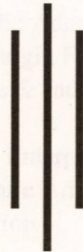




**ECONOMIC AND PURPOSE
CLASSIFICATION
OF
STATE GOVERNMENT BUDGET
OF CHHATTISGARH
2003-04 (A/C) & 2004-05 (R.E.)**

**DIRECTORATE OF ECONOMICS & STATISTICS,
CHHATTISGARH**

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**Directorate of Economics and Statistics
Chhattisgarh**

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PREFACE

The present publication "Economic and Purpose Classification of State Government Budget of Chhattisgarh" is the 3rd 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 2003-04 and revised estimates of expenditure for 2004-05 of Government of Chhattisgarh have been reclassified according to meaningful economic as well as purpose categories.

The State Government Budget is presented to and dully 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 the financial year. This form of presentation secures accountability for any act of spending, also 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.

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: 31st May 2007

K. Sreenivasulu
Director

Directorate of Economics & Statistics,
Chhattisgarh

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 level of 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 the kinds of information on Government transactions, which are required 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 have 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 financial year 2004-05 (R.E.), as compared to 2003-04 (A/C) the Economic & Purpose classification was carried out to recast the State Government transactions so as to assess its economic significance. The classification results give out the following information:-

1. **Total Revenue Receipts** has increased by 25.16% from Rs. 5959 cr to Rs. 7458 cr.
 - a. **Total taxes** (direct & indirect) have increased by 37.74% Rs. 3627 cr to Rs. 4996 cr.
 - b. **Loan from Govt. of India** has increased by 29.30% Rs. 454 cr to Rs. 587 cr.
 - c. **Revenue Grants** from Govt. of India has increased by 88.04%.
 - d. **Total Tax Revenue** (There is a rise in all types of revenue receipts.)

State Tax:-

- a) Corporation Tax - 38.73% from Rs. 426 cr to Rs. 591 cr.
- b) Land Revenue - 50% from Rs. 2.00 cr to Rs. 3.00 cr.
- c) Excise, State - **6742.86%** from Rs. 7.00 cr to Rs. 479 cr.
- d) Sales tax - 12.73% from Rs. 990 cr to Rs. 1116 cr.
- e) Stamp & Registration - 24.03% from Rs. 154 cr to Rs. 191 cr.
- f) Other taxes and duties - 38.83% from Rs. 855 cr to Rs. 1187 cr.

***In point c), the huge increment is due to rise in tax and license fee on the sell of spirit for preparation of country liquor.**

Central Tax:-

- a) Sales tax - 22.01% from Rs. 309 cr to Rs. 377 cr.
- b) Customs - 8.96% from Rs. 335 cr to Rs. 365 cr.
- i) Excise, Central - 19.80% from Rs. 490 cr to Rs. 587 cr.
- c) Service tax - 69.49% from Rs. 59 cr to Rs. 100 cr.

2. **Total Expenditure** has increased by 16.59% from Rs. 8833 cr to Rs. 10298 cr.

Two main components affecting the expenditure:-

- a. Expenditure on **Compensation of Employees** has increased by 13.63% from Rs. 2443 cr to Rs. 2776 cr.
- b. Substantial reduction in Loans & Advances by State Govt. from Rs. 558 cr to Rs. 143 cr.

3. **Services produced by Chhattisgarh Govt.** has increased by 12.48% from Rs. 2933cr to Rs. 3299cr.

4. Expenditure on **Education** has increased by 26.91% from Rs. 1520 cr to Rs. 1929 cr.

5. Expenditure on **Medical & Public Health** has increased by 20.33% from Rs. 300 cr to Rs. 361 cr.

6. Expenditure on **Water Supply** has increased by 29.85% from Rs. 192 cr to Rs. 249 cr.

7. For the year 2004-05 (R.E.), State Govt. has expended Rs. **27 cr** on environmental Protection.

8. **Gross Capital Formation (GCF)** has increased by 36.51% from Rs.1241 cr to Rs.1694 cr.

9. The major portion of the Capital Formation is in the form of construction activity.

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total receipts of Chhattisgarh Govt. have registered a decrease of 6.96% estimated Rs. 2926188 lacs in 2004-05 as compared to Rs. 3129817 lacs in 2003-04. Out of the total receipts in 2003-04, current receipts was Rs. 595932 lacs (19.04%) and remaining Rs. 2288795 lacs (80.96%) were loan, advances & other receipts. During 2004-05 the share of current receipts are expected to be 25.49% with absolute value of Rs. 745757 lacs.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 45439 lacs and Rs. 58722 lacs during 2003-04 and 2004-05 respectively from Government of India.

STATEMENT No.1

(Rs. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
A	REVENUE RECEIPTS		
1.	Taxes (Direct & Indirect)	362660	499554
2.	Misc. Receipts & Fees	64104	4029
3.	Interest	9164	6399
4.	Property Receipts	68058	79410
5.	Revenue Grants From GOI	67696	127347
6.	Transfer From Non-Govt.	0	0
7.	Withdrawals From Funds	2971	3010
8.	Sale of Assets	0	1
9.	Sale of Goods & Services including DCUs	21187	26007
10.	Pension Receipts	92	0
	Sub Total (A)	595932	745757
B	LOAN AND ADVANCES, OTHER RECEIPTS		
1.	Borrowing at home	245090	223594
2.	Loan From Govt. of India/Public Debt	45439	58722
3.	Recovery of loan and advance	1064	3655
4.	Deposits and advances	77129	114376
5.	Reserve fund	15823	32865
6.	Suspense & miscellaneous	1943456	1455738
7.	Remittances	205606	241469
8.	Cash balance	278	50012
	Sub Total (B)	2533885	2180431
	GROSS TOTAL RECEIPTS (A+B)	3129817	2926188

(2) TOTAL EXPENDITURE

Total expenditure of Chhattisgarh govt. was Rs. 883309 lacs. It has increased by 16.58% with absolute value of Rs. 1029759 lacs. Item wise expenditure of State Government has been shown in the statement here under:-

STATEMENT 2

(Rs. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
1.	Compensation of Employees	244315	277596
	a. Salary, Allowances	198245	223578
	b. Benefits	18772	23362
	c. Pension	27298	30656
2.	Purchase of Goods & Services including Maintenance	86808	92215
3.	Current Transfer including Subsidy	169429	238374
4.	Construction	109496	155924
5.	Machinery & Equipment including Transport , Software & Cultivated assets	13530	13521
6.	Purchase of Other Assets	0	0
7.	Capital Transfer	14303	17887
8.	Creation of Funds (Reserve)	15350	36490
9.	Interest	105380	111123
10.	Loan & Advances by State Govt.	55768	14331
11.	Repayment of Loan to GOI	68930	72298
	TOTAL EXPENDITURE	883309	1029759

From the above it is evident that Chhattisgarh Government repaid Rs. 68930 lacs in 2003-04 against it's borrowings from Govt. of India, while during 2004-05 repayment of loan to the Govt. of India was Rs. 72298 lacs depicting increase of 4.89%. Expenditure on compensation of employees during 2004-05 is higher by 13.62% with absolute value Rs. 244315 lacs compared to Rs. 277596 lacs of 2003-04.

(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. are Rs. -21115 lacs and Rs. 14879 lacs for the years 2003-04 & 2004-05 respectively.

STATEMENT No. 3

(Rs. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
1.	Current Receipts	561329	705518
2.	Current Expenditure	582444	690639
3.	Surplus on Current A/C (1-2)	-21115	14879
4.	Depreciation (CFC)	0	0
5.	Gross Saving (3+4)	-21115	14879

(4) NET EXTRA BUDGETARY BORROWINGS/LENDINGS

The statement here under is indicating that the Net Extra Budgetary lending's of Chhattisgarh Govt. was Rs. 45412 lacs in year 2003-04. In the year 2004-05, it has increased by 9.07% with absolute value of Rs. 15512 lacs.

STATEMENT No. 4

(Rs. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
1.	Capital Expenditure on Fixed Assets	130359	178759
2.	Add Expenditure on Financial Assets	1806	3314
3.	Less Net Budgetary Borrowing	198692	151682
4.	Less Surplus on Current Account	-21115	14879
5.	Net Extra Budgetary Receipts (1+2-3)	-45412	15512

(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. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
	INPUT		
1.	Compensation of Employees	19982	19998
2.	Purchase of Commodities & Services including maintenance	11339	9730
3.	Operating Surplus	-10352	-11219
	3.1 Interest	0	0
	3.2 Rent	1	2
	3.3 Profits	-10353	-11221
4.	Compensation of Fixed Capital	0	0
	GROSS INPUT	20969	18509
	OUTPUT		
1.	Sales of Goods & Services (Commercial Receipts)	14728	15859
2.	Imputed Subsidy	6241	2650
	GROSS OUTPUT	20969	18509

Above statement shows that imputed subsidy in the year 2003-04 was Rs. 6241 lacs which has decreased to Rs. 2650 lacs at 57.54% in the year 2004-05.

(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. in lacs)			
S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
	INPUT		
1.	Purchase of Commodities & Services including maintenance	75469	82485
2.	Compensation of Employees	224333	257598
	2.1 Salary, Allowances	180354	205539
	2.2 Benefits	18570	23089
	2.3 Pension	25409	28970
3.	Compensation of Fixed Capital	0	0
	GROSS INPUT (1 to 3)	299802	340083
4.	Production of Goods and Services	299802	340083
	4.1 Services Produced for own use	293343	329935
	4.2 Sale of Goods and Services	6459	10148
	GROSS OUTPUT (4)	299802	340083

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 2003-04 compensation was Rs. 224333 lacs which have increased by 14.82% in the year 2004-05 with absolute value of Rs. 257598 lacs. The component Services Produced by Chhattisgarh Govt. has recorded an increase of 12.47% for the year 2004-05 with absolute value of Rs. 329935 lacs as compared to Rs. 293343 lacs in year 2003-04.

