

## ECONOMIC-CUM-PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET OF CHHATTISGARH

2017 - 18 (A/C), 2018-19 (R.E.) & 2019-20 (B.E.)



## DIRECTORATE OF ECONOMICS AND STATISTICS CHHATTISGARH

INDRAVATI BHAWAN, BLOCK-B, GROUND FLOOR, ATAL NAGAR, RAIPUR
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Directorate of Economics and Statistics Chhattisgarh

#### **PREFACE**

This publication "Economic-Cum-Purpose Classification of State Government Budget 2019-20 of Chhattisgarh" is an effort by the Directorate of Economics and Statistics, Chhattisgarh. As per Base Year 2011-2012 and The Methodology Followed in line with National Accounts Division, Central Statistical Office, Ministry of Statistics and Program Implementation, Government of India.

In this publication the actual expenditure for the year 2017-18, revised estimates for 2018-19 and budget estimates for the year 2019-20 of Chhattisgarh Government have been reclassified according to meaningful economic as well as purpose categories.

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

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

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

This publication has been prepared in the Budget Analysis Division with sincere efforts of Smt. Lily Mori Ekka Assistant Statistical Officer, and Smt. Matilda Beck Assistant Statistical Officer under the supervision and guidance of Shri J. Kerketta Assistant Director, Shri N. Bulliwal, Joint Director and Shri A.K. Dhruw Additional Director.

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

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

Atal Nager Nawa Raipur Dated: September 2020

SMT. SHIKHA RAJPUT TIWARI

Director

Directorate of Economics& Statistics, Chhattisgarh

#### **CONTENTS**

S. No.	Contents	Page-No.
1.	Introduction	1-5
2.	Executive Summary	6-7
3.	Inference from Budget Analysis	
	<ul> <li>Total Receipts</li> </ul>	8
	Total Expenditure	9
	<ul> <li>Gross Savings</li> </ul>	10
	<ul> <li>Net Extra Budgetary Borrowings/Lending</li> </ul>	10
	<ul> <li>Profit/Loss from DCUs</li> </ul>	11
	<ul> <li>Production of Goods &amp; Services by Chhattisgarh Govt.</li> </ul>	12
	•	13
	Purpose wise Expenditure of State Govt.  Cross Conital Formation	
	Gross Capital Formation	14
STAT	ISTICAL 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	28-30
	Govt. (Administrative Departments).	
8.	Capital formation of Departmental Enterprises	31-33
9.	Economic cum Purpose Classification	34-81
Annex		
1.	Abbreviations for Economic Classification of Budget Documents	00.04
	(Base Year 2011-2012)	83-84
2.	Definitions of the items used in Economic Classification	85-89
3.	Brief Coverage under various Purpose categories	89-99

#### **BUDGET ANALYSIS OF CHHATTISGARH GOVERNMENT**

#### **INTRODUCTION**

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

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

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

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

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

(1) Income and Outlay Account of Administrative Departments. This account deals with the current revenue and expenditure of government administrative departments. All departments, other than those, which are commercial in nature, are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of the final outlays of government on current account, which represent government's current consumption. The final outlays are made of purchases of goods and services and Wages & 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, defence, 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.

#### **CHANGES IN THE SOURCE AND METHODOLOGY**

As per the recommendation of the Advisory Committee on National Accounts and SNA-2008. Some changes has been done in methodology of the Economic and purpose classification of State Government Budget in the new series base year 2011-2012. That is taxes are classified as product and production taxes which were previously classified as direct and indirect taxes in base year 2004-2005. Similarly subsidies are classified as product and production subsidy. In building outlay extension Residential and non-residential building, Other construction expanded as other construction and land improvement, machine equipment expanded as machine equipment and ICT (Information and communication technology) etc.

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

Code	Major Category	Code	Sub Category
1.	<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
2.	Defense		
3.	<b>Education Affairs and</b>	3.1	Administration, Regulation and Research
	Services	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.	<b>Health Affairs and Services</b>	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

Code	Major Category	Code	Sub Category
		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.	<b>Housing / Community</b>	6.1	Housing and Community Services
	Amenities Affairs/ Services	6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity/
			Affairs/Services n.e.c.
7.	Cultural,	7.1	Art and Cultural Affairs/Services
	Recreational/Religious	7.2	Recreational and sporting Services
	Affairs /Services	7.3	Tourism Affairs and Services
		7.4	Cultural/Recreational/Religious
			Affairs & Services n.e.c.
8.	<b>Economic Affairs and</b>	8.1	General Administration, Regulation,
	Services		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 8.6.3	Water Transport
		8.6.4	Air Transport
		8.7	Transport and Communication n.e.c. Other Economic Servicesn.e.c.
9.	<b>Environmental Protection</b>	9.1	Waste Management
7.	Environmental Potection	9.1	Waste Management Waste and Water Management
		9.2	Prevention & Control of Pollution
		9.3 9.4	Environmental Research and Education
		9.4	Environmental Protection n.e.c.
10.	Other Services	10.1	Relief on Calamities
10.	omer services	10.1	ther Miscellaneous Services n.e.c.
		10.2	mor removalimited and solvitors in e.e.

#### **EXECUTIVE SUMMARY**

The Economic & Purpose classification is carried out to reclassify the State Government transactions so as to assess its economic significance. The first part is the result of comparisons made between data of 2017-18 (A/C) and the revised estimate 2018-19 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2018-19 (R.E.) and budget estimate 2019-20 (B.E.).

#### PART – I Year-2017-2018 (A/C) & 2018-2019 (R.E.)

- 1. Total Revenue & Capital Receipts increased by 24.10%, from Rs. 5965040 lakhs to Rs. 7402849 lakhs.
  - **a.** Revenue Grants from Govt. of India increased by 53.38%, from Rs. 1265717 lakhs to Rs. 1941300 lakhs.
  - **b.** Total tax Revenue is increased by 13.99%, from Rs. 4042094 lakhs to Rs. 4607579 lakhs.

#### Out of which:-

- i) Production Taxes has increased by 35.03%, Rs. 167724 lakhs to Rs. 226483 lakhs.
- ii) Product Taxes has increased by 13.35%, from Rs. 2702612 lakhs to Rs. 3063379 lakhs.
- iii) Other transfer(Taxes) has increased by 12.46%, from Rs. 1171758 lakhs to Rs. 1317717 lakhs.
- **2. Total Expenditure** decreased by 9.33%, from Rs. 25572759 to Rs. 23186055 lakhs.
  - **a.** Expenditure on **Compensation of Employees** increased by 35.73%, from Rs. 1790848 lakhs to Rs. 2430644 lakhs.
  - **b.** Loan & Advances by State Govt. decreased by 4.92%, from Rs. 36876 lakhs to Rs. 35061 lakhs.
  - **c. Services produced** for own use increased by 40.74%, from Rs. 2003458 lakhs to Rs. 2819762 lakhs.
  - d. Expenditure on **Education** increased by 32.58%, from Rs. 1403736 lakhs to Rs. 1861107 lakhs.
  - e. Expenditure on **Medical & Public Health** increased by 23.41%, from Rs. 384068 lakhs to Rs. 473990 lakhs.
  - f. Expenditure on **Economic Services** increased by 83.09%, from Rs. 1850805 lakhs to Rs. 3388641 lakhs.
  - g. Expenditure on **Suspense & Miscellaneous** decreased by 25.23%, from Rs. 17085367 lakhs to Rs. 12774792 lakhs.
  - **h. Gross Capital Formation** (GCF) increased by 23.68%, from Rs. 960967 lakhs to Rs. 1188523 lakhs.

#### PART – II Year-2018-2019 (R.E.) & 2019-2020 (B.E.)

- **1. Total Revenue & Capital Receipts** is likely increase by 7.72%, from Rs. 7402849 lakhs to Rs. 7974600 lakhs.
  - **a.** Revenue Grants from Govt. of India is increase by 3.40%, from Rs. 1941300 lakhs to Rs. 2007400 lakhs.
  - **b. Total tax Ravenue** is likely to increase by 9.50%, from Rs. 4607579 lakhs to Rs. 5045308 lakhs.

#### Out of which:-

- a) **Production Tax** is lilkley increase by 0.52%, from Rs. 226483 lakhs to Rs. 227659 lakhs.
- b) Product Tax has increase by 7.80%, from Rs. 3063379 lakhs to Rs. 3302265 lakhs.
- c) Other transfer (Taxes) has increas by 15.00%, from Rs. 1317717 lakhs to Rs. 1515384 lakhs.
- **2. Total Expenditure** is expected to increase by 3.14%, from Rs. 23186055 lakhs to Rs. 23914299 lakhs
  - **a.** Expenditure on Compensation of Employees is likely to increase by 14.33%, from Rs. 2430644 lakhs to Rs. 2778913 lakhs.
  - **b.** Loan & Advances by State Govt. decreased by 41.43%, from Rs. 35061 lakhs to Rs. 20536 lakhs.
  - **c. Services produced** for own use is likely to increase by 9.80%, from Rs. 2819762 lakhs to Rs. 3096009 lakhs.
  - **d.** Expenditure on **Education** is likely to increase by 4.49%, from Rs. 1861107 lakhs to Rs. 1944676 lakhs.
  - **e.** Expenditure on **Medical & Public Health** is likely to decrease by 6.45%, from Rs. 473990 lakhs to Rs. 443428 lakhs.
  - **f.** Expenditure on **Economic Services** is likely to decrease by 7.20%, from Rs. 3388641 lakhs to Rs. 3144554 lakhs.
  - **g.** Expenditure on **Suspense & Miscellaneous** is increase by 6.16% from Rs. 12774792 lakhs to Rs. 13561394 lakhs.
  - **h. Gross Capital Formation** (GCF) is likely to increase by 4.22%, from Rs. 1188523 lakhs to Rs. 1238728 lakhs.

#### **Inference from Budget Analysis**

#### (1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2017-18 were Rs. 25572759 lakhs, where as estimate of total receipts for 2018-19 is Rs. 23186055 lakhs, and during the year 2019-20, it is likely to touch Rs. 23914299 lakhs. Out of the total receipts in 2017-18, revenue &capital receipts was Rs. 5965040 lakhs (23.33%) and remaining Rs. 19607719 lakhs (76.67%) were loan, advances & other receipts. During 2018-19 and 2019-20 the shares of revenue and capital receipts are expected to be 31.93% and 33.35% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 46455 lakhs loans from Govt. of India in 2017-18 which is likely to increase Rs. 60000 lakhs during 2019-20.

#### **STATEMENT No. 1**

S.No.	ITEMS	2017-2018	2018-2019	2019-2020
5.No.	ITEMS	(A/C)	(R.E.)	(B.E.)
	1	2	3	4
A	REVENUE RECEIPTS			
1.	Import Duty	0	0	0
2.	Export Duty	0	0	0
3.	Production Taxes	167724	226483	227659
4.	Product Taxes	2702612	3063379	3302265
5.	Other Transfers	1171758	1317717	1515384
6.	Misc. Receipts & Fees	28910	45149	46807
7.	Interest	19626	19560	17454
8.	Property Receipts	490358	602125	651522
9.	Revenue Grants From GOI	1265717	1941300	2007400
10.	Funds Revenue Account	-27	300	300
11.	Capital Receipts	332	0	0
12.	Sale of Assets	57	172	172
13.	Sale of Goods and Services Including(DCUs)	94273	124599	153333
14.	Commercial Receipts	22667	61065	51804
15.	Pension Receipts	1033	1000	500
	Sub Total (A)	5965040	7402849	7974600
В	LOAN AND ADVANCES, OTHER			
	RECEIPTS			
1.	Borrowing at home	1062376	1531763	1463786
2.	Loan From Govt. of India/Public Debt	46455	60000	60000
3.	Recovery of loan and advance	13982	21200	28300
4.	Deposits and advances	403917	515399	520837
5.	Reserve fund	122459	148373	197684
6.	Suspense & miscellaneous	16924253	12756792	13561393
7.	Remittances	1000360	682102	632102
8.	Contingency Fund	0	3818	10000
9.	Inter State Settlement	0	0	0
10.	Cash balance	33917	63759	-534403
	Sub Total (B)	19607719	15783206	15939699
	GROSS TOTAL RECEIPTS (A+B)	25572759	23186055	23914299

#### (2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh government was Rs. 25572759lakhs in the year 2017-18, whereas same for the year 2018-19 and 2019-20 are expected to be Rs. 23186055 lakhs (R.E.) and Rs. 23914299 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

**STATEMENT No. 2** 

(Rs. Lakhs)

S.No.	ITEMS	2017-2018	2018-2019	2019-2020
		(A/C)	(R.E.)	(B.E.)
	1	2	3	4
1.	Compensation of Employees	1790848	2430644	2778913
	a. Salary	1229956	1734602	2026789
	b. Allowances and Benefits	168970	233832	259809
	c. Pension	391922	462210	492315
2.	Purchase of Goods & Services including Maintenance & Rent	422526	622134	585921
3.	Current Transfer including Subsidy	2070586	3440665	3048205
4.	Transfer in kind	19512	24786	23896
5.	Construction (New Outlay)	967508	1219617	1270067
6.	Purchase of Physical Assets	4411	8501	10624
7.	Purchase of Financial Assets	250	2349	10534
8.	Capital Transfer	923175	1010208	736636
9.	Chang in Stock	-6541	-31094	-31339
10.	Interest	309833	388809	469899
11.	Borrowing at home	162300	270958	355172
12.	Inter-State Settlement	108	10	10
13.	Contingency Fund	0	3818	10000
14.	Reserve funds	198972	146172	195484
15.	Deposits & Advances	391822	525599	524187
16.	Suspense & Miscellaneous	17085367	12774792	13561394
17.	Remittances	993269	682102	632102
18.	Fund Revenue Account	120963	149188	167058
19.	Loan & Advances by State Govt.	36876	35061	20536
20.	Repayment of Loan to GOI	17215	16139	16139
21.	Cash balance	63759	-534403	-471139
	TOTAL EXPENDITURE	25572759	23186055	23914299

From the above it is clear that during 2019-20 maximum expenditure is marked for Suspense & Miscellaneous Rs. 13561394 (56.71%) followed by Current transfer including Subsidy Rs.3048205 (12.75%), Compensation of Employees Rs. 2778913 (11.62%) and New outlay Rs. 1270067 (5.31%) and However, corresponding percentages for 2017-18 and 2018-19 were 66.81%, 8.10 %, 7.00% 3.78% and 55.10%, 14.84%, 10.48%, 5.26% respectively.

#### (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 2017-18 were Rs. 496739 lakhs while this was expected to be Rs. 394247 lakhs during 2019-20 as per budget estimates.

#### STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
1.	Revenue Receipts	5846705	7215713	7768491
2.	Revenue Expenditure	5349966	7562839	7374244
3.	Surplus on Current A/C (1-2)	496739	-347126	394247
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	496739	-347126	394247

#### (4) NET EXTRA BUDGETARY BORROWINGS/LANDINGS (NEBR)

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 217-18 were Rs. 496739 lakhs, while this was expected to be Rs. 394247 lakhs during 2019-20 as per budget estimates.

#### STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	1033862	1364595	1312769
2.	Add Expenditure on Financial Assets	-82	2349	10534
3.	Less Budgetary Borrowings	900076	1260805	1108614
4.	Less Surplus on Current Account	496739	-347126	394247
5.	Net Extra Budgetary Receipts (1+2-3-4)	-363035	453265	-179558

(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	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
1.	Expenditure: Purchase of Commodities & Services including Maintenance	20990	30447	29843
2.	Compensation of Employees	113119	101734	109023
	2.1 Salary	75365	66416	73564
	2.2 Allowances and Benefits	13802	17659	17608
	2.3 Pension	23952	17659	17851
4.	Operating Surplus	13	22	22
	4.1 Interest	0	0	0
	4.2 Rent	13	22	22
	4.3 Profits/Loss	0	0	0
5.	Consumption of Fixed Capital	0	0	0
	Total Expenditure	134122	132203	138888
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	22667	61065	51804
2.	Imputed Subsidy	111455	71138	87084
	Total Receipts	134122	132203	138888

Above statement shows that Compensation of employees has been decreasing in 2017-18 to 2018-19. Imputed subsidy for the year 2017-18 was Rs. 111455 lakhs, which is decreased to Rs. 71138 lakhs in 2018-19 (R.E.) and Rs. 87084 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	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Goods &Services	401523	591665	556056
2.	Compensation of Employees	1676696	2327910	2669390
	2.1 Salary & Wages	1154591	1668186	1953225
	2.2 Allowances and Benefits	155168	216173	242201
	2.2 Pension	366937	443551	473964
3.	Transfer in kind	19512	24786	23896
3.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	2097731	2944361	3249342
4.	Production of Goods and Services	2097731	2944361	3249342
	4.1 Services Produced for own use	2003458	2819762	3096009
	4.2 Sale of Goods and Services	94273	124599	153333
	GROSS OUTPUT (1)	2097731	2944361	3249342

From the above statement it may be seen that compensation of employees form the major portion of the gross input in the state govt. expenditure. During account year 2017-18 Compensation was Rs. 1676696 lakhs, in 2018-19 it was Rs. 2327910 lakhs and in 2019-20 it is expected to be Rs. 2669390 lakhs. 95.51 % of the values of services produced by state govt. were consumed by itself in 2017-18 as against 95.77 % during 2018-19, while this percentage for 2019-20 is likely to be 95.28 %.

#### (7) PURPOSE WISE EXPENDITURE OF STATE GOVT.

Following statement has been derived from Economic-Cum-Purpose Classification of Budget Expenditure of Chhattisgarh Govt. for the year 2017-18 (A/C), 2018-19 (R.E.) and 2019-20 (B.E.)

It is observed from the statement given below that during 2017-18 maximum expenditure was incurred on Economic Services (Rs.1850805 lakhs), followed by Education Services (Rs. 1403736 lakhs), Housing & Other Community Amenities Services (Rs. 1015060 lakhs), and General Public Services (Rs. 697639 lakhs). During 2018-19 expenditure was incurred on Economic Services (40.63%) followed by Education Services (22.32%), Housing & Other Community Amenities Services (13.70%). and General Public Services (9.79%).

#### **STATEMENT No. 7**

S.No.	Purpose Classification	2017- 2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
1.	General Public Services	697639	816742	893050
2.	Civil Defense	16701	23022	20212
3.	Education	1403736	1861107	1944676
4.	Medical & Public Health	384068	473990	443428
5.	Social Security & Welfare Services	412426	455376	481398
6.	Housing & Other Community Amenities	1015060	1142728	901992
7.	Cultural, Recreational & Religious Services	67171	102264	104458
8.	Economic Services 8.1 General Administration/Regulation/ Research & Labour	1850805 11740	3388641 12062	3144554 11012
	8.2 Agriculture, Forestry, Fishing & Hunting	505394	1283143	1238461
	8.3 Mining, Manufacturing & Construction	78253	81073	90186
	8.4 Electricity, Gas, Steam	345996	425164	395500
	8.5 Water Supply	81253	104093	108190
	8.6 Transport & Communication	452853	655394	587056
	8.7 Other Economic Services n.e.c.	375316	827712	714149
9.	Environmental Protection	0	0	0
10.	Other Services	67988	76205	67686
	TOTAL (ADMINISTRATION DEPARTMENTS)	5915594	8340075	8001454

#### (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 work (road, building and other capital outlay), machinery & equipments etc. .

As per Revised Budget estimates for 2018-19, Gross Capital Formation will be of Rs. 1188523 lakhs as compared to the actual Gross Capital Formation of Rs. 960967 lakhs during 2017-18. For the year 2019-20, it is likely to touch the level of Rs. 1238728 lakhs depicting 4.22 % increased over previous year outlay.

**STATEMENT No. 8** 

(Rs.	Lakhs)	)
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				(Rs. Lakns)
S.No.	ITEMS	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
(A)	Administration Departments			
1.	Construction (New outlay)	681231	864209	912685
2.	Machinery and Equipment	88259	112690	106267
3.	Cultivated Biological Resources	915	2920	1145
4.	Intellectual Property Products	1516	3838	3240
	Total New Outlay	771921	983657	1023337
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-6482 -31094		-31339
	Gross Capital Formation (Admin.) A	765439	952563	991998
(B)	Departmental Commercial Undertakings			
1.	Construction (New outlay)	165293	200337	215050
2.	Machinery and Equipment	2431	1961	1440
3.	Cultivated Biological Resources	27836	33624	30175
4.	Intellectual Property Products	27	38	65
	Total New Outlay	195587	235960	246730
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-59	0	0
	Gross Capital Formation (DCUs) B	195528	235960	246730
	GROSS CAPITAL FORMATION (A+B)	960967	1188523	1238728



TABLE - 1 BORROWING ACCOUNT

		2017-1	8 (A/C)	2018-10	9 (R.E.)	(Rs. Lakhs) 2019-20 (B.E.)	
	Items	Receipts	Expendi-	Receipts	Expendi-	Receipts	Expendi-
		-	ture	Receipts	ture	-	ture
	A. Revenue + Capital A/C	5965040	6623071	7402849	9265807	7974600	9070414
I.	Borrowing at home 1. Internal debt	918789	82774	1392503	190198	1321975	274511
	<ol> <li>Small saving, provident funds, etc.</li> <li>Other debt</li> </ol>	143587	79526	139260	80760	141811	80661
	Total	1062376	162300	1531763	270958	1463786	355172
	Net receipts	900076		1260805		1108614	
II.	Borrowing abroad						
	1. External debt						
	2. Other debt						
	Total						
III.	Net receipts Extra budgetary receipts and adjustments						
	Loans from Govt. Of     India	46455	17215	60000	16139	60000	16139
	Loans and advances by State Govt.	13982	36876	21200	35061	28300	20536
	3. Inter- State settlement	0	108	0	10	0	10
	4. Contingency funds	0	0	3818	3818	10000	10000
	5. Reserve funds	122459	198972	148373	146172	197684	195484
	6. Deposits & advances	403917	391822	515399	525599	520837	524187
	7. Suspense & miscellaneous	16924253	17085367	12756792	12774792	13561393	13561394
	8. Remittance	1000360	993269	682102	682102	632102	632102
	9. Cash balance	33917	63759	63759	-534403	-534403	<b>-</b> 471139
	10. Funds-revenue account	-27	120963	300	149188	300	167058
	11. Funds-commercial account (Depreciation)	0	0	0	0	0	0
	TOTAL	18545316	18908351	14251743	13798478	14476213	14655771
	NET RECEIPTS	-363035		453265		-179558	
	GROSS TOTAL	25572759	25572759	23186055	23186055	23914299	23914299

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS
(Rs. Lakhs)

			YEARS	(Rs. La
	Items	2017-2018	2018 <b>-</b> 2019	2019-2020
	1001110	(A/C)	(R.E.)	(B.E.)
	1	2	3	4
Exp	penditure			
1.	Total Consumption expenditure	2003458	2819762	3096009
	1.1 Compensation of employees	1676696	2327910	2669390
	a) Wages and salaries	1309759	1884359	2195426
	b) Pension	366937	443551	473964
	1.2 Net purchases of commodities and services	307250	467066	402723
	a) Purchases	355624	509268	495410
	b) Maintenance	45899	82397	60646
	c) Less sales	94273	124599	153333
	1.3 Transfer in kind	19512	24786	23896
2.	Net interest paid to	309833	388809	469899
	2.1 Public authorities	91477	96088	96506
	a) Centre	91477	96088	96506
	b) States	0	0	0
	c) Local authorities	0	0	0
	2.2 Foreign Agencies	0	0	0
	2.3 Others	218356	292721	373393
	2.4 Less Commercial interest	0	0	0
<b>3.</b>	Total Subsidies	1067990	2362469	2180336
	3.1 Production subsidies	412069	1415728	1237624
	3.2 Product subsidies	655921	946741	942712
4.	Total Current Transfer to(other than inter-Govt.)	329695	417663	410865
	4.1 Other Sectors	329695	417663	410865
	4.2 Foreign	0	0	0
5.	<b>Total Inter-Government Transfer</b>	1638990	1574136	1217135
	5.1 Current to	784356	731671	544088
	a) Centre	0	0	0
	b) States	0	0	0
	c) Local authorities	784356	731671	544088
	5.2 Capital to	854634	842465	673047
	a) Centre	0	0	0
	b) States	0	0	0
	c) Local authorities	854634	842465	673047
6.	Surplus on Current Account	496739	-347126	394247
	Total Current Expenditure (1+2+3+4+5+6)	5846705	7215713	7768491

