities	0	0	0	5415	8317
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	48609	0	0	1523842	3296953

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (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 to 13)	
1	11	12	13	14	15
1. General Public Services	2019	0	0	8035	481427
1.1 General Administration, External affairs, Public Order & Safety	1144	0	0	7160	480552
1.1.1 Public Order & Safety	885	0	0	1193	320625
1.1.2 Planning & Statistical Activities	0	0	0	0	4705
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	259	0	0	5967	155222
1.2 General Research	875	0	0	875	875
2. Defence	0	0	0	42	16502
3. Education Affairs & Services	25728	0	0	388268	1374863
3.1 Administration, Regulation & Research	6317	0	0	6340	86089
3.1.1 Primary Education Affairs	0	0	0	0	16646
3.1.2 Secondary Education Affairs	0	0	0	0	1096
3.1.3 Higher Secondary & University Education Affairs	5515	0	0	5538	67278
3.1.4 Education Affairs n.e.c.	802	0	0	802	1069
3.2 School, Universities & Institutions including Subsidiary	19411	0	0	381928	1288774
3.2.1 Primary Education Affairs	0	0	0	215071	752930
3.2.2 Secondary Education Affairs	0	0	0	123852	332667
3.2.3 Higher Secondary & University Education Affairs	8898	0	0	28152	145271
3.2.4 Education Affairs n.e.c.	10513	0	0	14853	57906
4 Health Affairs and services	1467	0	0	22797	246316
4.1 Administration, Regulation & Research	0	0	0	2	4489
4.1.1 Allopathic	0	0	0	0	4153
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	336
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	1467	0	0	22795	241827
4.2.1 Allopathic	217	0	0	19734	196666
4.2.2 Homeopathic	0	0	0	0	848
4.2.3 Ayurvedic	0	0	0	500	16970
4.2.4 Unani	0	0	0	0	-1144
4.2.5 Other Medical Services	1250	0	0	2561	28487
5. Social Security and Welfare Affairs and services	1275	0	0	97914	264873
5.1 Social Security Affairs and services	0	0	0	80443	88643
5.2 Welfare Affairs and Services	1275	0	0	17471	176230
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)					
Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
6. Housing and Community Amenity Affairs and Services	4150	0	0	47185	100096
6.1 Housing and Community Services	4125	0	0	47160	100071
6.2 Sanitary Affairs Services	25	0	0	25	25
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	4051	0	0	17201	66121
7.1 Art and Cultural Affairs Services	76	0	0	2989	9374
7.2 Recreational and Sporting Services	310	0	0	10547	51902
7.3 Toursim Affairs and Services	3665	0	0	3665	4845
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	28489	0	0	1240900	1429237
8.1 General Administration, Regulation & Research	3775	0	0	4503	11216
8.2 Agriculture, Forestry, Fishing and Hunting	22248	0	0	186476	241211
8.3 Mining, Manufacturing and Construction	1310	0	0	40536	58308
8.4 Electricity, Gas, Steam and Other Sources of Energy	750	0	0	197232	199055
8.4.1 Electricity, Gas, and Steam	0	0	0	196340	197663
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	750	0	0	892	1392
8.5 Drinking Water Supply	0	0	0	3986	27344
8.6 Transport and Communication	406	0	0	426	75247
8.6.1 Road transport	0	0	0	20	70895
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	1346
8.6.4 Transport and Communication n.e.c.	406	0	0	406	3006
8.7 Other Economic Services n.e.c.	0	0	0	807741	816856
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	6326	8061
10.1 Relief on Calamities	0	0	0	6326	8061
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	67179	0	0	1828668	3987496

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay R./Non R.	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay & Ict
1	16	17	18	19	20
1. General Public Services	27183	646	3252	7375	1298
1.1 General Administration, External affairs, Public Order & Safety	27183	646	3252	7375	1298
1.1.1 Public Order & Safety	13061	0	2878	6981	418
1.1.2 Planning & Statistical Activities	323	646	0	69	128
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	13799	0	374	325	752
1.2 General Research	0	0	0	0	0
2. Defence	239	0	124	4	3
3. Education Affairs & Services	33350	0	51	10139	802
3.1 Administration, Regulation & Research	26	0	51	251	367
3.1.1 Primary Education Affairs		0	35	54	140
3.1.2 Secondary Education Affairs	26	0	5	0	123
3.1.3 Higher Secondary & University Education Affairs	0	0	11	196	104
3.1.4 Education Affairs n.e.c.	0	0	0	1	0
3.2 School, Universities & Institutions including Subsidiary	33324	0	0	9888	435
3.2.1 Primary Education Affairs	5993	0	0	6017	18
3.2.2 Secondary Education Affairs	12105	0	0	1915	138
3.2.3 Higher Secondary & University Education Affairs	10052	0	0	1234	112
3.2.4 Education Affairs n.e.c.	5174	0	0	722	167
4. Health Affairs and services	14872	0	1106	2282	43
4.1 Administration, Regulation & Research	0	0	55	19	33
4.1.1 Allopathic	0	0	55	18	30
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	1	3
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	14872	0	1051	2263	10
4.2.1 Allopathic	13660	0	59	1480	8
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	55	0	0	28	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	1157	0	992	755	2
5. Social Security and Welfare Affairs and services	12240	2762	58	150	44
5.1 Social Security Affairs and services	0	0	0	1	0
5.2 Welfare Affairs and Services	12240	2762	58	149	44
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 R./Non R.	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay & Ict
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	2881	1742	25	21	9
6.1 Housing and Community Services	2881	1742	25	21	9
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	15871	0	15	171	26
7.1 Art and Cultural Affairs Services	8908	0	0	21	1
7.2 Recreational and Sporting Services	6523	0	15	150	18
7.3 Toursim Affairs and Services	440	0	0	0	7
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	2731	226691	299	2065	770
8.1 General Administration, Regulation & Research	19	0	24	23	13
8.2 Agriculture, Forestry, Fishing and Hunting	491	0	67	160	32
8.3 Mining, Manufacturing and Construction	284	972	46	152	15
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1	0
8.4.1 Electricity, Gas, and Steam	0	0	0	1	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	20	0	0	113	18
8.6 Transport and Communication	0	225719	105	1565	6
8.6.1 Road transport	0	225680	100	1093	6
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	39	5	472	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	1917	0	57	51	686
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	39	148
10.1 Relief on Calamities	0	0	0	39	148
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	109367	231841	4930	22246	3143