(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 2003-04 (A/C) & 2004-05 (R.E.).

It is clear from the above statement that each components are ascending for both years excluding Electricity, Gas, Steam and the maximum expenditure has incurred on Education followed by General Public Services.

STATEMENT No. 7

(Rs. in lacs)

S.No.	Purpose Classification	2003-2004 (A/C)	2004-2005 (R.E.)
1.	General Public Services	112502	133462
2.	Civil Defence	1676	2051
3.	Education	151988	192864
4.	Medical & Public Health	30023	36100
5.	Social Security & Welfare Services	42915	56341
6.	Housing & Other Community Amenities	37315	70134
7.	Cultural, Recreational & Religious Services	3574	7285
8.	Economic Services	237582	212654
	8.1 General Administration/Regulation/ Research & Labour	4888	6183
	8.2 Agriculture, Forestry, Fishing & Hunting	44340	45987
	8.3 Mining, Manufacturing & Construction	5134	8530
	8.4 Electricity, Gas, Steam	71262	20752
	8.5 Water Supply	19161	24881
	8.6 Transport & Communication	49122	53256
	8.7 Other Economic Services n.e.c.	43675	52975
9.	Environmental Protection	0	2712
10.	Other Services	1949	143
	TOTAL (ADMINISTRATION DEPARTMENTS)	619524	713656

(8) GROSS CAPITAL FORMATION (GCF)

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.

STATEMENT No. 8

(Rs. in lacs)

S.No.	ITEMS	2003-2004 (A/C)	2004-2005 (R.E.)
(A)	Administration Departments		
1.	New Capital Formation (Outlay)	78283	107166
	1.1 Construction Work	71211	94111
	1.2 Plant & Machinery including Software	4677	10150
	1.3 Transport Equipments	463	805
	1.4 Others (Cao)	1932	2100
2.	Net Purchase of Second hand Assets including Land	0	0
3.	Change in Stock	351	0
	Gross Capital Formation (Admin.) A	78634	107166
(B)	Departmental Commercial Undertakings		
4.	New Capital Formation (Outlay)	44743	62279
	4.1 Construction Work	38285	61813
	4.2 Plant & Machinery including Software	6451	456
	4.3 Transport Equipments	7	10
	4.4 Others	0	0
5.	Net Purchase of Second hand Assets including Land	0	0
6.	Change in Stock	730	-15
	Gross Capital Formation (DCUs) B	45473	62264
	GROSS CAPITAL FORMATION (A+B)	124107	169430

As per account year 2003-04 GCF was Rs. 124107 lacs as compared to the revised estimates 2004-05 GCF of Rs. 169430 lacs. It depicts 36.51% increase over previous year outlay. Here it may be noted that major portion of the capital formation is in the form of construction activity.

STATISTICAL TABLES

TABLE-1
BORROWING ACCOUNT
2003-2004 (A/C)

(Rs. in lacs)

	Items	Receipts	Expenditure
I.	Borrowing at home		
	1. Internal debt	197760	8855
	2. Small saving, provident funds, etc.	47330	37543
	3. Other debt	0	0
	Total	245090	46398
	Net receipts	198692	
II.	Borrowing abroad		
	1. External debt		
	2. Other debt		
	Total		
	Net receipts		
III.	Extra budgetary receipts and adjustments		
	1. Loans from Govt. of India	45439	68930
	2. Loans and advances by State Govt.	1064	55768
	3. Inter- State settlement	0	0
	4. Contingency funds	0	0
	5. Reserve funds	15823	7393
	6. Deposits & advances	77129	70816
	7. Suspense & miscellaneous	1943456	1888532
	8. Remittance	205606	204546
	9. Cash balance	278	25843
	10. Funds-revenue account	2971	15350
	11. Funds-commercial account (Depreciation)	0	0
	TOTAL	2291766	2337178
	NET RECEIPTS	-45412	

TABLE - 1
BORROWING ACCOUNT
2004-2005 (R. E.)

(Rs. in lacs)

	Items	Receipts	Expenditure
I.	Borrowing at home		
	1. Internal debt	179691	34165
	2. Small saving, provident funds, etc.	43903	37747
	3. Other debt	0	0
	Total	223594	71912
	Net receipts	151682	
II.	Borrowing abroad		
	1. External debt		
	2. Other debt		
	Total		
	Net receipts		
III.	Extra budgetary receipts and adjustments		
	1. Loans from Govt. of India	58722	72298
	2. Loans and advances by State Govt.	3655	14331
	3. Inter- State settlement	0	1
	4. Contingency funds	0	0
	5. Reserve funds	32865	29808
	6. Deposits & advances	114376	98842
	7. Suspense & miscellaneous	1455738	1452316
	8. Remittance	241469	239971
	9. Cash balance	50012	278
	10. Funds-revenue account	3010	36490
	11. Funds-commercial account (Depreciation)	0	0
	TOTAL	1959847	1944335
	NET RECEIPTS	15512	

TABLE -2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. in lacs)

Items	YEARS	
	2003-2004 (A/C)	2004-2005 (R.E.)
Expenditure		
1. Total Consumption expenditure	274773	306846
1. Compensation of employees	205763	234509
a) Wages and salaries	180354	205539
b) Pension	25409	28970
1.2 Net purchases of commodities and services	69010	72337
a) Purchases	58818	68879
b) Maintenance	16651	13606
c) Less sales	6459	10148
2. Benefits	18570	23089
3. Net interest paid	105380	111123
3.1 Public authorities	28832	31030
a) Centre	28832	31030
b) States	0	0
c) Local authorities	0	0
3.2 Foreign Agencies	0	0
3.3 Others	76548	80093
3.4 Less Commercial interest	0	0
4. Subsidies	45695	60793
5. Total Current Transfers	83821	118092
5.1 Other sectors	83821	118092
5.2 Foreign	0	0
6. Total inter-Government transfers	54205	70696
6.1 Current transfer to	46154	62139
a) Centre	0	0
b) States	0	0
c) Local authorities	46154	62139
6.2 Capital transfer to	8051	8557
a) Centre	0	0
b) States	0	0
c) Local authorities	8051	8557
7. Surplus on current account	(-) 21115	14879
8. TOTAL CURRENT EXPENDITURE	561329	705518

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. in lacs)

Items	YEARS	
	2003-2004 (A/C)	2004-2005 (R.E.)
Receipts		
1. Income from entrepreneurship and property	66869	74588
1.1 Profits	(-) 10353	(-) 11221
1.2 Income from property	77222	85809
1.2.1 Net interest received	9164	6399
(a) Public authorities	12	307
(i) Centre	0	0
(ii) States	0	0
(iii) Local authorities	12	307
(b) Foreign	0	0
(c) From other sectors	9152	6092
1.2.2 Other property receipts	68058	79410
2. Total tax revenue	362660	499554
2.1 Total direct taxes	72488	95959
(a) Corporation taxes	42585	59158
(b) Land revenue	235	309
(c) Other direct taxes	29668	36492
2.2 Total indirect taxes	290172	403595
(a) Customs	33493	36464
(b) Excise, Central	48963	58711
(c) Excise, State	711	47912
(d) Sales tax	129862	149270
(e) Service tax	5916	9978
(f) Stamps & Registration	15392	19072
(g) Other taxes and duties	55835	82188
3. Fees & Miscellaneous Receipts	64104	4029
4. Total transfer from Public Authorities	67696	127347
4.1 Centre	67696	127347
4.2 States	0	0
4.3 Local authorities	0	0
5. TOTAL RECEIPTS	561329	705518

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT

(Rs. in lacs)

Items	YEARS	
	2003-2004 (A/C)	2004-2005 (R.E.)
I. Expenditure		
Administration		
1. Capital outlay	78283	107166
2. Net purchase of physical assets	0	(-) 1
2.1 Second hand assets	0	0
2.2 Land	0	(-) 1
3. Change in stock	351	0
3.1 Inventory	351	0
3.2 Others	0	0
4. Capital transfer	6252	9330
4.1 For capital formation	5746	9015
4.2 For others	506	315
5. Total (1 to 4)	84886	116495
Enterprise		
6. Capital outlay	44743	62279
7. Net purchase of physical assets	0	0
7.1 Second hand assets	0	0
7.2 Land	0	0
8. Change in stock	730	(-) 15
9. Total (6 to 8)	45473	62264
10. TOTAL EXPENDITURE	130359	178759
II. Receipts		
11. Surplus on current account	(-) 21115	14879
12. Consumption of fixed capital	0	0
13. Foreign grants	0	0
14. Net budgetary borrowing	198692	151682
14.1 At home	198692	151682
14.2 From abroad	0	0
15. Other liabilities	(-) 47218	12198
15.1 Net extra budgetary borrowing	(-) 45412	15512
15.2 Less net purchase of financial assets	1806	3314
16. TOTAL RECEIPTS (11 to 15)	130359	178759

TABLE - 4
PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
(Rs. in lacs)

Items	YEARS	
	2003-2004 (A/C)	2004-2005 (R.E.)
Expenditure		
1. Purchase of commodity & services (including maintenance)	11339	9730
2. Compensation of employees	19982	19998
3. Rent 1 2		
4. Interest 0	0	
5. Consumption of fixed capital	0	0
6. Profits	(-) 10353	(-) 11221
7. TOTAL EXPENDITURE	20969	18509
Receipts		
8. Sales 14728	15859	
9. Imputed irrigation subsidy	6241	2650
10. TOTAL RECEIPTS	20969	18509

TABLE - 5
PRODUCTION ACCOUNT OF ADMINISREATIVE DEPARTMENTS
(Rs. in lacs)

Items	YEARS	
	2003-2004 (A/C)	2004-2005 (R.E.)
1. Purchase of Commodities & Services including Maintenance	75469	82485
2. Compensation of employees	224333	257598
2.1 Salary, Allowances & Wages	180354	205539
2.2 Benefits	18570	23089
2.3 Pension	25409	28970
3. Consumption of fixed Capital	0	0
Gross Input (1to3)	299802	340083
4. Production of Goods & Services	299802	340083
4.1 Services Produced for own use	293343	329935
4.2 Sale of Goods & Services	6459	10148
Gross output (4)	299802	340083

TABLE-6
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
YEAR-2003-2004 (A/C)

(Rs. in Lacs)

	Items	Salary	Pension	Allowances & Wages	Total
	1	2	3	4	6
1.	Total Administration Departments	171582	25409	8772	205763
	Less				
2.	Construction (Repair & Maintenance)	3101	459	205	3765
3.	Water Supply	2209	327	914	3450
4.	Other Services	105389	15606	2402	123397
	a) Education	88187	13059	1625	102871
	b) Medical and Public Health	17202	2547	777	20526
	c) Sanitation				
5.	Sub Total (2 to 4)	110699	16392	3521	130612
6.	Public Administration (1-5)	60883	9017	5251	75151

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

1.	Forest	7283	1079	4988	13350
2.	Irrigation	5359	793	148	6300
3.	Printing Press	113	17	0	130
	Total Departmental Commercial	12755	1889	5136	19780
	GROSS TOTAL (Adm.+Comm.)	184337	27298	13908	225543

TABLE-7
ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION
 YEAR-2004-2005 (R.E.)