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

			YEARS	(Ks. Lakiis)
	Items	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
Rec	eeipts			
1.	Income from entrepreneurship and property	509984	621685	668976
	1.1 Profits/Loss	0	0	0
	1.2 Income from property	509984	621685	668976
	1.2.1 Net interest received	19626	19560	17454
	(a) Public authorities	1385	1003	626
	(i) Centre	0	0	0
	(ii) States	0	0	0
	(iii) Local authorities	1385	1003	626
	(b) Foreign	0	0	0
	(c) From other sectors	18241	18557	16828
	1.2.2 Other property receipts	490358	602125	651522
2.	Total tax revenue	4042094	4607579	5045308
	2.1 Import Duty	0	0	0
	2.2 Export Duty	0	0	0
	2.3 Production Taxes	167724	226483	227659
	2.4 Product Taxes	2702612	3063379	3302265
	2.5 Other Transfers	1171758	1317717	1515384
3.	Fess & Miscellaneous Receipts	28910	45149	46807
4	Total Transfers from Public Authorities	1265717	1941300	2007400
	4.1 Centre	1265717	1941300	2007400
	4.2 States	0	0	0
	4.3 Local Authorities	0	0	0
	TOTAL RECEIPTS (1+2+3+4)	5846705	7215713	7768491

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

			YEARS				
		Items	2017-2018	2018-2019	2019-2020		
		1	(A/C)	(R.E.)	(B.E.)		
I.	Exi	oenditure	2	3	4		
	_	ninistration					
	1.	Capital outlay	771921	983657	1023337		
	2.	Net purchase of physical assets	4354	8329	10452		
		2.1 Second hand assets	0	0	0		
		2.2 Land	4354	8329	10452		
	3.	Change in stock	-6482	-31094	-31339		
		3.1 Inventory	-6482	-31094	-31339		
		3.2 Others	0	0	0		
	4.	Capital transfer	68541	167743	63589		
		4.1 For capital formation	68541	167743	63589		
		4.2 For others	0	0	0		
		Total (1 to 4)	838334	1128635	1066039		
	Ent	erprise					
	5.	Capital outlay	195587	235960	246730		
	6.	Net purchase of physical assets	0	0	0		
		6.1 Second hand assets	0	0	0		
		6.2 Land	0	0	0		
	7.	Change in stock	-59	0	0		
		Total (5 to 7 )	195528	235960	246730		
		TOTAL EXPENDITURE	1033862	1364595	1312769		
II.	<b>Rec</b> 10.	eipts Surplus on current account	496739	-347126	394247		
	11.	Consumption of fixed capital	0	-34/120	0		
	12.	Foreign grants	0	0	0		
	13.	Net budgetary borrowing	900076	1260805	1108614		
		13.1 At home	900076	1260805	1108614		
		13.2 From abroad	0	0	0		
	14.	Other liabilities	-362953	450916	-190092		
		14.1 Net extra budgetary borrowing	-363035	453265	-179558		
		14.2 Less net purchase of financial	02	2240	10524		
		assets TOTAL RECEIPTS	-82 <b>1033862</b>	2349 <b>1364595</b>	10534 <b>1312769</b>		

TABLE - 4
PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

				(Rs. Lakh
	T.		YEARS	
	Items	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)
	1	2	3	4
	Expenditure			
1.	Purchase of commodity & services (including maintenance)	20990	30447	29843
2.	Compensation of employees	113119	101734	109023
	2.1 Salary	75365	66416	73564
	2.2 Allowances & Benefits	13802	17659	17608
	2.3 Pension	23952	17659	17851
3.	Operating Surplus	13	22	22
	3.1 Interest	0	0	0
	3.2 Rent	13	22	22
	3.3 Profits/Loss	0	0	0
5.	Consumption of fixed capital	0	0	0
	TOTAL EXPENDITURE	134122	132203	138888
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	22667	61065	51804
2.	Imputed subsidy	111455	71138	87084
	TOTAL RECEIPTS	134122	132203	138888

TABLE - 5
PRODUCTION ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

	Itama		YEARS		
	Items	2017-2018 (A/C)	2018-2019 (R.E.)	2019-2020 (B.E.)	
	1	2	3	4	
1.	Purchase of Commodities & Services including Maintenance	401523	591665	556056	
2.	Compensation of employees	1676696	2327910	2669390	
	2.1 Salary	1154591	1668186	1953225	
	2.2 Allowances and Benefits	155168	216173	242201	
	2.3 Pension	366937	443551	473964	
3.	Transfer in Kind	19512	24786	23896	
4.	Consumption of fixed Capital	0	0	0	
	Gross Input (1to4)	2097731	2944361	3249342	
1.	Production of Goods & Services	2097731	2944361	3249342	
	1.1 Services Produced for own use	2003458	2819762	3096009	
	1.2 Sale of Goods & Services	94273	124599	153333	
	Gross output (1)	2097731	2944361	3249342	

TABLE - 6
ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT
YEAR-2017-2018(A/C)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1160914	366937	155168	1683019	0	1683019	401523	2084542
2-Construction	37373	9868	1471	48712	0	48712	39368	88080
3-Water Supply	16077	5109	751	21937	0	21937	2055	23992
4-Other Services	589360	187303	43252	819915	0	819915	148820	968735
a)Education	471404	149816	38245	659465	0	659465	124626	784091
b)Medical & Public Health	117956	37487	5007	160450	0	160450	24194	184644
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	642810	202280	45474	890564	0	890564	190243	1080807
6-Public Administration	518104	164657	109694	792455	0	792455	211280	1003735

## TABLE-6 (B) ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2017-2018(A/C)

Items	Salary	Pen-	Others	Rent	NDP	CFC	GDP	IC	Output
		sion		& Int.					
1	2	3	4	5	6	7	8	9	10
1-Irrigation	40232	12786	2141	0	55159	0	55159	8392	63551
2-Forests	34734	11039	11623	13	57409	0	57409	12200	69609
3-Manufacring	399	127	38	0	564	0	564	398	962
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	75365	23952	13802	13	113132	0	113132	20990	134122

TABLE-6
ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT
YEAR-2018-2019(R.E)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1674048	443551	216173	2333772	0	2333772	591665	2925437
2-Construction	54582	12954	1916	69452	0	69452	75826	145278
3-Water Supply	22319	5934	1077	29330	0	29330	2628	31958
4-Other Services	981066	260853	64866	1306785	0	1306785	189887	1496672
a)Education	847599	225366	57113	1130078	0	1130078	149807	1279885
b)Medical & Public Health	133467	35487	7753	176707	0	176707	40080	216787
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1057967	279741	67859	1405567	0	1405567	268341	1673908
6-Public Administration	616081	163810	148314	928205	0	928205	323324	1251529

## TABLE-6 (B) ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2018-2019 (R.E.)

Items	Salary	Pension	Others	Rent	NDP	CFC	GDP	IC	Output
				& Int.					
1	2	3	4	5		6	7	8	9
1- Irrigation	27534	7321	1916	1	36772	0	36772	11364	48136
2- Forests	38434	10219	15593	21	64267	0	64267	18107	82374
3- Manufacring	448	119	150	0	717	0	717	976	1693
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	66416	17659	17659	22	101756	0	101756	30447	132203

TABLE-6
ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT
YEAR-2019-2020(B.E.)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1959569	473964	242201	2675734	0	2675734	556056	3231790
2-Construction	58559	12670	1981	73210	0	73210	51547	124757
3-Water Supply	24697	5993	1114	31804	0	31804	2456	34260
4-Other Services	1191630	289157	77607	1558394	0	1558394	182976	1741370
a)Education	1045488	253695	66887	1366070	0	1366070	134839	1500909
b)Medical & Public Health	146142	35462	10720	192324	0	192324	48137	240461
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1274886	307820	80702	1663408	0	1663408	236979	1900387
6-Public Administration	684683	166144	161499	1012326	0	1012326	319077	1331403

#### TABLE-6 (B)

### ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2019-2020 (B.E.)

Items	Salary	Pension	Others	Rent & Int.	NDP	CFC	GDP	IC	Output
1	2	3	4	5		6	7	8	9
1-Irrigation	29935	7264	1966	1	39166	0	39166	11761	50927
2-Forests	43007	10436	15512	21	68976	0	68976	16784	85760
3-Manufacring	622	151	130	0	903	0	903	1298	2201
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	73564	17851	17608	22	109045	0	109045	29843	138888

TABLE-7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2017-2017 (A/C)

113132	113132	134122	111455	22667	0	0	0	13	8193	887	983	10927	2059	111060	TOTAL
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5. Electricity
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.Other Transport(C.A.)
564	564	962	885	77	0	0	0	0	5	0	0	393	17	547	3.2Printing press
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.1Milk supply
564	564	962	885	77	0	0	0	0	5	0	0	393	17	547	3. Manufacturing
57409	57409	60969	50333	19276	0	0	0	13	1338	887	983	8992	906	56490	2. Forest
															(Irrigation)
55159	55159	63551	60237	3314	0	0	0	0	6850	0	0	1542	1136	54023	1. Agriculture
16	15	14	13	12	11	10	6	8	7	9	5	4	3	2	1
Product (10+15)	Net Product (2+3+8+ 9+11)	Total	subsidy	Sales	Pronts/ Loss	Depre- ciation		Kent	C(m)	R(m)	Ma B(m)		Benents	compen- sation of employees	Items
(Rs. Lakhs)	(Re		Receipts		Profits/	Depre-		Rent	on	Maintenance	W		Benefits	Compen-	
3. Lakhs)	Ž														

TABLE-7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2018-2019 (R.E.)

	Compen-	Benefits		Z	Maintenance	ıce	Rent	Inte-	Depre-	Profits/		Receipts		Net	Gross
Items	sation of employees		of goods and services	B(m)	R(m)	C(m)		rest	ciation	Loss	Sales	subsidy	Total receipts	Product (2+3+8+ 9+11)	Product (10+15)
1	2	3	4	5	9	7	8	6	10	11	12	13	14	15	16
1. Agriculture	35802	696	096	17	0	10387	1	0	0	0	16070	32066	48136	36772	36772
(Irrigation)													0		
2. Forest	63130	1116	13989	1048	950	2120	21	0	0	0	44922	37452	82374	64267	64267
3. Manufacturing	639	78	941	0	0	35	0	0	0	0	73	1620	1693	717	717
3.1 Milk supply													0	0	0
3.2 Printing press	639	78	941	0	0	35	0	0	0	0	73	1620	1693	717	717
4.Other Transport(C.A.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	99571	2163	15890	1065	950	12542	22	•	0	0	61065	71138	132203	101756	101756

TABLE-7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2019-2020 (B.E.)

	Compen-	Benefits	Purchase	W	Maintenance	1ce	Rent	Inte-	Depre-	Profits/		Receipts		Net	Gross
Items	sation of employees		of goods and services	B(m)	R(m)	C(m)		rest	ciation	Loss	Sales	subsidy	Total receipts	Product (2+3+8+ 9+11)	Product (10+15)
1	2	3	4	5	9	7	8	6	10	11	12	13	14	15	16
1. Agriculture	38162	1003	1149	0	0	10612	_	0	0	0	6089	44118	50927	39166	39166
(Irrigation)													0		
2. Forest	62929	1276	12603	1049	950	2182	21	0	0	0	44922	40838	85760	92689	92689
3. Manufacturing	842	61	1263	0	0	35	0	0	0	0	73	2128	2201	903	903
3.1Milk supply													0	0	0
3.2Printing press	842	61	1263	0	0	35	0	0	0	0	73	2128	2201	903	903
4.Ouner Transport(C.A.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	106683	2340	15015	1049	950	12829	22	0	0	0	51804	87084	138888	109045	109045

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY

### OF USE-ADMINISTRATION 2017-2018 (A/C)

765439	15368	147743	275207	-6239	0	33360	Gross Capital Formation
-6482	0	0	0	-6482	0	0	Change in Stocks
0	0	0	0	0	0	0	Net Purchase of Second Hand Assets
771921	15368	147743	575207	243	0	33360	Total New Outlay
0	0	0	0	0	0	0	P7.5 Other Intellectual Property Products
0	0	0	0	0	0	0	P7.4 Entertainment, Literary of Artistic Originals
1516	12	73	1421	4	0	9	P7.3 Computer Sftware and Databases
0	0	0	0	0	0	0	P7.2 Mineral Exploration and Evaluation
0	0	0	0	0	0	0	P7.1 Research and Development
1516	12	73	1421	4	0	9	IV Intellectual Property Products (P7.1 to P7.5)
915	0	0	915	0	0	0	P5.2 Products
•	0	0	0	0	0	0	P5.1 Animal Resources Yielding Repeat Products Tree, Crop and Plant Resources Yielding Repeat
915	0	0	915	0	0	0	III Cultivated Biological Resources (P5.1+P5.2)
0	0	0	0	0	0	0	P4 Weapons Systems
78042	9299	25770	45338	236	0	23	P3.3 Other Machinery and Equipment
1438	6	52	1368	3	0	9	P3.2 ICT Equipment
8779	3100	41	5610	0	0	28	P3.1 Transport Equipment
88259	9784	25863	52316	239	0	57	II Machinery and Equipment (P3.1+P3.2+P3.3+P4)
414591	0	0	414591	0	0	0	P2.4 Roads & Bridges
0	0	0	0	0	0	0	P2.3 Land Improvvement
99224	156	11676	54339	0	0	33053	P2.2 Other Structures
164122	5416	109895	48567	0	0	244	P2.1 Non-Residential Building
677937	5572	121571	517497	0	0	33297	P2 Other Building and Structure (P2.1 to P2.4)
3294	0	236	3028	0	0	0	P1 Dwelling
681231	5572	121807	520555	0	0	33297	I Construction (P1+P2)
			& Defence		Utility Services	Ciddac	
	Health	Education	Public Administration	Const-	Remediation & Other	Water Supply	
Total	11.2	11.1	10.	5.	4.4	4.3	
(Rs. Lakhs)	D						

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY

### OF USE-ADMINISTRATION 2018-2019 (R.E.)

			,			(F	(Rs. Lakhs)
	4.3 Water Supply	4.4 Remediation & Other Utility Services	5. Construction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
I Construction (P1+P2)	48375	10	0	888299	140902	9534	864209
P1 Dwelling	0	0	0	7325	1213	0	8538
P2 Other Building and Structure (P2.1 to P2.4)	48375	10	0	658063	139689	9534	855671
P2.1 Non-Residential Building	1120	0	0	72301	127996	9364	210781
P2.2 Other Structures	47255	10	0	97027	11693	170	156155
P2.3 Land Improvvement	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	0	0	488735	0	0	488735
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	99	0	8708	11655	36003	12502	112690
P3.1 Transport Equipment	24	0	0	5640	L	3196	8867
P3.2 ICT Equipment	9	0	345	3088	251	15	3705
P3.3 Other Machinery and Equipment	36	0	7863	47183	35745	9291	100118
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	2920	0	0	2920
P5.1 Animal Resources Yielding Repeat Products Tree Cron and Plant Resources Vielding Reneat	0	0	0	0	0	0	0
P5.2 Products	0	0	0	2920	0	0	2920
IV Intellectual Property Products (P7.1 to P7.5)	9	0	347	3180	279	26	3838
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	9	0	347	3180	279	26	3838
	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	48447	10	8555	727399	177184	22062	983657
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	-31094	0	0	0	-31094
Gross Capital Formation	48447	10	-22539	727399	177184	22062	952563

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2019-2020 (B.E.)

	7.3	7.7	v	10	111	11.7	Total
	Water	Remediation	Const-	Public	Education	Health	10001
	Supply	& Other	ruction	Administration			
	•	Utility		& Defence			
		Services					
I Construction (P1+P2)	50909	10	0	734489	117583	9694	912685
P1 Dwelling	0	0	0	26199	1192	0	27391
P2 Other Building and Structure (P2.1 to P2.4)	50909	10	0	708290	116391	9694	885294
P2.1 Non-Residential Building	879	0	0	84613	107602	9514	202608
P2.2 Other Structures	50030	10	0	93119	8789	180	152128
P2.3 Land Improvvement	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	0	0	530558	0	0	530558
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	580	0	7166	49947	35555	13019	106267
P3.1 Transport Equipment	89	0	0	4701	18	3232	8019
P3.2 ICT Equipment	7	0	09	2798	135	17	3017
P3.3 Other Machinery and Equipment	505	0	7106	42448	35402	9770	95231
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	1145	0	0	1145
P5.1 Animal Resources Yielding Repeat Products Tree Gron and Plant Recourses Vielding Beneat	0	0	0	0	0	0	0
P5.2 Products	0	0	0	1145	0	0	1145
IV Intellectual Property Products (P7.1 to P7.5)	7	0	62	2985	159	27	3240
P7.1 Research and Development	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	7	0	62	2985	159	27	3240
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total New Outlay	51496	10	7228	788566	153297	22740	1023337
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	-31339	0	0	0	-31339
Gross Capital Formation	51496	10	-24111	788566	153297	22740	991998

#### **FABLE-8**

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2017-2018 (A/C)

	-	13	3.1	33	4 1	6.1	7 1	7.7	7.4	7.5	77	Total
	Crone	Forestry	Manıı-	116.	Flectri.	Trade		Water	∆	Service	,., Commii-	
	edoro	1 Oresury 87	٥		city	11auc 8,	_		Trans	scrivice s Inci-	nication	
		3		facturing					lians-	S IIICI-		
		Logging	regiatera	racturin			rans-	 nod	port	dental	ઝ ;	
				ಹ		Servi-	port			o S	Services	
						ces				Trans-	related to	
										port	Broad-	
I Construction (P1+P2)	162652	2641	0	0	0	0	0	0	0	0	0	165293
P1 Dwelling	0	113	0	0	0	0	0	0	0	0	0	113
P2 Other Building and Structure (P2.1 to P2.4)	162652	2528	0	0	0	0	0	0	0	0	0	165180
P2.1 Non-Residential Building	0	924	0	0	0	0	0	0	0	0	0	924
P2.2 Other Structures	162652	702	0	0	0	0	0	0	0	0	0	163354
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	902	0	0	0	0	0	0	0	0	0	902
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	2062	369	0	0	0	0	0	0	0	0	0	2431
P3.1 Transport Equipment	191	71	0	0	0	0	0	0	0	0	0	297
P3.2 ICT Equipment	14	13	0	0	0	0	0	0	0	0	0	27
P3.3 Other Machinery and Equipment	1857	285	0	0	0	0	0	0	0	0	0	2142
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	27836	0	0	0	0	0	0	0	0	0	27836
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	27836	0	0	0	0	0	0	0	0	0	27836
IV Intellectual Property Products (P7.1 to P7.5)	14	13	0	0	0	0	0	0	0	0	0	27
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	14	13	0	0	0	0	0	0	0	0	0	27
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	164728	30859	0	0	0	0	0	0	0	0	0	195587
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	-59	0	0	0	0	0	0	0	0	0	0	-59
Gross Capital Formation	164669	30859	0	0	0	0	0	0	0	0	0	195528

#### **FABLE-8**

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2018-2019 (R.E.)

	1.1	1.3	3.1	3.3	4.1	6.1	7.1	7.2	7.4	7.5	7.7	Total
	Crops	Forestry	Manu-	Railway	Electri	Trade	Rail-	Water	Air	Service	Commu-	
		ઝ	facturing	s Manu-	city	ઝ	ways	Trans-	Trans-	s Inci-	nication	
		Logging	regidterd	facturin			Trans-	port	port	dental	8	
				5.0		Servi-	port			to	Services	
						ses				Trans-	related to	
										port	Broad-	
I Construction (P1+P2)	195960	4377	0	0	0	0	0	0	0	0	0	200337
P1 Dwelling	0	140	0	0	0	0	0	0	0	0	0	140
P2 Other Building and Structure (P2.1 to P2.4)	195960	4237	0	0	0	0	0	0	0	0	0	200197
P2.1 Non-Residential Building	0	810	0	0	0	0	0	0	0	0	0	810
P2.2 Other Structures	195960	2474	0	0	0	0	0	0	0	0	0	198434
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	953	0	0	0	0	0	0	0	0	0	953
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	156	1678	127	0	0	0	0	0	0	0	0	1961
P3.1 Transport Equipment	68	197	8	0	0	0	0	0	0	0	0	294
P3.2 ICT Equipment	12	20	14	0	0	0	0	0	0	0	0	46
P3.3 Other Machinery and Equipment	55	1461	105	0	0	0	0	0	0	0	0	1621
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	33624	0	0	0	0	0	0	0	0	0	33624
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Product	0	33624	0	0	0	0	0	0	0	0	0	33624
IV Intellectual Property Products (P7.1 to P7.5)	13	20	5	0	0	0	0	0	0	0	0	38
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	13	20	5	0	0	0	0	0	0	0	0	38
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	196129	39699	132	0	0	0	0	0	0	0	0	235960
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	0	0	0	0	0	0	0	0	0	0	0	0
Gross Capital Formation	196129	39699	132	0	0	0	0	0	0	0	0	235960

# CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2019-2020 (B.E.)

	1.1	1.3	3.1	3.3	1 1	6.1	7 1	7.7	7 7	7.5	7.7	Total
	Crons	Forestry	Mann-	ΛΕ	. È	Trade		V.:Z	∆ 1: \	Service	,., Commii-	10191
	STOP		5.			25 S		_	Trans-	s Inci-	nication	
		ing		facturin		ir			port	dental	8	
		a a a a		ρι			port			to	Services	
				)		ces	,			Trans-	related to	
										port	Broad-	
I Construction (P1+P2)	211517	3533	0	0	0	0	0	0	0	0	0	215050
P1 Dwelling	0	140	0	0	0	0	0	0	0	0	0	140
P2 Other Building and Structure (P2.1 to P2.4)	211517	3393	0	0	0	0	0	0	0	0	0	214910
P2.1 Non-Residential Building	0	790	0	0	0	0	0	0	0	0	0	790
P2.2 Other Structures	211517	1974	0	0	0	0	0	0	0	0	0	213491
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	629	0	0	0	0	0	0	0	0	0	629
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	339	941	160	0	0	0	0	0	0	0	0	1440
P3.1 Transport Equipment	140	175	8	0	0	0	0	0	0	0	0	323
P3.2 ICT Equipment	40	19	15	0	0	0	0	0	0	0	0	74
P3.3 Other Machinery and Equipment	159	747	137	0	0	0	0	0	0	0	0	1043
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	30175	0	0	0	0	0	0	0	0	0	30175
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	30175	0	0	0	0	0	0	0	0	0	30175
IV Intellectual Property Products (P7.1 to P7.5)	41	19	5	0	0	0	0	0	0	0	0	9
P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7.3 Computer Sftware and Databases	41	19	S	0	0	0	0	0	0	0	0	9
P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	211897	34668	165	0	0	0	0	0	0	0	0	246730
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	0	0	0	0	0	0	0	0	0	0	0	0
Gross Capital Formation	211897	34668	165	0	0	0	0	0	0	0	0	246730

