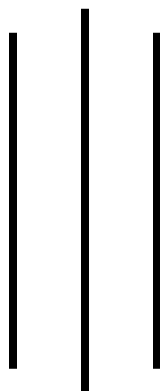




**ECONOMIC AND PURPOSE  
CLASSIFICATION  
OF  
STATE GOVERNMENT BUDGET  
OF CHHATTISGARH  
2004 - 05 (A/C), 2005 - 06 (R. E.) & 2006 - 07(B. E.)**

**Directorate of Economics and Statistics  
Chhattisgarh**

**ECONOMIC AND PURPOSE  
CLASSIFICATION  
OF  
STATE GOVERNMENT BUDGET  
OF CHHATTISGARH  
2004 - 05 (A/C), 2005 - 06 (R. E.) & 2006 - 07(B. E.)**



**Directorate of Economics and Statistics  
Chhattisgarh**

## PREFACE

The present publication "Economic and Purpose Classification of State Government Budget of Chhattisgarh" is the 4<sup>th</sup> 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 2004-05, revised estimates for 2005-06 and budget estimates for the year 2006-07 of Chhattisgarh Government 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:20/7/2007

**K. Sreenivasulu**

**Director**

Directorate of Economics & Statistics,  
Chhattisgarh

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

### **STATISTICAL TABLES**

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

### **Annexure**

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

# BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT

## INTRODUCTION

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

Further, the govt. budget is regarded as a major tool of policy. The proposals mooted through the budgetary items of expenditure as well as revenue receipts also affect significantly the 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 has been given separately whereas the sources of finance are common to both.

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

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

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

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

## **ECONOMIC CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS**

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

The classification of government transactions basically follows the technique of social accounting and grouping together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditures or capital outlays are reduced to the extent that they are met from transfers from funds. This deflates the expenditure and does not give the total expenditure or aggregate demands made by the government on goods and services available. For a correct appraisal of government demand for goods and services, which, could be related to available supplies revenue and capital expenditure have to be increased by the amount met from these transfers from the state operated funds. Reference may also be made to a third type of adjustments made in the classification scheme. The demands for grants in the budget first show expenditure gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Financial Statement. For purposes of economic classification expenditures are shown net of recoveries from all outside sectors except recoveries, which are in the nature of sale of goods and services. These recoveries in turn are deducted from the purchase of goods and services of the government.

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

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

## PURPOSE CLASSIFICATION OF ADMINISTRATIVE DEPARTMENTS

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

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

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

<b>Cod</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
<b>1.</b>	<b>General Public Services</b>	1.1	General Administration, External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Administration, External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
<b>2.</b>	<b>Defence</b>		
<b>3.</b>	<b>Education Affairs and Services</b>	3.1	Administration, Regulation and Research
		3.1.1	Primary Education Affairs
		3.1.2	Secondary Education Affairs
		3.1.3	Higher Secondary & Universities Education Affairs
		3.1.4	Education Affairs n.e.c.
		3.2	School, University & Institution including Subsidiary Services



- 3.2.1 Primary Education Services
- 3.2.2 Secondary Education Services
- 3.2.3 Higher Secondary & Universities Education Services
- 3.2.4 Education Services n.e.c.
- 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.
<b>9. Environmental Protection</b>	9.1	Waste Management
	9.2	Waste and Water Management
	9.3	Prevention & Control of Pollution
	9.4	Environmental Research and Education
	9.5	Environmental Protection n.e.c.
<b>10. Other Services</b>	10.1	Relief on Calamities
	10.2	Other Miscellaneous Services n.e.c.

### **Executive Summary**

For the account year 2004-05(A/C), Revised Estimate 2005-06 (R.E.) and Budget Estimate 2006-07(B.E.), the Economic & Purpose classification was carried out to recast the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between account year 2004-05(A/C) and the revised estimate 2005-06(R.E.). Similarly the second part is the result of comparisons made between revised estimate 2005-06(R.E.) and budget estimate 2006-07(B.E.).

#### **PART - I**

1. **Total Revenue Receipts** has increased by 29.45% from Rs. 7249 cr to Rs. 9384 cr.
  - a. **Total taxes** (direct & indirect) have increased by 33.59% from Rs. 4852 cr to Rs. 6482 cr.
  - b. **Revenue Grants from Govt. of India** has increased by 70.67%.
  - c. Total Tax Revenue (There is a rise in all types of revenue receipts.)

#### **State Tax:-**

- a) Corporation Tax - 42.32% Rs. 534 cr to Rs. 760 cr.
- b) Land Revenue - 312.50% Rs. 8 cr to Rs. 33 cr.
- c) Excise, State - 95.19% from Rs. 291 cr to Rs. 568 cr.
- d) Sales tax - 25.26% from Rs. 1354 cr to Rs. 1696 cr.

#### **Central Tax:-**

- a) Sales tax - 53.75% from Rs. 320 cr to Rs. 492 cr.

- b) Customs - (- 0.27%) from Rs. 377 cr to Rs. 376 cr (Reduction).
  - c) Excise, Central - 28.93% from Rs. 522 cr to Rs. 673 cr.
  - d) Service tax - 31% from Rs. 100 cr to Rs. 131 cr.
2. **Total Expenditure** has decreased by 19.33% from Rs. 36867 to Rs. 29749 cr
    - a. Expenditure on Compensation of Employees has increased by 5.36% from Rs. 2873 cr to Rs. 3027 cr.
    - b. Loan & Advances by State Govt. has decreased by 231.86% from Rs. 113 cr to Rs. 375 cr.
  3. Services produced by Chhattisgarh Govt. have increased by 9.96% Rs. 3041 cr to Rs. 3344 cr.
  4. Expenditure on **Education** has increased by 20.42% Rs. 1969 cr to Rs. 2371 cr.
  5. Expenditure on **Medical & Public Health** has increased by 11.20% Rs. 384 cr to Rs. 427 cr.
  6. Expenditure on **Water Supply** has increased by 36.63% Rs. 172 cr to Rs. 235 cr.
  7. For the year 2005-06 (R.E.), State Govt. has expended Rs. 1 cr on **environmental Protection**.
  8. **Gross Capital Formation** (GCF) has increased by 36.30%. Rs. 1474 cr to Rs. 2009 cr.

## PART - II

1. **Total Revenue Receipts** has increased by 15.06 % from Rs. 9384 cr to Rs. 10797cr.
  - a. **Total taxes** (direct & indirect) have increased by 15.03% from Rs. 6482 cr to Rs. 7456 cr.
  - b. **Revenue Grants from Govt. of India** has increased by 19.06%.
  - c. **Total Tax Revenue** (There is a rise in all types of revenue receipts.)
    - State Tax:-**
      - a) Corporation Tax - 7.37% Rs. 760 cr to Rs. 816 cr.
      - b) Land Revenue - 227.27% Rs. 33 cr to Rs. 108 cr.
      - c) Excise, State - 10.04% from Rs. 568 cr to Rs. 625 cr.
      - d) Sales tax - 13.44% from Rs. 1696 cr to Rs. 1924 cr.
    - Central Tax:-**
      - a) Sales tax - 17.07% from Rs. 492 cr to Rs. 576 cr.
      - b) Customs - 15.16% from Rs. 376 cr to Rs. 433 cr.
      - c) Excise, Central - 15.01% from Rs. 673 cr to Rs. 774 cr.
      - d) Service tax - 15.27% from Rs. 131 cr to Rs. 151 cr.
2. **Total Expenditure** has increased by 6.24% from Rs. 29749 cr to Rs. 31606 cr
  - a. **Expenditure on Compensation of Employees** has increased by 17.71% from Rs. 3027 cr to Rs. 3563 cr.
  - b. **Loan & Advances by State Govt.** has decreased by 78.40 from Rs. 375 cr to Rs. 81 cr.
3. Services produced by Chhattisgarh Govt. have increased by 23.59% Rs. 3344 cr to Rs. 4133 cr.
4. Expenditure on **Education** has increased by 4.18% Rs. 2371 cr to Rs. 2470 cr.
5. Expenditure on **Medical & Public Health** has increased by 36.07% Rs. 427 cr to Rs. 581 cr.
6. Expenditure on **Water Supply** has increased by 33.19% Rs. 235 cr to Rs. 313 cr.

7. For the year 2006-07 (B.E.), State Govt. has expended Rs. 1 cr on **environmental Protection**.
8. **Gross Capital Formation (GCF)** has increased by 42.01%. Rs. 2009 cr to Rs. 2853 cr.

## Inference from Budget Analysis

### (1) TOTAL RECEIPTS

Total receipts of Chhattisgarh Govt. for 2004-05 were Rs. 3687600 lakh. However total receipts for 2005-06 were revised at Rs. 2961145 lakhs and during 2006-07 it is likely to touch Rs. 3138251 lakhs. Out of the total receipts in 2004-05, current receipts was Rs. 724887 lakhs (19.66%) and remaining Rs. 2962713 lakh (80.34%) were loan, advances & other receipts. While during 2005-06 and 2006-07 the share of current receipts are expected to be 31.69% and 34.41% respectively with absolute value of Rs. 938443 lakh and Rs. 1079718 lakhs.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 42920 lakhs loans from Govt. of India in 2004-05 which is likely to decline to Rs. 14610 lakhs during 2006-07.

#### STATEMENT No. 1

(Rs. Lakhs)				
S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
1	2	3	4	4
<b>A</b>	<b>REVENUE RECEIPTS</b>			
1.	Taxes ( Direct & Indirect )	485230	648226	745580
2.	Misc. Receipts & Fees	35912	9842	9079
3.	Interest	4585	6567	6949
4.	Property Receipts	68654	73102	85097
5.	Revenue Grants From GOI	90085	153745	183011
6.	Transfer From Non-Govt.			
7.	Withdrawals From Funds	3413	4010	4010
8.	Sale of Assets	0	0	0
9.	Sale of Goods & Services including DCUs	36885	42951	45992
10.	Pension Receipts	123	0	0
	<b>Sub Total (A)</b>	<b>724887</b>	<b>938443</b>	<b>1079718</b>
<b>B</b>	<b>LOAN AND ADVANCES, OTHER RECEIPTS</b>			
1.	Borrowing at home	192981	167305	186465
2.	Loan From Govt. of India/Public Debt	42920	11096	14610
3.	Recovery of loan and advance	1480	4085	7386
4.	Deposits and advances	90021	113196	116384
5.	Reserve fund	30107	29042	51867
6.	Suspense & miscellaneous	2383744	1455739	1454070
7.	Remittances	221739	241469	241469

8.	Cash balance	-279	770	-13718
9.	<b>Sub Total (B)</b>	<b>2962713</b>	<b>2022702</b>	<b>2058533</b>
10.	<b>GROSS TOTAL RECEIPTS (A+B)</b>	<b>3687600</b>	<b>2961145</b>	<b>3138251</b>

## (2) TOTAL EXPENDITURE

Total outlay (Administrative Dept. & DCUs) of Chhattisgarh govt. was Rs. 3686707 lakhs. However total outlay for the year 2005-06 and 2006-07 is Rs. 2974862 lakhs and Rs. 3160574 lakhs respectively. Item wise outlay of State Government has been shown in the statement here under:-

### STATEMENT No. 2

(Rs. Lakhs)				
S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
1.	Compensation of Employees	287253	302660	356299
	a. Salary, Allowances	232578	231714	273804
	c. Benefits	21238	32412	38288
	d. Pension	33437	38534	44207
	Purchase of Goods & Services including Maintenance	68801	86862	113438
2.	Current Transfer including Subsidy	166061	269093	250123
3.	Construction	117816	184944	267178
4.	Machinery & Equipment including Transport , Software & Cultivated assets	23808	13349	16816
5.	Purchase of Other Assets	7703	6036	3695
6.	Capital Transfer	23076	43453	48632
7.	Interest	115191	101036	114824
	Borrowing at home	51490	67767	77513
	Reserve funds	24947	28589	39561
	Deposits & Advances	68577	101106	107152
	Suspense & Miscellaneous	2363833	1452317	1454117
	Remittances	225674	239971	239971
8.	Creation of Funds (Reserve )	28386	29098	51872
9.	Loan & Advances by State Govt.	11304	37489	8103
10.	Repayment of Loan to GOI	102787	11092	11280
	<b>TOTAL OUTLAY</b>	<b>3686707</b>	<b>2974862</b>	<b>3160574</b>

From the above it is clear that during 2006-07 maximum outlay is marked for Suspense & Miscellaneous (46.01%) followed by Compensation of employees (11.27%), Construction (8.45%) and Current Transfer including subsidy(7.91%). However

corresponding percentages for 2004-05 were 64.12%, 7.79%, 3.20% and 4.50% respectively. Expenditure on compensation of employees during 2006-07 is expected to be higher by 17.72% compared to the amount of Rs. 302660 lakhs for year 2005-06.

### (3) GROSS SAVINGS

Gross savings of the State Govt. comprises of the surplus on current account and provision for consumption of fixed capital in respect of Administrative Departments. Gross savings of Chhattisgarh Govt. for 2004-05 were Rs. 72393 lakhs while this was expected to be Rs. 230114 lakhs during 2006-07 as per budget estimates.

#### STATEMENT No. 3

(Rs. Lakhs)				
S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
1.	Current Receipts	676011	882060	1022315
2.	Current Expenditure	603618	717247	792201
3.	Surplus on Current A/C (1-2)	72393	164813	230114
4.	Depreciation (CFC)	0	0	0
<b>5.</b>	<b>Gross Saving (3+4)</b>	<b>72393</b>	<b>164813</b>	<b>230114</b>

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

Net Extra Budgetary lending's is likely to touch Rs. (-)13655 lakhs as per 2006-07 budget estimates as against Rs.(-) 53133 lakhs during 2004-05.

#### STATEMENT No. 4

(Rs. Lakhs)				
S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	158792	234415	323059
2.	Add Expenditure on Financial Assets	1959	3398	2352
3.	Less Budgetary Borrowings	141491	99538	108952
4.	Less Surplus on Current Account	72393	164813	230114
<b>5.</b>	<b>Net Extra Budgetary Receipts (1+2-3)</b>	<b>-53133</b>	<b>-26538</b>	<b>-13655</b>

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

## (5) PROFIT/LOSS FROM DCUs

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

### STATEMENT No. 5

(Rs. Lakhs)

S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
	<b>INPUT</b>			
1.	Compensation of Employees	21199	21375	23474
	1.1 Salary, Allowances	18873	19107	21069
	1.2 Benefits	201	376	286
	1.3 Pension	2125	1892	2119
2.	Purchase of Commodities & Services including maintenance	10140	10408	8873
3.	Operating Surplus	-8455	-9422	-7401
	3.1 Interest	0	0	0
	3.2 Rent	0	0	0
	3.3 Profits/Loss	-8455	-9422	-7401
4.	Compensation of Fixed Capital	0	0	0
	<b>GROSS INPUT</b>	<b>22884</b>	<b>22361</b>	<b>24946</b>
	<b>OUTPUT</b>			
1.	Sales of Goods & Services (Commercial Receipts )	16249	19634	21889
2.	Imputed Subsidy	6635	2727	3057
	<b>GROSS OUTPUT</b>	<b>22884</b>	<b>22361</b>	<b>24946</b>

Above statement shows that Compensation of employees is ascending in each year. Imputed subsidy for the year 2004-05 was Rs. 6635 lakhs which has decreased to Rs. 2727 lakhs in 2005-06 and expected to touch Rs. 3057 lakhs for budget estimate.

## (6) PRODUCTION OF GOODS & SERVICES BY CHHATTISGARH GOVT.

Under this account, gross output goods & services is comprised of (i) Services produced for own use of administrative departments already been defined under the final consumption expenditure of Income & Outlay Account and (ii) Sale of goods & services, while gross input is inclusive of (i) Purchase of commodities & services including maintenance (ii) Compensation of Employees (iii) Consumption of fixed capital.

