

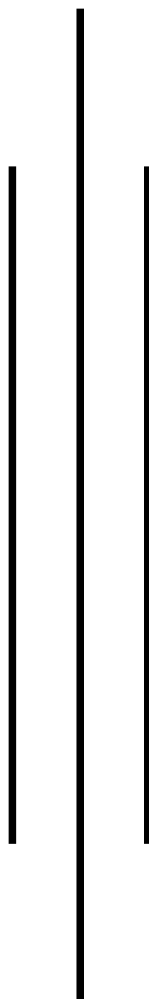


**ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE GOVERNMENT BUDGET
OF CHHATTISGARH
2006-07 (A/C), 2007-08 (R.E.) & 2008-09 (B. E.)**

**Directorate of Economics and Statistics
Chhattisgarh**

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PREFACE

The present publication "**Economic and Purpose Classification of State Government Budget of Chhattisgarh**" is the 6th of its kind attempted by the Directorate of Economics and Statistics, Chhattisgarh as per the revised methodology by the National Accounts Division, Central Statistical Organization, Ministry of Statistics and Program Implementation Division, Government of India.

In this publication the actual expenditure for the year 2006-07, revised estimates for 2007-08 and budget estimates for the year 2008-09 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 Shri J. Kerketta, Assistant Statistical Officer and Smt. Lily Mori Ekka, Investigator under the supervision and guidance of, Shri Kishore Pariyar, Additional Director, Shri A. K. Dhruw, Joint Director, Shri T. S. Choudhari, Assistant Director and Shri J. N. Patidar Assistant Director.

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

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

Raipur
Dated: July 2009

Vijayendra
Commissioner Cum Director
Directorate of Economics & Statistics,
Chhattisgarh

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BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT

INTRODUCTION

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

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

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

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

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

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

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

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

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

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

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

ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

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

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

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

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

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

PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

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

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

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

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

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

For the account year 2006-07 (A/C), Revised Estimate 2007-08 (R.E.) and Budget Estimate 2008-09 (B.E.), the Economic & Purpose classification was carried out to recast the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between account year 2006-07 (A/C) and the revised estimate 2007-08 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2007-08 (R.E.) and budget estimate 2008-09 (B.E.).

PART - I

1. **Total Revenue Receipts** has increased by 25.61 % from Rs 1145324 Lakhs to Rs. 1438652 Lakhs.

- a. **Total taxes** (direct & indirect) have increased by 17.41 % from Rs. 794035 Lakhs to Rs. 932272 Lakhs.
- b. **Revenue Grants from Govt. of India** has increased by 80.72 %.
- c. Total Tax Revenue (There is a rise in all types of revenue receipts.)

State Tax:-

- a) Corporation Tax - 16.26 % Rs. 99833 Lakhs to Rs. 116069 Lakhs.
- b) Land Revenue - 66.19 % Rs. 4865 Lakhs to Rs. 8085 Lakhs.
- c) Excise, State - 25.71 % from Rs. 52116 Lakhs to Rs. 65516 Lakhs.
- d) Sales tax - 18.47 % from Rs. 214070 Lakhs to Rs. 253600 Lakhs.

Central Tax:-

- a) Sales tax - 5.46 % decreased from Rs. 70234 Lakhs to Rs. 66400 Lakhs.
- b) Customs 21.20 % from Rs. 62391 Lakhs to Rs. 75620 Lakhs
- c) Excise, Central 12.14 % from Rs. 66250 Lakhs to Rs. 74295 Lakhs.
- d) Service tax - 30.26 % from Rs. 30689 Lakhs to Rs. 39974 Lakhs.

2. **Total Expenditure** has decreased by 4.88 % from Rs. 6126969 to Rs. 5827870 Lakhs.

- a. Expenditure on Compensation of Employees has increased by 26.66 % from Rs. 319237 Lakhs to Rs. 404337 Lakhs.
- b. Loan & Advances by State Govt. has decreased by 27.73 % from Rs. 77114 Lakhs to Rs. 55734 Lakhs.
- c. Services produced by Chhattisgarh Govt. have increased by 38.78 % Rs. 361360 Lakhs to Rs. 501496 Lakhs.
- d. Expenditure on **Education** has increased by 36.83 % Rs. 225197 Lakhs to Rs. 308133 Lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 48.53 % Rs. 42605 Lakhs to Rs. 63283 Lakhs.
- f. Expenditure on **Economic Services** has increased by 81.59 % Rs. 254198 Lakhs to Rs. 461606 Lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has decreased by 13.06 % Rs. 4395877 Lakhs to Rs. 3821591 Lakhs.
- h. **Gross Capital Formation** (GCF) has increased by 58.40 %. Rs. 259208 Lakhs to Rs. 410588 Lakhs.

PART - II

1. **Total Revenue Receipts** has increased by 8.83 % from Rs. 1438652 Lakhs to Rs. 1565617 Lakhs.

- a. **Total taxes** (direct & indirect) have increased by 13.79 % from Rs. 932272 Lakhs to Rs. 1060788 Lakhs.
- b. **Revenue Grants from Govt. of India** has decreased by 7.98 %
- c. **Total Tax Revenue** (There is a rise in all types of revenue receipts.)

State Tax:-

- a) Corporation Tax -15.00 % Rs. 116069 Lakhs to Rs. 133479 Lakhs.
- b) Land Revenue - 0.04 % Rs.8085 Lakhs to Rs. 8088 Lakhs.
- c) Excise, State - 10.37 % from Rs. 65516 Lakhs to Rs. 72310 Lakhs.
- d) Sales tax - 22.86 % from Rs 253600 Lakhs to Rs. 311565 Lakhs.

Central Tax:-

- a) Sales tax - 24.04 % decreased from Rs. 66400 Lakhs to Rs. 50435 Lakhs.
- b) Customs - 18.00 % from Rs. 75620 Lakhs to Rs. 89232 Lakhs.
- c) Excise, Central - 15.00 % from Rs 74295 Lakhs to Rs.85439 Lakhs.
- d) Service tax - 15.00 % from. Rs. 39974 Lakhs to Rs. 45970 Lakhs.

2. **Total Expenditure** has decreased by 28.78 % from Rs. 5827870 Lakhs to Rs. 4150572 Lakhs

- a. **Expenditure on Compensation of Employees** has increased by 31.85 % from Rs. 404337 Lakhs to Rs. 533104 Lakhs.
- b. **Loan & Advances by State Govt.** has decreased by 9.62 from Rs. 55734 Lakhs to Rs. 50371 Lakhs.
- c. Services produced by Chhattisgarh Govt. have increased by 26.66 % Rs. 501496 Lakhs to Rs. 635215 Lakhs.
- d. Expenditure on **Education** has increased by 16.45 % Rs. 308133 Lakhs to Rs. 358824 Lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 24.53 % Rs. 63283 Lakhs to Rs. 78805 Lakhs.
- f. Expenditure on **Economic Services** has decreased by 12.19 % Rs. 461606 Lakhs to Rs. 405341 Lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has decreased by 49.70 % Rs. 3821591 Lakhs to Rs. 1922211 Lakhs.
- h. **Gross Capital Formation (GCF)** has increased by 3.03 %. Rs. 410588 Lakhs to Rs. 423032 Lakhs.

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total receipts of Chhattisgarh Govt. for 2006-07 were Rs. 6126969 lakhs. However total receipts for 2007-08 were revised at Rs. 5827870 lakhs and during 2008-09 it is likely to touch Rs.4150572 lakhs. Out of the total receipts in 2006-07, current receipts was Rs. 1145324 lakhs (18.69 %) and remaining Rs. 4981645 lakhs (81.31 %) were loan, advances & other receipts. While during 2007-08 and 2008-09 the share of current receipts are expected to be 24.69 % and 37.72 % respectively with absolute value of Rs. 1438652 lakhs and Rs. 1565617 lakhs.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 5513 lakhs loans from Govt. of India in 2006-07 which is likely to increased Rs. 42882 lakhs during 2008-09.

STATEMENT No. 1

(Rs. Lakhs)				
S.No.	ITEMS	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
A	REVENUE RECEIPTS			
1.	Taxes (Direct & Indirect)	794035	932272	1060788
2.	Misc. Receipts & Fees	38331	29699	34037
3.	Interest	8559	9390	8851
4.	Property Receipts	79468	101011	119853
5.	Revenue Grants From GOI	175740	317604	292256
6.	Transfer From Non-Govt.	-	-	-
7.	Funds Revenue Account	9877	5000	5000
8.	Sale of Assets	22	-	-
9.	Sale of Goods & Services including DCUs	39137	43676	44832
10.	Pension Receipts	155	-	-
	Sub Total (A)	1145324	1438652	1565617
B	LOAN AND ADVANCES, OTHER RECEIPTS			
1.	Borrowing at home	129112	193858	244024
2.	Loan From Govt. of India/Public Debt	5513	27903	42882
3.	Recovery of loan and advance	35494	53407	71798
4.	Deposits and advances	167522	108546	114904
5.	Reserve fund	40499	55282	58724
6.	Suspense & miscellaneous	4293195	3821086	1921705
7.	Remittances	358915	188620	203502
8.	Contingency Fund	-	1679	4000
9.	Inter State Settlement	197	1	1
10.	Cash balance	-48802	-61164	-76585
	Sub Total (B)	4981645	4389218	2584955
	GROSS TOTAL RECEIPTS (A+B)	6126969	5827870	4150572

(2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh govt. was Rs. 6126969 lakhs. However total expenditure for the year 2007-08 and 2008-09 is Rs. 5827870 lakhs and Rs. 4150572 lakhs respectively. Item wise expenditure of State Government has been shown in the statement here under:-

STATEMENT No. 2

(Rs. Lakhs)				
S.No.	ITEMS	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
1.	Compensation of Employees	319237	404337	533104
	a. Salary, Allowances	252994	327113	440666
	b. Pension	62327	71616	85753
	c. Benefits	3916	5608	6685
2.	Purchase of Goods & Services including Maintenance & Rent	96579	155356	165193
3.	Current Transfer including Subsidy	223873	368225	370620
4.	Construction	238559	370885	390526
5.	Machinery & Equipment including Transport , Software & Cultivated assets	20126	39623	32506
6.	Purchase of Physical Assets	0	0	0
7.	Purchase of Financial Assets	4741	26500	31296
8.	Capital Transfer	55784	83295	83488
9.	Chang in Stock	523	80	0
10.	Interest	102553	111817	115382
11.	Borrowing at home	60579	76388	103829
12.	Inter-State Settlement	172	1	1
13.	Contingency Fund	0	1396	4000
14.	Reserve funds	60550	46913	48273
15.	Deposits & Advances	136244	107764	111391
16.	Suspense & Miscellaneous	4395877	3821591	1922211
17.	Remittances	356234	180306	203502
18.	Fund Revenue Account	38079	52805	56093
19.	Loan & Advances by State Govt	77114	55734	50371
20.	Repayment of Loan to GOI	1309	1439	10811
21.	Cash balance	-61164	-76585	-82025
	TOTAL EXPENDITURE	6126969	5827870	4150572

From the above it is clear that during 2008-09 maximum expenditure is marked for Suspense & Miscellaneous 1922211 (46.31%) followed by Compensation of employees 533104 (12.84 %), Construction 390526 (9.41 %) and Current Transfer including subsidy 370620 (8.93%). However, corresponding percentages for 2006-07 were 71.75%, 5.21 %, 3.89 % and 3.65 % respectively. Expenditure on compensation of employees during 2008-09 is expected to be higher by 31.84 % compared to the amount of Rs. 404337 lakhs for year 2007-08.

(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 2006-07 were Rs.386126 lakhs while this was expected to be Rs.350849 lakhs during 2008-09 as per budget estimates.

STATEMENT No. 3

(Rs. Lakhs)				
S.No.	ITEMS	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
1.	Current Receipts	1096133	1389976	1515785
2.	Current Expenditure	710007	1026137	1164936
3.	Surplus on Current A/C (1-2)	386126	363839	350849
4.	Depreciation (CFC)	-	-	-
5.	Gross Saving (3+4)	386126	363839	350849

(4) NET EXTRA BUDGETARY BORROWINGS/LENDINGS

During the year 2006-2007 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. (-) 142005. The situation in 2007-2008 the N.E.B.R. was Rs. 8996 And in 2008-2009 the N.E.B.R. was Rs. 21303 .

STATEMENT No. 4

(Rs. Lakhs)				
S.No.	ITEMS	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	307913	463805	481051
2.	Add Expenditure on Financial Assets	4741	26500	31296
3.	Less Budgetary Borrowings	68533	117470	140195
4.	Less Surplus on Current Account	386126	363839	350849
5.	Net Extra Budgetary Receipts (1+2-3-4)	(-) 142005	8996	21303

(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	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Commodities & Services including Maintenance	11415	13534	15899
2.	Compensation of Employees	27228	29003	33345
	2.1 Salary, Allowances	23367	25815	30102
	2.2 Pension	3861	3188	3243
3.	Benefits	423	453	499
4.	Operating Surplus	3	5	5
	4.1 Interest	-	-	-
	4.2 Rent	3	5	5
	4.3 Profits/Loss	-	-	-
5.	Consumption of Fixed Capital	-	-	-
	GROSS INPUT	39069	42995	49748
	OUTPUT			
1.	Sales of Goods & Services (Commercial Receipts)	23905	28474	31499
2.	Imputed Subsidy	15164	14521	18249
	GROSS OUTPUT	39069	42995	49748

Above statement shows that Compensation of employees is rising each year. Imputed subsidy for the year 2006-07 was Rs. 15164 lakhs, which has decreased to Rs. 14521 lakhs in 2007-08 and increased Rs. 18249 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	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Commodities & Services including maintenance	85161	141817	149289
2.	Compensation of Employees	291431	374881	499259
	2.1 Salary, Allowances	229627	301298	410564
	2.2 Pension	58311	68428	82509
	2.3 Benefits	3493	5155	6186
3.	Consumption of Fixed Capital	-	-	-
	GROSS INPUT (1 to 3)	376592	516698	648548
4.	Production of Goods and Services	376592	516698	648548
	4.1 Services Produced for own use	361360	501496	635215
	4.2 Sale of Goods and Services	15232	15202	13333
	GROSS OUTPUT (1)	376592	516698	648548

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 2006-07 compensation was Rs. 291431 lakhs, in 2007-08 it was Rs. 374881 lakhs and in 2008-09 it is expected to be Rs. 499259 lakhs. 95.96 % of the values of services produced by state govt. were consumed by itself in 2006-07 as against 97.06 % during 2007-08, while this percentage for 2008-09 is likely to be 97.94 %.

