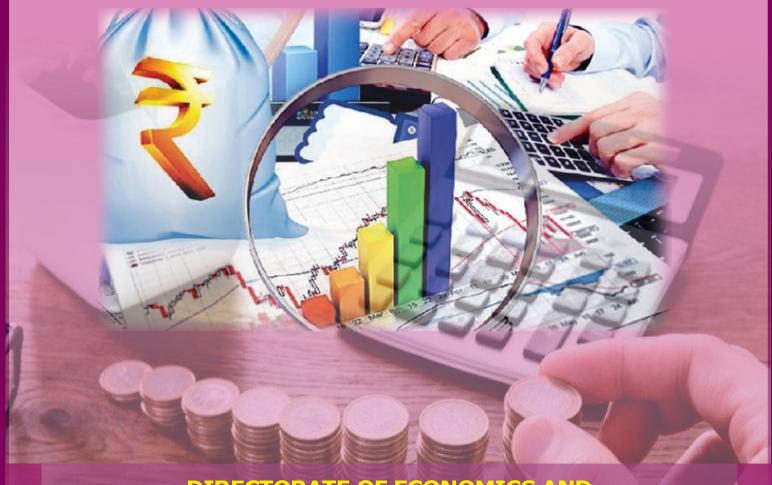


ECONOMIC-CUM-PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET OF CHHATTISGARH

2018 - 19 (A/C), 2019-20 (R.E.) & 2020-21 (B.E.)



DIRECTORATE OF ECONOMICS AND STATISTICS CHHATTISGARH

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Directorate of Economics and Statistics Chhattisgarh

PREFACE

This publication "Economic-Cum-Purpose Classification of State Government Budget 2020-21 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 2018-19, revised estimates for 2019-20 and budget estimates for the year 2020-21 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, Shri Ajay Kumar Pandey, 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 2021

SMT. SHIKHA RAJPUT TIWARI Director

Directorate of Economics& Statistics, Chhattisgarh

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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.	General Public Services	1.1	General Administration, External Affairs,
			Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Administration, External Affairs,
			Public Order & Safety n.e.c.
		1.2	General Research
2.	Defense		
3.	Education Affairs and	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.	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Services

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.	Housing / Community	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.	Economic Affairs and Services	8.1	General Administration, Regulation, Research & Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and other Sources of
			Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-Conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4 8.7	Transport and Communication n.e.c. Other Economic Servicesn.e.c.
9.	Environmental Protection	8.7 9.1	
9.	Environmental Protection	9.1	Waste Management
		9.2	Waste and Water Management 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	Other Miscellaneous Services n.e.c.
		10.2	Other renderiancous Services II.e.c.

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 2018-19 (A/C) and the revised estimate 2019-20 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2019-20 (R.E.) and budget estimate 2020-21 (B.E.).

PART – I Year-2018-2019 (A/C) & 2019-2020 (R.E.)

- 1. Total Revenue & Capital Receipts increased by 16.28%, from Rs. 6509583 lakhs to Rs. 7569601 lakhs.
 - **a.** Revenue Grants from Govt. of India increased by 69.12%, from Rs. 1250596 lakhs to Rs. 2115000 lakhs.
 - **b.** Total tax Revenue is increased by 0.82%, from Rs. 4457437 lakhs to Rs. 4494130 lakhs.

Out of which:-

- i) Production Taxes has increased by 54.16%, Rs. 158811 lakhs to Rs. 244816 lakhs.
- ii) Product Taxes has increased by 6.13%, from Rs. 2877620 lakhs to Rs. 3053878 lakhs.
- iii) Other transfer(Taxes) has increased by 15.87%, from Rs. 1421006 lakhs to Rs. 1195436 lakhs.
- **2. Total Revenue & Capital Expenditure** increased by 32.12%, from Rs. 7331462 to Rs. 9686250 lakhs.
 - a. Expenditure on **Compensation of Employees** increased by 24.56%, from Rs. 2345427 lakhs to Rs. 2921394 lakhs.
 - b. **Loan & Advances by State Govt.** decreased by 14.55%, from Rs. 24044 lakhs to Rs. 20546 lakhs.
 - c. **Services produced** for own use increased by 31.30%, from Rs. 2541018 lakhs to Rs. 3336424 lakhs.
 - d. Expenditure on **Education** increased by 33.25%, from Rs. 1656642 lakhs to Rs. 2207424 lakhs.
 - e. Expenditure on **Medical & Public Health** increased by 28.79%, from Rs. 343977 lakhs to Rs. 443001 lakhs.
 - f. Expenditure on **Economic Services** increased by 30.92%, from Rs. 2720441 lakhs to Rs. 3561475 lakhs.
 - g. Expenditure on **Suspense & Miscellaneous** decreased by 24.91%, from Rs. 18381598 lakhs to Rs. 13803400 lakhs.
 - h. **Gross Capital Formation** (GCF) increased by 41.35%, from Rs. 869613 lakhs to Rs. 1229173 lakhs.

PART – II Year-2019-2020 (R.E.) & 2020-2021 (B.E.)

- 1. Total Revenue & Capital Receipts is likely increase by 10.75%, from Rs. 7569601 lakhs to Rs. 8383130 lakhs.
 - **a. Revenue Grants from Govt. of India** is increase by 2.40%, from Rs. 2115000 lakhs to Rs. 2165800 lakhs.
 - **b. Total tax Ravenue** is likely to increase by 16.83%, from Rs. 4494130 lakhs to Rs. 5250290 lakhs.

Out of which:-

- a) **Production Tax** is lilkley decrease by 5.50%, from Rs. 244816 lakhs to Rs. 231363 lakhs.
- **b) Product Tax** has increase by 12.25%, from Rs. 3053878 lakhs to Rs. 3427873 lakhs.
- c) Other transfer (Taxes) has increas by 33.09%, from Rs. 1195436 lakhs to Rs. 1591054 lakhs.
- **2. Total Revenue & Capital Expenditure** is expected to decrease by 1.70%, from Rs. 9686250 lakhs to Rs. 9521406 lakhs
 - a. **Expenditure on Compensation of Employees** is likely to increase by 11.98%, from Rs. 2921394 lakhs to Rs. 3271286 lakhs.
 - b. **Loan & Advances by State Govt.** increased by 111.19%, from Rs. 20546 lakhs to Rs. 43555 lakhs.
 - c. **Services produced** for own use is likely to increase by 11.99%, from Rs. 3336424 lakhs to Rs. 3736559 lakhs.
 - d. Expenditure on **Education** is likely to increase by 8.25%, from Rs. 2207424 lakhs to Rs. 2389508 lakhs.
 - e. Expenditure on **Medical & Public Health** is likely to increase by 5.24%, from Rs. 443001 lakhs to Rs. 466203 lakhs.
 - f. Expenditure on **Economic Services** is likely to decrease by 16.01%, from Rs. 3561475 lakhs to Rs. 2991434 lakhs.
 - g. Expenditure on **Suspense & Miscellaneous** is increase by 8.67% from Rs. 13803400 lakhs to Rs. 15000055 lakhs.
 - h. **Gross Capital Formation** (GCF) is likely to increase by 13.89%, from Rs. 1229173 lakhs to Rs. 1399952 lakhs.

Inference from Budget Analysis

(1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2018-18 were Rs. 27502220 lakhs, where as estimate of total receipts for 2019-20 is Rs. 24838889 lakhs, and during the year 2020-21, it is likely to touch Rs. 26225780 lakhs. Out of the total receipts in 2018-19, revenue & capital receipts was Rs. 6509583 lakhs (23.67%) and remaining Rs. 20992637 lakhs (76.33%) were loan, advances & other receipts. During 2019-20 and 2020-21 the shares of revenue and capital receipts are expected to be 30.47% and 31.97% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 55344 lakhs loans from Govt. of India in 2018-19 which is likely to increase Rs. 60000 lakhs during 2020-21.

STATEMENT No. 1

		2018-2019	2019-2020	2020-2021
S.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	158811	244816	231363
4.	Product Taxes	2877620	3053878	3427873
5.	Other Transfers	1421006	1195436	1591054
6.	Misc. Receipts & Fees	8751	15307	15771
7.	Interest	20808	25067	22953
8.	Property Receipts	616757	674067	674873
9.	Revenue Grants From GOI	1250596	2115000	2165800
10.	Funds Revenue Account	5905	6536	6686
11.	Capital Receipts	91	0	0
12.	Sale of Assets	27	185	148
13.	Sale of Goods and Services Including(DCUs)	55716	68231	68218
14.	Commercial Receipts	91172	168578	175891
15.	Pension Receipts	2323	2500	2500
	Sub Total (A)	6509583	7569601	8383130
В	LOAN AND ADVANCES, OTHER RECEIPTS			
1.	Borrowing at home	1546576	1476776	1670972
2.	Loan From Govt. of India/Public Debt	55344	60000	60000
3.	Recovery of loan and advance	16231	28300	30000
4.	Deposits and advances	411832	561339	578539
5.	Reserve fund	102482	755781	239219
6.	Suspense & miscellaneous	17810605	13803400	15050055
7.	Remittances	985807	550202	600202
8.	Contingency Fund	0	1418	10000
9.	Inter State Settlement	0	0	0
10.	Cash balance	23760	32072	-396337
	Sub Total (B)	20992637	17269288	17842650
	GROSS TOTAL RECEIPTS (A+B)	27502220	24838889	26225780

(2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh government was Rs. 27502220 lakhs in the year 2018-19, whereas same for the year 2019-20 and 2020-21 are expected to be Rs. 24838889 lakhs (R.E.) and Rs. 26225780 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

STATEMENT No. 2

(Rs. Lakhs)

		2018-2019	2019-2020	2020-2021
S.No.	ITEMS	(A/C)	(R.E.)	(B.E.)
	1	2	3	4
1.	Compensation of Employees	2345427	2921394	3271286
	a. Salary	1618739	2055055	2364345
	b. Allowances and Benefits	183839	272543	274135
	c. Pension	542849	593796	632806
2.	Purchase of Goods & Services including Maintenance & Rent	387258	591001	654796
3.	Current Transfer including Subsidy	2680727	3547575	2719795
4.	Transfer in kind	4637	36990	30165
5.	Construction (New Outlay)	875479	1229173	1399952
6.	Purchase of Physical Assets	6329	13348	13611
7.	Purchase of Financial Assets	962	1594	13864
8.	Capital Transfer	572335	688104	667667
9.	Chang in Stock	-5866	0	0
10.	Interest	365255	481024	584079
11.	Borrowing at home	184784	371811	571034
12.	Inter-State Settlement	25	10	10
13.	Contingency Fund	0	1418	10000
14.	Reserve funds	95951	224111	237020
15.	Deposits & Advances	434972	561339	578539
16.	Suspense & Miscellaneous	18381598	13803400	15000055
17.	Remittances	998050	550202	600202
18.	Fund Revenue Account	98919	176047	166191
19.	Loan & Advances by State Govt.	24044	20546	43555
20.	Repayment of Loan to GOI	19262	16139	16139
21.	Cash balance	32072	-396337	-352180
	TOTAL EXPENDITURE	27502220	24838889	26225780

From the above it is clear that during 2020-21 maximum expenditure is marked for Suspense & Miscellaneous Rs. 18381598 (66.84%) followed by Current transfer including Subsidy Rs. 2680727 (9.75%), Compensation of Employees Rs. 2345427 (8.53%) and New outlay Rs. 875479 (3.18%) and However, corresponding percentages for 2018-19 and 2019-20 were 55.57%, 14.28 %, 11.76% 4.95% and 57.20%, 10.37%, 12.47%, 5.34% 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 2018-19 were Rs. 178566 lakhs while this was expected to be Rs. 491491 lakhs during 2020-21 as per budget estimates.

STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
1.	Revenue Receipts	6354349	7376502	8182278
2.	Revenue Expenditure	6175783	8035213	7690787
3.	Surplus on Current A/C (1-2)	178566	-658711	491491
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	178566	-658711	491491

(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 2018-19 were Rs. 178566 lakhs, while this was expected to be Rs. 491419 lakhs during 2020-21 as per budget estimates.

STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	906560	1286833	1456398
2.	Add Expenditure on Financial Assets	871	1594	13864
3.	Less Budgetary Borrowings	1361792	1104965	1099938
4.	Less Surplus on Current Account	178566	-658711	491491
5.	Net Extra Budgetary Receipts (1+2-3-4)	-632927	842173	-121167

(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	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
1.	Expenditure: Purchase of Commodities & Services including Maintenance	20708	31490	33199
2.	Compensation of Employees	117553	110719	115750
	2.1 Salary	78181	72251	78621
	2.2 Allowances and Benefits	13183	17611	16104
	2.3 Pension	26189	20857	21025
4.	Operating Surplus	4	52952	52612
	4.1 Interest	0	0	0
	4.2 Rent	4	21	21
	4.3 Profits/Loss	0	52931	52591
5.	Consumption of Fixed Capital	0	0	0
	Total Expenditure	138265	195161	201561
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	91172	168578	175891
2.	Imputed Subsidy	47093	26583	25670
	Total Receipts	138265	195161	201561

Above statement shows that Compensation of employees has been decreasing in 2019-20 to 2020-21. Imputed subsidy for the year 2018-19 was Rs. 47093 lakhs, which is decreased to Rs. 26583 lakhs in 2019-20 (R.E.) and Rs. 25670 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	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Goods &Services	366546	559490	621576
2.	Compensation of Employees	2225551	2808175	3153036
	2.1 Salary & Wages	1540558	1982804	2285724
	2.2 Allowances and Benefits	170656	254932	258031
	2.2 Pension	514337	570439	609281
3.	Transfer in kind	4637	36990	30165
3.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	2596734	3404655	3804777
4.	Production of Goods and Services	2596734	3404655	3804777
	4.1 Services Produced for own use	2541018	3336424	3736559
	4.2 Sale of Goods and Services	55716	68231	68218
	GROSS OUTPUT (1)	2596734	3404655	3804777

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 2018-19 Compensation was Rs. 2225551 lakhs, in 2019-20 it was Rs. 2808175 lakhs and in 2020-21 it is expected to be Rs. 3153036 lakhs. 97.85 % of the values of services produced by state govt. were consumed by itself in 2018-19 as against 98.00 % during 2019-20, while this percentage for 2020-21 is likely to be 98.21%.

(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 2018-19 (A/C), 2019-20 (R.E.) and 2020-21 (B.E.)

It is observed from the statement given below that during 2018-19 maximum expenditure was incurred on Economic Services (Rs. 2720441 lakhs), followed by Education Services (Rs. 1656642 lakhs), Housing & Other Community Amenities Services (Rs. 733798 lakhs), and General Public Services (Rs. 739851 lakhs). During 2019-20 expenditure was incurred on Economic Services (41.15%) followed by Education Services (25.50%), Housing & Other Community Amenities Services (11.06%). and General Public Services (10.37%).

STATEMENT No. 7

S.No.	Purpose Classification	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
1.	General Public Services	739851	897825	984563
2.	Civil Defense	15625	19669	21023
3.	Education	1656642	2207424	2389508
4.	Medical & Public Health	343977	443001	466203
5.	Social Security & Welfare Services	280418	477881	486919
6. 7.	Housing & Other Community Amenities Cultural, Recreational & Religious Services	733798 56949	957198 71451	893862 90156
8.	Economic Services 8.1 General Administration/Regulation/ Research & Labour	2720441 51932	3561475 93520	2991434 99207
	8.2 Agriculture, Forestry, Fishing & Hunting	1058413	1331793	955037
	8.3 Mining, Manufacturing & Construction	46265	93470	104851
	8.4 Electricity, Gas, Steam	272789	534507	512996
	8.5 Water Supply	69162	109740	115352
	8.6 Transport & Communication	481737	632135	651749
	8.7 Other Economic Services n.e.c.	740143	766310	552242
9.	Environmental Protection	0	0	0
10.	Other Services	13659	19853	22792
	TOTAL (ADMINISTRATION DEPARTMENTS)	6561360	8655777	8346460

(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 2019-20, Gross Capital Formation will be of Rs. 1229173 lakhs as compared to the actual Gross Capital Formation of Rs. 869613 lakhs during 2018-19. For the year 2020-21, it is likely to touch the level of Rs. 1399952 lakhs depicting 13.89% increased over previous year outlay.

STATEMENT No. 8

				(IXS. L'akiis)
S.No.	ITEMS	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
(A)	Administration Departments			
1.	Construction (New outlay)	635817	903457	997843
2.	Machinery and Equipment	60942	117430	126880
3.	Cultivated Biological Resources	0	1145	1145
4.	Intellectual Property Products	1399	3252	3831
	Total New Outlay	698158	1025284	1129699
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-5866	0	0
	Gross Capital Formation (Admin.) A	692292	1025284	1129699
(B)	Departmental Commercial Undertakings			
1.	Construction (New outlay)	153544	172142	223336
2.	Machinery and Equipment	386	1493	1426
3.	Cultivated Biological Resources	23364	30175	45448
4.	Intellectual Property Products	27	79	43
	Total New Outlay	177321	203889	270253
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	0	0	0
	Gross Capital Formation (DCUs) B	177321	203889	270253
	GROSS CAPITAL FORMATION (A+B)	869613	1229173	1399952

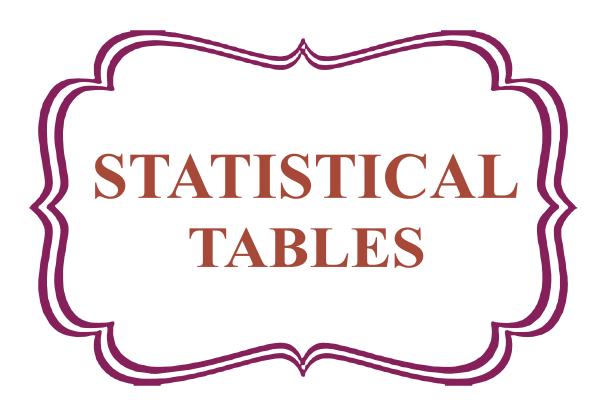




TABLE - 1
BORROWING ACCOUNT

		2018-	-19 (A/C)	2019-2	20 (R.E.)	2020-	(Rs. Lakh 21 (B.E.)
	Items	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
	A. Revenue + Capital A/C	6509583	7331462	7569601	9686250	8383130	9521406
I.	Borrowing at home 1. Internal debt	1381666	95327	1321975	274511	1510146	468008
	 Small saving, provident funds, etc. Other debt 	164910	89457	154801	97300	160826	103026
	Total	1546576	184784	1476776	371811	1670972	571034
	Net receipts	1361792		1104965		1099938	
II.	Borrowing abroad						
	1. External debt						
	2. Other debt						
	Total						
	Net receipts						
III.	Extra budgetary receipts and adjustments 1. Loans from Govt. Of India	55344	19262	60000	16139	60000	16139
	Loans and advances by State Govt.	16231	24044	28300	20546	30000	43555
	3. Inter- State settlement	0	25	0	10	0	10
	4. Contingency funds	0	0	1418	1418	10000	10000
	5. Reserve funds	102482	95951	755781	224111	239219	237020
	6. Deposits & advances	411832	434972	561339	561339	578539	578539
	7. Suspense & miscellaneous	17810605	18381598	13803400	13803400	15050055	15000055
	8. Remittance	985807	998050	550202	550202	600202	600202
	9. Cash balance	63760	32072	32072	-396337	-396337	-352180
	10. Funds-revenue account	5905	98919	6536	176047	6686	166191
	11. Funds-commercial account (Depreciation)	0	0	0	0	0	0
	TOTAL	19451966	20084893	15799048	14956875	16178364	16299531
	NET RECEIPTS	-632927		842173		-121167	
	GROSS TOTAL	27502220	27502220	24838889	24838889	26225780	26225780

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

			YEARS	(Rs. Lakhs)
	Items	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
_	penditure			
1.	Total Consumption expenditure	2541018	3336424	3736559
	1.1 Compensation of employees	2225551	2808175	3153036
	a) Wages and salaries	1711214	2237736	2543755
	b) Pension	514337	570439	609281
	1.2 Net purchases of commodities and services	310830	491259	553358
	a) Purchases	319246	499064	562747
	b) Maintenance	47300	60426	58829
	c) Less sales	55716	68231	68218
	1.3 Transfer in kind	4637	36990	30165
2.	Net interest paid to	365255	481024	584079
	2.1 Public authorities	13953	154214	16346
	a) Centre	13953	154214	16346
	b) States	0	0	0
	c) Local authorities	0	0	0
	2.2 Foreign Agencies	0	0	0
	2.3 Others	351302	326810	0567733
	2.4 Less Commercial interest	0	0	0
3.	Total Subsidies	1910477	2407222	1668190
	3.1 Production subsidies	1185764	1280903	691767
	3.2 Product subsidies	724713	1126319	976423
4.	Total Current Transfer to(other than inter-Govt.)	268928	467175	455363
	4.1 Other Sectors	268928	467175	455363
	4.2 Foreign	0	0	0
5.	Total Inter-Government Transfer	1090105	1343368	1246596
	5.1 Current to	548415	699761	621912
	a) Centre	0	0	0
	b) States	0	0	0
	c) Local authorities	548415	699761	621912
	5.2 Capital to	541690	643607	624684
	a) Centre	0	0	0
	b) States	0	0	0
	c) Local authorities	541690	643607	624684
6.	Surplus on Current Account	178566	-658711	491491
	Total Current Expenditure (1+2+3+4+5+6)	6354349	7376502	8182278

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

			YEARS	(Rs. Lakiis)
	Items	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
	ceipts			
1.	Income from entrepreneurship and property	637565	752065	750417
	1.1 Profits/Loss	0	52931	52591
	1.2 Income from property	637565	699134	697826
	1.2.1 Net interest received	20808	25067	22953
	(a) Public authorities	974	1142	1100
	(i) Centre	0	0	0
	(ii) States	0	0	0
	(iii) Local authorities	974	1142	1100
	(b) Foreign	0	0	0
	(c) From other sectors	19834	23925	21853
	1.2.2 Other property receipts	616757	674067	674873
2.	Total tax revenue	4457437	4494130	5250290
	2.1 Import Duty	0	0	0
	2.2 Export Duty	0	0	0
	2.3 Production Taxes	158811	244816	231363
	2.4 Product Taxes	2877620	3053878	3427873
	2.5 Other Transfers	1421006	1195436	1591054
3.	Fess & Miscellaneous Receipts	8751	15307	15771
4	Total Transfers from Public Authorities	1250596	2115000	2165800
	4.1 Centre	1250596	2115000	2165800
	4.2 States	0	0	0
	4.3 Local Authorities	0	0	0
	TOTAL RECEIPTS (1+2+3+4)	6354349	7376502	8182278

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT

				YEARS	(Rs. Lakhs)
		Items	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
		1	2	3	4
I.	-	penditure ninistration			
	1.	Capital outlay	698158	1025284	1129699
	2.	Net purchase of physical assets	2889	9667	9651
		2.1 Second hand assets	0	0	0
		2.2 Land	2889	9667	9651
	3.	Change in stock	-5866	0	0
		3.1 Inventory	-5866	0	0
		3.2 Others	0	0	0
	4.	Capital transfer	30645	44497	42983
		4.1 For capital formation	30645	44497	42983
		4.2 For others	0	0	0
		Total (1 to 4)	725826	1079448	1182333
	Ent	erprise			
	5.	Capital outlay	177321	203889	270253
	6.	Net purchase of physical assets	3413	3496	3812
		6.1 Second hand assets	0	0	0
		6.2 Land	3413	3496	3812
	7.	Change in stock	0	0	0
		Total (5 to 7)	180734	207385	274065
		TOTAL EXPENDITURE	906560	1286833	1456398
II.	Rec 10.	eipts Surplus on current account	178566	-658711	491491
	11.	Consumption of fixed capital	0	-038/11	0
	12.	Foreign grants	0	0	0
	13.	Net budgetary borrowing	1361792	1104965	1099938
		13.1 At home	1361792	1104965	1099938
		13.2 From abroad	0	0	0
	14.	Other liabilities	-633798	840579	-135031
		14.1 Net extra budgetary borrowing	-632927	842173	-121167
		14.2 Less net purchase of financial assets	871	1594	13864
		TOTAL RECEIPTS	906560	1286833	1456398