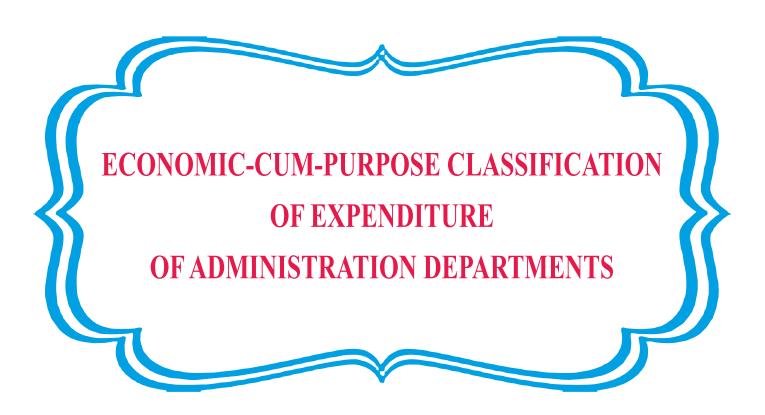


TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)
(Rs. Lakhs)

				Current	expenditu	ire
		Economic Classification	(	Consumptio		
			Wages	Commo-	Less-	Total
			and	dities	sales	consumption
		Dumaga Classification	salaries	and	2002	expenditure
		Purpose Classification	including	services,		•
			pensions	Tk		
		1	2	3	4	5
1.		eral Public Services	540889	101293	20174	622008
	1.1	General Administration, External affairs, Public Order & Safety	540286	100675	20174	620787
		1.1.1 Public Order & Safety	367520	11149	856	377813
		1.1.2 Planning & Statistical Activities	3226	27728	637	30317
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	169540	61798	18681	212657
	1.2	General Research	604	618	0	1222
2.	Defe		13705	2797	0	16502
3.	Edu	cation Affairs & Services	729017	42212	1918	769311
	3.1	Administration, Regulation & Research	69552	3720	0	73272
		3.1.1 Primary Education Affairs	13840	1993	0	15833
		3.1.2 Secondary Education Affairs	0	140	0	140
		3.1.3 Higher Secondary & University Education Affairs	55427	895	0	56322
	3.2	3.1.4 Education Affairs n.e.c. School, Universities & Institutions including Subsidary	285 659465	692 38492	0 1918	977 696039
		3.2.1 Primary Education Affairs	306198	7745	1314	312629
		3.2.2 Secondary Education Affairs	140502	11682	37	152147
		3.2.3 Higher Secondary & University Education Affairs	198862	14062	567	212357
		3.2.4 Education Affairs n.e.c.	13903	5003	0	18906
4	Heal	th Affair and services	165693	62078	5143	222628
	4.1	Administration, Regulation & Research	5242	689	0	5931
		4.1.1 Allopathic	3777	498	0	4275
		4.1.2 Homeopathic	0		0	0
		4.1.3 Ayurvedic	1270	145	0	1415
		4.1.4 Unani	0		0	0
		4.1.5 Other Medical Services	195	46	0	241
	4.2	Hospitals, Clinics & Other Health Services	160451	61389	5143	216697
		4.2.1 Allopathic	137791	7583	4507	140867
		4.2.2 Homeopathic	793	10514	0	11307
		4.2.3 Ayurvedic	14869	32942	636	47175
		4.2.4 Unani	116	4181	0	4297
		4.2.5 Other Medical Services	6882	6169	0	13051
5.	Soci	al Security and Welfare Affairs and services	53069	53647	1742	104974
	5.1	Social Security Affairs and services	0	431	0	431
	5.2	Welfare Affairs and Services	53069	53216	1742	104543
	5.3	Social Security and Welfare Affairs	0	0	0	0
		services n.e.c.				

				<u> </u>	1.	(Ks. Lakiis)
		Economic Classification			expenditu	
		Economic Classification		Communic		
			Wages and	Commo- dities	Less- sales	Total consumption
		Purpose Classification	salaries	and	2002	expenditure
		Turpose Classification	including	services,		
			pensions	Tk		
		1	2	3	4	5
6.	Hous Servi	ing and Community Amenity Affairs and ces	20610	4518	3952	21176
	6.1	Housing and Community Services	20610	4518	3952	21176
	6.2	Sanitary Affairs Services	0		0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0			0
7.	Cultu servi	ral, Recreational and Religious Affairs and ces	6096	46263	-332	52691
	7.1	Art and Cultural Affairs Services	1291	37403		38694
	7.2	Recreational and Sporting Services	4507	3267	22	7752
	7.3	Toursim Affairs and Services	298	5593	-354	6245
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0			0
8.	Econ	omic Affairs and Services	147223	58104	61330	143997
	8.1	General Administration, Regulation & Research	4006	4717	2061	6662
	8.2	Agriculture, Forestry, Fishing and Hunting	97103	16653	56717	57039
	8.3	Mining, Manufacturing and Construction	14450	4128	1501	17077
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	3	-3
		8.4.1 Electricity, Gas, and Steam	0	0	3	-3
		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	21937	1845	791	22991
	8.6	Transport and Communication	307	26161	0	26468
		8.6.1 Road transport	307	26006	0	26313
		8.6.2 Water transport	0		0	0
		8.6.3 Air transport	0	15	0	15
		8.6.4 Transport and Communication n.e.c.	0	140	0	140
	8.7	Other Economic Services n.e.c.	9420	4600	257	13763
9.	Envi	ronmental Protection	0	0	0	0
	9.1	Waste Management	0	0	0	0
	9.2	Waste Water Management	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0
10.		r Services	394	50123	346	50171
	10.1 10.2	Relief on Calamities Other Miscellaneous Servieces	394	50123	346	50171 0
	10.2	TOTAL	1676696	421035	94273	2003458
		TOTAL	10,0000	121033	7.273	2003430

#### TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS) (Rs. Lakhs)

					Curre	nt expendi	`	Ks. Lakiis)
			Economic Classification			sfer payme		
				ProductSub-	Prod-	Transfer	Trans-	Transfers,
				sidies	uction	Local	fers,	Private
			Purpose Classification		Sub-	Autho-	Indui-	Institions
			ruipose Ciassification		sidies	rities	viduals	
			1	6	7	8	9	10
1.	Gen	eral Pu	blic Services	0	0	12	4678	104
	1.1	Gener	al Administration, External affairs, c Order & Safety	0	0	12	4675	94
		1.1.1	Public Order & Safety	0	0	12	675	53
		1.1.2	Planning & Statistical Activities	0	0	0	0	0
		1.1.3	General Administration, External	0	0	0	4000	41
			affairs, Public Order & Safety n.e.c.					
	1.2	Gener	al Research	0	0	0	3	10
2.	Defe			0	0	0	0	0
3.			Affairs & Services	340	0	338278	71714	33892
	3.1		nistration, Regulation & Research	0	0	0	5310	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	5310	0
		3.1.4	Education Affairs n.e.c.	0	0	0	0	0
	3.2	School Subside	l, Universities & Institutions including lary	340	0	338278	66404	33892
		3.2.1	Primary Education Affairs	340	0	283413	8922	10934
		3.2.2	Secondary Education Affairs	0	0	54865	54354	21411
		3.2.3	Higher Secondary & University Education Affairs	0	0	0	2864	0
		3.2.4	Education Affairs n.e.c.	0	0	0	264	1547
4			airs and services	43506	0	486	1225	90753
	4.1		nistration, Regulation & Research		0	0	5	0
		4.1.1	Allopathic	0	0	0	3	0
		4.1.2	Homeopathic	0	0	0	0	0
		4.1.3	Ayurvedic	0	0	0	2	0
		4.1.4	Unani	0	0	0	0	0
	4.2	4.1.5	Other Medical Services	0	0	0	1220	0 00752
	4.2	-	tals, Clinics & Other Health Services	43506	0	486	1220	90753
		4.2.1	Allopathic	37006	0	86	233	90603
		4.2.2	Homeopathic	0	0	0	0	0
		4.2.3	Ayurvedic	0	0	400	241	0
		4.2.4 4.2.5	Unani Other Medical Services	6500	0	0	0 746	0 150
5.	Soci		rity and Welfare Affairs and services	0300	0	74360	13246	7722
٥.	5.1		Security Affairs and services	0	0	73037	5690	0
	5.2		re Affairs and Services	0	0	1323	7556	7722
	5.3		Security and Welfare Affairs	0	0	0	0	0
	2.5		es n.e.c.			J	Ĭ	J

	7.3 7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
	7.3 7.4	Toursim Affairs and Services Cultural Recreational, Religious Affairs	0 0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	and Services n.e.c. omicAffairs and Services	612075	412069	61942	9969	25629
	8.1	General Administration, Regulation & Research			1113	21	0
	8.2	Agriculture, Forestry, Fishing and Hunting	18038	383962	1136	9357	9073
	8.3	Mining, Manufacturing and Construction	300	22400	28132	486	96
	8.4	Electricity, Gas, Steam and Other Sources of Energy	262441	0	0	0	0
		8.4.1 Electricity, Gas, and Steam	259957	0	0	0	0
		8.4.2 Atomic energy			0	0	0
		8.4.3 Non-conventional Sources of Energy	2484		0	0	0
	8.5	Drinking Water Supply	0	0	13902	103	0
	8.6	Transport and Communication	0	0	17659	0	0
		8.6.1 Road transport	0	0	17659	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.	331296	5707	0	2	16460
9.		ronmental Protection	0	0	0	0	0
	9.1 9.2	Waste Management Waste Water Management	0	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.3 9.4	Environmental Research & Education	0	0	0	0	0
	9.4 9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	14195	9
10.	10.1	Relief on Calamities	0	0	0	14195	9
	10.2	Other Miscellaneous Servieces	o	0	0	0	0
		TOTAL	655921	412069	784356	118927	159001

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)
(Rs. Lakhs)

			Current	expenditur		(s. Lakns)
	Economic Classification		Transfer pay			Total
	Decironic Chatterion	Trans-	Transfer	Trans-	Total	current
		fers,	Foreign	fers	transfer	expen-
	D Classif	Autho-	contries/organi-	State	pay-	diture
	Purpose Classification	nomous	sations	Govern-	ments	(5+14)
		Bodies		ments	(6 to 13)	
	1	11	12	13	14	15
1.	General Public Services	1686	0	0	6480	628489
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	1153	0	0	5934	626721
	1.1.1 Public Order & Safety	878	0	0	1618	379431
	1.1.2 Planning & Statistical Activities	0	0	0	0	30317
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	275	0	0	4316	216973
	1.2 General Research	533	0	0	546	1768
2.	Defence	0	0	0	0	16502
3.	<b>Education Affairs &amp; Services</b>	29145	0	0	473369	1242680
	3.1 Administration, Regulation & Research	11062	0	0	16372	89644
	3.1.1 Primary Education Affairs	0	0	0	0	15833
	3.1.2 Secondary Education Affairs	0	0	0	0	140
	3.1.3 Higher Secondary & University Education Affairs	10107	0	0	15417	71739
	3.1.4 Education Affairs n.e.c.	955	0	0	955	1932
	3.2 School, Universities & Institutions including Subsidary	18083	0	0	456997	1153036
	3.2.1 Primary Education Affairs	0	0	0	303609	616238
	3.2.2 Secondary Education Affairs	0	0	0	130630	282777
	3.2.3 Higher Secondary & University Education Affairs	16424	0	0	19288	231645
	3.2.4 Education Affairs n.e.c.	1659	0	0	3470	22376
4.	Health Affairs and services	2583	0	0	138553	361181
	4.1 Administration, Regulation & Research	1089	0	0	1094	7025
	4.1.1 Allopathic	0	0	0	3	4278
	4.1.2 Homeopathic	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	2	1417
	4.1.4 Unani	0	0	0	0	0
	4.1.5 Other Medical Services	1089	0	0	1089	1330
	4.2 Hospitals, Clinics & Other Health Services	1494	0	0	137459	354156
	4.2.1 Allopathic	0	0	0	127928	268795
	4.2.2 Homeopathic	0	0	0	0	11307
	4.2.3 Ayurvedic	1419	0	0	2060	49235
	4.2.4 Unani	0	0	0	0	4297
	4.2.5 Other Medical Services	75	0	0	7471	20522
5.	Social Security and Welfare Affairs and services	683	0	0	96011	200985
	5.1 Social Security Affairs and services	0	0	0	78727	79158
	5.2 Welfare Affairs and Services	683	0	0	17284	121827
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0
	501 VICCS 11.C.C.					

				C	4.		Rs. Lakhs)
					expenditur	e	T . 1
		Economic Classification		Transfer pay			Total
			Trans- fers,	Transfer, Foreign	Trans- fers	Total transfer	current expen-
			Autho-	contries/organi-	State	pay-	diture
		Purpose Classification	nomous	sations	Govern-	ments	(5+14)
			Bodies		ments	(6 to 13)	
		1	11	12	13	14	15
6.	Hous Servi	sing and Community Amenity Affairs and ices	116	0	0	309469	330645
	6.1	Housing and Community Services	116	0	0	278614	299790
	6.2	Sanitary Affairs Services	0	0	0	30855	30855
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu servi	ural, Recreational and Religious Affairs and ces	1488	0	0	6205	58896
	7.1	Art and Cultural Affairs Services	200	0	0	3648	42342
	7.2	Recreational and Sporting Services	67	0	0	1336	9088
	7.3	Toursim Affairs and Services	1221	0	0	1221	7466
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	16066	0	0	1137750	1281747
	8.1	General Administration, Regulation & Research	0	0	0	1134	7796
	8.2	Agriculture, Forestry, Fishing and Hunting	11565	0	0	433131	490170
	8.3	Mining, Manufacturing and Construction	1453	0	0	52867	69944
	8.4	Electricity, Gas, Steam and Other Sources of	410	0	0	262851	262848
	0.4	Energy	410				
		8.4.1 Electricity, Gas, and Steam	0	0	0	259957	259954
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	410	0	0	2894	2894
	8.5	Drinking Water Supply	0	0	0	14005	36996
	8.6	Transport and Communication	2631	0	0	20290	46758
		8.6.1 Road transport	0	0	0	17659	43972
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	15
		8.6.4 Transport and Communication n.e.c.	2631	0	0	2631	2771
	8.7	Other Economic Services n.e.c.	7	0	0	353472	367235
9.		ronmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	14204	64375
	10.1	Relief on Calamities	0	0	0	14204	64375
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	51767	0	0	2182041	4185500

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)

(Rs. Lakhs)

			Capital expenditure						
		Economic Classification		Gross C	Capital Fo	rmation			
			Building	Roads	Trans-	Machi-	Software		
			Outlay	Outlay	port	nery	Outlay		
		Purpose Classification	R./Non R.		Outlay	Outlay	& Ict		
		1	16	17	18	19	20		
1.	Gen	eral Public Services	21479	7503	3061	13208	2300		
	1.1	General Administration, External affairs, Public Order & Safety	21479	7503	3061	13190	2298		
		1.1.1 Public Order & Safety	5091	4000	2690	10718	1311		
		1.1.2 Planning & Statistical Activities		0	23	12	4		
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	16388	3503	348	2460	983		
	1.2	General Research	0	0	0	18	2		
2.	Defe		133	0	0	52	3		
3.		cation Affairs & Services	110131 0	0	<b>109</b> 68	<b>26373</b> 603	1 <b>78</b> 53		
	3.1	Administration, Regulation & Research	,		08	263	33 37		
		3.1.1 Primary Education Affairs	0	0	-				
		<ul><li>3.1.2 Secondary Education Affairs</li><li>3.1.3 Higher Secondary &amp; University</li></ul>	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	53 15	337	0		
		Education Affairs					16		
	3.2	3.1.4 Education Affairs n.e.c. School, Universities & Institutions including Subsidary	110131	0 0	0 41	25770	0 125		
		3.2.1 Primary Education Affairs	29185	0	0	9849	7		
		3.2.2 Secondary Education Affairs	42670	0	0	2484	42		
		3.2.3 Higher Secondary & University Education Affairs	34542	0	34	12476	69		
		3.2.4 Education Affairs n.e.c.	3734	0	7	961	7		
4.		Ith Affairs and services	5416	0	3106	6738	31		
	4.1	Administration, Regulation & Research	0	0	6	63	10		
		<ul><li>4.1.1 Allopathic</li><li>4.1.2 Homeopathic</li></ul>	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	33	8		
		4.1.3 Ayurvedic	0	0	0	27	1		
		4.1.4 Unani	0	0	0	0	0		
		4.1.5 Other Medical Services	0	0	6	3	1		
	4.2	Hospitals, Clinics & Other Health Services	5416	0	3100	6675	21		
		4.2.1 Allopathic	5347	0	2000	5755	21		
		4.2.2 Homeopathic	0	0	0	7	0		
		4.2.3 Ayurvedic	67	0	0	106	0		
		4.2.4 Unani	0	0	0	3	0		
_	С.	4.2.5 Other Medical Services	17(10	0	1100	804	0		
5.		al Security and Welfare Affairs and services	17619	0	279	168	23		
	5.1 5.2	Social Security Affairs and services Welfare Affairs and Services	17619	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0 279	0 168	0		
	5.2	Social Security and Welfare Affairs	0	0	2/9	168	$\begin{bmatrix} 23 \\ 0 \end{bmatrix}$		
	5.5	services n.e.c.		U	U	U	U		

				<i>C</i> ·	4-1		(Rs. Lakhs)
		Economic Classification			tal expend		
		Economic Classification	Building	Roads	Capital Fo Trans-	Machi-	Software
			Outlay	Outlay	port	nery	Outlay
		Purpose Classification	R./Non R.	J	Outlay	Outlay	& Ict
		1	16	17	18	19	20
6.	Hous	sing and Community Amenity Affairs and	10322	3386	17	97	3
	Servi						
	6.1	Housing and Community Services	10322	3386	17	97	3
	6.2	Sanitary Affairs Services	0	0	0	0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu servi	ural, Recreational and Religious Affairs and ces	1530	605	23	339	61
	7.1	Art and Cultural Affairs Services	711	605	5	124	4
	7.2	Recreational and Sporting Services	419	0	18	215	57
	7.3	Toursim Affairs and Services	400	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	786	403097	549	30191	355
	8.1	General Administration, Regulation & Research	17	0	0	34	4
	8.2	Agriculture, Forestry, Fishing and Hunting	84	171	67	797	87
	8.3	Mining, Manufacturing and Construction	393	3409	30	132	41
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	28541	0
		8.4.1 Electricity, Gas, and Steam	0	0	0	12768	0
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	0	0	О	15773	0
	8.5	Drinking Water Supply	244	0	28	23	12
	8.6	Transport and Communication	50	399517	403	472	118
		8.6.1 Road transport	50	399517	403	216	0
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	80	0
		8.6.4 Transport and Communication n.e.c.	0	0	0	176	118
	8.7	Other Economic Services n.e.c.	-2	0	21	192	93
9.		ronmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Othe	r Services	0	0	1635	876	0
	10.1	Relief on Calamities	0	0	1635	876	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	167416	414591	8779	78042	2954

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)
(Rs. Lakhs)