(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 2006-07 (A/C), 2007-08 (R.E.) and 2008-09 (B.E.)

It is observed from the given below statement that during 2006-07 maximum expenditure was incurred on Economic Services (Rs. 254198 lakhs) followed by Education (Rs.225197 lakhs), General Public Services (Rs. 121812 lakhs) and Social Security & Welfare Services (Rs. 67313 lakhs). During 2007-08 expenditure was incurred on Economic Services (increased by 75.88 %) followed by Education (increased by 36.83 %), General Public Services (increased by 45.80 %), and Social Security & Welfare Services (increased by 64.71 %).

STATEMENT No. 7

(Rs. Lakhs)				
S.No.	Purpose Classification	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
1.	General Public Services	121812	177600	257915
2.	Civil Defence	2600	3537	4823
3.	Education	225197	308133	358824
4.	Medical & Public Health	42605	63283	78805
5.	Social Security & Welfare Services	67313	110872	194073
6.	Housing & Other Community Amenities	214450	243092	245092
7.	Cultural, Recreational & Religious Services	16626	31891	34627
8.	Economic Services	254198	461606	405341
	8.1 General Administration/Regulation/ Research & Labour	3108	5053	6041
	8.2 Agriculture, Forestry, Fishing & Hunting	44764	62783	64010
	8.3 Mining, Manufacturing & Construction	16964	24601	24816
	8.4 Electricity, Gas, Steam	18211	24033	19068
	8.5 Water Supply	31747	47918	51197
	8.6 Transport & Communication	92080	169234	178556
	8.7 Other Economic Services n.e.c.	47324	127984	61653
9.	Environmental Protection	0	0	0
10.	Other Services	292	142	145
	TOTAL (ADMINISTRATION DEPARTMENTS)	945093	1400156	1579645

(8) GROSS CAPITAL FORMATION

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

As per Revised Budget estimates for 2007-08, Gross Capital Formation will be of Rs. 410508 lakhs as compared to the actual Gross Capital Formation of Rs. 259208 lakhs during 2006-07. For Budget year 2008-09, it is likely to touch the figure of Rs. 423032 lakhs depicting 3.05 % increase over previous year outlay. Here it may be noted that major portion of the capital formation is in the form of construction activity.

STATEMENT No. 8

(Rs. Lakhs)

S.No.	ITEMS	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
	1	2	3	4
(A) Administration Departments				
1	New Capital Formation (Outlay)	184439	316786	322093
	1.1 Construction Work	169444	286249	294844
	1.2 Plant & Machinery including Software	13920	28714	24362
	1.3 Transport Equipments	1075	1823	2887
	1.4 Others (Cao)	-	-	-
2	Net Purchase of Second hand Assets including Land	-	-	-
3	Change in Stock	520	80	-
	Gross Capital Formation (Admin.) A	184959	316866	322093
(B) Departmental Commercial Undertakings				
4	New Capital Formation (Outlay)	74246	93722	100939
	4.1 Construction Work	69115	84636	95682
	4.2 Plant & Machinery including Software	658	1124	1508
	4.3 Transport Equipments	403	323	161
	4.4 Others (Cao)	4070	7639	3588
5	Net Purchase of Second hand Assets including Land	-	-	-
6	Change in Stock	3	-	-
	Gross Capital Formation (DCUs) B	74249	93722	100939
	GROSS CAPITAL FORMATION (A+B)	259208	410588	423032

STATISTICAL TABLES

BORROWING ACCOUNT

(Rs. Lakhs)

Items	2006-07 (A/C)		2007-08 (R.E.)		2008-09 (B.E.)	
	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
A. Revenue + Capital A/C	1145324	1100054	1438652	1612923	1565617	1778208
I. Borrowing at home						
1. Internal debt	88184	20617	150500	32078	197654	57499
2. Small saving, provident funds, etc.	40928	39962	43358	44310	46370	46330
3. Other debt						
Total	129112	60579	193858	76388	244024	103829
Net receipts	68533		117470		140195	
II. Borrowing abroad						
1. External debt						
2. Other debt						
Total						
Net receipts						
III. Extra budgetary receipts and adjustments						
1. Loans from Govt. Of India	5513	1309	27903	1439	42882	10811
2. Loans and advances by State Govt.	35494	77114	53407	55734	71798	50371
3. Inter- State settlement	197	172	1	1	1	1
4. Contingency funds	0	0	1679	1396	4000	4000
5. Reserve funds	40499	60550	55282	46913	58724	48273
6. Deposits & advances	167522	136244	108546	107764	114904	111391
7. Suspense & miscellaneous	4293195	4395877	3821086	3821591	1921705	1922211
8. Remittance	358915	356234	188620	180306	203502	203502
9. Cash balance	-48802	-61164	-61164	-76585	-76585	-82025
10. Funds-revenue account	9877	38079	5000	52805	5000	56093
11. Funds-commercial account (Depreciation)						
TOTAL	4862410	5004415	4200360	4191364	2345931	2324628
NET RECEIPTS	-142005		8996		21303	
GROSS TOTAL	6126969	6126969	5827870	5827870	4150572	4150572

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
1	2	3	4
Expenditure			
1. Total Consumption expenditure	361360	501496	635215
1.1 Compensation of employees	291431	374881	499259
a) Wages and salaries	233120	306453	416750
b) Pension	58311	68428	82509
1.2 Net purchases of commodities and services	69929	126615	135956
a) Purchases	67613	102654	111378
b) Maintenance	17548	39163	37911
c) Less sales	15232	15202	13333
2. Benefits	3493	5155	6186
3. Net interest paid	102553	111817	115382
3.1 Public authorities	84987	95269	99227
a) Centre	84987	95269	99227
b) States	0	0	0
c) Local authorities	0	0	0
3.2 Foreign Agencies	0	0	0
3.3 Others	17566	16548	16155
3.4 Less Commercial interest	0	0	0
4. Subsidies	40844	131616	141225
5. Total Current Transfers	87028	118154	118266
5.1 Other sectors	87028	118154	118266
5.2 Foreign	0	0	0
6. Total inter-Government transfers	118222	163054	154848
6.1 Current transfer to	111165	132976	129380
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	111165	132976	129380
6.2 Capital transfer to	7057	30078	25468
a) Centre	0	0	0
b) States	0	0	0
c) Local authorities	7057	30078	25468
7. Surplus on current account	386126	363839	350849
8. TOTAL CURRENT EXPENDITURE	1096133	1389976	1515785

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
1	2	3	4
Receipts			
1. Income from entrepreneurship and property	88027	110401	128704
1.1 Profits/Loss	0	0	0
1.2 Income from property	88027	110401	128704
1.2.1 Net interest received	8559	9390	8851
(a) Public authorities	4417	2565	1749
(i) Centre	0	0	0
(ii) States	0	0	0
(iii) Local authorities	4417	2565	1749
(b) Foreign	0	0	0
(c) From other sectors	4142	6825	7102
1.2.2 Other property receipts	79468	101011	119853
2. Total tax revenue	794035	932272	1060788
2.1 Total direct taxes	166927	198733	227235
(a) Corporation taxes	99833	116069	133479
(b) Land revenue	4865	8085	8088
© Other direct taxes	62229	74579	85668
2.2 Total indirect taxes	627108	733539	833553
(a) Customs	62391	75620	89232
(b) Excise, Central	66250	74295	85439
© Excise, State	52116	65516	72310
(d) Sales tax	284304	320000	362000
(e) Service tax	30689	39974	45970
(f) Stamps & Registration	34925	43698	50493
(g) Other taxes and duties	96433	114436	128109
3. Fees & Miscellaneous Receipts	38331	29699	34037
4. Total transfer from Public Authorities	175740	317604	292256
4.1 Centre	175740	317604	292256
4.2 States	0	0	0
4.3 Local authorities	0	0	0
5. TOTAL RECEIPTS	1096133	1389976	1515785

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT
(Rs. Lakhs)

Items	YEARS		
	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
1	2	3	4
I. Expenditure			
Administration			
1. Capital outlay	184439	316786	322093
2. Net purchase of physical assets	-22	0	0
2.1 Second hand assets	0	0	0
2.2 Land	-22	0	0
3. Change in stock	520	80	0
3.1 Inventory	520	80	0
3.2 Others	0	0	0
4. Capital transfer	48727	53217	58020
4.1 For capital formation	48727	53217	58020
4.2 For others	0	0	0
5. Total (1 to 4)	233664	370083	380113
Enterprise			
6. Capital outlay	74246	93722	100939
7. Net purchase of physical assets	0	0	0
7.1 Second hand assets	0	0	0
7.2 Land	0	0	0
8. Change in stock	3	0	0
9. Total (6 to 8)	74249	93722	100939
10. TOTAL EXPENDITURE	307913	463805	481052
II. Receipts			
11. Surplus on current account	386126	363839	350849
12. Consumption of fixed capital	0	0	0
13. Foreign grants	0	0	0
14. Net budgetary borrowing	68533	117470	140195
14.1 At home	68533	117470	140195
14.2 From abroad	0	0	0
15. Other liabilities	-146746	-17504	-9993
15.1 Net extra budgetary borrowing	-142005	8996	21303
15.2 Less net purchase of financial assets	4741	26500	31296
16. TOTAL RECEIPTS (11 to 15)	307913	463805	481052

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

(Rs. Lakhs)

Items	YEARS		
	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
1	2	3	4
Expenditure			
1. Purchase of commodity & services (including maintenance)	11415	13534	15899
2. Compensation of employees	27651	29456	33844
2.1 Salary, Allowances& Wages	23367	25815	30102
2.2 Pension	3861	3188	3243
3.3 Benefits	423	453	499
3. Rent	3	5	5
4. Interest	-	-	-
5. Consumption of fixed capital	-	-	-
6. Profits	-	-	-
TOTAL EXPENDITURE	39069	42995	49748
Receipts			
1. Sales	23905	28474	31499
2. Imputed irrigation subsidy	15164	14521	18249
TOTAL RECEIPTS	39069	42995	49748

TABLE - 5

PRODUCTION ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2006-2007 (A/C)	2007-2008 (R.E.)	2008-2009 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	85161	141817	149289
2. Compensation of employees	291431	374881	499259
2.1 Salary, Allowances & Wages	229627	301298	410564
2.2 Pension	58311	68428	82509
2.3 Benefits	3493	5155	6186
4. Consumption of fixed Capital	0	0	0
Gross Input (1to4)	376592	516698	648548
1. Production of Goods & Services	376592	516698	648548
1.1 Services Produced for own use	361360	501496	635215
1.2 Sale of Goods & Services	15232	15202	13333
Gross output (1)	376592	516698	648548

TABLE - 6
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2006-2007 (A/C)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
1. Total Administration	215787	58311	17333	291431
Less				
2. Construction	6900	1865	398	9163
(Repair & Maintenance)				
3. Water Supply	2513	679	1174	4366
4. Other Services	126847	34277	5464	166588
a) Education	106720	28838	3959	139517
b) Medical and Public Health	20127	5439	1505	27071
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	136260	36821	7036	180117
6. Public Administration (1- 5)	79527	21490	10297	111314
DEPARTMENTAL COMMERCIAL UNDERTAKINGS				
1. Forest	8208	2218	7548	17974
2. Irrigation	5984	1617	1515	9116
3. Printing Press	95	26	17	138
Total Departmental Commercial	14287	3861	9080	27228
GROSS TOTAL (Adm. +Comm.)	230074	62172	26413	318659

TABLE - 6
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2007-2008 (R. E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1. Total Administration	285218	68428	21235	374881
Less				
2. Construction	5086	1220	473	6779
(Repair & Maintenance)				
3. Water Supply	3313	795	1312	5420
4. Other Services	166755	40007	6800	213562
a) Education	141856	34033	4544	180433
b) Medical and Public Health	24899	5974	2256	33129
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	175154	42022	8585	225761
6. Public Administration (1- 5)	110064	26406	12650	149120
DEPARTMENTAL COMMERCIAL UNDERTAKINGS				
1. Forest	10028	2406	10161	22595
2. Irrigation	3131	751	2340	6222
3. Printing Press	129	31	26	186
Total Departmental Commercial	13288	3188	12527	29003
GROSS TOTAL (Adm.+Comm.)	298506	71616	33762	403884

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

YEAR-2008-2009 (B.E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total Compensation
1	2	3	4	6
1. Total Administration	390553	82509	26197	499259
Less				
2. Construction	6368	1345	418	8131
(Repair & Maintenance)				
3. Water Supply	3797	802	1356	5955
4. Other Services	210460	44462	8610	263532
a) Education	175928	37167	5133	218228
b) Medical and Public Health	34532	7295	3477	45304
c) Sanitation	0	0	0	0
5. Sub Total (2 to 4)	220625	46609	10384	277618
6. Public Administration (1- 5)	169928	35900	15813	221641
DEPARTMENTAL COMMERCIAL UNDERTAKINGS				
1. Forest	11400	2408	12101	25909
2. Irrigation	3666	774	2600	7040
3. Printing Press	288	61	47	396
Total Departmental Commercial	15354	3243	14748	33345
GROSS TOTAL (Adm.+Comm.)	405907	85752	40945	532604

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2006-2007 (A/C)**

(Rs. Lakhs)

Items	Compensation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte-rest	Depreciation	Profits / Loss	Receipts			Net Product (2+8+9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	9116	147	932			1978	1				5861	6313	12174	9264	9264
2. Forest	17974	273	7005	565	454	192	2				17930	8535	26465	18249	18249
3. Manufacturing	138	3	289								114	316	430	141	141
3.1Milk supply													0	0	0
3.2Printing press	138	3	289								114	316	430	141	141
4. Electricity													0	0	0
TOTAL	27228	423	8226	565	454	2170	3	0	0	0	23905	15164	39069	27654	27654

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2007-2008 (R.E.)