(Rs. in Lacs)

	Items	Salary	Pension	Allowances & Wages	Total
	1	2	3	4	5
1.	Total Administration Departments	191477	28970	14062	234509
	Less				
2.	Construction (Repair & Maintenance)	2669	404	129	3202
3.	Water Supply	2521	381	1108	4010
4.	Other Services	117119	17720	6053	140892
	a) Education	99656	15078	3425	118159
	b) Medical and Public Health	17463	2642	2628	22733
	c) Sanitation				
5.	Sub Total (2 to 4)	122309	18505	7290	148104
6.	Public Administration (1- 5)	69168	10465	6772	86405

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

1.	Forest	8089	1224	4974	14287
2.	Irrigation	2950	446	1890	5286
3.	Printing Press	106	16	30	152
	Total Departmental Commercial	11145	1686	6894	19725
	GROSS TOTAL (Adm.+Comm.)	202622	30656	20956	254234

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2003-2004 (A/C)**

(Rs. In Laacs.)

Items	1	2	3	4	Maintenance			Purchase of goods and services	Benefits	Compen- sation of employees	Rent	Inter- est	Profits	Depre- ciation	Receipts		Net Product (2+9+10)	Gross Product (11+15)
					5	6	7								Sales	Imputed irrigation subsidy		
1. Agriculture (Irrigation)		6300	50	757	0	0	2763	1	0	0	0	0	0	0	12	13	15	16
2. Forest		13350	151	6802	429	0	311	0	0	0	0	-10021	0	11022	0	11022	3329	3329
3. Manufacturing		130	1	274	0	0	3	0	0	0	0	-332	0	76	0	76	-202	-202
3.1 Milk supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2 Printing press		130	1	274	0	0	3	0	0	0	0	-332	0	76	0	76	-202	-202
4. Electricity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		19780	202	7833	429	0	3077	1	0	0	0	-10353	0	14728	6241	20969	9428	9428

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES
DEPARTMENTAL ENTERPRISES 2004-2005 (R.E.),**

(Rs. In Lacs)

Items	1	2	3	4	Maintenance			8	9	10	11	Receipts			15	16
					5	6	7					12	13	14		
		Compen- sation of employees	Benefits	Purchase of goods and services	B(m)	R(m)	C(m)	Rent	Inte- rest	Profits	Depre- ciation	Sales	Imputed irrigation subsidy	Total receipts		
1. Agriculture (Irrigation)		5286	88	424	0	0	1010	2	0	0	0	4160	2650	6810	5288	5288
2. Forest		14287	181	7096	465	0	389	0	0	-10962	0	11456	0	11456	3325	3325
3. Manufacturing		152	4	342	0	0	4	0	0	-259	0	243	0	243	-107	-107
3.1 Milk supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2 Printing press		152	4	342	0	0	4	0	0	-259	0	243	0	243	-107	-107
4. Electricity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	41
TOTAL		19725	273	7862	465	0	1403	2	0	-11221	0	15859	2650	18509	8506	8506

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2003-2004 (A/C)**

(Rs. In Lacs)

Items	Gross domestic fixed capital formation										Change in stock in (12+13)	Gross/ Net capital formation (12+13)		
	1	2	3	4	5	6	7	8	9	10			11	12
	Buil- ding	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)			
1. Administration Total	20649	36262	14300	463	4677	0	1932	0	78283	0	78283	12	13	78634
Less														
2. Construction (Repairs and Maintenance)	0	0	0	0	347	0	0	0	347	0	347	11	13	826
3. Water supply	31	17	6270	0	115	0	0	0	6433	0	6433	10	13	6305
4. Other services	6111	0	356	9	2809	0	0	0	9285	0	9285	10	13	9285
i. Education	4327	0	246	7	1466	0	0	0	6046	0	6046	10	13	6046
ii Medical and public health	1784	0	0	2	1343	0	0	0	3129	0	3129	10	13	3129
iii Sanitation	0	0	110	0	0	0	0	0	110	0	110	11	13	110
5. Total (2 to 4)	6142	17	6626	9	3271	0	0	0	16065	0	16065	11	13	16416
6. Public Administration(1-5)	14507	36245	7674	454	1406	0	1932	0	62218	0	62218	11	13	62218

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- ADMINISTRATION 2004-2005 (R.E.)**

(Rs. In Lacs)

Items	Gross domestic fixed capital formation										Change in stock in stock (12+13)	Gross/ Net capital formation (12+13)		
	1	2	3	4	5	6	7	8	9	10			11	12
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)			
1. Administration Total	29182	44259	20670	805	10150	0	2100	0	107166	0	107166	0	107166	107166
Less														
2. Construction	0	0	0	0	777	0	0	0	777	0	777	0	777	777
(Repairs and Maintenance)														
3. Water supply	144	122	7913	0	247	0	0	0	8426	0	8426	0	8426	8426
4. Other services	11959	0	601	31	5492	0	0	0	18083	0	18083	0	18083	18083
i. Education	9976	0	255	7	2453	0	0	0	12691	0	12691	0	12691	12691
ii Medical and public health	1983	0	0	24	3039	0	0	0	5046	0	5046	0	5046	5046
iii Sanitation	0	0	346	0	0	0	0	0	346	0	346	0	346	346
5. Total (2 to 4)	12103	122	8514	31	6516	0	0	0	27286	0	27286	0	27286	27286
6. Public Administration(1-5)	17079	44137	12156	774	3634	0	2100	0	79880	0	79880	0	79880	79880

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2003-2004 (A/C)**

(Rs. In Laacs)

Items	Gross domestic fixed capital formation										Change in stock (12-13)	Gross/ Net capital form- ation (12+13) 14	
	1	2	3	4	5	6	7	8	9	10			11
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)		
1. Agriculture (Irrigation)	0	0	37205	0	6395	0	0	0	43600	0	43600	730	44330
2. Forest	541	539	0	7	55	0	0	0	1142	0	1142	0	1142
3. Manufacturing	0	0	0	0	1	0	0	0	1	0	1	0	1
3.1 Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2 Printing press	0	0	0	0	1	0	0	0	1	0	1	0	1
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	541	539	37205	7	6451	0	0	0	44743	0	44743	730	45473

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY
OF USE- DEPARTMENTAL ENTERPRISES 2004-2005 (R.E.)**

(Rs. In Lacs)

Items	Gross domestic fixed capital formation											Change in stock in (12+13)	Gross/ Net capital formation (12+13)
	2	3	4	5	6	7	8	9	10	11	12		
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2+6)	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)	0	0	60828	0	320	0	0	0	61148	0	61148	-15	61133
2. Forest	493	492	0	10	65	0	0	0	1060	0	1060	0	1060
3. Manufacturing	0	0	0	0	71	0	0	0	71	0	71	0	71
3.1 Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2 Printing press	0	0	0	0	71	0	0	0	71	0	71	0	71
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	493	492	60828	10	456	0	0	0	62279	0	62279	-15	62264

TABLE - 8
PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS

(Rs. In Lacs)

Purpose Classification	2003-04 (A/C)	Per- centage distrib- ution	2004-05 (R.E.)	Per- centage distrib- ution	Percentage increase or decrease in 2004-05 (R.E.) over 2003-04 (A/C)
1	2	3	4	5	6
1. General Public Services	112502	18.16	133462	18.70	18.63
1.1 General Administration, External affairs, Public Order & Safety	112415	18.15	133211	18.67	18.50
1.1.1 Public Order & Safety	30594	4.94	42516	5.96	38.97
1.1.2 Planning & Statistical Activities	410	0.07	763	0.11	86.10
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	81411	13.14	89932	12.60	10.47
1.2 General Research	87	0.01	251	0.04	188.51
2. Defence	1676	0.27	2051	0.29	22.37
3. Education Affairs & Services	151988	24.53	192864	27.02	26.89
3.1 Administration, Regulation & Research	4686	0.76	6011	0.84	28.28
3.1.1 Primary Education Affairs	3270	0.53	4175	0.59	27.68
3.1.2 Secondary Education Affairs	0	0.00	0	0.00	0.00
3.1.3 Higher Secondary & University Education Affairs	1141	0.18	1492	0.21	30.76
3.1.4 Education Affairs n.e.c.	275	0.04	344	0.05	25.09
3.2 School, Universities & Institutions including Subsidiary	147302	23.78	186853	26.18	26.85
3.2.1 Primary Education Affairs	99658	16.09	116084	16.27	16.48
3.2.2 Secondary Education Affairs	2695	0.44	7889	1.11	192.73
3.2.3 Higher Secondary & University Education Affairs	38862	6.27	48774	6.83	25.51
3.2.4 Education Affairs n.e.c.	6087	0.98	14106	1.98	131.74
4 Health Affairs and services	30023	4.85	36100	5.06	20.24
4.1 Administration, Regulation & Research	1236	0.20	2130	0.30	72.33
4.1.1 Allopathic	1046	0.17	1772	0.25	69.41
4.1.2 Homeopathic	0	0.00	0	0.00	0.00
4.1.3 Ayurvedic	167	0.03	301	0.04	80.24
4.1.4 Unani	0	0.00	0	0.00	0.00
4.1.5 Other Medical Services	23	0.00	57	0.01	147.83
4.2 Hospitals, Clinics & Other Health Services	28787	4.65	33970	4.76	18.00
4.2.1 Allopathic	26387	4.26	30903	4.33	17.11
4.2.2 Homeopathic	66	0.01	189	0.03	186.36
4.2.3 Ayurvedic	2195	0.35	2731	0.38	24.42
4.2.4 Unani	24	0.00	31	0.00	29.17
4.2.5 Other Medical Services	115	0.02	116	0.02	0.87

Contd....