STATEMENT No. 6

(Rs. Lakhs)				
S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
	<b>INPUT</b>			
1	Purchase of Commodities & Services including maintenance	58661	76454	104565
2	Compensation of Employees	266054	281285	332825
	2.1 Salary, Allowances	213705	212607	252735
	2.2 Benefits	21037	32036	38002
	2.3 Pension	31312	36642	42088
3	Compensation of Fixed Capital	0	0	0
	<b>GROSS INPUT (1 to 3)</b>	<b>324715</b>	<b>357739</b>	<b>437390</b>
4	Production of Goods and Services	324715	357739	437390
	4.1 Services Produced for own use	304079	334422	413287
	4.2 Sale of Goods and Services	20636	23317	24103
	<b>GROSS OUTPUT (4)</b>	<b>324715</b>	<b>357739</b>	<b>437390</b>

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 2004-05 compensation was Rs. 266054 lakhs, in 2005-06 it was Rs. 281285 lakhs and in 2006-07 it is expected to be Rs. 332825 lakhs. 93.64% of the values of services produced by state govt. were consumed by itself in 2004-05 as against 93.48% during 2005-06, while this percentage for 2006-07 is likely to be 94.49%.



## (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 2004-05 (A/C), 2005-06 (R.E.) and 2006-07 (B.E.)

It is clear from the below statement that during 2004-05 maximum expenditure was incurred on Education (Rs.196883 lakhs) followed by General Public Services (Rs.123646), Other Economic services (Rs. 47185 lakhs) and Transport & Communication (Rs. 45769 lakhs). During 2005-06 maximum expenditure was incurred on Education (increased by 20.41%) followed by General Public Services (increased by 20.09%), Housing & other community amenities (increased by 99.28 %) and Social security & Welfare Services (increased by 74.12 %).

### STATEMENT No. 7

(Rs. Lakhs)				
S.No.	Purpose Classification	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
1.	General Public Services	123646	148483	184558
2.	Civil Defence	1780	2559	2563
3.	Education	196883	237076	247038
4.	Medical & Public Health	38435	42672	58132
5.	Social Security & Welfare Services	39476	68734	68629
6.	Housing & Other Community Amenities	45118	89910	119852
7.	Cultural, Recreational & Religious Services	5576	6000	8867
8.	Economic Services	169240	225281	242491
	8.1 General Administration/Regulation/ Research & Labour	6989	11126	11372
	8.2 Agriculture, Forestry, Fishing & Hunting	35583	40250	37050
	8.3 Mining, Manufacturing & Construction	6401	13980	15831
	8.4 Electricity, Gas, Steam	10125	29571	2142
	8.5 Water Supply	17188	23450	31324
	8.6 Transport & Communication	45769	55825	123560
	8.7 Other Economic Services n.e.c.	47185	51079	21212
9.	Environmental Protection	0	140	140
10.	Other Services	312	3130	137
	<b>TOTAL (ADMINISTRATION DEPARTMENTS )</b>	<b>620466</b>	<b>823985</b>	<b>932407</b>

## (8) GROSS CAPITAL FORMATION

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

As per Revised Budget estimates for 2005-06, Gross Capital Formation will be of Rs. 200931 lakhs as compared to the actual Gross Capital Formation of Rs. 147368 lakhs during 2004-05. For Budget year 2006-07, it is likely to touch the figure of Rs. 285337 lakhs depicting 42.01% increase over previous year outlay. Here it may be noted that major portion of the capital formation is in the form of construction activity.

**STATEMENT No. 8**

(Rs. Lakhs)

S.No.	ITEMS	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
	1	2	3	4
<b>(A)</b>	<b>Administration Departments</b>			
1	New Capital Formation (Outlay)	83637	134831	209838
	1.1 Construction Work	75356	120155	193635
	1.2 Plant & Machinery including Software	5602	11318	15211
	1.3 Transport Equipments	784	1423	752
	1.4 Others (Cao)	1895	1935	240
2	Net Purchase of Second hand Assets including Land	0	0	0
3	Change in Stock	2678	72	72
	<b>Gross Capital Formation (Admin.) A</b>	<b>86315</b>	<b>134903</b>	<b>209910</b>
<b>(B)</b>	<b>Departmental Commercial Undertakings</b>			
4	New Capital Formation (Outlay)	60666	66047	74396
	4.1 Construction Work	42460	64789	73543
	4.2 Plant & Machinery including Software	17415	585	788
	4.3 Transport Equipments	7	23	65
	4.4 Others (Cao)	784	650	0
5	Net Purchase of Second hand Assets including Land	0	0	0
6	Change in Stock	387	-19	1031
	<b>Gross Capital Formation (DCUs) B</b>	<b>61053</b>	<b>66028</b>	<b>75427</b>
	<b>GROSS CAPITAL FORMATION (A+B)</b>	<b>147368</b>	<b>200931</b>	<b>285337</b>

# **STATISTICAL TABLES**

**TABLE - 1  
BORROWING ACCOUNT**

(Rs. Lakhs)

Items	2004-05(A/C)		2005-06(R.E.)		2006-07(B.E.)	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
<b>Revenue + Capital</b>						
<b>A. A/C</b>	<b>724887</b>	<b>838218</b>	<b>938443</b>	<b>1036531</b>	<b>1079718</b>	<b>1222877</b>
<b>I. Borrowing at home</b>						
1. Internal debt	148062	12378	121400	27931	140300	37477
2. Small saving, provident funds, etc.	44919	39112	45905	39836	46165	40036
3. Other debt						
<b>Total</b>	<b>192981</b>	<b>51490</b>	167305	67767	<b>186465</b>	<b>77513</b>
<b>Net receipts</b>	<b>141491</b>		99538		<b>108952</b>	
<b>II. Borrowing abroad</b>						
1. External debt						
2. Other debt						
<b>Total</b>						
<b>Net receipts</b>						
<b>III. Extra budgetary receipts and adjustments</b>						
Loans from Govt. Of						
1. India	42920	102787	11096	11092	14610	11280
2. Loans and advances by State Govt.	1480	11304	4085	37489	7386	8103
3. Inter- State settlement						
4. Contingency funds						
5. Reserve funds	30107	24947	29042	28589	51867	39561
6. Deposits & advances	90021	68577	113196	101106	116384	107152
7. Suspense & miscellaneous	2383744	2363833	1455739	1452317	1454070	1454117
8. Remittance	221739	225674	241469	239971	241469	239971
9. Cash balance	-279	770	770	-13717	-13718	-22323
10. Funds-revenue account	3413	28386	4010	29098	4010	51872
11. Funds-commercial account (Depreciation )						
<b>TOTAL</b>	<b>2773145</b>	<b>2826278</b>	<b>1859407</b>	<b>1885945</b>	<b>1876078</b>	<b>1889733</b>
<b>NET RECEIPTS</b>	<b>-53133</b>		<b>-26538</b>		<b>-13655</b>	

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

(Rs. Lakhs )

Items		YEARS		
		2004-2005 (A/C)	2005-2006 (R.E.)	200-2007 (B.E.)
1		2	3	4
<b>Expenditure</b>				
<b>1.</b>	<b>Total Consumption expenditure</b>	<b>283042</b>	<b>302386</b>	<b>375285</b>
1.1	Compensation of employees	245017	249249	294823
a)	Wages and salaries	213705	212607	252735
b)	Pension	31312	36642	42088
1.2	Net purchases of commodities and services	38025	53137	80462
a)	Purchases	45146	68686	85803
b)	Maintenance	13515	7768	18762
c)	Less sales	20636	23317	24103
<b>2.</b>	<b>Benefits</b>	<b>21037</b>	<b>32036</b>	<b>38002</b>
<b>3.</b>	<b>Net interest paid</b>	<b>115191</b>	<b>101036</b>	<b>114824</b>
3.1	Public authorities	31007	18552	13908
a)	Centre	31007	18552	13908
b)	States			
c)	Local authorities			
3.2	Foreign Agencies			
3.3	Others	84184	82484	100916
3.4	Less Commercial interest			
<b>4.</b>	<b>Subsidies</b>	<b>48590</b>	<b>53186</b>	<b>27694</b>
<b>5.</b>	<b>Total Current Transfers</b>	<b>74027</b>	<b>132235</b>	<b>137400</b>
5.1	Other sectors	74027	132235	137400
5.2	Foreign			
<b>6.</b>	<b>Total inter-Government transfers</b>	<b>61731</b>	<b>96368</b>	<b>98996</b>
6.1	Current transfer to	50079	86399	88086
a)	Centre			
b)	States			
c)	Local authorities	50079	86399	88086
6.2	Capital transfer to	11652	9969	10910
a)	Centre			
b)	States			
c)	Local authorities	11652	9969	10910
7.	Surplus on current account	72393	164813	230114
<b>8.</b>	<b>TOTAL CURRENT EXPENDITURE</b>	<b>676011</b>	<b>882060</b>	<b>1022315</b>

TABLE - 2

## INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs )

Items	YEARS		
	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
1	2	3	4
<b>Receipts</b>			
<b>1. Income from entrepreneurship and property</b>	<b>64784</b>	<b>70247</b>	<b>84645</b>
1.1 Profits/Loss	-8455	-9422	-7401
1.2 Income from property	73239	79669	92046
1.2.1 Net interest received	4585	6567	6949
(a) Public authorities	475	648	960
(i) Centre			
(ii) States			
(iii) Local authorities	475	648	960
(b) Foreign			
(c) From other sectors	4110	5919	5989
1.2.2 Other property receipts	68654	73102	85097
<b>2. Total tax revenue</b>	<b>485230</b>	<b>648226</b>	<b>745580</b>
2.1 Total direct taxes	91265	126873	147018
(a) Corporation taxes	53400	75973	81586
(b) Land revenue	786	3333	10837
(c) Other direct taxes	37079	47567	54595
2.2 Total indirect taxes	393965	521353	598562
(a) Customs	37683	37642	43271
(b) Excise, Central	52193	67297	77360
(c) Excise, State	29125	56782	62460
(d) Sales tax	167386	218823	250062
(e) Service tax	9968	13123	15086
(f) Stamps & Registration	23090	24207	32795
(g) Other taxes and duties	74520	103479	117528
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>35912</b>	<b>9842</b>	<b>9079</b>
<b>4. Total transfer from Public Authorities</b>	<b>90085</b>	<b>153745</b>	<b>183011</b>
4.1 Centre	90085	153745	183011
4.2 States			
4.3 Local authorities			
<b>5. TOTAL RECEIPTS</b>	<b>676011</b>	<b>882060</b>	<b>1022315</b>

**TABLE - 3**  
**CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT**

(Rs. Lakhs )

Items		YEARS		
		2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
1		2	3	4
<b>I.</b>	<b>Expenditure</b>			
	<b>Administration</b>			
1.	Capital outlay	83637	134831	209838
2.	Net purchase of physical assets	0	0	0
2.1	Second hand assets			
2.2	Land			
3.	Change in stock	2678	72	72
3.1	Inventory	2678	72	72
3.2	Others			
4.	Capital transfer	11424	33484	37722
4.1	For capital formation	7979	28522	33750
4.2	For others	3445	4962	3972
<b>5.</b>	<b>Total (1 to 4 )</b>	<b>97739</b>	<b>168387</b>	<b>247632</b>
	<b>Enterprise</b>			
6.	Capital outlay	60666	66047	74396
7.	Net purchase of physical assets	0	0	0
7.1	Second hand assets			
7.2	Land			
8.	Change in stock	387	-19	1031
<b>9.</b>	<b>Total (6 to 8 )</b>	<b>61053</b>	<b>66028</b>	<b>75427</b>
<b>10.</b>	<b>TOTAL EXPENDITURE</b>	<b>158792</b>	<b>234415</b>	<b>323059</b>
<b>II.</b>	<b>Receipts</b>			
11.	Surplus on current account	72393	164813	230114
12.	Consumption of fixed capital			
13.	Foreign grants			
14.	Net budgetary borrowing	141491	99538	108952
14.1	At home	141491	99538	108952
14.2	From abroad			
15.	Other liabilities	-55092	-29936	-16007
15.1	Net extra budgetary borrowing	-53133	-26538	-13655
15.2	Less net purchase of financial assets	1959	3398	2352
<b>16.</b>	<b>TOTAL RECEIPTS (11 to 15 )</b>	<b>158792</b>	<b>234415</b>	<b>323059</b>

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

(Rs. Lakhs )

Items	YEARS		
	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
1	2	3	4
Expenditure			
1. Purchase of commodity & services (including maintenance )	10140	10408	8873
2. Compensation of employees	21199	21375	23474
2.1 Salary, Allowances & Wages	18873	19107	21069
2.2 Benefits	201	376	286
2.3 Pension	2125	1892	2119
4. Rent	0	0	0
5. Interest	0	0	0
6. Consumption of fixed capital	0	0	0
7. Profits	-8455	-9422	-7401
<b>8. TOTAL EXPENDITURE</b>	<b>22884</b>	<b>22361</b>	<b>24946</b>
Receipts			
9. Sales	16249	19634	21889
10. Imputed irrigation subsidy	6635	2727	3057
<b>11. TOTAL RECEIPTS</b>	<b>22884</b>	<b>22361</b>	<b>24946</b>



**TABLE - 5**

**PRODUCTION ACCOUNT OF ADMINISREATIVE DEPARTMENTS**

(Rs. Lakhs )

Items	YEARS		
	2004-2005 (A/C)	2005-2006 (R.E.)	2006-2007 (B.E.)
1	2	3	4
1. Purchase of Commodities & Services including Maintenance	58661	76454	104565
2. Compensation of employees	266054	281285	332825
2.1 Salary, Allowances & Wages	213705	212607	252735
2.2 Benefits	21037	32036	38002
2.3 Pension	31312	36642	42088
3. Consumption of fixed Capital	0	0	0
<b>Gross Input (1to3)</b>	<b>324715</b>	<b>357739</b>	<b>437390</b>
4. Production of Goods & Services	324715	357739	437390
4.1 Services Produced for own use	304079	334422	413287
4.2 Sale of Goods & Services	20636	23317	24103
<b>Gross output (4)</b>	<b>324715</b>	<b>357739</b>	<b>437390</b>

**TABLE - 6**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2004-2005 (A/C)

(Rs. Lakh)

Items	Salary	Pension	Allowances & Wages	Total
1	2	3	4	6
<b>1. Total Administration</b>	<b>201788</b>	<b>52349</b>	<b>11917</b>	<b>266054</b>
Less				<b>0</b>
<b>2. Construction</b> (Repair & Maintenance)	<b>3315</b>	<b>860</b>	<b>185</b>	<b>4360</b>
				<b>0</b>
<b>3. Water Supply</b>	<b>1900</b>	<b>493</b>	<b>792</b>	<b>3185</b>
<b>4. Other Services</b>	<b>118890</b>	<b>30843</b>	<b>3961</b>	<b>153694</b>
a) Education	98644	25591	3122	127357
b) Medical and Public Health	20246	5252	839	26337
c) Sanitation				<b>0</b>
<b>5. Sub Total (2 to 4)</b>	<b>124105</b>	<b>32196</b>	<b>4938</b>	<b>161239</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>77683</b>	<b>20153</b>	<b>6979</b>	<b>104815</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	7447	1155	4999	<b>13601</b>
2. Irrigation	6199	962	177	<b>7338</b>
3. Printing Press	51	8	0	<b>59</b>
<b>Total Departmental Commercial</b>	<b>13697</b>	<b>2125</b>	<b>5176</b>	<b>20998</b>
<b>GROSS TOTAL (Adm.+Comm.)</b>	<b>215485</b>	<b>54474</b>	<b>17093</b>	<b>287052</b>

**TABLE - 6**  
**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**  
YEAR-2005-2006 (R. E.)

(Rs. Lakh)

Items	Salary	Pension	Allowances & Wages	Total
<b>1. Total Administration</b>	<b>202232</b>	<b>36642</b>	<b>10375</b>	<b>249249</b>
Less				<b>0</b>
<b>2. Construction</b> (Repair & Maintenance)	<b>2737</b>	<b>496</b>	<b>337</b>	<b>3570</b>
				<b>0</b>
<b>3. Water Supply</b>	<b>2653</b>	<b>481</b>	<b>1142</b>	<b>4276</b>
<b>4. Other Services</b>	<b>117496</b>	<b>21288</b>	<b>2210</b>	<b>140994</b>
a) Education	96907	17558	1598	116063
b) Medical and Public Health	20589	3730	612	24931
c) Sanitation				
<b>5. Sub Total (2 to 4)</b>	<b>122886</b>	<b>22265</b>	<b>3689</b>	<b>148840</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>79346</b>	<b>14377</b>	<b>6686</b>	<b>100409</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	7760	1406	6585	<b>15751</b>
2. Irrigation	2537	459	2053	<b>5049</b>
3. Printing Press	147	27	25	<b>199</b>
<b>Total Departmental Commercial</b>	<b>10444</b>	<b>1892</b>	<b>8663</b>	<b>20999</b>
<b>GROSS TOTAL (Adm.+Comm.)</b>	<b>212676</b>	<b>38534</b>	<b>19038</b>	<b>270248</b>

**TABLE - 6**

**ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION**

YEAR-2006-2007 (B.E.)