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Depre- ciation	Profits/ Loss	Receipts			Net Product (2+8+ 9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	6222	89	285			1733	1				5115	3215	8330	6312	6312
2. Forest	22595	358	9333	735	440	615	4				22968	11112	34080	22957	22957
3. Manufacturing	186	6	393								391	194	585	192	192
3.1Milk supply															
3.2Printing press	186	6	393								391	194	585	192	192
4. Electricity													0	0	0
TOTAL	29003	453	10011	735	440	2348	5	0	0	0	28474	14521	42995	29461	29461

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2008-2009 (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+8+ 9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	7040	95	179			2034	1				6734	2615	9349	7136	7136
2. Forest	25909	386	11074	900	500	705	4				24264	15214	39478	26299	26299
3. Manufacturing	396	18	507								501	420	921	414	414
3.1Milk supply															
3.2Printing press	396	18	507								501	420	921	414	414
4. Electricity													0	0	0
TOTAL	33345	499	11760	900	500	2739	5	0	0	0	31499	18249	49748	33849	33849

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2006-2007 (A/C)

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Build- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Administration Total	45962	82678	40804	1075	13827	93			184439	0	184439	520	184959
Less													
2. Construction					476				476	0	476	188	664
(Repairs and Maintenance)													
3. Water supply	29		21002	343	278	4			21656	0	21656	332	21988
4. Other services	13436	0	2100	10	6709	1	0	0	22256	0	22256		22256
i. Education	9364		2100	4	4024	1			15493	0	15493		15493
ii Medical and public health	4072			6	2685				6763	0	6763		6763
iii Sanitation									0	0	0		0
5. Total (2 to 4)	13465	0	23102	353	7463	5	0	0	44388	0	44388	520	44908
6. Public Adm.(1-5)	32497	82678	17702	722	6364	88	0	0	140051	0	140051	0	140051

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2007-2008 (R.E.)

(Rs. Lakhs)

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Administration Total	68807	142413	75029	1823	28039	675			316786		316786	80	316866
Less													
2. Construction (Repairs and Maintenance)					822				822		822		822
3. Water supply	77		28008	156	1458	58			29757		29757	80	29837
4. Other services	21138	0	6513	82	17075	426	0	0	45234		45234		45234
i. Education	13226		6507	28	11414	406			31581		31581		31581
ii Medical and public health	7912		6	54	5661	20			13653		13653		13653
iii Sanitation									0		0		0
5. Total (2 to 4)	21215	0	34521	238	19355	484	0	0	75813	0	75813	80	75893
6. Public Adm.(1-5)	47592	142413	40508	1585	8684	191	0	0	240973	0	240973	0	240973

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2008-2009 (B.E.)

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Administration Total	86757	142839	65248	2887	23742	620			322093		322093		322093
Less													
2. Construction (Repairs and Maintenance)					843				843		843		843
3. Water supply	72		28500	232	239	17			29060		29060		29060
4. Other services	38877	0	681	97	17018	435	0	0	57108		57108	0	57108
i. Education	28469		663	56	11776	415			41379		41379		41379
ii Medical and public health	10408		18	41	5242	20			15729		15729		15729
iii Sanitation									0		0		0
5. Total (2 to 4)	38949	0	29181	329	18100	452	0	0	87011	0	87011	0	87011
6. Public Adm.(1-5)	47808	142839	36067	2558	5642	168	0	0	235082	0	235082	0	235082

TABLE-9
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2006-2007 (A/C)

Items	Gross domestic fixed capital formation											(Rs. Lakhs)	
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)	Change in stock	Gross/Net capital formation (12+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agriculture (Irrigation)	0	0	62823	401	337				63561		63561	3	63564
2. Forest	2283	1357	2652	2	297	2	4070		10663		10663		10663
3. Manufacturing	0	0	0		22	0	0	0	22		22		22
3.1 Milk supply									0		0		0
3.2 Printing press					22						0		0
4. Electricity									0		0		0
Total	2283	1357	65475	403	656	2	4070	0	74246	0	74246	3	74249

TABLE-9
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2007-2008 (R.E.)

Items	Gross domestic fixed capital formation											(Rs. Lakhs)	
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)	Change in stock	Gross/Net capital formation (12+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agriculture (Irrigation)	0	0	75185	79	624		4170		80058		80058		80058
2. Forest	2927	2530	3994	240	380	8	3469		13548		13548		13548
3. Manufacturing	0	0	0	4	112	0	0	0	116		116		116
3.1 Milk supply									0		0		0
3.2 Printing press				4	112				116		116		116
4. Electricity									0		0		0
Total	2927	2530	79179	323	1116	8	7639	0	93722	0	93722	0	93722

TABLE-9
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2008-2009 (B.E.)

Items	Gross domestic fixed capital formation											(Rs. Lakhs)	
	Buil - ding	Roads & bridge s	Other constru -ction	Transport equipmen t	Machiner y equipment	Soft - ware	Cultiv -ated Assets	Anima l Stock	Total new outlay (2to9)	Net purchas e of second hand assets	Total (10+11)	Chang e in stock	Gross/Net capital formation (12+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)	0	0	90770	16	617		113		91516		91516		91516
2. Forest	1525	1261	2126	138	770	6	3475		9301		9301		9301
3. Manufacturing	0	0	0	7	115	0	0	0	122		122		122
3.1 Milk supply									0		0		0
3.2 Printing press				7	115				122		122		122
4. Electricity									0		0		0
Total	1525	1261	92896	161	1502	6	3588	0	100939		100939	0	100939

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (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	59240	23165	3406	78999
1.1 General Administration, External affairs, Public Order & Safety	59240	23165	3406	78999
1.1.1 Public Order & Safety	35623	12894	997	47520
1.1.2 Planning & Statistical Activities	460	37	130	367
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	23157	10234	2279	31112
1.2 General Research	0	0	0	0
2. Defence	1743	818	0	2561
3. Education Affairs & Services	150802	19058	1472	168388
3.1 Administration, Regulation & Research	11284	887	0	12171
3.1.1 Primary Education Affairs	3014	99	0	3113
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	8079	686	0	8765
3.1.4 Education Affairs n.e.c.	191	102	0	293
3.2 School, Universities & Institutions including Subsidiary	139518	18171	1472	156217
3.2.1 Primary Education Affairs	70623	7098	325	77396
3.2.2 Secondary Education Affairs	33278	1521	0	34799
3.2.3 Higher Secondary & University Education Affairs	21377	7524	1147	27754
3.2.4 Education Affairs n.e.c.	14240	2028	0	16268
4 Health Affairs and services	27506	7919	931	34494
4.1 Administration, Regulation & Research	435	271	0	706
4.1.1 Allopathic	352	249	0	601
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	59	14	0	73
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	24	8	0	32
4.2 Hospitals, Clinics & Other Health Services	27071	7648	931	33788
4.2.1 Allopathic	24779	7182	931	31030
4.2.2 Homeopathic	122	56	0	178
4.2.3 Ayurvedic	2147	402	0	2549
4.2.4 Unani	23	8	0	31
4.2.5 Other Medical Services	0	0	0	0
5. Social Security and Welfare Affairs and services	9927	12043	843	21127
5.1 Social Security Affairs and services	37	950	0	987
5.2 Welfare Affairs and Services	9890	11093	843	20140
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

Contd...

(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	8884	3330	526	11688
6.1 Housing and Community Services	8884	3330	223	11991
6.2 Sanitary Affairs Services	0	0	303	-303
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	4969	2336	0	7305
7.1 Art and Cultural Affairs Services	140	430	0	570
7.2 Recreational and Sporting Services	4694	1517	0	6211
7.3 Toursim Affairs and Services	135	389	0	524
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	28294	16482	7986	36790
8.1 General Administration, Regulation & Research	1909	490	6	2393
8.2 Agriculture, Forestry, Fishing and Hunting	11623	2090	6858	6855
8.3 Mining, Manufacturing and Construction	2814	1289	236	3867
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0
8.5 Drinking Water Supply	4366	1225	228	5363
8.6 Transport and Communication	5849	11251	344	16756
8.6.1 Road transport	5677	10923	0	16600
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	172	328	344	156
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1733	137	314	1556
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	66	10	68	8
10.1 Relief on Calamities	66	10	68	8
10.2 Other Miscellaneous Servicees	0	0	0	0
TOTAL	291431	85161	15232	361360

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2005-2006 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefit s	Transfer payment			
		Sub- sidies	Transfer Local Autho-rities	Trans-fers, Indui- viduals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	937	1	1900	5121	0
1.1 General Administration, External affairs, Public Order & Safety	937	1	1900	5121	0
1.1.1 Public Order & Safety	364	0	0	3591	0
1.1.2 Planning & Statistical Activities	8	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	565	1	1900	1530	0
1.2 General Research	0	0	0	0	0
2. Defence	10	0	0	5	0
3. Education Affairs & Services	1632	0	15080	12729	4594
3.1 Administration, Regulation & Research	112	0	0	320	120
3.1.1 Primary Education Affairs	56	0	0	72	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	51	0	0	147	0
3.1.4 Education Affairs n.e.c.	5	0	0	101	120
3.2 School, Universities & Institutions including Subsidiary	1520	0	15080	12409	4474
3.2.1 Primary Education Affairs	734	0	11195	614	0
3.2.2 Secondary Education Affairs	386	0	2883	7600	2257
3.2.3 Higher Secondary & University Education Affairs	386	0	1002	2544	1758
3.2.4 Education Affairs n.e.c.	14	0	0	1651	459
4 Health Affairs and services	298	0	0	1075	200
4.1 Administration, Regulation & Research	8	0	0	2	0
4.1.1 Allopathic	7	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	1	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	290	0	0	1073	200
4.2.1 Allopathic	272	0	0	978	200
4.2.2 Homeopathic	0	0	0	12	0
4.2.3 Ayurvedic	18	0	0	83	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	102	0	29	23184	116
5.1 Social Security Affairs and services	0	0	0	16290	19
5.2 Welfare Affairs and Services	102	0	29	6894	97
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefit s	Transfer payment			
		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	94	7500	89934	1744	0
6.1 Housing and Community Services	94	7500	89602	1724	0
6.2 Sanitary Affairs Services	0	0	332	20	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	32	0	9	3659	335
7.1 Art and Cultural Affairs Services	2	0	0	183	87
7.2 Recreational and Sporting Services	27	0	9	2891	248
7.3 Toursim Affairs and Services	3	0	0	585	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	388	33343	4213	28200	800
8.1 General Administration, Regulation & Research	28	0	0	142	0
8.2 Agriculture, Forestry, Fishing and Hunting	226	18236	469	13069	750
8.3 Mining, Manufacturing and Construction	34	1442	1161	1566	50
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	-3404	0	10240	0
8.4.1 Electricity, Gas, and Steam	0	-3404	0	8720	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1520	0
8.5 Drinking Water Supply	76	0	2583	0	0
8.6 Transport and Communication	1	0	0	104	0
8.6.1 Road transport	0	0	0	104	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	1	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	23	17069	0	3079	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	284	0
10. Relief on Calamities	0	0	0	284	0
10. Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	3493	40844	111165	76001	6045