(Rs. In Lacs)

Purpose Classification	2003-04 (A/C)	Per- centage distrib- ution	2004-05 (R.E.)	Per- centage distrib- ution	Percentage increase or decrease in 2004-05 (R.E.) over 2003-04 (A/C)
1	2	3	4	5	6
5. Social Security and Welfare Affairs and services	43465	7.02	56341	7.89	29.62
5.1 Social Security Affairs and services	9740	1.57	12420	1.74	27.52
5.2 Welfare Affairs and Services	33725	5.44	43921	6.15	30.23
5.3 Social Security and Welfare Affairs services n.e.c.	0	0.00	0	0.00	0.00
6. Housing and Community Amenity Affairs and Services	36765	5.93	70134	9.83	90.76
6.1 Housing and Community Services	36616	5.91	69813	9.78	90.66
6.2 Sanitary Affairs Services	70	0.01	321	0.04	358.57
6.3 Housing and Community Amenity Affairs and Services n.e.c.	79	0.01	0	0.00	-100.00
7. Cultural, Recreational and Religious Affairs and services	3574	0.58	7285	1.02	103.83
7.1 Art and Cultural Affairs Services	301	0.05	907	0.13	201.33
7.2 Recreational and Sporting Services	2015	0.33	4106	0.58	103.77
7.3 Toursim Affairs and Services	1258	0.20	2272	0.32	80.60
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0.00	0	0.00	0.00
8. Economic Affairs and Services	237582	38.35	215151	30.15	-9.44
8.1 General Administration, Regulation & Research	4888	0.79	6183	0.87	26.49
8.2 Agriculture, Forestry, Fishing and Hunting	44340	7.16	45987	6.44	3.71
8.3 Mining, Manufacturing and Construction	5134	0.83	8530	1.20	66.15
8.4 Electricity, Gas, Steam and Other Sources of Energy	71262	11.50	20752	2.91	-70.88
8.4.1 Electricity, Gas, and Steam	70900	11.44	19232	2.69	-72.87
8.4.2 Atomic energy	0	0.00	0	0.00	0.00
8.4.3 Non-conventional Sources of Energy	362	0.06	1520	0.21	319.89
8.5 Drinking Water Supply	19161	3.09	24881	3.49	29.85
8.6 Transport and Communication	49122	7.93	53256	7.46	8.42
8.6.1 Road transport	48535	7.83	52382	7.34	7.93
8.6.2 Water transport	0	0.00	0	0.00	0.00
8.6.3 Air transport	587	0.09	874	0.12	48.89
8.6.4 Transport and Communication n.e.c.	0	0.00	0	0.00	0.00
8.7 Other Economic Services n.e.c.	43675	7.05	55562	7.79	27.22
9. Environmental Protection	0	0.00	125	0.02	0.00
9.1 Waste Management	0	0.00	0	0.00	0.00
9.2 Waste Water Management	0	0.00	15	0.00	0.00
9.3 Prevention and Control of Pollution	0	0.00	110	0.02	0.00
9.4 Environmental Research & Education	0	0.00	0	0.00	0.00
9.5 Environmental Protection n.e.c.	0	0.00	0	0.00	0.00
10. Other Services	1949	0.31	143	0.02	-92.66
10.1 Relief on Calamities	1949	0.31	143	0.02	-92.66
10.2 Other Miscellaneous Services	0	0.00	0	0.00	0.00
TOTAL	619524	100	713656	100	15.19

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic 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	46143	15821	1336	60628
1.1 General Administration, External affairs, Public Order & Safety	46143	15821	1336	60628
1.1.1 Public Order & Safety	23545	5507	36	29016
1.1.2 Planning & Statistical Activities	386	59	72	373
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	22212	10225	1228	31209
1.2 General Research	0	0	0	0
2. Defence	373	342	0	715
3. Education Affairs & Services	105854	9194	455	114593
3.1 Administration, Regulation & Research	2982	278	0	3260
3.1.1 Primary Education Affairs	2789	132	0	2921
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	193	121	0	314
3.1.4 Education Affairs n.e.c.	0	25	0	25
3.2 School, Universities & Institutions including Subsidiary	102872	8916	455	111333
3.2.1 Primary Education Affairs	72141	5793	266	77668
3.2.2 Secondary Education Affairs	188	667	0	855
3.2.3 Higher Secondary & University Education Affairs	28249	1596	136	29709
3.2.4 Education Affairs n.e.c.	2294	860	53	3101
4 Health Affairs and services	21396	4883	243	26036
4.1 Administration, Regulation & Research	870	237	0	1107
4.1.1 Allopathic	726	214	0	940
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	140	23	0	163
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	4	0	0	4
4.2 Hospitals, Clinics & Other Health Services	20526	4646	243	24929
4.2.1 Allopathic	18664	4283	243	22704
4.2.2 Homeopathic	46	18	0	64
4.2.3 Ayurvedic	1799	288	0	2087
4.2.4 Unani	17	7	0	24
4.2.5 Other Medical Services	0	50	0	50

Contd....

(Rs. In Lacs)

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
5. Social Security and Welfare Affairs and services	7485	12559	552	19492
5.1 Social Security Affairs and services	158	151	17	292
5.2 Welfare Affairs and Services	7327	12408	535	19200
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0
6. Housing and Community Amenity Affairs and Services	2721	1877	315	4283
6.1 Housing and Community Services	2721	1877	275	4323
6.2 Sanitary Affairs Services	0	0	40	-40
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	530	854	0	1384
7.1 Art and Cultural Affairs Services	68	126	0	194
7.2 Recreational and Sporting Services	368	513	0	881
7.3 Toursim Affairs and Services	94	215	0	309
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	21181	29915	3452	47644
8.1 General Administration, Regulation & Research	563	96	34	625
8.2 Agriculture, Forestry, Fishing and Hunting	11788	2897	2456	12229
8.3 Mining, Manufacturing and Construction	2004	1003	130	2877
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	9355	0	9355
8.4.1 Electricity, Gas, and Steam	0	9355	0	9355
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	3450	1970	482	4938
8.6 Transport and Communication	2066	13856	0	15922
8.6.1 Road transport	1985	13760	0	15745
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	81	96	0	177
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1310	738	350	1698
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	80	24	106	-2
10.1 Relief on Calamities	80	24	106	-2
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	205763	75469	6459	274773

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification	Current expenditure				
	Transfer payment				
	Benefits	Subsidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	16713	0	24840	1005	0
1.1 General Administration, External affairs, Public Order & Safety	16713	0	24840	1005	0
1.1.1 Public Order & Safety	255	0	0	55	0
1.1.2 Planning & Statistical Activities	10	0	0	26	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	16448	0	24840	924	0
1.2 General Research	0	0	0	0	0
2. Defence	895	0	0	3	0
3. Education Affairs & Services	610	148	8784	9093	2613
3.1 Administration, Regulation & Research	26	0	0	462	0
3.1.1 Primary Education Affairs	23	0	0	213	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	3	0	0	109	0
3.1.4 Education Affairs n.e.c.	0	0	0	140	0
3.2 School, Universities & Institutions including Subsidiary	584	148	8784	8631	2613
3.2.1 Primary Education Affairs	394	139	7821	6048	1453
3.2.2 Secondary Education Affairs	0	0	690	139	0
3.2.3 Higher Secondary & University Education Affairs	184	9	26	236	690
3.2.4 Education Affairs n.e.c.	6	0	247	2208	470
4 Health Affairs and services	193	0	150	478	0
4.1 Administration, Regulation & Research	21	0	0	71	0
4.1.1 Allopathic	18	0	0	71	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	3	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	172	0	150	407	0
4.2.1 Allopathic	161	0	62	341	0
4.2.2 Homeopathic	1	0	0	0	0
4.2.3 Ayurvedic	10	0	88	1	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	65	0
5. Social Security and Welfare Affairs and services	28	0	265	13196	404
5.1 Social Security Affairs and services	3	0	2	9420	18
5.2 Welfare Affairs and Services	25	0	263	3776	386
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Benefits	Subsidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
6. Housing and Community Amenity Affairs and Services	7	0	11777	7637	0
6.1 Housing and Community Services	7	0	11777	7637	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	8	0	7	851	55
7.1 Art and Cultural Affairs Services	0	0	0	73	31
7.2 Recreational and Sporting Services	7	0	7	139	24
7.3 Tourism Affairs and Services	1	0	0	639	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	116	45547	331	40001	199
8.1 General Administration, Regulation & Research	13	0	0	4244	0
8.2 Agriculture, Forestry, Fishing and Hunting	72	8691	135	19039	122
8.3 Mining, Manufacturing and Construction	18	277	103	585	60
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	9268	0	1928	0
8.4.1 Electricity, Gas, and Steam	0	9268	0	1566	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	362	0
8.5 Drinking Water Supply	8	0	93	2088	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.	5	27311	0	12117	17
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	1951	0
10.1 Relief on Calamities	0	0	0	1951	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	18570	45695	46154	74215	3271

Contd....