TABLE - 4

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS
(Rs. Lakhs)

				(Rs. Lakhs)
	Items		YEARS	
	items	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	1	2	3	4
	Expenditure			
1.	Purchase of commodity & services (including maintenance)	20708	31490	33199
2.	Compensation of employees	117553	110719	115750
	2.1 Salary	78181	72251	78621
	2.2 Allowances & Benefits	13183	17611	16104
	2.3 Pension	26189	20857	21025
3.	Operating Surplus	4	52952	52612
	3.1 Interest	0	0	0
	3.2 Rent	4	21	21
	3.3 Profits/Loss	0	52931	52591
5.	Consumption of fixed capital	0	0	0
	TOTAL EXPENDITURE	138265	195161	201561
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	91172	168578	175891
2.	Imputed subsidy	47093	26583	25670
	TOTAL RECEIPTS	138265	195161	201561

TABLE - 5
PRODUCTION ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

	Gross output (1)	2596734	3404655	3804777
	1.2 Sale of Goods & Services	55716	68231	68218
	1.1 Services Produced for own use	2541018	3336424	3736559
1.	Production of Goods & Services	2596734	3404655	3804777
	Gross Input (1to4)	2596734	3404655	3804777
4.	Consumption of fixed Capital	0	0	0
3.	Transfer in Kind	4637	36990	30165
	2.3 Pension	514337	570439	609281
	2.2 Allowances and Benefits	170656	254932	258031
	2.1 Salary	1540558	1982804	2285724
2.	Compensation of employees	2225551	2808175	3153036
1.	Purchase of Commodities & Services including Maintenance	366546	559490	621576
	1	2	3	4
	101115	2018-2019 (A/C)	2019-2020 (R.E.)	2020-2021 (B.E.)
	Items		YEARS	
				(Rs. Lakns)

TABLE - 6 (A)

ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT YEAR-2018-2019(A/C)

(Rs. Lakhs)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1540558	514337	175818	2230713	0	2230713	366546	2597259
2-Construction	37409	10802	1462	49673	0	49673	52443	102116
3-Water Supply	17065	5717	710	23492	0	23492	3008	26500
4-Other Services	906948	303815	59546	1270309	0	1270309	127591	1397900
a)Education	779987	261285	54038	1095310	0	1095310	104840	1200150
b)Medical & Public Health	126961	42530	5508	174999	0	174999	22751	197750
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	961422	320334	61718	1343474	0	1343474	183042	1526516
6-Public Administration	579136	194003	114100	887239	0	887239	183504	1070743

TABLE-6 (B) ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2018-2019(A/C)

Items	Salary	Pension	Others	Rent &	NDP	CFC	GDP	IC	Output
				Int.					
1	2	3	4	5	6	7	8	9	10
1-Irrigation	41378	13861	2066	0	57305	0	57305	11239	68544
2-Forests	36351	12177	11073	4	59605	0	59605	9192	68797
3-Manufacring	452	151	44	0	647	0	647	277	924
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	78181	26189	13183	4	117557	0	117557	20708	138265

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

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1982804	570439	261620	2814863	0	2814863	559490	3374353
2-Construction	39740	9541	889	50170	0	50170	45384	95554
3-Water Supply	23112	6672	1112	30896	0	30896	3105	34001
4-Other Services	1219390	351997	80518	1651905	0	1651905	193871	1845776
a)Education	1072685	309648	69169	1451502	0	1451502	150054	1601556
b)Medical & Public Health	146705	42349	11349	200403	0	200403	43817	244220
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1282242	368210	82519	1732971	0	1732971	242360	1975331
6-Public Administration	700562	202229	179101	1081892	0	1081892	317130	1399022

TABLE-6 (B) ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2019-2020 (R.E.)

Items	Salary	Pension	Others	Rent &	NDP	CFC	GDP	IC	Output
				Profits					
1	2	3	4	5		6	7	8	9
1- Irrigation	28622	8262	1969	52931	91784	0	91784	11739	103523
2- Forests	43007	12415	15511	21	70954	0	70954	18466	89420
3- Manufacring	622	180	131	0	933	0	933	1285	2218
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	72251	20857	17611	52952	163671	0	163671	31490	195161

TABLE-6
ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT
YEAR-2020-2021 (B.E.)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	2285724	609281	265403	3160408	0	3160408	621576	3781984
2-Construction	41334	9082	914	51330	0	51330	44550	95880
3-Water Supply	24246	6484	959	31689	0	31689	3238	34927
4-Other Services	1435249	383817	83214	1902280	0	1902280	249962	2152242
a)Education	1278225	341825	71133	1691183	0	1691183	182121	1873304
b)Medical & Public Health	157024	41992	12081	211097	0	211097	67841	278938
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1500829	399383	85087	1985299	0	1985299	297750	2283049
6-Public Administration	784895	209898	180316	1175109	0	1175109	323826	1498935

TABLE-6 (B) ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2020-2021 (B.E.)

Items	Salary	Pension	Others	Rent &	NDP	CFC	GDP	IC	Output
				Profits					
1	2	3	4	5		6	7	8	9
1-Irrigation	30877	8257	2042	52591	93767	0	93767	12063	105830
2-Forests	47076	12589	13944	21	73630	0	73630	19893	93523
3-Manufacring	668	179	118	0	965	0	965	1243	2208
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	78621	21025	16104	52612	168362	0	168362	33199	201561

TABLE-7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2018-2019 (A/C)

	Compen-	Benefits	Benefits Purchase	Ma	Maintenance		Rent	Inte-	Depre-	Profits/		Receipts		Net Product	Gross
Items	sation of employees		of goods and services	B(m)	R(m)	C(m)		rest	ciation	Loss	Sales	subsidy	Total	(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	56260	1045	1499	0	0	9740	0	0	0	0	67455	1089	68544	57305	57305
(Irrigation)															
2. Forest	58878	723	7649	810	597	136	4	0	0	0	23673	45124	26289	50965	20965
3. Manufacturing	637	10	264	0	0	13	0	0	0	0	4	880	924	647	647
3.1 Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	637	10	264	0	0	13	0	0	0	0	4	880	924	647	647
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	115775	1778	9412	810	597	6886	4	0	0	0	91172	47093	138265	117557	117557

TABLE-7

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

	Compen-	Benefits	Benefits Purchase	Mai	Maintenance		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	37848	1005	1104	0	0	10635	0	0	0	52931	103523	0	103523	91784	91784
(Irrigation)													0		
2. Forest	85969	1275	16194	1049	950	273	21	0	0	0	00059	24420	89420	70954	70954
3. Manufacturing	872	61	1250	0	0	35	0	0	0	0	55	2163	2218	933	933
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	872	61	1250	0	0	35	0	0	0	0	55	2163	2218	933	933
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	108378	2341	18548	1049	950	10943	21	0	0	52931	168578	26583	192161	163671	163671

TABLE-7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2020-2021 (B.E.)

3.2Printing press

Transport(C.A.)

5. Electricity

TOTAL

3.1 Milk supply

3. Manufacturing

Items

1. Agriculture

(Irrigation)

2. Forest

TABLE-8

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2018-2019 (A/C)

	4.3	4.4	5	10.	11.1	11.2	Total
	Water	Remediation	Const-	Public	Education	Health	
	Supply	& Other	ruction	Administration	Laucation	Health	
		Utility		& Defence			
		Services					
I Construction (P1+P2)	25960	0	0	960629	78337	2424	635817
P1 Dwelling	0	0	0	3260	9	0	3266
P2 Other Building and Structure (P2.1 to P2.4)	25960	0	0	525836	78331	2424	632551
P2.1 Non-Residential Building	260	0	0	44772	67718	2357	115107
P2.2 Other Structures	25700	0	0	53867	10613	29	90247
P2.3 Land Improvvement	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	0	0	427197	0	0	427197
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	36	0	236	31517	19443	9710	60942
P3.1 Transport Equipment	22	0	0	2028	0	1240	3290
P3.2 ICT Equipment	2	0	1	1290	31	6	1333
P3.3 Other Machinery and Equipment	12	0	235	28199	19412	8461	56319
P4 Weapons Systems	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	0	0	0	0
P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	•
	c	C		C	C	C	•
Pour Products	0	O	0	0	0	0	
IV Intellectual Property Products (P7.1 to P7.5)	3	0	1	1348	38	6	1399
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	3	0	1	1348	38	6	1399
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	25999	0	237	561961	97818	12143	698158
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	379	0	-6245	0	0	0	-5866
Gross Capital Formation	26378	0	-6008	561961	97818	12143	692292

TABLE-8

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

	4.3	4.4	5.	10.	11.1	11.2	Total
	Water Supply	Remediation & Other Utility Services	Const- ruction	Public Administration & Defence	Education	Health	
I Construction (P1+P2)	45543	0	0	726561	121733	9620	903457
P1 Dwelling	0	0	0	19349	5	0	19354
P2 Other Building and Structure (P2.1 to P2.4)	45543	0	0	707212	121728	9620	884103
P2.1 Non-Residential Building	384	0	0	74936	112817	9440	197577
P2.2 Other Structures	45159	0	0	102493	8911	180	156743
P2.3 Land Improvvement	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	0	0	529783	0	0	529783
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	194	0	4002	60279	36544	13344	117430
P3.1 Transport Equipment	62	0	0	10074	18	3232	13386
P3.2 ICT Equipment	7	0	52	2837	129	18	3043
P3.3 Other Machinery and Equipment	125	0	7017	47368	36397	10094	101001
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	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	1145	0	0	1145
IV Intellectual Property Products (P7.1 to P7.5)	7	0	52	3020	147	26	3252
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	52	3020	147	26	3252
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	45744	0	7121	791005	158424	22990	1025284
Net Purchase of Second Hand Assets	0	0	•	0	0	0	0
Change in Stocks	0	0	0	0	0	0	0
Gross Capital Formation	45744	0	7121	791005	158424	22990	1025284

TABLE-8

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2020-2021 (B.E.)