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay R./Non R.	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay & Ict
1	16	17	18	19	20
1. General Public Services	39742	0	2280	14107	3798
1.1 General Administration, External affairs, Public Order & Safety	39742	0	2280	14107	3798
1.1.1 Public Order & Safety	16643	0	1641	12573	1388
1.1.2 Planning & Statistical Activities	0	0	0	444	220
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	23099	0	639	1090	2190
1.2 General Research	0	0	0	0	0
2. Defence	556	0	23	16	6
3. Education Affairs & Services	62805	0	16	20127	1327
3.1 Administration, Regulation & Research	121	0	6	481	203
3.1.1 Primary Education Affairs	0	0	0	174	51
3.1.2 Secondary Education Affairs	61	0	0	3	128
3.1.3 Higher Secondary & University Education Affairs	60	0	6	298	19
3.1.4 Education Affairs n.e.c.	0	0	0	6	5
3.2 School, Universities & Institutions including Subsidiary	62684	0	10	19646	1124
3.2.1 Primary Education Affairs	7506	0	0	6778	29
3.2.2 Secondary Education Affairs	26251	0	0	2400	720
3.2.3 Higher Secondary & University Education Affairs	15580	0	10	5441	122
3.2.4 Education Affairs n.e.c.	13347	0	0	5027	253
4 Health Affairs and services	67140	0	1583	5802	101
4.1 Administration, Regulation & Research	0	0	11	517	28
4.1.1 Allopathic	0	0	11	515	26
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	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	67140	0	1572	5285	73
4.2.1 Allopathic	64950	0	1105	4249	63
4.2.2 Homeopathic	0	0	0	9	0
4.2.3 Ayurvedic	40	0	0	187	4
4.2.4 Unani	0	0	0	4	0
4.2.5 Other Medical Services	2150	0	467	836	6
5. Social Security and Welfare Affairs and services	17698	4837	6	315	163
5.1 Social Security Affairs and services	0	0	0	44	0
5.2 Welfare Affairs and Services	17698	4837	6	271	163
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 R./Non R.	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay & Ict
1		16	17	18	19	20
6. Housing and Community Amenity Affairs and Services		23274	3843	21	643	59
6.1	Housing and Community Services	23274	3843	21	643	59
6.2	Sanitary Affairs Services	0	0	0	0	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services		22606	0	29	760	50
7.1	Art and Cultural Affairs Services	13269	0	0	39	3
7.2	Recreational and Sporting Services	8837	0	29	719	41
7.3	Tourism Affairs and Services	500	0	0	2	6
7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services		957	352976	311	4828	729
8.1	General Administration, Regulation & Research	425	0	0	39	21
8.2	Agriculture, Forestry, Fishing and Hunting	150	0	26	566	59
8.3	Mining, Manufacturing and Construction	332	2401	73	508	24
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	4	0
8.4.1	Electricity, Gas, and Steam	0	0	0	4	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	50	0	61	138	25
8.6	Transport and Communication	0	350575	111	3523	437
8.6.1	Road transport	0	350525	111	2928	37
8.6.2	Water transport	0	0	0	0	0
8.6.3	Air transport	0	50	0	595	0
8.6.4	Transport and Communication n.e.c.	0	0	0	0	400
8.7	Other Economic Services n.e.c.	0	0	40	50	163
9. Environmental Protection		0	0	0	0	0
9.1	Waste Management	0	0	0	0	0
9.2	Waste Water Management	0	0	0	0	0
9.3	Prevention and Control of Pollution	0	0	0	0	0
9.4	Environmental Research & Education	0	0	0	0	0
9.5	Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services		0	0	130	111	6
10.1	Relief on Calamities	0	0	130	111	6
10.2	Other Miscellaneous Services	0	0	0	0	0
TOTAL		234778	361656	4399	46709	6239

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay R./Non R.	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay & Ict
1	16	17	18	19	20
1. General Public Services	39814	0	1823	8428	4521
1.1 General Administration, External affairs, Public Order & Safety	39814	0	1823	8428	4521
1.1.1 Public Order & Safety	20103	0	1186	7860	1046
1.1.2 Planning & Statistical Activities		0	102	20	254
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	19711	0	535	548	3221
1.2 General Research	0	0	0	0	0
2. Defence	585	0	11	10	7
3. Education Affairs & Services	87834	0	74	19199	2520
3.1 Administration, Regulation & Research	4166	0	29	476	406
3.1.1 Primary Education Affairs	0	0	11	144	58
3.1.2 Secondary Education Affairs	26	0	0	3	119
3.1.3 Higher Secondary & University Education Affairs	4140	0	18	324	228
3.1.4 Education Affairs n.e.c.	0	0	0	5	1
3.2 School, Universities & Institutions including Subsidiary	83668	0	45	18723	2114
3.2.1 Primary Education Affairs	1180	0	0	3237	44
3.2.2 Secondary Education Affairs	36793	0	0	2475	578
3.2.3 Higher Secondary & University Education Affairs	30140	0	45	7460	144
3.2.4 Education Affairs n.e.c.	15555	0	0	5551	1348
4 Health Affairs and services	69230	0	2484	7335	117
4.1 Administration, Regulation & Research	0	0	17	21	27
4.1.1 Allopathic	0	0	11	18	25
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	6	3	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	69230	0	2467	7314	90
4.2.1 Allopathic	64745	0	1796	6026	78
4.2.2 Homeopathic	0	0	0	9	0
4.2.3 Ayurvedic	20	0	13	193	5
4.2.4 Unani	0	0	0	4	0
4.2.5 Other Medical Services	4465	0	658	1082	7
5. Social Security and Welfare Affairs and services	8634	3777	0	2372	149
5.1 Social Security Affairs and services	0	0	0	31	0
5.2 Welfare Affairs and Services	8634	3777	0	2341	149
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 R./Non R.	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay & Ict
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	6072	4440	44	861	29
6.1 Housing and Community Services	6072	4440	44	861	29
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	25501	796	60	818	179
7.1 Art and Cultural Affairs Services	13419	796	0	81	107
7.2 Recreational and Sporting Services	11982	0	60	735	64
7.3 Toursim Affairs and Services	100	0	0	2	8
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	3992	489902	380	6216	1359
8.1 General Administration, Regulation & Research	150	0	6	52	68
8.2 Agriculture, Forestry, Fishing and Hunting	289	0	62	700	75
8.3 Mining, Manufacturing and Construction	3063	5364	70	660	122
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	33	18	15
8.4.1 Electricity, Gas, and Steam	0	0	33	18	15
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	490	0	166	819	26
8.6 Transport and Communication	0	484538	27	3940	827
8.6.1 Road transport	0	484528	27	3437	76
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	10	0	503	1
8.6.4 Transport and Communication n.e.c.	0	0	0	0	750
8.7 Other Economic Services n.e.c.	0	0	16	27	226
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	5	74	6
10.1 Relief on Calamities	0	0	5	74	6
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	241662	498915	4881	45313	8887