(Rs. Lakh)

Items	Salary	Pension	Allowances & Wages	Total Compensation
1	2	3	4	6
<b>1. Total Administration</b>	<b>238197</b>	<b>42088</b>	<b>14538</b>	<b>294823</b>
Less				<b>0</b>
<b>2. Construction</b>	<b>4235</b>	<b>748</b>	<b>286</b>	<b>5269</b>
(Repair & Maintenance)				<b>0</b>
<b>3. Water Supply</b>	<b>2809</b>	<b>496</b>	<b>1180</b>	<b>4485</b>
<b>4. Other Services</b>	<b>127019</b>	<b>22443</b>	<b>4924</b>	<b>154386</b>
a) Education	101053	17855	2355	<b>121263</b>
b) Medical and Public Health	25966	4588	2569	<b>33123</b>
c) Sanitation				<b>0</b>
<b>5. Sub Total (2 to 4)</b>	<b>134063</b>	<b>23687</b>	<b>6390</b>	<b>164140</b>
<b>6. Public Administration ( 1- 5 )</b>	<b>104134</b>	<b>18401</b>	<b>8148</b>	<b>130683</b>
<b>DEPARTMENTAL COMMERCIAL UNDERTAKINGS</b>				
1. Forest	8706	1538	6844	<b>17088</b>
2. Irrigation	3127	553	2210	<b>5890</b>
3. Printing Press	157	28	25	<b>210</b>
<b>Total Departmental Commercial</b>	<b>11990</b>	<b>2119</b>	<b>9079</b>	<b>23188</b>
<b>GROSS TOTAL (Adm.+Comm.)</b>	<b>250187</b>	<b>44207</b>	<b>23617</b>	<b>318011</b>

**TABLE-7**  
**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES**  
**DEPARTMENTAL ENTERPRISES 2004-2005 (A/C)**

(Rs. Lakhs )

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Profits	Depre- ciation	Receipts			Net Product (2+9+10)	Gross Product (11+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	7338	45	982	0	0	1691	0	0	0	0	3421	6635	10056	7338	7338
2. Forest	13601	155	5586	368	307	813	0	0	-8121	0	12709	0	12709	5480	5480
3. Manufacturing	59	1	393	0	0	0	0	0	-334	0	119	0	119	-275	-275
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	59	1	393	0	0	0	0	0	-334	0	119	0	119	-275	-275
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>20998</b>	<b>201</b>	<b>6961</b>	<b>368</b>	<b>307</b>	<b>2504</b>	<b>0</b>	<b>0</b>	<b>-8455</b>	<b>0</b>	<b>16249</b>	<b>6635</b>	<b>22884</b>	<b>12543</b>	<b>12543</b>

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES  
DEPARTMENTAL ENTERPRISES 2005-2006 (R.E.)**

(Rs. Lakhs )

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Profits	Depre- ciation	Receipts			Net Product (2+9+10)	Gross Product (11+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	5049	170	605	0	0	1346	0	0	0	0	4443	2727	7170	5049	5049
2. Forest	15751	201	6344	530	400	851	0	0	-9129	0	14948	0	14948	6622	6622
3. Manufacturing	199	5	332	0	0	0	0	0	-293	0	243	0	243	-94	-94
3.1Milk supply															
3.2Printing press	199	5	332	0	0	0	0	0	-293	0	243	0	243	-94	-94
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>20999</b>	<b>376</b>	<b>7281</b>	<b>530</b>	<b>400</b>	<b>2197</b>	<b>0</b>	<b>0</b>	<b>-9422</b>	<b>0</b>	<b>19634</b>	<b>2727</b>	<b>22361</b>	<b>11577</b>	<b>11577</b>

TABLE-7

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES  
DEPARTMENTAL ENTERPRISES 2006-2007 (B.E.)**

(Rs. Lakhs )

Items	Compen- sation of employees	Benefits	Purchase of goods and services	Maintenance			Rent	Inte- rest	Profits	Depre- ciation	Receipts			Net Product (2+9+10)	Gross Product (11+15)
				B(m)	R(m)	C(m)					Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Agriculture (Irrigation)	5890	72	339	0	0	1215	0	0	0	0	4459	3057	7516	5890	5890
2. Forest	17088	209	5144	560	400	827	0	0	-7059	0	17169	0	17169	10029	10029
3. Manufacturing	210	5	388	0	0	0	0	0	-342	0	261	0	261	-132	-132
3.1Milk supply															
3.2Printing press	210	5	388	0	0	0	0	0	-342	0	261	0	261	-132	-132
4. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>23188</b>	<b>286</b>	<b>5871</b>	<b>560</b>	<b>400</b>	<b>2042</b>	<b>0</b>	<b>0</b>	<b>-7401</b>	<b>0</b>	<b>21889</b>	<b>3057</b>	<b>24946</b>	<b>15787</b>	<b>15787</b>

**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2004-2005 (A/C)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>22888</b>	<b>31501</b>	<b>20967</b>	<b>784</b>	<b>5529</b>	<b>73</b>	<b>1895</b>	<b>0</b>	<b>83637</b>	<b>0</b>	<b>83637</b>	<b>2678</b>	<b>86315</b>
Less											<b>0</b>		
<b>2. Construction</b> (Repairs and Maintenance)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>348</b>	<b>0</b>	<b>348</b>	<b>569</b>	<b>917</b>
<b>3. Water supply</b>	<b>0</b>	<b>0</b>	<b>9768</b>	<b>0</b>	<b>107</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>9881</b>	<b>0</b>	<b>9881</b>	<b>277</b>	<b>10158</b>
<b>4. Other services</b>	<b>9541</b>	<b>0</b>	<b>2341</b>	<b>3</b>	<b>1957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13842</b>	<b>0</b>	<b>13842</b>		<b>13842</b>
i. Education	6658	0	2231	0	1099	0	0	0	9988	0	9988	0	9988
ii Medical and public health	2883	0	13	3	858	0	0	0	3757	0	3757	0	3757
iii Sanitation	0	0	97	0	0	0	0	0	97	0	97	0	97
<b>5. Total (2 to 4)</b>	<b>9541</b>	<b>0</b>	<b>12109</b>	<b>3</b>	<b>2412</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>24071</b>	<b>0</b>	<b>24071</b>	<b>846</b>	<b>24917</b>
<b>6. Public Adm.(1-5)</b>	<b>13347</b>	<b>31501</b>	<b>8858</b>	<b>781</b>	<b>3117</b>	<b>67</b>	<b>1895</b>	<b>0</b>	<b>59566</b>	<b>0</b>	<b>59566</b>	<b>1832</b>	<b>61398</b>

**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2005-2006 (R.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>31201</b>	<b>53587</b>	<b>35367</b>	<b>1423</b>	<b>11299</b>	<b>19</b>	<b>1935</b>	<b>0</b>	<b>134831</b>	<b>0</b>	<b>134831</b>	<b>72</b>	<b>134903</b>
Less									<b>0</b>		<b>0</b>		<b>0</b>
<b>2. Construction</b> (Repairs and Maintenance)					<b>849</b>				<b>849</b>		<b>849</b>		<b>849</b>
									<b>0</b>		<b>0</b>		<b>0</b>
<b>3. Water supply</b>	<b>11</b>		<b>14828</b>	<b>100</b>	<b>121</b>	<b>2</b>			<b>15062</b>		<b>15062</b>		<b>15062</b>
<b>4. Other services</b>	<b>11905</b>	<b>0</b>	<b>2195</b>	<b>25</b>	<b>5714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19839</b>		<b>19839</b>	<b>20</b>	<b>19859</b>
i. Education	9529		566	11	3293				<b>13399</b>		<b>13399</b>	20	<b>13419</b>
ii Medical and public health	2376		4	14	2421				<b>4815</b>		<b>4815</b>		<b>4815</b>
iii Sanitation			1625						<b>1625</b>		<b>1625</b>		<b>1625</b>
<b>5. Total (2 to 4)</b>	<b>11916</b>	<b>0</b>	<b>17023</b>	<b>125</b>	<b>6684</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>35750</b>	<b>0</b>	<b>35750</b>	<b>20</b>	<b>35770</b>
<b>6. Public Adm.(1-5)</b>	<b>19285</b>	<b>53587</b>	<b>18344</b>	<b>1298</b>	<b>4615</b>	<b>17</b>	<b>1935</b>	<b>0</b>	<b>99081</b>	<b>0</b>	<b>99081</b>	<b>52</b>	<b>99133</b>



**TABLE-8**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- ADMINISTRATION 2006-2007 (B.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Building	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Software	Cultivated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>1. Administration Total</b>	<b>46418</b>	<b>108710</b>	<b>38507</b>	<b>752</b>	<b>15166</b>	<b>45</b>	<b>240</b>	<b>0</b>	<b>209838</b>		<b>209838</b>	<b>72</b>	<b>209910</b>
Less													
<b>2. Construction (Repairs and Maintenance)</b>					<b>878</b>				<b>878</b>		<b>878</b>		<b>878</b>
<b>3. Water supply</b>	<b>11</b>		<b>19919</b>	<b>25</b>	<b>774</b>	<b>3</b>			<b>20732</b>		<b>20732</b>		<b>20732</b>
<b>4. Other services</b>	<b>17084</b>	<b>0</b>	<b>3094</b>	<b>56</b>	<b>7558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27792</b>		<b>27792</b>	<b>20</b>	<b>27812</b>
i. Education	11410		432	8	3996				15846		15846	20	15866
ii Medical and public health	5674		12	48	3562				9296		9296		9296
iii Sanitation			2650						2650		2650		2650
<b>5. Total (2 to 4 )</b>	<b>17095</b>	<b>0</b>	<b>23013</b>	<b>81</b>	<b>9210</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>49402</b>	<b>0</b>	<b>49402</b>	<b>20</b>	<b>49422</b>
<b>6. Public Adm.(1-5)</b>	<b>29323</b>	<b>108710</b>	<b>15494</b>	<b>671</b>	<b>5956</b>	<b>42</b>	<b>240</b>	<b>0</b>	<b>160436</b>	<b>0</b>	<b>160436</b>	<b>52</b>	<b>160488</b>

**TABLE-9**

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- DEPARTMENTAL ENTERPRISES 2004-2005 (A/C)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Build- ing	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	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)			40562		17338	1			57901		57901	387	58288
2. Forest	218	221	1459	7	55		784		2744		2744		2744
3. Manufacturing					21				21		21		21
3.2 Printing press					21				21		21		21
4. Electricity									0		0		0
<b>Total</b>	<b>218</b>	<b>221</b>	<b>42021</b>	<b>7</b>	<b>17414</b>	<b>1</b>	<b>784</b>	<b>0</b>	<b>60666</b>	<b>0</b>	<b>60666</b>	<b>387</b>	<b>61053</b>

**TABLE-9**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- DEPARTMENTAL ENTERPRISES 2005-2006 (R.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to6)	Net purchase of second hand assets	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Agrriculture (Irrigation)			63444	9	484	12			<b>63949</b>		<b>63949</b>		<b>63949</b>
2. Forest	275	275	795	10	56		650		<b>2061</b>		<b>2061</b>		<b>2061</b>
3. Manufacturing	0	0	0	4	33	0	0	0	<b>37</b>	0	<b>37</b>	0	<b>37</b>
3.1 Milk supply									<b>0</b>		<b>0</b>		<b>0</b>
3.2 Printing press				4	33				<b>37</b>		<b>37</b>		<b>37</b>
4. Electricity									<b>0</b>		<b>0</b>		<b>0</b>
<b>Total</b>	<b>275</b>	<b>275</b>	<b>64239</b>	<b>23</b>	<b>573</b>	<b>12</b>	<b>650</b>	<b>0</b>	<b>66047</b>	<b>0</b>	<b>66047</b>	<b>0</b>	<b>66047</b>

**TABLE-9**  
**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY**  
**OF USE- DEPARTMENTAL ENTERPRISES 2006-2007 (B.E.)**

(Rs. Lakhs )