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure
	Transfers, Autonomous Bodies	Transfers, Foreign countries/organisations	Transfers, State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
1. General Public Services	87	0	0	25932	103273
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	25845	103186
1.1.1 Public Order & Safety	0	0	0	55	29326
1.1.2 Planning & Statistical Activities	0	0	0	26	409
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	25764	73421
1.2 General Research	87	0	0	87	87
2. Defence	0	0	0	3	1613
3. Education Affairs & Services	5885	0	0	26523	141726
3.1 Administration, Regulation & Research	0	0	0	462	3748
3.1.1 Primary Education Affairs	0	0	0	213	3157
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	109	426
3.1.4 Education Affairs n.e.c.	0	0	0	140	165
3.2 School, Universities & Institutions including Subsidiary	5885	0	0	26061	137978
3.2.1 Primary Education Affairs	0	0	0	15461	93523
3.2.2 Secondary Education Affairs	0	0	0	829	1684
3.2.3 Higher Secondary & University Education Affairs	5885	0	0	6846	36739
3.2.4 Education Affairs n.e.c.	0	0	0	2925	6032
4 Health Affairs and services	0	0	0	628	26857
4.1 Administration, Regulation & Research	0	0	0	71	1199
4.1.1 Allopathic	0	0	0	71	1029
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	166
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	4
4.2 Hospitals, Clinics & Other Health Services	0	0	0	557	25658
4.2.1 Allopathic	0	0	0	403	23268
4.2.2 Homeopathic	0	0	0	0	65
4.2.3 Ayurvedic	0	0	0	89	2186
4.2.4 Unani	0	0	0	0	24
4.2.5 Other Medical Services	0	0	0	65	115

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				Total current expenditure
	Transfer payment			Total transfer payments (7 to 13)	
	Transfers, Autonomous Bodies	Transfers, Foreign countries/ organisations	Transfers, State Governments		
1	11	12	13	14	15
5. Social Security and Welfare Affairs and services	59	0	0	13924	33444
5.1 Social Security Affairs and services	0	0	0	9440	9735
5.2 Welfare Affairs and Services	59	0	0	4484	23709
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	0	19414	23704
6.1 Housing and Community Services	0	0	0	19414	23744
6.2 Sanitary Affairs Services	0	0	0	0	-40
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	913	2305
7.1 Art and Cultural Affairs Services	0	0	0	104	298
7.2 Recreational and Sporting Services	0	0	0	170	1058
7.3 Toursim Affairs and Services	0	0	0	639	949
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	304	0	0	86382	134142
8.1 General Administration, Regulation & Research	0	0	0	4244	4882
8.2 Agriculture, Forestry, Fishing and Hunting	304	0	0	28291	40592
8.3 Mining, Manufacturing and Construction	0	0	0	1025	3920
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	11196	20551
8.4.1 Electricity, Gas, and Steam	0	0	0	10834	20189
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	362	362
8.5 Drinking Water Supply	0	0	0	2181	7127
8.6 Transport and Communication	0	0	0	0	15922
8.6.1 Road transport	0	0	0	0	15745
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	177
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	39445	41148
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	1951	1949
10.1 Relief on Calamities	0	0	0	1951	1949
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	6335	0-	0	175670	469013

Contd.....

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Soft- ware Outlay
1	16	17	18	19	20
1. General Public Services	3035	0	214	684	0
1.1 General Administration, External affairs, Public Order & Safety	3035	0	214	684	0
1.1.1 Public Order & Safety	0	0	4	479	0
1.1.2 Planning & Statistical Activities	0	0	0	1	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	3035	0	210	204	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	42	0	0
3. Education Affairs & Services	4361	33	117	1566	0
3.1 Administration, Regulation & Research	34	33	110	100	0
3.1.1 Primary Education Affairs	34	33	10	2	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	88	0
3.1.4 Education Affairs n.e.c.	0	0	100	10	0
3.2 School, Universities & Institutions including Subsidiary	4327	0	7	1466	0
3.2.1 Primary Education Affairs	2993	0	0	743	0
3.2.2 Secondary Education Affairs	0	0	0	33	0
3.2.3 Higher Secondary & University Education Affairs	1334	0	0	663	0
3.2.4 Education Affairs n.e.c.	0	0	7	27	0
4 Health Affairs and services	1784	0	2	1367	0
4.1 Administration, Regulation & Research	0	0	0	24	0
4.1.1 Allopathic	0	0	0	17	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	1	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	6	0
4.2 Hospitals, Clinics & Other Health Services	1784	0	2	1343	0
4.2.1 Allopathic	1784	0	2	1333	0
4.2.2 Homeopathic	0	0	0	1	0
4.2.3 Ayurvedic	0	0	0	9	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd....

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Soft- ware Outlay
1	16	17	18	19	20
5. Social Security and Welfare Affairs and services	5555	1435	12	5	0
5.1 Social Security Affairs and services	0	0	5	0	0
5.2 Welfare Affairs and Services	5555	1435	7	5	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	5455	2549	0	84	0
6.1 Housing and Community Services	5455	2549	0	5	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	79	0
7. Cultural, Recreational and Religious Affairs and services	315	0	4	0	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	13	0	0	0	0
7.3 Tourism Affairs and Services	302	0	4	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	144	32245	72	971	0
8.1 General Administration, Regulation & Research	0	0	4	2	0
8.2 Agriculture, Forestry, Fishing and Hunting	2	0	0	157	0
8.3 Mining, Manufacturing and Construction	78	49	68	37	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	30	60	0	0	0
8.4.1 Electricity, Gas, and Steam	30	60	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	31	17	0	115	0
8.6 Transport and Communication	0	32119	0	656	0
8.6.1 Road transport	0	32032	0	333	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	87	0	323	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	3	0	0	4	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	20649	36262	463	4677	0

Contd....

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
Purpose Classification	Culti- vated 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	791	479	5203
1.1 General Administration, External affairs, Public Order & Safety	0	0	791	479	5203
1.1.1 Public Order & Safety	0	0	785	0	1268
1.1.2 Planning & Statistical Activities	0	0	0	0	1
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	6	479	3934
1.2 General Research	0	0	0	0	0
2. Defence	0	0	21	0	63
3. Education Affairs & Services	0	0	307	0	6384
3.1 Administration, Regulation & Research	0	0	61	0	338
3.1.1 Primary Education Affairs	0	0	34	0	113
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	27	0	115
3.1.4 Education Affairs n.e.c.	0	0	0	0	110
3.2 School, Universities & Institutions including Subsidiary	0	0	246	0	6046
3.2.1 Primary Education Affairs	0	0	114	0	3850
3.2.2 Secondary Education Affairs	0	0	0	0	33
3.2.3 Higher Secondary & University Education Affairs	0	0	120	0	2117
3.2.4 Education Affairs n.e.c.	0	0	12	0	46
4 Health Affairs and services	0	0	0	0	3153
4.1 Administration, Regulation & Research	0	0	0	0	24
4.1.1 Allopathic	0	0	0	0	17
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	1
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	6
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	3129
4.2.1 Allopathic	0	0	0	0	3119
4.2.2 Homeopathic	0	0	0	0	1
4.2.3 Ayurvedic	0	0	0	0	9
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd...

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Culti- vated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
5. Social Security and Welfare Affairs and services	0	0	1959	0	8966
5.1 Social Security Affairs and services	0	0	0	0	5
5.2 Welfare Affairs and Services	0	0	1959	0	8961
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	78	0	2341	0	10507
6.1 Housing and Community Services	78	0	2231	0	10318
6.2 Sanitary Affairs Services	0	0	110	0	110
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	79
7. Cultural, Recreational and Religious Affairs and services	0	0	916	0	1235
7.1 Art and Cultural Affairs Services	0	0	3	0	3
7.2 Recreational and Sporting Services	0	0	910	0	923
7.3 Toursim Affairs and Services	0	0	3	0	309
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	1854	0	7965	-128	43123
8.1 General Administration, Regulation & Research	0	0	0	0	6
8.2 Agriculture, Forestry, Fishing and Hunting	1854	0	987	0	3000
8.3 Mining, Manufacturing and Construction	0	0	223	0	455
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	60	0	150
8.4.1 Electricity, Gas, and Steam	0	0	60	0	150
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	6270	-128	6305
8.6 Transport and Communication	0	0	425	0	33200
8.6.1 Road transport	0	0	425	0	32790
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	410
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	7
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	1932	0	14300	351	78634

Contd....

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
Capital Transfers, Local Authorities			Capital Transfers, Individuals	Capital Transfers, Privat Institutions	
1	26	27	28	29	30
1. General Public Services	0	0	1197	0	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	1197	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	1197	0	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	3263	609	0
3.1 Administration, Regulation & Research	0	0	0	600	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	600	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	3263	9	0
3.2.1 Primary Education Affairs	0	0	2285	0	0
3.2.2 Secondary Education Affairs	0	0	978	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	9	0
4 Health Affairs and services	0	0	13	0	0
4.1 Administration, Regulation & Research	0	0	13	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	13	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd....