Purpose Classification				Capital expenditure						
Purpose Classification			Economic Classification		-					
Purpose Classification				Cultivated				Gross		
Land Imp.   Land Imp.				Assets	Stock	Outlay	in	Capital		
Land Imp.   Land			Purpose Classification	Outlay	Outlay		Stock	Formation		
1			•					(16to24)		
1.   General Public Services   0   0   7151   -6482   48     1.1   General Administration, External affairs, Public Order & Safety   1.1.1   Public Order & Safety   1.1.2   Planning & Statistical Activities   0   0   1609   -6482   18     1.1.2   Planning & Statistical Activities   0   0   1609   -6482   18     1.1.3   General Administration, External affairs, Public Order & Safety   0   0   1609   -6482   18     1.1.2   Planning & Statistical Activities   0   0   1609   -6482   18     1.1.3   General Research   0   0   111   0     2.   Defence   0   0   111   0     3.   Defence   0   0   11676   0   148     3.1.4   Defence   0   0   0   0     3.1.1   Primary Education Affairs   0   0   0   0     3.1.2   Secondary Education Affairs   0   0   0   0     3.1.3   Higher Secondary & University   0   0   0   0     5.   Education Affairs   0   0   0   0     3.   2.   School, Universities & Institutions including   0   0   11676   0   147     3.   2.   Secondary Education Affairs   0   0   6174   0   45     3.   2.   Primary Education Affairs   0   0   6174   0   45     3.   3.   Administration   4   4   4     3.   3.   2.   Secondary Education Affairs   0   0   4911   0   50     3.   3.   3.   3.   3.   3.   3   3			1	21	22	_	24	25		
1.1   General Administration, External affairs, Public Order & Safety   1.1.1   Public Order & Safety   0   0   5500   0   29   1.1.2   Planning & Statistical Activities   0   0   0   0   0   0   0   0   0	1	Gen	eral Public Services					48220		
Public Order & Safety	1.			_				48158		
1.1.2   Planning & Statistical Activities   1.1.3   General Administration, External affairs, Public Order & Safety n.e.c.   0   0   1609   -6482   18		1.1				7107	-0402	40130		
1.1.3   General Administration, External affairs, Public Order & Safety n.e.c.   0   0   1609   -6482   18			1.1.1 Public Order & Safety	0	0	5500	0	29310		
affairs, Public Order & Safety n.e.c.  1.2 General Research  2. Defence  3. Education Affairs & Services  3.1 Administration, Regulation & Research  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University Education Affairs n.e.c.  3.1.4 Education Affairs  3.2.1 Primary Education Affairs  3.1.4 Education Affairs  3.1.4 Education Affairs  3.2.1 Primary Education Affairs  3.2.2 Secondary Education Affairs  3.2.3 Higher Secondary & University Education Affairs  3.2.4 Education Affairs n.e.c.  4. Health Affairs and services  4.1 Administration, Regulation & 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 Homeopathic  4.2.2 Homeopathic  4.2.3 Ayurvedic  4.2.4 Homeopathic  4.2.5 Homeopathic  4.2.6 Homeopathic  4.2.7 Homeopathic  4.2.8 Homeopathic  4.2.9 Homeopathic  4.2.9 Homeopathic  4.2.1 Allopathic  4.2.2 Homeopathic  4.2.3 Ayurvedic  4.2.3 Ayurvedic  4.3 Ayurvedic  4.4 Ayurvedic  4.4 Ayurvedic  4.5 On D D D D D D D D D D D D D D D D D D			_	0	0	0	0	39		
2. Defence   0				0	0	1609	-6482	18809		
3. Education Affairs & Services   0   0   11676   0   148		1.2	General Research	0	0	42	0	62		
3.1 Administration, Regulation & Research   0   0   0   0   0   0   0   0   0	2.	Defe	ence	0	0	11	0	199		
3.1.1 Primary Education Affairs   0   0   0   0   0   0   0   0   0	3.	Edu		0	0	11676	0	148467		
3.1.2   Secondary Education Affairs   0   0   0   0   0   0   0   0   0		3.1		0	0	0	0	724		
3.1.3 Higher Secondary & University Education Affairs   0   0   0   0   0   0   0   0   0			3.1.1 Primary Education Affairs	0	0	0	0	300		
Education Affairs   3.1.4   Education Affairs n.e.c.   0   0   0   0   0   0   0   0   0			3.1.2 Secondary Education Affairs	0	0	0	0	53		
3.2   School, Universities & Institutions including Subsidary   3.2.1   Primary Education Affairs   0   0   6174   0   45   3.2.2   Secondary Education Affairs   0   0   4911   0   50   3.2.3   Higher Secondary & University Education Affairs   0   0   560   0   47   Education Affairs   3.2.4   Education Affairs   0   0   31   0   47   47   48   49   49   49   49   49   49   49				0	0	0	0	368		
Subsidary   3.2.1   Primary Education Affairs   0   0   6174   0   45   3.2.2   Secondary Education Affairs   0   0   4911   0   50   560   0   47   647				0	0	_	0	3		
3.2.2 Secondary Education Affairs 3.2.3 Higher Secondary & University Education Affairs 3.2.4 Education Affairs n.e.c.  4. Health Affairs and services 4.1 Administration, Regulation & 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 Homeopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 4.2.3 Ayurvedic 6 O O O O 6 O O 7 O 7		3.2		0	0	11676	0	147743		
3.2.3 Higher Secondary & University Education Affairs 3.2.4 Education Affairs n.e.c.  4. Health Affairs and services 4.1 Administration, Regulation & 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 Homeopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 6 O O O O O 6 O O O 7 O O O 7 O O O 7 O O O 7 O			3.2.1 Primary Education Affairs	0	0	6174	0	45215		
Education Affairs   3.2.4   Education Affairs n.e.c.   0   0   31   0   44     4.   Health Affairs and services   0   0   0   156   0     4.1   Administration, Regulation & Research   0   0   0   0     4.1.1   Allopathic   0   0   0   0     4.1.2   Homeopathic   0   0   0   0     4.1.3   Ayurvedic   0   0   0   0     4.1.4   Unani   0   0   0   0     4.1.5   Other Medical Services   0   0   0   0     4.2   Hospitals, Clinics & Other Health Services   0   0   156   0     4.2.1   Allopathic   0   0   0   0     4.2.2   Homeopathic   0   0   0   0     4.2.3   Ayurvedic   0   0   156   0			3.2.2 Secondary Education Affairs	0	0	4911	0	50107		
4. Health Affairs and services       0       0       156       0       0         4.1 Administration, Regulation & Research       0       0       0       0       0         4.1.1 Allopathic       0       0       0       0       0         4.1.2 Homeopathic       0       0       0       0         4.1.3 Ayurvedic       0       0       0       0         4.1.4 Unani       0       0       0       0         4.1.5 Other Medical Services       0       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0       0       0       0				0	0	560	0	47681		
4.1 Administration, Regulation & Research       0       0       0       0         4.1.1 Allopathic       0       0       0       0         4.1.2 Homeopathic       0       0       0       0         4.1.3 Ayurvedic       0       0       0       0         4.1.4 Unani       0       0       0       0         4.1.5 Other Medical Services       0       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0       0			3.2.4 Education Affairs n.e.c.	0	0	31	0	4740		
4.1.1 Allopathic       0       0       0       0         4.1.2 Homeopathic       0       0       0       0         4.1.3 Ayurvedic       0       0       0       0         4.1.4 Unani       0       0       0       0         4.1.5 Other Medical Services       0       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0	4.	Heal	lth Affairs and services	0	0	156	0	15447		
4.1.2 Homeopathic       0       0       0         4.1.3 Ayurvedic       0       0       0         4.1.4 Unani       0       0       0         4.1.5 Other Medical Services       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0         4.2.1 Allopathic       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0		4.1	Administration, Regulation & Research	0	0	0	0	79		
4.1.3 Ayurvedic       0       0       0       0         4.1.4 Unani       0       0       0       0         4.1.5 Other Medical Services       0       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0				0	0	0		41		
4.1.4 Unani       0       0       0         4.1.5 Other Medical Services       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0         4.2.1 Allopathic       0       0       0       0       0         4.2.2 Homeopathic       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0				0	0		0	0		
4.1.5 Other Medical Services       0       0       0       0         4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0			•	0	0	0	0	28		
4.2 Hospitals, Clinics & Other Health Services       0       0       156       0       15         4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0						_		0		
4.2.1 Allopathic       0       0       0       0       0       13         4.2.2 Homeopathic       0		4.0						10		
4.2.2 Homeopathic       0       0       0       0         4.2.3 Ayurvedic       0       0       156       0		4.2						15368		
4.2.3 Ayurvedic 0 0 156 0			*	_	_	_		13123		
			•					7		
I 4.7.4 Unanı I 0.1 0.1 0.1 0.1			•	_				329		
				_	0	_	0	1006		
	5	Soci		-				1906 <b>20535</b>		
5.1 Social Security Affairs and services 0 0 0 0	3.							0		
				_	_	_		20535		
5.2 Welfale Alfalis and Services 0 0 2440 0 20 5.3 Social Security and Welfare Affairs 0 0 0				-		2440		0		
services n.e.c.		5.5	· · · · · · · · · · · · · · · · · · ·		0		3			

			(Rs. Lakhs) Capital expenditure						
		F							
		Economic Classification	Cultivated		Capital Fo		Gross		
			Cultivated Assets	Animal Stock	Outlay	Change in	Capital		
		Purpose Classification	Outlay	Outlay	&	Stock	Formation		
		Turpose Classification			Land		(16 to 24)		
		1	21	22	Imp.	24	25		
6.	Hous	ing and Community Amenity Affairs and	0	0	7036	0	25 <b>20861</b>		
•	Servi				, 000	, and the second	20001		
	6.1	Housing and Community Services	0	0	7036	0	20861		
	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		
7.	Cultu servi	aral, Recreational and Religious Affairs and ces	0	0	4520	0	7078		
	7.1	Art and Cultural Affairs Services	0	0	606	0	2055		
	7.2	Recreational and Sporting Services	0	0	3553	0	4262		
	7.3	Toursim Affairs and Services	0	0	361	0	761		
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0		0	0		
8.	Econ	omic Affairs and Services	915	0	65126	0	501019		
	8.1	General Administration, Regulation & Research	0	0	1	0	56		
	8.2	Agriculture, Forestry, Fishing and Hunting	915	0	10122	0	12243		
	8.3	Mining, Manufacturing and Construction	0	0	1724	0	5729		
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	19025	0	47566		
		8.4.1 Electricity, Gas, and Steam	0	0	8510	0	21278		
		8.4.2 Atomic energy	0	0		0	0		
		8.4.3 Non-conventional Sources of Energy	0	0	10515	0	26288		
	8.5	Drinking Water Supply	0	0	34230	0	34537		
	8.6	Transport and Communication	0	0	0	0	400560		
		8.6.1 Road transport	0	0	0	0	400186		
		8.6.2 Water transport	0	0		0	0		
		8.6.3 Air transport	0	0	0	0	80		
		8.6.4 Transport and Communication n.e.c.	0	0	o	0	294		
	8.7	Other Economic Services n.e.c.	0	0	24	0	328		
9.	Envi	ronmental Protection	0	0	0	0	0		
	9.1	Waste Management	0	0	0	0	0		
	9.2	Waste Water Management	0	0	0	0	0		
	9.3	Prevention and Control of Pollution	0	0	0	0	0		
	9.4	Environmental Research & Education	0	0	0	0	0		
	9.5	Environmental Protection n.e.c.	0	0	0	0	0		
10.		r Services	0	0	1102	0	3613		
	10.1	Relief on Calamities	0	0	1102	0	3613		
	10.2	Other Miscellaneous Servieces TOTAL	915	0	00224	-6482	765420		
		IUIAL	915	0	99224	-0482	765439		

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)
(Rs. Lakhs)

				Capital expen	diture	(Rs. Lakns)
	Economic Classification	Purchase	Less		pital Trans	fer
	Deonomic Classification	of	sales	Capital	Capital	Capital
		assets-	of	TransferLocal	Transfer	TransferPrivat
	D GI 10 11	Land	assets	Autho-rities	Indi-	Insti-tutions
	Purpose Classification		Land	1100000	viduals	222012 000120120
	1	26	27	28	29	30
1.	General Public Services	59	57	0	0	40
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	59	57	0	0	0
	1.1.1 Public Order & Safety	59	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	57	0	0	0
	1.2 General Research	0	0	0	0	40
2.	Defence	0	0	0	0	0
3.	<b>Education Affairs &amp; Services</b>	0	0	0	0	11101
	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
	<ul><li>3.1.4 Education Affairs n.e.c.</li><li>3.2 School, Universities &amp; Institutions including Subsidary</li></ul>	0	0	0	0 0	0 11101
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	0	11029
	3.2.3 Higher Secondary & University Education Affairs	0	0	0	0	0
	3.2.4 Education Affairs n.e.c.	0	0	0	0	72
4.	Health Affairs and services	0	0	0	0	7440
	4.1 Administration, Regulation & Research	0	0	0	0	0
	4.1.1 Allopathic	0	0	0	0	0
	4.1.2 Homeopathic	0	0	0	0	
	4.1.3 Ayurvedic	0	0	0	0	0
	4.1.4 Unani	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	7440
	4.2.1 Allopathic	0	0	0	0	7440
	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	0	0	0	0	0
	4.2.4 Unani	0	0	0	0	0
	4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	190866	0	0
	5.1 Social Security Affairs and services	0	0	146956	0	0
	5.2 Welfare Affairs and Services	0	0	43910	0	0
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	

			(Rs. Lakhs) Capital expenditure					
		Economic Classification	Purchase	Less	_	pital Trans	fer	
		Leonomic Classification	of	sales	Capital	Capital	Capital	
			assets-	of	Transfer	Transfer	Transfer	
		Purpose Classification	Land	assets Land	Local	Indi-	Privat	
				Land	Autho- rities	viduals	Insti- tutions	
		1	26	27	28	29	30	
6.	Hous Servi	sing and Community Amenity Affairs and	0	0	658987	4467	0	
	6.1	Housing and Community Services	0	0	585109	4467	0	
	6.2	Sanitary Affairs Services	0	0	73878	0	0	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	
7.	Culti servi	ural, Recreational and Religious Affairs and	0	0	393	0	804	
	7.1	Art and Cultural Affairs Services	0	0	393	0	804	
	7.2	Recreational and Sporting Services	0	0	0	0	0	
	7.3	Toursim Affairs and Services	0	0	0	0	0	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0	
8.	Econ	omic Affairs and Services	4352	0	4388	374	1148	
	8.1	General Administration, Regulation & Research	0	0	3888	0	0	
	8.2	Agriculture, Forestry, Fishing and Hunting	1101	0	0	0	0	
	8.3	Mining, Manufacturing and Construction	904	0	0	374	1148	
	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	
		8.4.3 Non-conventional Sources of Energy	0	0	0	0	0	
	8.5	Drinking Water Supply	0	0	500	0	0	
	8.6	Transport and Communication	2347	0	0	0	0	
		8.6.1 Road transport	2347	0	0	0	0	
		8.6.2 Water transport	0	0	0	0	0	
		8.6.3 Air transport	0	0	0	0	0	
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0	
	8.7	Other Economic Services n.e.c.	0	0	0	0	0	
9.	Envi	ronmental Protection	0	0	0	0	0	
	9.1	Waste Management	0	0	0	0	0	
	9.2	Waste Water Management	0	0	0	0	0	
	9.3	Prevention and Control of Pollution	0	0	0	0	0	
	9.4	Environmental Research & Education	0	0	0	0	0	
	9.5	Environmental Protection n.e.c.	0	0	0	0	0	
10.		r Services	0	0	0	0	0	
	10.1	Relief on Calamities Other Miscellaneous Servieces	0	0	0	0	0	
	10.2	TOTAL	4411	57	854634	0 <b>4841</b>	2 <b>0533</b>	
		IUIAL	7411	31	054054	+0+1	20333	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)

OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS) (Rs. Lakh									
			Capital	expenditure	(2.40)				
	Economic Classification		Capital Tra	nsfer		Finan-			
		Capital	Capital	Capital	Total	cial			
		transferAutho-	transfers,	transferstate	capital	Assets			
	Purpose Classification	nomous Bodies	foreign countries/	Govern- ments	trans- fers				
		Boules	organisation	ments	(28to33)				
	1	31	32	33	34	35			
1.	General Public Services	888	0	0	928	0			
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	638	0	0	638	0			
	1.1.1 Public Order & Safety	638	0	0	638	0			
	1.1.2 Planning & Statistical Activities	0	0	0	0	0			
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0			
	1.2 General Research	250	0	0	290	0			
2.	Defence	0	0	0	0	0			
3.	<b>Education Affairs &amp; Services</b>	1488	0	0	12589	0			
	3.1 Administration, Regulation & Research	306	0	0	306	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	306	0	0	306	0			
	<ul><li>3.1.4 Education Affairs n.e.c.</li><li>3.2 School, Universities &amp; Institutions including Subsidary</li></ul>	0 1182	0	0	0 12283	0			
	3.2.1 Primary Education Affairs	0	0	0	0	0			
	3.2.2 Secondary Education Affairs	0	0	0	11029	0			
	3.2.3 Higher Secondary & University Education Affairs	1182	0	0	1182	0			
	3.2.4 Education Affairs n.e.c.	0	0	0	72	0			
4.	Health Affairs and services	0	0	0	7440	0			
	4.1 Administration, Regulation & Research	0	0	0	0	0			
	4.1.1 Allopathic	0	0	0	0	0			
	4.1.2 Homeopathic	0	0	0	0	0			
	4.1.3 Ayurvedic	0	0	0	0	0			
	4.1.4 Unani	0	0	0	0	0			
	4.1.5 Other Medical Services	0	0	0	0	0			
	4.2 Hospitals, Clinics & Other Health Services	0	0	0	7440	0			
	4.2.1 Allopathic	0	0	0	7440	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	100966	0			
5.	Social Security and Welfare Affairs and services	0	0	0	190866	40			
	5.1 Social Security Affairs and services	0	0	0	146956	0			
	5.2 Welfare Affairs and Services	0	0	0	43910	40			
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0			

			(Rs. Laki Capital expenditure							
		Economic Classification		Capital Trans			Finan-			
			Capital	Capital	Capital	Total	cial			
			TransferAutho-	transfers,	transfer	Capital	Assets			
		Purpose Classification	nomous Bodies	foreign countries/	state Govern-	Trans- fer				
				organisation	ments	(28to33)				
		1	31	32	33	34	35			
6.		ing and Community Amenity Affairs Services	0	0	0	663454	0			
	6.1	Housing and Community Services	0	0	0	589576	0			
	6.2	Sanitary Affairs Services	0	0	0	73878	0			
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0			
7.	Cultu servic	iral, Recreational and Religious Affairs and	0	0	0	1197	0			
	7.1	Art and Cultural Affairs Services	0	0	0	1197	0			
	7.2	Recreational and Sporting Services	0	0	0	0	0			
	7.3	Toursim Affairs and Services	0	0	0	0	0			
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0			
8.	Econ	omic Affairs and Services	40791	0	0	46701	210			
	8.1	General Administration, Regulation & Research	0	0	0	3888	0			
	8.2	Agriculture, Forestry, Fishing and Hunting	1880	0	0	1880	0			
	8.3	Mining, Manufacturing and Construction	141	0	0	1663	13			
	8.4	Electricity, Gas, Steam and Other Sources of Energy	35582	0	0	35582	0			
		8.4.1 Electricity, Gas, and Steam	6134	0	0	6134	0			
		8.4.2 Atomic energy	0	0	0	0				
		8.4.3 Non-conventional Sources of Energy	29448	0	0	29448	0			
	8.5	Drinking Water Supply	0	0	0	500	0			
	8.6	Transport and Communication	3188	0	0	3188	0			
		8.6.1 Road transport	0	0	0	0	0			
		8.6.2 Water transport	0	0	0	0				
		8.6.3 Air transport	0	0	0	0	0			
		8.6.4 Transport and Communication n.e.c.	3188	0	0	3188	0			
	8.7	Other Economic Services n.e.c.	0	0	0	0	197			
9.		ronmental Protection	0	0	0	0	0			
	9.1	Waste Management	0	0	0	0	0			
	9.2	Waste Water Management	0	0	0	0	0			
	9.3	Prevention and Control of Pollution	0	0	0	0	0			
	9.4	Environmental Research & Education	0	0	0	0	0			
10	9.5	Environmental Protection n.e.c.	0	0	0	0	0			
10.	10.1	r <b>Services</b> Relief on Calamities	<b>0</b> 0	0	0	0	0			
	10.1	Other Miscellaneous Servieces	0	0	0	0	0			
		TOTAL	43167	0	0	923175	250			

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)
(Rs. Lakhs)

			Capital (	expenditure		Grand
	Economic Classification	Lou	an and Adv	*	Total	Total
	Economic Classification				capital	(15+39)
		Advance Non-	Advance Local	Advance Foreign	expendi-	
		Govt.	Autho-	countries/	ture	
	Purpose Classification	Organi-	rities	organi-	(25+26-	
		zation		zation	27+34to38)	
	1	36	37	38	39	40
1.	General Public Services	20000	0	0	69150	697639
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	20000	0	0	68798	695519
	1.1.1 Public Order & Safety	0	0	О	30007	409438
	1.1.2 Planning & Statistical Activities	0	0	0	39	30356
	1.1.3 General Administration, External affairs, Public Order & Safety	20000	0	0	38752	255725
	n.e.c.				2.52	2120
2	1.2 General Research	0	0	0	352	2120
2. 3.	Defence Education Affairs & Services	0 0	0 0	0	199 161056	16701 1403736
3.	3.1 Administration, Regulation & Research	0	0	0	101030	90674
	3.1.1 Primary Education Affairs	0		0	300	16133
	3.1.2 Secondary Education Affairs			0	53	193
			-			
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	674	72413
	<ul><li>3.1.4 Education Affairs n.e.c.</li><li>3.2 School, Universities &amp; Institutions including Subsidary</li></ul>	0	0	0	160026	1935 1313062
	3.2.1 Primary Education Affairs	0	0	0	45215	661453
	3.2.2 Secondary Education Affairs	0	0	О	61136	343913
	3.2.3 Higher Secondary & University Education Affairs	0	0	0	48863	280508
	3.2.4 Education Affairs n.e.c.	0	0	О	4812	27188
4	Health Affairs and services	0	0	0	22887	384068
	4.1 Administration, Regulation & Research	0	0	0	79	7104
	4.1.1 Allopathic	0	0	0	41	4319
	4.1.2 Homeopathic	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	28	1445
	4.1.4 Unani	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	10	1340
	4.2 Hospitals, Clinics & Other Health Services	0	0	0	22808	376964
	4.2.1 Allopathic	0	0	0	20563	289358
	4.2.2 Homeopathic	0	0	0	7	11314
	4.2.3 Ayurvedic	0	0	0	329	49564
	4.2.4 Unani	0	0	0	3	4300
	4.2.5 Other Medical Services	0	0	0	1906	22428
5.	Social Security and Welfare Affairs and services	0	0	0	211441	412426
	5.1 Social Security Affairs and services	0	0	0	146956	226114
	5.2 Welfare Affairs and Services	0	0	0	64485	186312
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

Servic 5.1 5.2 5.3 Cultu	Purpose Classification  1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Advance Non- Govt. Organi- zation 36 0	Advance Local Authorities  37  100	Advance foreign countries/ organization 38	Total capital expenditure (25+26-27+34to38) 39 684415	Grand Total (15+39) 40 1015060
Servic 5.1 5.2 5.3 Cultu	Purpose Classification  1 ng and Community Amenity Affairs and es Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	Advance Non- Govt. Organi- zation 36 0	Advance Local Authorities 37 100	Advance foreign countries/ organi- zation 38	capital expendi- ture (25+26- 27+34to38)	(15+39)
Servic 5.1 5.2 5.3 Cultu	1 ng and Community Amenity Affairs and es Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	Non-Govt. Organization 36 0	Local Authorities 37 100	foreign countries/ organi- zation 38	expendi- ture (25+26- 27+34to38)	
Servic 5.1 5.2 5.3 Cultu	1 ng and Community Amenity Affairs and es Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	Organization 36 0	37 100	countries/ organi- zation 38	(25+26- 27+34to38)	
Servic 5.1 5.2 5.3 Cultu	1 ng and Community Amenity Affairs and es Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	zation 36 0	37 100	zation 38	27+34to38) 39	
Servic 5.1 5.2 5.3 Cultu	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	36 0	100	38		
Servic 5.1 5.2 5.3 Cultu	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs	0	100			
5.1 5.2 5.3 Cultu	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs		100			
5.2 5.3 Cultu	Sanitary Affairs Services Housing and Community Amenity Affairs		100			
5.3 Cultu	Housing and Community Amenity Affairs	0		0	610537	910327
Cultu			0	0	73878	104733
		0	0	0	0	0
and se	ral, Recreational and Religious Affairs rvices	0	0	0	8275	67171
7.1	Art and Cultural Affairs Services	0	0	0	3252	45594
7.2	Recreational and Sporting Services	0	0	0	4262	13350
7.3	Toursim Affairs and Services	0	0	0	761	8227
7.4		0	0	0	0	0
Econo	mic Affairs and Services	7556	9220	0	569058	1850805
3.1	General Administration, Regulation & Research	0	0	0	3944	11740
3.2		0	0	0	15224	505394
3.3		0	0	0	8309	78253
3.4		0	0	0	83148	345996
	8.4.1 Electricity, Gas, and Steam	0	0	0	27412	287366
	8.4.2 Atomic energy	0		0	0	0
	8.4.3 Non-conventional Sources of Energy	0	0	0	55736	58630
3.5	Drinking Water Supply	0	9220	0	44257	81253
3.6	Transport and Communication	0	0	0	406095	452853
	8.6.1 Road transport	0	0	0	402533	446505
	8.6.2 Water transport	0		0	0	0
	8.6.3 Air transport	0	0	0	80	95
	8.6.4 Transport and Communication n.e.c.	0	0	0	3482	6253
3.7		7556	0	0	8081	375316
		0	0	0	0	0
9.1	9				-	0
					_	0
						0
						0
		_			0	0 (7000
						67988 67988
10.1		0	0		3013	0/988
	TOTAL	27556	9320	0	=	5915594
	2.3 2.4 2.2 3.3 3.4 3.5 3.6 3.7 Environal 2.2 2.3 2.4 2.5 Other 0.1	Cultural Recreational, Religious Affairs and Services n.e.c.  Conomic Affairs and Services  General Administration, Regulation& Research  Agriculture, Forestry, Fishing and Hunting  Mining, Manufacturing and Construction  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  Drinking Water Supply  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.  Other Economic Services n.e.c.  Environmental Protection  Waste Management  Waste Water Management  Prevention and Control of Pollution  Environmental Protection n.e.c.  Dither Services  Other Services  Other Miscellaneous Servieces	Conomic Affairs and Services  Conomi	Toursim Affairs and Services   0   0   0   0   0   0   0   0   0	1.3   Toursim Affairs and Services   0   0   0   0   0   0   0   0   0	1.3   Toursim Affairs and Services   0   0   0   0   0   0     2.4   Cultural Recreational, Religious Affairs and Services n.e.c.   0   0   0   0   0     3.4   Cultural Recreational, Religious Affairs and Services n.e.c.   7556   9220   0   569058     3.1   General Administration, Regulation&   0   0   0   3944     Research   0   0   0   0   15224     3.2   Agriculture, Forestry, Fishing and Hunting   0   0   0   0   8309     3.4   Electricity, Gas, Steam and Other Sources of Energy   0   0   0   0     3.4.1   Electricity, Gas, and Steam   0   0   0   27412     3.4.2   Atomic energy   0   0   0   55736     5.5   Drinking Water Supply   0   9220   0   44257     3.6   Transport and Communication   0   0   0   406095     3.6.1   Road transport   0   0   0   406095     3.6.2   Water transport   0   0   0   402533     3.6.3   Air transport and Communication   0   0   0   3482     3.6.4   Transport and Communication   0   0   0   3482     3.6.5   Tother Economic Services n.e.c.   7556   0   0   8081     4.6   Environmental Protection   0   0   0     5.7   Other Economic Services n.e.c.   7556   0   0     5.8   Environmental Research & Education   0   0   0     5.5   Environmental Research & Education   0   0   0     5.6   Environmental Protection n.e.c.   0   0   0     5.7   Other Services   0   0   0     5.8   Environmental Protection n.e.c.   0   0   0     5.6   Environmental Protection n.e.c.   0   0   0     5.7   Other Services   0   0   0     5.8   Environmental Protection n.e.c.   0   0   0     5.9   Environmental Protection n.e.c.   0   0   0     5.1   Relief on Calamities   0   0   0   0     5.2   Cother Miscellaneous Services   0   0   0     5.6   Cother Miscellaneous Services   0   0   0     5.7   Other Economic Services   0   0   0     5.8   Environmental Protection n.e.c.   0   0   0     5.8   Environmental Protection n.e.c.   0   0   0     5.9   Cother Miscellaneous Services   0   0   0     5.1   Cother Miscellaneous Services   0   0   0     5.2   Cother Miscellaneous Services   0   0   0     5.8   Cot

#### TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)

(Rs. Lakhs)

Current expenditure **Economic Classification** Consumption expenditure Commo-Wages Less-Total and dities sales consumption and salaries expenditure Purpose Classification services including , Tk pensions **General Public Services** General Administration, External affairs, Public Order & Safety 1.1.1 Public Order & Safety 1.1.2 Planning & Statistical Activities General Administration, External 1.1.3 affairs, Public Order & Safety n.e.c. 1.2 General Research Defence **Education Affairs & Services** Administration, Regulation & Research **Primary Education Affairs** 3.1.2 Secondary Education Affairs Higher Secondary & University 3.1.3 **Education Affairs** Education Affairs n.e.c. School, Universities & Institutions including 3.2 Subsidary 3.2.1 **Primary Education Affairs** 3.2.2 **Secondary Education Affairs** Higher Secondary & University 3.2.3 **Education Affairs** 3.2.4 Education Affairs n.e.c. Health Affairs and services Administration, Regulation & Research 4.1.1 Allopathic 4.1.2 Homeopathic 4.1.3 Ayurvedic 4.1.4 Unani  $\mathbf{0}$ O 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 Other Medical Services 4.2.5 Social Security and Welfare Affairs and services Social Security Affairs and services Welfare Affairs and Services 5.2 5.3 Social Security and Welfare Affairs services n.e.c.