Items	Gross domestic fixed capital formation											Change in stock	Gross/Net capital formation (12+13)
	Buil- ding	Roads & bridges	Other constru- ction	Transport equipment	Machinery equipment	Soft- ware	Cultiv- ated Assets	Animal Stock	Total new outlay (2to6)	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)			70975		551				<b>71526</b>		<b>71526</b>	1031	<b>72557</b>
									<b>0</b>		<b>0</b>		<b>0</b>
2. Forest	774	275	1519	65	117	6			<b>2756</b>		<b>2756</b>		<b>2756</b>
3. Manufacturing	0	0	0	0	114	0	0	0	<b>114</b>	0	<b>114</b>	0	<b>114</b>
3.1 Milk supply									<b>0</b>		<b>0</b>		<b>0</b>
3.2 Printing press					114				<b>114</b>		<b>114</b>		<b>114</b>
4. Electricity									<b>0</b>		<b>0</b>		<b>0</b>
<b>Total</b>	<b>774</b>	<b>275</b>	<b>72494</b>	<b>65</b>	<b>782</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>74396</b>	<b>0</b>	<b>74396</b>	<b>1031</b>	<b>75427</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
Purpose Classification				
1	2	3	4	5
<b>1. General Public Services</b>	<b>58166</b>	<b>11574</b>	<b>1315</b>	<b>68425</b>
1.1 General Administration, External affairs, Public Order & Safety	58166	11574	1315	68425
1.1.1 Public Order & Safety	29301	3738	67	32972
1.1.2 Planning & Statistical Activities	525	98	104	519
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	28340	7738	1144	34934
1.2 General Research	0	0	0	0
<b>2. Defence</b>	<b>418</b>	<b>89</b>	<b>0</b>	<b>507</b>
<b>3. Education Affairs &amp; Services</b>	<b>143420</b>	<b>8556</b>	<b>360</b>	<b>151616</b>
3.1 Administration, Regulation & Research	15236	1041	0	16277
3.1.1 Primary Education Affairs	3859	565	0	4424
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	8163	358	0	8521
3.1.4 Education Affairs n.e.c.	3214	118	0	3332
3.2 School, Universities & Institutions including Subsidiary	128184	7515	360	135339
3.2.1 Primary Education Affairs	96984	3445	272	100157
3.2.2 Secondary Education Affairs	269	149	0	418
3.2.3 Higher Secondary & University Education Affairs	27777	3197	91	30883
3.2.4 Education Affairs n.e.c.	3154	724	-3	3881
<b>4 Health Affairs and services</b>	<b>28173</b>	<b>4869</b>	<b>321</b>	<b>32721</b>
4.1 Administration, Regulation & Research	1835	345	0	2180
4.1.1 Allopathic	1673	316	0	1989
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	158	28	0	186
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	4	1	0	5
4.2 Hospitals, Clinics & Other Health Services	26338	4524	321	30541
4.2.1 Allopathic	24122	4170	320	27972
4.2.2 Homeopathic	119	26	0	145
4.2.3 Ayurvedic	2076	318	1	2393
4.2.4 Unani	21	6	0	27
4.2.5 Other Medical Services	0	4	0	4
<b>5. Social Security and Welfare Affairs and services</b>	<b>5588</b>	<b>13883</b>	<b>915</b>	<b>18556</b>
5.1 Social Security Affairs and services	145	162	17	290
5.2 Welfare Affairs and Services	5443	13721	898	18266
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>7152</b>	<b>466</b>	<b>1095</b>	<b>6523</b>
6.1 Housing and Community Services	7152	466	1067	6551
6.2 Sanitary Affairs Services	0	0	28	-28
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>815</b>	<b>944</b>	<b>9</b>	<b>1750</b>
7.1 Art and Cultural Affairs Services	93	388	0	481
7.2 Recreational and Sporting Services	452	373	0	825
7.3 Toursim Affairs and Services	270	183	9	444
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>22240</b>	<b>18253</b>	<b>16576</b>	<b>23917</b>
8.1 General Administration, Regulation & Research	745	113	119	739
8.2 Agriculture, Forestry, Fishing and Hunting	11484	3669	5500	9653
8.3 Mining, Manufacturing and Construction	2592	785	443	2934
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	10000	-10000
8.4.1 Electricity, Gas, and Steam	0	0	10000	-10000
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	3185	598	164	3619
8.6 Transport and Communication	2708	12989	0	15697
8.6.1 Road transport	2596	12886	0	15482
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	112	103	0	215
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	1526	99	350	1275
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>82</b>	<b>27</b>	<b>45</b>	<b>64</b>
10.1 Relief on Calamities	82	27	45	64
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>266054</b>	<b>58661</b>	<b>20636</b>	<b>304079</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>18776</b>	<b>0</b>	<b>21246</b>	<b>3632</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	18776	0	21246	3632	0
1.1.1 Public Order & Safety	658	0	0	2391	0
1.1.2 Planning & Statistical Activities	12	0	0	29	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	18106	0	21246	1212	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>1005</b>	<b>0</b>	<b>0</b>	<b>201</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>851</b>	<b>0</b>	<b>5278</b>	<b>11244</b>	<b>2394</b>
3.1 Administration, Regulation & Research	38	0	0	202	0
3.1.1 Primary Education Affairs	31	0	0	17	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	4	0	0	4	0
3.1.4 Education Affairs n.e.c.	3	0	0	181	0
3.2 School, Universities & Institutions including Subsidiary	813	0	5278	11042	2394
3.2.1 Primary Education Affairs	544	0	5245	6469	1790
3.2.2 Secondary Education Affairs	0	0	33	210	490
3.2.3 Higher Secondary & University Education Affairs	227	0	0	1123	0
3.2.4 Education Affairs n.e.c.	42	0	0	3240	114
<b>4 Health Affairs and services</b>	<b>212</b>	<b>0</b>	<b>75</b>	<b>911</b>	<b>0</b>
4.1 Administration, Regulation & Research	23	0	16	198	0
4.1.1 Allopathic	21	0	16	198	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	2	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	189	0	59	713	0
4.2.1 Allopathic	176	0	59	616	0
4.2.2 Homeopathic	1	0	0	5	0
4.2.3 Ayurvedic	12	0	0	92	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>52</b>	<b>92</b>	<b>38</b>	<b>12006</b>	<b>411</b>
5.1 Social Security Affairs and services	0	0	2	9745	24
5.2 Welfare Affairs and Services	52	92	36	2261	387
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>17</b>	<b>0</b>	<b>21103</b>	<b>2318</b>	<b>0</b>
6.1 Housing and Community Services	17	0	1710	2318	0
6.2 Sanitary Affairs Services	0	0	19393	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>1520</b>	<b>87</b>
7.1 Art and Cultural Affairs Services	0	0	0	75	0
7.2 Recreational and Sporting Services	14	0	0	107	28
7.3 Toursim Affairs and Services	1	0	0	1338	59
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>109</b>	<b>41863</b>	<b>2339</b>	<b>33628</b>	<b>222</b>
8.1 General Administration, Regulation & Research	18	0	0	6217	0
8.2 Agriculture, Forestry, Fishing and Hunting	58	88	154	11081	152
8.3 Mining, Manufacturing and Construction	21	338	111	462	52
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	12289	0	1995	0
8.4.1 Electricity, Gas, and Steam	0	12289	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	1995	0
8.5 Drinking Water Supply	7	0	2074	216	0
8.6 Transport and Communication	0	0	0	31	0
8.6.1 Road transport	0	0	0	31	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	29148	0	13626	18
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	241	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>21037</b>	<b>41955</b>	<b>50079</b>	<b>65701</b>	<b>3114</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+6+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>151</b>	<b>0</b>	<b>0</b>	<b>25029</b>	<b>112230</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	24878	<b>112079</b>
1.1.1 Public Order & Safety	0	0	0	2391	<b>36021</b>
1.1.2 Planning & Statistical Activities	0	0	0	29	<b>560</b>
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	22458	<b>75498</b>
1.2 General Research	151	0	0	151	<b>151</b>
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201</b>	<b>1713</b>
<b>3. Education Affairs &amp; Services</b>	<b>4611</b>	<b>0</b>	<b>0</b>	<b>23527</b>	<b>175994</b>
3.1 Administration, Regulation & Research	2828	0	0	3030	<b>19345</b>
3.1.1 Primary Education Affairs	0	0	0	17	<b>4472</b>
3.1.2 Secondary Education Affairs	0	0	0	0	<b>0</b>
3.1.3 Higher Secondary & University Education Affairs	2828	0	0	2832	<b>11357</b>
3.1.4 Education Affairs n.e.c.	0	0	0	181	<b>3516</b>
3.2 School, Universities & Institutions including Subsidiary	1783	0	0	20497	<b>156649</b>
3.2.1 Primary Education Affairs	0	0	0	13504	<b>114205</b>
3.2.2 Secondary Education Affairs	0	0	0	733	<b>1151</b>
3.2.3 Higher Secondary & University Education Affairs	1513	0	0	2636	<b>33746</b>
3.2.4 Education Affairs n.e.c.	270	0	0	3624	<b>7547</b>
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986</b>	<b>33919</b>
4.1 Administration, Regulation & Research	0	0	0	214	<b>2417</b>
4.1.1 Allopathic	0	0	0	214	<b>2224</b>
4.1.2 Homeopathic	0	0	0	0	<b>0</b>
4.1.3 Ayurvedic	0	0	0	0	<b>188</b>
4.1.4 Unani	0	0	0	0	<b>0</b>
4.1.5 Other Medical Services	0	0	0	0	<b>5</b>
4.2 Hospitals, Clinics & Other Health Services	0	0	0	772	<b>31502</b>
4.2.1 Allopathic	0	0	0	675	<b>28823</b>
4.2.2 Homeopathic	0	0	0	5	<b>151</b>
4.2.3 Ayurvedic	0	0	0	92	<b>2497</b>
4.2.4 Unani	0	0	0	0	<b>27</b>
4.2.5 Other Medical Services	0	0	0	0	<b>4</b>
<b>5. Social Security and Welfare Affairs and services</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>12616</b>	<b>31224</b>
5.1 Social Security Affairs and services	0	0	0	9771	<b>10061</b>
5.2 Welfare Affairs and Services	69	0	0	2845	<b>21163</b>
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	<b>0</b>