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Trans- fers, Local Autho- rities	Capital Trans- fers, Indi- viduals	Capital Transfers, Privat Institutions
1	26	27	28	29	30
5. Social Security and Welfare Affairs and services	0	0	259	196	0
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	259	196	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	1284	454	0
6.1 Housing and Community Services	0	0	1284	454	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	34	0	0
7.1 Art and Cultural Affairs Services	0	0	34	0	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Tourism Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	2001	4487	0
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	102	522	0
8.3 Mining, Manufacturing and Construction	0	0	0	150	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	85	0
8.4.1 Electricity, Gas, and Steam	0	0	0	85	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	1899	3730	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	0
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	0	0	0	0	0
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	0	8051	5746	0

Contd....

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfers, Autonomous Bodies	Capital Transfers, Foreign countries/Organisations	Capital Transfers, State Governments	Total Capital Transfers (28 to 33)	
1	31	32	33	34	35
1. General Public Services	0	0	0	1197	0
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	1197	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	1197	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	6	0	0	3878	0
3.1 Administration, Regulation & Research	0	0	0	600	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	600	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	6	0	0	3278	0
3.2.1 Primary Education Affairs	0	0	0	2285	0
3.2.2 Secondary Education Affairs	0	0	0	978	0
3.2.3 Higher Secondary & University Education Affairs	6	0	0	6	0
3.2.4 Education Affairs n.e.c.	0	0	0	9	0
4 Health Affairs and services	0	0	0	13	0
4.1 Administration, Regulation & Research	0	0	0	13	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	13	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd..

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer			Total Capital Transfers (28 to 33)	
	Capital Transfers, Autonomous Bodies	Capital Transfers, Foreign countries/ Organisations	Capital Transfers, State Governments		
1	31	32	33	34	35
5. Social Security and Welfare Affairs and services	0	0	0	455	0
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	455	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	0	1738	550
6.1 Housing and Community Services	0	0	0	1738	0
6.2 Sanitary Affairs Services	0	0	0	0	550
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	34	0
7.1 Art and Cultural Affairs Services	0	0	0	34	0
7.2 Recreational and Sporting Services	0	0	0	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	500	0	0	6988	1256
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	624	0
8.3 Mining, Manufacturing and Construction	500	0	0	650	101
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	85	0
8.4.1 Electricity, Gas, and Steam	0	0	0	85	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	0	5629	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	0	1155
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	506	0	0	14303	1806

Contd..

TABLE - 9
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2003-2004 (ACCOUNTS)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure			Total Capital Expenditure (25+26- 27+34 to 38)	Grand Total (15+39)
	Loan and Advance				
	Advance Non- Govern- ment Organi- zation	Advance Local Autho- rities	Advance Foreign Count- ries/ Organi- zation		
1	36	37	38	39	40
1. General Public Services	2829	0	0	9229	112502
1.1 General Administration, External affairs, Public Order & Safety	2829	0	0	9229	112415
1.1.1 Public Order & Safety	0	0	0	1268	30594
1.1.2 Planning & Statistical Activities	0	0	0	1	410
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2829	0	0	7960	81381
1.2 General Research	0	0	0	0	87
2. Defence	0	0	0	63	1676
3. Education Affairs & Services	0	0	0	10262	151988
3.1 Administration, Regulation & Research	0	0	0	938	4686
3.1.1 Primary Education Affairs	0	0	0	113	3270
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	715	1141
3.1.4 Education Affairs n.e.c.	0	0	0	110	275
3.2 School, Universities & Institutions including Subsidiary	0	0	0	9324	147302
3.2.1 Primary Education Affairs	0	0	0	6135	99658
3.2.2 Secondary Education Affairs	0	0	0	1011	2695
3.2.3 Higher Secondary & University Education Affairs	0	0	0	2123	38862
3.2.4 Education Affairs n.e.c.	0	0	0	55	6087
4 Health Affairs and services	0	0	0	3166	30023
4.1 Administration, Regulation & Research	0	0	0	37	1236
4.1.1 Allopathic	0	0	0	17	1046
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	1	167
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	19	23
4.2 Hospitals, Clinics & Other Health Services	0	0	0	3129	28787
4.2.1 Allopathic	0	0	0	3119	26387
4.2.2 Homeopathic	0	0	0	1	66
4.2.3 Ayurvedic	0	0	0	9	2195
4.2.4 Unani	0	0	0	0	24
4.2.5 Other Medical Services	0	0	0	0	115

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26- 27+34 to 38)	
	Advance Non- Govern- ment Organi- zation	Advance Local Autho- rities	Advance Foreign Count- ries/ Organi- zation		
1	36	37	38	39	40
5. Social Security and Welfare Affairs and services	50	0	0	9471	42915
5.1 Social Security Affairs and services	0	0	0	5	9740
5.2 Welfare Affairs and Services	50	0	0	9466	33175
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	294	522	0	13611	37315
6.1 Housing and Community Services	0	0	0	12056	35800
6.2 Sanitary Affairs Services	294	522	0	1476	1436
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	79	79
7. Cultural, Recreational and Religious Affairs and services	0	0	0	1269	3574
7.1 Art and Cultural Affairs Services	0	0	0	37	335
7.2 Recreational and Sporting Services	0	0	0	923	1981
7.3 Tourism Affairs and Services	0	0	0	309	1258
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	52073	0	0	103440	237582
8.1 General Administration, Regulation & Research	0	0	0	6	4888
8.2 Agriculture, Forestry, Fishing and Hunting	124	0	0	3748	44340
8.3 Mining, Manufacturing and Construction	8	0	0	1214	5134
8.4 Electricity, Gas, Steam and Other Sources of Energy	50476	0	0	50711	71262
8.4.1 Electricity, Gas, and Steam	50476	0	0	50711	70900
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	362
8.5 Drinking Water Supply	100	0	0	12034	19161
8.6 Transport and Communication	0	0	0	33200	49122
8.6.1 Road transport	0	0	0	32790	48535
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	410	587
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	1365	0	0	2527	43675
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	1949
10.1 Relief on Calamities	0	0	0	0	1949
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	55246	522	0	150511	619524

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2004-2005 (R.E.)

(Rs. In Lacs)

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	54509	23633	2267	75875
1.1 General Administration, External affairs, Public Order & Safety	54509	23633	2267	75875
1:1.1 Public Order & Safety	31043	9721	631	40133
1:1.2 Planning & Statistical Activities	508	276	53	731
1:1.3 General Administration, External affairs, Public Order & Safety n.e.c.	22958	13636	1583	35011
1.2 General Research	0	0	0	0
2. Defence	398	357	0	755
3. Education Affairs & Services	121587	13062	166	134483
3.1 Administration, Regulation & Research	3429	1115	0	4544
3:1.1 Primary Education Affairs	2712	790	0	3502
3:1.2 Secondary Education Affairs	0	0	0	0
3:1.3 Higher Secondary & University Education Affairs	653	260	0	913
3:1.4 Education Affairs n.e.c.	64	65	0	129
3.2 School, Universities & Institutions including Subsidiary	118158	11947	166	129939
3:2.1 Primary Education Affairs	79454	7017	35	86436
3:2.2 Secondary Education Affairs	321	2109	0	2430
3:2.3 Higher Secondary & University Education Affairs	32615	1867	76	34406
3:2.4 Education Affairs n.e.c.	5768	954	55	6667
4 Health Affairs and services	24282	5818	471	29629
4.1 Administration, Regulation & Research	1549	333	0	1882
4:1.1 Allopathic	1404	277	0	1681
4:1.2 Homeopathic	0	0	0	0
4:1.3 Ayurvedic	139	52	0	191
4:1.4 Unani	0	0	0	0
4:1.5 Other Medical Services	6	4	0	10
4.2 Hospitals, Clinics & Other Health Services	22733	5485	471	27747
4:2.1 Allopathic	20657	4983	471	25169
4:2.2 Homeopathic	138	25	0	163
4:2.3 Ayurvedic	1915	468	0	2383
4:2.4 Unani	23	8	0	31
4:2.5 Other Medical Services	0	1	0	1

Contd...

(Rs. In Lacs)

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
5. Social Security and Welfare Affairs and services	5402	16020	312	21110
5.1 Social Security Affairs and services	202	353	12	543
5.2 Welfare Affairs and Services	5200	15667	300	20567
5.3 Social Security and Welfare Affairs services n.e.c.	0	0		0
6. Housing and Community Amenity Affairs and Services	3649	2589	316	5922
6.1 Housing and Community Services	3649	2589	291	5947
6.2 Sanitary Affairs Services	0	0	25	-25
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	641	1555	1	2195
7.1 Art and Cultural Affairs Services	78	538	0	616
7.2 Recreational and Sporting Services	443	774	0	1217
7.3 Tourism Affairs and Services	120	243	1	362
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8. Economic Affairs and Services	23964	19415	6609	36770
8.1 General Administration, Regulation & Research	723	123	40	806
8.2 Agriculture, Forestry, Fishing and Hunting	13099	3441	5882	10658
8.3 Mining, Manufacturing and Construction	2501	1100	97	3504
8.4 Electricity, Gas, Steam and Other Sources of Energy	35	9	0	44
8.4.1 Electricity, Gas, and Steam	35	9	0	44
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	4010	3295	190	7115
8.6 Transport and Communication	1999	9601	0	11600
8.6.1 Road transport	1911	9514	0	11425
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	88	87	0	175
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1597	1846	400	3043
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	77	36	6	107
10.1 Relief on Calamities	77	36	6	107
10.2 Other Miscellaneous Services	0	0	0	0
TOTAL	234509	82485	10148	306846

Contd...

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2004-2005 (R.E.)