				Current	expenditu	(Rs. Lakhs)
		Economic Classification		Consumpti	-	
			Wages	Commo-	Less-	Total
			and	dities	sales	consumption
		Purpose Classification	salaries	and services		expenditure
		•	including pensions	, Tk		
			pensions			
		1	2	3	4	5
6.	Housi Servi	ing and Community Amenity Affairs and	25017	6168	5083	26102
	6.1	Housing and Community Services	25017	6168	5063	26122
	6.2	Sanitary Affairs Services	0	0	20	-20
	6.3	Housing and Community Amenity Affairs	0	0	0	0
	0.5	and Services n.e.c.	0	O .		
7.	Cultu servic	ral, Recreational and Religious Affairs and	8325	57842	76	66091
	7.1	Art and Cultural Affairs Services	1852	49276	0	51128
	7.2	Recreational and Sporting Services	6217	4835	21	11031
	7.3	Toursim Affairs and Services	256	3731	55	3932
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8.	Econo	omic Affairs and Services	195825	101755	88485	209095
	8.1	General Administration, Regulation & Research	5200	4832	2225	7807
	8.2	Agriculture, Forestry, Fishing and Hunting	116939	27734	83865	60808
	8.3	Mining, Manufacturing and Construction	16278	5704	977	21005
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0
		8.4.1 Electricity, Gas, and Steam	0	0	0	0
		8.4.2 Atomic energy	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	0	0	0	0
	8.5	Drinking Water Supply	29330	3298	455	32173
	8.6	Transport and Communication	16956	52104	0	69060
		8.6.1 Road transport	16956	51764	0	68720
		8.6.2 Water transport		0	0	0
		8.6.3 Air transport	0	28	0	28
		8.6.4 Transport and Communication n.e.c.	0	312	0	312
	8.7	Other Economic Services n.e.c.	11122	8083	963	18242
9.	Envir	onmental Protection	0	0	0	0
	9.1	Waste Management	0	0	0	0
	9.2	Waste Water Management	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0
10.	Other	Services	675	59659	406	59928
	10.1	Relief on Calamities	675	59659	406	59928
	10.2	Other Miscellaneous Servieces	0	0		0
		TOTAL	2327910	616451	124599	2819762

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)
(Rs. Lakhs)

		Of ADMINISTRATION DELTA			nt expendi		Rs. Lakhs)
		Economic Classification			sfer payme		
		Leonomic Classification	ProductSub-	Prod-	Transfer	Trans-	Tronsfors
			sidies	uction	Local	fers,	Transfers, Private
		D CI 'C '	Sidies	Sub-	Autho-	Indui-	Institions
		Purpose Classification		sidies	rities	viduals	
		1	6	7	8	9	10
1.	Gen	eral Public Services	0	0	30	6467	822
	1.1	General Administration, External affairs, Public Order & Safety	0	0	30	6459	812
		1.1.1 Public Order & Safety	0	0	30	1018	407
		1.1.2 Planning & Statistical Activities	0	0	0	0	10
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	5441	395
	1.2	General Research	0	0	0	8	10
2.	Defe		0	0	0	1429	0
3.		cation Affairs & Services	368	0	205683	99680	42606
	3.1	Administration, Regulation & Research	0	0	0	5640	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	5640	0
		3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2	School, Universities & Institutions including Subsidary	368	0	205683	94040	42606
		3.2.1 Primary Education Affairs	368	0	163846	23524	11531
		3.2.2 Secondary Education Affairs	0	0	41837	65585	28541
		3.2.3 Higher Secondary & University Education Affairs	0	0	0	4172	0
		3.2.4 Education Affairs n.e.c.	0	0	0	759	2534
4	Hea	lth Affairs and services	75230	0	486	1508	94099
	4.1	Administration, Regulation & Research	0	0	0	13	0
		4.1.1 Allopathic	0	0	0	11	0
		4.1.2 Homeopathic	0	0			
		4.1.3 Ayurvedic	0	0	0	2	0
		4.1.4 Unani	0	0			
		4.1.5 Other Medical Services	0	0	0	0	0
	4.2	Hospitals, Clinics & Other Health Services	75230	0	486	1495	94099
		4.2.1 Allopathic	68730	0	86	679	93899
		4.2.2 Homeopathic	0	0	0	0	0
		4.2.3 Ayurvedic	0	0	400	270	0
		4.2.4 Unani	0	0	0	0	0
_	С.	4.2.5 Other Medical Services	6500	0	0	546	200
5.		al Security and Welfare Affairs and services	1	0	98021	23723	16262
	5.1	Social Security Affairs and services	0	0	95536	6629	0
	5.2	Welfare Affairs and Services	1	0	2485	17094	16262
	5.3	Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

				Carmera	nt expendit		(Rs. Lakhs)
		Economic Classification					
		Leonomic Ciassincation	ProductSub-	Prod-	sfer payme Transfer	Trans-	Transfers,
			sidies	uction	Local	fers,	Private
		Purpose Classification		Sub-	Autho-	Indui-	Institions
		1 urpose Classification		sidies	rities	viduals	1.0
6	Llone	ing and Community Amenity Affairs and	6 <b>0</b>	7 <b>0</b>	8 <b>349769</b>	9 <b>3482</b>	10 <b>0</b>
6.	Servi		U	U	349/09	3482	U
	6.1	Housing and Community Services	0	0	316489	3482	0
	6.2	Sanitary Affairs Services	0	0	33280	0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu servic	rral, Recreational and Religious Affairs and ces	0	0	1160	6227	1720
	7.1	Art and Cultural Affairs Services	0	0	1160	5209	627
	7.2	Recreational and Sporting Services	0	0	0	1018	1093
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	871142	1415728	76517	11900	31646
	8.1	General Administration, Regulation & Research	0	0	891	169	0
	8.2	Agriculture, Forestry, Fishing and Hunting	58367	1075637	1187	10632	11987
	8.3	Mining, Manufacturing and Construction	182	24961	19949	657	199
	8.4	Electricity, Gas, Steam and Other Sources of Energy	352745	6485	0	0	100
		8.4.1 Electricity, Gas, and Steam	350677	6485	0	0	100
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	2068	0	0	0	0
	8.5	Drinking Water Supply	0	0	14490	440	0
	8.6	Transport and Communication	0	0	40000	0	0
		8.6.1 Road transport	0	0	40000	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.	459848	308645	0	2	19360
9.	Envir	onmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Other	r Services	0	0	5	11537	9
	10.1	Relief on Calamities	0	0	5	11537	9
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	946741	1415728	731671	165953	187164

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)
(Rs. Lakhs)

			Current	expenditur		(s. Lakns)
	Economic Classification		Total			
	Leonomic Classification	Trans-	Transfer pay TransferForeign	Trans-	Total	current
		fers,	contries/organi-	fers	transfer	expen-
	D 01 10 1	Autho-	sations	State	pay-	diture
	Purpose Classification	nomous	244424	Govern-	ments	(5+14)
		Bodies		ments	(6 to 13)	
	1	11	12	13	14	15
1.	General Public Services	2311	0	0	9630	746125
	<ul><li>1.1 General Administration, External affairs,</li><li>Public Order &amp; Safety</li></ul>	1316	0	0	8617	743686
	1.1.1 Public Order & Safety	990	0	0	2445	427779
	1.1.2 Planning & Statistical Activities	0	0	0	10	45845
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	326	0	0	6162	270062
	1.2 General Research	995	0	0	1013	2439
2.	Defence	0	0	0	1429	22492
3.	<b>Education Affairs &amp; Services</b>	33374	0	0	381711	1663076
	3.1 Administration, Regulation & Research	12066	0	0	17706	96208
	3.1.1 Primary Education Affairs	0	0	0	0	17449
	3.1.2 Secondary Education Affairs	0	0	0	0	330
	3.1.3 Higher Secondary & University Education Affairs	11519	0	0	17159	76774
	3.1.4 Education Affairs n.e.c.	547	0	0	547	1655
	3.2 School, Universities & Institutions including Subsidary	21308	0	0	364005	1566868
	3.2.1 Primary Education Affairs	0	0	0	199269	793506
	3.2.2 Secondary Education Affairs	0	0	0	135963	379933
	3.2.3 Higher Secondary & University Education Affairs	19318	0	0	23490	364329
	3.2.4 Education Affairs n.e.c.	1990	0	0	5283	29100
4	Health Affairs and services	1625	0	0	172948	443708
	4.1 Administration, Regulation & Research	805	0	0	818	8717
	4.1.1 Allopathic	0	0	0	11	5747
	4.1.2 Homeopathic		0	0	0	0
	4.1.3 Ayurvedic	0	0	0	2	1829
	4.1.4 Unani		0	0	0	0
	4.1.5 Other Medical Services	805	0	0	805	1141
	4.2 Hospitals, Clinics & Other Health Services	820	0	0	172130	434991
	4.2.1 Allopathic	0	0	0	163394	322483
	4.2.2 Homeopathic	0	0	0	0	19441
	4.2.3 Ayurvedic	720	0	0	1390	60555
	4.2.4 Unani	0	0	0	0	7462
	4.2.5 Other Medical Services	100	0	0	7346	25050
5.	Social Security and Welfare Affairs and services	1055	0	0	139062	287925
	5.1 Social Security Affairs and services	0	0	0	102165	109501
	5.2 Welfare Affairs and Services	1055	0	0	36897	178424
	5.3 Social Security and Welfare Affairs		0	0	0	0
	services n.e.c.					

(Rs. Current expenditure							
		E ' Cl 'C '				re	T. ( 1
		Economic Classification	T	Transfer pay		T-4-1	Total current
			Trans- fers,	TransferForeign contries/organi-	Trans- fers	Total transfer	expen-
		Dumaga Classification	Autho-	sations	State	pay-	diture
		Purpose Classification	nomous		Govern-	ments	(5+14)
			Bodies		ments	(6 to 13)	
	TT	1	11	12	13	14	15
6.	Servi		141	0	0	353392	379494
	6.1	Housing and Community Services	141	0	0	320112	346234
	6.2	Sanitary Affairs Services	0	0	0	33280	33260
	6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0
7.	Cultu servic	iral, Recreational and Religious Affairs and ces	2735	0	0	11842	77933
	7.1	Art and Cultural Affairs Services	764	0	0	7760	58888
	7.2	Recreational and Sporting Services	341	0	0	2452	13483
	7.3	Toursim Affairs and Services	1630	0	0	1630	5562
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.		0	0	0	0
8.	Econ	omic Affairs and Services	23305	0	0	2430238	2639333
	8.1	General Administration, Regulation & Research	0	0	0	1060	8867
	8.2	Agriculture, Forestry, Fishing and Hunting	16719	0	0	1174529	1235337
	8.3	Mining, Manufacturing and Construction	1992	0	0	47940	68945
	8.4	Electricity, Gas, Steam and Other Sources of Energy	1025	0	0	360355	360355
		8.4.1 Electricity, Gas, and Steam	0	0	0	357262	357262
		8.4.2 Atomic energy		0	0	0	0
		8.4.3 Non-conventional Sources of Energy	1025	0	0	3093	3093
	8.5	Drinking Water Supply	0	0	0	14930	47103
	8.6	Transport and Communication	3569	0	0	43569	112629
	0.0	8.6.1 Road transport	0	0	0	40000	108720
		8.6.2 Water transport		0	0	0	0
		8.6.3 Air transport	0	0	0	0	28
		8.6.4 Transport and Communication n.e.c.	3569	0	0	3569	3881
	8.7	Other Economic Services n.e.c.	0	0	0	787855	806097
9.		conmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	
4.0							71.470
10.	Other	r <b>Services</b> Relief on Calamities	0	0	0	11551 11551	71479 71479
	10.1	Other Miscellaneous Servieces	0	0	0	0	/14/9
	10.2	TOTAL	64546	0	0	3511803	6331565
		IUIAL	04340	U	U	3311003	0331303

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)
(Rs. Lakhs)

			Capi	tal expen		Ks. Lakns)
	Economic Classification		Gross C	Capital Fo	rmation	
		Building	Roads	Trans-	Machi-	Software
		Outlay	Outlay	port	nery	Outlay
	Purpose Classification	R./Non		Outlay	Outlay	& Ict
	1	R. 16	17	18	19	20
1.	General Public Services	28609	30664	2348	20613	5204
1.	1.1 General Administration, External affairs, Public Order & Safety	28609	30664	2348	20593	5202
	1.1.1 Public Order & Safety	11606	26664	1607	15141	2861
	1.1.2 Planning & Statistical Activities		0	24	33	6
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	17003	4000	717	5419	2335
	1.2 General Research	0	0	0	20	2
2.	Defence	397	0	6	94	3
3.	<b>Education Affairs &amp; Services</b>	129359	0	118	36852	828
	3.1 Administration, Regulation & Research	150	0	111	1107	298
	3.1.1 Primary Education Affairs	0	0	0	253	40
	3.1.2 Secondary Education Affairs	0	0	93	30	0
	3.1.3 Higher Secondary & University Education Affairs	150	0	12	811	258
	3.1.4 Education Affairs n.e.c.	0	0	6	13	0
	3.2 School, Universities & Institutions including Subsidary	129209	0	7	35745	530
	3.2.1 Primary Education Affairs	25866	0	0	11343	52
	3.2.2 Secondary Education Affairs	58198	0	0	2659	54
	3.2.3 Higher Secondary & University Education Affairs	39302	0	0	18255	330
	3.2.4 Education Affairs n.e.c.	5843	0	7	3488	94
4	Health Affairs and services	9897	0	3226	9389	55
	4.1 Administration, Regulation & Research	533	0	30	98	14
	4.1.1 Allopathic	533	0	12	39	11
	4.1.2 Homeopathic	0		_		_
	4.1.3 Ayurvedic	0	0	0	55	2
	4.1.4 Unani	0	0	10	4	
	4.1.5 Other Medical Services	0	0	18	4	1
	4.2 Hospitals, Clinics & Other Health Services	9364	0	3196	9291	41
	4.2.1 Allopathic	9208	0	2096	8183	36
	4.2.2 Homeopathic	0	0	0	11	0
	4.2.3 Ayurvedic	124	0	0	181	0
	4.2.4 Unani 4.2.5 Other Medical Services	$\begin{array}{c} 0\\32 \end{array}$	0	1100	912	0 5
5.	Social Security and Welfare Affairs and services	23314	0	1100 <b>180</b>	739	85
3.	5.1 Social Security Affairs and services	23314	0	100	0	0
	5.1 Social Security Affairs and services 5.2 Welfare Affairs and Services		_		_	-
	5.3 Social Security and Welfare Affairs	23314	0	180	739	85
	services n.e.c.					

				Canit	tal expend		(Rs. Lakhs)
		Economic Classification			Capital Fo		
		Leonomic Chassineation	Building	Roads	Trans-	Machi-	Software
			Outlay	Outlay	port	nery	Outlay
		Purpose Classification	R./Non		Outlay	Outlay	& Ict
		1	R. 16	17	18	19	20
6.	Hous	sing and Community Amenity Affairs and	15753	9910	48	1565	14
	Servi		10,00	,,,,,		1000	1.
	6.1	Housing and Community Services	15753	9910	48	1565	14
	6.2	Sanitary Affairs Services	0	0	0	0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu servi	ural, Recreational and Religious Affairs and ces	7322	3200	49	1066	334
	7.1	Art and Cultural Affairs Services	2486	3200	13	151	4
	7.2	Recreational and Sporting Services	1166	0	36	914	330
	7.3	Toursim Affairs and Services	3670	0	0	1	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	4668	444961	1196	28875	1020
	8.1	General Administration, Regulation & Research	118	0	14	159	16
	8.2	Agriculture, Forestry, Fishing and Hunting	1082	215	609	2871	306
	8.3	Mining, Manufacturing and Construction	158	3646	106	184	59
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	18422	0
		8.4.1 Electricity, Gas, and Steam	0	0	0	4451	0
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	0	0	0	13971	0
	8.5	Drinking Water Supply	1120	0	24	36	12
	8.6	Transport and Communication	2115	441100	396	6424	136
		8.6.1 Road transport	2115	438152	396	6220	0
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	2948	0	1	0
		8.6.4 Transport and Communication n.e.c.	0	0	0	203	136
	8.7	Other Economic Services n.e.c.	75	0	47	779	491
9.	Envi	ronmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Othe	r Services	0	0	1696	925	0
	10.1	Relief on Calamities	0	0	1696	925	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	219319	488735	8867	100118	7543

#### TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.) (Rs. Lakhs)

			(RS. Lakins)						
			Capital expenditure						
		Economic Classification			Capital Fo				
			Cultivated	Animal	Other	Change	Gross		
			Assets	Stock	Outlay	in	Capital		
		Purpose Classification	Outlay	Outlay	&	Stock	Formation		
					Land Imp.		(16 to 24)		
		1	21	22	23	24	25		
1.	Cen	eral Public Services	0	0	12010	-31094	68354		
1.	1.1	General Administration, External affairs,	0	0	11879	-31094	68201		
		Public Order & Safety			110,5	31031	00201		
		1.1.1 Public Order & Safety	0	0	9778	0	67657		
		1.1.2 Planning & Statistical Activities	0	0	0	0	63		
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	2101	-31094	481		
	1.2	General Research	0	0	131	0	153		
2.	Defe		0	0	30	0	530		
3.		cation Affairs & Services	0	0	11693	0	178850		
"	3.1	Administration, Regulation & Research	0	0	0	0	1666		
	٥.,	3.1.1 Primary Education Affairs	0	0	0	0	293		
		3.1.2 Secondary Education Affairs	0	0	0	0	123		
		3.1.3 Higher Secondary & University	0	0	0	0	1231		
		Education Affairs	_						
		3.1.4 Education Affairs n.e.c.	0	0	0	0	19		
	3.2	School, Universities & Institutions including Subsidary	0	0	11693	0	177184		
		3.2.1 Primary Education Affairs	0	0	6692	0	43953		
		3.2.2 Secondary Education Affairs	0	0	4353	0	65264		
		3.2.3 Higher Secondary & University Education Affairs	0	0	613	0	58500		
		3.2.4 Education Affairs n.e.c.	0	0	35	0	9467		
4	Heal	Ith Affairs and services	0	0	170	0	22737		
	4.1	Administration, Regulation & Research	0	0	0	0	675		
		4.1.1 Allopathic	0	0	0	0	595		
		4.1.2 Homeopathic	0	0		0	0		
		4.1.3 Ayurvedic	0	0	0	0	57		
		4.1.4 Unani	0	0		0	0		
		4.1.5 Other Medical Services	0	0	0	0	23		
	4.2	Hospitals, Clinics & Other Health Services	0	0	170	0	22062		
		4.2.1 Allopathic	0	0	0	0	19523		
		4.2.2 Homeopathic	0	0	0	0	11		
		4.2.3 Ayurvedic	0	0	170	0	475		
		4.2.4 Unani	0	0	0	0	4		
		4.2.5 Other Medical Services	Ö	ő	ő	ő	2049		
5.	Soci	al Security and Welfare Affairs and services	0	0	8389	0	32707		
	5.1	Social Security Affairs and services	0	0	0	0	0		
	5.2	Welfare Affairs and Services	0	0	8389	0	32707		
	5.3	Social Security and Welfare Affairs	0	0		0	0		
		services n.e.c.							