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+6+14)
	Transfers, Autonomous Bodies	Transfer, Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	23421	<b>29961</b>
6.1 Housing and Community Services	0	0	0	4028	<b>10596</b>
6.2 Sanitary Affairs Services	0	0	0	19393	<b>19365</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	1607	<b>3372</b>
7.1 Art and Cultural Affairs Services	0	0	0	75	<b>556</b>
7.2 Recreational and Sporting Services	0	0	0	135	<b>974</b>
7.3 Toursim Affairs and Services	0	0	0	1397	<b>1842</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>381</b>	<b>0</b>	<b>0</b>	78433	<b>102459</b>
8.1 General Administration, Regulation & Research	0	0	0	6217	<b>6974</b>
8.2 Agriculture, Forestry, Fishing and Hunting	381	0	0	11856	<b>21567</b>
8.3 Mining, Manufacturing and Construction	0	0	0	963	<b>3918</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	14284	<b>4284</b>
8.4.1 Electricity, Gas, and Steam	0	0	0	12289	<b>2289</b>
8.4.2 Atomic energy	0	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	1995	<b>1995</b>
8.5 Drinking Water Supply	0	0	0	2290	<b>5916</b>
8.6 Transport and Communication	0	0	0	31	<b>15728</b>
8.6.1 Road transport	0	0	0	31	<b>15513</b>
8.6.2 Water transport	0	0	0	0	<b>0</b>
8.6.3 Air transport	0	0	0	0	<b>215</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	0	<b>0</b>
8.7 Other Economic Services n.e.c.	0	0	0	42792	<b>44072</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	<b>0</b>
9.1 Waste Management	0	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	241	<b>305</b>
10.1 Relief on Calamities	0	0	0	241	<b>305</b>
10.2 Other Miscellaneous Services	0	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>5212</b>	<b>0</b>	<b>0</b>	<b>166061</b>	<b>491177</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>2993</b>	<b>0</b>	<b>92</b>	<b>1645</b>	<b>5</b>
1.1 General Administration, External affairs, Public Order & Safety	2993	0	92	1645	5
1.1.1 Public Order & Safety	0	0	58	686	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.	2993	0	34	958	5
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>22</b>	<b>0</b>	<b>44</b>	<b>1</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>6801</b>	<b>41</b>	<b>22</b>	<b>1721</b>	<b>61</b>
3.1 Administration, Regulation & Research	41	41	13	676	60
3.1.1 Primary Education Affairs	41	41	13	464	51
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	212	9
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidary	6760	0	9	1045	1
3.2.1 Primary Education Affairs	1434	0	0	339	0
3.2.2 Secondary Education Affairs	2825	0	0	18	0
3.2.3 Higher Secondary & University Education Affairs	2404	0	0	293	1
3.2.4 Education Affairs n.e.c.	97	0	9	395	0
<b>4. Health Affairs and services</b>	<b>2883</b>	<b>0</b>	<b>3</b>	<b>930</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	59	0
4.1.1 Allopathic	0	0	0	52	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	2883	0	3	871	0
4.2.1 Allopathic	2883	0	3	862	0
4.2.2 Homeopathic	0	0	0	1	0
4.2.3 Ayurvedic	0	0	0	8	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>3824</b>	<b>63</b>	<b>14</b>	<b>7</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	6	1	0
5.2 Welfare Affairs and Services	3824	63	8	6	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>5878</b>	<b>2013</b>	<b>528</b>	<b>174</b>	<b>0</b>
6.1 Housing and Community Services	5878	2013	528	67	0
6.2 Sanitary Affairs Services	0	0	0	107	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>317</b>	<b>0</b>	<b>10</b>	<b>1</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	0
7.2 Recreational and Sporting Services	55	0	6	0	0
7.3 Toursim Affairs and Services	262	0	4	1	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>170</b>	<b>29384</b>	<b>71</b>	<b>1050</b>	<b>7</b>
8.1 General Administration, Regulation & Research	1	0	5	8	1
8.2 Agriculture, Forestry, Fishing and Hunting	129	0	0	177	0
8.3 Mining, Manufacturing and Construction	3	0	61	26	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	37	73	0	0	0
8.4.1 Electricity, Gas, and Steam	37	73	0	0	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
8.5 Drinking Water Supply	0	0	0	107	6
8.6 Transport and Communication	0	29311	0	728	0
8.6.1 Road transport	0	29263	0	309	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	48	0	419	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	5	4	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>22888</b>	<b>31501</b>	<b>784</b>	<b>5529</b>	<b>73</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16to24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>569</b>	<b>5394</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	90	569	5394
1.1.1 Public Order & Safety	0	0	40	0	784
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	50	569	4609
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>2274</b>	<b>0</b>	<b>10920</b>
3.1 Administration, Regulation & Research	0	0	43	0	874
3.1.1 Primary Education Affairs	0	0	43	0	653
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	221
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidary	0	0	2231	0	10046
3.2.1 Primary Education Affairs	0	0	31	0	1804
3.2.2 Secondary Education Affairs	0	0	2179	0	5022
3.2.3 Higher Secondary & University Education Affairs	0	0	9	0	2707
3.2.4 Education Affairs n.e.c.	0	0	12	0	513
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>3858</b>
4.1 Administration, Regulation & Research	0	0	29	0	88
4.1.1 Allopathic	0	0	7	0	59
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	22	0	28
4.2 Hospitals, Clinics & Other Health Services	0	0	13	0	3770
4.2.1 Allopathic	0	0	13	0	3761
4.2.2 Homeopathic	0	0	0	0	1
4.2.3 Ayurvedic	0	0	0	0	8
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>581</b>	<b>1832</b>	<b>6321</b>
5.1 Social Security Affairs and services	0	0	0	0	7
5.2 Welfare Affairs and Services	0	0	581	1832	6314
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>1883</b>	<b>0</b>	<b>10476</b>
6.1 Housing and Community Services	0	0	1786	0	10272
6.2 Sanitary Affairs Services	0	0	97	0	204
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>1762</b>	<b>0</b>	<b>2090</b>
7.1 Art and Cultural Affairs Services	0	0	3	0	3
7.2 Recreational and Sporting Services	0	0	1727	0	1788
7.3 Toursim Affairs and Services	0	0	32	0	299
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1895</b>	<b>0</b>	<b>14335</b>	<b>277</b>	<b>47189</b>
8.1 General Administration, Regulation & Research	0	0	0	0	15
8.2 Agriculture, Forestry, Fishing and Hunting	1895	0	2755	0	4956
8.3 Mining, Manufacturing and Construction	0	0	1618	0	1708
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	73	0	183
8.4.1 Electricity, Gas, and Steam	0	0	73	0	183
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	9887	277	10277
8.6 Transport and Communication	0	0	2	0	30041
8.6.1 Road transport	0	0	0	0	29572
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	2	0	469
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	9
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>1895</b>	<b>0</b>	<b>20967</b>	<b>2678</b>	<b>86315</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Authorities	Capital Transfer Individuals	Capital Transfer Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>4004</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	4004	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	4004	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>6323</b>	<b>694</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	0	0
3.1.1 Primary Education Affairs	0	0	0	0	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	6323	694	0
3.2.1 Primary Education Affairs	0	0	5179	0	0
3.2.2 Secondary Education Affairs	0	0	268	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	876	0	0
3.2.4 Education Affairs n.e.c.	0	0	0	694	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>658</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	658	0
4.1.1 Allopathic	0	0	0	658	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1381</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	1381	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>936</b>	<b>2722</b>	<b>0</b>
6.1 Housing and Community Services	0	0	936	2722	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>	<b>61</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	61
7.2 Recreational and Sporting Services	0	0	0	53	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
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>389</b>	<b>2471</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	172	1307	0
8.3 Mining, Manufacturing and Construction	0	0	0	231	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	930	0
8.4.1 Electricity, Gas, and Steam	0	0	0	930	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	217	0	0
8.6 Transport and Communication	0	0	0	0	0
8.6.1 Road transport	0	0	0	0	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	3	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>11652</b>	<b>7979</b>	<b>61</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Ass- ets
	Capital Transfer				
	Capital transferAutho- nomous Bodies	Capital transfers, foreign countries/ organisations	Capital transferstate Govern- ments	Total capital trans- fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4004</b>	<b>1</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	4004	1
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	4004	1
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>2952</b>	<b>0</b>	<b>0</b>	<b>9969</b>	<b>0</b>
3.1 Administration, Regulation & Research	2952	0	0	2952	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	2952	0	0	2952	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	0	7017	0
3.2.1 Primary Education Affairs	0	0	0	5179	0
3.2.2 Secondary Education Affairs	0	0	0	268	0
3.2.3 Higher Secondary & University Education Affairs	0	0	0	876	0
3.2.4 Education Affairs n.e.c.	0	0	0	694	0
<b>4. Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>658</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	658	0
4.1.1 Allopathic	0	0	0	658	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1381</b>	<b>550</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	0	1381	550
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital transfers, foreign countries/organisation	Capital transfer state Governments	Total Capital Trans-fer (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3658</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	3658	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	61	0
7.2 Recreational and Sporting Services	0	0	0	53	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
<b>8. Economic Affairs and Services</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>3292</b>	<b>1408</b>
8.1 General Administration, Regulation & Research	0	0	0	0	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	1479	9
8.3 Mining, Manufacturing and Construction	432	0	0	663	100
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	930	0
8.4.1 Electricity, Gas, and Steam	0	0	0	930	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	217	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	3	1299
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>3384</b>	<b>0</b>	<b>0</b>	<b>23076</b>	<b>1959</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2004-2005 (ACCOUNTS)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total capital expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance Foreign countries/ organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>2017</b>	<b>0</b>	<b>0</b>	<b>11416</b>	<b>123646</b>
1.1 General Administration, External affairs, Public Order & Safety	2017	0	0	11416	123495
1.1.1 Public Order & Safety	0	0	0	784	36805
1.1.2 Planning & Statistical Activities	0	0	0	1	561
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2017	0	0	10631	86129
1.2 General Research	0	0	0	0	151
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>1780</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20889</b>	<b>196883</b>
3.1 Administration, Regulation & Research	0	0	0	3826	23171
3.1.1 Primary Education Affairs	0	0	0	653	5125
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	3173	14530
3.1.4 Education Affairs n.e.c.	0	0	0	0	3516
3.2 School, Universities & Institutions including Subsidiary	0	0	0	17063	173712
3.2.1 Primary Education Affairs	0	0	0	6983	121188
3.2.2 Secondary Education Affairs	0	0	0	5290	6441
3.2.3 Higher Secondary & University Education Affairs	0	0	0	3583	37329
3.2.4 Education Affairs n.e.c.	0	0	0	1207	8754
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4516</b>	<b>38435</b>
4.1 Administration, Regulation & Research	0	0	0	746	3163
4.1.1 Allopathic	0	0	0	717	2941
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	1	189
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	28	33
4.2 Hospitals, Clinics & Other Health Services	0	0	0	3770	35272
4.2.1 Allopathic	0	0	0	3761	32584
4.2.2 Homeopathic	0	0	0	1	152
4.2.3 Ayurvedic	0	0	0	8	2505
4.2.4 Unani	0	0	0	0	27
4.2.5 Other Medical Services	0	0	0	0	4
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8252</b>	<b>39476</b>
5.1 Social Security Affairs and services	0	0	0	7	10068
5.2 Welfare Affairs and Services	0	0	0	8245	29408
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total capital expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/ organization		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>200</b>	<b>823</b>	<b>0</b>	<b>15157</b>	<b>45118</b>
6.1 Housing and Community Services	200	823	0	14953	<b>25549</b>
6.2 Sanitary Affairs Services	0	0	0	204	<b>19569</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2204</b>	<b>5576</b>
7.1 Art and Cultural Affairs Services	0	0	0	64	<b>620</b>
7.2 Recreational and Sporting Services	0	0	0	1841	<b>2815</b>
7.3 Toursim Affairs and Services	0	0	0	299	<b>2141</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>7479</b>	<b>778</b>	<b>0</b>	<b>60146</b>	<b>162605</b>
8.1 General Administration,Regulation& Research	0	0	0	15	<b>6989</b>
8.2 Agriculture, Forestry, Fishing and Hunting	937	0	0	7381	<b>28948</b>
8.3 Mining, Manufacturing and Construction	12	0	0	2483	<b>6401</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	4728	0	0	5841	<b>10125</b>
8.4.1 Electricity, Gas, and Steam	4728	0	0	5841	<b>8130</b>
8.4.2 Atomic energy	0	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	0	<b>1995</b>
8.5 Drinking Water Supply	0	778	0	11272	<b>17188</b>
8.6 Transport and Communication	0	0	0	30041	<b>45769</b>
8.6.1 Road transport	0	0	0	29572	<b>45085</b>
8.6.2 Water transport	0	0	0	0	<b>0</b>
8.6.3 Air transport	0	0	0	469	<b>684</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	0	<b>0</b>
8.7 Other Economic Services n.e.c.	1802	0	0	3113	<b>47185</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>312</b>
10.1 Relief on Calamities	7	0	0	7	<b>312</b>
10.2 Other Miscellaneous Serviceces	0	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>9703</b>	<b>1601</b>	<b>0</b>	<b>122654</b>	<b>613831</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>60391</b>	<b>17131</b>	<b>2662</b>	<b>74860</b>
1.1 General Administration, External affairs, Public Order & Safety	60391	17131	2662	74860
1.1.1 Public Order & Safety	35007	6230	746	40491
1.1.2 Planning & Statistical Activities	567	174	54	687
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	24817	10727	1862	33682
1.2 General Research	0	0	0	0
<b>2. Defence</b>	526	109	0	635
<b>3. Education Affairs &amp; Services</b>	<b>128973</b>	<b>19382</b>	<b>151</b>	<b>148204</b>
3.1 Administration, Regulation & Research	11488	3480	0	14968
3.1.1 Primary Education Affairs	2976	2531	0	5507
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	8387	935	0	9322
3.1.4 Education Affairs n.e.c.	125	14	0	139
3.2 School, Universities & Institutions including Subsidiary	117485	15902	151	133236
3.2.1 Primary Education Affairs	86887	10465	6	97346
3.2.2 Secondary Education Affairs	647	1250	0	1897
3.2.3 Higher Secondary & University Education Affairs	26948	2953	87	29814
3.2.4 Education Affairs n.e.c.	3003	1234	58	4179
<b>4. Health Affairs and services</b>	<b>27150</b>	<b>10210</b>	<b>1003</b>	<b>36357</b>
4.1 Administration, Regulation & Research	2218	723	0	2941
4.1.1 Allopathic	2046	682	0	2728
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	164	37	0	201
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	8	4	0	12
4.2 Hospitals, Clinics & Other Health Services	24932	9487	1003	33416
4.2.1 Allopathic	22677	8755	503	30929
4.2.2 Homeopathic	125	65	0	190
4.2.3 Ayurvedic	2105	652	500	2257
4.2.4 Unani	25	15	0	40
4.2.5 Other Medical Services	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>5406</b>	<b>16264</b>	<b>215</b>	<b>21455</b>
5.1 Social Security Affairs and services	120	255	15	360
5.2 Welfare Affairs and Services	5286	16009	200	21095
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>4071</b>	<b>611</b>	<b>338</b>	<b>4344</b>
6.1 Housing and Community Services	4071	611	328	<b>4354</b>
6.2 Sanitary Affairs Services	0	0	10	<b>-10</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>678</b>	<b>1047</b>	<b>1</b>	<b>1724</b>
7.1 Art and Cultural Affairs Services	81	105	0	<b>186</b>
7.2 Recreational and Sporting Services	480	542	0	<b>1022</b>
7.3 Toursim Affairs and Services	117	400	1	<b>516</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>21974</b>	<b>11672</b>	<b>18941</b>	<b>14705</b>
8.1 General Administration, Regulation & Research	819	131	76	<b>874</b>
8.2 Agriculture, Forestry, Fishing and Hunting	11205	5246	7981	<b>8470</b>
8.3 Mining, Manufacturing and Construction	2928	924	103	<b>3749</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	10000	<b>-10000</b>
8.4.1 Electricity, Gas, and Steam	0	0	10000	<b>-10000</b>
8.4.2 Atomic energy	0	0	0	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>0</b>
8.5 Drinking Water Supply	4276	799	206	<b>4869</b>
8.6 Transport and Communication	1072	4243	0	<b>5315</b>
8.6.1 Road transport	920	4118	0	<b>5038</b>
8.6.2 Water transport	0	0	0	<b>0</b>
8.6.3 Air transport	152	125	0	<b>277</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>
8.7 Other Economic Services n.e.c.	1674	329	575	<b>1428</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	<b>0</b>
9.2 Waste Water Management	0	0	0	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	<b>0</b>
9.4 Environmental Research & Education	0	0	0	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>
<b>10. Other Services</b>	<b>80</b>	<b>28</b>	<b>6</b>	<b>102</b>
10.1 Relief on Calamities	80	28	6	<b>102</b>
10.2 Other Miscellaneous Services	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>249249</b>	<b>76454</b>	<b>23317</b>	<b>302386</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>23335</b>	<b>0</b>	<b>31300</b>	<b>6431</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	23335	0	31300	6431	0
1.1.1 Public Order & Safety	1127	0	0	5250	0
1.1.2 Planning & Statistical Activities	26	0	0	1	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	22182	0	31300	1180	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>1689</b>	<b>0</b>	<b>0</b>	<b>196</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>1370</b>	<b>0</b>	<b>13377</b>	<b>34687</b>	<b>2533</b>
3.1 Administration, Regulation & Research	53	0	0	405	26
3.1.1 Primary Education Affairs	33	0	0	82	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	18	0	0	156	26
3.1.4 Education Affairs n.e.c.	2	0	0	167	0
3.2 School, Universities & Institutions including Subsidiary	1317	0	13377	34282	2507
3.2.1 Primary Education Affairs	720	0	13060	11362	1752
3.2.2 Secondary Education Affairs	165	0	317	2516	617
3.2.3 Higher Secondary & University Education Affairs	280	0	0	1550	16
3.2.4 Education Affairs n.e.c.	152	0	0	18854	122
<b>4 Health Affairs and services</b>	<b>312</b>	<b>0</b>	<b>21</b>	<b>835</b>	<b>0</b>
4.1 Administration, Regulation & Research	39	0	18	76	0
4.1.1 Allopathic	30	0	18	71	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	9	0	0	5	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	273	0	3	759	0
4.2.1 Allopathic	243	0	3	719	0
4.2.2 Homeopathic	2	0	0	15	0
4.2.3 Ayurvedic	28	0	0	25	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>5012</b>	<b>254</b>	<b>6767</b>	<b>19302</b>	<b>512</b>
5.1 Social Security Affairs and services	107	0	0	12354	33
5.2 Welfare Affairs and Services	4905	254	6767	6948	479
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Trans-fers, Indui-viduals	Transfers, Private Institions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>46</b>	<b>0</b>	<b>31356</b>	<b>23123</b>	<b>0</b>
6.1 Housing and Community Services	46	0	5828	23123	0
6.2 Sanitary Affairs Services	0	0	25528	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>1560</b>	<b>161</b>
7.1 Art and Cultural Affairs Services	2	0	0	126	71
7.2 Recreational and Sporting Services	13	0	0	189	25
7.3 Toursim Affairs and Services	7	0	0	1245	65
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>247</b>	<b>50205</b>	<b>3578</b>	<b>32308</b>	<b>375</b>
8.1 General Administration, Regulation & Research	27	0	0	9983	0
8.2 Agriculture, Forestry, Fishing and Hunting	82	695	223	14736	303
8.3 Mining, Manufacturing and Construction	64	332	401	2071	50
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	13253	0	1060	0
8.4.1 Electricity, Gas, and Steam	0	11733	0	60	0
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	1520	0	1000	0
8.5 Drinking Water Supply	41	0	2954	253	0
8.6 Transport and Communication	6	0	0	45	0
8.6.1 Road transport	0	0	0	18	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	6	0	0	27	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	27	35925	0	4160	22
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	140	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3015</b>	<b>0</b>
10.1 Relief on Calamities	3	0	0	3015	0
10.2 Other Miscellaneous Servieces	0	0	0	0	0
<b>TOTAL</b>	<b>32036</b>	<b>50459</b>	<b>86399</b>	<b>121597</b>	<b>3581</b>