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay & Land Imp.	Change in Stock	Gross Capital Formation (16to24)
1	21	22	23	24	25
1. General Public Services	0	0	6071	-4384	41441
1.1 General Administration, External affairs, Public Order & Safety	0	0	6071	-4384	41441
1.1.1 Public Order & Safety	0	0	4742	0	28080
1.1.2 Planning & Statistical Activities	0	0	646	0	1812
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	683	-4384	11549
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	370
3. Education Affairs & Services	0	0	980	0	45322
3.1 Administration, Regulation & Research	0	0	0	0	695
3.1.1 Primary Education Affairs	0	0	0	0	229
3.1.2 Secondary Education Affairs	0	0	0	0	154
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	311
3.1.4 Education Affairs n.e.c.	0	0	0	0	1
3.2 School, Universities & Institutions including Subsidiary	0	0	980	0	44627
3.2.1 Primary Education Affairs	0	0	399	0	12427
3.2.2 Secondary Education Affairs	0	0	549	0	14707
3.2.3 Higher Secondary & University Education Affairs	0	0	30	0	11428
3.2.4 Education Affairs n.e.c.	0	0	2	0	6065
4. Health Affairs and services	0	0	1384	0	19687
4.1 Administration, Regulation & Research	0	0	0	0	107
4.1.1 Allopathic	0	0	0	0	103
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	4
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	1384	0	19580
4.2.1 Allopathic	0	0	1379	0	16586
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	83
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	5	0	2911
5. Social Security and Welfare Affairs and services	0	0	2780	0	18034
5.1 Social Security Affairs and services	0	0	0	0	1
5.2 Welfare Affairs and Services	0	0	2780	0	18033
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification Purpose Classification	(Rs.Lakhs)				
	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay & Land Imp.	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
6. Housing and Community Amenity Affairs and Services	0	0	4223	0	8901
6.1 Housing and Community Services	0	0	4218	0	8896
6.2 Sanitary Affairs Services	0	0	5	0	5
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	3674	0	19757
7.1 Art and Cultural Affairs Services	0	0	1102	0	10032
7.2 Recreational and Sporting Services	0	0	2341	0	9047
7.3 Toursim Affairs and Services	0	0	231	0	678
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	32460	644	265660
8.1 General Administration, Regulation & Research	0	0	0	0	79
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	13519	0	14269
8.3 Mining, Manufacturing and Construction	0	0	594	0	2063
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	1
8.4.1 Electricity, Gas, and Steam	0	0	0	0	1
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	17874	644	18669
8.6 Transport and Communication	0	0	473	0	227868
8.6.1 Road transport	0	0	312	0	227191
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	161	0	677
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	2711
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	915	0	1102
10.1 Relief on Calamities	0	0	915	0	1102
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	52487	-3740	420274

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay & Land Imp.	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
1. General Public Services	0	0	6528	-24896	41559
1.1 General Administration, External affairs, Public Order & Safety	0	0	6528	-24896	41559
1.1.1 Public Order & Safety	0	0	5525	0	37770
1.1.2 Planning & Statistical Activities	0	0	0	0	664
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	1003	-24896	3125
1.2 General Research	0	0	0	0	0
2. Defence	0	0	21	0	622
3. Education Affairs & Services	0	0	3056	0	87331
3.1 Administration, Regulation & Research	0	0	0	0	811
3.1.1 Primary Education Affairs	0	0	0	0	225
3.1.2 Secondary Education Affairs	0	0	0	0	192
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	383
3.1.4 Education Affairs n.e.c.	0	0	0	0	11
3.2 School, Universities & Institutions including Subsidiary	0	0	3056	0	86520
3.2.1 Primary Education Affairs	0	0	1501	0	15814
3.2.2 Secondary Education Affairs	0	0	1550	0	30921
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	21153
3.2.4 Education Affairs n.e.c.	0	0	5	0	18632
4 Health Affairs and services	0	0	6995	0	81621
4.1 Administration, Regulation & Research	0	0	23	0	579
4.1.1 Allopathic	0	0	23	0	575
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	4
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	6972	0	81042
4.2.1 Allopathic	0	0	6854	0	77221
4.2.2 Homeopathic	0	0	0	0	9
4.2.3 Ayurvedic	0	0	110	0	341
4.2.4 Unani	0	0	0	0	4
4.2.5 Other Medical Services	0	0	8	0	3467
5. Social Security and Welfare Affairs and services	0	0	6412	0	29431
5.1 Social Security Affairs and services	0	0	0	0	44
5.2 Welfare Affairs and Services	0	0	6412	0	29387
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 & Land Imp.	Change in Stock	Gross Capital Formation (16 to 24)
1		21	22	23	24	25
6. Housing and Community Amenity Affairs and Services		0	0	6549	0	34389
6.1 Housing and Community Services		0	0	5948	0	33788
6.2 Sanitary Affairs Services		0	0	601	0	601
6.3 Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services		0	0	3887	0	27332
7.1 Art and Cultural Affairs Services		0	0	1074	0	14385
7.2 Recreational and Sporting Services		0	0	1080	0	10706
7.3 Toursim Affairs and Services		0	0	1733	0	2241
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.		0	0	0	0	0
8. Economic Affairs and Services		352	0	69602	0	429755
8.1 General Administration, Regulation & Research		0	0	0	0	485
8.2 Agriculture, Forestry, Fishing and Hunting		352	0	20168	0	21321
8.3 Mining, Manufacturing and Construction		0	0	1302	0	4640
8.4 Electricity, Gas, Steam and Other Sources of Energy		0	0	0	0	4
8.4.1 Electricity, Gas, and Steam		0	0	0	0	4
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	46607	0	46881
8.6 Transport and Communication		0	0	1435	0	356081
8.6.1 Road transport		0	0	1410	0	355011
8.6.2 Water transport		0	0	0	0	0
8.6.3 Air transport		0	0	25	0	670
8.6.4 Transport and Communication n.e.c.		0	0	0	0	400
8.7 Other Economic Services n.e.c.		0	0	90	0	343
9. Environmental Protection		0	0	0	0	0
9.1 Waste Management		0	0	0	0	0
9.2 Waste Water Management		0	0	0	0	0
9.3 Prevention and Control of Pollution		0	0	0	0	0
9.4 Environmental Research & Education		0	0	0	0	0
9.5 Environmental Protection n.e.c.		0	0	0	0	0
10. Other Services		0	0	1502	0	1749
10.1 Relief on Calamities		0	0	1502	0	1749
10.2 Other Miscellaneous Services		0	0	0	0	0
TOTAL		352	0	104552	-24896	733789