	4.3 Water Supply	4.4 Remediation & Other Utility Services	5. Const- ruction	10. Public Administration & Defence	11.1 Education	11.2 Health	Total
I Construction (P1+P2)	53752	0	0	809593	125398	9100	997843
P1 Dwelling	0	0	0	89267	5	0	29773
P2 Other Building and Structure (P2.1 to P2.4)	53752	0	0	779825	125393	9100	020896
P2.1 Non-Residential Building	1078	0	0	112240	116667	8910	238895
P2.2 Other Structures	52674	0	0	124040	8726	190	185630
P2.3 Land Improvvement	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	0	0	543545	0	0	543545
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	631	0	7348	69789	34282	14830	126880
P3.1 Transport Equipment	46	0	0	13023	45	1991	15105
P3.2 ICT Equipment	30	0	55	2917	174	18	3194
P3.3 Other Machinery and Equipment	555	0	7293	53849	34063	12821	108581
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	0	0	0	0	0	0	0
P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	1145	0	0	1145
IV Intellectual Property Products (P7.1 to P7.5)	30	0	55	3506	194	46	3831
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	30	0	55	3506	194	46	3831
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	54413	0	7403	884033	159874	23976	1129699
Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Change in Stocks	0	0	0	0	0	0	0
Gross Capital Formation	54413	0	7403	884033	159874	23976	1129699

TABLE-8

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2018-2019 (A/C)

	L.1 Crops	1.3 Forestry & Logging	3.1 Manu- facturing regidterd	3.3 Railways Manu- facturing	4.1 Electricity	6.1 Trade & Repair Services	7.1 Rail- ways Trans- port	7.2 Water Trans- port	7.4 Air Trans- port	7.5 Services Incidental to Transport	Communication & Services related to Broad-casting	Total
I Construction (P1+P2)	151493	1502	0	0	0	0	0	0	0	0	0	153544
P1 Dwelling	0	67	0	0	0	0	0	0	0	0	0	29
P2 Other Building and Structure (P2.1 to P2.4)	151493	2022	•	0	0	0	0	0	0	0	0	153515
P2.1 Non-Residential Building	0	435	0	0	0	0	0	0	0	0	0	435
P2.2 Other Structures	151493	802	0	0	0	0	0	0	0	0	0	152295
P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
P2.4 Roads & Bridges	0	785	0	0	0	0	0	0	0	0	0	785
II Machinery and Equipment (P3.1+P3.2+P3.3+P4)	58	667	2	0	0	0	0	0	0	0	0	386
P3.1 Transport Equipment	0	1	0	0	0	0	0	0	0	0	0	1
P3.2 ICT Equipment	13	14	0	0	0	0	0	0	0	0	0	27
P3.3 Other Machinery and Equipment	72	284	2	0	0	0	0	0	0	0	0	358
P4 Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cultivated Biological Resources (P5.1+P5.2)	0	23364	0	0	0	0	0	0	0	0	0	23364
P5.1 Animal Resources Yielding Repeat Products Tree, Crop and Plant Resources Yielding Repeat	0	0	0 0	0 0	0 0	0 0	0 0	0 0	0	0	0	0
<u>a</u>	2 2	10000	0 0				0	•			•	7.0
	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	14	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	151591	25728	2	0	0	0	0	0	0	0	0	177321
Net Purchase of Second Hand Assets	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	151591	25728	2	0	0	0	0	0	0	0	0	177321

TABLE-8

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

	1.1 Crops	1.3 Forestry & Logging	3.1 Manu- facturing regidterd	3.3 Railways Manu- facturing	4.1 Electricity	6.1 Trade & Repair Services	7.1 Rail- ways Trans- port	7.2 Water Trans- port	7.4 Air Trans- port	7.5 Services Inci- dental to Trans-	Communication & & Services related to Broad-casting	Total
I Construction (P1+P2)	168609	3533	0	0	0	0	0	0	0	0	0	172142
P1 Dwelling	0	140	0	0	0	0	0	0	0	0	0	140
P2 Other Building and Structure (P2.1 to P2.4)	168609	3393	0	0	•	0	0	0	•	0	0	172002
P2.1 Non-Residential Building	0	790	0	0	0	0	0	0	0	0	0	190
P2.2 Other Structures	168609	1974	0	0	0	0	0	0	0	0	0	170583
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)	381	951	161	0	0	0	0	0	0	0	0	1493
P3.1 Transport Equipment	158	175	8	0	0	0	0	0	0	0	0	341
P3.2 ICT Equipment	45	19	14	0	0	0	0	0	0	0	0	78
P3.3 Other Machinery and Equipment	178	757	139	0	0	0	0	0	0	0	0	1074
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 Tree, Crop and Plant Resources Yielding Repeat P5.2 Products	0 0	30175	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	30175
IV Intellectual Property Products (P7.1 to P7.5)	46	19	14	0	0	0	0	0	0	0	0	79
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	46	19	14	0	0	0	0	0	0	0	0	79
	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	169036	34678	175	0	0	0	0	0	0	0	0	203889
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	169036	34678	175	0	0	0	0	0	0	0	0	203889

TABLE-8

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2020-2021 (B.E.)

223194 739 221860 595 45448 142 1426 43 45448 422 961 270253 Total 0 0 0 Services Commu nication related Broadto ઝ Inci-dental to Services Trans-port 0 0 0 7.4 Air Transport 0 Water Transport 0 0 0 0 0 0 0 Rail-ways Transport 0 0 6.1 Trade & Repair Services 0 0 0 0 0 Electricity 4.1 0 0 0 0 0 0 0 0 0 0 0 0 Railways Manu-facturing facturing regidterd 0 0 0 91 0 0 0 95 95 Manu-3463 1035 4939 4797 739 595 45448 Logging 142 194 812 51451 51451 Forestry 8 218397 298 228 12 58 0 218397 218707 1.1 Crops 218397 218707 Free, Crop and Plant Resources Yielding Repeat Other Building and Structure (P2.1 to P2.4) Machinery and Equipment (P3.1+P3.2+P3.3+P4) Animal Resources Yielding Repeat Products Entertainment, Literary of Artistic Originals Intellectual Property Products (P7.1 to P7.5) Cultivated Biological Resources (P5.1+P5.2) Mineral Exploration and Evaluation Other Intellectual Property Products Computer Sftware and Databases Non-Residential Building Other Machinery and Equipment Land Improvvement P7.1 Research and Development Net Purchase of Second Hand Assets Roads & Bridges Other Structures P3.1 Transport Equipment Weapons Systems ICT Equipment Construction (P1+P2) **Gross Capital Formation** Dwelling P2.1 Total New Outlay P2.2 P2.3 P2.4 Change in Stocks P3.2 P3.3 P5.1 P7.2 P7.3 P7.4 P7.5 P5.2 **P4 P**1 P2

2

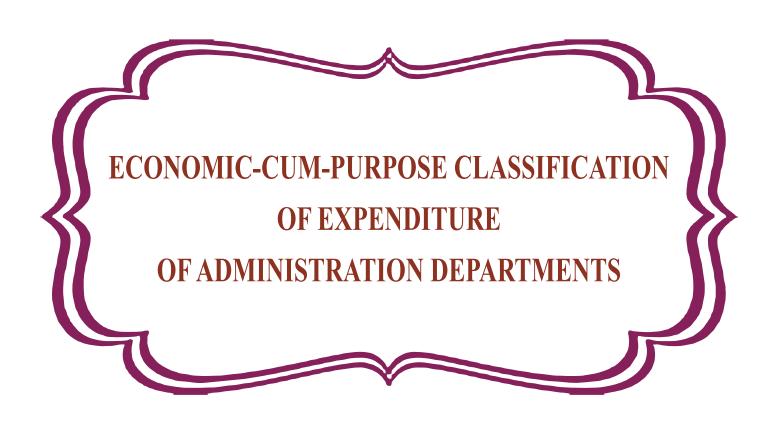


TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2017-2018 (ACCOUNTS)

				Current	expenditure	(KS. Lakiis)
		Economic Classification			on expenditu	
		Economic Classification				
			Wages	Commo- dities and	Less-	Total
			and salaries	services,	sales	consumption expenditure
		Purpose Classification	including	Tk		expenditure
			pensions			
			Pensions			
		1	2	3	4	5
1.	Gen	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	169540	61798	18681	212657
		& Safety n.e.c.				
	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
		3.1.4 Education Affairs n.e.c.	285	692	0	977
	3.2	School, Universities & Institutions including Subsidary	659465	38492	1918	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	Цоо	3.2.4 Education Affairs n.e.c. Ith Affairs and services	165693	62078	5143	222628
-	4.1	Administration, Regulation & Research	5242	689	0	5931
	7.1	4.1.1 Allopathic	3777	498	0	4275
		4.1.2 Homeopathic	0	490		42/3
			1270	145	0	1415
		4.1.3 Ayurvedic 4.1.4 Unani	0	143	0	
		4.1.4 Unani 4.1.5 Other Medical Services	195	46	0 0	0 241
	4.2	Hospitals, Clinics & Other Health Services	160451	61389	5143	216697
	7.2	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 Affa irs services n.e.c.	0	0	0	0

						(Rs. Lakhs)
					xpenditure	
		Economic Classification		Consumption		
		Purpose Classification	Wages and salaries including	Commodities and services,	Less- sales	Total consumption expenditure
			pensions	1 K		
		1	2	3	4	5
6.	Hous	sing and Community Amenity Affairs and Services	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.	Cult	ural, Recreational and Religious Affairs and services	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.		ronmental Protection Weste Management	0	0	0	0
	9.1 9.2	Waste Management Waste Water Management	0 0	0	0	0
	9.2	Prevention and Control of Pollution	0	0	0	0
	9.3 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	Relief on Calamities	394	50123	346	50171
	10.2	Other Miscellaneous Servieces	0			0
		TOTAL	1676696	421035	94273	2003458

TABLE - 10

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

			-			ks. Lakns)
				ırrent expendit		
	Economic Classification		Т	ransfer payme	nt	
		Product	Production	Transfer	Transfers,	Transfers,
		Sub	Sub-	Local	Indui-	Private
	Purpose Classification	sidies	sidies	Authorities	viduals	Institions
	1	6	7	8	9	10
1.	General Public Services	0	0	12	4678	104
1.	1.1 General Administration, External affairs, Public Order &	0	0	12	4675	94
	Safety		O O	12	4073	74
	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 affairs, Public	0	0	0	4000	41
	Order & Safety n.e.c.					
	1.2 General Research	0	0	0	3	10
2.		0	0	0	0	0
3.	Education Affairs & Services	340	0	338278	71714	33892
	3.1 Administration, 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, Universities & Institutions including Subsidary	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	Health Affairs and services	43506	0	486	1225	90753
	4.1 Administration, 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
	4.1.5 Other Medical Services	0	0	0	0	0
	4.2 Hospitals, 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 Unani	0	0	0	0	0
	4.2.5 Other Medical Services	6500	0	0	746	150
5.	Social Security and Welfare Affairs and services	0	0	74360	13246	7722
	5.1 Social Security Affairs and services	0	0	73037	5690	0
	5.2 Welfare Affairs and Services	0	0	1323	7556	7722
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

7.	Servi 6.1 6.2 6.3	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. Iral, Recreational and Religious Affairs and	Product Sub- sidies 6 0 0 0 0 0 0 0 0		Transfer Local Authorities 8 307886 277031 30855 0 1392		Transfers, Private Institions 10 0 0 0 892
7.	Servi 6.1 6.2 6.3 Cultuservi 7.1 7.2 7.3	Purpose Classification 1 ing and Community Amenity Affairs and ces Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. ural, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	Subsidies 6 0 0 0 0 0 0 0	Production Subsidies 7 0 0 0 0 0 0	Transfer Local Authorities 8 307886 277031 30855 0	Transfers, Induividuals 9 1467 0 0	Private Institions 10 0 0 0 0 0
7.	Servi 6.1 6.2 6.3 Cultuservi 7.1 7.2 7.3	I ing and Community Amenity Affairs and ces Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. aral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	Subsidies 6 0 0 0 0 0 0 0	7 0 0 0 0 0	Local Authorities 8 307886 277031 30855 0	9 1467 0 0	Private Institions 10 0 0 0 0 0
7.	Servi 6.1 6.2 6.3 Cultuservi 7.1 7.2 7.3	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. Iral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0 0 0 0	0 0 0 0	307886 277031 30855 0	1467 1467 0 0	0 0 0
7.	Servi 6.1 6.2 6.3 Cultuservi 7.1 7.2 7.3	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. Iral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0 0 0 0	0 0 0 0	307886 277031 30855 0	1467 1467 0 0	0 0 0
7.	Servi 6.1 6.2 6.3 Cultuservi 7.1 7.2 7.3	Housing and Community Services Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. Iral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0 0 0	0 0	30855 0	0	0
7.	6.2 6.3 Cultuservie 7.1 7.2 7.3	Sanitary Affairs Services Housing and Community Amenity Affairs and Services n.e.c. aral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0 0 0	0 0	30855 0	0	0
7.	6.3 Cultuservio 7.1 7.2 7.3	Housing and Community Amenity Affairs and Services n.e.c. Iral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0 0	0	0	0	0
7.	Cultuservice 7.1 7.2 7.3	Services n.e.c. Aral, Recreational and Religious Affairs and ces Art and Cultural Affairs Services Recreational and Sporting Services	0	0	·		
	7.1 7.2 7.3	Art and Cultural Affairs Services Recreational and Sporting Services	0		1392	2433	802
	7.2 7.3	Recreational and Sporting Services		0			
	7.3		0	U	1392	1835	221
		Toursim Affairs and Sarvices	U	0	0	598	671
	7.4		0	0	0	0	0
		Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	omic Affairs 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
		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	14105	0
	Othe 10.1	r Services Relief on Calamities	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	14195 14195	9
	10.1	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	655921	412069	784356	118927	159001

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

			Cur	rent expenditure		
	Economic Classification			payment		Total
	240101110 011101110111011	Transfers,	Transfer	Transfers	Total	current
		Autho-	Foreign	State	transfer	expen-
	Purpose Classification	nomous	contries/	Governments	payments	diture
	Turpose Classification	Bodies	organisations		(6 to 13)	(5+14)
	1	11	12	13	14	15
1.	General Public Services	1686	0	0	6480	628489
	1.1 General Administration, External affairs, Public Order & Safety	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.	Education Affairs & Services	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 4.2.5 Other Medical Services	0	0	0	7471	4297
_	Social Security and Welfare Affairs and services	75 683	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0 0	7471 96011	20522 200985
3.	5.1 Social Security Affairs and services	000	0	0	78727	79158
	5.2 Welfare Affairs and Services	683	0	0	17284	121827
	5.3 Social Security and Welfare Affairs	003	0	0	0	0
	services n.e.c.					