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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>371</b>	<b>0</b>	<b>0</b>	<b>38102</b>	<b>136297</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	37731	135926
1.1.1 Public Order & Safety	0	0	0	5250	46868
1.1.2 Planning & Statistical Activities	0	0	0	1	714
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	32480	88344
1.2 General Research	371	0	0	371	371
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196</b>	<b>2520</b>
<b>3. Education Affairs &amp; Services</b>	<b>6226</b>	<b>0</b>	<b>0</b>	<b>56823</b>	<b>206397</b>
3.1 Administration, Regulation & Research	3755	0	0	4186	19207
3.1.1 Primary Education Affairs	15	0	0	97	5637
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	3740	0	0	3922	13262
3.1.4 Education Affairs n.e.c.	0	0	0	167	308
3.2 School, Universities & Institutions including Subsidiary	2471	0	0	52637	187190
3.2.1 Primary Education Affairs	0	0	0	26174	124240
3.2.2 Secondary Education Affairs	0	0	0	3450	5512
3.2.3 Higher Secondary & University Education Affairs	2163	0	0	3729	33823
3.2.4 Education Affairs n.e.c.	308	0	0	19284	23615
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>856</b>	<b>37525</b>
4.1 Administration, Regulation & Research	0	0	0	94	3074
4.1.1 Allopathic	0	0	0	89	2847
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	5	215
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	12
4.2 Hospitals, Clinics & Other Health Services	0	0	0	762	34451
4.2.1 Allopathic	0	0	0	722	31894
4.2.2 Homeopathic	0	0	0	15	207
4.2.3 Ayurvedic	0	0	0	25	2310
4.2.4 Unani	0	0	0	0	40
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>26900</b>	<b>53367</b>
5.1 Social Security Affairs and services	0	0	0	12387	12854
5.2 Welfare Affairs and Services	65	0	0	14513	40513
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification  Purpose Classification	Current expenditure				
	Transfer payment				Total current expenditure (5+6+14)
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to 13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54479</b>	<b>58869</b>
6.1 Housing and Community Services	0	0	0	28951	33351
6.2 Sanitary Affairs Services	0	0	0	25528	25518
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1721</b>	<b>3467</b>
7.1 Art and Cultural Affairs Services	0	0	0	197	385
7.2 Recreational and Sporting Services	0	0	0	214	1249
7.3 Toursim Affairs and Services	0	0	0	1310	1833
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>395</b>	<b>0</b>	<b>0</b>	<b>86861</b>	<b>101813</b>
8.1 General Administration, Regulation & Research	0	0	0	9983	10884
8.2 Agriculture, Forestry, Fishing and Hunting	395	0	0	16352	24904
8.3 Mining, Manufacturing and Construction	0	0	0	2854	6667
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	14313	4313
8.4.1 Electricity, Gas, and Steam	0	0	0	11793	1793
8.4.2 Atomic energy	0	0	0	0	0
8.4.3 Non-conventional Sources of Energy	0	0	0	2520	2520
8.5 Drinking Water Supply	0	0	0	3207	8117
8.6 Transport and Communication	0	0	0	45	5366
8.6.1 Road transport	0	0	0	18	5056
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	27	310
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	40107	41562
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>140</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	140	140
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3015</b>	<b>3120</b>
10.1 Relief on Calamities	0	0	0	3015	3120
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>7057</b>	<b>0</b>	<b>0</b>	<b>269093</b>	<b>603515</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>5508</b>	<b>0</b>	<b>917</b>	<b>1252</b>	<b>4</b>
1.1 General Administration, External affairs, Public Order & Safety	5508	0	917	1252	4
1.1.1 Public Order & Safety	0	0	522	158	0
1.1.2 Planning & Statistical Activities	0	0	0	16	1
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	5508	0	395	1078	3
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>25</b>	<b>0</b>	<b>12</b>	<b>2</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>10346</b>	<b>97</b>	<b>74</b>	<b>4508</b>	<b>10</b>
3.1 Administration, Regulation & Research	622	97	63	1032	9
3.1.1 Primary Education Affairs	622	97	25	12	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	4	1020	9
3.1.4 Education Affairs n.e.c.	0	0	34	0	0
3.2 School, Universities & Institutions including Subsidiary	9724	0	11	3476	1
3.2.1 Primary Education Affairs	1998	0	0	556	0
3.2.2 Secondary Education Affairs	6340	0	0	57	1
3.2.3 Higher Secondary & University Education Affairs	1153	0	0	2117	0
3.2.4 Education Affairs n.e.c.	233	0	11	746	0
<b>4 Health Affairs and services</b>	<b>2376</b>	<b>0</b>	<b>21</b>	<b>2671</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	7	250	0
4.1.1 Allopathic	0	0	7	51	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	184	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	2376	0	14	2421	0
4.2.1 Allopathic	2376	0	14	2324	0
4.2.2 Homeopathic	0	0	0	3	0
4.2.3 Ayurvedic	0	0	0	94	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>7585</b>	<b>1465</b>	<b>38</b>	<b>110</b>	<b>1</b>
5.1 Social Security Affairs and services	0	0	0	67	0
5.2 Welfare Affairs and Services	7585	1465	38	43	1
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>3972</b>	<b>2207</b>	<b>61</b>	<b>101</b>	<b>0</b>
6.1 Housing and Community Services	3972	2207	61	101	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>570</b>	<b>0</b>	<b>13</b>	<b>12</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	2	0
7.2 Recreational and Sporting Services	58	0	4	7	0
7.3 Toursim Affairs and Services	512	0	9	3	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>819</b>	<b>49818</b>	<b>287</b>	<b>2643</b>	<b>4</b>
8.1 General Administration, Regulation & Research	1	0	24	45	1
8.2 Agriculture, Forestry, Fishing and Hunting	569	0	100	810	1
8.3 Mining, Manufacturing and Construction	178	790	53	151	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	60	120	0	0	0
8.4.1 Electricity, Gas, and Steam	60	120	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	11	0	100	121	2
8.6 Transport and Communication	0	48908	0	1381	0
8.6.1 Road transport	0	48826	0	639	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	82	0	742	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	10	135	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>31201</b>	<b>53587</b>	<b>1423</b>	<b>11299</b>	<b>19</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>482</b>	<b>0</b>	<b>8163</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	482	0	8163
1.1.1 Public Order & Safety	0	0	147	0	827
1.1.2 Planning & Statistical Activities	0	0	0	0	17
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	335	0	7319
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>664</b>	<b>20</b>	<b>15719</b>
3.1 Administration, Regulation & Research	0	0	98	0	1921
3.1.1 Primary Education Affairs	0	0	98	0	854
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	1033
3.1.4 Education Affairs n.e.c.	0	0	0	0	34
3.2 School, Universities & Institutions including Subsidiary	0	0	566	20	13798
3.2.1 Primary Education Affairs	0	0	2	20	2576
3.2.2 Secondary Education Affairs	0	0	427	0	6825
3.2.3 Higher Secondary & University Education Affairs	0	0	113	0	3383
3.2.4 Education Affairs n.e.c.	0	0	24	0	1014
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>0</b>	<b>5122</b>
4.1 Administration, Regulation & Research	0	0	50	0	307
4.1.1 Allopathic	0	0	35	0	93
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	184
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	4	0	4815
4.2.1 Allopathic	0	0	4	0	4718
4.2.2 Homeopathic	0	0	0	0	3
4.2.3 Ayurvedic	0	0	0	0	94
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>2388</b>	<b>50</b>	<b>11637</b>
5.1 Social Security Affairs and services	0	0	0	0	67
5.2 Welfare Affairs and Services	0	0	2388	50	11570
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24)
1	21	22	23	24	25
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>8602</b>	<b>0</b>	<b>14943</b>
6.1 Housing and Community Services	0	0	6977	0	13318
6.2 Sanitary Affairs Services	0	0	1625	0	1625
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>667</b>	<b>2</b>	<b>1264</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	2
7.2 Recreational and Sporting Services	0	0	621	2	692
7.3 Toursim Affairs and Services	0	0	46	0	570
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>1935</b>	<b>0</b>	<b>22507</b>	<b>0</b>	<b>78013</b>
8.1 General Administration, Regulation & Research	0	0	0	0	71
8.2 Agriculture, Forestry, Fishing and Hunting	1935	0	5998	0	9413
8.3 Mining, Manufacturing and Construction	0	0	1559	0	2731
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	120	0	300
8.4.1 Electricity, Gas, and Steam	0	0	120	0	300
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	14828	0	15062
8.6 Transport and Communication	0	0	2	0	50291
8.6.1 Road transport	0	0	0	0	49465
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	2	0	826
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	145
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>
10.1 Relief on Calamities	0	0	3	0	3
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>1935</b>	<b>0</b>	<b>35367</b>	<b>72</b>	<b>134903</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Privat Institutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>1917</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	1917	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	1917	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>6210</b>	<b>2057</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	776	0
3.1.1 Primary Education Affairs	0	0	0	26	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	750	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	6210	1281	0
3.2.1 Primary Education Affairs	0	0	4670	1	0
3.2.2 Secondary Education Affairs	0	0	501	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	1039	1100	0
3.2.4 Education Affairs n.e.c.	0	0	0	180	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	25	0
4.1.1 Allopathic	0	0	0	25	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>2955</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	25	2955	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purcha se of assets- Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Autho- rities	Capital Transf er Indi- viduals	Capital Transfe rPrivat Insti- tutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>1332</b>	<b>12804</b>	<b>0</b>
6.1 Housing and Community Services	0	0	1157	12804	0
6.2 Sanitary Affairs Services	0	0	175	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1200</b>	<b>69</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	69
7.2 Recreational and Sporting Services	0	0	0	1200	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
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>9481</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	171	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	212	2548	0
8.3 Mining, Manufacturing and Construction	0	0	2	2940	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	3558	0
8.4.1 Electricity, Gas, and Steam	0	0	0	3558	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	271	0	0
8.6 Transport and Communication	0	0	0	168	0
8.6.1 Road transport	0	0	0	168	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	96	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>9969</b>	<b>28522</b>	<b>69</b>



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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Ass-ets
	Capital Transfer				
	Capital TransferAutonomous Bodies	Capital transfers, foreign countries/ organisations	Capital transfer State Governments	Total capital transfers (28 to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1917</b>	<b>19</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	1917	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	1917	19
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>4693</b>	<b>0</b>	<b>0</b>	<b>12960</b>	<b>0</b>
3.1 Administration, Regulation & Research	4380	0	0	5156	0
3.1.1 Primary Education Affairs	0	0	0	26	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	4380	0	0	5130	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	313	0	0	7804	0
3.2.1 Primary Education Affairs	0	0	0	4671	0
3.2.2 Secondary Education Affairs	0	0	0	501	0
3.2.3 Higher Secondary & University Education Affairs	113	0	0	2252	0
3.2.4 Education Affairs n.e.c.	200	0	0	380	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	25	0
4.1.1 Allopathic	0	0	0	25	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2980</b>	<b>750</b>
5.1 Social Security Affairs and services	0	0	0	0	200
5.2 Welfare Affairs and Services	0	0	0	2980	550
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/ organisations	Capital transfer State Governments	Total capital trans-fer (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14136</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	<b>13961</b>	0
6.2 Sanitary Affairs Services	0	0	0	<b>175</b>	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1269</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	<b>69</b>	0
7.2 Recreational and Sporting Services	0	0	0	<b>1200</b>	0
7.3 Toursim Affairs and Services	0	0	0	<b>0</b>	0
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>	0
<b>8. Economic Affairs and Services</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>10166</b>	<b>2629</b>
8.1 General Administration, Regulation & Research	0	0	0	<b>171</b>	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	<b>2760</b>	53
8.3 Mining, Manufacturing and Construction	200	0	0	<b>3142</b>	6
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	<b>3558</b>	0
8.4.1 Electricity, Gas, and Steam	0	0	0	<b>3558</b>	0
8.4.2 Atomic energy	0	0	0	<b>0</b>	0
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>0</b>	0
8.5 Drinking Water Supply	0	0	0	<b>271</b>	0
8.6 Transport and Communication	0	0	0	<b>168</b>	0
8.6.1 Road transport	0	0	0	<b>168</b>	0
8.6.2 Water transport	0	0	0	<b>0</b>	0
8.6.3 Air transport	0	0	0	<b>0</b>	0
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>	0
8.7 Other Economic Services n.e.c.	0	0	0	<b>96</b>	2570
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	<b>0</b>	0
9.2 Waste Water Management	0	0	0	<b>0</b>	0
9.3 Prevention and Control of Pollution	0	0	0	<b>0</b>	0
9.4 Environmental Research & Education	0	0	0	<b>0</b>	0
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	<b>0</b>	0
10.2 Other Miscellaneous Servicees	0	0	0	<b>0</b>	0
<b>TOTAL</b>	<b>4893</b>	<b>0</b>	<b>0</b>	<b>43453</b>	<b>3398</b>

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

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/organization		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>2087</b>	<b>0</b>	<b>0</b>	<b>12186</b>	<b>148483</b>
1.1 General Administration, External affairs, Public Order & Safety	2087	0	0	12186	148112
1.1.1 Public Order & Safety	0	0		827	47695
1.1.2 Planning & Statistical Activities	0	0		17	731
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2087	0		11342	99686
1.2 General Research	0	0		0	371
<b>2. Defence</b>	<b>0</b>	<b>0</b>		<b>39</b>	<b>2559</b>
<b>3. Education Affairs &amp; Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>30679</b>	<b>237076</b>
3.1 Administration, Regulation & Research	2000	0	0	9077	28284
3.1.1 Primary Education Affairs	0	0		880	6517
3.1.2 Secondary Education Affairs	0	0		0	0
3.1.3 Higher Secondary & University Education Affairs	2000	0		8163	21425
3.1.4 Education Affairs n.e.c.	0	0		34	342
3.2 School, Universities & Institutions including Subsidiary	0	0	0	21602	208792
3.2.1 Primary Education Affairs	0	0		7247	131487
3.2.2 Secondary Education Affairs	0	0		7326	12838
3.2.3 Higher Secondary & University Education Affairs	0	0		5635	39458
3.2.4 Education Affairs n.e.c.	0	0		1394	25009
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5147</b>	<b>42672</b>
4.1 Administration, Regulation & Research	0	0	0	332	3406
4.1.1 Allopathic	0	0		118	2965
4.1.2 Homeopathic	0	0		0	0
4.1.3 Ayurvedic	0	0		184	399
4.1.4 Unani	0	0		0	0
4.1.5 Other Medical Services	0	0		30	42
4.2 Hospitals, Clinics & Other Health Services	0	0	0	4815	39266
4.2.1 Allopathic	0	0		4718	36612
4.2.2 Homeopathic	0	0		3	210
4.2.3 Ayurvedic	0	0		94	2404
4.2.4 Unani	0	0		0	40
4.2.5 Other Medical Services	0	0		0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15367</b>	<b>68734</b>
5.1 Social Security Affairs and services	0	0		267	13121
5.2 Welfare Affairs and Services	0	0		15100	55613
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/organization		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>715</b>	<b>1247</b>	<b>0</b>	<b>31041</b>	<b>89910</b>
6.1 Housing and Community Services	715	1247		29241	62592
6.2 Sanitary Affairs Services	0	0		1800	27318
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2533</b>	<b>6000</b>
7.1 Art and Cultural Affairs Services	0	0		71	456
7.2 Recreational and Sporting Services	0	0		1892	3141
7.3 Toursim Affairs and Services	0	0		570	2403
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0		0	0
<b>8. Economic Affairs and Services</b>	<b>29933</b>	<b>0</b>	<b>0</b>	<b>120741</b>	<b>222554</b>
8.1 General Administration, Regulation & Research	0	0		242	11126
8.2 Agriculture, Forestry, Fishing and Hunting	393	0		12619	37523
8.3 Mining, Manufacturing and Construction	1434	0		7313	13980
8.4 Electricity, Gas, Steam and Other Sources of Energy	21400	0	0	25258	29571
8.4.1 Electricity, Gas, and Steam	21400	0		25258	27051
8.4.2 Atomic energy	0	0		0	0
8.4.3 Non-conventional Sources of Energy	0	0		0	2520
8.5 Drinking Water Supply	0	0		15333	23450
8.6 Transport and Communication	0	0	0	50459	55825
8.6.1 Road transport	0	0		49633	54689
8.6.2 Water transport	0	0		0	0
8.6.3 Air transport	0	0		826	1136
8.6.4 Transport and Communication n.e.c.	0	0		0	0
8.7 Other Economic Services n.e.c.	6706	0		9517	51079
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>
9.1 Waste Management	0	0		0	0
9.2 Waste Water Management	0	0		0	0
9.3 Prevention and Control of Pollution	0	0		0	140
9.4 Environmental Research & Education	0	0		0	0
9.5 Environmental Protection n.e.c.	0	0		0	0
<b>10. Other Services</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>3130</b>
10.1 Relief on Calamities	7	0		10	3130
10.2 Other Miscellaneous Services	0	0		0	0
<b>TOTAL</b>	<b>34742</b>	<b>1247</b>	<b>0</b>	<b>217743</b>	<b>821258</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>1. General Public Services</b>	<b>88178</b>	<b>22507</b>	<b>2682</b>	<b>108003</b>
1.1 General Administration, External affairs, Public Order & Safety	88178	22507	2682	108003
1.1.1 Public Order & Safety	45077	9852	746	54183
1.1.2 Planning & Statistical Activities	542	168	59	651
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	42559	12487	1877	53169
1.2 General Research	0	0	0	0
<b>2. Defence</b>	<b>524</b>	<b>115</b>	<b>0</b>	<b>639</b>
<b>3. Education Affairs &amp; Services</b>	<b>134515</b>	<b>19417</b>	<b>149</b>	<b>153783</b>
3.1 Administration, Regulation & Research	12335	3606	0	15941
3.1.1 Primary Education Affairs	3286	2186	0	5472
3.1.2 Secondary Education Affairs	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	8920	1122	0	10042
3.1.4 Education Affairs n.e.c.	129	298	0	427
3.2 School, Universities & Institutions including Subsidiary	122180	15811	149	137842
3.2.1 Primary Education Affairs	88669	9896	6	98559
3.2.2 Secondary Education Affairs	1482	1044	0	2526
3.2.3 Higher Secondary & University Education Affairs	28348	3307	86	31569
3.2.4 Education Affairs n.e.c.	3681	1564	57	5188
<b>4 Health Affairs and services</b>	<b>35138</b>	<b>12551</b>	<b>1583</b>	<b>46106</b>
4.1 Administration, Regulation & Research	2015	1474	0	3489
4.1.1 Allopathic	1840	1422	0	3262
4.1.2 Homeopathic	0	0	0	0
4.1.3 Ayurvedic	167	46	0	213
4.1.4 Unani	0	0	0	0
4.1.5 Other Medical Services	8	6	0	14
4.2 Hospitals, Clinics & Other Health Services	33123	11077	1583	42617
4.2.1 Allopathic	30836	10273	583	40526
4.2.2 Homeopathic	150	65	0	215
4.2.3 Ayurvedic	2112	723	1000	1835
4.2.4 Unani	25	16	0	41
4.2.5 Other Medical Services	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>5266</b>	<b>24707</b>	<b>215</b>	<b>29758</b>
5.1 Social Security Affairs and services	141	276	15	402
5.2 Welfare Affairs and Services	5125	24431	200	29356
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure			
	Consumption expenditure			
	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure
1	2	3	4	5
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>4354</b>	<b>926</b>	<b>399</b>	<b>4881</b>
6.1 Housing and Community Services	4354	925	389	4890
6.2 Sanitary Affairs Services	0	1	10	-9
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>726</b>	<b>1583</b>	<b>1</b>	<b>2308</b>
7.1 Art and Cultural Affairs Services	94	247	0	341
7.2 Recreational and Sporting Services	506	630	0	1136
7.3 Toursim Affairs and Services	126	706	1	831
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>26032</b>	<b>22733</b>	<b>19068</b>	<b>29697</b>
8.1 General Administration, Regulation & Research	850	145	46	949
8.2 Agriculture, Forestry, Fishing and Hunting	12979	5602	8107	10474
8.3 Mining, Manufacturing and Construction	2894	1411	108	4197
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	10000	-10000
8.4.1 Electricity, Gas, and Steam	0	0	10000	-10000
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	4485	845	207	5123
8.6 Transport and Communication	2797	14300	0	17097
8.6.1 Road transport	2604	14040	0	16644
8.6.2 Water transport	0	0	0	0
8.6.3 Air transport	193	260	0	453
8.6.4 Transport and Communication n.e.c.	0	0	0	0
8.7 Other Economic Services n.e.c.	2027	430	600	1857
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0
9.2 Waste Water Management	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0
<b>10. Other Services</b>	<b>90</b>	<b>26</b>	<b>6</b>	<b>110</b>
10.1 Relief on Calamities	90	26	6	110
10.2 Other Miscellaneous Services	0	0	0	0
<b>TOTAL</b>	<b>294823</b>	<b>104565</b>	<b>24103</b>	<b>375285</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Transfers, Individuals	Transfers, Private Institutions
1	6	7	8	9	10
<b>1. General Public Services</b>	<b>25587</b>	<b>0</b>	<b>30450</b>	<b>5649</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	25587	0	30450	5649	0
1.1.1 Public Order & Safety	1302	0	0	4591	0
1.1.2 Planning & Statistical Activities	19	0	0	1	0
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	24266	0	30450	1057	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>1689</b>	<b>0</b>	<b>0</b>	<b>196</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>3529</b>	<b>0</b>	<b>20476</b>	<b>28581</b>	<b>2725</b>
3.1 Administration, Regulation & Research	363	0	0	353	25
3.1.1 Primary Education Affairs	183	0	0	82	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	127	0	0	84	25
3.1.4 Education Affairs n.e.c.	53	0	0	187	0
3.2 School, Universities & Institutions including Subsidiary	3166	0	20476	28228	2700
3.2.1 Primary Education Affairs	2024	0	20111	11490	1924
3.2.2 Secondary Education Affairs	547	0	365	1374	650
3.2.3 Higher Secondary & University Education Affairs	471	0	0	1670	1
3.2.4 Education Affairs n.e.c.	124	0	0	13694	125
<b>4 Health Affairs and services</b>	<b>387</b>	<b>0</b>	<b>22</b>	<b>1404</b>	<b>100</b>
4.1 Administration, Regulation & Research	67	0	20	375	0
4.1.1 Allopathic	58	0	20	375	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	9	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	320	0	2	1029	100
4.2.1 Allopathic	290	0	2	735	100
4.2.2 Homeopathic	2	0	0	19	0
4.2.3 Ayurvedic	28	0	0	275	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>6318</b>	<b>254</b>	<b>39</b>	<b>18160</b>	<b>523</b>
5.1 Social Security Affairs and services	193	0	7	12623	33
5.2 Welfare Affairs and Services	6125	254	32	5537	490
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

