

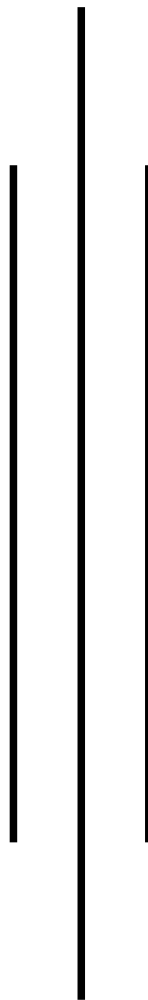


**ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE GOVERNMENT BUDGET
OF CHHATTISGARH
2005-06 (A/C), 2006-07 (R.E.) & 2007-08 (B. E.)**

Directorate of Economics and Statistics Chhattisgarh

**ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE GOVERNMENT BUDGET
OF CHHATTISGARH**

2005 - 06 (A/C), 2006 - 07 (R. E.) & 2007 - 08 (B. E.)



Directorate of Economics and Statistics Chhattisgarh

PREFACE

The present publication "**Economic and Purpose Classification of State Government Budget of Chhattisgarh**" is the 5th 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 2005-06, revised estimates for 2006-07 and budget estimates for the year 2007-08 of Chhattisgarh Government have been reclassified according to meaningful economic as well as purpose categories.

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

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

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

This publication has been prepared in the Budget Analysis Division with sincere efforts of Shri J. Kerketta, Assistant Statistical Officer and Smt. Lily Mori Ekka, Investigator under the supervision and guidance of, Shri Kishore Pariyar, Additional Director, Shri A. K. Dhruw, Joint Director and Shri T. S. Choudhari, 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: May 2008

Vijayendra
Director
Directorate of Economics & Statistics,
Chhattisgarh

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

STATISTICAL TABLES

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

Annexure

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

BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT

INTRODUCTION

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

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

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

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

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

(1) Income and Outlay Account of Administrative Departments. This account deals with the current revenue and expenditure of government administrative departments. All departments, other than those, which are commercial in nature, are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of the final outlays of government on current account, which represent government's current consumption. The final outlays are made of purchases of goods 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 2005-06(A/C), Revised Estimate 2006-07 (R.E.) and Budget Estimate 2007-08(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 2005-06(A/C) and the revised estimate 2006-07(R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2006-07(R.E.) and budget estimate 2007-08(B.E.).

PART - I

1. **Total Revenue Receipts** has increased by 34.94 % from Rs 883849 Lakhs to Rs. 1192628 Lakhs.

- a. **Total taxes** (direct & indirect) have increased by 34.25% from Rs. 617794 Lakhs to Rs. 829407 Lakhs.
- b. **Revenue Grants from Govt. of India** has increased by 105.91 %.
- c. Total Tax Revenue (There is a rise in all types of revenue receipts.)

State Tax:-

- a) Corporation Tax - 29.53.% Rs. 69230 Lakhs to Rs. 89675 Lakhs.
- b) Land Revenue - 356.48 % Rs. 1280 Lakhs to Rs. 5843.Lakhs.
- c) Excise, State - 100.15.% from Rs. 33228 Lakhs to Rs. 66505. Lakhs.
- d) Sales tax - 31.60% from Rs 167401 Lakhs to Rs. 220300 Lakhs.

Central Tax:-

- a) Sales tax - 68.60.% from Rs. 41519 Lakhs to Rs. 70000.Lakhs.
- b) Customs 21.46 %from Rs. 48891 Lakhs to Rs. 59383 Lakhs
- c) Excise, Central 3.05 % from Rs. 65245 Lakhs to Rs.67233 Lakhs.
- d) Service tax - 50.01 % from. Rs. 18493 Lakhs to Rs. 27741 Lakhs.

2. **Total Expenditure** has decreased by 32.06 % from Rs. 4624044 to Rs 3141752 Lakhs

- a. Expenditure on Compensation of Employees has increased by 32.00.% from Rs. 247670 Lakhs to Rs. 326927 Lakhs.
- b. Loan & Advances by State Govt. has increased by 151.68 % from Rs. 33748 Lakhs to Rs. 84937 Lakhs.
- c. Services produced by Chhattisgarh Govt. have increased by 37.85 % Rs.309747 Lakhs to Rs. 426996 Lakhs.
- d. Expenditure on **Education** has increased by 41.77 % Rs177470 Lakhs to Rs.251594 Lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 78.89. % Rs.34520 Lakhs to Rs. 61753. Lakhs.
- f. Expenditure on **Economic Services** has increased by 37.26 % Rs 220162 Lakhs to Rs.302199 Lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has decreased by 55.99 % Rs. 3298383 Lakhs to Rs. 1451461 Lakhs.
- h. **Gross Capital Formation** (GCF) has increased by 61.93. %. Rs.163220 Lakhs to Rs. 264295 Lakhs.
- i. Departmental Commercial Undertakings (DCUs) Profits has decreased by 5.70 % Rs. (-) 7864 Lakhs to (-) 8312 Lakhs .

PART - II

1. **Total Revenue Receipts** has increased by 12.92 % from Rs 1192628 Lakhs to Rs. 1346697.Lakhs.
 - a. **Total taxes** (direct & indirect) have increased by 11.58 % from Rs. 829407 Lakhs to Rs. 925465 Lakhs.
 - b. **Revenue Grants from Govt. of India** has increased by 10.15 %
 - c. **Total Tax Revenue** (There is a rise in all types of revenue receipts.)

State Tax:-

- a) Corporation Tax - 9.99 % Rs. 89675 Lakhs to Rs. 98630 Lakhs.
- b) Land Revenue - 0.07 % Rs. 5843 Lakhs to Rs. 5847 Lakhs.
- c) Excise, State - 17.91 % from Rs. 66505 Lakhs to Rs. 78417 Lakhs.
- d) Sales tax - 10.30 % from Rs 220300 Lakhs to Rs. 243000 Lakhs.

Central Tax:-

- a) Sales tax - 21.43 % from Rs. 70000 Lakhs to Rs. 85000 Lakhs.
- b) Customs - 9.99 % from Rs 59383 Lakhs to Rs 65314 Lakhs.
- c) Excise, Central - 9.99 % from Rs 67233 Lakhs to Rs.73947 Lakhs.
- d) Service tax - 9.99 % from. Rs. 27741 Lakhs to Rs. 30510 Lakhs.

- 2.**Total Expenditure** has increased by 7.55 % from Rs. 3141752 Lakhs to Rs. 3378828 Lakhs

- a. **Expenditure on Compensation of Employees** has increased by 27.62 % from Rs. 326927. Lakhs to Rs. 417230 Lakhs.
- b. **Loan & Advances by State Govt.** has decreased by 66.43 from Rs. 84937 Lakhs to Rs. 28514 Lakhs.
- c. Services produced by Chhattisgarh Govt. have increased by 22.69 % Rs.426996 Lakhs to Rs. 523889 Lakhs.
- d. Expenditure on **Education** has increased by 12.95 % Rs. 251594 Lakhs to Rs. 284172 Lakhs.
- e. Expenditure on **Medical & Public Health** has increased by 34.15 % Rs. 61753 Lakhs to Rs. 82844 Lakhs.
- f. Expenditure on **Economic Services** has increased by 24.07 % Rs. 302199 Lakhs to Rs. 374942 Lakhs.
- g. Expenditure on **Suspense & Miscellaneous** has increased by 0.14 % Rs. 1451461 Lakhs to Rs. 1453461 Lakhs.
- h. **Gross Capital Formation (GCF)** has increased by 33.54 %. Rs. 264295 Lakhs to Rs. 352945. Lakhs.
- i. Departmental Commercial Undertakings (DCUs) Profits has increased by 58.16 % Rs. (-) 8312 Lakhs to (-) 3478 Lakhs .

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total receipts of Chhattisgarh Govt. for 2005-06 were Rs. 4624044 lakh. However total receipts for 2006-07 were revised at Rs. 3141752 lakhs and during 2007-08 it is likely to touch Rs. 3378828 lakhs. Out of the total receipts in 2005-06, current receipts was Rs. 883849 lakhs (19.11%) and remaining Rs. 3740195 lakh (80.88%) were loan, advances & other receipts. While during 2006-07 and 2007-08 the share of current receipts are expected to be 37.96% and 39.85% respectively with absolute value of Rs. 1192628 lakh and Rs. 1346697 lakhs.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 5628 lakhs loans from Govt. of India in 2005-06 which is likely to increased Rs. 27903 lakhs during 2007-08.

STATEMENT No. 1

(Rs. Lakhs)				
S.No.	ITEMS	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
A	REVENUE RECEIPTS			
1.	Taxes (Direct & Indirect)	617794	829407	925465
2.	Misc. Receipts & Fees	49909	8858	14278
3.	Interest	5391	9472	7634
4.	Property Receipts	73054	85192	107572
5.	Revenue Grants From GOI	104923	216043	237962
6.	Transfer From Non-Govt.	0	0	0
7.	Funds Revenue Account	4054	5010	5010
8.	Sale of Assets	1	0	0
9.	Sale of Goods & Services including DCUs	28520	38646	48776
10.	Pension Receipts	203	0	0
	Sub Total (A)	883849	1192628	1346697
B	LOAN AND ADVANCES, OTHER RECEIPTS			
1.	Borrowing at home	155746	155311	215197
2.	Loan From Govt. of India/Public Debt	5628	18846	27903
3.	Recovery of loan and advance	1792	29279	47583
4.	Deposits and advances	102003	72989	98390
5.	Reserve fund	24716	59507	55347
6.	Suspense & miscellaneous	3191614	1454071	1454070
7.	Remittances	257927	203510	203510
8.	Contingency Fund	0	4129	4000
9.	Inter State Settlement	0	1	1
10.	Cash balance	769	-48519	-73870
	Sub Total (B)	3740195	1949124	2032131
	GROSS TOTAL RECEIPTS (A+B)	4624044	3141752	3378828

(2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh govt. was Rs. 4624044 lakhs. However total expenditure for the year 2006-07 and 2007-08 is Rs. 3141752 lakhs and Rs. 3378828 lakhs respectively. Item wise expenditure of State Government has been shown in the statement here under:-

STATEMENT No. 2

(Rs. Lakhs)				
S.No.	ITEMS	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
1.	Compensation of Employees	247670	326927	417230
	a. Salary, Allowances	237149	273819	360844
	b. Pension	10521	53108	56386
2.	Benefits	30445	24225	27214
3.	Purchase of Goods & Services including Maintenance	74760	126223	133615
4.	Current Transfer including Subsidy	210014	285033	301427
5.	Construction	148794	235558	324246
6.	Machinery & Equipment including Transport , Software & Cultivated assets	13209	25901	28610
7.	Purchase of Physical Assets	0	5500	0
8.	Purchase of Financial Assets	2760	4555	17522
9.	Capital Transfer	38807	79705	97348
10.	Chang in Stock	1217	86	89
11.	Interest	96154	106634	119863
12.	Borrowing at home	67750	58588	95665
13.	Inter-State Settlement	0	1	1
14.	Contingency Fund	0	4129	4000
15.	Reserve funds	10857	85567	43041
16.	Deposits & Advances	90481	47972	95429
17.	Suspense & Miscellaneous	3298383	1451461	1453461
18.	Remittances	259469	201930	203995
19.	Fund Revenue Account	31574	59382	55288
20.	Loan & Advances by State Govt	33748	84937	28514
21.	Repayment of Loan to GOI	16471	1308	10828
22.	Cash balance	-48519	-73870	-78558
	TOTAL EXPENDITURE	4624044	3141752	3378828

From the above it is clear that during 2007-08 maximum expenditure is marked for Suspense & Miscellaneous 1453461 (43.02%) followed by Compensation of employees 417230 (12.35%), Construction 324246 (9.60%) and Current Transfer including subsidy 301427 (8.92%). However, corresponding percentages for 2005-06 were 71.33%, 5.36%, 3.22% and 4.54% respectively. Expenditure on compensation of employees during 2007-08 is expected to be higher by 27.62% compared to the amount of Rs. 326927 lakhs for year 2006-07.