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification		Current expenditure				Total current expen- diture (5+14)
		Transfer payment				
		Trans- fers, Autho- nomous Bodies	Transfer Foreign contries/or gani- sations	Trans-fers State Govern- ments	Total transf er pay- ments (7 to13)	
1		11	12	13	14	15
1.	General Public Services	669	0	0	7691	86690
1.1	General Administration, External affairs, Public Order & Safety	0	0	0	7022	86021
1.1.1	Public Order & Safety	0	0	0	3591	51111
1.1.2	Planning & Statistical Activities	0	0	0	0	367
1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	3431	34543
1.2	General Research	669	0	0	669	669
2.	Defence	0	0	0	5	2566
3.	Education Affairs & Services	4086	0	0	36489	204877
3.1	Administration, Regulation & Research	1764	0	0	2204	14375
3.1.1	Primary Education Affairs	0	0	0	72	3185
3.1.2	Secondary Education Affairs	0	0	0	0	0
3.1.3	Higher Secondary & University Education Affairs	1764	0	0	1911	10676
3.1.4	Education Affairs n.e.c.	0	0	0	221	514
3.2	School, Universities & Institutions including Subsidiary	2322	0	0	34285	190502
3.2.1	Primary Education Affairs	0	0	0	11809	89205
3.2.2	Secondary Education Affairs	0	0	0	12740	47539
3.2.3	Higher Secondary & University Education Affairs	2322	0	0	7626	35380
3.2.4	Education Affairs n.e.c.	0	0	0	2110	18378
4.	Health Affairs and services	0	0	0	1275	35769
4.1	Administration, Regulation & Research	0	0	0	2	708
4.1.1	Allopathic	0	0	0	0	601
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	2	75
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	32
4.2	Hospitals, Clinics & Other Health Services	0	0	0	1273	35061
4.2.1	Allopathic	0	0	0	1178	32208
4.2.2	Homeopathic	0	0	0	12	190
4.2.3	Ayurvedic	0	0	0	83	2632
4.2.4	Unani	0	0	0	0	31
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	156	0	0	23485	44612
5.1	Social Security Affairs and services	138	0	0	16447	17434
5.2	Welfare Affairs and Services	18	0	0	7038	27178
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/or organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
6. Housing and Community Amenity Affairs and Services	0	0	0	99178	110866
6.1 Housing and Community Services	0	0	0	98826	110817
6.2 Sanitary Affairs Services	0	0	0	352	49
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	30	0	0	4033	11338
7.1 Art and Cultural Affairs Services	30	0	0	300	870
7.2 Recreational and Sporting Services	0	0	0	3148	9359
7.3 Toursim Affairs and Services	0	0	0	585	1109
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	41	0	0	66597	103387
8.1 General Administration, Regulation & Research	0	0	0	142	2535
8.2 Agriculture, Forestry, Fishing and Hunting	1	0	0	32525	39380
8.3 Mining, Manufacturing and Construction	40	0	0	4259	8126
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	6836	6836
8.4.1 Electricity, Gas, and Steam	0	0	0	5316	5316
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1520	1520
8.5 Drinking Water Supply	0	0	0	2583	7946
8.6 Transport and Communication	0	0	0	104	16860
8.6.1 Road transport	0	0	0	104	16704
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	156
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	20148	21704
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	284	292
10.1 Relief on Calamities	0	0	0	284	292
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	4982	0	0	239037	600397

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				
		Gross Capital Formation				
		Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Softwar e Outlay
1		16	17	18	19	20
1. General Public Services		7962	0	615	2195	63
1.1	General Administration, External affairs, Public Order & Safety	7962	0	615	2195	63
1.1.1	Public Order & Safety	10	0	418	896	23
1.1.2	Planning & Statistical Activities	0	0	0	41	4
1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	7952	0	197	1258	36
1.2	General Research	0	0	0	0	0
2. Defence		25	0	7	2	0
3. Education Affairs & Services		9374	0	52	4448	20
3.1	Administration, Regulation & Research	10	0	48	424	19
3.1.1	Primary Education Affairs	0	0	36	4	0
3.1.2	Secondary Education Affairs	0	0	0	0	0
3.1.3	Higher Secondary & University Education Affairs	0	0	12	281	4
3.1.4	Education Affairs n.e.c.	10	0	0	139	15
3.2	School, Universities & Institutions including Subsidiary	9364	0	4	4024	1
3.2.1	Primary Education Affairs	488	0	0	383	0
3.2.2	Secondary Education Affairs	3179	0	0	272	0
3.2.3	Higher Secondary & University Education Affairs	2801	0	4	3334	1
3.2.4	Education Affairs n.e.c.	2896	0	0	35	0
4. Health Affairs and services		4102	0	11	2697	0
4.1	Administration, Regulation & Research	30	0	5	12	0
4.1.1	Allopathic	30	0	0	5	0
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	5	2	0
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	5	0
4.2	Hospitals, Clinics & Other Health Services	4072	0	6	2685	0
4.2.1	Allopathic	4072	0	6	2472	0
4.2.2	Homeopathic	0	0	0	6	0
4.2.3	Ayurvedic	0	0	0	207	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		5062	2547	11	82	1
5.1	Social Security Affairs and services	11	0	0	1	0
5.2	Welfare Affairs and Services	5051	2547	11	81	1
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd...

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	17531	8802	4	18	0
6.1 Housing and Community Services	17531	8802	4	18	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	1598	0	4	45	0
7.1 Art and Cultural Affairs Services	644	0	0	1	0
7.2 Recreational and Sporting Services	63	0	0	21	0
7.3 Tourism Affairs and Services	515	0	4	23	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	376	0	0	0	0
8. Economic Affairs and Services	308	71329	371	4340	9
8.1 General Administration, Regulation & Research	23	0	4	70	0
8.2 Agriculture, Forestry, Fishing and Hunting	42	0	0	236	5
8.3 Mining, Manufacturing and Construction	214	1264	0	75	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	29	0	343	278	4
8.6 Transport and Communication	0	70065	0	3280	0
8.6.1 Road transport	0	70052	0	384	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	13	0	2896	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	24	401	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	45962	82678	1075	13827	93

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivate d Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16to24)
1	21	22	23	24	25
1. General Public Services	0	0	1364	188	12387
1.1 General Administration, External affairs, Public Order & Safety	0	0	1364	188	12387
1.1.1 Public Order & Safety	0	0	1361	0	2708
1.1.2 Planning & Statistical Activities	0	0	0	0	45
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	3	188	9634
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	34
3. Education Affairs & Services	0	0	2100	0	15994
3.1 Administration, Regulation & Research	0	0	0	0	501
3.1.1 Primary Education Affairs	0	0	0	0	40
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	297
3.1.4 Education Affairs n.e.c.	0	0	0	0	164
3.2 School, Universities & Institutions including Subsidiary	0	0	2100	0	15493
3.2.1 Primary Education Affairs	0	0	0	0	871
3.2.2 Secondary Education Affairs	0	0	1905	0	5356
3.2.3 Higher Secondary & University Education Affairs	0	0	195	0	6335
3.2.4 Education Affairs n.e.c.	0	0	0	0	2931
4. Health Affairs and services	0	0	7	0	6817
4.1 Administration, Regulation & Research	0	0	7	0	54
4.1.1 Allopathic	0	0	0	0	35
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	7
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	7	0	12
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	6763
4.2.1 Allopathic	0	0	0	0	6550
4.2.2 Homeopathic	0	0	0	0	6
4.2.3 Ayurvedic	0	0	0	0	207
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	2636	0	10339
5.1 Social Security Affairs and services	0	0	0	0	12
5.2 Welfare Affairs and Services	0	0	2636	0	10327
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivat ed Assets Outlay	Animal Stock Outlay	Other Outlay	Chan ge in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
6. Housing and Community Amenity Affairs and Services	0	0	10326	0	36681
6.1 Housing and Community Services	0	0	8214	0	34569
6.2 Sanitary Affairs Services	0	0	2112	0	2112
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	624	0	2271
7.1 Art and Cultural Affairs Services	0	0	70	0	715
7.2 Recreational and Sporting Services	0	0	298	0	382
7.3 Toursim Affairs and Services	0	0	256	0	798
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	376
8. Economic Affairs and Services	0	0	23747	332	100436
8.1 General Administration, Regulation & Research	0	0	0	0	97
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	3161	0	3444
8.3 Mining, Manufacturing and Construction	0	0	1696	0	3249
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	18890	332	19876
8.6 Transport and Communication	0	0	0	0	73345
8.6.1 Road transport	0	0	0	0	70436
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	2909
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	425
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	0	0	40804	520	184959

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (ACCOUNTS)

(Rs.Lakhs)

Economic Classification		Capital expenditure				
Purpose Classification		Purchase of assets-Land	Less sales of assets Land	Capital TransferLocal Autho-rities	Capital Transfer Indi-viduals	Capital TransferPri vat 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	1302	0
3.1	Administration, Regulation & Research	0	0	0	2	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	2	0
3.2	School, Universities & Institutions including Subsidiary	0	0	0	1300	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	1200	0
3.2.4	Education Affairs n.e.c.	0	0	0	100	0
4.	Health Affairs and services	0	0	19	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	19	0	0
4.2.1	Allopathic	0	0	19	0	0
4.2.2	Homeopathic	0	0	0	0	0
4.2.3	Ayurvedic	0	0	0	0	0
4.2.4	Unani	0	0	0	0	0
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	0	12262	0
5.1	Social Security Affairs and services	0	0	0	3259	0
5.2	Welfare Affairs and Services	0	0	0	9003	0
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(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 Transfe r Indi-viduals	Capital Transfer Privat Insti-tutions
1	26	27	28	29	30
6. Housing and Community Amenity Affairs and Services	0	0	5906	9830	0
6.1 Housing and Community Services	0	0	5906	9830	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	3017	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1517	0
7.3 Toursim Affairs and Services	0	0	0	1500	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	1132	18967	0
8.1 General Administration, Regulation & Research	0	0	0	476	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	319	1601	0
8.3 Mining, Manufacturing and Construction	0	0	0	3880	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	11373	0
8.4.1 Electricity, Gas, and Steam	0	0	0	11513	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	-140	0
8.5 Drinking Water Supply	0	0	813	0	0
8.6 Transport and Communication	0	0	0	1615	0
8.6.1 Road transport	0	0	0	1615	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	22	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	0	0	7057	45378	0

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (ACCOUNTS)

(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 transfers (28to33)	
1	31	32	33	34	35
1. General Public Services	325	0	0	325	0
1.1 General Administration, External affairs, Public Order & Safety	225	0	0	225	0
1.1.1 Public Order & Safety	225	0	0	225	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
1.2 General Research	100	0	0	100	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	3024	0	0	4326	0
3.1 Administration, Regulation & Research	1474	0	0	1476	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	1474	0	0	1474	0
3.1.4 Education Affairs n.e.c.	0	0	0	2	0
3.2 School, Universities & Institutions including Subsidiary	1550	0	0	2850	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	1550	0	0	2750	0
3.2.4 Education Affairs n.e.c.	0	0	0	100	0
4. Health Affairs and services	0	0	0	19	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	19	0
4.2.1 Allopathic	0	0	0	19	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	0	12262	100
5.1 Social Security Affairs and services	0	0	0	3259	0
5.2 Welfare Affairs and Services	0	0	0	9003	100
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd..

(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 Transfer (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	15736	0
6.1 Housing and Community Services	0	0	0	15736	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	3017	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1517	0
7.3 Toursim Affairs and Services	0	0	0	1500	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	0	20099	4641
8.1 General Administration, Regulation & Research	0	0	0	476	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	1920	0
8.3 Mining, Manufacturing and Construction	0	0	0	3880	897
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	11373	2
8.4.1 Electricity, Gas, and Steam	0	0	0	11513	2
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	-140	0
8.5 Drinking Water Supply	0	0	0	813	0
8.6 Transport and Communication	0	0	0	1615	260
8.6.1 Road transport	0	0	0	1615	260
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	22	3482
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	3349	0	0	55784	4741

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2006-2007 (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	Advan ce Local Autho -rities			Advance Foreign countries/ organi- zation
1		36	37	38	39	40
1.	General Public Services	22410	0	0	35122	121812
1.1	General Administration, External affairs, Public Order & Safety	22410	0	0	35022	121043
1.1.1	Public Order & Safety	1308	0	0	4241	55352
1.1.2	Planning & Statistical Activities	0	0	0	45	412
1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	21102	0	0	30736	65279
1.2	General Research	0	0	0	100	769
2.	Defence	0	0	0	34	2600
3.	Education Affairs & Services	0	0	0	20320	225197
3.1	Administration, Regulation & Research	0	0	0	1977	16352
3.1.1	Primary Education Affairs	0	0	0	40	3225
3.1.2	Secondary Education Affairs	0	0	0	0	0
3.1.3	Higher Secondary & University Education Affairs	0	0	0	1771	12447
3.1.4	Education Affairs n.e.c.	0	0	0	166	680
3.2	School, Universities & Institutions including Subsidiary	0	0	0	18343	208845
3.2.1	Primary Education Affairs	0	0	0	871	90076
3.2.2	Secondary Education Affairs	0	0	0	5356	52895
3.2.3	Higher Secondary & University Education Affairs	0	0	0	9085	44465
3.2.4	Education Affairs n.e.c.	0	0	0	3031	21409
4	Health Affairs and services	0	0	0	6836	42605
4.1	Administration, Regulation & Research	0	0	0	54	762
4.1.1	Allopathic	0	0	0	35	636
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	7	82
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	12	44
4.2	Hospitals, Clinics & Other Health Services	0	0	0	6782	41843
4.2.1	Allopathic	0	0	0	6569	38777
4.2.2	Homeopathic	0	0	0	6	196
4.2.3	Ayurvedic	0	0	0	207	2839
4.2.4	Unani	0	0	0	0	31
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	0	22701	67313
5.1	Social Security Affairs and services	0	0	0	3271	20705
5.2	Welfare Affairs and Services	0	0	0	19430	46608
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(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	Advanc e Local Autho- rities	Advance foreign countries/ organi-zation		
1		36	37	38	39	40
6.	Housing and Community Amenity Affairs and Services	50000	1167	0	103584	214450
6.1	Housing and Community Services	50000	1167	0	101472	212289
6.2	Sanitary Affairs Services	0	0	0	2112	2161
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	5288	16626
7.1	Art and Cultural Affairs Services	0	0	0	715	1585
7.2	Recreational and Sporting Services	0	0	0	1899	11258
7.3	Toursim Affairs and Services	0	0	0	2298	3407
7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	376	376
8.	Economic Affairs and Services	22181	3454	0	150811	254198
8.1	General Administration,Regulation& Research	0	0	0	573	3108
8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	5384	44764
8.3	Mining, Manufacturing and Construction	812	0	0	8838	16964
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	11375	18211
	8.4.1 Electricity, Gas, and Steam	0	0	0	11515	16831
	8.4.2 Atomic energy	0	0	0	0	0
	8.4.3 Non-conventional Sources of Energy	0	0	0	-140	1380
8.5	Drinking Water Supply	0	3112	0	23801	31747
8.6	Transport and Communication	0	0	0	75220	92080
	8.6.1 Road transport	0	0	0	72311	89015
	8.6.2 Water transport	0	0	0	0	0
	8.6.3 Air transport	0	0	0	2909	3065
	8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7	Other Economic Services n.e.c.	21349	342	0	25620	47324
9.	Environmental Protection	0	0	0	0	0
9.1	Waste Management	0	0	0	0	0
9.2	Waste Water Management	0	0	0	0	0
9.3	Prevention and Control of Pollution	0	0	0	0	0
9.4	Environmental Research & Education	0	0	0	0	0
9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Other Services	0	0	0	0	292
10.1	Relief on Calamities	0	0	0	0	292
10.2	Other Miscellaneous Serviceces	0	0	0	0	0
TOTAL		94591	4621	0	344696	945093

