

APPENDIX IA NOTE ON THE CLASSIFICATION OF REVENUEEXPENDITURE

We have mentioned the details regarding the classification of the expenditures that come under the major functional heads in the respective chapters as foot notes. But a few categories which were classified as per the new accounting procedure introduced in 1974-75 have not been given in the main text for want of space. They are listed here.

Prior to 1974-75 the major head Administrative Services, among others, included the minor heads such as Zonal Councils, miscellaneous and expenditure in connection with ex-zamindari estates.

Now we have included zonal councils and miscellaneous with other Administrative services. Expenditure in connection with ex-zamindari estates has been put under collection of Land Revenue.

The expenditure items Pensions and Social security schemes, Pensions to Freedom fighters and their dependents have now been booked under Social Security and welfare. All the other expenditure items under Pensions and Retirement benefits have been included under Pensions.

Extra-ordinary charges and Pre-partition Payments are now included under Miscellaneous General Services.

The minor expenditure heads that came under (1) Miscellaneous Social and Developmental Organisation and (ii) Miscellaneous Departments have been classified as follows :

Census, Gazetteer, Statistical Memoirs, Special Commission of Enquiry, Petty Establishments, Rents, Rates and Taxes, Training, Civil Defence, Miscellaneous and Unforeseen charges, Milita are put under Other Administrative Services.

Statistic has been put under other General Economic Services.

Miscellaneous organisations, State Lotteries, Irrecoverable loans and Advances, Pre-partition Payments and extra-ordinary charges are clubbed under Miscellaneous General Services.

Social Security and Moral Hygiene, After-care Services, Welfare of Scheduled Castes and other Backward Classes, Pilgrimage beyond India, Donations for Charitable purposes, Expenditure on Displaced Persons, are grouped under Social Security and Welfare.

Films Division, Directorate of Visual Publicity, Publicity Expenses have now come under Information and Publicity.

Expenditure on account of State Prisoners and Detenus has been transferred to Jails.

National Library, Preservation and Translation of Ancient Manuscripts are included under Art and Culture.

Dairy Development and Milk Supply schemes are brought under Dairy Development.

Tourist Organisation has been put under Tourism. Urban Development includes the expenditure on Town and Country Planning.