(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 2005-06 were Rs. 215130 lakhs while this was expected to be Rs. 315812 lakhs during 2007-08 as per budget estimates.

STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
1.	Current Receipts	843207	1140660	1289433
2.	Current Expenditure	628077	840130	973621
3.	Surplus on Current A/C (1-2)	215130	300530	315812
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	215130	300530	315812

(4) NET EXTRA BUDGETARY BORROWINGS/LENDINGS

During the year 2005-2006 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. (-) 103961. So Government lended Rs. (-) 103961. The situation improved in 2006-2007 when the N.E.B.R. was also negative but Government lended Rs. (-) 63994. The situation further improved in 2007-2008 when the N.E.B.R. was positive so borrow to the Government is Rs. 5945.

STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	196405	328704	423767
2.	Add Expenditure on Financial Assets	2760	4555	17522
3.	Less Budgetary Borrowings	87996	96723	119532
4.	Less Surplus on Current Account	215130	300530	315812
5.	Net Extra Budgetary Receipts (1+2-3-4)	-103961	-63994	5945

(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	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Commodities & Services including Maintenance	10773	10107	10580
2.	Compensation of Employees	21955	23457	25502
	2.1 Salary, Allowances	21310	21023	23305
	2.2 Pension	645	2434	2197
3.	Benefits	371	329	420
4.	Operating Surplus	-7864	-8312	-3478
	4.1 Interest	0	0	0
	4.2 Rent	0	0	0
	4.3 Profits/Loss	-7864	-8312	-3478
5.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT	25235	25581	33024
	OUTPUT			
1.	Sales of Goods & Services (Commercial Receipts)	18694	22160	31108
2.	Imputed Subsidy	6541	3421	1916
	GROSS OUTPUT	25235	25581	33024

Above statement shows that Compensation of employees is rising each year. Imputed subsidy for the year 2005-06 was Rs. 6541 lakhs, which has decreased to Rs. 3421 lakhs in 2006-07 and expected to touch Rs. 1916 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	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Commodities & Services including maintenance	63987	116116	123035
2.	Compensation of Employees	225512	303470	391728
	2.1 Salary, Allowances	215839	252796	337539
	2.2 Pension	9673	50674	54189
3.	Benefits	30074	23896	26794
4.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	319573	443482	541557
1.	Production of Goods and Services	319573	443482	541557
	4.1 Services Produced for own use	309747	426996	523889
	4.2 Sale of Goods and Services	9826	16486	17668
	GROSS OUTPUT (1)	319573	443482	541557

From the above statement it may be seen that compensation of employees forms the major portion of the gross input in the state govt. expenditure. During account year 2005-06 compensation was Rs. 225512 lakhs, in 2006-07 it was Rs. 303470 lakhs and in 2007-08 it is expected to be Rs. 391728 lakhs. 96.92 % of the values of services produced by state govt. were consumed by itself in 2005-06 as against 96.28 % during 2006-07, while this percentage for 2007-08 is likely to be 96.74 %.

(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 2005-06 (A/C), 2006-07 (R.E.) and 2007-08 (B.E.)

It is observed from the given below statement that during 2005-06 maximum expenditure was incurred on Economic Services (Rs.220162 lakhs) followed by Education (Rs.177470 lakhs), General Public Services (Rs. 138603 lakhs) and Social Security & Welfare Services (Rs. 69257 lakhs). During 2006-07 expenditure was incurred on Economic Services (increased by 37.26 %) followed by Education (increased by 41.77 %), General Public Services (increased by 33.16 %), and Social Security & Welfare Services (increased by 20.14 %).

STATEMENT No. 7

(Rs. Lakhs)

S.No.	Purpose Classification	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
1.	General Public Services	138603	184561	245522
2.	Civil Defence	2104	2785	3475
3.	Education	177470	251594	284172
4.	Medical & Public Health	34520	61753	82844
5.	Social Security & Welfare Services	69257	83202	97186
6.	Housing & Other Community Amenities	63807	180822	141244
7.	Cultural, Recreational & Religious Services	3602	9640	12808
8.	Economic Services	220162	302199	374942
	8.1 General Administration/Regulation/ Research & Labour	9114	10934	11159
	8.2 Agriculture, Forestry, Fishing & Hunting	43213	54133	60654
	8.3 Mining, Manufacturing & Construction	11863	17352	22886
	8.4 Electricity, Gas, Steam	36692	19199	21892
	8.5 Water Supply	20168	37278	45617
	8.6 Transport & Communication	56563	111411	165709
	8.7 Other Economic Services n.e.c.	42549	51892	47025
9.	Environmental Protection	0	0	0
10.	Other Services	1738	140	138
	TOTAL (ADMINISTRATION DEPARTMENTS)	711263	1076696	1242331

(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 2006-07, Gross Capital Formation will be of Rs. 264295 lakhs as compared to the actual Gross Capital Formation of Rs. 163220 lakhs during 2005-06. For Budget year 2007-08, it is likely to touch the figure of Rs. 352945 lakhs depicting 33.54 % 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	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
	1	2	3	4
(A)	Administration Departments			
1	New Capital Formation (Outlay)	108839	186473	271555
	1.1 Construction Work	96150	161681	243784
	1.2 Plant & Machinery including Software	9458	20816	24241
	1.3 Transport Equipments	1167	1488	1850
	1.4 Others (Cao)	2064	2488	1680
2	Net Purchase of Second hand Assets including Land	0	2750	0
3	Change in Stock	807	76	57
	Gross Capital Formation (Admin.) A	109646	189299	271612
(B)	Departmental Commercial Undertakings			
4	New Capital Formation (Outlay)	53164	74986	81301
	4.1 Construction Work	52644	73877	80462
	4.2 Plant & Machinery including Software	249	926	712
	4.3 Transport Equipments	271	183	127
	4.4 Others (Cao)	0	0	0
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	410	10	32
	Gross Capital Formation (DCUs) B	53574	74996	81333
	GROSS CAPITAL FORMATION (A+B)	163220	264295	352945

STATISTICAL

TABLES

BORROWING ACCOUNT

(Rs. Lakhs)

Items	2005-06 (A/C)		2006-07 (R.E.)		2007-08 (B.E.)	
	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
A. Revenue + Capital A/C	883849	895404	1192628	1279729	1346697	1522452
I. Borrowing at home						
1. Internal debt	117807	27884	108900	18252	168500	51375
2. Small saving, provident funds, etc.	37939	39866	46411	40336	46697	44290
3. Other debt						
Total	155746	67750	155311	58588	215197	95665
Net receipts	87996		96723		119532	
II. Borrowing abroad						
1. External debt						
2. Other debt						
Total						
Net receipts						
III Extra budgetary receipts and adjustments						
1. Loans from Govt. Of India	5628	16471	18846	1308	27903	10828
2. Loans and advances by State Govt.	1792	33748	29279	84937	47583	28514
3. Inter- State settlement			1	1	1	1
4. Contingency funds			4129	4129	4000	4000
5. Reserve funds	24716	10857	59507	85567	55347	43041
6. Deposits & advances	102003	90481	72989	47972	98390	95429
7. Suspense & miscellaneous	3191614	3298383	1454071	1451461	1454070	1453461
8. Remittance	257927	259469	203510	201930	203510	203995
9. Cash balance	769	-48519	-48519	-73870	-73870	-78558
10 Funds-revenue account	4054	31574	5010	59382	5010	55288
11 Funds-commercial account (Depreciation)	0	0	0	0	0	0
TOTAL	3588503	3692464	1798823	1862817	1821944	1815999
NET RECEIPTS	-103961		-63994		5945	
GROSS TOTAL	4624044	4624044	3141752	3141752	3378828	3378828

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
1	2	3	4
Expenditure			
1. Total Consumption expenditure	279673	403100	497095
1.1 Compensation of employees	225512	303470	391728
a) Wages and salaries	215839	252796	337539
b) Pension	9673	50674	54189
1.2 Net purchases of commodities and services	54161	99630	105367
a) Purchases	53513	83674	87970
b) Maintenance	10474	32442	35065
c) Less sales	9826	16486	17668
2. Benefits	30074	23896	26794
3. Net interest paid	96154	106634	119863
3.1 Public authorities	19679	17551	17385
a) Centre	19679	17551	17385
b) States			
c) Local authorities			
3.2 Foreign Agencies			
3.3 Others	76475	89083	102478
3.4 Less Commercial interest			
4. Subsidies	45883	34810	40314
5. Total Current Transfers	88845	138982	147115
5.1 Other sectors	88845	138982	147115
5.2 Foreign			
6. Total inter-Government transfers	87448	132708	142440
6.1 Current transfer to	81827	114662	115914
a) Centre			
b) States			
c) Local authorities	81827	114662	115914
6.2 Capital transfer to	5621	18046	26526
a) Centre			
b) States			
c) Local authorities	5621	18046	26526
7. Surplus on current account	215130	300530	315812
8. TOTAL CURRENT EXPENDITURE	843207	1140660	1289433

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

Items	YEARS		
	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
1	2	3	4
Receipts			
1. Income from entrepreneurship and property	70581	86352	111728
1.1 Profits/Loss	-7864	-8312	-3478
1.2 Income from property	78445	94664	115206
1.2.1 Net interest received	5391	9472	7634
(a) Public authorities	462	1427	759
(i) Centre			
(ii) States			
(iii) Local authorities	462	1427	759
(b) Foreign			
(c) From other sectors	4929	8045	6875
1.2.2 Other property receipts	73054	85192	107572
2. Total tax revenue	617794	829407	925465
2.1 Total direct taxes	121362	154700	169571
(a) Corporation taxes	69230	89675	98630
(b) Land revenue	1280	5843	5847
(c) Other direct taxes	50852	59182	65094
2.2 Total indirect taxes	496432	674707	755894
(a) Customs	48891	59383	65314
(b) Excise, Central	65245	67233	73947
(c) Excise, State	33228	66505	78417
(d) Sales tax	208920	290300	328000
(e) Service tax	18493	27741	30510
(f) Stamps & Registration	29756	35525	40624
(g) Other taxes and duties	91899	128020	139082
3. Fees & Miscellaneous Receipts	49909	8858	14278
4. Total transfer from Public Authorities	104923	216043	237962
4.1 Centre	104923	216043	237962
4.2 States			
4.3 Local authorities			
5. TOTAL RECEIPTS	843207	1140660	1289433

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT

(Rs. Lakhs)

Items	YEARS		
	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
1	2	3	4
I. Expenditure			
Administration			
1. Capital outlay	108839	186473	271555
2. Net purchase of physical assets	-1	5500	
2.1 Second hand assets		2750	
2.2 Land	-1	2750	
3. Change in stock	807	76	57
3.1 Inventory	807	76	57
3.2 Others			
4. Capital transfer	33186	61659	70822
4.1 For capital formation	28654	59614	68047
4.2 For others	4532	2045	2775
5. Total (1 to 4)	142831	253708	342434
Enterprise			
6. Capital outlay	53164	74986	81301
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock	410	10	32
9. Total (6 to 8)	53574	74996	81333
10. TOTAL EXPENDITURE	196405	328704	423767
II. Receipts			
11. Surplus on current account	215130	300530	315812
12. Consumption of fixed capital			
13. Foreign grants			
14. Net budgetary borrowing	87996	96723	119532
14.1 At home	87996	96723	119532
14.2 From abroad			
15. Other liabilities	-106721	-68549	-11577
15.1 Net extra budgetary borrowing	-103961	-63994	5945
15.2 Less net purchase of financial assets	2760	4555	17522
16. TOTAL RECEIPTS (11 to 15)	196405	328704	423767