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (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	80541	30050	2667	107924
1.1 General Administration, External affairs, Public Order & Safety	80541	30050	2667	107924
1.1.1 Public Order & Safety	54149	11905	850	65204
1.1.2 Planning & Statistical Activities	584	161	76	669
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	25808	17984	1741	42051
1.2 General Research	0	0	0	0
2. Defence	2405	898	0	3303
3. Education Affairs & Services	195231	26029	1151	220109
3.1 Administration, Regulation & Research	14797	1626	0	16423
3.1.1 Primary Education Affairs	2957	118	0	3075
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	11574	904	0	12478
3.1.4 Education Affairs n.e.c.	266	604	0	870
3.2 School, Universities & Institutions including Subsidiary	180434	24403	1151	203686
3.2.1 Primary Education Affairs	82357	10877	13	93221
3.2.2 Secondary Education Affairs	36271	5395	0	41666
3.2.3 Higher Secondary & University Education Affairs	38204	4029	1138	41095
3.2.4 Education Affairs n.e.c.	23602	4102	0	27704
4. Health Affairs and services	33694	12225	578	45341
4.1 Administration, Regulation & Research	566	404	0	970
4.1.1 Allopathic	425	322	0	747
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	98	35	0	133
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	43	47	0	90
4.2 Hospitals, Clinics & Other Health Services	33128	11821	578	44371
4.2.1 Allopathic	30268	11176	578	40866
4.2.2 Homeopathic	149	40	0	189
4.2.3 Ayurvedic	2678	593	0	3271
4.2.4 Unani	33	12	0	45
4.2.5 Other Medical Services	0	0	0	0
5. Social Security and Welfare Affairs and services	15736	25593	310	41019
5.1 Social Security Affairs and services	302	2630	0	2932
5.2 Welfare Affairs and Services	15434	22963	310	38087
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

Contd....

(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	10649	10892	399	21142
6.1 Housing and Community Services	10649	10892	389	21152
6.2 Sanitary Affairs Services	0	0	10	-10
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	5796	3950	4	9742
7.1 Art and Cultural Affairs Services	147	1402	0	1549
7.2 Recreational and Sporting Services	5496	2115	0	7611
7.3 Toursim Affairs and Services	153	433	4	582
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	30731	32153	10087	52797
8.1 General Administration, Regulation & Research	3390	959	135	4214
8.2 Agriculture, Forestry, Fishing and Hunting	13334	2438	8759	7013
8.3 Mining, Manufacturing and Construction	3175	1357	117	4415
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0
8.5 Drinking Water Supply	5420	1126	296	6250
8.6 Transport and Communication	3337	26116	330	29123
8.6.1 Road transport	3100	25802	0	28902
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	237	314	330	221
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	2075	157	450	1782
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	98	27	6	119
10.1 Relief on Calamities	98	27	6	119
10.2 Other Miscellaneous Servicees	0	0	0	0
TOTAL	374881	141817	15202	501496

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	1358	1	0	11877	1
1.1 General Administration, External affairs, Public Order & Safety	1358	1	0	10091	1
1.1.1 Public Order & Safety	504	0	0	7742	0
1.1.2 Planning & Statistical Activities	26	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	828	1	0	2349	1
1.2 General Research	0	0	0	1786	0
2. Defence	14	0	0	196	0
3. Education Affairs & Services	2253	0	20605	15977	6899
3.1 Administration, Regulation & Research	180	0	0	710	293
3.1.1 Primary Education Affairs	76	0	0	146	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	99	0	0	186	0
3.1.4 Education Affairs n.e.c.	5	0	0	378	293
3.2 School, Universities & Institutions including Subsidiary	2073	0	20605	15267	6606
3.2.1 Primary Education Affairs	903	0	15652	3286	0
3.2.2 Secondary Education Affairs	477	0	3984	7453	3505
3.2.3 Higher Secondary & University Education Affairs	673	0	969	2566	2236
3.2.4 Education Affairs n.e.c.	20	0	0	1962	865
4 Health Affairs and services	432	0	0	3858	100
4.1 Administration, Regulation & Research	13	0	0	28	0
4.1.1 Allopathic	9	0	0	25	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	3	0	0	3	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	1	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	419	0	0	3830	100
4.2.1 Allopathic	375	0	0	3357	100
4.2.2 Homeopathic	2	0	0	29	0
4.2.3 Ayurvedic	42	0	0	442	0
4.2.4 Unani	0	0	0	2	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	224	0	64	38067	280
5.1 Social Security Affairs and services	76	0	0	26990	28
5.2 Welfare Affairs and Services	148	0	64	11077	252
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	162	12910	100083	2387	0
6.1 Housing and Community Services	162	12910	99518	2337	0
6.2 Sanitary Affairs Services	0	0	565	50	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	73	0	1004	6059	309
7.1 Art and Cultural Affairs Services	8	0	1	942	153
7.2 Recreational and Sporting Services	60	0	1003	4609	156
7.3 Toursim Affairs and Services	5	0	0	508	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	638	118705	11220	25692	355
8.1 General Administration, Regulation & Research	111	0	0	109	0
8.2 Agriculture, Forestry, Fishing and Hunting	284	28230	532	14785	295
8.3 Mining, Manufacturing and Construction	78	1420	4468	859	60
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	13362	0	8281	0
8.4.1 Electricity, Gas, and Steam	0	13362	0	7910	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	371	0
8.5 Drinking Water Supply	94	0	6220	10	0
8.6 Transport and Communication	8	0	0	70	0
8.6.1 Road transport	0	0	0	70	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	8	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.	63	75693	0	1578	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	1	0	0	17	0
10.1 Relief on Calamities	1	0	0	17	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	5155	131616	132976	104130	7944

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Current expenditure				Total current expen- diture (5+14)
		Transfer payment				
		Trans- fers, Autho- nomous Bodies	TransferF oreign contries/o rgani- sations	Trans- fers State Govern- ments	Total transfer pay- ments (7 to13)	
1		11	12	13	14	15
1.	General Public Services	692	0	0	12571	120495
1.1	General Administration, External affairs, Public Order & Safety	0	0	0	10093	118017
1.1.1	Public Order & Safety	0	0	0	7742	72946
1.1.2	Planning & Statistical Activities	0	0	0	0	669
1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	2351	44402
1.2	General Research	692	0	0	2478	2478
2.	Defence	0	0		196	3499
3.	Education Affairs & Services	4989	0	0	48470	268579
3.1	Administration, Regulation & Research	1820	0	0	2823	19246
3.1.1	Primary Education Affairs	0	0	0	146	3221
3.1.2	Secondary Education Affairs	0	0	0	0	0
3.1.3	Higher Secondary & University Education Affairs	1820	0	0	2006	14484
3.1.4	Education Affairs n.e.c.	0	0	0	671	1541
3.2	School, Universities & Institutions including Subsidiary	3169	0	0	45647	249333
3.2.1	Primary Education Affairs	0	0	0	18938	112159
3.2.2	Secondary Education Affairs	0	0	0	14942	56608
3.2.3	Higher Secondary & University Education Affairs	3169	0	0	8940	50035
3.2.4	Education Affairs n.e.c.	0	0	0	2827	30531
4	Health Affairs and services	20	0	0	3978	49319
4.1	Administration, Regulation & Research	0	0	0	28	998
4.1.1	Allopathic	0	0	0	25	772
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	3	136
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	90
4.2	Hospitals, Clinics & Other Health Services	20	0	0	3950	48321
4.2.1	Allopathic	20	0	0	3477	44343
4.2.2	Homeopathic	0	0	0	29	218
4.2.3	Ayurvedic	0	0	0	442	3713
4.2.4	Unani	0	0	0	2	47
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	233	0	0	38644	79663
5.1	Social Security Affairs and services	215	0	0	27233	30165
5.2	Welfare Affairs and Services	18	0	0	11411	49498
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(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	0	0	0	115380	136522
6.1 Housing and Community Services	0	0	0	114765	135917
6.2 Sanitary Affairs Services	0	0	0	615	605
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	86	0	0	7458	17200
7.1 Art and Cultural Affairs Services	86	0	0	1182	2731
7.2 Recreational and Sporting Services	0	0	0	5768	13379
7.3 Toursim Affairs and Services	0	0	0	508	1090
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	60	0	0	156032	208829
8.1 General Administration, Regulation & Research	0	0	0	109	4323
8.2 Agriculture, Forestry, Fishing and Hunting	15	0	0	43857	50870
8.3 Mining, Manufacturing and Construction	45	0	0	6852	11267
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	21643	21643
8.4.1 Electricity, Gas, and Steam	0	0	0	21272	21272
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	371	371
8.5 Drinking Water Supply	0	0	0	6230	12480
8.6 Transport and Communication	0	0	0	70	29193
8.6.1 Road transport	0	0	0	70	28972
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	221
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	77271	79053
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	17	136
10.1 Relief on Calamities	0	0	0	17	136
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	6080	0	0	382746	884242

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Buildin g Outlay	Roads Outlay	Trans -port Outla y	Machi -nery Outlay	Software Outlay
Purpose Classification					
1	16	17	18	19	20
1. General Public Services	15293	0	1269	3392	130
1.1 General Administration, External affairs, Public Order & Safety	15293	0	1269	3392	130
1.1.1 Public Order & Safety	136	0	733	1520	40
1.1.2 Planning & Statistical Activities	0	0	0	55	5
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	15157	0	536	1817	85
1.2 General Research	0	0	0	0	0
2. Defence	23	0	12	3	0
3. Education Affairs & Services	13236	0	49	12118	439
3.1 Administration, Regulation & Research	10	0	21	704	33
3.1.1 Primary Education Affairs	0	0	0	8	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	16	227	10
3.1.4 Education Affairs n.e.c.	10	0	5	469	23
3.2 School, Universities & Institutions including Subsidiary	13226	0	28	11414	406
3.2.1 Primary Education Affairs	506	0	0	331	0
3.2.2 Secondary Education Affairs	3107	0	0	3950	387
3.2.3 Higher Secondary & University Education Affairs	6435	0	28	6674	8
3.2.4 Education Affairs n.e.c.	3178	0	0	459	11
4 Health Affairs and services	8080	0	59	5762	22
4.1 Administration, Regulation & Research	168	0	5	101	2
4.1.1 Allopathic	168	0	0	38	2
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	5	45	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	18	0
4.2 Hospitals, Clinics & Other Health Services	7912	0	54	5661	20
4.2.1 Allopathic	7811	0	54	5490	20
4.2.2 Homeopathic	0	0	0	9	0
4.2.3 Ayurvedic	101	0	0	161	0
4.2.4 Unani	0	0	0	1	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	6429	2611	76	115	1
5.1 Social Security Affairs and services	563	0	0	3	0
5.2 Welfare Affairs and Services	5866	2611	76	112	1
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	19086	20391	34	134	0
6.1 Housing and Community Services	19086	20391	34	134	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	5696	0	8	97	0
7.1 Art and Cultural Affairs Services	3148	0	0	13	0
7.2 Recreational and Sporting Services	659	0	8	75	0
7.3 Toursim Affairs and Services	611	0	0	4	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	1278	0	0	5	0
8. Economic Affairs and Services	964	119411	316	6418	83
8.1 General Administration, Regulation & Research	166	0	16	450	4
8.2 Agriculture, Forestry, Fishing and Hunting	149	0	72	669	21
8.3 Mining, Manufacturing and Construction	572	6123	16	166	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	77	0	156	1458	58
8.6 Transport and Communication	0	113288	32	3497	0
8.6.1 Road transport	0	113280	0	645	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	8	32	2852	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	24	178	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10. Relief on Calamities	0	0	0	0	0
10. Other Miscellaneous Services	0	0	0	0	0
TOTAL	68807	142413	1823	28039	675