(Rs. In Lacs)

Economic Classification	Current expenditure				
	Transfer payment				
	Benefits	Subsidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
1. General Public Services	19776	0	24177	1473	0
1.1 General Administration, External affairs, Public Order & Safety	19776	0	24177	1473	0
1.1.1 Public Order & Safety	644	0	0	68	0
1.1.2 Planning & Statistical Activities	18	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	19114	0	24177	1405	0
1.2 General Research	0	0	0	0	0
2. Defence	1265	0	0	4	0
3. Education Affairs & Services	1156	195	12009	15376	4989
3.1 Administration, Regulation & Research	198	0	0	854	0
3.1.1 Primary Education Affairs	92	0	0	213	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	105	0	0	427	0
3.1.4 Education Affairs n.e.c.	1	0	0	214	0
3.2 School, Universities & Institutions including Subsidiary	958	195	12009	14522	4989
3.2.1 Primary Education Affairs	607	190	10911	4670	1747
3.2.2 Secondary Education Affairs	2	0	764	3098	0
3.2.3 Higher Secondary & University Education Affairs	323	5	46	934	2426
3.2.4 Education Affairs n.e.c.	26	0	288	5820	816
4 Health Affairs and services	303	0	302	618	12
4.1 Administration, Regulation & Research	44	0	0	14	0
4.1.1 Allopathic	38	0	0	14	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	6	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	259	0	302	604	12
4.2.1 Allopathic	235	0	38	499	12
4.2.2 Homeopathic	2	0	0	0	0
4.2.3 Ayurvedic	22	0	264	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	105	0

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Benefits	Subsidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
5. Social Security and Welfare Affairs and services	263	0	2787	20921	595
5.1 Social Security Affairs and services	3	0	3	11790	57
5.2 Welfare Affairs and Services	260	0	2784	9131	538
5.3 Social Security and Welfare Affairs services n.e.c.	0	0		0	0
6. Housing and Community Amenity Affairs and Services	37	0	20272	27622	0
6.1 Housing and Community Services	37	0	20272	27622	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	21	0	6	3920	111
7.1 Art and Cultural Affairs Services	1	0	0	157	86
7.2 Recreational and Sporting Services	14	0	6	2287	25
7.3 Tourism Affairs and Services	6	0	0	1476	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	267	60598	2586	34613	349
8.1 General Administration, Regulation & Research	26	0	0	5264	0
8.2 Agriculture, Forestry, Fishing and Hunting	114	3688	207	21994	278
8.3 Mining, Manufacturing and Construction	57	232	401	1180	50
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	12343	0	2901	0
8.4.1 Electricity, Gas, and Steam	0	10823	0	2901	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	38	0	1978	1050	0
8.6 Transport and Communication	8	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	8	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	24	44335	0	2224	21
9. Environmental Protection	0	0	0	0	0
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
10. Other Services	1	0	0	17	0
10.1 Relief on Calamities	1	0	0	17	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	23089	60793	62139	104564	6056

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2004-2005 (R.E.)

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				Total current expend- iture
	Transfer payment			Total transfer payments (7 to 13)	
	Trans- fers, Autho- nomous Bodies	Trans- fers, Foreign contries/ organi-	Trans- fers sations State Govern- ments		
1	11	12	13	14	15
1. General Public Services	121	0	0	25771	121422
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	25650	121301
1.1.1 Public Order & Safety	0	0	0	68	40845
1.1.2 Planning & Statistical Activities	0	0	0	0	749
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	25582	79707
1.2 General Research	121	0	0	121	121
2. Defence	0	0	0	4	2024
3. Education Affairs & Services	6785	0	0	39354	174993
3.1 Administration, Regulation & Research	3	0	0	857	5599
3.1.1 Primary Education Affairs	3	0	0	216	3810
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	427	1445
3.1.4 Education Affairs n.e.c.	0	0	0	214	344
3.2 School, Universities & Institutions including Subsidiary	6782	0	0	38497	169394
3.2.1 Primary Education Affairs	0	0	0	17518	104561
3.2.2 Secondary Education Affairs	0	0	0	3862	6294
3.2.3 Higher Secondary & University Education Affairs	6781	0	0	10192	44921
3.2.4 Education Affairs n.e.c.	1	0	0	6925	13618
4 Health Affairs and services	0	0	0	932	30864
4.1 Administration, Regulation & Research	0	0	0	14	1940
4.1.1 Allopathic	0	0	0	14	1733
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	197
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	10
4.2 Hospitals, Clinics & Other Health Services	0	0	0	918	28924
4.2.1 Allopathic	0	0	0	549	25953
4.2.2 Homeopathic	0	0	0	0	165
4.2.3 Ayurvedic	0	0	0	264	2669
4.2.4 Unani	0	0	0	0	31
4.2.5 Other Medical Services	0	0	0	105	106

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Current expenditure				Total current expend- iture
	Transfer payment				
	Trans- fers, Autho- nomous Bodies	Trans- fers, Foreign contries/ organi-	Trans- fers sations State Govern- ments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
5. Social Security and Welfare Affairs and services	60	0	0	24363	45736
5.1 Social Security Affairs and services	0	0	0	11850	12396
5.2 Welfare Affairs and Services	60	0	0	12513	33340
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	0	47894	53853
6.1 Housing and Community Services	0	0	0	47894	53878
6.2 Sanitary Affairs Services	0	0	0	0	-25
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7. Cultural, Recreational and Religious Affairs and services	0	0	0	4037	6253
7.1 Art and Cultural Affairs Services	0	0	0	243	860
7.2 Recreational and Sporting Services	0	0	0	2318	3549
7.3 Tourism Affairs and Services	0	0	0	1476	1844
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	381	0	0	98527	135564
8.1 General Administration, Regulation & Research	0	0	0	5264	6096
8.2 Agriculture, Forestry, Fishing and Hunting	381	0	0	26548	37320
8.3 Mining, Manufacturing and Construction	0	0	0	1863	5424
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	15244	15288
8.4.1 Electricity, Gas, and Steam	0	0	0	13724	13768
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	3028	10181
8.6 Transport and Communication	0	0	0	0	11608
8.6.1 Road transport	0	0	0	0	11425
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	183
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	46580	49647
9. Environmental Protection	125	0	0	125	125
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	15	0	0	15	15
9.3 Prevention and Control of Pollution	110	0	0	110	110
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	125
10.1 Relief on Calamities	0	0	0	17	125
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	7472	0	0	241024	570959

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2004-2005 (R.E.)

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Soft- ware Outlay
1	16	17	18	19	20
1. General Public Services	5014	0	525	1913	0
1.1 General Administration, External affairs, Public Order & Safety	5014	0	525	1913	0
1.1.1 Public Order & Safety		0	135	657	0
1.1.2 Planning & Statistical Activities	0	0	6	8	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	5014	0	384	1248	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	2	0
3. Education Affairs & Services	10088	111	32	2493	0
3.1 Administration, Regulation & Research	112	111	25	40	0
3.1.1 Primary Education Affairs	112	111	25	6	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	34	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	9976	0	7	2453	0
3.2.1 Primary Education Affairs	8471	0	0	194	0
3.2.2 Secondary Education Affairs	0	0	0	112	0
3.2.3 Higher Secondary & University Education Affairs	1476	0	0	2121	0
3.2.4 Education Affairs n.e.c.	29		7	26	0
4 Health Affairs and services	1983	0	31	3190	0
4.1 Administration, Regulation & Research	0	0	7	151	0
4.1.1 Allopathic	0	0	7	32	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	104	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	15	0
4.2 Hospitals, Clinics & Other Health Services	1983	0	24	3039	0
4.2.1 Allopathic	1973	0	24	2953	0
4.2.2 Homeopathic	0	0	0	24	0
4.2.3 Ayurvedic	0	0	0	62	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	10	0	0	0	0

Contd...

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Soft- ware Outlay
1	16	17	18	19	20
5. Social Security and Welfare Affairs and services	5454	1632	88	57	0
5.1 Social Security Affairs and services	0	0	0	24	0
5.2 Welfare Affairs and Services	5454	1632	88	33	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	5748	2018	20	379	0
6.1 Housing and Community Services	5748	2018	20	379	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	525	0	0	47	0
7.1 Art and Cultural Affairs Services	0	0	0	41	0
7.2 Recreational and Sporting Services	103	0	0	6	0
7.3 Tourism Affairs and Services	422	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	370	40498	109	2069	0
8.1 General Administration, Regulation & Research	0	0	4	7	0
8.2 Agriculture, Forestry, Fishing and Hunting	1	0	24	285	0
8.3 Mining, Manufacturing and Construction	165	300	26	289	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	120	15	0	0
8.4.1 Electricity, Gas, and Steam	60	120	15	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	144	122	0	247	0
8.6 Transport and Communication	0	39956	0	1192	0
8.6.1 Road transport	0	39868	0	589	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	88	0	603	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	40	49	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	29182	44259	805	10150	0

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2005-2006 (R.E.)