TABLE -4

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(Rs. Lakhs)

Items	YEARS		
	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
1	2	3	4
Expenditure			
1. Purchase of commodity & services (including maintenance)	10773	10107	10580
2. Compensation of employees	21955	23457	25502
2.1 Salary, Allowances & Wages	21310	21023	23305
2.2 Pension	645	2434	2197
3. Benefits	371	329	420
4. Rent	0	0	0
5. Interest	0	0	0
6. Consumption of fixed capital	0	0	0
7. Profits	-7864	-8312	-3478
TOTAL EXPENDITURE	25235	25581	33024
Receipts			
1. Sales	18694	22160	31108
2. Imputed irrigation subsidy	6541	3421	1916
TOTAL RECEIPTS	25235	25581	33024

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

(Rs. Lakhs)

Items	YEARS		
	2005-2006 (A/C)	2006-2007 (R.E.)	2007-2008 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	63987	116116	123035
2. Compensation of employees	225512	303470	391728
2.1 Salary, Allowances & Wages	215839	252796	337539
2.2 Pension	9673	50674	54189
3. Benefits	30074	23896	26794
4. Consumption of fixed Capital	0	0	0
Gross Input (1to4)	319573	443482	541557
1. Production of Goods & Services	319573	443482	541557
1.1 Services Produced for own use	309747	426996	523889
1.2 Sale of Goods & Services	9826	16486	17668
Gross output (1)	319573	443482	541557

TABLE - 6
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2005-2006 (A/C)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
1. Total Administration	199781	9673	16058	225512
Less				
2. Construction (Repair & Maintenance)	1551	75	179	1805
3. Water Supply	2335	113	1084	3532
4. Other Services	112117	5429	3626	121172
a) Education	94261	4564	2710	101535
b) Medical and Public Health	17856	865	916	19637
c) Sanitation				
5. Sub Total (2 to 4)	116003	5617	4889	126509
6. Public Administration (1- 5)	83778	4056	11169	99003

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

1. Forest	7889	382	7002	15273
2. Irrigation	5362	260	980	6602
3. Printing Press	63	3	14	80
Total Departmental Commercial	13314	645	7996	21955
GROSS TOTAL (Adm. +Comm.)	213095	10318	24054	247467

TABLE - 6
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2006-2007 (R. E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total
1. Total Administration	234378	50674	18418	303470
Less				
2. Construction (Repair & Maintenance)	4880	1055	421	6356
3. Water Supply	2817	609	1119	4545
4. Other Services	132670	28684	5443	166797
a) Education	108003	23351	2672	134026
b) Medical and Public Health	24667	5333	2771	32771
c) Sanitation				
5. Sub Total (2 to 4)	140367	30348	6983	177698
6. Public Administration (1- 5)	94011	20326	11435	125772

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

1. Forest	8220	1777	7458	17455
2. Irrigation	2941	636	2287	5864
3. Printing Press	97	21	20	138
Total Departmental Commercial	11258	2434	9765	23457
GROSS TOTAL (Adm.+Comm.)	245636	53108	28183	326927

TABLE - 6

ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

YEAR-2007-2008 (B.E.)

(Rs. Lakhs)

Items	Salary	Pension	Allowances & Wages	Total Compensation
1	2	3	4	6
1. Total Administration	316180	54189	21359	391728
Less				
2. Construction (Repair & Maintenance)	5517	946	487	6950
3. Water Supply	3267	560	1274	5101
4. Other Services	159570	27348	6861	193779
a) Education	125765	21554	3302	150621
b) Medical and Public Health	33805	5794	3559	43158
c) Sanitation				
5. Sub Total (2 to 4)	168354	28854	8622	205830
6. Public Administration (1- 5)	147826	25335	12737	185898
DEPARTMENTAL COMMERCIAL UNDERTAKINGS				
1. Forest	9588	1643	8098	19329
2. Irrigation	3059	524	2358	5941
3. Printing Press	175	30	27	232
Total Departmental Commercial	12822	2197	10483	25502
GROSS TOTAL (Adm.+Comm.)	329002	56386	31842	417230

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2005-2006 (A/C)

(Rs. Lakhs)

Items	Compen-sation of employe es	Benefits	Purchase of goods and services	Maintenance			Re nt	Inte-rest	Depre-ciation	Profits / Loss	Receipts			Net Product (2+8+9+11)	Gross Product (10+15)
				B(m)	R(m)	C(m)					Sales	Impu ted irrigation subsi dy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	6602	112	188			2735					3096	6541	9637	6602	6602
2. Forest	15273	257	6547	575	437					-7738	15351		15351	7535	7535
3. Manufacturing	80	2	291							-126	247		247	-46	-46
3.1Milk supply													0	0	0
3.2Printing press													0	0	0
4. Electricity													0	0	0
TOTAL	21955	371	7026	575	437	2735	0	0	0	-7864	18694	6541	25235	14091	14091

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2006-2007 (R.E.)

(Rs. Lakhs)

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Depre- ciation	Profits/ Loss	Receipts			Net Product (2+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)	5864	80	427			1783					4733	3421	8154	5864	5864
2. Forest	17455	246	6586	560	400	120				-8201	17166		17166	9254	9254
3. Manufacturing	138	3	231							-111	261		261	27	27
3.1 Milk supply															
3.2 Printing press													0	0	0
4. Electricity													0	0	0
TOTAL	23457	329	7244	560	400	1903	0	0	0	-8312	22160	3421	25581	15145	15145

TABLE-7
DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2007-2008 (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)	5941	84	202			796					5107	1916	7023	5941	5941
2. Forest	19329	330	7675	735	440	308				-3077	25740		25740	16252	16252
3. Manufacturing	232	6	424							-401	261		261	-169	-169
3.1Milk supply															
3.2Printing press													0	0	0
4. Electricity													0	0	0
TOTAL	25502	420	8301	735	440	1104	0	0	0	-3478	31108	1916	33024	22024	22024

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2005-2006 (A/C)

(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	20347	51797	24006	1167	9368	90	2064		108839	0	108839	807	109646
Less													
2. Construction (Repairs and Maintenance)					482	2			484	0	484	443	927
3. Water supply	21		12953		70				13044	0	13044	364	13408
4. Other services	6400	0	1641	5	6609	0	0	0	14655	0	14655		14655
i. Education	4324		77		2717				7118	0	7118		7118
ii Medical and public health	2076		31	5	3892				6004	0	6004		6004
iii Sanitation			1533						1533	0	1533		1533
5. Total (2 to 4)	6421	0	14594	5	7161	2	0	0	28183	0	28183	807	28990
6. Public Adm.(1-5)	13926	51797	9412	1162	2207	88	2064	0	80656	0	80656	0	80656

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2006-2007 (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	37712	82138	41831	1488	20570	246	2488		186473	2750	189223	76	189299
Less													
2. Construction (Repairs and Maintenance)					836	5			841		841		841
3. Water supply	52		20188	25	670	2			20937		20937		20937
4. Other services	14490	0	3909	60	9707	10	0	0	28176		28176		28176
i. Education	7862		1982	4	4370				14218		14218		14218
ii Medical and public health	6628		177	56	5337	10			12208		12208		12208
iii Sanitation			1750						1750		1750		1750
5. Total (2 to 4)	14542	0	24097	85	11213	17	0	0	49954	0	49954	0	49954
6. Public Adm.(1-5)	23170	82138	17734	1403	9357	229	2488	0	136519	2750	139269	76	139345

TABLE-8
CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2007-2008 (B.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	53529	128489	61766	1850	23915	326	1680		271555		271555	57	271612
Less													
2. Construction (Repairs and Maintenance)					1019	1			1020		1020	-14	1006
3. Water supply	77		25262	156	1020	8			26523		26523		26523
4. Other services	19978	0	7008	47	12348	55	0	0	39436		39436	0	39436
i. Education	8634		4746		4862	45			18287		18287		18287
ii Medical and public health	11344		40	47	7486	10			18927		18927		18927
iii Sanitation			2222						2222		2222		2222
5. Total (2 to 4)	20055	0	32270	203	14387	64	0	0	66979	0	66979	-14	66965
6. Public Adm.(1-5)	33474	128489	29496	1647	9528	262	1680	0	204576	0	204576	71	204647

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2005-2006 (A/C)**

(Rs. Lakhs)

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agriculture (Irrigation)			51479	267	164				51910		51910	410	52320
2. Forest	249	248	668		79	6			1250		1250		1250
3. Manufacturing	0	0	0	4	0	0	0	0	4		4		4
3.1 Milk supply									0		0		0
3.2 Printing press									4		4		4
4. Electricity									0		0		0
Total	249	248	52147	271	243	6	0	0	53164	0	53164	410	53574

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2006-2007 (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. Agriculture (Irrigation)			72107	118	837	8			73070		73070	10	73080
2. Forest	360	360	1050	65	76	5			1916		1916		1916
3. Manufacturing	0	0	0	0	0	0	0	0	0		0		0
3.1 Milk supply									0		0		0
3.2 Printing press									0		0		0
4. Electricity									0		0		0
Total	360	360	73157	183	913	13	0	0	74986	0	74986	10	74996

TABLE-9

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2007-2008 (B.E.)**

(Rs. Lakhs)

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to9)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)			78757	78	655				79490		79490	32	79522
2. Forest	310	550	845	45	54	2			1806		1806		1806
3. Manufacturing	0	0	0	4	1	0	0	0	5		5		5
3.1 Milk supply									0		0		0
3.2 Printing press				4	1				5		5		5
4. Electricity									0		0		0
Total	310	550	79602	127	710	2	0	0	81301		81301	32	81333

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

(Rs.Lakhs)

Economic Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commo- dities and services	Less- sales	Total consumption expenditure
Purpose Classification				
1	2	3	4	5
1. General Public Services	53031	14215	2625	64621
1.1 General Administration, External affairs, Public Order & Safety	53031	14215	2625	64621
1.1.1 Public Order & Safety	30466	6793	282	36977
1.1.2 Planning & Statistical Activities	450	47	274	223
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	22115	7375	2069	27421
1.2 General Research	0	0	0	0
2. Defence	389	734	0	1123
3. Education Affairs & Services	111826	12102	293	123635
3.1 Administration, Regulation & Research	10290	2574	0	12864
3.1.1 Primary Education Affairs	2623	1552	0	4175
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	7513	933	0	8446
3.1.4 Education Affairs n.e.c.	154	89	0	243
3.2 School, Universities & Institutions including Subsidiary	101536	9528	293	110771
3.2.1 Primary Education Affairs	80716	7282	18	87980
3.2.2 Secondary Education Affairs	841	362	0	1203
3.2.3 Higher Secondary & University Education Affairs	19185	1227	275	20137
3.2.4 Education Affairs n.e.c.	794	657	0	1451
4 Health Affairs and services	20001	7647	304	27344
4.1 Administration, Regulation & Research	364	221	0	585
4.1.1 Allopathic	177	149	0	326
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	102	32	0	134
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	85	40	0	125
4.2 Hospitals, Clinics & Other Health Services	19637	7426	304	26759
4.2.1 Allopathic	16394	6466	304	22556
4.2.2 Homeopathic	868	290	0	1158
4.2.3 Ayurvedic	2361	661	0	3022
4.2.4 Unani	14	9	0	23
4.2.5 Other Medical Services	0	0	0	0
5. Social Security and Welfare Affairs and services	16637	14747	873	30511
5.1 Social Security Affairs and services	5	110	11	104
5.2 Welfare Affairs and Services	16632	14637	862	30407
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	1432	1505	270	2667
6.1 Housing and Community Services	1432	1505	242	2695
6.2 Sanitary Affairs Services	0	0	28	-28
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	504	738	1612	-370
7.1 Art and Cultural Affairs Services	26	114	0	140
7.2 Recreational and Sporting Services	375	432	0	807
7.3 Toursim Affairs and Services	103	192	1612	-1317
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	21582	12222	3805	29999
8.1 General Administration, Regulation & Research	1558	369	237	1690
8.2 Agriculture, Forestry, Fishing and Hunting	12790	2132	2746	12176
8.3 Mining, Manufacturing and Construction	2354	1061	149	3266
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	1	-1
8.4.1 Electricity, Gas, and Steam	0	0	1	-1
8.4.2 Atomic energy	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0
8.5 Drinking Water Supply	3532	850	125	4257
8.6 Transport and Communication	0	7504	0	7504
8.6.1 Road transport	0	7486	0	7486
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	0	18	0	18
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1348	306	547	1107
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	110	77	44	143
10.1 Relief on Calamities	110	77	44	143
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	225512	63987	9826	279673