12 Economic Classification  Purpose Classification	Current expenditure				
	Benefits	Transfer payment			
		Sub-sidies	Transfer Local Authorities	Trans-fers, Indui-viduals	Transfers, Private Institions
1	6	7	8	9	10
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>74</b>	<b>0</b>	<b>32802</b>	<b>38991</b>	<b>0</b>
6.1 Housing and Community Services	74	0	6174	38991	0
6.2 Sanitary Affairs Services	0	0	26628	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>2215</b>	<b>206</b>
7.1 Art and Cultural Affairs Services	4	0	0	205	71
7.2 Recreational and Sporting Services	15	0	0	285	60
7.3 Toursim Affairs and Services	6	0	0	1725	75
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>393</b>	<b>24383</b>	<b>4297</b>	<b>31874</b>	<b>590</b>
8.1 General Administration, Regulation & Research	26	0	0	10131	0
8.2 Agriculture, Forestry, Fishing and Hunting	170	1286	301	15019	528
8.3 Mining, Manufacturing and Construction	83	355	802	2008	40
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	11852	0	60	0
8.4.1 Electricity, Gas, and Steam	0	10332	0	60	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	65	0	3194	263	0
8.6 Transport and Communication	6	0	0	70	0
8.6.1 Road transport	0	0	0	70	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	6	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.	43	10890	0	4323	22
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	140	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	17	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
<b>TOTAL</b>	<b>38002</b>	<b>24637</b>	<b>88086</b>	<b>127227</b>	<b>4144</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/ organisations	Trans-fers State Govern-ments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>1. General Public Services</b>	<b>616</b>	<b>0</b>	<b>0</b>	<b>36715</b>	<b>170305</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	<b>36099</b>	<b>169689</b>
1.1.1 Public Order & Safety	0	0	0	<b>4591</b>	<b>60076</b>
1.1.2 Planning & Statistical Activities	0	0	0	<b>1</b>	<b>671</b>
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	<b>31507</b>	<b>108942</b>
1.2 General Research	616	0	0	<b>616</b>	<b>616</b>
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196</b>	<b>2524</b>
<b>3. Education Affairs &amp; Services</b>	<b>4945</b>	<b>0</b>	<b>0</b>	<b>56727</b>	<b>214039</b>
3.1 Administration, Regulation & Research	2583	0	0	<b>2961</b>	<b>19265</b>
3.1.1 Primary Education Affairs	18	0	0	<b>100</b>	<b>5755</b>
3.1.2 Secondary Education Affairs	0	0	0	<b>0</b>	<b>0</b>
3.1.3 Higher Secondary & University Education Affairs	2565	0	0	<b>2674</b>	<b>12843</b>
3.1.4 Education Affairs n.e.c.	0	0	0	<b>187</b>	<b>667</b>
3.2 School, Universities & Institutions including Subsidiary	2362	0	0	<b>53766</b>	<b>194774</b>
3.2.1 Primary Education Affairs	0	0	0	<b>33525</b>	<b>134108</b>
3.2.2 Secondary Education Affairs	0	0	0	<b>2389</b>	<b>5462</b>
3.2.3 Higher Secondary & University Education Affairs	2252	0	0	<b>3923</b>	<b>35963</b>
3.2.4 Education Affairs n.e.c.	110	0	0	<b>13929</b>	<b>19241</b>
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1526</b>	<b>48019</b>
4.1 Administration, Regulation & Research	0	0	0	<b>395</b>	<b>3951</b>
4.1.1 Allopathic	0	0	0	<b>395</b>	<b>3715</b>
4.1.2 Homeopathic	0	0	0	<b>0</b>	<b>0</b>
4.1.3 Ayurvedic	0	0	0	<b>0</b>	<b>222</b>
4.1.4 Unani	0	0	0	<b>0</b>	<b>0</b>
4.1.5 Other Medical Services	0	0	0	<b>0</b>	<b>14</b>
4.2 Hospitals, Clinics & Other Health Services	0	0	0	<b>1131</b>	<b>44068</b>
4.2.1 Allopathic	0	0	0	<b>837</b>	<b>41653</b>
4.2.2 Homeopathic	0	0	0	<b>19</b>	<b>236</b>
4.2.3 Ayurvedic	0	0	0	<b>275</b>	<b>2138</b>
4.2.4 Unani	0	0	0	<b>0</b>	<b>41</b>
4.2.5 Other Medical Services	0	0	0	<b>0</b>	<b>0</b>
<b>5. Social Security and Welfare Affairs and services</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>19124</b>	<b>55200</b>
5.1 Social Security Affairs and services	0	0	0	<b>12663</b>	<b>13258</b>
5.2 Welfare Affairs and Services	148	0	0	<b>6461</b>	<b>41942</b>
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	<b>0</b>	<b>0</b>

Economic Classification  Purpose Classification	Current expenditure				Total current expenditure (5+6+14)
	Transfer payment				
	Transfers, Autonomous Bodies	Transfer Foreign countries/organisations	Transfers State Governments	Total transfer payments (7 to13)	
1	11	12	13	14	15
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71793</b>	<b>76748</b>
6.1 Housing and Community Services	0	0	0	<b>45165</b>	<b>50129</b>
6.2 Sanitary Affairs Services	0	0	0	<b>26628</b>	<b>26619</b>
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2421</b>	<b>4754</b>
7.1 Art and Cultural Affairs Services	0	0	0	<b>276</b>	<b>621</b>
7.2 Recreational and Sporting Services	0	0	0	<b>345</b>	<b>1496</b>
7.3 Toursim Affairs and Services	0	0	0	<b>1800</b>	<b>2637</b>
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>8. Economic Affairs and Services</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>61464</b>	<b>91554</b>
8.1 General Administration, Regulation & Research	0	0	0	<b>10131</b>	<b>11106</b>
8.2 Agriculture, Forestry, Fishing and Hunting	320	0	0	<b>17454</b>	<b>28098</b>
8.3 Mining, Manufacturing and Construction	0	0	0	<b>3205</b>	<b>7485</b>
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	<b>11912</b>	<b>1912</b>
8.4.1 Electricity, Gas, and Steam	0	0	0	<b>10392</b>	<b>392</b>
8.4.2 Atomic energy	0	0	0	<b>0</b>	<b>0</b>
8.4.3 Non-conventional Sources of Energy	0	0	0	<b>1520</b>	<b>1520</b>
8.5 Drinking Water Supply	0	0	0	<b>3457</b>	<b>8645</b>
8.6 Transport and Communication	0	0	0	<b>70</b>	<b>17173</b>
8.6.1 Road transport	0	0	0	<b>70</b>	<b>16714</b>
8.6.2 Water transport	0	0	0	<b>0</b>	<b>0</b>
8.6.3 Air transport	0	0	0	<b>0</b>	<b>459</b>
8.6.4 Transport and Communication n.e.c.	0	0	0	<b>0</b>	<b>0</b>
8.7 Other Economic Services n.e.c.	0	0	0	<b>15235</b>	<b>17135</b>
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>140</b>
9.1 Waste Management	0	0	0	<b>0</b>	<b>0</b>
9.2 Waste Water Management	0	0	0	<b>0</b>	<b>0</b>
9.3 Prevention and Control of Pollution	0	0	0	<b>140</b>	<b>140</b>
9.4 Environmental Research & Education	0	0	0	<b>0</b>	<b>0</b>
9.5 Environmental Protection n.e.c.	0	0	0	<b>0</b>	<b>0</b>
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>127</b>
10.1 Relief on Calamities	0	0	0	<b>17</b>	<b>127</b>
10.2 Other Miscellaneous Services	0	0	0	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>6029</b>	<b>0</b>	<b>0</b>	<b>250123</b>	<b>663410</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification	Capital expenditure				
	Gross Capital Formation				
	Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20
<b>1. General Public Services</b>	<b>8392</b>	<b>0</b>	<b>430</b>	<b>1274</b>	<b>15</b>
1.1 General Administration, External affairs, Public Order & Safety	8392	0	430	1274	15
1.1.1 Public Order & Safety	200	0	302	349	0
1.1.2 Planning & Statistical Activities	0	0	12	66	6
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	8192	0	116	859	9
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>25</b>	<b>0</b>	<b>12</b>	<b>2</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>11508</b>	<b>97</b>	<b>82</b>	<b>6936</b>	<b>11</b>
3.1 Administration, Regulation & Research	98	97	74	2924	10
3.1.1 Primary Education Affairs	98	97	36	817	0
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	4	1534	1
3.1.4 Education Affairs n.e.c.	0	0	34	573	9
3.2 School, Universities & Institutions including Subsidiary	11410	0	8	4012	1
3.2.1 Primary Education Affairs	2410	0	0	615	0
3.2.2 Secondary Education Affairs	5779	0	0	34	1
3.2.3 Higher Secondary & University Education Affairs	2965	0	8	1996	0
3.2.4 Education Affairs n.e.c.	256	0	0	1367	0
<b>4 Health Affairs and services</b>	<b>6189</b>	<b>0</b>	<b>52</b>	<b>3775</b>	<b>10</b>
4.1 Administration, Regulation & Research	0	0	4	213	10
4.1.1 Allopathic	0	0	0	150	10
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	4	48	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	15	0
4.2 Hospitals, Clinics & Other Health Services	6189	0	48	3562	0
4.2.1 Allopathic	6189	0	48	3412	0
4.2.2 Homeopathic	0	0	0	2	0
4.2.3 Ayurvedic	0	0	0	148	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>7713</b>	<b>1120</b>	<b>15</b>	<b>111</b>	<b>2</b>
5.1 Social Security Affairs and services	0	0	0	7	0
5.2 Welfare Affairs and Services	7713	1120	15	104	2
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Economic Classification  Purpose Classification		Capital expenditure				
		Gross Capital Formation				
		Building Outlay	Roads Outlay	Trans- port Outlay	Machi- nery Outlay	Software Outlay
1	16	17	18	19	20	
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>10324</b>	<b>4171</b>	<b>40</b>	<b>103</b>	<b>0</b>	
6.1 Housing and Community Services	8657	2504	40	103	0	
6.2 Sanitary Affairs Services	0	0	0	0	0	
6.3 Housing and Community Amenity Affairs and Services n.e.c.	1667	1667	0	0	0	
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>1212</b>	<b>0</b>	<b>4</b>	<b>63</b>	<b>0</b>	
7.1 Art and Cultural Affairs Services	0	0	0	52	0	
7.2 Recreational and Sporting Services	282	0	0	8	0	
7.3 Toursim Affairs and Services	930	0	4	3	0	
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0	
<b>8. Economic Affairs and Services</b>	<b>1055</b>	<b>103322</b>	<b>117</b>	<b>2902</b>	<b>7</b>	
8.1 General Administration, Regulation & Research	1	0	8	59	4	
8.2 Agriculture, Forestry, Fishing and Hunting	537	0	40	837	0	
8.3 Mining, Manufacturing and Construction	506	1473	0	193	0	
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0	
8.4.1 Electricity, Gas, and Steam	0	0	0	0	0	
8.4.2 Atomic energy	0	0	0	0	0	
8.4.3 Non-conventional Sources of Energy	0	0	0	0	0	
8.5 Drinking Water Supply	11	0	25	774	3	
8.6 Transport and Communication	0	101849	0	1013	0	
8.6.1 Road transport	0	101845	0	641	0	
8.6.2 Water transport	0	0	0	0	0	
8.6.3 Air transport	0	4	0	372	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	44	26	0	
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
9.1 Waste Management	0	0	0	0	0	
9.2 Waste Water Management	0	0	0	0	0	
9.3 Prevention and Control of Pollution	0	0	0	0	0	
9.4 Environmental Research & Education	0	0	0	0	0	
9.5 Environmental Protection n.e.c.	0	0	0	0	0	
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
10.1 Relief on Calamities	0	0	0	0	0	
10.2 Other Miscellaneous Services	0	0	0	0	0	
<b>TOTAL</b>	<b>46418</b>	<b>108710</b>	<b>752</b>	<b>15166</b>	<b>45</b>	