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay & Land Imp.	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
1. General Public Services	0	0	5433	-27089	32930
1.1 General Administration, External affairs, Public Order & Safety	0	0	5433	-27089	32930
1.1.1 Public Order & Safety	0	0	5172	0	35367
1.1.2 Planning & Statistical Activities	0	0	80	0	456
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	181	-27089	-2893
1.2 General Research	0	0	0	0	0
2. Defence	0	0	5	0	618
3. Education Affairs & Services	0	0	2731	0	112358
3.1 Administration, Regulation & Research	0	0	0	0	5077
3.1.1 Primary Education Affairs	0	0	0	0	213
3.1.2 Secondary Education Affairs	0	0	0	0	148
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	4710
3.1.4 Education Affairs n.e.c.	0	0	0	0	6
3.2 School, Universities & Institutions including Subsidiary	0	0	2731	0	107281
3.2.1 Primary Education Affairs	0	0	1001	0	5462
3.2.2 Secondary Education Affairs	0	0	1705	0	41551
3.2.3 Higher Secondary & University Education Affairs	0	0	5	0	37794
3.2.4 Education Affairs n.e.c.	0	0	20	0	22474
4 Health Affairs and services	0	0	7568	0	86734
4.1 Administration, Regulation & Research	0	0	20	0	85
4.1.1 Allopathic	0	0	20	0	74
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	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	7548	0	86649
4.2.1 Allopathic	0	0	7420	0	80065
4.2.2 Homeopathic	0	0	0	0	9
4.2.3 Ayurvedic	0	0	120	0	351
4.2.4 Unani	0	0	0	0	4
4.2.5 Other Medical Services	0	0	8	0	6220
5. Social Security and Welfare Affairs and services	0	0	5756	0	20688
5.1 Social Security Affairs and services	0	0	0	0	31
5.2 Welfare Affairs and Services	0	0	5756	0	20657
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 & Land Imp.	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
6. Housing and Community Amenity Affairs and Services	0	0	38123	0	49569
6.1 Housing and Community Services	0	0	7480	0	18926
6.2 Sanitary Affairs Services	0	0	30643	0	30643
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	7471	0	34825
7.1 Art and Cultural Affairs Services	0	0	1316	0	15719
7.2 Recreational and Sporting Services	0	0	4169	0	17010
7.3 Toursim Affairs and Services	0	0	1986	0	2096
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	481	0	63518	0	565848
8.1 General Administration, Regulation & Research	0	0	15	0	291
8.2 Agriculture, Forestry, Fishing and Hunting	481	0	17430	0	19037
8.3 Mining, Manufacturing and Construction	0	0	1328	0	10607
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	66
8.4.1 Electricity, Gas, and Steam	0	0	0	0	66
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	43310	0	44811
8.6 Transport and Communication	0	0	1435	0	490767
8.6.1 Road transport	0	0	1410	0	489478
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	25	0	539
8.6.4 Transport and Communication n.e.c.	0	0	0	0	750
8.7 Other Economic Services n.e.c.	0	0	0	0	269
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	3742	0	3827
10.1 Relief on Calamities	0	0	3742	0	3827
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	481	0	134347	-27089	907397

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets- Land	Capital Transfer		
			Capital Transfer Local Autho- rities	Capital Transfer Indi- viduals	Capital Transfer Privat Insti- tutions
1	26	27	28	29	30
1. General Public Services	0	0	0	0	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	440	0
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	440	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	440	0
4. Health Affairs and services	0	0	0	0	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	28503	0	0
5.1 Social Security Affairs and services	0	0	1631	0	0
5.2 Welfare Affairs and Services	0	0	26872	0	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
6. Housing and Community Amenity Affairs and Services	0	0	323283	3168	0
6.1 Housing and Community Services	0	0	323283	3168	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	543	480	0
7.1 Art and Cultural Affairs Services	0	0	543	480	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	2256	0	6436	463	143
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	478	0	176	448	0
8.3 Mining, Manufacturing and Construction		0	0	15	138
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	538	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	538	0	0
8.5 Drinking Water Supply	0	0	5722	0	0
8.6 Transport and Communication	1778	0	0	0	0
8.6.1 Road transport	1778	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	5
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	539	0
10.1 Relief on Calamities	0	0	0	539	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	2256	0	358765	5090	143