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	27205	1	27781	5597	0
1.1 General Administration, External affairs, Public Order & Safety	27205	1	27781	5597	0
1.1.1 Public Order & Safety	390	0	0	2895	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.	26807	1	27781	2702	0
1.2 General Research	0	0	0	0	0
2. Defence	899	0	0	8	0
3. Education Affairs & Services	1504	0	7673	21032	2839
3.1 Administration, Regulation & Research	124	0	0	192	161
3.1.1 Primary Education Affairs	51	0	0	125	103
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	71	0	0	56	25
3.1.4 Education Affairs n.e.c.	2	0	0	11	33
3.2 School, Universities & Institutions including Subsidiary	1380	0	7673	20840	2678
3.2.1 Primary Education Affairs	1050	0	3505	5313	761
3.2.2 Secondary Education Affairs	29	0	3399	5261	1427
3.2.3 Higher Secondary & University Education Affairs	298	0	769	130	3
3.2.4 Education Affairs n.e.c.	3	0	0	10136	487
4 Health Affairs and services	234	144	0	739	0
4.1 Administration, Regulation & Research	11	0	0	6	0
4.1.1 Allopathic	8	0	0	6	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	2	0	0	0	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	223	144	0	733	0
4.2.1 Allopathic	191	144	0	419	0
4.2.2 Homeopathic	3	0	0	0	0
4.2.3 Ayurvedic	29	0	0	314	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	68	0	6329	9709	63
5.1 Social Security Affairs and services	0	0	39	1741	35
5.2 Welfare Affairs and Services	68	0	6290	7968	28
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	6	0	36825	10423	0
6.1 Housing and Community Services	6	0	36650	10396	0
6.2 Sanitary Affairs Services	0	0	175	27	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	16	0	0	1011	98
7.1 Art and Cultural Affairs Services	1	0	0	107	4
7.2 Recreational and Sporting Services	10	0	0	176	28
7.3 Toursim Affairs and Services	5	0	0	728	66
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	138	45738	3219	28346	133
8.1 General Administration, Regulation & Research	33	0	0	749	0
8.2 Agriculture, Forestry, Fishing and Hunting	65	7750	1428	12886	133
8.3 Mining, Manufacturing and Construction	17	118	126	4867	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	4315	0	7656	0
8.4.1 Electricity, Gas, and Steam	0	2795	0	6660	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	1520	0	996	0
8.5 Drinking Water Supply	12	0	1665	0	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	11	33555	0	2188	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	4	0	0	1532	0
10.1 Relief on Calamities	4	0	0	1532	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	30074	45883	81827	78397	3133

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
1. General Public Services	494	0	0	33873	125699
1.1 General Administration, External affairs, Public Order & Safety	130	0	0	33509	125335
1.1.1 Public Order & Safety	130	0	0	3025	40392
1.1.2 Planning & Statistical Activities	0	0	0	0	231
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	30484	84712
1.2 General Research	364	0	0	364	364
2. Defence	0	0	0	8	2030
3. Education Affairs & Services	6734	0	0	38278	163417
3.1 Administration, Regulation & Research	3713	0	0	4066	17054
3.1.1 Primary Education Affairs	0	0	0	228	4454
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	3710	0	0	3791	12308
3.1.4 Education Affairs n.e.c.	3	0	0	47	292
3.2 School, Universities & Institutions including Subsidiary	3021	0	0	34212	146363
3.2.1 Primary Education Affairs	0	0	0	9579	98609
3.2.2 Secondary Education Affairs	0	0	0	10087	11319
3.2.3 Higher Secondary & University Education Affairs	3021	0	0	3923	24358
3.2.4 Education Affairs n.e.c.	0	0	0	10623	12077
4. Health Affairs and services	0	0	0	883	28461
4.1 Administration, Regulation & Research	0	0	0	6	602
4.1.1 Allopathic	0	0	0	6	340
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	136
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	126
4.2 Hospitals, Clinics & Other Health Services	0	0	0	877	27859
4.2.1 Allopathic	0	0	0	563	23310
4.2.2 Homeopathic	0	0	0	0	1161
4.2.3 Ayurvedic	0	0	0	314	3365
4.2.4 Unani	0	0	0	0	23
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	36	0	0	16137	46716
5.1 Social Security Affairs and services	0	0	0	1815	1919
5.2 Welfare Affairs and Services	36	0	0	14322	44797
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer, Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
6. Housing and Community Amenity Affairs and Services	0	0	0	47248	49921
6.1 Housing and Community Services	0	0	0	47046	49747
6.2 Sanitary Affairs Services	0	0	0	202	174
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	1109	755
7.1 Art and Cultural Affairs Services	0	0	0	111	252
7.2 Recreational and Sporting Services	0	0	0	204	1021
7.3 Toursim Affairs and Services	0	0	0	794	-518
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	51	0	0	77487	107624
8.1 General Administration, Regulation & Research	0	0	0	749	2472
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	22197	34438
8.3 Mining, Manufacturing and Construction	51	0	0	5162	8445
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	11971	11970
8.4.1 Electricity, Gas, and Steam	0	0	0	9455	9454
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	2516	2516
8.5 Drinking Water Supply	0	0	0	1665	5934
8.6 Transport and Communication	0	0	0	0	7504
8.6.1 Road transport	0	0	0	0	7486
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	18
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	35743	36861
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	1532	1679
10.1 Relief on Calamities	0	0	0	1532	1679
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	7315	0	0	216555	526302

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
1. General Public Services	3688	0	928	1400	25
1.1 General Administration, External affairs, Public Order & Safety	3688	0	928	1400	25
1.1.1 Public Order & Safety	41	0	505	217	15
1.1.2 Planning & Statistical Activities	0	0	0	10	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	3647	0	423	1173	10
1.2 General Research	0	0	0	0	0
2. Defence	25	0	0	39	0
3. Education Affairs & Services	4391	0	71	2902	7
3.1 Administration, Regulation & Research	67	0	71	185	3
3.1.1 Primary Education Affairs	64	0	24	4	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	4	181	3
3.1.4 Education Affairs n.e.c.	3	0	43	0	0
3.2 School, Universities & Institutions including Subsidiary	4324	0	0	2717	4
3.2.1 Primary Education Affairs	2326	0	0	530	0
3.2.2 Secondary Education Affairs	35	0	0	3	0
3.2.3 Higher Secondary & University Education Affairs	1963	0	0	2169	4
3.2.4 Education Affairs n.e.c.	0	0	0	15	0
4. Health Affairs and services	2076	0	5	3920	0
4.1 Administration, Regulation & Research	0	0	0	28	0
4.1.1 Allopathic	0	0	0	12	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	13	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	3	0
4.2 Hospitals, Clinics & Other Health Services	2076	0	5	3892	0
4.2.1 Allopathic	1836	0	5	3160	0
4.2.2 Homeopathic	0	0	0	1	0
4.2.3 Ayurvedic	240	0	0	731	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	6148	433	0	109	0
5.1 Social Security Affairs and services	279	0	0	0	0
5.2 Welfare Affairs and Services	5869	433	0	109	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				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
6. Housing and Community Amenity Affairs and Services	2676	2332	6	16	0
6.1 Housing and Community Services	2676	2332	6	16	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	523	0	8	5	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	11	0	0	4	0
7.3 Toursim Affairs and Services	271	0	8	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	241	0	0	1	0
8. Economic Affairs and Services	761	49032	149	977	58
8.1 General Administration, Regulation & Research	150	0	16	21	1
8.2 Agriculture, Forestry, Fishing and Hunting	569	0	84	431	2
8.3 Mining, Manufacturing and Construction	21	286	41	136	55
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	21	0	0	70	0
8.6 Transport and Communication	0	48746	0	313	0
8.6.1 Road transport	0	48547	0	273	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	199	0	40	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	8	6	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	59	0	0	0	0
10.1 Relief on Calamities	59	0	0	0	0
10.2 Other Miscellaneous Services					
TOTAL	20347	51797	1167	9368	90

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16to24)
1	21	22	23	24	25
1. General Public Services	0	0	689	443	7173
1.1 General Administration, External affairs, Public Order & Safety	0	0	689	443	7173
1.1.1 Public Order & Safety	0	0	198	0	976
1.1.2 Planning & Statistical Activities	0	0	0	0	10
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	491	443	6187
1.2 General Research	0	0	0	0	0
2. Defence	0	0	10	0	74
3. Education Affairs & Services	0	0	77	0	7448
3.1 Administration, Regulation & Research	0	0	0	0	326
3.1.1 Primary Education Affairs	0	0	0	0	92
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	188
3.1.4 Education Affairs n.e.c.	0	0	0	0	46
3.2 School, Universities & Institutions including Subsidary	0	0	77	0	7122
3.2.1 Primary Education Affairs	0	0	0	0	2856
3.2.2 Secondary Education Affairs	0	0	2	0	40
3.2.3 Higher Secondary & University Education Affairs	0	0	1	0	4137
3.2.4 Education Affairs n.e.c.	0	0	74	0	89
4. Health Affairs and services	0	0	36	0	6037
4.1 Administration, Regulation & Research	0	0	5	0	33
4.1.1 Allopathic	0	0	0	0	12
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	13
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	5	0	8
4.2 Hospitals, Clinics & Other Health Services	0	0	31	0	6004
4.2.1 Allopathic	0	0	3	0	5004
4.2.2 Homeopathic	0	0	0	0	1
4.2.3 Ayurvedic	0	0	28	0	999
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	2659	0	9349
5.1 Social Security Affairs and services	0	0	0	0	279
5.2 Welfare Affairs and Services	0	0	2659	0	9070
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	4035	0	9065
6.1 Housing and Community Services	0	0	2502	0	7532
6.2 Sanitary Affairs Services	0	0	1533	0	1533
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	438	0	974
7.1 Art and Cultural Affairs Services	0	0	15	0	15
7.2 Recreational and Sporting Services	0	0	418	0	433
7.3 Toursim Affairs and Services	0	0	5	0	284
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	242
8. Economic Affairs and Services	2064	0	16062	364	69467
8.1 General Administration, Regulation & Research	0	0	0	0	188
8.2 Agriculture, Forestry, Fishing and Hunting	2064	0	2658	0	5808
8.3 Mining, Manufacturing and Construction	0	0	451	0	990
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	12953	364	13408
8.6 Transport and Communication	0	0	0	0	49059
8.6.1 Road transport	0	0	0	0	48820
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	239
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	14
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	59
10.1 Relief on Calamities	0	0	0	0	59
10.2 Other Miscellaneous Servicees	0	0	0	0	0
TOTAL	2064	0	24006	807	109646