							(Rs. Lakhs)
					ent expenditu	ire	
		Economic Classification		Transfer pa	ayment		Total
			Transfers,	Transfer,	Transfers	Total	current
			Autho-	Foreign	State	transfer	expen- diture
		Purpose Classification	nomous Bodies	contries/ organisations	Govern- ments	payments (6 to13)	(5+14)
			Dodles	Organisations	inches	(0 1013)	(-)
		1	11	12	13	14	15
6.	Hous Servi	ing and Community Amenity Affairs and	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	rral, 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					
		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	3534/2	307235
7.	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.	10.1	Relief on Calamities	0	0	0	14204	64375
	10.1	Other Miscellaneous Servieces	0	0	0	0	04373
		TOTAL	51767	0	0	2182041	4185500
			31,07				1130000

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

				~	,	Rs. Lakns)
				Capital expendi		
	Economic Classification		Gro	oss Capital For	nation	
	Purpose Classification	Building Outlay R./Non R.	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay & Ict
	1	16	17	18	19	20
1.	General 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.	Defence	133	0	0	52	3
3.	Education Affairs & Services	110131	0	109	26373	178
	3.1 Administration, Regulation & Research	0	0	68	603	53
	3.1.1 Primary Education Affairs	0	0	0	263	37
	3.1.2 Secondary Education Affairs	0	0	53	0	0
	3.1.3 Higher Secondary & University Education Affairs	0	0	15	337	16
	3.1.4 Education Affairs n.e.c.	0	0	0	3	0
	3.2 School, Universities & Institutions including Subsidary	110131	0	41	25770	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 3106	961 6738	7 31
4.	Health Affairs and services 4.1 Administration, Regulation & Research	5416 0	0	5106	63	10
	4.1.1 Allopathic	0	0	0	33	8
	4.1.1 Aniopatific 4.1.2 Homeopathic	0	0	0	0	0
	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
	4.2.5 Other Medical Services	2	0	1100	804	0
5.	U	17619	0	279	168	23
	5.1 Social Security Affairs and services		0	0	0	0
	5.2 Welfare Affairs and Services	17619	0	279	168	23
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

			•				(Rs. Lakhs)
					pital expend		
		Economic Classification			s Capital For		
			Building	Roads	Transport	Machinery Outlay	Software
		D CI 'C '	Outlay R./Non R.	Outlay	Outlay	Outlay	Outlay & Ict
		Purpose Classification					
		1	16	17	18	19	20
6.	Hous	ing and Community Amenity Affairs and Services	10322	3386	17	97	3
	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	0	0	0	0	0
		Services n.e.c.					
7.	Cultu	rral, Recreational and Religious Affairs and services	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
	7.2	Toursim Affairs and Services	400	0	0	0	0
			0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	U	U	0	U
8.	Econ	omic Affairs and Services	786	403097	549	30191	355
	8.1	General Administration, Regulation &	17	0	0	34	4
		Research					
	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	0	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	397153	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.	Envi	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	0
10.		r Services	0	0	1635	876	0
	10.1	Relief on Calamities	0	0	1635	876	0
	10.2	Other Miscellaneous Services	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)		
		Capital expenditure						
	Economic Classification		Gros	s Capital Fo	rmation			
		Cultivated	Animal	Other	Change	Gross		
		Assets	Stock	Outlay &	in	Capital		
	Purpose Classification	Outlay	Outlay	Land	Stock	Formation		
	Tulpoot Classification			Imp.		(16to24)		
	1	21	22	23	24	25		
1.	General Public Services	0	0	7151	-6482	48220		
	1.1 General Administration, External affairs, Public Order &	0	0	7109	-6482	48158		
	Safety			,10)	0.102	40130		
		0	0	5500	0	29310		
			-					
	1.1.2 Planning & Statistical Activities	0	0	0	0	39		
	1.1.3 General Administration, External affairs, Public	0	0	1609	-6482	18809		
	Order & Safety n.e.c.							
	1.2 General Research	0	0	42	0	62		
	Defence	0	0	11	0	199		
3.		0	0	11676	0	148467		
	3.1 Administration, Regulation & Research	0	0	0	0	724		
	3.1.1 Primary Education Affairs	0	0	0	0	300		
	3.1.2 Secondary Education Affairs	0	0	0	0	53		
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	368		
	3.1.4 Education Affairs n.e.c.	0	0	0	0	3		
	3.2 School, Universities & Institutions including Subsidary	0	0	11676	0	147743		
	3.2.1 Primary Education Affairs	0	0	6174	0	45215		
	3.2.2 Secondary Education Affairs	0	0	4911	0	50107		
	3.2.3 Higher Secondary & University Education Affairs	0	0	560	0	47681		
	3.2.4 Education Affairs n.e.c.	0	0	31	0	4740		
4.		0	0	156	0	15447		
	4.1 Administration, Regulation & Research	0	0	0	0	79		
	4.1.1 Allopathic	0	0	0	0	41		
	4.1.2 Homeopathic	0	0		0	0		
	4.1.3 Ayurvedic	0	0	0	0	28		
	4.1.4 Unani	0	0		0	0		
	4.1.5 Other Medical Services	0	0	0	0	10		
	4.2 Hospitals, Clinics & Other Health Services	0	0	156	0	15368		
	4.2.1 Allopathic	0	0	0	0	13123		
	4.2.2 Homeopathic	0	0	0	0	7		
	4.2.3 Ayurvedic	0	0	156	0	329		
	4.2.4 Unani	0	0	0	0	3		
	4.2.5 Other Medical Services	0	0	0	0	1906		
5.	Social Security and Welfare Affairs and services	0	0	2446	0	20535		
	5.1 Social Security Affairs and services	0	0	0	0	0		
	5.2 Welfare Affairs and Services	0	0	2446	0	20535		
	5.3 Social Security and Welfare Affa irs services n.e.c.	0	0		0	0		

						(Rs. Lakhs)
				pital expen		
	Economic Classification			s Capital F		
		Cultivated	Animal	Other	Change	Gross
		Assets Outlay	Stock Outlay	Outlay & Land	in Stock	Capital Formation
	Purpose Classification	Outlay	Outlay	Imp.	Stock	(16 to 24)
				•		,
	1	21	22	22	2.4	25
6.	Housing and Community Amenity Affairs and Services	0	0	7036	24	20861
0.	Trousing and Community Amenty Aman's and Services	O .	Ü	7030	O	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	0	0		0	0
	n.e.c.					
7.	Cultural, Recreational and Religious Affairs and services	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	0	0		0	0
	n.e.c.					
8.	Economic 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	397822
	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	0	0	294
	8.7 Other Economic Services n.e.c.	0	0	24	0	328
9.	Environmental Protection	0	0	0	0	0
	9.1 Waste Management	0	0	0	0	0
	9.2 Waste Water Management	0	0	0	0	0
	9.3 Prevention and Control of Pollution	0	0	0	0	0
	9.4 Environmental Research & Education	0	0	0	0	0
	9.5 Environmental Protection n.e.c.	0	0	0	0	0
10.	Other Services	0	0	1102	0	3613
	10.1 Relief on Calamities	0	0	1102	0	3613
	10.2 Other Miscellaneous Services	0	0	00.22	0	0
	TOTAL	915	0	99224	-6482	765439

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

Purpose Classification			(Rs. Lakns)							
Purpose Classification										
Purpose Classification		Economic Classification				Capital Transfe	r			
Land			_				Capital			
1							TransferPrivat			
1.		Purpose Classification	Land		Authorities	Individuals	Institutions			
1. General Public Services 59 57 0 0 0				Luna						
1. General Public Services 59 57 0 0 0										
1.1 General Administration, External affairs, Public Order & Safety 1.1.1 Public Order & Safety 1.1.1 Public Order & Safety 59		1	26	27	28	29	30			
Safety	1.	General Public Services	59	57	0	0	40			
1.1.1 Public Order & Safety 59 0 0 0 0 0 1.1.2 Planning & Statistical Activities 0 0 0 0 0 0 0 0 0		1.1 General Administration, External affairs, Public Order &	59	57	0	0	0			
1.1.2 Planning & Statistical Activities		Safety								
1.1.2 Planning & Statistical Activities		1.1.1 Public Order & Safety	59	0	0	0	0			
1.1.3 General Administration, External affairs, Public Order & Safety n.e.c. 0		· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0			
1.2 General Research 0 0 0 0 0 0 0 0 0					_	-	0			
1.2 General Research			· ·	3,		· ·				
2. Defence 0 0 0 0 0 3. Education Affairs & Services 0 0 0 0 0 0 3.1. Administration, Regulation & Research 0 0 0 0 0 0 3.1.1 Primary Education Affairs 0		·	0	0	0	0	40			
3. Education Affairs & Services 0 0 0 0 0 0 0 0 0	2		-				40			
3.1 Administration, Regulation & Research 0 0 0 0 0 0 0 0 0				_	-		11101			
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 Education Affairs 0 0 0 0 3.1.4 Education Affairs n.e.c. 0 0 0 0 0 3.2.1 Primary Education Affairs 0 0 0 0 0 11 3.2.1 Primary Education Affairs 0 0 0 0 0 0 0 11 3.2.2 Secondary Education Affairs 0 <t< th=""><td>3.</td><td></td><td>-</td><td></td><td></td><td></td><td>0</td></t<>	3.		-				0			
3.1.2 Secondary Education Affairs 0 0 0 0 3.1.3 Higher Secondary & University Education Affairs 0 0 0 0 3.1.4 Education Affairs n.e.c. 0 0 0 0 0 3.2.2 School, Universities & Institutions including Subsidary 0 0 0 0 0 3.2.1 Primary Education Affairs 0 0 0 0 0 0 3.2.2 Secondary Education Affairs 0 0 0 0 0 0 0 0 0 0 11 3.2.1 Primary Education Affairs 0 </th <td></td> <td></td> <td>_</td> <td>_</td> <td></td> <td></td> <td>0</td>			_	_			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 0 0 11 3.2.2 School, Universities & Institutions including Subsidary 0 0 0 0 0 0 11 3.2.1 Primary Education Affairs 0 11 0 <td< th=""><td></td><td>•</td><td>_</td><td></td><td></td><td></td><td>0</td></td<>		•	_				0			
3.1.4 Education Affairs n.e.c. 3.2 School, Universities & Institutions including Subsidary 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 4.2.1 Allopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		· ·	_							
3.2 School, Universities & Institutions including Subsidary 0 0 0 0 0 11 3.2.1 Primary Education Affairs 0 0 0 0 0 0 0 11 3.2.2 Secondary Education Affairs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	0			
3.2 School, Universities & Institutions including Subsidary 0 0 0 0 0 11 3.2.1 Primary Education Affairs 0 0 0 0 0 0 11 3.2.2 Secondary Education Affairs 0		2.1.4. Ed	0			0	0			
3.2.1 Primary Education Affairs 0 0 0 0 3.2.2 Secondary Education Affairs 0 0 0 0 3.2.3 Higher Secondary & University Education Affairs 0 0 0 0 3.2.4 Education Affairs n.e.c. 0 0 0 0 4. Health Affairs and services 0 0 0 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 4.1.5 Other Medical Services 0 0 0 0 4.2 Hospitals, Clinics & Other Health Services 0 0 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0							0 11101			
3.2.2 Secondary Education Affairs 0 0 0 0 0 3.2.3 Higher Secondary & University Education Affairs 0 0 0 0 0 3.2.4 Education Affairs n.e.c. 0 0 0 0 0 4. Health Affairs and services 0 0 0 0 0 4.1 Administration, Regulation & Research 0 0 0 0 0 4.1.1 Allopathic 0 0 0 0 0 0 4.1.2 Homeopathic 0 0 0 0 0 0 0 4.1.4 Unani 0		5.2 School, Universities & histitutions including Substatry	U	0		U	11101			
3.2.2 Secondary Education Affairs 0 0 0 0 0 3.2.3 Higher Secondary & University Education Affairs 0 0 0 0 0 3.2.4 Education Affairs n.e.c. 0 0 0 0 0 4. Health Affairs and services 0 0 0 0 0 4.1 Administration, Regulation & Research 0 0 0 0 0 4.1.1 Allopathic 0 0 0 0 0 0 4.1.2 Homeopathic 0 0 0 0 0 0 0 4.1.4 Unani 0		3.2.1 Primary Education Affairs	0	0	0	0	0			
3.2.3 Higher Secondary & University Education Affairs 0 0 0 0 3.2.4 Education Affairs n.e.c. 0 0 0 0 4. Health Affairs and services 0 0 0 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 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0		•	0	0	0		11029			
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 4.2.1 Allopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 4.2.3 Ayurvedic 4.2.3 Ayurvedic 4.3 Ayurvedic 4.4 Unani 4.5 Other Medical Services 4.5 Other Health Services 4.6 O O O O O O O O O O O O O O O O O O O		•					0			
4. Health Affairs and services 0 0 0 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 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0		3.2.3 Higher secondary & Chrystely Education I mains	Ŭ	Ů		Ü	Ü			
4. Health Affairs and services 0 0 0 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 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0		3.2.4 Education Affairs n.e.c.	0	0	0	0	72			
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 0 0 4.2.1 Allopathic 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0	4.				-		7440			
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 0 0 4.2.1 Allopathic 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0		4.1 Administration, Regulation & Research	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 0 0 4.2.1 Allopathic 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0			0	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 0 0 0 4.2.1 Allopathic 0 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0 0		•	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 0 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0		•	0	0	0	0	0			
4.1.5 Other Medical Services 0 0 0 0 4.2 Hospitals, Clinics & Other Health Services 0 0 0 0 0 4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0		•	0	0	0	0				
4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0		4.1.5 Other Medical Services	0				0			
4.2.1 Allopathic 0 0 0 0 0 4.2.2 Homeopathic 0 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0 0		4.2 Hospitals, Clinics & Other Health Services	0	0	0	0	7440			
4.2.2 Homeopathic 0 0 0 0 4.2.3 Ayurvedic 0 0 0 0			0	0	0	0	7440			
4.2.3 Ayurvedic 0 0 0 0		•	0	0	0	0	0			
		•	0	0	0	0	0			
1 474 Unani 01 01 01 01		4.2.4 Unani	0	0	0	0	0			
4.2.5 Other Medical Services 0 0 0			-	_		-	0			
5. Social Security and Welfare Affairs and services 0 0 190866 0	5.				ŭ	-	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				_	_	-				
		•								