			(Rs. Lakhs) Capital expenditure					
		Economic Classification	Gross Capital Formation					
		Economic Classification	C 16 -4 - 1		Other		Gross	
			Cultivated Assets	Animal Stock	Outlay	Change in	Capital	
		D C1 'C 4'	Outlay	Outlay	&	Stock	Formation	
		Purpose Classification			Land		(16 to 24)	
					Imp.			
	**	1	21	22	23	24	25	
6.	Hous Servi	ing and Community Amenity Affairs and ces	0	0	11725	0	39015	
	6.1	Housing and Community Services	0	0	11715	0	39005	
	6.2	Sanitary Affairs Services	0	0	10	0	10	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0	
7.	Cultu servic	rral, Recreational and Religious Affairs and	0	0	11209	0	23180	
	7.1	Art and Cultural Affairs Services	0	0	3364	0	9218	
	7.2	Recreational and Sporting Services	0	0	7276	0	9722	
	7.3	Toursim Affairs and Services	0	0	569	0	4240	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0		0	0	
8.	Econ	omic Affairs and Services	2920	0	98824	0	582464	
	8.1	General Administration, Regulation & Research	0	0	8	0	315	
	8.2	Agriculture, Forestry, Fishing and Hunting	2920	0	35976	0	43979	
	8.3	Mining, Manufacturing and Construction	o	0	1813	0	5966	
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	12283	0	30705	
		8.4.1 Electricity, Gas, and Steam	0	0	2968	0	7419	
		8.4.2 Atomic energy	0	0		0	0	
		8.4.3 Non-conventional Sources of Energy	0	0	9315	0	23286	
	8.5	Drinking Water Supply	0	0	47881	0	49073	
	8.6	Transport and Communication	0	0	853	0	451024	
	0.0	8.6.1 Road transport	0	0	750	0	447633	
		8.6.2 Water transport	0	0	750	0	0	
		8.6.3 Air transport	0	0	103	0	3052	
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	339	
	8.7	Other Economic Services n.e.c.	0	0	10	0	1402	
9.		conmental Protection	0	0	0	0	0	
,	9.1	Waste Management	0	0	0	0	0	
	9.2	Waste Water Management	0	0	0	0	0	
	9.3	Prevention and Control of Pollution	0	0	0	0	0	
	9.4	Environmental Research & Education	0	0	0	0	0	
	9.5	Environmental Protection n.e.c.		0	0			
10			0			0	0	
10.		r Services	0	0	2105	0	4726	
	10.1	Relief on Calamities Other Missellaneous Semicoss	0	0	2105	0	4726	
	10.2	Other Miscellaneous Servieces	2920	0	0 <b>156155</b>	-31 <b>094</b>	9 <b>52563</b>	
		TOTAL	2920	0	130133	-31094	932303	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)

_	OF ADMINISTRATION DI	EPARTM	ENTS 2		- 1	Rs. Lakhs)	
		Capital expenditure					
	Economic Classification	Purchase	Less		pital Transfer		
		of	sales of	Capital	Capital	Capital	
		assets- Land	assets	TransferLocal	TransferIndi-	Transfer	
	Purpose Classification	Land	Land	Autho-rities	viduals	Privat Insti-	
						tutions	
	1	26	27	28	29	30	
1.	General Public Services	42	172	0	0	166	
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	42	172	0	0	50	
	1.1.1 Public Order & Safety	42	0	0	0	50	
	1.1.2 Planning & Statistical Activities	0	0	0	0	0	
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0	
	1.2 General Research	0	0	0	0	116	
2.	Defence	0	0	0	0	0	
3.	<b>Education Affairs &amp; Services</b>	140	0	0	0	15149	
	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 Subsidary	140	0	0	0	15149	
	3.2.1 Primary Education Affairs	0	0	0	0	0	
	3.2.2 Secondary Education Affairs	0	0	0	0	15149	
	3.2.3 Higher Secondary & University Education Affairs	140	0	0	0	0	
	3.2.4 Education Affairs n.e.c.	0	0	0	0	0	
4	Health Affairs and services	0	0	200	0	7344	
	4.1 Administration, Regulation & Research	0	0	0	0	0	
	4.1.1 Allopathic	0	0	0	0	0	
	4.1.2 Homeopathic		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	200	0	7344	
	4.2.1 Allopathic	0	0	200	0	7344	
	4.2.2 Homeopathic	0	0	0	0	0	
	4.2.3 Ayurvedic	0	0	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	
	4.2.4 Unani 4.2.5 Other Medical Services	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	
5.	Social Security and Welfare Affairs and	0	0	134334	0	0	
٥,	services	0		134334		U	
	5.1 Social Security Affairs and services	0	0	100134	0	0	
	5.2 Welfare Affairs and Services	0	0	34200	0	0	
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0	

	_			
(Rs	- 1	~ 1	l - lla	~ )
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			(Rs. Lakhs) Capital expenditure					
		Economic Classification	Purchase	Less		pital Trans	fer	
			of	sales	Capital	Capital	Capital	
			assets- Land	of assets	TransferLocal Autho-rities	Transfer	TransferPrivat	
		Purpose Classification	Land	Land	Autho-rities	Indi- viduals	Insti-tutions	
		1	26	27	28	29	30	
6.		ing and Community Amenity Affairs and	10	0	702334	9120	2005	
	Servi							
	6.1	Housing and Community Services	10	0	655614	9120	2005	
	6.2	Sanitary Affairs Services	0	0	46720	0	0	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0	
7.	Cultu servic	ral, Recreational and Religious Affair and ces	0	0	400	0	750	
	7.1	Art and Cultural Affairs Services	0	0	400	0	750	
	7.2	Recreational and Sporting Services	0	0	0	0	0	
	7.3	Toursim Affairs and Services	0	0	0	0	0	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0	
8.	Econ	omic Affairs and Services	8309	0	5197	987	4241	
	8.1	General Administration, Regulation & Research	0	0	2880	0	0	
	8.2	Agriculture, Forestry, Fishing and Hunting	1406	0	0	0	0	
	8.3	Mining, Manufacturing and Construction	911	0	0	987	3841	
	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	2317	0	0	
	8.6	Transport and Communication	5992	0	0	0	0	
		8.6.1 Road transport	5992	0	0	0	0	
		8.6.2 Water transport	0	0	0	0	0	
		8.6.3 Air transport	0	0	0	0	0	
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0	
	8.7	Other Economic Services n.e.c.	0	0	0	0	400	
9.		onmental Protection	0	0	0	0	0	
	9.1	Waste Management	0	0	0	0	0	
	9.2	Waste Water Management	0	0	0	0	0	
	9.3	Prevention and Control of Pollution	0	0	0	0	0	
	9.4	Environmental Research & Education	0	0	0	0	0	
	9.5	Environmental Protection n.e.c.	0	0	0	0	0	
10.	Other	r Services	0	0	0	0	0	
	10.1	Relief on Calamities	0	0	0	0	0	
	10.2	Other Miscellaneous Servieces	0	0	0	0	0	
		TOTAL	8501	172	842465	10107	29655	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)
(Rs. Lakhs)

			Capital ex	penditure	(IES	Lakiis)
	Economic Classification	Capital Transfer				
		Capital	Capital	Capital	Total	Finan- cial
		Transfer Autho-	transfers,	transfer	capital	Assets
	Purpose Classification	nomous	foreign	State	trans-	
	Turpose Classification	Bodies	countries/	Govern-	fers	
			organisation	ments	(28to33)	
	1	31	32	33	34	35
1.	General Public Services	1412	0	0	1578	800
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	312	0	0	362	800
	1.1.1 Public Order & Safety	312	0	0	362	800
	1.1.2 Planning & Statistical Activities	0	0	0	0	0
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
	1.2 General Research	1100	0	0	1216	0
2.	Defence	0	0	0	0	0
3.	<b>Education Affairs &amp; Services</b>	3892	0	0	19041	0
	3.1 Administration, Regulation & Research	1171	0	0	1171	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	1171	0	0	1171	0
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions including Subsidary	2721	0	0	17870	0
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	15149	0
	3.2.3 Higher Secondary & University Education Affairs	2721	0	0	2721	0
	3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4	Health Affairs and services	0	0	0	7544	1
	4.1 Administration, Regulation & Research	0	0	0	0	0
	4.1.1 Allopathic	0	0	0	0	0
	4.1.2 Homeopathic		0	0	0	
	4.1.3 Ayurvedic	0	0	0	0	0
	4.1.4 Unani	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	7544	1
	4.2.1 Allopathic	0	0	0	7544	1
	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	0	0	0	0	0
	4.2.4 Unani	0	0	0	0	0
	4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and services	0	0	0	134334	410
	5.1 Social Security Affairs and services	0	0	0	100134	0
	5.2 Welfare Affairs and Services	0	0	0	34200	410
	5.3 Social Security and Welfare Affairs	0	0	0	0	
	services n.e.c.					

(Rs. Lakhs) Capital expenditure							
		Economic Classification		Capital Ti	_	re	Finan-
		Economic Classification	Conital	Capital	Capital	Total	cial
			Capital Transfer	Transfers,	transfer	capital	Assets
		Dumaga Classification	Autho-	Foreign	State	trans-	
		Purpose Classification	nomous	countries/	Govern-	fer	
		1	Bodies 31	organisation 32	ments 33	(28to33) 34	35
6.	Hous	ing and Community Amenity Affairs and	0	0	0	713459	0
	Servi	- ·	ŭ				
	6.1	Housing and Community Services	0	0	0	666739	0
	6.2	Sanitary Affairs Services	0	0	0	46720	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	
7.	Cultu servi	aral, Recreational and Religious Affairs and ces	1	0	0	1151	0
	7.1	Art and Cultural Affairs Services	1	0	0	1151	0
	7.2	Recreational and Sporting Services	0	0	0	0	0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	
8.	Econ	omic Affairs and Services	122676	0	0	133101	1138
	8.1	General Administration, Regulation & Research	0	0	0	2880	0
	8.2	Agriculture, Forestry, Fishing and Hunting	2401	0	0	2401	0
	8.3	Mining, Manufacturing and Construction	422	0	0	5250	0
	8.4	Electricity, Gas, Steam and Other Sources of Energy	34104	0	0	34104	0
		8.4.1 Electricity, Gas, and Steam	8116	0	0	8116	0
		8.4.2 Atomic energy		0	0	0	
		8.4.3 Non-conventional Sources of Energy	25988	0	0	25988	0
	8.5	Drinking Water Supply	0	0	0	2317	0
	8.6	Transport and Communication	85749	0	0	85749	0
		8.6.1 Road transport	0	0	0	0	0
		8.6.2 Water transport	0	0	0	0	
		8.6.3 Air transport	0	0	0	0	0
		8.6.4 Transport and Communication n.e.c.	85749	0	0	85749	0
	8.7	Other Economic Services n.e.c.	0	0	0	400	1138
9.	Envir	onmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Other	r Services	0	0	0	0	0
_ 3.	10.1	Relief on Calamities	0	o	0	0	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	127981	0	0	1010208	2349

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2018-2019 (R.E.)

(Rs. Lakhs)

Capital expenditure (RS.								
	Economic Classification	Lo	an and Adv	•	Total	Grand Total		
	Economic Ciassification				Capital	(15+39)		
		Advance Non-	Advance	Advance foreign	Expendi-	(======		
		Govt.	Local Autho-	countries/	ture			
	Purpose Classification	Organi-	rities	organi-	(25+26-			
		zation	11005	zation	27+34to38)			
	1	36	37	38	39	40		
1.	General Public Services	15	0	0	70617	816742		
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	15	0	0	69248	812934		
	1.1.1 Public Order & Safety	0	0	0	68861	496640		
	1.1.2 Planning & Statistical Activities	0	0	0	63	45908		
	1.1.3 General Administration, External affairs, Public Order & Safety	15	0	0	496	270558		
	n.e.c. 1.2 General Research	0	0	0	1369	3808		
2.	Defence	0	0	0	530	23022		
3.	Education Affairs & Services	0	0	0	198031	1861107		
٥.	3.1 Administration, Regulation & Research	0	0	0	2837	99045		
	3.1.1 Primary Education Affairs	0	0	0	293	17742		
	3.1.2 Secondary Education Affairs	0	0	0	123	453		
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	2402	79176		
	3.1.4 Education Affairs n.e.c.	0	0	0	19	1674		
	3.2 School, Universities & Institutions including Subsidary	0	0	0	195194	1762062		
	3.2.1 Primary Education Affairs	0	0	0	43953	837459		
	3.2.2 Secondary Education Affairs	0	0	0	80413	460346		
	3.2.3 Higher Secondary & University Education Affairs	0	0	0	61361	425690		
	3.2.4 Education Affairs n.e.c.	0	0	0	9467	38567		
4	Health Affairs and services	0	0	0	30282	473990		
	4.1 Administration, Regulation & Research	0	0	0	675	9392		
	4.1.1 Allopathic	0	0	0	595	6342		
	4.1.2 Homeopathic			0	0	0		
	4.1.3 Ayurvedic	0	0	0	57	1886		
	4.1.4 Unani			0	0	0		
	4.1.5 Other Medical Services	0	0	0	23	1164		
	4.2 Hospitals, Clinics & Other Health Services	0	0	0	29607	464598		
	4.2.1 Allopathic	0	0	0	27068	349551		
	4.2.2 Homeopathic	0	0	0	11	19452		
	4.2.3 Ayurvedic	0	0	0	475	61030		
	4.2.4 Unani	0	0	0	4	7466		
_	4.2.5 Other Medical Services	0	0	0	2049	27099		
5.	Social Security and Welfare Affairs and services	0	0	0	167451	455376		
	5.1 Social Security Affairs and services	0	0	0	100134	209635		
	5.2 Welfare Affairs and Services	0	0	0	67317	245741		
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0		

	(Rs. Capital expenditure							
		Economic Classification	Τ -	Capital o	-	Total	Grand Total	
		Economic Classification				Capital	(15+39)	
			Advance Non-	Advance Local	Advance foreign	Expendi-		
		Dumaga Classification	Govt.	Autho-	countries/	ture		
		Purpose Classification	Organi-	rities	organi-	(25+26- 27+34to38)		
		1	zation 36	37	zation 38	39	40	
6.	Hous	ing and Community Amenity Affair and	0	10750	38	763234	1142728	
••	Servi		· ·	10750	v	703234	1142720	
	6.1	Housing and Community Services	0	10750	0	716504	1062738	
	6.2	Sanitary Affairs Services	0	0	0	46730	79990	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	
7.		ıral, Recreational and Religious Affairs ervices	0	0	0	24331	102264	
	7.1	Art and Cultural Affairs Services	0	0	0	10369	69257	
	7.2	Recreational and Sporting Services	0	0	0	9722	23205	
	7.3	Toursim Affairs and Services	0	0	0	4240	9802	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0	
8.	Econ	omic Affairs and Services	18696	5600	0	749308	3388641	
	8.1	General Administration, Regulation & Research	0	0	0	3195	12062	
	8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	47806	1283143	
	8.3	Mining, Manufacturing and Construction	1	0	0	12128	81073	
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	64809	425164	
		8.4.1 Electricity, Gas, and Steam	0	0	0	15535	372797	
		8.4.2 Atomic energy	0	0	0	0	0	
		8.4.3 Non-conventional Sources of Energy	0	0	0	49274	52367	
	8.5	Drinking Water Supply	0	5600	0	56990	104093	
	8.6	Transport and Communication			0	542765	655394	
		8.6.1 Road transport	0	0	0	453625	562345	
		8.6.2 Water transport			0	0	0	
		8.6.3 Air transport	0	0	0	3052	3080	
		8.6.4 Transport and Communication	0	0	0	86088	89969	
	8.7	n.e.c. Other Economic Services n.e.c.	18675	0	0	21615	827712	
9.		ronmental Protection	0	0	0	0	02//12	
	9.1	Waste Management	0	0	0	0	0	
	9.2	Waste Water Management	0	0	0	0	0	
	9.3	Prevention and Control of Pollution	0	0	0	0	0	
	9.4	Environmental Research & Education	0	0	0	0	0	
	9.5	Environmental Protection n.e.c.	0	0	0	0	0	
10.		r Services	0	0	0	4726	76205	
10.	10.1	Relief on Calamities	0	0	0	4726	76205	
	10.1	Other Miscellaneous Servieces	0	0	0	0	0	
		TOTAL	18711	16350	0	2008510	8340075	

# TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

	Current expenditure							
		E ' Cl 'C ':						
		Economic Classification		Consumptio				
			Wages	Commo-	Less-	Total		
			and salaries	dities and	sales	consumption		
		Purpose Classification	including	services		expenditure		
			pensions	, Tk				
			pensions					
		1	2	3	4	5		
1.	Gen	eral Public Services	679419	152128	22509	809038		
	1.1	General Administration, External affairs, Public Order & Safety	678680	151372	22509	807543		
		1.1.1 Public Order & Safety	456724	25728	1602	480850		
		1.1.2 Planning & Statistical Activities	4990	43127	550	47567		
		1.1.3 General Administration, External	216966	82517	20357	279126		
		affairs, Public Order & Safety n.e.c.						
	1.2	General Research	739	756	0	1495		
2.	Defe		17123	2581	Ŏ	19704		
3.	Edu	cation Affairs & Services	1454014	67229	1937	1519306		
	3.1	Administration, Regulation & Research	87944	5121	0	93065		
		3.1.1 Primary Education Affairs	16251	2007	0	18258		
		3.1.2 Secondary Education Affairs	940	105	0	1045		
		3.1.3 Higher Secondary & University	70374	1502	0	71876		
		Education Affairs	,,,,,	1002		,10,0		
		3.1.4 Education Affairs n.e.c.	379	1507	0	1886		
	3.2	School, Universities & Institutions including Subsidary	1366070	62108	1937	1426241		
		3.2.1 Primary Education Affairs	691495	25277	1350	715422		
		3.2.2 Secondary Education Affairs	266655	10491	37	277109		
		3.2.3 Higher Secondary & University Education Affairs	392370	19580	550	411400		
		3.2.4 Education Affairs n.e.c.	15550	6760	0	22310		
4	Heal	th Affairs and services	199789	92303	4341	287751		
	4.1	Administration, Regulation & Research	7465	1191	0	8656		
		4.1.1 Allopathic	5370	792	0	6162		
		4.1.2 Homeopathic		0	0	0		
		4.1.3 Ayurvedic	1805	331	0	2136		
		4.1.4 Unani	1000	0	0	0		
		4.1.5 Other Medical Services	290	68	0	358		
	4.2	Hospitals, Clinics & Other Health Services	192324	91112	4341	279095		
		4.2.1 Allopathic	159696	11091	3791	166996		
		4.2.2 Homeopathic	1615	20649		22264		
		4.2.3 Ayurvedic	19979	43563	550	62992		
		4.2.4 Unani	368	8198	0	8566		
		4.2.5 Other Medical Services	10666	7611	0	18277		
5.	Soci	al Security and Welfare Affairs and services	79842	65381	2050	143173		
•	5.1	Social Security Affairs and services	0	5336	0	5336		
	5.2	Welfare Affairs and Services	79842	60045	2050	137837		
	5.3	Social Security and Welfare Affairs	0	0	0	0		
	0.5	services n.e.c.		J		9		

	(Rs. Lakhs) Current expenditure							
		Economic Classification						
		Economic Classification		Consumpti	_	Total		
			Wages and	dities	Less- sales	consumption		
		Purpose Classification	salaries including pensions	and services , Tk		expenditure		
						_		
6.	Hous	ing and Community Amenity Affairs and	2 28901	3 6450	4 4755	5 30596		
0.	Servi		20701	0450	4733	30370		
	6.1	Housing and Community Services	28901	6450	4730	30621		
	6.2	Sanitary Affairs Services	0	0	25	-25		
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0		
7.	Cultu servi	iral, Recreational and Religious Affairs and ces	9078	64279	87	73270		
	7.1	Art and Cultural Affairs Services	1934	53428	0	55362		
	7.2	Recreational and Sporting Services	6855	6973	22	13806		
	7.3	Toursim Affairs and Services	289	3878	65	4102		
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0		
8.	Econ	omic Affairs and Services	200520	80680	117248	163952		
	8.1	General Administration, Regulation & Research	5878	3526	2240	7164		
	8.2	Agriculture, Forestry, Fishing and Hunting	116184	28789	100283	44690		
	8.3	Mining, Manufacturing and Construction	17925	6729	1027	23627		
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	0		
		8.4.1 Electricity, Gas, and Steam	0	0	0	0		
		8.4.2 Atomic energy		0	0	0		
		8.4.3 Non-conventional Sources of Energy	0	0	0	0		
	8.5	Drinking Water Supply	31804	3107	475	34436		
	8.6	Transport and Communication	16816	29048	0	45864		
		8.6.1 Road transport	16816	28356	0	45172		
		8.6.2 Water transport	0	0	0	0		
		8.6.3 Air transport	0	29	0	29		
		8.6.4 Transport and Communication n.e.c.	0	663	0	663		
	8.7	Other Economic Services n.e.c.	11913	9481	13223	8171		
9.	Envi	ronmental Protection	0	0	0	0		
	9.1	Waste Management	0	0	0	0		
	9.2	Waste Water Management	0	0	0	0		
	9.3 9.4	Prevention and Control of Pollution Environmental Research & Education	0	0	0	0		
	9.5	Environmental Protection n.e.c.	0	0	0	0		
10.		r Services	704	48921	406	49219		
	10.1	Relief on Calamities	704	48921	406	49219		
	10.2	Other Miscellaneous Servieces		0		0		
		TOTAL	2669390	579952	153333	3096009		

# TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

		Current expenditure					
	Economic Classification			sfer payme			
		ProductSub-	Prod-	Transfer	Trans-	Transfers,	
		sidies	uction	Local	fers,	Private	
	Purpose Classification		Sub-	Autho-	Indui-	Institions	
	1 dipose Classification		sidies	rities	viduals		
	1	6	7	8	9	10	
1.	General Public Services	0	0	40	7444	801	
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	0	0	40	7436	791	
	1.1.1 Public Order & Safety	0	0	40	1556	381	
	1.1.2 Planning & Statistical Activities	0	0	0	0	10	
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	5880	400	
	1.2 General Research	0	0	0	8	10	
2.	Defence	0	0	0	1	0	
3.	Education Affairs & Services	410	0	85523	91292	54880	
	3.1 Administration, Regulation & Research	0	0	0	3140	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	3140	0	
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0	
	3.2 School, Universities & Institutions including Subsidary	410	0	85523	88152	54880	
	3.2.1 Primary Education Affairs	410	0	61563	17197	11711	
	3.2.2 Secondary Education Affairs	0	0	23960	65908	42107	
	3.2.3 Higher Secondary & University Education Affairs	0	0	0	4386	0	
	3.2.4 Education Affairs n.e.c.	0	0	0	661	1062	
4	Health Affairs and services	51163	0	86	1640	75175	
	4.1 Administration, Regulation & Research	0	0	0	13	0	
	4.1.1 Allopathic	0	0	0	11	0	
	4.1.2 Homeopathic	0	0				
	4.1.3 Ayurvedic	0	0	0	2	0	
	4.1.4 Unani	0	0				
	4.1.5 Other Medical Services	0	0	0	0	0	
	4.2 Hospitals, Clinics & Other Health Services	51163	0	86	1627	75175	
	4.2.1 Allopathic	43163	0	86	531	74975	
	4.2.2 Homeopathic	0	0	0	0	0	
	4.2.3 Ayurvedic	0	0	0	294	0	
	4.2.4 Unani	0	0	0	0	0	
_	4.2.5 Other Medical Services	8000	0	0	802	200	
5.	Social Security and Welfare Affairs and services	1	0	88682	20209	14938	
	5.1 Social Security Affairs and services	0	0	86955	5080	14020	
	5.2 Welfare Affairs and Services		0	1727	15129	14938	
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0				
	SCI VICCS II.C.C.						