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
1. General Public Services	11	9	0	0	0
1.1 General Administration, External affairs, Public Order & Safety	11	9	0	0	0
1.1.1 Public Order & Safety	10	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.	1	9	0	0	0
1.2 General Research	0	0	0	0	0
2. Defence	1	0	0	0	0
3. Education Affairs & Services	5	0	0	284	0
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	5	0	0	284	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	5	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	284	0
4 Health Affairs and services	0	0	0	0	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	284833	5	0
5.1 Social Security Affairs and services	0	0	33400	0	0
5.2 Welfare Affairs and Services	0	0	251433	5	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
1		26	27	28	29
6. Housing and Community Amenity Affairs and Services		10	0	458437	11081
6.1 Housing and Community Services		10	0	458437	11081
6.2 Sanitary Affairs Services		0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0
7. Cultural, Recreational and Religious Affairs and services		0	0	0	480
7.1 Art and Cultural Affairs Services		0	0	0	480
7.2 Recreational and Sporting Services		0	0	0	0
7.3 Toursim Affairs and Services		0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.		0	0	0	0
8. Economic Affairs and Services		2219	0	14484	510
8.1 General Administration, Regulation & Research		0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting		255	0	200	101
8.3 Mining, Manufacturing and Construction		1011	0	0	409
8.4 Electricity, Gas, Steam and Other Sources of Energy		0	0	5000	0
8.4.1 Electricity, Gas, and Steam		0	0	5000	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		0	0	9284	0
8.6 Transport and Communication		953	0	0	0
8.6.1 Road transport		653	0	0	0
8.6.2 Water transport		0	0	0	0
8.6.3 Air transport		300	0	0	0
8.6.4 Transport and Communication n.e.c.		0	0	0	0
8.7 Other Economic Services n.e.c.		0	0	0	0
9. Environmental Protection		0	0	0	0
9.1 Waste Management		0	0	0	0
9.2 Waste Water Management		0	0	0	0
9.3 Prevention and Control of Pollution		0	0	0	0
9.4 Environmental Research & Education		0	0	0	0
9.5 Environmental Protection n.e.c.		0	0	0	0
10. Other Services		0	0	0	600
10.1 Relief on Calamities		0	0	0	600
10.2 Other Miscellaneous Services		0	0	0	0
TOTAL		2246	9	757754	12960

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Autho- rities	Capital Transfer indi- viduals	Capital Transfer Privat Insti- tutions
1	26	27	28	29	30
1. General Public Services	91	11	0	0	0
1.1 General Administration, External affairs, Public Order & Safety	91	11	0	0	0
1.1.1 Public Order & Safety	90	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.	1	11	0	0	0
1.2 General Research	0	0	0	0	0
2. Defence	1	0	0	0	0
3. Education Affairs & Services	0	0	0	332	0
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	332	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	332	0
4 Health Affairs and services	0	0	0	0	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	284450	5	0
5.1 Social Security Affairs and services	0	0	33500	0	0
5.2 Welfare Affairs and Services	0	0	250950	5	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification Purpose Classification	(Rs.Lakhs)				
	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
6. Housing and Community Amenity Affairs and Services	50	0	448274	13110	0
6.1 Housing and Community Services	50	0	448274	13110	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	188	0	0
7.1 Art and Cultural Affairs Services	0	0	188	0	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Tourism Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	8368	0	20387	501	146
8.1 General Administration, Regulation & Research	0	0	0	101	0
8.2 Agriculture, Forestry, Fishing and Hunting	444	0	250	400	0
8.3 Mining, Manufacturing and Construction	1242	0	0	0	146
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	7865	0	0
8.4.1 Electricity, Gas, and Steam	0	0	5250	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	2615	0	0
8.5 Drinking Water Supply	0	0	12272	0	0
8.6 Transport and Communication	6682	0	0	0	0
8.6.1 Road transport	1728	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	4954	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	1200	0
10.1 Relief on Calamities	0	0	0	1200	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	8510	11	753299	15148	146

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Finan- cial Assets
	Capital transfer Autho- nomous Bodies	Capital transfers, foreign countries/ organisation	Capital transfer state Govern- ments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
1. General Public Services	1184	0	0	1184	0
1.1 General Administration, External affairs, Public Order & Safety	500	0	0	500	0
1.1.1 Public Order & Safety	500	0	0	500	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	684	0	0	684	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	1139	0	0	1579	45
3.1 Administration, Regulation & Research	652	0	0	652	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	652	0	0	652	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	487	0	0	927	45
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	487	0	0	487	45
3.2.4 Education Affairs n.e.c.	0	0	0	440	0
4. Health Affairs and services	0	0	0	0	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	2497	0	0	31000	102
5.1 Social Security Affairs and services	0	0	0	1631	0
5.2 Welfare Affairs and Services	2497	0	0	29369	102
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Finan- cial Assets
	Capital Transfer Autho- nomous Bodies	Capital transfers, foreign countries/ organisation	Capital transfer state Govern- ments	Total Capital Trans-fer (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	5251	0	0	331702	0
6.1 Housing and Community Services	5251	0	0	331702	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	2800	0	0	3823	50
7.1 Art and Cultural Affairs Services	0	0	0	1023	50
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	2800	0	0	2800	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	9078	0	0	16120	2973
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	624	0
8.3 Mining, Manufacturing and Construction	244	0	0	397	49
8.4 Electricity, Gas, Steam and Other Sources of Energy	7113	0	0	7651	2200
8.4.1 Electricity, Gas, and Steam	6067	0	0	6067	2200
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1046	0	0	1584	0
8.5 Drinking Water Supply	0	0	0	5722	0
8.6 Transport and Communication	1721	0	0	1721	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	1721	0	0	1721	0
8.7 Other Economic Services n.e.c.	0	0	0	5	724
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	539	0
10.1 Relief on Calamities	0	0	0	539	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	21949	0	0	385947	3170

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Finan- cial Assets
	Capital Transfer Autho- nomous Bodies	Capital transfers, foreign countries/ organisation	Capital transfer State Govern- ments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
1. General Public Services	2540	0	0	2540	0
1.1 General Administration, External affairs, Public Order & Safety	1300	0	0	1300	0
1.1.1 Public Order & Safety	1300	0	0	1300	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	1240	0	0	1240	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	3972	0	0	4256	100
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	3972	0	0	4256	100
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	1500	0	0	1500	0
3.2.3 Higher Secondary & University Education Affairs	2472	0	0	2472	100
3.2.4 Education Affairs n.e.c.	0	0	0	284	0
4 Health Affairs and services	960	0	0	960	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	960	0	0	960	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	960	0	0	960	0
5. Social Security and Welfare Affairs and services	24	0	0	284862	177
5.1 Social Security Affairs and services	0	0	0	33400	0
5.2 Welfare Affairs and Services	24	0	0	251462	177
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Financial Assets
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fer (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	15300	0	0	484818	0
6.1 Housing and Community Services	15300	0	0	484818	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	2070	0	0	2550	50
7.1 Art and Cultural Affairs Services	50	0	0	530	50
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	2020	0	0	2020	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	10258	0	0	25390	1887
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	301	0
8.3 Mining, Manufacturing and Construction	293	0	0	840	1046
8.4 Electricity, Gas, Steam and Other Sources of Energy	4196	0	0	9196	0
8.4.1 Electricity, Gas, and Steam	2260	0	0	7260	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	1936	0	0	1936	0
8.5 Drinking Water Supply	0	0	0	9284	0
8.6 Transport and Communication	5769	0	0	5769	515
8.6.1 Road transport	0	0	0	0	515
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	5769	0	0	5769	0
8.7 Other Economic Services n.e.c.	0	0	0	0	326
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	600	0
10.1 Relief on Calamities	0	0	0	600	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	35124	0	0	805976	2214