(Rs. Lakh							(KS. Lakiis)
					Capital ex		
		Economic Classification	Purchase	Less		Capital Transfe	
			of assets-	sales of	Capital	Capital	Capital
			Land	assets	Transfer Local	Transfer Individuals	Transfer Privat
		Purpose Classification	24114	Land	Authorities	marviduais	Institutions
					114411011410		11100110110
			26		20	20	2.0
6.	Цоне	ing and Community Amenity Affairs and Services	26	27	28 658987	29 4467	30
0.	11005	ing and Community Amenity Analys and Services	0		030707	4407	U
	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	0	0	0	0	0
		Services n.e.c.					
7.	Cultu	ural, Recreational and Religious Affairs and services	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	0	0	0	0	0
		n.e.c.					
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
	0.4	Electricity, Gas, Steam and Other Sources of Energy		0	U	U	U
		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	0	0	0	0	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	4411	57	854634	4841	20533

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

(Rs.						
				tal expenditure		
	Economic Classification		Capital T	ransfer		Financial
	Purpose Classification	Capital transfer Authonomous Bodies	Capital transfers, foreign countries/ organisation	Capital transferstate Governments	Total capital transfers (28to33)	Assets
	1	31	32	33	34	35
1.	General Public Services	888	0	0	928	0
	1.1 General Administration, External affairs, Public Order & Safety	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
	Defence	0	0	0	0	0
3.	Education Affairs & Services	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
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions including Subsidary	1182	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 4.2 Hospitals, Clinics & Other Health Services	0	0	0	7440	0
	4.2 Hospitals, Clinics & Other Health Services4.2.1 Allopathic	0 0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	7440	0
	4.2.1 Aliopathic 4.2.2 Homeopathic		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.		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. I							
					tal expenditure		
		Economic Classification		Capital T			Financial
			Capital	Capital	Capital	Total	Assets
			Transfer Authonomous	transfers, foreign	transfer state	Capital Transfer	
		Purpose Classification	Bodies	countries/	Governments	(28to33)	
				organisation			
		1	2.1	22	22	2.4	25
6.	Hous	ing and Community Amenity Affairs and Services	31	32	33	34 663454	35
0.	11045	ing and Community Amenty Analys and Services	0		0	003434	U
	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	0	0	0	0	0
7.	Cultu	Services n.e.c. ural, Recreational and Religious Affairs and services	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
		•	0134			0134	U
		•		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
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	0	0
		Relief on Calamities	0	0	0	0	0
	10.2	Other Miscellaneous Servieces TOTAL	43167	0	0	923175	250
		IUIAL	4310/	U	U	7231/3	250

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

(Rs. La Capital expenditure G							
				_		Grand Total	
	Economic Classification	L	oan and Advar	ice	Total	(15+39)	
		Advance	Advance	Advance	capital	(13/37)	
		Non-	Local	Foreign	expenditure (25+26-		
	Purpose Classification	Govt.	Authorities	countries/	27+34to38)		
		Organization		organization	,		
	1	36	37	38	39	40	
1.	General Public Services	20000	0	0	69150	697639	
	1.1 General Administration, External affairs, Public Order & Safety	20000	0	0	68798	695519	
	1.1.1 Public Order & Safety	0	0	0	30007	409438	
	1.1.2 Planning & Statistical Activities	0	0	0	39	30356	
	1.1.3 General Administration, External affairs, Public	20000	0	0	38752	255725	
	Order & Safety n.e.c.						
	1.2 General Research	0	0	0	352	2120	
	Defence Education Affairs & Services	0	0	0	199	16701	
3.	3.1 Administration, Regulation & Research	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	0	161056 1030	1403736 90674	
				Ť			
	3.1.1 Primary Education Affairs	0	0	0	300	16133	
	3.1.2 Secondary Education Affairs	0	0	0	53	193	
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	674	72413	
	3.1.4 Education Affairs n.e.c.	0	0	0	3	1935	
	3.2 School, Universities & Institutions including Subsidary	0	0	0	160026	1313062	
	3.2.1 Primary Education Affairs	0	0	0	45215	661453	
	3.2.2 Secondary Education Affairs	0	0	0	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	0	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	

(Rs. I							
				Capital ex	_		Grand
		Economic Classification		an and Advan		Total	Total (15+39)
			Advance	Advance	Advance	capital expenditure	(13/37)
			Non- Govt.	Local Authorities	foreign countries/	(25+26-	
		Purpose Classification	Organization	7 tutilorities	organization	27+34to38)	
					S		
		1	36	37	38	39	40
6.	Hous	ing and Community Amenity Affairs and	0	100	0	684415	1015060
	Servi						
	6.1	Housing and Community Services	0	100	0	610537	910327
	6.2	Sanitary Affairs Services	0	0	0	73878	104733
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0
7.	Cultu	ural, Recreational and Religious Affairs and	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	Cultural Recreational, Religious Affairs and	0	0	0	0	0
		Services n.e.c.					
8.		omic Affairs and Services	7556	9220	0	569058	1850805
	8.1	General Administration, Regulation & Research	0	0	0	3944	11740
	8.2	Agriculture, Forestry, Fishing and Hunting	0	0	0	15224	505394
	8.3	Mining, Manufacturing and Construction	0	0	0	8309	78253
	8.4	Electricity, Gas, Steam and Other Sources of Energy	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
	8.5	Drinking Water Supply	0	9220	0	44257	81253
	8.6	Transport and Communication	0	0	0	406095	452853
	0.0	8.6.1 Road transport	0	0	0	400169	444141
		8.6.2 Water transport	0	0	0	400169	444141
		•		0	_		_
		8.6.3 Air transport8.6.4 Transport and Communication n.e.c.	0 0	0	0 0	80 3482	95 6253
	0.7	Other Economic Services n.e.c.				3482 8081	
9.	8.7	ronmental Protection	7556	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	8081	375316 0
9.	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	3613	67988
10.	10.1	Relief on Calamities		0	0	3613	67988
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	27556	9320	0	1730094	5915594

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

			Current ex	_				
	Economic Classification		Consumption	expenditu	ire			
		Wages	Commodities	Less-	Total			
		and	and	sales	consumption			
	Purpose Classification	salaries	services, Tk		expenditure			
	- Lapoot Classification	including						
		pensions						
	1	2	3	4	5			
1.	General Public Services	620317	138459	22281	736495			
••	1.1 General Administration, External affairs, Public Order & Safety	619634	137716	22281	735069			
	The Contract Commission, Emotion and Emotion Court of Surety	01305.	10,710		70000			
	1.1.1 Public Order & Safety	412116	14745	1527	425334			
	1.1.2 Planning & Statistical Activities	4727	41658	550	45835			
	1.1.3 General Administration, External affairs, Public Order &	202791	81313	20204	263900			
	Safety n.e.c.	202791	61313	20204	203900			
	1.2 General Research	683	743	0	1426			
2. 3.	Defence Education Affairs & Services	17872 1203995	3191 79307	0 1937	21063 1281365			
3.		73916	4586					
	3.1 Administration, Regulation & Research	15254		0	78502			
	3.1.1 Primary Education Affairs		2195	0	17449			
	3.1.2 Secondary Education Affairs	156	174	0	330			
	3.1.3 Higher Secondary & University Education Affairs	58117	1498	0	59615			
	3.1.4 Education Affairs n.e.c.	389	719	0	1100			
		1130079	74721	1937	1108 1202863			
	3.2 School, Universities & Institutions including Subsidary	1130079	/4/21	1937	1202863			
	3.2.1 Primary Education Affairs	567262	28325	1350	504227			
	·	232571	11436	37	594237			
	· · · · · · · · · · · · · · · · · · ·				243970			
	3.2.3 Higher Secondary & University Education Affairs	312874	28515	550	340839			
	2.2.4 Education Affairs n. a.	17272	6115	0	22017			
	3.2.4 Education Affairs n.e.c.	17372	6445	0	23817			
4.	Health Affairs and services	183683	91360	4283	270760			
	4.1 Administration, Regulation & Research	6977	922	0	7899			
	4.1.1 Allopathic	5081	655	0	5736			
	4.1.2 Homeopathic	0	0	0	0			
	4.1.3 Ayurvedic	1614	213	0	1827			
	4.1.4 Unani	0	0	0	0			
	4.1.5 Other Medical Services	282	54	0	336			
	4.2 Hospitals, Clinics & Other Health Services	176706	90438	4283	262861			
	4.2.1 Allopathic	150497	12375	3783	159089			
	4.2.2 Homeopathic	1038	18403	0	19441			
	4.2.3 Ayurvedic	17200	42465	500	59165			
	4.2.4 Unani	203	7259	0	7462			
	4.2.5 Other Medical Services	7768	9936	0	17704			
5.	· ·	72201	78710	2048	148863			
	5.1 Social Security Affairs and services	0	7336	0	7336			
	5.2 Welfare Affairs and Services	72201	71374	2048	141527			
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0		0			

(Rs. La								
				^				
		Economic Classification		Consumption				
		Purpose Classification	Wages and salaries including pensions	Commodities and services, Tk	Less- sales	Total consumption expenditure		
		1	2	3	4	5		
6.	Hous	sing and Community Amenity Affairs and Services	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 and	0	0	0	0		
		Services n.e.c.	0	U	U	U		
7.	Cult	ural, Recreational and Religious Affairs and services	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	0	0	0	0		
8.	n.e.c. Economic 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.	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.	Othe	er 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.)