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Autho-rities	Capital Transfer Indi-viduals	Capital TransferPrivat Insti-tutions
1	26	27	28	29	30
1. General Public Services	0	0	0	3725	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	3725	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	3725	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	73	0
3.1 Administration, Regulation & Research	0	0	0	73	0
3.1.1 Primary Education Affairs	0	0	0	23	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	50	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	0	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4. Health Affairs and services	0	0	0	22	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	22	0
4.2.1 Allopathic	0	0	0	22	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	12990	0
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	12990	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 Autho-rities	Capital Transfer Indi-viduals	Capital Transfer Privat Insti-tutions
1	26	27	28	29	30
6. Housing and Community Amenity Affairs and Services	0	0	2414	992	0
6.1 Housing and Community Services	0	0	2414	992	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	1873	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1255	0
7.3 Toursim Affairs and Services	0	0	0	618	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	3207	8979	0
8.1 General Administration, Regulation & Research	0	0	3095	3359	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	93	2834	0
8.3 Mining, Manufacturing and Construction	0	0	0	1007	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1697	0
8.4.1 Electricity, Gas, and Steam	0	0	0	1697	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	19	0	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	82	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	5621	28654	0

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

(Rs.Lakhs)

Economic Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer state Governments	Total capital transfers (28to33)	
Purpose Classification					
1	31	32	33	34	35
1. General Public Services	0	0	0	3725	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	3725	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	3725	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	4532	0	0	4605	0
3.1 Administration, Regulation & Research	4225	0	0	4298	0
3.1.1 Primary Education Affairs	0	0	0	23	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	4225	0	0	4225	0
3.1.4 Education Affairs n.e.c.	0	0	0	50	0
3.2 School, Universities & Institutions including Subsidiary	307	0	0	307	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	307	0	0	307	0
3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4. Health Affairs and services	0	0	0	22	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	22	0
4.2.1 Allopathic	0	0	0	22	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	12990	202
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	12990	202
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer state Governments	Total Capital Transfer (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	3406	0
6.1 Housing and Community Services	0	0	0	3406	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	1873	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	1255	0
7.3 Toursim Affairs and Services	0	0	0	618	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	12186	2558
8.1 General Administration, Regulation & Research	0	0	0	6454	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	2927	0
8.3 Mining, Manufacturing and Construction	0	0	0	1007	6
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1697	2500
8.4.1 Electricity, Gas, and Steam	0	0	0	1697	2500
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	19	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	82	52
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	4532	0	0	38807	2760

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

(Rs.Lakhs)

Economic 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		
Purpose Classification							
1			36	37	38	39	40
1.	General Public Services		2006	0	0	12904	138603
	1.1	General Administration, External affairs, Public Order & Safety	2006	0	0	12904	138239
	1.1.1	Public Order & Safety	0	0	0	976	41368
	1.1.2	Planning & Statistical Activities	0	0	0	10	241
	1.1.3	General Administration, External affairs, Public Order & Safety n.e.c.	2006	0	0	11918	96630
	1.2	General Research	0	0	0	0	364
2.	Defence		0	0	0	74	2104
3.	Education Affairs & Services		2000	0	0	14053	2E+05
	3.1	Administration, Regulation & Research	0	0	0	4624	21678
	3.1.1	Primary Education Affairs	0	0	0	115	4569
	3.1.2	Secondary Education Affairs	0	0	0	0	0
	3.1.3	Higher Secondary & University Education Affairs	0	0	0	4413	16721
	3.1.4	Education Affairs n.e.c.	0	0	0	96	388
	3.2	School, Universities & Institutions including Subsidiary	2000	0	0	9429	2E+05
	3.2.1	Primary Education Affairs	2000	0	0	4856	1E+05
	3.2.2	Secondary Education Affairs	0	0	0	40	11359
	3.2.3	Higher Secondary & University Education Affairs	0	0	0	4444	28802
	3.2.4	Education Affairs n.e.c.	0	0	0	89	12166
4	Health Affairs and services		0	0	0	6059	34520
	4.1	Administration, Regulation & Research	0	0	0	33	635
	4.1.1	Allopathic	0	0	0	12	352
	4.1.2	Homeopathic	0	0	0	0	0
	4.1.3	Ayurvedic	0	0	0	13	149
	4.1.4	Unani	0	0	0	0	0
	4.1.5	Other Medical Services	0	0	0	8	134
	4.2	Hospitals, Clinics & Other Health Services	0	0	0	6026	33885
	4.2.1	Allopathic	0	0	0	5026	28336
	4.2.2	Homeopathic	0	0	0	1	1162
	4.2.3	Ayurvedic	0	0	0	999	4364
	4.2.4	Unani	0	0	0	0	23
	4.2.5	Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services		0	0	0	22541	69257
	5.1	Social Security Affairs and services	0	0	0	279	2198
	5.2	Welfare Affairs and Services	0	0	0	22262	67059
	5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification		Capital expenditure			Grand Total (15+39)	
		Loan and Advance				Total capital expendi-ture (25+26- 27+34to38)
		Advance Non-Govt. Organi- zation	Advance Local Autho- rities	Advance foreign countries/ organi- zation		
1		36	37	38	39	40
6.	Housing and Community Amenity Affairs and Services	0	1415	0	13886	63807
6.1	Housing and Community Services	0	1415	0	12353	62100
6.2	Sanitary Affairs Services	0	0	0	1533	1707
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	2847	3602
7.1	Art and Cultural Affairs Services	0	0	0	15	267
7.2	Recreational and Sporting Services	0	0	0	1688	2709
7.3	Toursim Affairs and Services	0	0	0	902	384
7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	242	242
8.	Economic Affairs and Services	24321	4006	0	112538	220162
8.1	General Administration, Regulation & Research	0	0	0	6642	9114
8.2	Agriculture, Forestry, Fishing and Hunting	40	0	0	8775	43213
8.3	Mining, Manufacturing and Construction	15	1400	0	3418	11863
8.4	Electricity, Gas, Steam and Other Sources of Energy	20525	0	0	24722	36692
	8.4.1 Electricity, Gas, and Steam	0	0	0	4197	13651
	8.4.2 Atomic energy	0	0	0	0	0
	8.4.3 Non-conventional Sources of Energy	20525	0	0	20525	23041
8.5	Drinking Water Supply	0	807	0	14234	20168
8.6	Transport and Communication	0	0	0	49059	56563
	8.6.1 Road transport	0	0	0	48820	56306
	8.6.2 Water transport	0	0	0	0	0
	8.6.3 Air transport	0	0	0	239	257
	8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7	Other Economic Services n.e.c.	3741	1799	0	5688	42549
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	59	1738
10	Relief on Calamities	0	0	0	59	1738
10	Other Miscellaneous Services		0	0	0	0
TOTAL		28327	5421	0	184961	711263

(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	76176	23389	2883	96682
1.1 General Administration, External affairs, Public Order & Safety	76176	23389	2883	96682
1.1.1 Public Order & Safety	45195	9627	738	54084
1.1.2 Planning & Statistical Activities	568	123	70	621
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	30413	13639	2075	41977
1.2 General Research	0	0	0	0
2. Defence	640	823	0	1463
3. Education Affairs & Services	148986	22019	2150	168855
3.1 Administration, Regulation & Research	14960	6967	0	21927
3.1.1 Primary Education Affairs	3340	2667	0	6007
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	11439	3752	0	15191
3.1.4 Education Affairs n.e.c.	181	548	0	729
3.2 School, Universities & Institutions including Subsidiary	134026	15052	2150	146928
3.2.1 Primary Education Affairs	105022	10921	6	115937
3.2.2 Secondary Education Affairs	2122	1231	0	3353
3.2.3 Higher Secondary & University Education Affairs	26035	2107	2144	25998
3.2.4 Education Affairs n.e.c.	847	793	0	1640
4. Health Affairs and services	33440	12779	583	45636
4.1 Administration, Regulation & Research	669	668	0	1337
4.1.1 Allopathic	411	537	0	948
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	162	37	0	199
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	96	94	0	190
4.2 Hospitals, Clinics & Other Health Services	32771	12111	583	44299
4.2.1 Allopathic	29256	10517	583	39190
4.2.2 Homeopathic	386	294	0	680
4.2.3 Ayurvedic	3102	1289	0	4391
4.2.4 Unani	27	11	0	38
4.2.5 Other Medical Services	0	0	0	0
5. Social Security and Welfare Affairs and services	12380	20147	315	32212
5.1 Social Security Affairs and services	7	96	15	88
5.2 Welfare Affairs and Services	12373	20051	300	32124
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	1894	5744	399	7239
6.1 Housing and Community Services	1894	5744	389	7249
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	795	1469	1	2263
7.1 Art and Cultural Affairs Services	150	485	0	635
7.2 Recreational and Sporting Services	504	659	0	1163
7.3 Toursim Affairs and Services	141	325	1	465
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	29064	29723	10149	48638
8.1 General Administration, Regulation & Research	2536	570	67	3039
8.2 Agriculture, Forestry, Fishing and Hunting	14135	3697	8500	9332
8.3 Mining, Manufacturing and Construction	2968	1587	105	4450
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	4545	1378	207	5716
8.6 Transport and Communication	2991	22154	670	24475
8.6.1 Road transport	2991	22144	0	25135
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	0	10	670	-660
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1889	337	600	1626
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	95	23	6	112
10.1 Relief on Calamities	95	23	6	112
10.2 Other Miscellaneous Services				0
TOTAL	303470	116116	16486	403100

(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	19052	2	26681	9034	0
1.1 General Administration, External affairs, Public Order & Safety	19052	2	26681	9034	0
1.1.1 Public Order & Safety	404	0	0	7053	0
1.1.2 Planning & Statistical Activities	43	0	0	1	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	18605	2	26681	1980	0
1.2 General Research	0	0	0	0	0
2. Defence	1070	0	0	199	0
3. Education Affairs & Services	2590	0	16665	34298	3912
3.1 Administration, Regulation & Research	245	0	0	163	275
3.1.1 Primary Education Affairs	104	0	0	49	100
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	135	0	0	86	25
3.1.4 Education Affairs n.e.c.	6	0	0	28	150
3.2 School, Universities & Institutions including Subsidiary	2345	0	16665	34135	3637
3.2.1 Primary Education Affairs	1886	0	4805	6341	999
3.2.2 Secondary Education Affairs	73	0	10900	8355	2095
3.2.3 Higher Secondary & University Education Affairs	365	0	960	646	10
3.2.4 Education Affairs n.e.c.	21	0	0	18793	533
4 Health Affairs and services	432	200	0	1566	101
4.1 Administration, Regulation & Research	20	0	0	258	0
4.1.1 Allopathic	13	0	0	249	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	5	0	0	2	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	2	0	0	7	0
4.2 Hospitals, Clinics & Other Health Services	412	200	0	1308	101
4.2.1 Allopathic	335	200	0	689	100
4.2.2 Homeopathic	18	0	0	18	0
4.2.3 Ayurvedic	59	0	0	601	1
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	197	0	76	26097	113
5.1 Social Security Affairs and services	75	0	27	8367	16
5.2 Welfare Affairs and Services	122	0	49	17730	97
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	20	0	64665	9526	0
6.1 Housing and Community Services	20	0	64193	9427	0
6.2 Sanitary Affairs Services	0	0	472	99	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	30	0	0	1115	277
7.1 Art and Cultural Affairs Services	8	0	0	196	32
7.2 Recreational and Sporting Services	17	0	0	290	70
7.3 Toursim Affairs and Services	5	0	0	629	175
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	504	34608	6575	45216	244
8.1 General Administration, Regulation & Research	59	0	0	4932	0
8.2 Agriculture, Forestry, Fishing and Hunting	230	6658	1537	18994	244
8.3 Mining, Manufacturing and Construction	68	664	1317	7383	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	7576	0	10086	0
8.4.1 Electricity, Gas, and Steam	0	6056	0	10086	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	1520	0	0	0
8.5 Drinking Water Supply	94	0	3721	0	0
8.6 Transport and Communication	0	0	0	180	0
8.6.1 Road transport	0	0	0	180	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.	53	19710	0	3641	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					
TOTAL	23896	34810	114662	127068	4647