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				
		Gross Capital Formation				
		Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1		21	22	23	24	25
1. General Public Services		0	0	1021	0	21105
1.1	General Administration, External affairs, Public Order & Safety	0	0	1021	0	21105
1.1.1	Public Order & Safety	0	0	993	0	3422
1.1.2	Planning & Statistical Activities	0	0	0	0	60
1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	0	0	28	0	17623
1.2	General Research	0	0	0	0	0
2. Defence		0	0	0	0	38
3. Education Affairs & Services		0	0	6507	0	32349
3.1	Administration, Regulation & Research	0	0	0	0	768
3.1.1	Primary Education Affairs	0	0	0	0	8
3.1.2	Secondary Education Affairs	0	0	0	0	0
3.1.3	Higher Secondary & University Education Affairs	0	0	0	0	253
3.1.4	Education Affairs n.e.c.	0	0	0	0	507
3.2	School, Universities & Institutions including Subsidiary	0	0	6507	0	31581
3.2.1	Primary Education Affairs	0	0	0	0	837
3.2.2	Secondary Education Affairs	0	0	6433	0	13877
3.2.3	Higher Secondary & University Education Affairs	0	0	62	0	13207
3.2.4	Education Affairs n.e.c.	0	0	12	0	3660
4. Health Affairs and services		0	0	21	0	13944
4.1	Administration, Regulation & Research	0	0	15	0	291
4.1.1	Allopathic	0	0	0	0	208
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	50
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	15	0	33
4.2	Hospitals, Clinics & Other Health Services	0	0	6	0	13653
4.2.1	Allopathic	0	0	6	0	13381
4.2.2	Homeopathic	0	0	0	0	9
4.2.3	Ayurvedic	0	0	0	0	262
4.2.4	Unani	0	0	0	0	1
4.2.5	Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services		0	0	3228	0	12460
5.1	Social Security Affairs and services	0	0	0	0	566
5.2	Welfare Affairs and Services	0	0	3228	0	11894
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
6. Housing and Community Amenity Affairs and Services	0	0	23494	0	63139
6.1 Housing and Community Services	0	0	21744	0	61389
6.2 Sanitary Affairs Services	0	0	1750	0	1750
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	4960	0	10761
7.1 Art and Cultural Affairs Services	0	0	0	0	3161
7.2 Recreational and Sporting Services	0	0	1685	0	2427
7.3 Toursim Affairs and Services	0	0	3275	0	3890
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	1283
8. Economic Affairs and Services	0	0	35798	80	163070
8.1 General Administration, Regulation & Research	0	0	0	0	636
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	7508	0	8419
8.3 Mining, Manufacturing and Construction	0	0	2032	0	8909
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	26258	80	28087
8.6 Transport and Communication	0	0	0	0	116817
8.6.1 Road transport	0	0	0	0	113925
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	2892
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	202
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	0	0	75029	80	316866

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purcha se 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	671	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	671	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	2619	0
3.1 Administration, Regulation & Research	0	0	0	51	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	51	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	2568	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	50	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	1200	0
3.2.4 Education Affairs n.e.c.	0	0	0	1318	0
4 Health Affairs and services	0	0	20	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	20	0	0
4.2.1 Allopathic	0	0	20	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	0	18689	0
5.1 Social Security Affairs and services	0	0	0	6800	0
5.2 Welfare Affairs and Services	0	0	0	11889	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(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	26053	13927	0
6.1 Housing and Community Services	0	0	26053	13927	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	3030	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1530	0
7.3 Toursim Affairs and Services	0	0	0	1500	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	4005	9420	0
8.1 General Administration, Regulation & Research	0	0	0	94	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	420	2772	0
8.3 Mining, Manufacturing and Construction	0	0	0	1533	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1888	0
8.4.1 Electricity, Gas, and Steam	0	0	0	739	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1149	0
8.5 Drinking Water Supply	0	0	3585	0	0
8.6 Transport and Communication	0	0	0	3125	0
8.6.1 Road transport	0	0	0	3125	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	8	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10 Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	30078	48356	0

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (R.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				Financial Assets
		Capital Transfer				
		Capital TransferAut ho-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	275	0	0	946	0
1.1	General Administration, External affairs, Public Order & Safety	200	0	0	200	0
1.1.1	Public Order & Safety	200	0	0	200	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	75	0	0	746	0
2.	Defence	0	0	0	0	0
3.	Education Affairs & Services	4586	0	0	7205	0
3.1	Administration, Regulation & Research	1500	0	0	1551	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	1500	0	0	1500	0
3.1.4	Education Affairs n.e.c.	0	0	0	51	0
3.2	School, Universities & Institutions including Subsidiary	3086	0	0	5654	0
3.2.1	Primary Education Affairs	0	0	0	0	0
3.2.2	Secondary Education Affairs	0	0	0	50	0
3.2.3	Higher Secondary & University Education Affairs	3086	0	0	4286	0
3.2.4	Education Affairs n.e.c.	0	0	0	1318	0
4	Health Affairs and services	0	0	0	20	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	20	0
4.2.1	Allopathic	0	0	0	20	0
4.2.2	Homeopathic	0	0	0	0	0
4.2.3	Ayurvedic	0	0	0	0	0
4.2.4	Unani	0	0	0	0	0
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	0	18689	60
5.1	Social Security Affairs and services	0	0	0	6800	0
5.2	Welfare Affairs and Services	0	0	0	11889	60
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd....

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Finan-cial Assets
	Capital Transfer Autonomous 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	0	0	0	39980	0
6.1 Housing and Community Services	0	0	0	39980	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	3030	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1530	0
7.3 Toursim Affairs and Services	0	0	0	1500	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	0	13425	26440
8.1 General Administration, Regulation & Research	0	0	0	94	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	3192	0
8.3 Mining, Manufacturing and Construction	0	0	0	1533	1967
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1888	2
8.4.1 Electricity, Gas, and Steam	0	0	0	739	2
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1149	0
8.5 Drinking Water Supply	0	0	0	3585	1
8.6 Transport and Communication	0	0	0	3125	20099
8.6.1 Road transport	0	0	0	3125	20099
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	8	4371
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10 Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	4861	0	0	83295	26500

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2007-2008 (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		35054	0	0	57105	177600
	1.1	General Administration, External affairs, Public Order & Safety	35054	0	0	56359	174376
	1.1.1	Public Order & Safety	1439	0	0	5061	78007
	1.1.2	Planning & Statistical Activities	0	0	0	60	729
	1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	33615	0	0	51238	95640
	1.2	General Research	0	0	0	746	3224
2.	Defence		0	0	0	38	3537
3.	Education Affairs & Services		0	0	0	39554	3E+05
	3.1	Administration, Regulation & Research	0	0	0	2319	21565
	3.1.1	Primary Education Affairs	0	0	0	8	3229
	3.1.2	Secondary Education Affairs	0	0	0	0	0
	3.1.3	Higher Secondary & University Education Affairs	0	0	0	1753	16237
	3.1.4	Education Affairs n.e.c.	0	0	0	558	2099
	3.2	School, Universities & Institutions including Subsidiary	0	0	0	37235	286568
	3.2.1	Primary Education Affairs	0	0	0	837	112996
	3.2.2	Secondary Education Affairs	0	0	0	13927	70535
	3.2.3	Higher Secondary & University Education Affairs	0	0	0	17493	67528
	3.2.4	Education Affairs n.e.c.	0	0	0	4978	35509
4	Health Affairs and services		0	0	0	13964	63283
	4.1	Administration, Regulation & Research	0	0	0	291	1289
	4.1.1	Allopathic	0	0	0	208	980
	4.1.2	Homeopathic	0	0	0	0	0
	4.1.3	Ayurvedic	0	0	0	50	186
	4.1.4	Unani	0	0	0	0	0
	4.1.5	Other Medical Services	0	0	0	33	123
	4.2	Hospitals, Clinics & Other Health Services	0	0	0	13673	61994
	4.2.1	Allopathic	0	0	0	13401	57744
	4.2.2	Homeopathic	0	0	0	9	227
	4.2.3	Ayurvedic	0	0	0	262	3975
	4.2.4	Unani	0	0	0	1	48
	4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services		0	0	0	31209	110872
	5.1	Social Security Affairs and services	0	0	0	7366	37531
	5.2	Welfare Affairs and Services	0	0	0	23843	73341
	5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification			Capital expenditure				Grand Total (15+39)
			Loan and Advance			Total Capital Expendi- ture (25+26- 27+34to38)	
Purpose Classification			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		451	3000	0	106570	243092
	6.1	Housing and Community Services	451	3000	0	104820	240737
	6.2	Sanitary Affairs Services	0	0	0	1750	2355
	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		900	0	0	14691	31891
	7.1	Art and Cultural Affairs Services	0	0	0	3161	5892
	7.2	Recreational and Sporting Services	0	0	0	3957	17336
	7.3	Toursim Affairs and Services	900	0	0	6290	7380
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	1283	1283
8.	Economic Affairs and Services		47769	2073	0	252777	461606
	8.1	General Administration, Regulation & Research	0	0	0	730	5053
	8.2	Agriculture, Forestry, Fishing and Hunting	302	0	0	11913	62783
	8.3	Mining, Manufacturing and Construction	925	0	0	13334	24601
	8.4	Electricity, Gas, Steam and Other Sources of Energy	500	0	0	2390	24033
	8.4.1	Electricity, Gas, and Steam	500	0	0	1241	22513
	8.4.2	Atomic energy	0	0	0	0	0
	8.4.3	Non-conventional Sources of Energy	0	0	0	1149	1520
	8.5	Drinking Water Supply	1700	2065	0	35438	47918
	8.6	Transport and Communication	0	0	0	140041	169234
	8.6.1	Road transport	0	0	0	137149	166121
	8.6.2	Water transport	0	0	0	0	0
	8.6.3	Air transport	0	0	0	2892	3113
	8.6.4	Transport and Communication n.e.c.	0	0	0	0	0
	8.7	Other Economic Services n.e.c.	44342	8	0	48931	127984
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		6	0	0	6	142
	10	Relief on Calamities	6	0	0	6	142
	10	Other Miscellaneous Servieces	0	0	0	0	0
TOTAL			84180	5073	0	515914	1400156

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

			Current expenditure			
Economic Classification			Consumption expenditure			
Purpose Classification			Wages and salaries including pensions	Commo- dities and services	Less- sales	Total consumption expenditure
1			2	3	4	5
1.	General Public Services		124887	35062	2773	157176
	1.1	General Administration, External affairs, Public Order & Safety	124887	35062	2773	157176
	1.1.1	Public Order & Safety	64318	11958	876	75400
	1.1.2	Planning & Statistical Activities	758	84	81	761
	1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	59811	23020	1816	81015
	1.2	General Research	0	0	0	0
2.	Defence		3223	1373	0	4596
3.	Education Affairs & Services		235245	31078	1154	265169
	3.1	Administration, Regulation & Research	17016	2434	0	19450
	3.1.1	Primary Education Affairs	3611	123	0	3734
	3.1.2	Secondary Education Affairs	0	0	0	0
	3.1.3	Higher Secondary & University Education Affairs	13088	970	0	14058
	3.1.4	Education Affairs n.e.c.	317	1341	0	1658
	3.2	School, Universities & Institutions including Subsidiary	218229	28644	1154	245719
	3.2.1	Primary Education Affairs	95755	13338	14	109079
	3.2.2	Secondary Education Affairs	46145	4618	0	50763
	3.2.3	Higher Secondary & University Education Affairs	52897	5992	1140	57749
	3.2.4	Education Affairs n.e.c.	23432	4696	0	28128
4	Health Affairs and services		45975	13874	590	59259
	4.1	Administration, Regulation & Research	671	404	0	1075
	4.1.1	Allopathic	499	324	0	823
	4.1.2	Homeopathic	0	0	0	0
	4.1.3	Ayurvedic	121	37	0	158
	4.1.4	Unani	0	0	0	0
	4.1.5	Other Medical Services	51	43	0	94
	4.2	Hospitals, Clinics & Other Health Services	45304	13470	590	58184
	4.2.1	Allopathic	41383	12794	590	53587
	4.2.2	Homeopathic	201	37	0	238
	4.2.3	Ayurvedic	3680	629	0	4309
	4.2.4	Unani	40	10	0	50
	4.2.5	Other Medical Services	0	0	0	0
5.	Social Security and Welfare Affairs and services		18051	25078	215	42914
	5.1	Social Security Affairs and services	379	2994	0	3373
	5.2	Welfare Affairs and Services	17672	22084	215	39541
	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		27307	4819	420	31706
	6.1	Housing and Community Services	27307	4819	410	31716
	6.2	Sanitary Affairs Services	0	0	10	-10
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7.	Cultural, Recreational and Religious Affairs and services		7129	4759	5	11883
	7.1	Art and Cultural Affairs Services	275	2139	0	2414
	7.2	Recreational and Sporting Services	6523	1880	0	8403
	7.3	Toursim Affairs and Services	201	496	5	692
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	130	244	0	374
8.	Economic Affairs and Services		37344	33218	8170	62392
	8.1	General Administration, Regulation & Research	4707	1004	365	5346
	8.2	Agriculture, Forestry, Fishing and Hunting	15919	3778	6884	12813
	8.3	Mining, Manufacturing and Construction	3831	1240	123	4948
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
	8.4.1	Electricity, Gas, and Steam	0	0	0	0
	8.4.2	Atomic energy	0	0	0	0
	8.4.3	Non-conventional Sources of Energy	0	0	0	0
	8.5	Drinking Water Supply	5955	1487	348	7094
	8.6	Transport and Communication	4418	25550	0	29968
	8.6.1	Road transport	4136	25210	0	29346
	8.6.2	Water transport	0	0	0	0
	8.6.3	Air transport	282	340	0	622
	8.6.4	Transport and Communication n.e.c.	0	0	0	0
	8.7	Other Economic Services n.e.c.	2514	159	450	2223
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		99	28	6	121
	10	Relief on Calamities	99	28	6	121
	10	Other Miscellaneous Services	0	0	0	0
TOTAL			499260	149289	13333	635216