	(Rs. Lakhs Current expenditure						
		Economic Classification			sfer payme		
		20000me Chasemeanon	ProductSub-	Prod-	Transfer	Trans-	Transfers,
			sidies	uction	Local	fers,	Private
		Purpose Classification		Sub-	Autho-	Indui-	Institions
				sidies	rities	viduals	1.0
6.	Цопе	ing and Community Amenity Affair and	6 <b>0</b>	7 <b>0</b>	8 306326	9 <b>3082</b>	10
0.	Servi			U	300320	3002	U
	6.1	Housing and Community Services	0	0	287606	3082	0
	6.2	Sanitary Affairs Services	0	0	18720	0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu servi	ural, Recreational and Religious Affairs and ces	0	0	1160	5440	1754
	7.1	Art and Cultural Affairs Services	0	0	1160	4252	570
	7.2	Recreational and Sporting Services	0	0	0	1188	1184
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	891138	1237624	62266	14102	36115
	8.1	General Administration, Regulation & Research			733	169	0
	8.2	Agriculture, Forestry, Fishing and Hunting	48404	1049155	1268	13019	14266
	8.3	Mining, Manufacturing and Construction	182	26679	23750	672	212
	8.4	Electricity, Gas, Steam and Other Sources of Energy	324799	2558	0	0	3280
		8.4.1 Electricity, Gas, and Steam	322511	2558	0	0	3280
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	2288		0	0	0
	8.5	Drinking Water Supply	0	0	10515	240	0
	8.6	Transport and Communication	0	0	26000	0	0
		8.6.1 Road transport	0	0	26000	0	0
		8.6.2 Water transport	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.	517753	159232	0	2	18357
9.	Envi	ronmental Protection	0	0	0	0	0
	9.1	Waste Management	О	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	5	13799	9
	10.1	Relief on Calamities	0	0	5	13799	9
	10.2	Other Miscellaneous Servieces	0.42712	1227624	0	157000	192(72
		TOTAL	942712	1237624	544088	157009	183672

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

			Current expenditure				
		Economic Classification		Transfer			Total
			Trans-	Transfer	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Autho-	contries/	State	pay-	diture
		- m-F ***	nomous	organi-	Govern-	ments	(5+14)
		1	Bodies 11	sations 12	ments 13	(6 to13)	15
1.	Gen	eral Public Services	2890	0	0	11175	820213
1.	1.1	General Administration, External affairs,	1580	0	0	9847	817390
		Public Order & Safety					
		1.1.1 Public Order & Safety	1190	0	0	3167	484017
		1.1.2 Planning & Statistical Activities	0	0	0	10	47577
		1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	390	0	0	6670	285796
	1.2	General Research	1310	0	0	1328	2823
2.	Defe		0	0	0	1	19705
3.		cation Affairs & Services	36272	0	0	268377	1787683
	3.1	Administration, Regulation & Research	13181	0	0	16321	109386
		3.1.1 Primary Education Affairs	0	0	0	0	18258
		3.1.2 Secondary Education Affairs	0	0	0	0	1045
		3.1.3 Higher Secondary & University Education Affairs	12643	0	0	15783	87659
		3.1.4 Education Affairs n.e.c.	538	0	0	538	2424
	3.2	School, Universities & Institutions including Subsidary	23091	0	0	252056	1678297
		·	0	0	0	90881	806303
		•	0			131975	
		ž	21001	0 0	0		409084
		3.2.3 Higher Secondary & University Education Affairs	21001		0	25387	436787
		3.2.4 Education Affairs n.e.c.	2090	0	0	3813	26123
4	Heal	th Affairs and services	1845	0	0	129909	417660
	4.1	Administration, Regulation & Research	1000	0	0	1013	9669
		4.1.1 Allopathic	0	0	0	11	6173
		4.1.2 Homeopathic		0	0	0	0
		4.1.3 Ayurvedic	0	0	0	2	2138
		4.1.4 Unani		0	0	0	0
	4.0	4.1.5 Other Medical Services	1000	0	0	1000	1358
	4.2	Hospitals, Clinics & Other Health Services	845	0	0	128896	407991
		4.2.1 Allopathic	0	0	0	118755	285751
		4.2.2 Homeopathic	0	0	0	0	22264
		4.2.3 Ayurvedic	720	0	0	1014	64006
		4.2.4 Unani 4.2.5 Other Medical Services	125	0	0	0127	8566 27404
5.	Soci	al Security and Welfare Affairs and services	717	0	$\begin{array}{c} 0 \\ 0 \end{array}$	9127 124547	27404 267720
J.	5.1	Social Security Affairs and services	0	0	0	92035	97371
	5.2	Welfare Affairs and Services	717	0	0	32512	170349
	5.3	Social Security and Welfare Affairs	/1/	0	0	0	170349
	5.5	services n.e.c.			J	U	U

Current expenditure							(s. Lakns)
		Economic Classification		Transfer pay		е	Total
		Economic Classification	Trans-	Transfer pay Transfer	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Authon-	contries/organi-	State	pay-	diture
		i dipose Classification	omous	sations	Govern-	ments	(5+14)
		1	Bodies 11	12	ments 13	(6 to13) 14	15
6.	Hous	sing and Community Amenity Affairs and	190	0	0	309598	340194
"	Servi		150	Ů		205250	0.1013
	6.1	Housing and Community Services	190	0	0	290878	321499
	6.2	Sanitary Affairs Services	0	0	0	18720	18695
	6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0
7.	Cultu servi	iral, Recreational and Religious Affairs and ces	2117	0	0	10471	83741
	7.1	Art and Cultural Affairs Services	421	0	0	6403	61765
	7.2	Recreational and Sporting Services	166	0	0	2538	16344
	7.3	Toursim Affairs and Services	1530	0	0	1530	5632
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.		0	0	0	0
8.	Econ	omic Affairs and Services	26153	0	0	2267398	2431350
	8.1	General Administration, Regulation & Research	0	0	0	902	8066
	8.2	Agriculture, Forestry, Fishing and Hunting	17499	0	0	1143611	1188301
	8.3	Mining, Manufacturing and Construction	2389	0	0	53884	77511
	8.4	Electricity, Gas, Steam and Other Sources of Energy	1129	0	0	331766	331766
		8.4.1 Electricity, Gas, and Steam	0	0	0	328349	328349
		8.4.2 Atomic energy		0	0	0	0
		8.4.3 Non-conventional Sources of Energy	1129	0	0	3417	3417
	8.5	Drinking Water Supply	0	0	0	10755	45191
	8.6	Transport and Communication	5121	0	0	31121	76985
	0.0	8.6.1 Road transport	0	0	0	26000	71172
		8.6.2 Water transport		0	0	0	0
		8.6.3 Air transport	0		0	0	29
		8.6.4 Transport and Communication n.e.c.	5121		0	5121	5784
	8.7	Other Economic Services n.e.c.	15	0	0	695359	703530
9.		ronmental Protection	0	0	0	093339	0
<i>)</i> .	9.1	Waste Management	0	0	0	0	0
	9.1	Waste Water Management	0	0			
	9.2	Prevention and Control of Pollution		_		0	0
	9.3 9.4	Environmental Research & Education	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0 0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	13813	63032
	10.1	Relief on Calamities	0	0	0	13813	63032
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	70184	0	0	3135289	6231298

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.)
(Rs. Lakhs)

		Capital expenditure					
	Economic Classification		Gross (	Capital Fo	rmation		
		Building	Roads	Trans-	Machi-	Software	
		Outlay	Outlay	port	nery	Outlay	
	Purpose Classification	R./Non R.		Outlay	Outlay	& Ict	
	1	16	17	18	19	20	
1.	General Public Services	40732	28664	2076	19779	3959	
	<ul><li>1.1 General Administration, External affairs, Public Order &amp; Safety</li></ul>	40732	28664	2076	19759	3957	
	1.1.1 Public Order & Safety	21065	26664	1233	14918	2400	
	1.1.2 Planning & Statistical Activities		0	30	32	8	
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	19667	2000	813	4809	1549	
	1.2 General Research	0	0	0	20	2	
2.	Defence	415	0	0	51	3	
3.	Education Affairs & Services 3.1 Administration, Regulation & Research	<b>108944</b> 150	0	<b>48</b> 30	<b>35815</b> 413	3 <b>71</b> 77	
	3.1.1 Primary Education Affairs	0	0	0	120	29	
	3.1.2 Secondary Education Affairs	0	0	18	29	6	
	3.1.3 Higher Secondary & University	150	0	12	251	42	
	Education Affairs					_	
	3.1.4 Education Affairs n.e.c.	100704	0	0	13	204	
	3.2 School, Universities & Institutions including Subsidary	108794	0	18	35402	294	
	3.2.1 Primary Education Affairs	16264	0	0	8447	52	
	3.2.2 Secondary Education Affairs	48231	0	0	2584	47	
	3.2.3 Higher Secondary & University Education Affairs	40508	0	12	20343	97	
	3.2.4 Education Affairs n.e.c.	3791	0	6	4028	98	
4	Health Affairs and services	10044	0	3265	9871	59	
	4.1 Administration, Regulation & Research	530	0	33	101	15	
	4.1.1 Allopathic	530	0	33	42	12	
	<ul><li>4.1.2 Homeopathic</li><li>4.1.3 Ayurvedic</li></ul>	0 0	0 0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0 55	$\begin{bmatrix} 0 \\ 2 \end{bmatrix}$	
	4.1.4 Unani	0		0	0	$\begin{bmatrix} 2 \\ 0 \end{bmatrix}$	
	4.1.5 Other Medical Services	0	0	ő	4	1	
	4.2 Hospitals, Clinics & Other Health Services	9514	0	3232	9770	44	
	4.2.1 Allopathic	9485	0	2132	8572	39	
	4.2.2 Homeopathic	0	0	0	11	0	
	4.2.3 Ayurvedic	6	0	0	145	0	
	4.2.4 Unani	0	0	0	4	0	
_	4.2.5 Other Medical Services	23	0	1100	1038	5	
5.	Social Security and Welfare Affairs and services	21572	0	180	890	54	
	5.1 Social Security Affairs and services	0	0	0	0	0	
	5.2 Welfare Affairs and Services 5.3 Social Security and Welfare Affairs	21572	0	180	890	54	
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0	
	501 (1005 11.0.0.						

				Cori	tal expend		(Rs. Lakhs)
		Economic Classification			Capital Fo		
		Economic Classification	Building	Roads	Trans-	Machi-	Software
			Outlay	Outlay	port	nery	Outlay
		Purpose Classification	R./Non		Outlay	Outlay	& Ict
		1	R. 16	17	18	19	20
6.	Hous	sing and Community Amenity Affair and	37040	5701	42	1610	112
	Servi						
	6.1	Housing and Community Services	37040	5701	42	1610	112
	6.2	Sanitary Affairs Services	0	0	0	0	0
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultı servi	ural, Recreational and Religious Affairs and ces	7664	3200	42	291	56
	7.1	Art and Cultural Affairs Services	2166	3200	6	31	4
	7.2	Recreational and Sporting Services	1728	0	36	259	52
	7.3	Toursim Affairs and Services	3770	0	0	1	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	3588	492993	642	25999	1643
	8.1	General Administration, Regulation & Research	23	0	37	136	15
	8.2	Agriculture, Forestry, Fishing and Hunting	2369	215	43	2467	352
	8.3	Mining, Manufacturing and Construction	240	3757	71	218	59
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	15251	0
		8.4.1 Electricity, Gas, and Steam	0	0	0	2051	0
		8.4.2 Atomic energy	0				0
		8.4.3 Non-conventional Sources of Energy	0	0	0	13200	0
	8.5	Drinking Water Supply	879	0	68	505	14
	8.6	Transport and Communication	2	489021	366	5561	0
		8.6.1 Road transport	2	486015	366	5560	0
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	3006	0	1	0
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
	8.7	Other Economic Services n.e.c.	75	0	57	1861	1203
9.	Envi	ronmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	1724	925	0
	10.1	Relief on Calamities	0	0	1724	925	0
	10.2	Other Miscellaneous Servieces	220000	0 <b>520559</b>	0	05221	0
		TOTAL	229999	530558	8019	95231	6257

# TABLE - 10 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

Capital expenditure						(Rs. Lakhs)
	T					
	Economic Classification			Capital Fo		
		Cultivated	Animal	Other	Change	Gross
		Assets Outlay	Stock Outlay	Outlay &	in Stock	Capital Formation
	Purpose Classification	Outlay	Outlay	Land	Stock	(16 to 24)
				Imp.		(10 to 21)
		21	22	23	24	25
1.	General Public Services	0	0	7451	-31339	71322
	1.1 General Administration, External affairs,	0	0	7319	-31339	71168
	Public Order & Safety					
	1.1.1 Public Order & Safety	0	0	6223	0	72503
	1.1.2 Planning & Statistical Activities	0	0	0	0	70
	1.1.3 General Administration, External	0	0	1096	-31339	-1405
	affairs, Public Order & Safety n.e.c.					
	1.2 General Research	0	0	132	0	154
2.	Defence	0	0	38	0	507
3.	Education Affairs & Services	0	0	8789	0	153967
	3.1 Administration, Regulation & Research	0	0	0	0	670
	3.1.1 Primary Education Affairs	0	0	0	0	149
	3.1.2 Secondary Education Affairs	0	0	0	0	53
	3.1.3 Higher Secondary & University	0	0	0	0	455
	Education Affairs					
	3.1.4 Education Affairs n.e.c.	0	0	0	0	13
	3.2 School, Universities & Institutions including	0	0	8789	0	153297
	Subsidary					
	3.2.1 Primary Education Affairs	0	0	3007	0	27770
	3.2.2 Secondary Education Affairs	0	0	5119	0	55981
	3.2.3 Higher Secondary & University	0	0	623	0	61583
	Education Affairs					
	3.2.4 Education Affairs n.e.c.	0	0	40	0	7963
4	Health Affairs and services	0	0	180	0	23419
	4.1 Administration, Regulation & Research	0	0	0	0	679
	4.1.1 Allopathic	0	0	0	0	617
	4.1.2 Homeopathic	0	0		0	0
	4.1.3 Ayurvedic	0	0	0	0	57
	4.1.4 Unani	0	0		0	0
	4.1.5 Other Medical Services	0	0	0	0	5
	4.2 Hospitals, Clinics & Other Health Services	0	0	180	0	22740
	4.2.1 Allopathic	0	0	0	0	20228
	4.2.2 Homeopathic	0	0	0	0	11
	4.2.3 Ayurvedic	0	0	180	0	331
	4.2.4 Unani	0	0	0	0	4
	4.2.5 Other Medical Services	0	0	0	0	2166
5.	Social Security and Welfare Affairs and services	0	0	8949	0	31645
	5.1 Social Security Affairs and services	0	0	0	0	0
	5.2 Welfare Affairs and Services	0	0	8949	0	31645
	5.3 Social Security and Welfare Affairs	0	0		0	0
	services n.e.c.					

	(Rs. Lakhs)  Capital expenditure							
Economic Classification			Gross Capital Formation					
		Leonomic Classification	Cultivated	Animal	Other	Change	Gross	
			Assets	Stock	Outlay	in	Capital	
		Purpose Classification	Outlay	Outlay	&	Stock	Formation	
	1				Land		(16 to 24)	
			21	22	Imp.	24	25	
6.	Hous	ing and Community Amenity Affairs and	0	0	13956	0	58461	
	Servi				20700			
	6.1	Housing and Community Services	0	0	13946	0	58451	
	6.2	Sanitary Affairs Services	0	0	10	0	10	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0	
7.	Cultu servic	iral, Recreational and Religious Affairs and ces	0	0	8304	0	19557	
	7.1	Art and Cultural Affairs Services	0	0	3200	0	8607	
	7.2	Recreational and Sporting Services	0	0	4456	0	6531	
	7.3	Toursim Affairs and Services	0	0	648	0	4419	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0		0	0	
8.	Econ	omic Affairs and Services	1145	0	102456	0	628466	
	8.1	General Administration, Regulation & Research	0	0	8	0	219	
	8.2	Agriculture, Forestry, Fishing and Hunting	1145	0	39076	0	45667	
	8.3	Mining, Manufacturing and Construction	О	0	1652	0	5997	
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	10171	0	25422	
		8.4.1 Electricity, Gas, and Steam	0	0	1369	0	3420	
		8.4.2 Atomic energy	0	0		0	0	
		8.4.3 Non-conventional Sources of Energy	0	0	8802	0	22002	
	8.5	Drinking Water Supply	0	0	50836	0	52302	
	8.6	Transport and Communication	0	0	703	0	495653	
		8.6.1 Road transport	0	0	600	0	492543	
		8.6.2 Water transport	0	0		0	0	
		8.6.3 Air transport	О	0	103	0	3110	
		8.6.4 Transport and Communication n.e.c.	О	0	0	0	0	
	8.7	Other Economic Services n.e.c.	О	0	10	0	3206	
9.	Envir	onmental Protection	0	0	0	0	0	
	9.1	Waste Management	0	0		0	0	
	9.2	Waste Water Management	0	0		0	0	
	9.3	Prevention and Control of Pollution	0	0		0	0	
	9.4	Environmental Research & Education	0	0		0	0	
	9.5	Environmental Protection n.e.c.	0	0		0	0	
10.		r Services	0	0	2005	0	4654	
	10.1	Relief on Calamities	0	0	2005	0	4654	
	10.2	Other Miscellaneous Servieces	0	0	150100	0	0	
		TOTAL	1145	0	152128	-31339	991998	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.)
(Rs. Lakhs)

				Capital expend	`	S. Lakiis)
	Economic Classification	Purchase	Less		pital Transfer	
	Leonomic Classification	of	sales		Capital	Comital
		assets-	of	Capital TransferLocal	TransferIndi-	Capital Transfer
		Land	assets	Autho-rities	viduals	Privat
	Purpose Classification		Land	1100010 11010	, raduis	Insti-
						tutions
	1	26	27	28	29	30
1.	General Public Services	37	172	0	0	350
	1.1 General Administration, External affairs,	37	172	0	0	50
	Public Order & Safety					
	1.1.1 Public Order & Safety	37	0	0	0	50
	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	172	0	0	0
	1.2 General Research	0	0	0	0	300
2.	Defence	0	0	0	0	0
3.	<b>Education Affairs &amp; Services</b>	300	0	0	0	235
	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 Subsidary	300	0	0	0	235
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	0	235
	3.2.3 Higher Secondary & University Education Affairs	300	0	0	0	0
	3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4	Health Affairs and services	0	0	200	0	2148
	4.1 Administration, Regulation & Research	0	0	0	0	0
	4.1.1 Allopathic	0	0	0	0	0
	4.1.2 Homeopathic		0			
	4.1.3 Ayurvedic	0	0	0	0	0
	4.1.4 Unani		0			
	4.1.5 Other Medical Services	0	0	0	0	0
	4.2 Hospitals, Clinics & Other Health Services	0	0	200	0	2148
	4.2.1 Allopathic	0	0	200	0	2148
	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	0	0	0	0	0
	4.2.4 Unani	0	0	0	0	0
	4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and	0	0	181793	0	0
	services 5.1 Social Security Affairs and services	0	0	135293	0	0
	5.1 Social Security Aπairs and services 5.2 Welfare Affairs and Services	_		46500		0
		0	0	46500	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0
	5.3 Social Security and Welfare Affairs services n.e.c.		U	0	U	0
	551 11005 11.0.0.					

	Capital expenditure							
		Economic Classification	Purchase	Less		pital Transfer		
			of	sales	Capital	Capital	Capital	
			assets-	of	TransferLocal	TransferIndi-	Transfer	
		Purpose Classification	Land	assets Land	Autho-rities	viduals	Privat Insti-	
				Luna			tutions	
		1	26	27	28	29	30	
6.	. Housing and Community Amenity Affairs and Services		10	0	485620	9402	2005	
	6.1	Housing and Community Services	10	0	459340	9402	2005	
	6.2	Sanitary Affairs Services	0	0	26280	0	0	
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	
7.	Cultu servi	ural, Recreational and Religious Affair and ces	0	0	400	0	750	
	7.1	Art and Cultural Affairs Services	0	0	400	0	750	
	7.2	Recreational and Sporting Services	0	0	0	0	0	
	7.3	Toursim Affairs and Services	0	0	0	0	0	
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0	
8.	Econ	omic Affairs and Services	10277	0	5034	939	4466	
	8.1	General Administration, Regulation & Research	0	0	2177	50	0	
	8.2	Agriculture, Forestry, Fishing and Hunting	2411	0	0	0	0	
	8.3	Mining, Manufacturing and Construction	926	0	0	889	4066	
	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				
		8.4.3 Non-conventional Sources of Energy	0	0	0	0	0	
	8.5	Drinking Water Supply	0	0	2857	0	0	
	8.6	Transport and Communication	6940	0	0	0	0	
		8.6.1 Road transport	6940	0	0	0	0	
		8.6.2 Water transport	0	0	0	0	0	
		8.6.3 Air transport	0	0	0	0	0	
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0	
	8.7	Other Economic Services n.e.c.	0	0	0	0	400	
9.	Envi	ronmental Protection	0	0	0	0	0	
	9.1	Waste Management	0	0	0	0	0	
	9.2	Waste Water Management	0	0	0	0	0	
	9.3	Prevention and Control of Pollution	0	0	0	0	0	
	9.4	Environmental Research & Education	0	0	0	0	0	
	9.5	Environmental Protection n.e.c.	0	0	0	0	0	
10.		r Services	0	0	0	0	0	
	10.1	Relief on Calamities	0	0	0	0	0	
	10.2	Other Miscellaneous Servieces	0	0	0	0	0	
		TOTAL	10624	172	673047	10341	9954	

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

Capital expenditure					Lakiis)	
	Economic Classification	Capital Transfer				
	Economic Ciassification	C 11 1			T. ( 1	Finan- cial
		Capital TransferAutho-	Capital	Capital transferState	Total	Assets
		nomous Bodies	Transfers, Foreign	Govern-	capital trans-	7 1050 15
	Purpose Classification	nomous Boules	countries/	ments	fers	
			organisation	ments	(28to33)	
	1	31	32	33	34	35
1.	General Public Services	1200	0	0	1550	100
	1.1 General Administration, External affairs,	300	0	0	350	100
	Public Order & Safety		Ü			
	1.1.1 Public Order & Safety	300	0	0	350	100
	1.1.2 Planning & Statistical Activities	0	0	0	0	0
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	0	0
	1.2 General Research	900	0	0	1200	0
2.	Defence	0	0	0	0	0
3.	<b>Education Affairs &amp; Services</b>	2491	0	0	2726	0
	3.1 Administration, Regulation & Research	1171	0	0	1171	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	1171	0	0	1171	0
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions	1320	0	0	1555	0
	including Subsidary	1320		v	1333	
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	235	0
	3.2.3 Higher Secondary & University Education Affairs	1320	0	0	1320	0
	3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4	Health Affairs and services	0	0	0	2348	1
	4.1 Administration, Regulation & Research	0	0	0	0	0
	4.1.1 Allopathic	0	0	0	0	0
	4.1.2 Homeopathic		0	0	0	
	4.1.3 Ayurvedic	0	0	0	0	0
	4.1.4 Unani		0	0	0	
	4.1.5 Other Medical Services	0	0	0	0	0
	4.2 Hospitals, Clinics & Other Health Services	0	0	0	2348	1
	4.2.1 Allopathic	0	0	0	2348	1
	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	0	0	0	0	0
	4.2.4 Unani	0	0	Ö	0	0
	4.2.5 Other Medical Services	0	0	0	0	0
5.	Social Security and Welfare Affairs and	0	0	ŏ	181793	240
·	services	Ů	Ů		101773	2.0
	5.1 Social Security Affairs and services	0	0	0	135293	0
	5.2 Welfare Affairs and Services	0	0	0	46500	240
	5.3 Social Security and Welfare Affairs	0	0	0	0	
	services n.e.c.		Ü	, and the second		