		Current expenditure						
	Economic Classification			ransfer payme				
	Economic Classification	D 1 /		~ *		T. C		
		Product Sub-	Production Sub-	Transfer Local	Transfers, Indui-	Transfers, Private		
		sidies	sidies	Authorities	viduals	Institions		
	Purpose Classification	Sidics	sidics	Authornics	viduais	Illistitions		
	1	6	7	8	9	10		
1.		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.	Defence	0	0	0	1429	0		
3.	Education 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	Health 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 4.2.5 Other Medical Services	6500	0	0	0 546	200		
_		6500 1	0	00021	546	200		
5.	Social Security and Welfare Affairs and services	_		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		

			(Rs. Lakhs)						
					rrent expenditu				
		Economic Classification			ansfer paymer				
			Product	Production	Transfer	Transfers,	Transfers,		
			Sub- sidies	Sub- sidies	Local Authorities	Indui- viduals	Private Institions		
		Purpose Classification	Sidics	Sidics	Aumornes	viduais	Ilistitions		
				_	0		1.0		
6.	Цопе	sing and Community Amenity Affairs and Services	6	7 0	8 349769	9 3482	10		
0.	Hous	sing and Community Amenity Anan's and Services		0	349/09	3402	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	0	0	0	0	0		
		Services n.e.c.							
7.	Cult	ural, Recreational and Religious Affairs and services	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	0	0	0	0	0		
		n.e.c.							
8.	Econ	omic Affairs and Services	871142	1415728	76517	11900	31646		
	8.1	General Administration, Regulation & Research			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		
		9.4.1. Electricity Con and Steam	350677	6485	0	0	100		
		8.4.1 Electricity, Gas, and Steam	0		0	0			
		8.4.2 Atomic energy	· ·	0	Ü	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.		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	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.)

1.1 General Administration, External affairs, Public Order & Safety 1.1.1 Public Order & Safety 1.1.2 Planning & Statistical Activities 0 0 0 10 45845 1.1.3 General Administration, External affairs, Public Order & Safety 0 0 0 10 45845 1.1.3 General Administration, External affairs, Public Order & Safety n.e.c. 1.2 General Research 200 0 0 1429 22492 1.2 General Research 2.2 General Rese							(Rs. Lakhs)		
Purpose Classification									
Purpose Classification		Economic Classification		Transfer pa	nyment		Total		
1. General Public Services 2311		Purpose Classification	Authonomous	Foreign contries/	State	transfer payments	expenditure		
1. General Public Services 2311		1	11	12	13	14	15		
Safety	1.	General Public Services	2311	0		9630	746125		
1.1.2 Planning & Statistical Activities 1.1.3 General Administration, External affairs, Public Order & Safety n.e.c. 1.2 General Research 995 0 0 1013 2439			1316	0	0	8617	743686		
1.1.3 General Administration, External affairs, Public Order & Safety n.c.c. 1.2 General Research 995 0 0 1013 2439 2. Defence 0 0 0 1429 22492 3. Education Affairs & Services 33374 0 0 381711 1663076 3.1.1 Primary Education & 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 17159 Affairs 3.1.3 Higher Secondary & University Education 11519 0 0 17159 76774 3.1.2 Secondary & University Education 11519 0 0 547 1655 3.2.1 Primary Education Affairs 21308 0 0 364005 1566868 Subsidiary 3.2.1 Primary Education Affairs 0 0 0 135963 379933 3.2.3 Higher Secondary & University Education 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 17248 443708 4.1.1 Administration, Regulation & Research 805 0 818 8717 4.1.2 Homeopathic 0 0 0 0 0 4.1.3 Ayurvedic 0 0 0 0 172130 434991 4.2.1 Homeopathic 0 0 0 172130 434991 4.2.2 Homeopathic 0 0 0 0 172130 434991 4.2.3 Ayurvedic 720 0 13906 43294 4.2.4 Lonanii 0 0 0 7346 25050 5. Social Security affairs and services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 102165 109501 5. Social Security Affairs and Services 1055 0 0 102165 109501 5. Social Security Affairs and Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897 178424 5. Other Medical Services 1055 0 0 36897		1.1.1 Public Order & Safety	990	0	0	2445	427779		
Public Order & Safety n.e.c. 1.2 General Research 995 0 0 1013 2439 22492 22492 22492 3.5 Education Affairs & Services 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 0 17449 3.1.2 Secondary Education Affairs 0 0 0 0 0 330 3.1.3 Higher Secondary & University Education 11519 0 0 17159 76774 76		1.1.2 Planning & Statistical Activities	0	0	0	10	45845		
2. Defence 0			326	0	0	6162	270062		
3. Education Affairs & Services 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 0 3.1.2 Secondary Education Affairs 0 0 0 0 0 3303 3.1.3 Higher Secondary & University Education Affairs 3.1.4 Education Affairs n.e.c. 547 0 0 547 1655 3.2 School, Universities & Institutions including 21308 0 364005 1566868 Subsidary 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 19318 0 0 23490 364329 Affairs 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 4.1.2 Homeopathic 0 0 0 0 0 4.1.3 Ayurvedic 0 0 0 0 0 4.1.5 Other Medical Services 805 0 0 805 1141 4.2 Hospitals, Clinics & Other Health Services 820 0 172130 434991 4.2.1 Allopathic 0 0 0 172130 434991 4.2.2 Homeopathic 0 0 0 172130 434991 4.2.3 Ayurvedic 720 0 13900 60555 4.2.4 Unani 0 0 0 7346 4.2.5 Other Medical Services 100 0 0 7346 4.2.5 Other Medical Services 100 0 0 7346 4.2.5 Other Medical Services 100 0 0 139062 5. Social Security and Welfare Affairs and services 0 0 102165 5. Social Security and Welfare Affairs and services 0 0 102165 5.2 Welfare Affairs and Services 1055 0 0 36897 178424 5. Homeopathic 0 0 0 102165 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Homeopathic 0 0 0 0 0 5. Social Security and Welfare Affairs and services 1055 0 0 36897 178424 5. Homeopathic 0 0 0 0 0 5. Social Security and Welfare Affairs and services 1055 0 0		1.2 General Research	995	0	0	1013	2439		
3.1 Administration, Regulation & Research 12066 0 0 17706 96208	2.	Defence	0	0	0	1429	22492		
3.1.1 Primary Education Affairs 0 0 0 0 330 3.1.2 Secondary Education Affairs 11519 0 0 17159 3.1.4 Education Affairs n.e.c. 547 0 0 547 1655 3.2 School, Universities & Institutions including Subsidiary 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 0 0 0 135963 379933 3.2.3 Higher Secondary & University Education Affairs 0 0 0 135963 379933 3.2.3 Higher Secondary & University Education 19318 0 0 23490 364329 Affairs 3.2.4 Education Affairs n.e.c. 1990 0 0 5283 29100 4 Health Affairs and services 1625 0 0 172948 443708 4.1.1 Allopathic 0 0 0 11 5747 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 172130 4.2.1 Allopathic 0 0 0 172130 434991 4.2.2 Homeopathic 0 0 0 172130 434991 4.2.1 Allopathic 0 0 0 0 172130 4.2.2 Homeopathic 0 0 0 0 172130 4.2.3 Ayurvedic 720 0 0 1390 60555 4.2.4 Unani 0 0 0 7346 25050 5. Social Security and Welfare Affairs and services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055	3.	Education Affairs & Services	33374	0	0	381711	1663076		
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 3.2.1 Primary Education Affairs 0 0 0 199269 793506 3.2.2 Secondary Education Affairs 0 0 0 199269 793506 3.2.3 Higher Secondary & University Education 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 4.1.1 Allopathic 0 0 0 0 11 5747 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 172130 4.2.1 Allopathic 0 0 0 172130 434991 4.2.2 Homeopathic 0 0 0 172130 434991 4.2.3 Ayurvedic 720 0 0 163394 332483 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 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs and Services 1055 0 0 36897 178424 5. Welfare Affairs an		3.1 Administration, Regulation & Research	12066	0	0	17706	96208		
3.1.3 Higher Secondary & University Education Affairs 3.1.4 Education Affairs n.e.c. 547 0 0 547 1655 3.2 School, Universities & Institutions including 21308 0 0 364005 1566868 Subsidary 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 0 0 0 123490 364329 364329 3.2.4 Education Affairs 19318 0 0 23490 364329 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 0 0 0 0 0		3.1.1 Primary Education Affairs	0	0	0	0	17449		
Affairs 3.1.4 Education Affairs n.e.c. 547 0 0 547 1655 3.2 School, Universities & Institutions including Subsidary 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 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 0 11 5747 4.1.2 Homeopathic 0 0 0 0 1 172948 4.1.4 Unani 0 0 0 0 0 1 18294 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 0 163394 322483 4.2.2 Homeopathic 0 0 0 0 163394 322483 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 36897 178424		3.1.2 Secondary Education Affairs	0	0	0	0	330		
3.2 School, Universities & Institutions including Subsidary 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 0 0 0 23490 364329 364329 3.2.4 Education Affairs 0 0 0 5283 29100 4 Health Affairs and services 1625 0 0 172948 443708 4.1.1 Allopathic 0 0 0 0 11 5747 4.1.2 Homeopathic 0 0 0 0 0 0 0 0 0			11519	0	0	17159	76774		
Subsidary 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 364329 3.2.4 Education Affairs n.e.c. 1990 0 0 5283 29100 4 Health Affairs and services 1625 0 0 172948 443708 4.1.1 Administration, Regulation & Research 805 0 0 818 8717 4.1.2 Homeopathic 0 0 0 0 11 5747 4.1.2 Homeopathic 0 0 0 0 0 0 0 4.1.3 Ayurvedic 0 0 0 0 0 0 0 0 4.1.5 Other Medical Services 805 0 0 805 1141 4.2.1 Allopathic 0 0 0 0 805 1141 4.2.1 Allopathic 0 0 0 172130 434991 4.2.1 Allopathic 0 0 0 0 163394 322483 4.2.2 Homeopathic 0 0 0 0 0 19441 4.2.3 Ayurvedic 720 0 0 1390 60555 4.2.4 Unani 4.2.5 Other Medical Services 100 0 0 0 7462 4.2.5 Other Medical Services 100 0 0 0 7462 5.5 Social Security and Welfare Affairs and services 1055 0 0 36897 178424 178		3.1.4 Education Affairs n.e.c.	547	0	0	547	1655		
3.2.2 Secondary Education Affairs 0 0 0 135963 379933 3.2.3 Higher Secondary & University Education Affairs 19318 0 0 23490 364329 364329 3.2.4 Education Affairs n.e.c. 1990 0 0 5283 29100 4 Health Affairs and services 1625 0 0 172948 443708 4.1.1 Allopathic 0 0 0 11 5747 4.1.2 Homeopathic 0 0 0 0 0 0 0 0 0			21308	0	0	364005	1566868		
3.2.3 Higher Secondary & University Education Affairs 19318 0 0 23490 364329 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 4.1.2 Homeopathic 0 0 0 0 0 0 0 0 0		3.2.1 Primary Education Affairs	0	0	0	199269	793506		
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 4.2.1 Allopathic 4.2.2 Homeopathic 4.2.3 Ayurvedic 4.2.3 Ayurvedic 4.2.4 Unani 4.2.5 Other Medical Services 4.2.6 Unani 4.2.7 O O O O O O O O O O O O O O O O O O O		•	0	0	0	135963	379933		
4 Health Affairs and services 1625 0 0 172948 443708 4.1 Administration, Regulation & Research 805 0 0 0 818 8717 4.1.1 Allopathic 0 0 0 0 11 5747 4.1.2 Homeopathic 0 0 0 0 0 0 4.1.3 Ayurvedic 0 0 0 0 2 1829 4.1.4 Unani 0 1141 0 0 0 0 0 0 0 0 0 12130 434991 0 0 172130 434991 42.24 4 4.2.2 Homeopathic 0 0 0 0 0 19441 42.2.3 Ayurvedic 720 0			19318	0	0	23490	364329		
4.1 Administration, Regulation & Research 805 0 0 818 8717 4.1.1 Allopathic 0 0 0 0 11 5747 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 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 7462 4.2.5 Other Medical Services 100 0 7346 25050 5. Social Security and Welfare Affairs and services 0 0 0 102165 109501 5.2 Welfare Affairs and Services 1055 0		3.2.4 Education Affairs n.e.c.	1990	0	0	5283	29100		
4.1.1 Allopathic 0 0 0 11 5747 4.1.2 Homeopathic 0 0 0 0 0 0 4.1.3 Ayurvedic 0 0 0 0 2 1829 4.1.4 Unani 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1141 4.2.4 Homeopathic 0 0 0 0 0 0 0 172130 434991 4.2.1 Allopathic 0 0 0 163394 322483 322483 4.2.2 Homeopathic 0 0 0 163394 322483 4.2.2483 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 7346 25050 5.5 5. Social Security and Welfare Affairs and services 1055 0 0 139062 287925 5.1 5.2 Welfare Affairs and Services 1055 0 0<	4	Health Affairs and services	1625	0	0	172948	443708		
4.1.2 Homeopathic 0 0 0 0 0 0 0 0 0 0 0 1829 0 1141 4.2.4 Hospitals, Clinics & Other Health Services 820 0 0 0 172130 434991 4.2.1 Allopathic 0 0 0 0 163394 322483 4.2.2 Homeopathic 0 0 0 0 19441 4.2.2 Homeopathic 0 0 0 0 19441 4.2.3 Ayurvedic 720 0 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. 5. Social Security and Welfare Affairs and services 1055 0 0 0 109501 5.2 Welfare Affairs and Services		4.1 Administration, Regulation & Research	805	0	0	818	8717		
4.1.3 Ayurvedic 0 0 0 2 1829 4.1.4 Unani 0 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 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 7346 25050 4.2.5 Other Medical Services 100 0 0 7346 25050 5. Social Security and Welfare Affairs and services 1055 0 0 102165 109501 5.2 Welfare Affairs and Services 1055 0 0 36897 178424		4.1.1 Allopathic	0	0	0	11	5747		
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 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 7346 25050 4.2.5 Other Medical Services 100 0 0 7346 25050 5. Social Security and Welfare Affairs and services 1055 0 0 102165 109501 5.2 Welfare Affairs and Services 1055 0 0 36897 178424		4.1.2 Homeopathic		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 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 7462 4.2.5 Other Medical Services 100 0 0 7346 25050 5. Social Security and Welfare Affairs and services 1055 0 0 102165 109501 5.2 Welfare Affairs and Services 1055 0 0 36897 178424		4.1.3 Ayurvedic	0	0	0	2	1829		
4.2 Hospitals, Clinics & Other Health Services 820 0 0 172130 434991 4.2.1 Allopathic 0 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 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 36897 178424		4.1.4 Unani		0	0	0	0		
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			805	0	0	805	1141		
4.2.2 Homeopathic 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			820	0	0	172130	434991		
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			0	0	0	163394	322483		
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		•	0	0	0	0	19441		
4.2.5 Other Medical Services 100 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		·	720	0	0	1390	60555		
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			-	-		_	7462		
5.1 Social Security Affairs and services 0 0 0 102165 109501 5.2 Welfare Affairs and Services 1055 0 0 36897 178424							25050		
5.2 Welfare Affairs and Services 1055 0 0 36897 178424	5.	•	1055	0			287925		
		•	0	0	0		109501		
5.3 Social Security and Welfare Affa irs services n.e.c. 0 0 0			1055	0	0	36897	178424		
		5.3 Social Security and Welfare Affa irs services n.e.c.		0	0	0	0		