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification			Current expenditure				
			Benefi ts	Transfer payment			
				Sub-sidies	Transfer Local Autho- rities	Trans-fers, Indui-viduals	Transfers, Private Institutions
1			6	7	8	9	10
1.	General Public Services		1730	1815	645	12678	250
	1.1	General Administration, External affairs, Public Order & Safety	1730	1815	645	10587	250
		1.1.1 Public Order & Safety	741	0	0	4318	0
		1.1.2 Planning & Statistical Activities	30	0	0	0	0
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	959	1815	645	6269	250
	1.2	General Research	0	0	0	2091	0
2.	Defence		44	0	0	196	0
3.	Education Affairs & Services		2568	0	20737	14653	7315
	3.1	Administration, Regulation & Research	187	0	0	849	388
		3.1.1 Primary Education Affairs	81	0	0	206	0
		3.1.2 Secondary Education Affairs	0	0	0	0	0
		3.1.3 Higher Secondary & University Education Affairs	99	0	0	124	0
		3.1.4 Education Affairs n.e.c.	7	0	0	519	388
	3.2	School, Universities & Institutions including Subsidiary	2381	0	20737	13804	6927
		3.2.1 Primary Education Affairs	907	0	15027	1868	0
		3.2.2 Secondary Education Affairs	483	0	4280	6530	3884
		3.2.3 Higher Secondary & University Education Affairs	968	0	1430	2862	2275
		3.2.4 Education Affairs n.e.c.	23	0	0	2544	768
4	Health Affairs and services		556	0	25	3394	0
	4.1	Administration, Regulation & Research	15	0	0	30	0
		4.1.1 Allopathic	10	0	0	25	0
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	4	0	0	5	0
		4.1.4 Unani	0	0	0	0	0
		4.1.5 Other Medical Services	1	0	0	0	0
	4.2	Hospitals, Clinics & Other Health Services	541	0	25	3364	0
		4.2.1 Allopathic	471	0	25	2706	0
		4.2.2 Homeopathic	2	0	0	30	0
		4.2.3 Ayurvedic	67	0	0	625	0
		4.2.4 Unani	1	0	0	3	0
		4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services		253	77131	67	35243	427
	5.1	Social Security Affairs and services	76	38565	0	25375	28
	5.2	Welfare Affairs and Services	177	38566	67	9868	399
	5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

			Current expenditure				
Economic Classification Purpose Classification			Benefits	Transfer payment			
				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		202	9800	90465	2391	0
	6.1	Housing and Community Services	202	9800	89637	2291	0
	6.2	Sanitary Affairs Services	0	0	828	100	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		88	0	1502	7710	248
	7.1	Art and Cultural Affairs Services	16	0	1	941	78
	7.2	Recreational and Sporting Services	58	0	1501	5562	100
	7.3	Toursim Affairs and Services	8	0	0	905	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	6	0	0	302	70
8.	Economic Affairs and Services		743	52477	15939	26973	295
	8.1	General Administration, Regulation & Research	167	0	0	124	0
	8.2	Agriculture, Forestry, Fishing and Hunting	312	27727	561	12520	235
	8.3	Mining, Manufacturing and Construction	78	3068	5447	767	60
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	8874	0	7910	0
	8.4.1	Electricity, Gas, and Steam	0	8874	0	7910	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	105	0	9931	1	0
	8.6	Transport and Communication	10	0	0	371	0
	8.6.1	Road transport	0	0	0	371	0
	8.6.2	Water transport	0	0	0	0	0
	8.6.3	Air transport	10	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.	71	12808	0	5280	0
9.	Environmental Protection		0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Other Services		2	0	0	18	0
	10	Relief on Calamities	2	0	0	18	0
	10	Other Miscellaneous Servieces	0	0	0	0	0
TOTAL			6186	141223	129380	103256	8535

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification			Current expenditure				
			Transfer payment			Total current expen- diture (5+14)	
							Trans-fers, Autho- nomous Bodies
1			11	12	13	14	15
1.	General Public Services		813	0	0	16201	173377
	1.1	General Administration, External affairs, Public Order & Safety	0	0	0	13297	170473
		1.1.1 Public Order & Safety	0	0	0	4318	79718
		1.1.2 Planning & Statistical Activities	0	0	0	0	761
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	8979	89994
	1.2	General Research	813	0	0	2904	2904
2.	Defence		0	0	0	196	4792
3.	Education Affairs & Services		5308	0	0	48013	313182
	3.1	Administration, Regulation & Research	1730	0	0	2967	22417
		3.1.1 Primary Education Affairs	0	0	0	206	3940
		3.1.2 Secondary Education Affairs	0	0	0	0	0
		3.1.3 Higher Secondary & University Education Affairs	1730	0	0	1854	15912
		3.1.4 Education Affairs n.e.c.	0	0	0	907	2565
	3.2	School, Universities & Institutions including Subsidiary	3578	0	0	45046	290765
		3.2.1 Primary Education Affairs	0	0	0	16895	125974
		3.2.2 Secondary Education Affairs	0	0	0	14694	65457
		3.2.3 Higher Secondary & University Education Affairs	3578	0	0	10145	67894
		3.2.4 Education Affairs n.e.c.	0	0	0	3312	31440
4	Health Affairs and services		20	0	0	3439	62698
	4.1	Administration, Regulation & Research	0	0	0	30	1105
		4.1.1 Allopathic	0	0	0	25	848
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	0	0	0	5	163
		4.1.4 Unani	0	0	0	0	0
		4.1.5 Other Medical Services	0	0	0	0	94
	4.2	Hospitals, Clinics & Other Health Services	20	0	0	3409	61593
		4.2.1 Allopathic	20	0	0	2751	56338
		4.2.2 Homeopathic	0	0	0	30	268
		4.2.3 Ayurvedic	0	0	0	625	4934
		4.2.4 Unani	0	0	0	3	53
		4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services		230	0	0	113098	156012
	5.1	Social Security Affairs and services	180	0	0	64148	67521
	5.2	Welfare Affairs and Services	50	0	0	48950	88491
	5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
			70				Contd....

(Rs.Lakhs)

Economic Classification Purpose Classification			Current expenditure				
			Transfer payment			Total current expen-diture (5+14)	
			Trans-fers, Authon- omous Bodies	Transfer Foreign contries/organi- sations	Trans-fers State Govern- ments		Total transfer pay-ments (7 to13)
1			11	12	13	14	15
6.	Housing and Community Amenity Affairs and Services		0	0	0	102656	134362
	6.1	Housing and Community Services	0	0	0	101728	133444
	6.2	Sanitary Affairs Services	0	0	0	928	918
	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		38	0	0	9498	21381
	7.1	Art and Cultural Affairs Services	38	0	0	1058	3472
	7.2	Recreational and Sporting Services	0	0	0	7163	15566
	7.3	Toursim Affairs and Services	0	0	0	905	1597
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	372	746
8.	Economic Affairs and Services		66	0	0	95750	158142
	8.1	General Administration, Regulation & Research	0	0	0	124	5470
	8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	41063	53876
	8.3	Mining, Manufacturing and Construction	46	0	0	9388	14336
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	16784	16784
	8.4.1	Electricity, Gas, and Steam	0	0	0	16784	16784
	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	9932	17026
	8.6	Transport and Communication	0	0	0	371	30339
	8.6.1	Road transport	0	0	0	371	29717
	8.6.2	Water transport	0	0	0	0	0
	8.6.3	Air transport	0	0	0	0	622
	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	18088	20311
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	18	139
	10	Relief on Calamities	0	0	0	18	139
	10	Other Miscellaneous Servicees	0	0	0	0	0
TOTAL			6475	0	0	388869	1024085

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification 1	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans-port Outlay	Machi-nery Outlay	Software Outlay
	16	17	18	19	20
1. General Public Services	9562	0	695	2504	115
1.1 General Administration, External affairs, Public Order & Safety	9562	0	695	2504	115
1.1.1 Public Order & Safety	111	0	435	869	23
1.1.2 Planning & Statistical Activities	0	0	0	11	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	9451	0	260	1624	92
1.2 General Research	0	0	0	0	0
2. Defence	23	0	5	3	0
3. Education Affairs & Services	28479	0	66	12803	459
3.1 Administration, Regulation & Research	10	0	10	1027	44
3.1.1 Primary Education Affairs	0	0	0	25	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	10	220	10
3.1.4 Education Affairs n.e.c.	10	0	0	782	34
3.2 School, Universities & Institutions including Subsidiary	28469	0	56	11776	415
3.2.1 Primary Education Affairs	1656	0	0	321	0
3.2.2 Secondary Education Affairs	10637	0	0	4410	387
3.2.3 Higher Secondary & University Education Affairs	12448	0	56	6323	5
3.2.4 Education Affairs n.e.c.	3728	0	0	722	23
4 Health Affairs and services	10576	0	41	5390	22
4.1 Administration, Regulation & Research	168	0	0	148	2
4.1.1 Allopathic	168	0	0	38	2
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	61	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	49	0
4.2 Hospitals, Clinics & Other Health Services	10408	0	41	5242	20
4.2.1 Allopathic	10100	0	41	5080	20
4.2.2 Homeopathic	0	0	0	16	0
4.2.3 Ayurvedic	308	0	0	144	0
4.2.4 Unani	0	0	0	2	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	5964	2528	1686	551	1
5.1 Social Security Affairs and services	563	0	0	430	0
5.2 Welfare Affairs and Services	5401	2528	1686	121	1
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	26630	21876	38	191	0
6.1 Housing and Community Services	26630	21876	38	191	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	4935	0	6	104	0
7.1 Art and Cultural Affairs Services	1740	0	5	26	0
7.2 Recreational and Sporting Services	1249	0	1	63	0
7.3 Toursim Affairs and Services	700	0	0	5	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	1246	0	0	10	0
8. Economic Affairs and Services	588	118435	350	2196	23
8.1 General Administration, Regulation & Research	86	0	10	322	1
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	88	362	5
8.3 Mining, Manufacturing and Construction	430	4652	20	136	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	72	0	232	239	17
8.6 Transport and Communication	0	113783	0	977	0
8.6.1 Road transport	0	113686	0	675	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	97	0	302	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	160	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	86757	142839	2887	23742	620

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
1. General Public Services	0	0	413	0	13289
1.1 General Administration, External affairs, Public Order & Safety	0	0	413	0	13289
1.1.1 Public Order & Safety	0	0	384	0	1822
1.1.2 Planning & Statistical Activities	0	0	29	0	40
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	11427
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	31
3. Education Affairs & Services	0	0	663	0	42470
3.1 Administration, Regulation & Research	0	0	0	0	1091
3.1.1 Primary Education Affairs	0	0	0	0	25
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	240
3.1.4 Education Affairs n.e.c.	0	0	0	0	826
3.2 School, Universities & Institutions including Subsidiary	0	0	663	0	41379
3.2.1 Primary Education Affairs	0	0	0	0	1977
3.2.2 Secondary Education Affairs	0	0	591	0	16025
3.2.3 Higher Secondary & University Education Affairs	0	0	60	0	18892
3.2.4 Education Affairs n.e.c.	0	0	12	0	4485
4 Health Affairs and services	0	0	78	0	16107
4.1 Administration, Regulation & Research	0	0	60	0	378
4.1.1 Allopathic	0	0	0	0	208
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	61
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	60	0	109
4.2 Hospitals, Clinics & Other Health Services	0	0	18	0	15729
4.2.1 Allopathic	0	0	18	0	15259
4.2.2 Homeopathic	0	0	0	0	16
4.2.3 Ayurvedic	0	0	0	0	452
4.2.4 Unani	0	0	0	0	2
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	3114	0	13844
5.1 Social Security Affairs and services	0	0	0	0	993
5.2 Welfare Affairs and Services	0	0	3114	0	12851
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
6. Housing and Community Amenity Affairs and Services	0	0	23107	0	71842
6.1 Housing and Community Services	0	0	20697	0	69432
6.2 Sanitary Affairs Services	0	0	2410	0	2410
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	2870	0	7915
7.1 Art and Cultural Affairs Services	0	0	0	0	1771
7.2 Recreational and Sporting Services	0	0	1395	0	2708
7.3 Toursim Affairs and Services	0	0	1475	0	2180
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	1256
8. Economic Affairs and Services	0	0	35003	0	156595
8.1 General Administration, Regulation & Research	0	0	0	0	419
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	7505	0	7960
8.3 Mining, Manufacturing and Construction	0	0	1407	0	6645
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	26090	0	26650
8.6 Transport and Communication	0	0	1	0	114761
8.6.1 Road transport	0	0	0	0	114361
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	1	0	400
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	160
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	65248	0	322093

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets-Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
1. General Public Services	0	0	575	1127	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	575	456	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	575	456	0
1.2 General Research	0	0	0	671	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	652	0
3.1 Administration, Regulation & Research	0	0	0	1	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	1	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	651	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	41	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	510	0
3.2.4 Education Affairs n.e.c.	0	0	0	100	0
4 Health Affairs and services	0	0	0	0	0
4.1 Administration, Regulation & Research	0	0	0	0	0
4.1.1 Allopathic	0	0	0	0	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	0	24157	0
5.1 Social Security Affairs and services	0	0	0	12000	0
5.2 Welfare Affairs and Services	0	0	0	12157	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	21953	13933	0
6.1 Housing and Community Services	0	0	21953	13933	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	5330	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	3000	0
7.3 Tourism Affairs and Services	0	0	0	2300	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	30	0
8. Economic Affairs and Services	0	0	2940	10101	0
8.1 General Administration, Regulation & Research	0	0	0	152	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	120	1752	0
8.3 Mining, Manufacturing and Construction	0	0	0	3286	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1781	0
8.4.1 Electricity, Gas, and Steam	0	0	0	218	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1563	0
8.5 Drinking Water Supply	0	0	2820	0	0
8.6 Transport and Communication	0	0	0	3125	0
8.6.1 Road transport	0	0	0	3125	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	5	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10 Other Services	0	0	0	0	0
10. Relief on Calamities	0	0	0	0	0
10. Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	25468	55300	0

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (B.E.)