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Financial Assets
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
1. General Public Services	4230	0	0	4230	0
1.1 General Administration, External affairs, Public Order & Safety	2600	0	0	2600	0
1.1.1 Public Order & Safety	2600	0	0	2600	
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	1630	0	0	1630	
2. Defence	0	0	0	0	
3. Education Affairs & Services	4574	0	0	4906	100
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	4574	0	0	4906	100
3.2.1 Primary Education Affairs	0	0	0	0	
3.2.2 Secondary Education Affairs	1500	0	0	1500	
3.2.3 Higher Secondary & University Education Affairs	3074	0	0	3074	100
3.2.4 Education Affairs n.e.c.	0	0	0	332	
4 Health Affairs and services	960	0	0	960	0
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	960	0	0	960	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	960	0	0	960	
5. Social Security and Welfare Affairs and services	200	0	0	284655	180
5.1 Social Security Affairs and services	0	0	0	33500	
5.2 Welfare Affairs and Services	200	0	0	251155	180
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Financial Assets
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	32064	0	0	493448	0
6.1 Housing and Community Services	32064	0	0	493448	
6.2 Sanitary Affairs Services	0	0	0	0	
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	
7. Cultural, Recreational and Religious Affairs and services	2320	0	0	2508	50
7.1 Art and Cultural Affairs Services	50	0	0	238	50
7.2 Recreational and Sporting Services	0	0	0	0	
7.3 Toursim Affairs and Services	2270	0	0	2270	
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	
8. Economic Affairs and Services	31193	0	0	52227	8543
8.1 General Administration, Regulation & Research	0	0	0	101	
8.2 Agriculture, Forestry, Fishing and Hunting	6000	0	0	6650	
8.3 Mining, Manufacturing and Construction	409	0	0	555	2046
8.4 Electricity, Gas, Steam and Other Sources of Energy	20067	0	0	27932	0
8.4.1 Electricity, Gas, and Steam	18310	0	0	23560	
8.4.2 Atomic energy	0	0	0	0	
8.4.3 Non-conventional Sources of Energy	1757	0	0	4372	
8.5 Drinking Water Supply	0	0	0	12272	
8.6 Transport and Communication	4717	0	0	4717	6171
8.6.1 Road transport	0	0	0	0	6171
8.6.2 Water transport	0	0	0	0	
8.6.3 Air transport	0	0	0	0	
8.6.4 Transport and Communication n.e.c.	4717	0	0	4717	
8.7 Other Economic Services n.e.c.	0	0	0	0	326
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	1200	0
10.1 Relief on Calamities	0	0	0	1200	
10.2 Other Miscellaneous Servicees	0	0	0	0	
TOTAL	75541	0	0	844134	8873

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2013-2014 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure			Grand Total (15+39)	
		Loan and Advance		Total capital expendi- ture (25+26- 27+34to38)		
		Advance Non- Govt. Organi- zation	Advance Local Autho- rities			Advance Foreign countries / organi- zation
1		36	37	38	39	40
1. General Public Services		70454	0	0	113079	485261
1.1 General Administration, External affairs, Public Order & Safety		70454	0	0	112395	484147
1.1.1 Public Order & Safety		68966	0	0	97546	357326
1.1.2 Planning & Statistical Activities		0	0	0	1812	4387
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.		1488	0	0	13037	122434
1.2 General Research		0	0	0	684	1114
2. Defence		0	0	0	370	12022
3. Education Affairs & Services		0	0	0	46946	856647
3.1 Administration, Regulation & Research		0	0	0	1347	53763
3.1.1 Primary Education Affairs		0	0	0	229	11848
3.1.2 Secondary Education Affairs		0	0	0	154	782
3.1.3 Higher Secondary & University Education Affairs		0	0	0	963	40272
3.1.4 Education Affairs n.e.c.		0	0	0	1	861
3.2 School, Universities & Institutions including Subsidiary		0	0	0	45599	802884
3.2.1 Primary Education Affairs		0	0	0	12427	451036
3.2.2 Secondary Education Affairs		0	0	0	14707	242160
3.2.3 Higher Secondary & University Education Affairs		0	0	0	11960	88741
3.2.4 Education Affairs n.e.c.		0	0	0	6505	20947
4 Health Affairs and services		0	0	0	19687	178055
4.1 Administration, Regulation & Research		0	0	0	107	2614
4.1.1 Allopathic		0	0	0	103	2418
4.1.2 Homeopathic		0	0	0	0	0
4.1.3 Ayurvedic		0	0	0	4	196
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	19580	175441
4.2.1 Allopathic		0	0	0	16586	134274
4.2.2 Homeopathic		0	0	0	0	565
4.2.3 Ayurvedic		0	0	0	83	11643
4.2.4 Unani		0	0	0	0	-1641
4.2.5 Other Medical Services		0	0	0	2911	30600
5. Social Security and Welfare Affairs and services		0	0	0	49136	384847
5.1 Social Security Affairs and services		0	0	0	1632	56916
5.2 Welfare Affairs and Services		0	0	0	47504	327931
5.3 Social Security and Welfare Affairs services n.e.c.		0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				Grand Total (15+39)
		Loan and Advance			Total capital expendi- ture (25+26 27+34to38)	
		Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries / organi- zation		
1		36	37	38	39	40
6. Housing and Community Amenity Affairs and Services		0	0	0	340603	408025
6.1 Housing and Community Services		0	0	0	340598	407995
6.2 Sanitary Affairs Services		0	0	0	5	30
6.3 Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services		0	0	0	23630	62883
7.1 Art and Cultural Affairs Services		0	0	0	11105	15788
7.2 Recreational and Sporting Services		0	0	0	9047	41187
7.3 Toursim Affairs and Services		0	0	0	3478	5908
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.		0	0	0	0	0
8. Economic Affairs and Services		130242	652	0	417903	1024506
8.1 General Administration,Regulation& Research		0	0	0	79	4893
8.2 Agriculture, Forestry, Fishing and Hunting		23801	0	0	39172	186275
8.3 Mining, Manufacturing and Construction		0	0	0	2509	31461
8.4 Electricity, Gas, Steam and Other Sources of Energy		0	0	0	9852	53002
8.4.1 Electricity, Gas, and Steam		0	0	0	8268	51418
8.4.2 Atomic energy		0	0	0	0	0
8.4.3 Non-conventional Sources of Energy		0	0	0	1584	1584
8.5 Drinking Water Supply		0	652	0	25043	44414
8.6 Transport and Communication		0	0	0	231367	292392
8.6.1 Road transport		0	0	0	228969	286356
8.6.2 Water transport		0	0	0	0	0
8.6.3 Air transport		0	0	0	677	1435
8.6.4 Transport and Communication n.e.c.		0	0	0	1721	4601
8.7 Other Economic Services n.e.c.		106441	0	0	109881	412069
9. Environmental Protection		0	0	0	0	0
9.1 Waste Management		0	0	0	0	0
9.2 Waste Water Management		0	0	0	0	0
9.3 Prevention and Control of Pollution		0	0	0	0	0
9.4 Environmental Research & Education		0	0	0	0	0
9.5 Environmental Protection n.e.c.		0	0	0	0	0
10. Other Services		0	0	0	1641	8061
10.1 Relief on Calamities		0	0	0	1641	8061
10.2 Other Miscellaneous Servicees		0	0	0	0	0
TOTAL		200696	652	0	1012995	3420307