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+6+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
1. General Public Services	941	0	0	36658	152392
1.1 General Administration, External affairs, Public Order & Safety	225	0	0	35942	151676
1.1.1 Public Order & Safety	225	0	0	7278	61766
1.1.2 Planning & Statistical Activities	0	0	0	1	665
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	28663	89245
1.2 General Research	716	0	0	716	716
2. Defence	0	0	0	199	2732
3. Education Affairs & Services	6248	0	0	61123	232568
3.1 Administration, Regulation & Research	3396	0	0	3834	26006
3.1.1 Primary Education Affairs	0	0	0	149	6260
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	3393	0	0	3504	18830
3.1.4 Education Affairs n.e.c.	3	0	0	181	916
3.2 School, Universities & Institutions including Subsidiary	2852	0	0	57289	206562
3.2.1 Primary Education Affairs	0	0	0	12145	129968
3.2.2 Secondary Education Affairs	0	0	0	21350	24776
3.2.3 Higher Secondary & University Education Affairs	2852	0	0	4468	30831
3.2.4 Education Affairs n.e.c.	0	0	0	19326	20987
4 Health Affairs and services	0	0	0	1867	47935
4.1 Administration, Regulation & Research	0	0	0	258	1615
4.1.1 Allopathic	0	0	0	249	1210
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	2	206
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	7	199
4.2 Hospitals, Clinics & Other Health Services	0	0	0	1609	46320
4.2.1 Allopathic	0	0	0	989	40514
4.2.2 Homeopathic	0	0	0	18	716
4.2.3 Ayurvedic	0	0	0	602	5052
4.2.4 Unani	0	0	0	0	38
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	38	0	0	26324	58733
5.1 Social Security Affairs and services	0	0	0	8410	8573
5.2 Welfare Affairs and Services	38	0	0	17914	50160
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+6+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	74191	81450
6.1 Housing and Community Services	0	0	0	73620	80889
6.2 Sanitary Affairs Services	0	0	0	571	561
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	1392	3685
7.1 Art and Cultural Affairs Services	0	0	0	228	871
7.2 Recreational and Sporting Services	0	0	0	360	1540
7.3 Toursim Affairs and Services	0	0	0	804	1274
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	40	0	0	86683	135825
8.1 General Administration, Regulation & Research	0	0	0	4932	8030
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	27433	36995
8.3 Mining, Manufacturing and Construction	40	0	0	9404	13922
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	17662	17662
8.4.1 Electricity, Gas, and Steam	0	0	0	16142	16142
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	3721	9531
8.6 Transport and Communication	0	0	0	180	24655
8.6.1 Road transport	0	0	0	180	25315
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	-660
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	23351	25030
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	130
10.1 Relief on Calamities	0	0	0	17	130
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	7267	0	0	288454	715450

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
1. General Public Services	8483	0	883	2749	89
1.1 General Administration, External affairs, Public Order & Safety	8483	0	883	2749	89
1.1.1 Public Order & Safety	11	0	484	1036	27
1.1.2 Planning & Statistical Activities	0	0	12	62	5
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	8472	0	387	1651	57
1.2 General Research	0	0	0	0	0
2. Defence	25	0	12	11	0
3. Education Affairs & Services	8073	0	78	6644	116
3.1 Administration, Regulation & Research	211	0	74	2274	67
3.1.1 Primary Education Affairs	1	0	36	794	12
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	4	386	6
3.1.4 Education Affairs n.e.c.	210	0	34	1094	49
3.2 School, Universities & Institutions including Subsidiary	7862	0	4	4370	49
3.2.1 Primary Education Affairs	3944	0	0	661	0
3.2.2 Secondary Education Affairs	855	0	0	405	42
3.2.3 Higher Secondary & University Education Affairs	3051	0	4	2828	7
3.2.4 Education Affairs n.e.c.	12	0	0	476	0
4 Health Affairs and services	6628	0	70	5596	22
4.1 Administration, Regulation & Research	0	0	14	259	12
4.1.1 Allopathic	0	0	10	191	12
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	4	48	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	20	0
4.2 Hospitals, Clinics & Other Health Services	6628	0	56	5337	10
4.2.1 Allopathic	6395	0	56	3891	10
4.2.2 Homeopathic	0	0	0	12	0
4.2.3 Ayurvedic	233	0	0	1433	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	6940	535	17	77	1
5.1 Social Security Affairs and services	1322	0	0	0	0
5.2 Welfare Affairs and Services	5618	535	17	77	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	3355	1367	16	92	0
6.1 Housing and Community Services	3355	1367	16	92	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	1909	0	20	65	0
7.1 Art and Cultural Affairs Services	0	0	16	52	0
7.2 Recreational and Sporting Services	57	0	0	9	0
7.3 Toursim Affairs and Services	945	0	4	3	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	907	0	0	1	0
8. Economic Affairs and Services	2299	80236	392	5336	18
8.1 General Administration, Regulation & Research	374	0	4	239	11
8.2 Agriculture, Forestry, Fishing and Hunting	1613	0	305	928	2
8.3 Mining, Manufacturing and Construction	260	225	8	256	1
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	52	0	25	670	2
8.6 Transport and Communication	0	80011	0	3120	0
8.6.1 Road transport	0	79971	0	625	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	40	0	2495	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	50	123	2
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	37712	82138	1488	20570	246

(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	1344	0	13548
1.1 General Administration, External affairs, Public Order & Safety	0	0	1344	0	13548
1.1.1 Public Order & Safety	0	0	1049	0	2607
1.1.2 Planning & Statistical Activities	0	0	0	0	79
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	295	0	10862
1.2 General Research	0	0	0	0	0
2. Defence	0	0	5	0	53
3. Education Affairs & Services	0	0	1982	0	16893
3.1 Administration, Regulation & Research	0	0	0	0	2626
3.1.1 Primary Education Affairs	0	0	0	0	843
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	396
3.1.4 Education Affairs n.e.c.	0	0	0	0	1387
3.2 School, Universities & Institutions including Subsidiary	0	0	1982	0	14267
3.2.1 Primary Education Affairs	0	0	0	0	4605
3.2.2 Secondary Education Affairs	0	0	1905	0	3207
3.2.3 Higher Secondary & University Education Affairs	0	0	5	0	5895
3.2.4 Education Affairs n.e.c.	0	0	72	0	560
4 Health Affairs and services	0	0	227	0	12543
4.1 Administration, Regulation & Research	0	0	50	0	335
4.1.1 Allopathic	0	0	0	0	213
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	52
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	50	0	70
4.2 Hospitals, Clinics & Other Health Services	0	0	177	0	12208
4.2.1 Allopathic	0	0	177	0	10529
4.2.2 Homeopathic	0	0	0	0	12
4.2.3 Ayurvedic	0	0	0	0	1666
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	4485	0	12055
5.1 Social Security Affairs and services	0	0	0	0	1322
5.2 Welfare Affairs and Services	0	0	4485	0	10733
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	7619	0	12449
6.1 Housing and Community Services	0	0	5869	0	10699
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	881	0	2875
7.1 Art and Cultural Affairs Services	0	0	105	0	173
7.2 Recreational and Sporting Services	0	0	768	0	834
7.3 Tourism Affairs and Services	0	0	8	0	960
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	908
8. Economic Affairs and Services	2488	0	25285	76	116130
8.1 General Administration, Regulation & Research	0	0	0	0	628
8.2 Agriculture, Forestry, Fishing and Hunting	2488	0	4657	0	9993
8.3 Mining, Manufacturing and Construction	0	0	440	0	1190
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	20188	76	21013
8.6 Transport and Communication	0	0	0	0	83131
8.6.1 Road transport	0	0	0	0	80596
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	2535
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	175
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	3	0	3
10.1 Relief on Calamities	0	0	3	0	3
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	2488	0	41831	76	186549

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital TransferLocal Autho-rities	Capital TransferIndi-viduals	Capital Transfer Privat Insti-tutions
1	26	27	28	29	30
1. General Public Services	0	0	0	17500	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	17500	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	17500	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	0	203	0
3.1 Administration, Regulation & Research	0	0	0	53	0
3.1.1 Primary Education Affairs	0	0	0	3	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	50	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	150	0
3.2.1 Primary Education Affairs	0	0	0	0	0
3.2.2 Secondary Education Affairs	0	0	0	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	150	0
4 Health Affairs and services	0	0	0	1275	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	1275	0
4.2.1 Allopathic	0	0	0	50	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	1225	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	12029	35
5.1 Social Security Affairs and services	0	0	0	2976	0
5.2 Welfare Affairs and Services	0	0	0	9053	35
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 for Individuals	Capital Transfer at Institutions
1	26	27	28	29	30
6. Housing and Community Amenity Affairs and Services	5500	0	15906	12164	0
6.1 Housing and Community Services	5500	0	15906	12164	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	2140	13413	0
8.1 General Administration, Regulation & Research	0	0	800	1476	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	380	6373	0
8.3 Mining, Manufacturing and Construction	0	0	0	1373	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1035	0
8.4.1 Electricity, Gas, and Steam	0	0	0	1035	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	960	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	31	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	5500	0	18046	59614	35

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer State Governments	Total capital transfers (28to33)	
1	31	32	33	34	35
1. General Public Services	80	0	0	17580	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	17500	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	17500	0
1.2 General Research	80	0	0	80	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	1930	0	0	2133	0
3.1 Administration, Regulation & Research	280	0	0	333	0
3.1.1 Primary Education Affairs	0	0	0	3	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	280	0	0	280	0
3.1.4 Education Affairs n.e.c.	0	0	0	50	0
3.2 School, Universities & Institutions including Subsidiary	1650	0	0	1800	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	1650	0	0	1650	0
3.2.4 Education Affairs n.e.c.	0	0	0	150	0
4 Health Affairs and services	0	0	0	1275	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	1275	0
4.2.1 Allopathic	0	0	0	50	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	1225	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	12064	350
5.1 Social Security Affairs and services	0	0	0	2976	0
5.2 Welfare Affairs and Services	0	0	0	9088	350
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 transfer (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	28070	0
6.1 Housing and Community Services	0	0	0	28070	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 Tourism 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	15553	4205
8.1 General Administration, Regulation & Research	0	0	0	2276	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	6753	0
8.3 Mining, Manufacturing and Construction	0	0	0	1373	29
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	1035	2
8.4.1 Electricity, Gas, and Steam	0	0	0	1035	2
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	960	0
8.6 Transport and Communication	0	0	0	3125	500
8.6.1 Road transport	0	0	0	3125	500
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	31	3674
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	2010	0	0	79705	4555