Capital expenditure							
Economic Classification					Finan-		
			Capital	Capital Ti Capital	Capital	Total	cial
			Transfer	Transfers,	transfer	capital	Assets
		Purpose Classification	Autho-	Foreign	State	trans- fers	
			nomous Bodies	countries/ organisation	Govern- ments	(28to33)	
		1	31	32	33	34	35
6.		ing and Community Amenity Affairs	0	0	0	497027	0
	and S 6.1	Services Housing and Community Services	0	0	0	470747	0
	6.2	Sanitary Affairs Services	0	0	0	26280	0
		•					
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	
7.	Cultu servi	rral, Recreational and Religious Affairs and ces	10	0	0	1160	0
	7.1	Art and Cultural Affairs Services	10	0	0	1160	0
	7.2	Recreational and Sporting Services	0	0	0	0	0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	
8.	Econ	omic Affairs and Services	39593	0	0	50032	10193
	8.1	General Administration, Regulation & Research	500	0	0	2727	0
	8.2	Agriculture, Forestry, Fishing and Hunting	2062	О	0	2062	0
	8.3	Mining, Manufacturing and Construction	781	О	0	5736	15
	8.4	Electricity, Gas, Steam and Other Sources of Energy	28772	0	0	28772	9540
		8.4.1 Electricity, Gas, and Steam	4105	o	0	4105	9540
		8.4.2 Atomic energy	0	О	0	0	0
		8.4.3 Non-conventional Sources of Energy	24667	О	0	24667	0
	8.5	Drinking Water Supply	0	О	0	2857	0
	8.6	Transport and Communication	7478	О	0	7478	0
		8.6.1 Road transport	0	О	0	0	0
		8.6.2 Water transport	0	О	0	0	0
		8.6.3 Air transport	0	О	0	0	0
		8.6.4 Transport and Communication n.e.c.	7478	О	0	7478	0
	8.7	Other Economic Services n.e.c.	0	0	0	400	638
9.	Envir	onmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	0	0
	10.1	Relief on Calamities	0	0	0	0	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	43294	0	0	736636	10534

TABLE - 10

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2019-2020 (B.E.) (Rs. Lakhs)

Economic Classification				Capital	evnenditure		Grand
Purpose Classification		Foonamia Classification	Capital expenditure				
Purpose Classification		Economic Classification					
Purpose Classification							(10.0)
Purpose Classification							
1		Purpose Classification				27+34to38)	
1				Titles			
1.1 General Administration, External affairs, Public Order & Safety   1.1.1 Public Order & Safety   1.1.2 Planning & Statistical Activities   0		1	36	37	38	39	40
Public Order & Safety	1.	General Public Services	0	0	0	72837	893050
1.1.2 Planning & Statistical Activities   1.1.3 General Administration, External affairs, Public Order & Safety   n.e.c.   1.2 General Research   0   0   0   0   0   1577   284219   n.e.c.   1.2 General Research   0   0   0   0   0   1354   4177   220212   12   12   12   12   12   12			0	0	0	71483	888873
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.		1.1.1 Public Order & Safety	0	0	0	72990	557007
affairs, Public Order & Safety n.c.c.  1.2 General Research 2. Defence 3. Education Affairs & Services 3.1.1 Primary Education Affairs 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University Education Affairs 3.1.4 Education Affairs 3.1.5 Education Affairs 3.1.6 Education Affairs 3.1.7 Education Affairs 3.1.8 Higher Secondary & University Education Affairs 3.1.9 Education Affairs 3.10 Education Affairs 3.10 Education Affairs 3.11 Education Affairs 3.12 Secondary Education Edu		1.1.2 Planning & Statistical Activities	0	0	0	70	47647
1.2 General Research   0   0   0   0   1354   417.		affairs, Public Order & Safety	0	0	0	-1577	284219
2. Defence   0					0	1254	4177
3.   Education Affairs & Services   0   0   0   156993   1944676   3.1   Administration, Regulation & Research   0   0   0   1841   111227   3.1.1   Primary Education Affairs   0   0   0   0   149   18407   3.1.2   Secondary Education Affairs   0   0   0   0   1626   89288   3.1.3   Higher Secondary & University   Education Affairs   0   0   0   0   1626   89288   3.1.4   Education Affairs   0   0   0   0   155152   1833449   3.2.2   School, Universities & Institutions   0   0   0   0   155152   1833449   3.2.2   Primary Education Affairs   0   0   0   0   56216   465304   3.2.3   Higher Secondary & University   0   0   0   0   56216   465304   3.2.3   Higher Secondary & University   0   0   0   63203   499999   499999   499999   499999   499999   4999999   4999999   499999999	2						
3.1 Administration, Regulation & Research   0   0   0   1841   111227   3.1.1   Primary Education Affairs   0   0   0   0   149   1840   3.1.2   Secondary Education Affairs   0   0   0   0   53   1093   3.1.3   Higher Secondary & University   Education Affairs   0   0   0   0   1626   8928   3.1.4   Education Affairs   0   0   0   0   13   243   3.2   School, Universities & Institutions   0   0   0   0   155152   1833449   183407   3.2.1   Primary Education Affairs   0   0   0   0   27770   83407   3.2.2   Secondary Education Affairs   0   0   0   0   63203   499990   2400			_	_			1944676
3.1.1 Primary Education Affairs   0   0   0   149   1840     3.1.2 Secondary Education Affairs   0   0   0   0   53   1090     3.1.3 Higher Secondary & University Education Affairs   0   0   0   0   1626   8928: Education Affairs   0   0   0   0   13   243     3.1.4 Education Affairs n.e.c.   0   0   0   0   13   243     3.2.2 School, Universities & Institutions including Subsidary   3.2.1 Primary Education Affairs   0   0   0   27770   83407     3.2.2 Secondary Education Affairs   0   0   0   27770   83407     3.2.3 Higher Secondary & University   0   0   0   63203   499990     Education Affairs   0   0   0   0   63203   499990     4 Health Affairs and services   0   0   0   0   67963   34080     4 Health Affairs and services   0   0   0   67963   34080     4.1.1 Allopathic   0   0   0   617   6790     4.1.2 Homeopathic   0   0   0   617   6790     4.1.3 Ayurvedic   0   0   0   57   2190     4.1.4 Unani   0   0   0   0   617     4.1.5 Other Medical Services   0   0   0   5   1360     4.2 Hospitals, Clinics & Other Health   0   0   25089   433080     5.2 Velfare Affairs and services   0   0   0   213678   481390     5.1 Social Security & Welfare Affairs and services   0   0   0   0   213678   481390     5.2 Welfare Affairs and Services   0   0   0   78385   248735     5.3 Social Security and Welfare Affairs   0   0   0   0   0     6	•				-		111227
3.1.2 Secondary Education Affairs   0   0   0   1626   8928;			0	0	0	149	18407
3.1.3 Higher Secondary & University Education Affairs   3.1.4 Education Affairs n.e.c.   0   0   0   13   243°		·	0	0	0	53	1098
3.1.4 Education Affairs n.e.c.		3.1.3 Higher Secondary & University					89285
3.2   School, Universities & Institutions including Subsidary   3.2.1   Primary Education Affairs   0   0   0   27770   83407.		3.1.4 Education Affairs n.e.c.	0	0	0	13	2437
3.2.1 Primary Education Affairs   0   0   0   27770   834073     3.2.2 Secondary Education Affairs   0   0   0   56216   465300     3.2.3 Higher Secondary & University   0   0   0   63203   499990     Education Affairs   0   0   0   0   63203   499990     Education Affairs   0   0   0   0   7963   34080     4 Health Affairs and services   0   0   0   0   25768   443420     4.1 Administration, Regulation & Research   0   0   0   0   679   10340     4.1.1 Allopathic   0   0   0   617   6790     4.1.2 Homeopathic   0   0   0   57   2190     4.1.3 Ayurvedic   0   0   0   57   2190     4.1.4 Unani   0   0   0   5   1360     4.2 Hospitals, Clinics & Other Health   0   0   0   5   25089   433080     4.2.1 Allopathic   0   0   0   22577   308320     4.2.2 Homeopathic   0   0   0   331   64330     4.2.3 Ayurvedic   0   0   0   331   64330     4.2.4 Unani   0   0   0   4   8570     4.2.5 Other Medical Services   0   0   0   213678   481390     5. Social Security & Welfare Affairs and services   0   0   0   135293   232665     5.2 Welfare Affairs and Services   0   0   0   78385   248735     5.3 Social Security and Welfare Affairs   0   0   0   0   0     5   10   10   10   10   10     5   10   10   10   10     6   10   10   10     7   10   10   10     7   10   10		3.2 School, Universities & Institutions					1833449
3.2.2 Secondary Education Affairs 3.2.3 Higher Secondary & University Education Affairs 3.2.4 Education Affairs n.e.c. 0 0 0 0 7963 34086 4 Health Affairs and services 4.1 Administration, Regulation & 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 4.2.3 Ayurvedic 4.2.5 Other Medical Services 5. Social Security & Welfare Affairs and services 5.1 Social Security & Melfairs and services 5.2 Welfare Affairs and Services 5.3 Social Security and Welfare Affairs 6 0 0 0 0 7963 34086 6 0 0 0 0 0 0 6796 10344 6 0 0 0 0 0 679 10344 6 0 0 0 0 0 679 10344 6 0 0 0 0 0 679 10344 6 0 0 0 0 0 679 10344 6 0 0 0 0 0 0 679 1034 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	0	0	0	27770	834073
3.2.3 Higher Secondary & University Education Affairs 3.2.4 Education Affairs n.e.c.  4 Health Affairs and services 4.1 Administration, Regulation & Research 4.1.1 Allopathic 4.1.2 Homeopathic 4.1.3 Ayurvedic 4.1.4 Unani 4.1.5 Other Medical Services 4.2.1 Homeopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 4.2.3 Ayurvedic 4.2.4 Unani 4.2.5 Other Medical Services 5.1 Social Security & Welfare Affairs and services 5.2 Welfare Affairs and Services 5.3 Social Security and Welfare Affairs 5.3 Social Security and Welfare Affairs 6 0 0 0 0 7963 34086 63203 499990 63203 44342 6444 6444		·					
4 Health Affairs and services       0       0       0       25768       443422         4.1 Administration, Regulation & Research       0       0       0       679       10348         4.1.1 Allopathic       0       0       0       617       6790         4.1.2 Homeopathic       0       0       0       57       2192         4.1.3 Ayurvedic       0       0       0       57       2192         4.1.4 Unani       0       0       0       57       2192         4.1.5 Other Medical Services       0       0       0       5       136         4.2 Hospitals, Clinics & Other Health       0       0       0       25089       433080         Services       4.2.1 Allopathic       0       0       0       22577       308323         4.2.2 Homeopathic       0       0       0       0       11       22275         4.2.3 Ayurvedic       0       0       0       331       64337         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       213678       481395         5.1 Social Security & Affairs and Services <td< td=""><td></td><td>3.2.3 Higher Secondary &amp; University</td><td></td><td></td><td></td><td></td><td>499990</td></td<>		3.2.3 Higher Secondary & University					499990
4 Health Affairs and services       0       0       0       25768       443422         4.1 Administration, Regulation & Research       0       0       0       679       10348         4.1.1 Allopathic       0       0       0       617       6790         4.1.2 Homeopathic       0       0       0       57       2192         4.1.3 Ayurvedic       0       0       0       57       2192         4.1.4 Unani       0       0       0       57       2192         4.1.5 Other Medical Services       0       0       0       5       136         4.2 Hospitals, Clinics & Other Health       0       0       0       25089       433080         Services       4.2.1 Allopathic       0       0       0       22577       308323         4.2.2 Homeopathic       0       0       0       0       11       22275         4.2.3 Ayurvedic       0       0       0       331       64337         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       213678       481395         5.1 Social Security & Affairs and Services <td< td=""><td></td><td>3.2.4 Education Affairs n.e.c.</td><td>0</td><td>О</td><td>0</td><td>7963</td><td>34086</td></td<>		3.2.4 Education Affairs n.e.c.	0	О	0	7963	34086
4.1 Administration, Regulation & Research       0       0       679       10348         4.1.1 Allopathic       0       0       617       6790         4.1.2 Homeopathic       0       0       0       57       2192         4.1.3 Ayurvedic       0       0       0       57       2192         4.1.4 Unani       0       0       0       57       2192         4.1.5 Other Medical Services       0       0       0       5       136         4.2 Hospitals, Clinics & Other Health       0       0       0       25089       433080         Services       4.2.1 Allopathic       0       0       0       22577       308323         4.2.2 Homeopathic       0       0       0       0       11       22272         4.2.3 Ayurvedic       0       0       0       331       64337         4.2.4 Unani       0       0       0       48570         4.2.5 Other Medical Services       0       0       213678       481393         5.1 Social Security & Mfairs and services       0       0       0       135293       23266         5.2 Welfare Affairs and Services       0       0       0       0	4		0	0	0		443428
4.1.1 Allopathic       0       0       617       679         4.1.2 Homeopathic       0       0       0       617       679         4.1.3 Ayurvedic       0       0       0       57       219         4.1.4 Unani       0       0       0       57       219         4.1.5 Other Medical Services       0       0       0       5       136         4.2 Hospitals, Clinics & Other Health       0       0       0       25089       43308         Services       4.2.1 Allopathic       0       0       0       22577       30832         4.2.2 Homeopathic       0       0       0       0       11       2227         4.2.3 Ayurvedic       0       0       0       331       6433         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       2166       29570         5. Social Security & Melfairs and services       0       0       0       135293       23266         5.2 Welfare Affairs and Services       0       0       0       78385       24873         5.3 Social Security and Welfare Affairs       0       0       0		4.1 Administration, Regulation & Research	0	О	0		10348
4.1.2 Homeopathic       0			0	0	0	617	6790
4.1.3 Ayurvedic       0       0       0       57       2199         4.1.4 Unani       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0					0		0
4.1.4 Unani       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       <		<u> </u>	0	0	_	-	2195
4.1.5 Other Medical Services       0       0       0       5       136.         4.2 Hospitals, Clinics & Other Health Services       0       0       0       0       25089       433080         4.2.1 Allopathic       0       0       0       0       22577       308320         4.2.2 Homeopathic       0       0       0       0       11       22270         4.2.3 Ayurvedic       0       0       0       331       64337         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       2166       29570         5. Social Security & Welfare Affairs and services       0       0       0       135293       232660         5.2 Welfare Affairs and Services       0       0       0       78385       248730         5.3 Social Security and Welfare Affairs       0       0       0       0       0       0		· · · · · · · · · · · · · · · · · · ·		, and the second		_	0
Services       4.2.1 Allopathic       0       0       0       22577       308328         4.2.2 Homeopathic       0       0       0       0       11       22278         4.2.3 Ayurvedic       0       0       0       331       64337         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       2166       29570         5. Social Security&Welfare Affairs and services       0       0       0       213678       481398         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0			0	0	0	5	1363
4.2.2 Homeopathic       0       0       0       0       11       22275         4.2.3 Ayurvedic       0       0       0       0       331       6433'         4.2.4 Unani       0       0       0       0       4       8576         4.2.5 Other Medical Services       0       0       0       2166       29576         5. Social Security & Welfare Affairs and services       0       0       0       213678       481393         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0			0	0	0	25089	433080
4.2.3 Ayurvedic       0       0       0       331       6433'         4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       2166       29570         5. Social Security & Welfare Affairs and services       0       0       0       213678       481393         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0		4.2.1 Allopathic	0	0	0	22577	308328
4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       2166       29570         5. Social Security&Welfare Affairs and services       0       0       0       213678       481393         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0		4.2.2 Homeopathic	0	0	0	11	22275
4.2.4 Unani       0       0       0       4       8570         4.2.5 Other Medical Services       0       0       0       2166       29570         5. Social Security&Welfare Affairs and services       0       0       0       213678       481393         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0		4.2.3 Ayurvedic	0	0	0	331	64337
5. Social Security&Welfare Affairs and services       0       0       213678       481398         5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0			0	0	0	4	8570
5.1 Social Security Affairs and services       0       0       0       135293       232664         5.2 Welfare Affairs and Services       0       0       0       78385       248734         5.3 Social Security and Welfare Affairs       0       0       0       0       0		4.2.5 Other Medical Services	0	0	0	2166	29570
5.2       Welfare Affairs and Services       0       0       0       78385       248734         5.3       Social Security and Welfare Affairs       0       0       0       0       0	5.	Social Security&Welfare Affairs and services	0	0	0	213678	481398
5.3 Social Security and Welfare Affairs 0 0 0 0		5.1 Social Security Affairs and services	0	0	0	135293	232664
		5.2 Welfare Affairs and Services	0	0	0	78385	248734
		5.3 Social Security and Welfare Affairs	0	0	0	0	0
Services n.e.c.		services n.e.c.					

				Capital (	expenditure	(1	Rs. Lakhs) Grand
		Economic Classification	Capital expenditure  Loan and Advance Total				Total
		Bestome Chassineation	Advance	Advance	Advance	Capital	(15+39)
				Local	foreign	Expendi-	
		Purpose Classification	Govt.	Autho-	countries/	ture (25+26-	
			Organi- zation	rities	organi- zation	27+34to38)	
	1			37	38	39	40
6.		ng and Community Amenity Affair and	0 1	6300	0	561798	901992
	Servi 6.1	ees Housing and Community Services		6300		535508	857007
		•	0		0		
	6.2	Sanitary Affairs Services	0	0	0	26290	44985
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.		ral, Recreational and Religious Affairs ervices	0	0	0	20717	104458
	7.1	Art and Cultural Affairs Services	0	0	0	9767	71532
	7.2	Recreational and Sporting Services	0	0	0	6531	22875
	7.3	Toursim Affairs and Services	0	0	0	4419	10051
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs and Services	6396	7840	0	713204	3144554
	8.1	General Administration, Regulation & Research	0	0	0	2946	11012
	8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	50160	1238461
	8.3	Mining, Manufacturing and Construction	1	0	0	12675	90186
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	63734	395500
		8.4.1 Electricity, Gas, and Steam	0	0	0	17065	345414
		8.4.2 Atomic energy			0	0	0
		8.4.3 Non-conventional Sources of Energy	0	0	0	46669	50086
	8.5	Drinking Water Supply	0	7840	0	62999	108190
	8.6	Transport and Communication	0	0	0	510071	587056
		8.6.1 Road transport	0	0	0	499483	570655
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	3110	3139
		8.6.4 Transport and Communication n.e.c.	0	0	0	7478	13262
	8.7	Other Economic Services n.e.c.	6375	0	0	10619	714149
9.	Envir	onmental Protection	0	0	0	0	0
	9.1	Waste Management	0	0	0	0	0
	9.2	Waste Water Management	0	0	0	0	0
	9.3	Prevention and Control of Pollution	0	0	0	0	0
	9.4	Environmental Research & Education	0	0	o o	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.	Other	Services	0	0	0	4654	67686
	10.1	Relief on Calamities	0	0	0	4654	67686
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	6396	14140	0	1770156	8001454

# Abbreviations for Economic Classification of Budget Documents (Base Year 2011-2012)

# **Receipts**

Txt Product Taxes
Txn ProductionTaxes

Txo Taxes on Income and Wealth(e.g. Corporation Tax etc.)

Ed Export Duty Id Import Duty

G Sale, Goods and Services Mr Miscellaneous Receipts

Into Interest from Non-Government Bodies

Ints Interest from State Government Intl Interest from Local Authorities

Pr Property Receipts

Tc Transfers from Central Governments
Ts Transfers from State Governments

Tf Transfers from Foreign

Tl Transfers from Local Authorities

Tn Transfers from Non-Profit Institutions/Individuals
Capting 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
P1
Pension Payments
P2
Employer Contributions
G
Purchase, Goods and Services
Bm
Maintenance, Buildings
Rm
Maintenance, Roads

Cm Maintenance, Other Construction

Subt Product Subsidies
Subn Production Subsidies
Tk Transfer in Kind

Tl Transfers, Local Authorities

Ti Transfers, Individuals

Tp Transfers, Private Institutions
Ta Transfers, Autonomous Bodies

Tf Transfers, Foreign Countries/Organizations

Ts Transfers, State Governments
Bor Outlay, Residential Buildings
Bonr Outlay, Non-Residential Buildings

Ro Outlay, Roads

Co Outlay, Other Capital

Li Land Improvement ( Production Proces )

Tro Outlay, Transport
Mo Outlay, Machinery

Ict Information and Communication Technology Equipment

RnD Research and Development

OIPP Other Intellectual Property Products

So Outlay, Software

Cao Outlay, Cultivated Assets Aso Outlay, Animal Stock

Psh Purchase, Second Hand Assets

Pl Purchase, Land

Stof Change in Stock, Food
Stoi Change in Stock, Inventory
Pfa Purchase, Financial Assets
Capti Capital Transfers, Individuals

Captp Capital Transfers, Private Institutions
Capta Capital Transfers, Autonomous Bodies
Capts Capital Transfer, State Government
Captl Capital Transfers, Local Authorities

Captf Capital Transfers, Foreign Countries/Organizations
Into Interest, Non-Government Bodies or Individuals

Intf Interest, Foreign Countries/Organizations

Intc Interest, Central Governments
Intl Interest, Local Authorities
Ints Interest, State Government

F Deposit to Funds

Ang Advances, Non-Government Organizations
Af Advances, Foreign Countries/Organizations

Al Advances, Local Authorities

# **Departmental Commercial Undertakings**

Dp Depreciation
DR Rent, DCU

Dint Commercial Interest, DCU

DRe Recoveries, DCU

DCi Change in Stock, DCU

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

# **DEFINITIONS OF THE ITEMS USED IN ECONOMIC CLASSIFICATION**

- 1. <u>Income from Property and Entrepreneurship:</u> 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.** Taxes and Subsidies: As per existing practice, taxes are classified as direct and indirect while Subsidies are classified as subsidies only. The SNA 2008 include fiew components, viz Import duty, Export duty, Production taxes/production subsidies, Product taxes/ product subsidies.

Production taxes and subsidies will be used to prepare GVA at basic prices while product tax less subsidy will be added to GVA at basic price to get GDP at Market Price.

**A-Production Taxes and Subsidies:** Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production.

For instance, land revenue and stamp tax are treated as production taxes, while, the input subsidies to farmers, some mining industries, have been treated as production subsidies.

**B-Product Tax/ Product Subsidy:** A tax/subsidy on a product is a tax/subsidy that is payable/receivable per unit of some good or service.

Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation.

The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted.

- 3. <u>Miscellaneous Receipts:</u> These receipts are in the nature of fees, fines and forfeitures.
- **Revenue Transfer:** Revenue grants, contributions are mostly from other public authorities viz. transaction from centre to state or inter-state transactions.
- **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.
- 6. 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.
- 7. <u>Maintenance:</u> is the expense towards maintenance of building, roads, machinery etc.
- **8. 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.
- 9. <u>Interest:</u> 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.

- 10. <u>Current Transfers:</u> 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.
- 11. <u>Capital Transfers:</u> 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.
- **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.
- 13. 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) **Residential Buildings:** Residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the residential buildings together with cost of external and internal fixtures during the year.
  - b) **Non-residential Building:** Non-residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the non-residential buildings together with cost of external and internal fixtures during the year.
  - c) Other Construction: Include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
  - d) **Improvement of Land:** Expenditure which leads to major improvement in quantity, quality and productivity of land.
  - e) Research and Development (RnD)- Expenditure on research and development
  - f) Roads & Bridges: Expenditure on construction of roads and bridges is considered.
  - g) **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.
  - h) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

- i) **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.
- j) **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.
- k) **Cultivated Assets:** include plantations, orchards and other cash crops having life for more than a year.
- 1) **Animal Stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.
- 14. 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.
- **15. Loans & Advances:** Being given to provincial local governments, foreign countries/organizations, government servants and others.
- **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 9but 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 I 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.

- 2.1.1 Primary Education Affairs
- 2.1.2 Secondary Education Affairs
- 2.1.3 Higher Secondary and University Education Affairs
- 2.1.4 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. HEALTHAFFAIRS 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 midwives. 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

#### 4.2.1 Unani

# 4.2.2 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 AMENTITIES 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. CULTRAL RECREATIONAL AND RELEGIOUS AFFAIRS AND SERVICES

## 7.1 <u>Art & Cultural Affairs Services</u>

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. ECONOMICAFFIARS AND SERVICES

# 8.1 <u>General administration, regulation and research includes</u>

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 <u>Electricity, gas, steam and Atomic Energy</u>

# 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.