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2014-2015 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				Grand Total (15+39)
		Loan and Advance			Total Capital Expendi- ture (25+26- 27+34to38)	
		Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries / organi- zation		
1		36	37	38	39	40
1. General Public Services		123028	0	0	167129	595963
1.1 General Administration, External affairs, Public Order & Safety		123028	0	0	165889	594060
1.1.1 Public Order & Safety		123003	0	0	162083	449336
1.1.2 Planning & Statistical Activities			0	0	664	7037
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.		25	0	0	3142	137687
1.2 General Research		0	0	0	1240	1903
2. Defence		0	0	0	623	15817
3. Education Affairs & Services		500	0	0	92192	1264054
3.1 Administration, Regulation & Research		500	0	0	1311	81622
3.1.1 Primary Education Affairs		500	0	0	725	16048
3.1.2 Secondary Education Affairs		0	0	0	192	1265
3.1.3 Higher Secondary & University Education Affairs		0	0	0	383	63215
3.1.4 Education Affairs n.e.c.		0	0	0	11	1094
3.2 School, Universities & Institutions including Subsidiary		0	0	0	90881	1182432
3.2.1 Primary Education Affairs		0	0	0	15814	669345
3.2.2 Secondary Education Affairs		0	0	0	32421	331812
3.2.3 Higher Secondary & University Education Affairs		0	0	0	23730	132612
3.2.4 Education Affairs n.e.c.		0	0	0	18916	48663
4 Health Affairs and services		0	0	0	82581	299576
4.1 Administration, Regulation & Research		0	0	0	579	4099
4.1.1 Allopathic		0	0	0	575	3808
4.1.2 Homeopathic		0	0	0	0	0
4.1.3 Ayurvedic		0	0	0	4	291
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	82002	295477
4.2.1 Allopathic		0	0	0	77221	252543
4.2.2 Homeopathic		0	0	0	9	741
4.2.3 Ayurvedic		0	0	0	341	15672
4.2.4 Unani		0	0	0	4	-1067
4.2.5 Other Medical Services		0	0	0	4427	27588
5. Social Security and Welfare Affairs and		0	0	0	314470	536035
5.1 Social Security Affairs and services		0	0	0	33444	106821
5.2 Welfare Affairs and Services		0	0	0	281026	429214
5.3 Social Security and Welfare Affairs services n.e.c.		0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expendi- ture (25+26- 27+34to38)	
	Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries / organi- zation		
1	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	0	650	0	519867	605409
6.1 Housing and Community Services	0	650	0	519266	604683
6.2 Sanitary Affairs Services	0	0	0	601	726
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	29932	87901
7.1 Art and Cultural Affairs Services	0	0	0	14965	20832
7.2 Recreational and Sporting Services	0	0	0	10706	53829
7.3 Toursim Affairs and Services	0	0	0	4261	13240
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	39657	4200	0	503108	1593783
8.1 General Administration, Regulation & Research	0	0	0	485	10899
8.2 Agriculture, Forestry, Fishing and Hunting	1370	0	0	23247	478210
8.3 Mining, Manufacturing and Construction	1	0	0	7538	47789
8.4 Electricity, Gas, Steam and Other Sources of Energy	25000	0	0	34200	130303
8.4.1 Electricity, Gas, and Steam	25000	0	0	32264	125867
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1936	4436
8.5 Drinking Water Supply	0	4200	0	60365	83494
8.6 Transport and Communication	0	0	0	363318	449304
8.6.1 Road transport	0	0	0	356179	432661
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	970	2248
8.6.4 Transport and Communication n.e.c.	0	0	0	6169	14395
8.7 Other Economic Services n.e.c.	13286	0	0	13955	393784
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	2349	10666
10.1 Relief on Calamities	0	0	0	2349	10666
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	163185	4850	0	1712251	5009204