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Gross Capital Formation				
	Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>502</b>	<b>0</b>	<b>10613</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	502	0	10613
1.1.1 Public Order & Safety	0	0	155	0	1006
1.1.2 Planning & Statistical Activities	0	0	0	0	84
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	347	0	9523
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>20</b>	<b>19184</b>
3.1 Administration, Regulation & Research	0	0	98	0	3301
3.1.1 Primary Education Affairs	0	0	98	0	1146
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	1539
3.1.4 Education Affairs n.e.c.	0	0	0	0	616
3.2 School, Universities & Institutions including Subsidiary	0	0	432	20	15883
3.2.1 Primary Education Affairs	0	0	2	20	3047
3.2.2 Secondary Education Affairs	0	0	403	0	6217
3.2.3 Higher Secondary & University Education Affairs	0	0	3	0	4972
3.2.4 Education Affairs n.e.c.	0	0	24	0	1647
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>62</b>	<b>0</b>	<b>10088</b>
4.1 Administration, Regulation & Research	0	0	50	0	277
4.1.1 Allopathic	0	0	35	0	195
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	52
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	15	0	30
4.2 Hospitals, Clinics & Other Health Services	0	0	12	0	9811
4.2.1 Allopathic	0	0	12	0	9661
4.2.2 Homeopathic	0	0	0	0	2
4.2.3 Ayurvedic	0	0	0	0	148
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>1243</b>	<b>50</b>	<b>10254</b>
5.1 Social Security Affairs and services	0	0	0	0	7
5.2 Welfare Affairs and Services	0	0	1243	50	10247
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification		Capital expenditure				
		Gross Capital Formation				
		Cultivated Assets Outlay	Animal Stock Outlay	Other Outlay	Change in Stock	Gross Capital Formation (16 to 24 )
1	21	22	23	24	25	
<b>6.</b>	<b>Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>9565</b>	<b>0</b>	<b>24203</b>
	6.1 Housing and Community Services	0	0	5249	0	16553
	6.2 Sanitary Affairs Services	0	0	2650	0	2650
	6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	1666	0	5000
<b>7.</b>	<b>Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>1183</b>	<b>2</b>	<b>2464</b>
	7.1 Art and Cultural Affairs Services	0	0	70	0	122
	7.2 Recreational and Sporting Services	0	0	1020	2	1312
	7.3 Tourism Affairs and Services	0	0	93	0	1030
	7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8.</b>	<b>Economic Affairs and Services</b>	<b>240</b>	<b>0</b>	<b>25419</b>	<b>0</b>	<b>133062</b>
	8.1 General Administration, Regulation & Research	0	0	0	0	72
	8.2 Agriculture, Forestry, Fishing and Hunting	240	0	3542	0	5196
	8.3 Mining, Manufacturing and Construction	0	0	1958	0	4130
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0	0
	8.4.1 Electricity, Gas, and Steam	0	0	0	0	0
	8.4.2 Atomic energy	0	0	0	0	0
	8.4.3 Non-conventional Sources of Energy	0	0	0	0	0
	8.5 Drinking Water Supply	0	0	19919	0	20732
	8.6 Transport and Communication	0	0	0	0	102862
	8.6.1 Road transport	0	0	0	0	102486
	8.6.2 Water transport	0	0	0	0	0
	8.6.3 Air transport	0	0	0	0	376
	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	70
<b>9.</b>	<b>Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	9.1 Waste Management	0	0	0	0	0
	9.2 Waste Water Management	0	0	0	0	0
	9.3 Prevention and Control of Pollution	0	0	0	0	0
	9.4 Environmental Research & Education	0	0	0	0	0
	9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10.</b>	<b>Other Services</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>
	10.1 Relief on Calamities	0	0	3	0	3
	10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>		<b>240</b>	<b>0</b>	<b>38507</b>	<b>72</b>	<b>209910</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Autho-rities	Capital Transfer Indi-viduals	Capital Transfer Privat Insti-tutions
1	26	27	28	29	30
<b>1. General Public Services</b>	<b>0</b>	<b>0</b>	<b>1500</b>	<b>0</b>	<b>0</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	1500	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	1500	0	0
1.2 General Research	0	0	0	0	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>0</b>	<b>0</b>	<b>6501</b>	<b>3691</b>	<b>0</b>
3.1 Administration, Regulation & Research	0	0	0	2401	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	2401	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	0	0	6501	1290	0
3.2.1 Primary Education Affairs	0	0	5218	70	0
3.2.2 Secondary Education Affairs	0	0	533	0	0
3.2.3 Higher Secondary & University Education Affairs	0	0	750	1000	0
3.2.4 Education Affairs n.e.c.	0	0	0	220	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	25	0
4.1.1 Allopathic	0	0	0	25	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>2800</b>	<b>0</b>
5.1 Social Security Affairs and services	0	0	0	0	0
5.2 Welfare Affairs and Services	0	0	25	2800	0
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				
	Purchase of assets-Land	Less sales of assets Land	Capital Transfer		
			Capital Transfer Local Authorities	Capital Transfer Individuals	Capital Transfer Private Institutions
1	26	27	28	29	30
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>2190</b>	<b>15459</b>	<b>0</b>
6.1 Housing and Community Services	0	0	2190	15459	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1530</b>	<b>119</b>
7.1 Art and Cultural Affairs Services	0	0	0	0	119
7.2 Recreational and Sporting Services	0	0	0	1530	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
<b>8. Economic Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>694</b>	<b>10245</b>	<b>0</b>
8.1 General Administration, Regulation & Research	0	0	0	194	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	247	3116	0
8.3 Mining, Manufacturing and Construction	0	0	0	3149	0
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	230	0
8.4.1 Electricity, Gas, and Steam	0	0	0	230	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	447	0	0
8.6 Transport and Communication	0	0	0	3525	0
8.6.1 Road transport	0	0	0	3525	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	31	0
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10910</b>	<b>33750</b>	<b>119</b>



**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autho- nomous Bodies	Capital Transfers, Foreign countries/ organisations	Capital transferState Govern- ments	Total capital trans-fers (28to33)	
1	31	32	33	34	35
<b>1. General Public Services</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>1580</b>	<b>19</b>
1.1 General Administration, External affairs, Public Order & Safety	0	0	0	1500	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	1500	19
1.2 General Research	80	0	0	80	0
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Education Affairs &amp; Services</b>	<b>3573</b>	<b>0</b>	<b>0</b>	<b>13765</b>	<b>0</b>
3.1 Administration, Regulation & Research	3073	0	0	5474	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	3073	0	0	5474	0
3.1.4 Education Affairs n.e.c.	0	0	0	0	0
3.2 School, Universities & Institutions including Subsidiary	500	0	0	8291	0
3.2.1 Primary Education Affairs	0	0	0	5288	0
3.2.2 Secondary Education Affairs	0	0	0	533	0
3.2.3 Higher Secondary & University Education Affairs	200	0	0	1950	0
3.2.4 Education Affairs n.e.c.	300	0	0	520	0
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>
4.1 Administration, Regulation & Research	0	0	0	25	0
4.1.1 Allopathic	0	0	0	25	0
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	0	0
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	0	0
4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	0
4.2.1 Allopathic	0	0	0	0	0
4.2.2 Homeopathic	0	0	0	0	0
4.2.3 Ayurvedic	0	0	0	0	0
4.2.4 Unani	0	0	0	0	0
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security and Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2825</b>	<b>350</b>
5.1 Social Security Affairs and services	0	0	0	0	100
5.2 Welfare Affairs and Services	0	0	0	2825	250
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Financial Assets
	Capital Transfer				
	Capital Transfer Autonomous Bodies	Capital Transfers, Foreign countries/ organisations	Capital transfer State Governments	Total capital transfers (28to33)	
1	31	32	33	34	35
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17649</b>	<b>0</b>
6.1 Housing and Community Services	0	0	0	17649	0
6.2 Sanitary Affairs Services	0	0	0	0	0
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1649</b>	<b>0</b>
7.1 Art and Cultural Affairs Services	0	0	0	119	0
7.2 Recreational and Sporting Services	0	0	0	1530	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
<b>8. Economic Affairs and Services</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>11139</b>	<b>1983</b>
8.1 General Administration, Regulation & Research	0	0	0	194	0
8.2 Agriculture, Forestry, Fishing and Hunting	0	0	0	3363	0
8.3 Mining, Manufacturing and Construction	200	0	0	3349	29
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	230	0
8.4.1 Electricity, Gas, and Steam	0	0	0	230	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	447	0
8.6 Transport and Communication	0	0	0	3525	0
8.6.1 Road transport	0	0	0	3525	0
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	0	0
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	0	0	0	31	1954
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	0
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.1 Relief on Calamities	0	0	0	0	0
10.2 Other Miscellaneous Servicees	0	0	0	0	0
<b>TOTAL</b>	<b>3853</b>	<b>0</b>	<b>0</b>	<b>48632</b>	<b>2352</b>

**TABLE - 10**  
**ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATION DEPARTMENTS 2006-2007 (B.E.)**

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expendi- ture (25+26- 27+34to38)	
	Advance Non- Govt. Organi- zation	Advance Local Autho- rities	Advance fforeign countries/ organi- zation		
1	36	37	38	39	40
<b>1. General Public Services</b>	<b>2041</b>	<b>0</b>	<b>0</b>	<b>14253</b>	<b>184558</b>
1.1 General Administration, External affairs, Public Order & Safety	2041	0	0	14173	183862
1.1.1 Public Order & Safety	0	0	0	1006	61082
1.1.2 Planning & Statistical Activities	0	0	0	84	755
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	2041	0	0	13083	122025
1.2 General Research	0	0	0	80	696
<b>2. Defence</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>2563</b>
<b>3. Education Affairs &amp; Services</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>32999</b>	<b>247038</b>
3.1 Administration, Regulation & Research	50	0	0	8825	28090
3.1.1 Primary Education Affairs	0	0	0	1146	6901
3.1.2 Secondary Education Affairs	0	0	0	0	0
3.1.3 Higher Secondary & University Education Affairs	50	0	0	7063	19906
3.1.4 Education Affairs n.e.c.	0	0	0	616	1283
3.2 School, Universities & Institutions including Subsidiary	0	0	0	24174	218948
3.2.1 Primary Education Affairs	0	0	0	8335	142443
3.2.2 Secondary Education Affairs	0	0	0	6750	12212
3.2.3 Higher Secondary & University Education Affairs	0	0	0	6922	42885
3.2.4 Education Affairs n.e.c.	0	0	0	2167	21408
<b>4 Health Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10113</b>	<b>58132</b>
4.1 Administration, Regulation & Research	0	0	0	302	4253
4.1.1 Allopathic	0	0	0	220	3935
4.1.2 Homeopathic	0	0	0	0	0
4.1.3 Ayurvedic	0	0	0	52	274
4.1.4 Unani	0	0	0	0	0
4.1.5 Other Medical Services	0	0	0	30	44
4.2 Hospitals, Clinics & Other Health Services	0	0	0	9811	53879
4.2.1 Allopathic	0	0	0	9661	51314
4.2.2 Homeopathic	0	0	0	2	238
4.2.3 Ayurvedic	0	0	0	148	2286
4.2.4 Unani	0	0	0	0	41
4.2.5 Other Medical Services	0	0	0	0	0
<b>5. Social Security &amp; Welfare Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13429</b>	<b>68629</b>
5.1 Social Security Affairs and services	0	0	0	107	13365
5.2 Welfare Affairs and Services	0	0	0	13322	55264
5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

(Rs.Lakhs)

Economic Classification  Purpose Classification	Capital expenditure				Grand Total (15+39)
	Loan and Advance			Total Capital Expenditure (25+26-27+34to38)	
	Advance Non-Govt. Organization	Advance Local Authorities	Advance foreign countries/ organization		
1	36	37	38	39	40
<b>6. Housing and Community Amenity Affairs and Services</b>	<b>0</b>	<b>1252</b>	<b>0</b>	<b>43104</b>	<b>119852</b>
6.1 Housing and Community Services	0	1252	0	35454	85583
6.2 Sanitary Affairs Services	0	0	0	2650	29269
6.3 Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	5000	5000
<b>7. Cultural, Recreational and Religious Affairs and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4113</b>	<b>8867</b>
7.1 Art and Cultural Affairs Services	0	0	0	241	862
7.2 Recreational and Sporting Services	0	0	0	2842	4338
7.3 Toursim Affairs and Services	0	0	0	1030	3667
7.4 Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
<b>8. Economic Affairs and Services</b>	<b>3253</b>	<b>1500</b>	<b>0</b>	<b>150937</b>	<b>242491</b>
8.1 General Administration, Regulation & Research	0	0	0	266	11372
8.2 Agriculture, Forestry, Fishing and Hunting	393	0	0	8952	37050
8.3 Mining, Manufacturing and Construction	838	0	0	8346	15831
8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	0	230	2142
8.4.1 Electricity, Gas, and Steam	0	0	0	230	622
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	0	1500	0	22679	31324
8.6 Transport and Communication	0	0	0	106387	123560
8.6.1 Road transport	0	0	0	106011	122725
8.6.2 Water transport	0	0	0	0	0
8.6.3 Air transport	0	0	0	376	835
8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
8.7 Other Economic Services n.e.c.	2022	0	0	4077	21212
<b>9. Environmental Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>
9.1 Waste Management	0	0	0	0	0
9.2 Waste Water Management	0	0	0	0	0
9.3 Prevention and Control of Pollution	0	0	0	0	140
9.4 Environmental Research & Education	0	0	0	0	0
9.5 Environmental Protection n.e.c.	0	0	0	0	0
<b>10. Other Services</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>137</b>
10.1 Relief on Calamities	7	0	0	10	137
10.2 Other Miscellaneous Services	0	0	0	0	0
<b>TOTAL</b>	<b>5351</b>	<b>2752</b>	<b>0</b>	<b>268997</b>	<b>932407</b>



## Abbreviations for Economic Classification of Budget Documents

### Receipts

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

### Expenditure

#### Administrative Departments

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

Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies
Tf	Transfers, Foreign Countries/Organizations
Ts	Transfers, State Governments
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other 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 device fro collecting income tax, levies on value added and the employment of labour, motor vehicle driving, airport and passport fees when paid by producers.
  - 1) Stamps & Registration fees
  - 2) Customs
  - 3) Union & State Excise
  - 4) Sales Tax/Value added Tax
  - 5) Service Tax
  - 6) Taxes on vehicles
  - 7) Taxes on goods & Passengers
  - 8) Taxes and duties on electricity
  - 9) Entertainment Tax
  - 10) Foreign travel tax
  - 11) Fees under Factories and mines acts



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

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

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

13. **Capital Transfers:** Capital transfers cover grants to finance the construction of building, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
14. **Saving on Current Account** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
15. **Gross Fixed Capital Formation** represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:
- a) **Buildings:** Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
  - b) **Other Construction:** include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
  - c) **Roads & Bridges:** Expenditure on construction of roads and bridges is considered.
  - d) **Other Capital Outlay:** This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.
  - e) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.
  - f) **Machinery:** include expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements, machinery and equipments and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental commercial Undertakings.
  - g) **Software:** This includes all the software purchased or generated with in the government for the improvement in day to day work. However, the software which is inseparable with the computer such as operating System has to be included in the machinery itself.
  - h) **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
  - i) **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.
16. **Change in stock:** represents the value of physical change in raw material, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles. In the case of administrative departments, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchase or additions less sales/withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

17. **Loans & Advances:** Being given to provincial local governments, foreign countries/organizations, government servants and others.
18. **Receipts on Capital Account:** This part deals with the financing of the capital formation and the sources for the same are described here under :
- a) **Savings:** The savings on current account is directly taken from Income and Outlay account.
  - b) **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.
  - c) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, inter state debt settlement, contingency fund, deposit and advances, suspense remittances and cash balance etc. Besides like famine relief fund, road fund etc. maintained by state Govt. is also covered here.

## **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

### **1. GENERAL PUBLIC SERVICES**

#### **1.1 General Administration, External Affairs, Public Order and Safety**

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

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

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

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

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

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

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

Foreign policy viz., expenditure on External Affairs and its offices abroad including libraries and attached cells/ units located in foreign countries and UN bodies viz., all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organizations. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including 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 banks-in-general languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language, and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books, opening of Hindi departments in college and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

## **7.2 Recreational and Sporting Services**

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

## **7.3 Tourism Affairs and services**

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

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

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3).

# **8. ECONOMIC AFFIARS AND SERVICES**

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

Ministries and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking, This includes expenditure on manpower Directorate, Commercial Intelligence

and Statistics, Factory inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **8.4.2 Atomic Energy**

Administration and research, i.e. expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programs like Thumba Equatorial Rocket Launching Stations. Grants and donations to scientific societies and institutes.

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

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

## **8.5 Drinking Water Supply**

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

## **8.6 Transportation and Communication**

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

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

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

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

## **8.7 Other Economic Services**

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

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

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

## **9. ENVIRONMENTAL PROTECTION**

### **9.1 Waste Management**

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

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

### **9.2 Waste Water Management**

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

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

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

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

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

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

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

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

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

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

## **10. OTHER SERVICES**

### **10.1 Relief on Calamities**

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

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

## **10.2 Other Miscellaneous Services**

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