(Rs. In Lacs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Culti- vated 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	1255	0	8707
1.1 General Administration, External affairs, Public Order & Safety	0	0	1255	0	8707
1.1:1 Public Order & Safety	0	0	879	0	1671
1.1:2 Planning & Statistical Activities	0	0	0	0	14
1.1:3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	376	0	7022
1.2 General Research	0		0		0
2. Defence	0	0	25	0	27
3. Education Affairs & Services	0	0	379	0	13103
3.1 Administration, Regulation & Research	0	0	124	0	412
3.1:1 Primary Education Affairs	0	0	111	0	365
3.1:2 Secondary Education Affairs	0	0	0	0	0
3.1:3 Higher Secondary & University Education Affairs	0	0	13	0	47
3.1:4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	255	0	12691
3.2:1 Primary Education Affairs	0	0	75	0	8740
3.2:2 Secondary Education Affairs	0	0	0	0	112
3.2:3 Higher Secondary & University Education Affairs	0	0	146	0	3743
3.2:4 Education Affairs n.e.c.	0	0	34	0	96
4 Health Affairs and services	0	0	15	0	5219
4.1 Administration, Regulation & Research	0	0	15	0	173
4.1:1 Allopathic	0	0	0	0	39
4.1:2 Homeopathic	0	0	0	0	0
4.1:3 Ayurvedic	0	0	0	0	104
4.1:4 Unani	0	0	0	0	0
4.1:5 Other Medical Services	0	0	15	0	30
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	5046
4.2:1 Allopathic	0	0	0	0	4950
4.2:2 Homeopathic	0	0	0	0	24
4.2:3 Ayurvedic	0	0	0	0	62
4.2:4 Unani	0	0	0	0	0
4.2:5 Other Medical Services	0	0	0	0	10

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Culti- vated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
5. Social Security and Welfare Affairs and services	0	0	2529	0	9760
5.1 Social Security Affairs and services	0	0	0	0	24
5.2 Welfare Affairs and Services	0	0	2529	0	9736
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	100	0	2391	0	10656
6.1 Housing and Community Services	100	0	2045	0	10310
6.2 Sanitary Affairs Services	0	0	346	0	346
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	410	0	982
7.1 Art and Cultural Affairs Services	0	0	6	0	47
7.2 Recreational and Sporting Services	0	0	398	0	507
7.3 Tourism Affairs and Services	0	0	6	0	428
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	2000	0	13663	0	58709
8.1 General Administration, Regulation & Research	0	0	0	0	0
11 8.2 Agriculture, Forestry, Fishing and Hunting	2000	0	3721	0	6031
8.3 Mining, Manufacturing and Construction	0	0	1409	0	2189
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	120	0	315
8.4.1 Electricity, Gas, and Steam	0	0	120	0	315
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	7913	0	8426
8.6 Transport and Communication	0	0	500	0	41648
8.6.1 Road transport	0	0	500	0	40957
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	691
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	89
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 of Calamities	0	0	3	0	3
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	2100	0	20670	0	107166

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2005-2006 (R.E.)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Trans- fers, Local Autho- rities	Capital Trans- fers, Indi- viduals	Capital Transfers, Privat Institutions
1	26	27	28	29	30
1. General Public Services	0	1	1100	0	0
1.1 General Administration, External affairs, Public Order & Safety	0	1	1100	0	0
1.1.1 Public Order & Safety	0	0	0	0	0
1.1.2 Planning & Statistical Activities	0	0	0	0	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	1	1100	0	0
1.2 General Research	0	0	0	0	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	0	0	4241	442	25
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	4241	442	25
3.2.1 Primary Education Affairs	0	0	2758	25	0
3.2.2 Secondary Education Affairs	0	0	1483	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	25	25
3.2.4 Education Affairs n.e.c.	0	0	0	392	0
4 Health Affairs and services	0	0	17	0	0
4.1 Administration, Regulation & Research	0	0	17	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	17	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				
	Purchase of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Transfers, Local Authorities	Capital Transfers, Individuals	Capital Transfers, Privat Institutions
1	26	27	28	29	30
5. Social Security and Welfare Affairs and services	0	0	20	180	0
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	20	180	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	2487	2000	0
6.1 Housing and Community Services	0	0	2487	2000	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	50	0	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	50	0	0
7.3 Toursim Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	0	0	642	6393	0
8.1 General Administration, Regulation & Research	0	0	0	76	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	310	984	0
8.3 Mining, Manufacturing and Construction	0	0	2	674	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	210	0
8.4.1 Electricity, Gas, and Steam	0	0	0	210	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	330	4444	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	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
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	0	1	8557	9015	25

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2005-2006 (R.E.)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer			Total Capital Transfers (28 to 33)	
	Capital Transfers, Autonomous Bodies	Capital Transfers, Foreign countries/Organisations	Capital Transfers, State Governments		
1	31	32	33	34	35
1. General Public Services	130	0	0	1230	19
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	1100	19
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	1100	19
1.2 General Research	130	0	0	130	0
2. Defence	0	0	0	0	0
3. Education Affairs & Services	60	0	0	4768	0
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	60	0	0	4768	0
3.2.1 Primary Education Affairs	0	0	0	2783	0
3.2.2 Secondary Education Affairs	0	0	0	1483	0
3.2.3 Higher Secondary & University Education Affairs	60	0	0	110	0
3.2.4 Education Affairs n.e.c.	0	0	0	392	0
4 Health Affairs and services	0	0	0	17	0
4.1 Administration, Regulation & Research	0	0	0	17	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	17	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfers, Autonomous Bodies	Capital Transfers, Foreign countries/ Organisations	Capital Transfers, State Governments	Total Capital Transfers (28 to 33)	
1	31	32	33	34	35
5. Social Security and Welfare Affairs and services	0	0	0	200	550
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	200	550
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	0	0	0	4487	0
6.1 Housing and Community Services	0	0	0	4487	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	50	0
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	0	0	0	50	0
7.3 Tourism Affairs and Services	0	0	0	0	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	100	0	0	7135	158
8.1 General Administration, Regulation & Research	0	0	0	76	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	1294	50
8.3 Mining, Manufacturing and Construction	100	0	0	776	108
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	210	0
8.4.1 Electricity, Gas, and Steam	0	0	0	210	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	0	4774	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	5	0
9. Environmental Protection	0	0	0	0	2587
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	290	0	0	17887	3314

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TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2004-2005 (R.E.)

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure				Grand Total (15+39)
	Advance Non-Government Organization	Advance Local Authorities	Advance Foreign Countries/Organization	Total Capital Expenditure (25+26-27+34 to 38)	
1	36	37	38	39	40
1. General Public Services	2085	0	0	12040	133462
1.1 General Administration, External affairs, Public Order & Safety	2085	0	0	11910	133211
1.1.1 Public Order & Safety	0	0	0	1671	42516
1.1.2 Planning & Statistical Activities	0	0	0	14	763
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2085	0	0	10225	89932
1.2 General Research	0	0	0	130	251
2. Defence	0	0	0	27	2051
3. Education Affairs & Services	0	0	0	17871	192864
3.1 Administration, Regulation & Research	0	0	0	412	6011
3.1.1 Primary Education Affairs	0	0	0	365	4175
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	47	1492
3.1.4 Education Affairs n.e.c.	0	0	0	0	344
3.2 School, Universities & Institutions including Subsidiary	0	0	0	17459	186853
3.2.1 Primary Education Affairs	0	0	0	11523	116084
3.2.2 Secondary Education Affairs	0	0	0	1595	7889
3.2.3 Higher Secondary & University Education Affairs	0	0	0	3853	48774
3.2.4 Education Affairs n.e.c.	0	0	0	488	14106
4 Health Affairs and services	0	0	0	5236	36100
4.1 Administration, Regulation & Research	0	0	0	190	2130
4.1.1 Allopathic	0	0	0	39	1772
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	104	301
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	47	57
4.2 Hospitals, Clinics & Other Health Services	0	0	0	5046	33970
4.2.1 Allopathic	0	0	0	4950	30903
4.2.2 Homeopathic	0	0	0	24	189
4.2.3 Ayurvedic	0	0	0	62	2731
4.2.4 Unani	0	0	0	0	31
4.2.5 Other Medical Services	0	0	0	10	116

Contd...

(Rs. In Lacs)

Economic Classification Purpose Classification	Capital expenditure			Total Capital Expendi- ture (25+26- 27+34 to 38)	Grand Total (15+39)
	Loan and Advance				
	Advance Non- Govern- ment Organi- zation	Advance Local Autho- rities	Advance Foreign Count- ries/ Organi- zation		
1	36	37	38	39	40
5. Social Security and Welfare Affairs and services	95	0	0	10605	56341
5.1 Social Security Affairs and services	0	0	0	24	12420
5.2 Welfare Affairs and Services	95	0	0	10581	43921
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
6. Housing and Community Amenity Affairs and Services	538	600	0	16281	70134
6.1 Housing and Community Services	538	600	0	15935	69813
6.2 Sanitary Affairs Services	0	0	0	346	321
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	1032	7285
7.1 Art and Cultural Affairs Services	0	0	0	47	907
7.2 Recreational and Sporting Services	0	0	0	557	4106
7.3 Tourism Affairs and Services	0	0	0	428	2272
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8. Economic Affairs and Services	10998	0	0	77000	212564
8.1 General Administration, Regulation & Research	0	0	0	87	6183
8.2 Agriculture, Forestry, Fishing and Hunting	1292	0	0	8667	45987
8.3 Mining, Manufacturing and Construction	33	0	0	3106	8530
8.4 Electricity, Gas, Steam and Other Sources of Energy	4939	0	0	5464	20752
8.4.1 Electricity, Gas, and Steam	4939	0	0	5464	19232
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	1520
8.5 Drinking Water Supply	1500	0	0	14700	24881
8.6 Transport and Communication	0	0	0	41648	53256
8.6.1 Road transport	0	0	0	40957	52382
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	691	874
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	3234	0	0	3328	52975
9. Environmental Protection	0	0	0	2587	2712
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	15
9.3 Prevention and Control of Pollution	0	0	0	0	110
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	15	0	0	18	143
10.1 Relief on Calamities	15	0	0	18	143
10.2 Other Miscellaneous Services	0	0	0	0	0
TOTAL	13731	600	0	142697	713656

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 Central Governments
Tl	Transfers from Central Governments
Tn	Transfers from Non-Profit Institutions/Individuals
Captn	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 Construction
Oo	Outlay, Other
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
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, Non-Government Organizations
Rol	Repayment of Loan

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 :

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

BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES

1. GENERAL PUBLIC SERVICES

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order & Safety: Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/reformatory schools, Intelligence department, district and sub-divisional establishment, judicial system viz., expenditure on ministry of law, Law Courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid auxiliary police forces, of port, border and Coast guards.

1.1.2 Planning and statistical Activities: Planning Commission, Central statistics Organization, state Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 General administration, External Affairs, Public Order and Safety n.e.c. Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, district and sub-divisional establishments, Parliament and State legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections).

Officers serving the government as a whole viz., expenditure of Department of personnel, financial affairs and fiscal administration viz., expenditure on

Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Custom department, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc.

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

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