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/ organizations		
1	36	37	38	39	40
1. General Public Services	1041	0	0	32169	184561
1.1 General Administration, External affairs, Public Order & Safety	1041	0	0	32089	183765
1.1.1 Public Order & Safety	10	0	0	2617	64383
1.1.2 Planning & Statistical Activities	0	0	0	79	744
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1031	0	0	29393	118638
1.2 General Research	0	0	0	80	796
2. Defence	0	0	0	53	2785
3. Education Affairs & Services	0	0	0	19026	251594
3.1 Administration, Regulation & Research	0	0	0	2959	28965
3.1.1 Primary Education Affairs	0	0	0	846	7106
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	676	19506
3.1.4 Education Affairs n.e.c.	0	0	0	1437	2353
3.2 School, Universities & Institutions including Subsidiary	0	0	0	16067	222629
3.2.1 Primary Education Affairs	0	0	0	4605	134573
3.2.2 Secondary Education Affairs	0	0	0	3207	27983
3.2.3 Higher Secondary & University Education Affairs	0	0	0	7545	38376
3.2.4 Education Affairs n.e.c.	0	0	0	710	21697
4 Health Affairs and services	0	0	0	13818	61753
4.1 Administration, Regulation & Research	0	0	0	335	1950
4.1.1 Allopathic	0	0	0	213	1423
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	52	258
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	70	269
4.2 Hospitals, Clinics & Other Health Services	0	0	0	13483	59803
4.2.1 Allopathic	0	0	0	10579	51093
4.2.2 Homeopathic	0	0	0	12	728
4.2.3 Ayurvedic	0	0	0	2891	7943
4.2.4 Unani	0	0	0	1	39
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	0	0	0	24469	83202
5.1 Social Security Affairs and services	0	0	0	4298	12871
5.2 Welfare Affairs and Services	0	0	0	20171	70331
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/organization		
1	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	50437	2916	0	99372	180822
6.1 Housing and Community Services	50437	2916	0	97622	178511
6.2 Sanitary Affairs Services	0	0	0	1750	2311
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	50	0	0	5955	9640
7.1 Art and Cultural Affairs Services	0	0	0	173	1044
7.2 Recreational and Sporting Services	50	0	0	2414	3954
7.3 Toursim Affairs and Services	0	0	0	2460	3734
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	908	908
8. Economic Affairs and Services	23755	6731	0	166374	302199
8.1 General Administration, Regulation & Research	0	0	0	2904	10934
8.2 Agriculture, Forestry, Fishing and Hunting	392	0	0	17138	54133
8.3 Mining, Manufacturing and Construction	38	800	0	3430	17352
8.4 Electricity, Gas, Steam and Other Sources of Energy	500	0	0	1537	19199
8.4.1 Electricity, Gas, and Steam	0	0	0	1037	17179
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	500	0	0	500	2020
8.5 Drinking Water Supply	0	5774	0	27747	37278
8.6 Transport and Communication	0	0	0	86756	111411
8.6.1 Road transport	0	0	0	84221	109536
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	2535	1875
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	22825	157	0	26862	51892
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	7	0	0	10	140
10.1 Relief on Calamities	7	0	0	10	140
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	75290	9647	0	361246	1076696

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

(Rs.Lakhs)

Economic Classification Purpose Classification		Current expenditure			
		Consumption expenditure			
		Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5	
1. General Public Services	126209	27491	3136	150564	
1.1 General Administration, External affairs, Public Order & Safety	126209	27491	3136	150564	
1.1.1 Public Order & Safety	55316	10097	850	64563	
1.1.2 Planning & Statistical Activities	577	124	76	625	
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	70316	17270	2210	85376	
1.2 General Research	0	0	0	0	
2. Defence	809	950	0	1759	
3. Education Affairs & Services	168521	22054	1168	189407	
3.1 Administration, Regulation & Research	17899	3590	0	21489	
3.1.1 Primary Education Affairs	4032	1990	0	6022	
3.1.2 Secondary Education Affairs	0	0	0	0	
3.1.3 Higher Secondary & University Education Affairs	13619	1038	0	14657	
3.1.4 Education Affairs n.e.c.	248	562	0	810	
3.2 School, Universities & Institutions including Subsidiary	150622	18464	1168	167918	
3.2.1 Primary Education Affairs	108198	13316	13	121501	
3.2.2 Secondary Education Affairs	2849	462	0	3311	
3.2.3 Higher Secondary & University Education Affairs	30309	2402	1155	31556	
3.2.4 Education Affairs n.e.c.	9266	2284	0	11550	
4 Health Affairs and services	43931	14249	583	57597	
4.1 Administration, Regulation & Research	774	642	0	1416	
4.1.1 Allopathic	469	528	0	997	
4.1.2 Homeopathic	0	0	0	0	
4.1.3 Ayurvedic	186	48	0	234	
4.1.4 Unani	0	0	0	0	
4.1.5 Other Medical Services	119	66	0	185	
4.2 Hospitals, Clinics & Other Health Services	43157	13607	583	56181	
4.2.1 Allopathic	36782	12303	583	48502	
4.2.2 Homeopathic	442	352	0	794	
4.2.3 Ayurvedic	5902	941	0	6843	
4.2.4 Unani	31	11	0	42	
4.2.5 Other Medical Services	0	0	0	0	
5. Social Security and Welfare Affairs and services	14704	22739	315	37128	
5.1 Social Security Affairs and services	641	204	15	830	
5.2 Welfare Affairs and Services	14063	22535	300	36298	
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	2405	3698	399	5704
6.1 Housing and Community Services	2405	3698	389	5714
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	855	2059	1	2913
7.1 Art and Cultural Affairs Services	118	507	0	625
7.2 Recreational and Sporting Services	574	1260	0	1834
7.3 Toursim Affairs and Services	163	292	1	454
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	34201	29772	12060	51913
8.1 General Administration, Regulation & Research	3237	634	71	3800
8.2 Agriculture, Forestry, Fishing and Hunting	17418	3612	9630	11400
8.3 Mining, Manufacturing and Construction	3244	1414	112	4546
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	5101	967	247	5821
8.6 Transport and Communication	2928	22821	1400	24349
8.6.1 Road transport	2928	22810	0	25738
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	0	11	1400	-1389
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	2273	324	600	1997
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	93	23	6	110
10.1 Relief on Calamities	93	23	6	110
10.2 Other Miscellaneous Services				0
TOTAL	391728	123035	17668	497095

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

(Rs.Lakhs)

Economic Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
Purpose Classification					
1	6	7	8	9	10
1. General Public Services	21394	2	26910	8400	0
1.1 General Administration, External affairs, Public Order & Safety	21394	2	26910	6614	0
1.1.1 Public Order & Safety	712	0	0	4768	0
1.1.2 Planning & Statistical Activities	44	0	0	1	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	20638	2	26910	1845	0
1.2 General Research	0	0	0	1786	0
2. Defence	1445	0	0	218	0
3. Education Affairs & Services	2347	0	19048	38236	4955
3.1 Administration, Regulation & Research	276	0	0	162	399
3.1.1 Primary Education Affairs	97	0	0	48	96
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	173	0	0	85	25
3.1.4 Education Affairs n.e.c.	6	0	0	29	278
3.2 School, Universities & Institutions including Subsidiary	2071	0	19048	38074	4556
3.2.1 Primary Education Affairs	1473	0	4733	7857	1379
3.2.2 Secondary Education Affairs	79	0	13346	7552	2639
3.2.3 Higher Secondary & University Education Affairs	497	0	969	545	10
3.2.4 Education Affairs n.e.c.	22	0	0	22120	528
4 Health Affairs and services	723	200	0	3250	103
4.1 Administration, Regulation & Research	20	0	0	215	0
4.1.1 Allopathic	13	0	0	205	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	6	0	0	3	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	1	0	0	7	0
4.2 Hospitals, Clinics & Other Health Services	703	200	0	3035	103
4.2.1 Allopathic	547	200	0	2192	100
4.2.2 Homeopathic	20	0	0	19	0
4.2.3 Ayurvedic	136	0	0	823	3
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	199	0	74	32554	209
5.1 Social Security Affairs and services	75	0	39	12889	126
5.2 Welfare Affairs and Services	124	0	35	19665	83
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	31	0	60034	7253	0
6.1 Housing and Community Services	31	0	59471	7153	0
6.2 Sanitary Affairs Services	0	0	563	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	37	0	0	1017	184
7.1 Art and Cultural Affairs Services	7	0	0	190	37
7.2 Recreational and Sporting Services	24	0	0	315	60
7.3 Toursim Affairs and Services	6	0	0	512	87
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	617	40112	9848	43132	364
8.1 General Administration, Regulation & Research	103	0	0	5122	0
8.2 Agriculture, Forestry, Fishing and Hunting	283	8923	1578	19169	304
8.3 Mining, Manufacturing and Construction	81	513	2812	7883	60
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	9558	0	9573	0
8.4.1 Electricity, Gas, and Steam	0	9558	0	9573	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	89	0	5458	0	0
8.6 Transport and Communication	0	0	0	82	0
8.6.1 Road transport	0	0	0	82	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.	61	21118	0	1303	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					
TOTAL	26794	40314	115914	134077	5815

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
1. General Public Services	892	0	0	36204	208162
1.1 General Administration, External affairs, Public Order & Safety	200	0	0	33726	205684
1.1.1 Public Order & Safety	200	0	0	4968	70243
1.1.2 Planning & Statistical Activities	0	0	0	1	670
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	28757	134771
1.2 General Research	692	0	0	2478	2478
2. Defence	0	0	0	218	3422
3. Education Affairs & Services	6240	0	0	68479	260233
3.1 Administration, Regulation & Research	3193	0	0	3754	25519
3.1.1 Primary Education Affairs	0	0	0	144	6263
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	3188	0	0	3298	18128
3.1.4 Education Affairs n.e.c.	5	0	0	312	1128
3.2 School, Universities & Institutions including Subsidiary	3047	0	0	64725	234714
3.2.1 Primary Education Affairs	0	0	0	13969	136943
3.2.2 Secondary Education Affairs	0	0	0	23537	26927
3.2.3 Higher Secondary & University Education Affairs	3047	0	0	4571	36624
3.2.4 Education Affairs n.e.c.	0	0	0	22648	34220
4 Health Affairs and services	0	0	0	3553	61873
4.1 Administration, Regulation & Research	0	0	0	215	1651
4.1.1 Allopathic	0	0	0	205	1215
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	3	243
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	7	193
4.2 Hospitals, Clinics & Other Health Services	0	0	0	3338	60222
4.2.1 Allopathic	0	0	0	2492	51541
4.2.2 Homeopathic	0	0	0	19	833
4.2.3 Ayurvedic	0	0	0	826	7805
4.2.4 Unani	0	0	0	1	43
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security and Welfare Affairs and services	51	0	0	32888	70215
5.1 Social Security Affairs and services	0	0	0	13054	13959
5.2 Welfare Affairs and Services	51	0	0	19834	56256
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/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	67287	73022
6.1 Housing and Community Services	0	0	0	66624	72369
6.2 Sanitary Affairs Services	0	0	0	663	653
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	1201	4151
7.1 Art and Cultural Affairs Services	0	0	0	227	859
7.2 Recreational and Sporting Services	0	0	0	375	2233
7.3 Toursim Affairs and Services	0	0	0	599	1059
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	40	0	0	93496	146026
8.1 General Administration, Regulation & Research	0	0	0	5122	9025
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	29974	41657
8.3 Mining, Manufacturing and Construction	40	0	0	11308	15935
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	19131	19131
8.4.1 Electricity, Gas, and Steam	0	0	0	19131	19131
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	5458	11368
8.6 Transport and Communication	0	0	0	82	24431
8.6.1 Road transport	0	0	0	82	25820
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	-1389
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	22421	24479
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	128
10.1 Relief on Calamities	0	0	0	17	128
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	7223	0	0	303343	827232