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2015-2016 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure			Grand Total (15+39)	
		Loan and Advance				Total Capital Expendi- ture(25+26- 27+34to38)
		Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance fforeign countries / organi- zation		
1		36	37	38	39	40
1. General Public Services		108411	0	0	145651	627078
1.1 General Administration, External affairs, Public Order & Safety		108411	0	0	144021	624573
1.1.1 Public Order & Safety		108286	0	0	146343	466968
1.1.2 Planning & Statistical Activities		0	0	0	456	5161
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.		125	0	0	-2778	152444
1.2 General Research		0	0	0	1630	2505
2. Defence		0	0	0	619	17121
3. Education Affairs & Services		0	0	0	117364	1492227
3.1 Administration, Regulation & Research		0	0	0	5077	91166
3.1.1 Primary Education Affairs		0	0	0	213	16859
3.1.2 Secondary Education Affairs		0	0	0	148	1244
3.1.3 Higher Secondary & University Education Affairs		0	0	0	4710	71988
3.1.4 Education Affairs n.e.c.		0	0	0	6	1075
3.2 School, Universities & Institutions including Subsidiary		0	0	0	112287	1401061
3.2.1 Primary Education Affairs		0	0	0	5462	758392
3.2.2 Secondary Education Affairs		0	0	0	43051	375718
3.2.3 Higher Secondary & University Education Affairs		0	0	0	40968	186239
3.2.4 Education Affairs n.e.c.		0	0	0	22806	80712
4 Health Affairs and services		0	0	0	87694	334010
4.1 Administration, Regulation & Research		0	0	0	85	4574
4.1.1 Allopathic		0	0	0	74	4227
4.1.2 Homeopathic		0	0	0	0	0
4.1.3 Ayurvedic		0	0	0	11	347
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	87609	329436
4.2.1 Allopathic		0	0	0	80065	276731
4.2.2 Homeopathic		0	0	0	9	857
4.2.3 Ayurvedic		0	0	0	351	17321
4.2.4 Unani		0	0	0	4	-1140
4.2.5 Other Medical Services		0	0	0	7180	35667
5. Social Security&Welfare Affairs and services		0	0	0	305523	570396
5.1 Social Security Affairs and services		0	0	0	33531	122174
5.2 Welfare Affairs and Services		0	0	0	271992	448222
5.3 Social Security and Welfare Affairs services n.e.c.		0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure			Grand Total (15+39)	
		Loan and Advance				Total Capital Expendi- ture (25+26- 27+34to38)
		Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries / organi- zation		
1		36	37	38	39	40
6. Housing and Community Amenity Affairs and Services		0	7650	0	550717	650813
6.1	Housing and Community Services	0	7650	0	520074	620145
6.2	Sanitary Affairs Services	0	0	0	30643	30668
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services		0	0	0	37383	103504
7.1	Art and Cultural Affairs Services	0	0	0	16007	25381
7.2	Recreational and Sporting Services	0	0	0	17010	68912
7.3	Toursim Affairs and Services	0	0	0	4366	9211
7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services		15842	4670	0	655498	2084735
8.1	General Administration, Regulation & Research	0	0	0	392	11608
8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	26151	267362
8.3	Mining, Manufacturing and Construction	1	0	0	14451	72759
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	27998	227053
8.4.1	Electricity, Gas, and Steam	0	0	0	23626	221289
8.4.2	Atomic energy	0	0	0	0	0
8.4.3	Non-conventional Sources of Energy	0	0	0	4372	5764
8.5	Drinking Water Supply	0	4670	0	61753	89097
8.6	Transport and Communication	0	0	0	508337	583584
8.6.1	Road transport	0	0	0	497377	568272
8.6.2	Water transport	0	0	0	0	0
8.6.3	Air transport	0	0	0	5493	6839
8.6.4	Transport and Communication n.e.c.	0	0	0	5467	8473
8.7	Other Economic Services n.e.c.	15821	0	0	16416	833272
9. Environmental Protection		0	0	0	0	0
9.1	Waste Management	0	0	0	0	0
9.2	Waste Water Management	0	0	0	0	0
9.3	Prevention and Control of Pollution	0	0	0	0	0
9.4	Environmental Research & Education	0	0	0	0	0
9.5	Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services		0	0	0	5027	13088
10.1	Relief on Calamities	0	0	0	5027	13088
10.2	Other Miscellaneous Servieces	0	0	0	0	0
TOTAL		124253	12320	0	1905476	5892972

Abbreviations for Economic Classification of Budget Documents (Base Year 2011-2012)

Receipts

Txt	Product Taxes
Txn	Production Taxes
Txo	Taxes on Income and Wealth(e.g. Corporation Tax etc.)
Ed	Export Duty
Id	Import Duty
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

Subt	Product Subsidies
Subn	Production Subsidies
Tk	Transfer in Kind
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/Organizations
Ts	Transfers, State Governments
Bor	Outlay, Residential Buildings
Bonr	Outlay, Non-Residential Buildings
Ro	Outlay, Roads
Co	Outlay, Other Capital
Li	Land Improvement (Production Proces)
Tro	Outlay, Transport
Mo	Outlay, Machinery
Ict	Information and Communication Technology Equipment
RnD	Research and Development
OIPP	Other Intellectual Property Products
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
Capt	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. **Taxes and Subsidies:** As per existing practice, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. The SNA 2008 include few components, viz Import duty, Export duty, Production taxes/production subsidies, Product taxes/ product subsidies.

Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.

A-Production Taxes and Subsidies: Production tax or production subsidy is paid/received on the factors of production – land, labour or capital, irrespective of the volume of production.

For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, have been treated as production subsidies.

B-Product Tax/ Product Subsidy: A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service.

Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation.

The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

3. **Miscellaneous Receipts:** These receipts are in the nature of fees, fines and forfeitures.
4. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or inter-state transactions.
5. **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.
6. **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.
7. **Maintenance:** is the expense towards maintenance of building, roads, machinery etc.
8. **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.
9. **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.

10. **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.
11. **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.
12. **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.
13. **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) **Residential Buildings:** Residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the residential buildings together with cost of external and internal fixtures during the year.
 - b) **Non-residential Building:** Non-residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the non-residential buildings together with cost of external and internal fixtures during the year.
 - c) **Other Construction:** Include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
 - d) **Improvement of Land:** Expenditure which leads to major improvement in quantity, quality and productivity of land.
 - e) **Research and Development (RnD)-** Expenditure on research and development
 - f) **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.
 - g) **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.
 - h) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

- i) **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.
 - j) **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.
 - k) **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
 - l) **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.
- 14. 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.
- 15. Loans & Advances:** Being given to provincial local governments, foreign countries/organizations, government servants and others.
- 16. 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 stationery, 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 AMENTITIES 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 electric power, gas, steam, heat etc. This includes loans and advance to bodies like State Electricity Boards, etc. (subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry).

8.4.2 Atomic Energy

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