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure				Finan-cial Assets
		Capital Transfer				
		Capital TransferAut ho-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	200	0	0	1902	0
1.1	General Administration, External affairs, Public Order & Safety	200	0	0	1231	0
1.1.1	Public Order & Safety	200	0	0	200	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	1031	0
1.2	General Research	0	0	0	671	0
2.	Defence	0	0	0	0	0
3.	Education Affairs & Services	2520	0	0	3172	0
3.1	Administration, Regulation & Research	300	0	0	301	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	300	0	0	300	0
3.1.4	Education Affairs n.e.c.	0	0	0	1	0
3.2	School, Universities & Institutions including Subsidiary	2220	0	0	2871	0
3.2.1	Primary Education Affairs	0	0	0	0	0
3.2.2	Secondary Education Affairs	0	0	0	41	0
3.2.3	Higher Secondary & University Education Affairs	2220	0	0	2730	0
3.2.4	Education Affairs n.e.c.	0	0	0	100	0
4	Health Affairs and services	0	0	0	0	0
4.1	Administration, Regulation & Research	0	0	0	0	0
4.1.1	Allopathic	0	0	0	0	0
4.1.2	Homeopathic	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0
4.1.5	Other Medical Services	0	0	0	0	0
4.2	Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1	Allopathic	0	0	0	0	0
4.2.2	Homeopathic	0	0	0	0	0
4.2.3	Ayurvedic	0	0	0	0	0
4.2.4	Unani	0	0	0	0	0
4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	0	24157	60
5.1	Social Security Affairs and services	0	0	0	12000	0
5.2	Welfare Affairs and Services	0	0	0	12157	60
5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Capital Transfer				Financial Assets
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital transfers (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	35886	0
6.1 Housing and Community Services	0	0	0	35886	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	5330	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	3000	0
7.3 Toursim Affairs and Services	0	0	0	2300	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	30	0
8. Economic Affairs and Services	0	0	0	13041	31236
8.1 General Administration, Regulation & Research	0	0	0	152	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	1872	0
8.3 Mining, Manufacturing and Construction	0	0	0	3286	19
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1781	3
8.4.1 Electricity, Gas, and Steam	0	0	0	218	3
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1563	0
8.5 Drinking Water Supply	0	0	0	2820	1
8.6 Transport and Communication	0	0	0	3125	30331
8.6.1 Road transport	0	0	0	3125	30331
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	5	882
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	2720	0	0	83488	31296

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2008-2009 (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		69347	0	0	84538	257915
1.1 General Administration, External affairs, Public Order & Safety		69347	0	0	83867	254340
1.1.1 Public Order & Safety		10811	0	0	12833	92551
1.1.2 Planning & Statistical Activities			0	0	40	801
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.		58536	0	0	70994	160988
1.2 General Research		0	0	0	671	3575
2. Defence		0	0	0	31	4823
3. Education Affairs & Services		0	0	0	45642	358824
3.1 Administration, Regulation & Research		0	0	0	1392	23809
3.1.1 Primary Education Affairs		0	0	0	25	3965
3.1.2 Secondary Education Affairs		0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs		0	0	0	540	16452
3.1.4 Education Affairs n.e.c.		0	0	0	827	3392
3.2 School, Universities & Institutions including Subsidiary		0	0	0	44250	335015
3.2.1 Primary Education Affairs		0	0	0	1977	127951
3.2.2 Secondary Education Affairs		0	0	0	16066	81523
3.2.3 Higher Secondary & University Education Affairs		0	0	0	21622	89516
3.2.4 Education Affairs n.e.c.		0	0	0	4585	36025
4 Health Affairs and services		0	0	0	16107	78805
4.1 Administration, Regulation & Research		0	0	0	378	1483
4.1.1 Allopathic		0	0	0	208	1056
4.1.2 Homeopathic		0	0	0	0	0
4.1.3 Ayurvedic		0	0	0	61	224
4.1.4 Unani		0	0	0	0	0
4.1.5 Other Medical Services		0	0	0	109	203
4.2 Hospitals, Clinics & Other Health Services		0	0	0	15729	77322
4.2.1 Allopathic		0	0	0	15259	71597
4.2.2 Homeopathic		0	0	0	16	284
4.2.3 Ayurvedic		0	0	0	452	5386
4.2.4 Unani		0	0	0	2	55
4.2.5 Other Medical Services		0	0	0	0	0
5. Social Security&Welfare Affairs and services		0	0	0	38061	194073
5.1 Social Security Affairs and services		0	0	0	12993	80514
5.2 Welfare Affairs and Services		0	0	0	25068	113559
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	2	3000	0	110730	245092
6.1	Housing and Community Services	2	3000	0	108320	241764
6.2	Sanitary Affairs Services	0	0	0	2410	3328
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	1	0	0	13246	34627
7.1	Art and Cultural Affairs Services	0	0	0	1771	5243
7.2	Recreational and Sporting Services	0	0	0	5708	21274
7.3	Toursim Affairs and Services	1	0	0	4481	6078
7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	1286	2032
8.	Economic Affairs and Services	44319	2008	0	247199	405341
8.1	General Administration, Regulation & Research	0	0	0	571	6041
8.2	Agriculture, Forestry, Fishing and Hunting	302	0	0	10134	64010
8.3	Mining, Manufacturing and Construction	530	0	0	10480	24816
8.4	Electricity, Gas, Steam and Other Sources of Energy	500	0	0	2284	19068
	8.4.1 Electricity, Gas, and Steam	500	0	0	721	17505
	8.4.2 Atomic energy	0	0	0	0	0
	8.4.3 Non-conventional Sources of Energy	0	0	0	1563	1563
8.5	Drinking Water Supply	2700	2000	0	34171	51197
8.6	Transport and Communication	0	0	0	148217	178556
	8.6.1 Road transport	0	0	0	147817	177534
	8.6.2 Water transport	0	0	0	0	0
	8.6.3 Air transport	0	0	0	400	1022
	8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7	Other Economic Services n.e.c.	40287	8	0	41342	61653
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	6	0	0	6	145
	10.1 Relief on Calamities	6	0	0	6	145
	10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL		113675	5008	0	555560	1579645

Abbreviations For Economic Classification of Budget Documents

Receipts

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

Expenditure

Administrative Departments

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

Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/Organizations
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other Capital
Tro	Outlay, Transport
Mo	Outlay, Machinery
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Stock
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in Stock, Food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
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. **Direct taxes:** Direct taxes in the SNA include two components, viz direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - 1) Corporate Tax
 - 2) Taxes on income other than Corporate Tax (e.g. Income Tax)
 - 3) Hotels receipts tax
 - 4) Other taxes on income and expenditure (e.g. Professional tax)
 - 5) Land Revenue
 - 6) Estate Duty
 - 7) Taxes on wealth
 - 8) Gift Tax
3. **Indirect Taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative devise fro collecting income tax, levies on value added and the employment of labour, motor vehicle driving, airport and passport fees when paid by producers.
 - 1) Stamps & Registration fees
 - 2) Customs
 - 3) Union & State Excise
 - 4) Sales Tax/Value added Tax
 - 5) Service Tax
 - 6) Taxes on vehicles
 - 7) Taxes on goods & Passengers
 - 8) Taxes and duties on electricity
 - 9) Entertainment Tax
 - 10) Foreign travel tax
 - 11) Fees under Factories and mines acts
 - 12) Import & export license application

Patent Fees

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

4. **Miscellaneous Receipts:** These receipts are in the nature of fees, fines and forfeitures.
5. **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or inter-state transactions.
6. **Compensation of Employees:** This item comprises the enumeration of general Government employees such as salaries; wages, allowances and honorarium other than traveling and daily allowances, contributions to provident fund by the government as well as all pension payments to government employees are included.
 - a) **Salary, Wages & Allowances:** This includes pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
 - b) **Pension:** This includes pension payments to government employees as well as employer's contributions to the pension fund.
 - c) **Benefits:** Besides payment in cash, there are some items of expenditure, which are clearly in the nature of payments in kind e.g. cost of liveries and uniforms, rations supplied to police and defence personnel, etc. Leave encashment of medical expenditure, cost of text books to the children of low paid government employees are also treated as benefits.
7. **Goods and Services:** This includes all contingent expenditure on contingency such as office supplies, rent rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprise and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.
8. **Maintenance:** is the expense towards maintenance of building, roads, machinery etc.
9. **Benefits:** Expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid government employees: Other benefits (leave travel concessions) in cash. The items like Compassionate allowances, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.

10. **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.
11. **Subsidies:** Subsidies include all grants on current account, which entrepreneurs receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants, are additions to the incomes of the producers from current production. The grants may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production or the manner in which the production is organized and carried on. Transfers by the public authorities to private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classed as capital transfers rather than as subsidies. Current grants made to private non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general government, depending on the circumstances and conditions of a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current cost of production. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. All current transfers to public corporations, irrespective whether they are made to maintain the price level are for other purposes are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.
12. **Current Transfers:** Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, state Government and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.

13. Capital Transfers: Capital transfers cover grants to finance the construction of building, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.

14. Saving on Current Account is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.

15. Gross Fixed Capital Formation represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:

- a) **Buildings:** Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
- b) **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
- c) **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.
- d) **Other Capital Outlay:** This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.
- e) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.
- f) **Machinery:** include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipments and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental commercial Undertakings.
- g) **Software:** This includes all the software purchased or generated with in the government for the improvement in day to day work. However, the software which is inseparable with the computer such as operating System has to be included in the machinery itself.
- h) **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
- i) **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.

16. Change in stock: represents the value of physical change in raw material, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchase or additions less sales/withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

17. Loans & Advances: Being given to provincial local governments, foreign countries/organizations, government servants and others.

18. Receipts on Capital Account: This part deals with the financing of the capital formation and the sources for the same are described here under :

- j) Savings:** The savings on current account is directly taken from Income and Outlay account.
- k) Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.
- l) Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, inter state debt settlement, contingency fund, deposit and advances, suspense remittances and cash balance etc. Besides like famine relief fund, road fund etc. maintained by state Govt. is also covered here.

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. GENERAL PUBLIC SERVICES

1.1 General Administration, External Affairs, Public Order and Safety

- 1.1.1 Public Order & Safety:** Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/reformatory schools, Intelligence department, district and sub-divisional establishment, judicial system viz., expenditure on ministry of law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid auxiliary police forces, of port, border and Coast guards.
- 1.1.2 Planning and statistical Activities:** Planning Commission, Central statistics Organization, state Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 **General administration, External Affairs, Public Order and Safety n.e.c.**

Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, district and sub-divisional establishments, Parliament and State legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Officers serving the government as a whole viz., expenditure of Department of personnel, financial affairs and fiscal administration viz., expenditure on Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Custom department, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationary, expenditure to all departments, purchase and disposal office serving all the departments (i.e. DGS&D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme in case of Delhi it is Dte. of Information and publicity) Central Motor Vehicles pools etc.

Foreign policy viz., expenditure on External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries and UN bodies viz., all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

1.2 **General Research**

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

2. DEFENCE

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

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

Civil Defence viz. training of civil defence personnel and expenditure on Home Guards.

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

3. EDUCATION AFFAIRS AND SERVICES

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

3.1 Administration, regulation and research

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c.

3.2 Schools, Universities & Institutions including subsidiary services

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

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

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

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

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

3.2.1 Primary Education Affairs

3.2.2 Secondary Education Affairs

3.2.3 Higher Secondary and University Education Affairs

3.2.4 Education Affairs n.e.c.

4. HEALTH AFFAIRS AND SERVICES

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

4.1 Administration, regulation and research

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

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

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

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

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical services

4.2. Hospitals, Clinics and other health services

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

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

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. WELFARE AFFAIRS AND SERVICES

5.1 Social Security Affairs and Services

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

5.2 Social Welfare Services include

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

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

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

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

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

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

6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES

6.1. Housing and community services

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

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

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

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

6.2 Sanitary affairs services

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

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

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

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

7. CULTURAL RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

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

7.2 Recreational and Sporting Services

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

7.3 Tourism Affairs and services

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

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

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

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

8. ECONOMIC AFFIARS AND SERVICES

8.1 General administration, regulation and research includes

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

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

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

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

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

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

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

8.4 Electricity, gas, steam and Atomic Energy

8.4.1 Electricity, Gas and Steam

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

8.4.2 Atomic Energy

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

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

8.4.3 Non-conventional Sources of Energy

Administration, supervision, inspection, operation or support of Non-conventional Sources of Energy viz., solar energy, wind energy etc.

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

8.5 Drinking Water Supply

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

8.6 Transportation and Communication

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

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

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services

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

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

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

9. ENVIRONMENTAL PROTECTION

9.1 Waste Management

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

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

9.2 Waste Water Management

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

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

9.3 Prevention and Control of Pollution

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

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

9.4 Environmental Research & Education

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

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

9.5 Environmental Protection n.e.c.

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

10. OTHER SERVICES

10.1 Relief on Calamities

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

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

10.2 Other Miscellaneous Services

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

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