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
1. General Public Services	9349	0	1294	2525	172
1.1 General Administration, External affairs, Public Order & Safety	9349	0	1294	2525	172
1.1.1 Public Order & Safety	11	0	760	575	17
1.1.2 Planning & Statistical Activities	0	0	0	57	5
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	9338	0	534	1893	150
1.2 General Research	0	0	0	0	0
2. Defence	23	0	16	9	0
3. Education Affairs & Services	8845	0	20	6998	113
3.1 Administration, Regulation & Research	211	0	20	2136	68
3.1.1 Primary Education Affairs	1	0	0	770	12
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	16	296	9
3.1.4 Education Affairs n.e.c.	210	0	4	1070	47
3.2 School, Universities & Institutions including Subsidiary	8634	0	0	4862	45
3.2.1 Primary Education Affairs	3607	0	0	698	0
3.2.2 Secondary Education Affairs	782	0	0	415	42
3.2.3 Higher Secondary & University Education Affairs	4233	0	0	3286	3
3.2.4 Education Affairs n.e.c.	12	0	0	463	0
4 Health Affairs and services	11344	0	52	7743	22
4.1 Administration, Regulation & Research	0	0	5	257	12
4.1.1 Allopathic	0	0	0	190	12
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	5	47	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	20	0
4.2 Hospitals, Clinics & Other Health Services	11344	0	47	7486	10
4.2.1 Allopathic	10000	0	47	5767	10
4.2.2 Homeopathic	0	0	0	10	0
4.2.3 Ayurvedic	1344	0	0	1708	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	8299	693	64	103	0
5.1 Social Security Affairs and services	562	0	0	0	0
5.2 Welfare Affairs and Services	7737	693	64	103	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				
	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	9818	4240	8	95	0
6.1 Housing and Community Services	9818	4240	8	95	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	3534	0	8	17	0
7.1 Art and Cultural Affairs Services	100	0	0	7	0
7.2 Recreational and Sporting Services	255	0	8	5	0
7.3 Toursim Affairs and Services	2216	0	0	3	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	963	0	0	2	0
8. Economic Affairs and Services	2317	123556	388	6425	19
8.1 General Administration, Regulation & Research	474	0	16	206	10
8.2 Agriculture, Forestry, Fishing and Hunting	1005	0	192	1425	1
8.3 Mining, Manufacturing and Construction	761	1554	8	163	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	1020	8
8.6 Transport and Communication	0	122002	0	3601	0
8.6.1 Road transport	0	121912	0	851	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	90	0	2750	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	16	10	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	53529	128489	1850	23915	326

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

(Rs.Lakhs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
Purpose Classification					
1	21	22	23	24	25
1. General Public Services	0	0	423	-14	13749
1.1 General Administration, External affairs, Public Order & Safety	0	0	423	-14	13749
1.1.1 Public Order & Safety	0	0	292	0	1655
1.1.2 Planning & Statistical Activities	0	0	0	0	62
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	131	-14	12032
1.2 General Research	0	0	0	0	0
2. Defence	0	0	5	0	53
3. Education Affairs & Services	0	0	4746	0	20722
3.1 Administration, Regulation & Research	0	0	0	0	2435
3.1.1 Primary Education Affairs	0	0	0	0	783
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	321
3.1.4 Education Affairs n.e.c.	0	0	0	0	1331
3.2 School, Universities & Institutions including Subsidiary	0	0	4746	0	18287
3.2.1 Primary Education Affairs	0	0	50	0	4355
3.2.2 Secondary Education Affairs	0	0	4605	0	5844
3.2.3 Higher Secondary & University Education Affairs	0	0	8	0	7530
3.2.4 Education Affairs n.e.c.	0	0	83	0	558
4 Health Affairs and services	0	0	90	0	19251
4.1 Administration, Regulation & Research	0	0	50	0	324
4.1.1 Allopathic	0	0	0	0	202
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	52
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	50	0	70
4.2 Hospitals, Clinics & Other Health Services	0	0	40	0	18927
4.2.1 Allopathic	0	0	40	0	15864
4.2.2 Homeopathic	0	0	0	0	10
4.2.3 Ayurvedic	0	0	0	0	3052
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	4532	0	13691
5.1 Social Security Affairs and services	0	0	0	0	562
5.2 Welfare Affairs and Services	0	0	4532	0	13129
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	14995	0	29156
6.1 Housing and Community Services	0	0	12773	0	26934
6.2 Sanitary Affairs Services	0	0	2222	0	2222
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	2068	0	5627
7.1 Art and Cultural Affairs Services	0	0	50	0	157
7.2 Recreational and Sporting Services	0	0	2008	0	2276
7.3 Toursim Affairs and Services	0	0	10	0	2229
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	965
8. Economic Affairs and Services	1680	0	34904	71	169360
8.1 General Administration, Regulation & Research	0	0	0	0	706
8.2 Agriculture, Forestry, Fishing and Hunting	1680	0	8718	0	13021
8.3 Mining, Manufacturing and Construction	0	0	922	0	3408
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	25262	71	26594
8.6 Transport and Communication	0	0	2	0	125605
8.6.1 Road transport	0	0	0	0	122763
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	2	0	2842
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	26
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	3	0	3
10.1 Relief on Calamities	0	0	3	0	3
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	1680	0	61766	57	271612

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

(Rs.Lakhs)

Economic Classification Purpose Classification			Capital expenditure				
			Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
					Capital TransferLo cal Autho- rities	Capital Transfer Indi- viduals	Capital Transfer Privat Insti- tutions
1	26	27	28	29	30		
1.	General Public Services	0	0	0	22500	0	
	1.1 General Administration, External affairs, Public Order & Safety	0	0	0	22500	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	22500	0	
	1.2 General Research	0	0	0	0	0	
2.	Defence	0	0	0	0	0	
3.	Education Affairs & Services	0	0	0	551	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	550	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	400	0	
	3.2.4 Education Affairs n.e.c.	0	0	0	150	0	
4	Health Affairs and services	0	0	0	1720	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	1720	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	1720	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	13086	34	
	5.1 Social Security Affairs and services	0	0	0	1740	0	
	5.2 Welfare Affairs and Services	0	0	0	11346	34	
	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 TransferL ocal Autho- rities			Capital TransferIn di-viduals	Capital Transfer Privat Insti- tutions	
1			26	27	28	29	30
6.	Housing and Community Amenity Affairs and Services		0	0	22016	13949	0
6.1	Housing and Community Services		0	0	22016	13949	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	4510	13211	0
8.1	General Administration, Regulation & Research		0	0	480	948	0
8.2	Agriculture, Forestry, Fishing and Hunting		0	0	440	5144	0
8.3	Mining, Manufacturing and Construction		0	0	0	1730	0
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	0	0	2259	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	1520	0
8.5	Drinking Water Supply		0	0	3590	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	26526	68047	34

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital transfers (28to33)	
1	31	32	33	34	35
1. General Public Services	75	0	0	22575	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	22500	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	22500	0
1.2 General Research	75	0	0	75	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	2666	0	0	3217	0
3.1 Administration, Regulation & Research	1500	0	0	1501	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	1	0
3.2 School, Universities & Institutions including Subsidiary	1166	0	0	1716	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	1166	0	0	1566	0
3.2.4 Education Affairs n.e.c.	0	0	0	150	0
4 Health Affairs and services	0	0	0	1720	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	1720	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	1720	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	13120	160
5.1 Social Security Affairs and services	0	0	0	1740	0
5.2 Welfare Affairs and Services	0	0	0	11380	160
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/organisation	Capital transfer State Governments	Total capital transfers (28to33)	
1	31	32	33	34	35
6. Housing and Community Amenity Affairs and Services	0	0	0	35965	0
6.1 Housing and Community Services	0	0	0	35965	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	17721	17362
8.1 General Administration, Regulation & Research	0	0	0	1428	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	5584	0
8.3 Mining, Manufacturing and Construction	0	0	0	1730	887
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	2259	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	1520	0
8.5 Drinking Water Supply	0	0	0	3590	0
8.6 Transport and Communication	0	0	0	3125	12548
8.6.1 Road transport	0	0	0	3125	12548
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	3925
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	2741	0	0	97348	17522

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

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure			Total Capital Expendi- ture (25+26- 27+34to38)	Grand Total (15+39)
	Loan and Advance				
	Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance fforeign countries/ organi- zation		
1	36	37	38	39	40
1. General Public Services	1036	0	0	37360	245522
1.1 General Administration, External affairs, Public Order & Safety	1036	0	0	37285	242969
1.1.1 Public Order & Safety	15	0	0	1670	71913
1.1.2 Planning & Statistical Activities	0	0	0	62	732
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	1021	0	0	35553	170324
1.2 General Research	0	0	0	75	2553
2. Defence	0	0	0	53	3475
3. Education Affairs & Services	0	0	0	23939	284172
3.1 Administration, Regulation & Research	0	0	0	3936	29455
3.1.1 Primary Education Affairs	0	0	0	783	7046
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	1821	19949
3.1.4 Education Affairs n.e.c.	0	0	0	1332	2460
3.2 School, Universities & Institutions including Subsidiary	0	0	0	20003	254717
3.2.1 Primary Education Affairs	0	0	0	4355	141298
3.2.2 Secondary Education Affairs	0	0	0	5844	32771
3.2.3 Higher Secondary & University Education Affairs	0	0	0	9096	45720
3.2.4 Education Affairs n.e.c.	0	0	0	708	34928
4 Health Affairs and services	0	0	0	20971	82844
4.1 Administration, Regulation & Research	0	0	0	324	1975
4.1.1 Allopathic	0	0	0	202	1417
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	52	295
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	70	263
4.2 Hospitals, Clinics & Other Health Services	0	0	0	20647	80869
4.2.1 Allopathic	0	0	0	15864	67405
4.2.2 Homeopathic	0	0	0	10	843
4.2.3 Ayurvedic	0	0	0	4772	12577
4.2.4 Unani	0	0	0	1	44
4.2.5 Other Medical Services	0	0	0	0	0
5. Social Security & Welfare Affairs and services	0	0	0	26971	97186
5.1 Social Security Affairs and services	0	0	0	2302	16261
5.2 Welfare Affairs and Services	0	0	0	24669	80925
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/ organization		
I	36	37	38	39	40
6. Housing and Community Amenity Affairs and Services	100	3001	0	68222	141244
6.1 Housing and Community Services	100	3001	0	66000	138369
6.2 Sanitary Affairs Services	0	0	0	2222	2875
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	8657	12808
7.1 Art and Cultural Affairs Services	0	0	0	157	1016
7.2 Recreational and Sporting Services	0	0	0	3806	6039
7.3 Toursim Affairs and Services	0	0	0	3729	4788
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	965	965
8. Economic Affairs and Services	19497	4976	0	228916	374942
8.1 General Administration, Regulation & Research	0	0	0	2134	11159
8.2 Agriculture, Forestry, Fishing and Hunting	392	0	0	18997	60654
8.3 Mining, Manufacturing and Construction	26	900	0	6951	22886
8.4 Electricity, Gas, Steam and Other Sources of Energy	500	0	0	2761	21892
8.4.1 Electricity, Gas, and Steam	0	0	0	741	19872
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	500	0	0	2020	2020
8.5 Drinking Water Supply	0	4065	0	34249	45617
8.6 Transport and Communication	0	0	0	141278	165709
8.6.1 Road transport	0	0	0	138436	164256
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	2842	1453
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	18579	11	0	22546	47025
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	7	0	0	10	138
10.1 Relief on Calamities	7	0	0	10	138
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	20640	7977	0	415099	1242331

Abbreviations for Economic Classification of Budget Documents

Receipts

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

Expenditure

Administrative Departments

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

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

Departmental Commercial Undertakings

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

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

DEFINITIONS OF THE ITEMS USED IN ECONOMIC CLASSIFICATION

1. **Income from Property and Entrepreneurship:** This flow records the income receivable BY THE State Government from Department Commercial Undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

2. **Direct taxes:** Direct taxes in the SNA include two components, viz direct taxes on income and other direct taxes. Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes.
 - 1) Corporate Tax
 - 2) Taxes on income other than Corporate Tax (e.g. Income Tax)
 - 3) Hotels receipts tax
 - 4) Other taxes on income and expenditure (e.g. Professional tax)
 - 5) Land Revenue
 - 6) Estate Duty
 - 7) Taxes on wealth
 - 8) Gift Tax

3. **Indirect Taxes:** Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative 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

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

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

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

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

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

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

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

16 Change in stock: represents the value of physical change in raw material, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock

held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchase or additions less sales/withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

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

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

- 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.

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