				C	rent expenditure		(KS. Lakns)
		Economic Classification					Total
		Economic Classification	Tuonofono	Transfer p Transfer	Transfers	Total	current
			Transfers, Authonomous	Foreign	State	transfer	expenditure
		Decree Classification	Bodies	contries/	Governments	payments	(5+14)
		Purpose Classification		organisations		(6 to 13)	
		1	11	12	13	14	15
6.	Hous	ing and Community Amenity Affairs and Services	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		0	0	0	0
		Services n.e.c.					
7.	Cultu	ıral, Recreational and Religious Affairs and	2735	0	0	11842	77933
	servi	ces					
	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		0	0	0	0
		Services n.e.c.					
8.	Econ	omic Affairs and Services	23305	0	0	2E+06	2639333
	8.1	General Administration, Regulation &	0	0	0	1060	8867
	0.2	Research	1/710	0	0	1174520	1225225
	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	Ů	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.		ronmental Protection	0	0	0	0	000097
<i>)</i> .	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
	9.3				· ·		0
		Environmental Research & Education	0	0	0	0	U
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r Services	0	0	0	11551	71479
	10.1	Relief on Calamities	0	0	0	11551	71479
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	64546	0	0	3511803	6331565

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

						(Rs. Lakns)		
		Capital expenditure						
	Economic Classification		Gre	oss Capital F	ormation			
		Building	Roads	Transport	Machinery	Software		
		Outlay	Outlay	Outlay	Outlay	Outlay		
	Purpose Classification	R./Non R.				&		
	*					Ict		
	1	16	17	18	19	20		
1.	General Public Services	28609	30664	2348	20613	5204		
	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	11000	20004	24	33	6		
	1.1.2 Framming & Statistical Activities 1.1.3 General Administration, External affairs,	17003	4000	717	5419	2335		
	Public Order & Safety n.e.c.	17003	4000	/1/	3419	2555		
	1.2 General Research	0	0	0	20	2		
2.	Defence	397	0	6	94	3		
3.	Education Affairs & Services	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	39302	0	0	18255	330		
	Affairs							
	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						
	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	0	0	0	4	0		
	4.2.5 Other Medical Services	32	0	1100	912	5		
5.	Social Security and Welfare Affairs and services	23314	0	180	739	85		
	5.1 Social Security Affairs and services	0	0	0	0	0		
	5.2 Welfare Affairs and Services	23314	0	180	739	85		
	5.3 Social Security and Welfare Affairs services n.e.c.	0						

6.	Hous	Economic Classification Purpose Classification	Building Outlay R./Non R.		pital expend s Capital For Transport		Software
6.	Hous		Outlay	Roads	Transport		Software
6.	Hous	Purpose Classification	Outlay		*	iviaciiiici y	Soliware
6.	Hous	Purpose Classification			Outlay	Outlay	Outlay
6.	Hous	1 urpose classification			.	.	&
6.	Hous						Ict
6.	Hous						
6.	Hous	1	16	17	18	19	20
		ing and Community Amenity Affairs and Services	15753	9910	48	1565	14
	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	ıral, Recreational and Religious Affairs and	7322	3200	49	1066	334
	servi						
	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.		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. Lakns)
			Cap	ital exper	nditure	
	Economic Classification		Gross	Capital F	ormation	
		Cultivated	Animal	Other	Change	Gross
		Assets	Stock	Outlay	in	Capital
	Down and Classification	Outlay	Outlay	&	Stock	Formation
	Purpose Classification			Land		(16 to 24)
				Imp.		
				Î		
	1	21	22	23	24	25
1.	General Public Services	0	0	12010	-31094	68354
	1.1 General Administration, External affairs, Public Order	0	0	11879	-31094	68201
	& Safety					
	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	0	0	2101	-31094	481
	Order & Safety n.e.c.					
	1.2 General Research	0	0	131	0	153
2.	Defence	0	0	30	0	530
3.	Education Affairs & Services	0	0	11693	0	178850
3.	3.1 Administration, Regulation & Research	0	0	0	0	1666
		0	0	0	0	293
	· · · · · · · · · · · · · · · · · · ·		-	-	-	123
	3.1.2 Secondary Education Affairs	0	0	0	0	_
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	0	1231
	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	0	0	613	0	58500
	Affairs		U	013		36300
	3.2.4 Education Affairs n.e.c.	0	0	35	0	9467
4	Health 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	0	0	0	0	2049
5.	Social Security and Welfare Affairs and services	0	0	8389	0	32707
٥.	5.1 Social Security Affairs and services	0	0	0309	0	0
	5.2 Welfare Affairs and Services		_		-	_
		0	0	8389	0	32707
	5.3 Social Security and Welfare Aff airs services n.e.c.	0	0		0	0

						(Rs. Lakhs)
				ital exper		
	Economic Classification			Capital F		
		Cultivated	Animal	Other	Change	Gross
		Assets	Stock	Outlay	in Stock	Capital Formation
	Purpose Classification	Outlay	Outlay	& Land	Stock	(16 to 24)
				Imp.		(10 to 21)
				P .		
	1	21	22	23	24	25
6.	Housing and Community Amenity Affairs and Services	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	0	0	10	0	0
	Services n.e.c.				U	U
7.	Cultural, Recreational and Religious Affairs and services	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	0	0		0	0
	n.e.c.					
8.	Economic 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	0	0	1813	0	5966
	8.4 Electricity, Gas, Steam and Other Sources of Energy	0	0	12283	0	30705
	3, ,					
	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
	8.6.1 Road transport	0	0	750	0	447633
	8.6.2 Water transport	0	0	,53	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.	Environmental Protection	0	0	0	0	0
J.	9.1 Waste Management	0	0	0	0	0
	9.2 Waste Water Management	0	0	0	0	0
	9.3 Prevention and Control of Pollution	0	0	0	0	0
	9.4 Environmental Research & Education	0	0	0	0	0
	9.5 Environmental Protection n.e.c.	0	0	0	0	0
10.	Other Services	0		2105	0	4726
10.	10.1 Relief on Calamities	0	0	2105	0	4726 4726
	10.1 Refier on Caramittes 10.2 Other Miscellaneous Servieces	0	0	0	0	0
	TOTAL	2920	0	156155	-31094	952563
	IUIAL	2920	U	130133	-31094	932303

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

				G : 1		(Rs. Lakns)
			_	Capital exper		
	Economic Classification	Purchase	Less		Capital Transfer	
		of	sales	Capital	Capital	Capital
		assets-	of	Transfer	Transfer	Transfer
	Purpose Classification	Land	assets Land	Local	Individuals	Privat
	•		Land	Authorities		Institutions
	1	26	27	28	29	30
1.	General Public Services	42	172	0	0	166
	1.1 General Administration, External affairs, Public Order	42	172	0	0	50
	& Safety					
	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,	0	0	0	0	0
	Public Order & Safety n.e.c.					
	1.2 General Research	0	0	0	0	116
2.	Defence	0	0	0	0	0
3.	Education Affairs & Services	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	0	0	0	0	0
	Affairs					
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions including	140	0	0	0	15149
	Subsidary					
	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	140	0	0	0	0
	Affairs					
	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	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	134334	0	0
	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. Lakhs)									
					Capital expe					
		Economic Classification	Purchase	Less		Capital Transf				
			of assets-	sales of	Capital	Capital	Capital			
			Land	assets	Transfer Local	Transfer Individuals	Transfer Privat			
		Purpose Classification		Land	Authorities	individuals	Institutions			
					110011011010					
		1	26	27	28	29	30			
6.	Hous	ing and Community Amenity Affairs and Services	10	0	702334	9120	2005			
	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	ural, Recreational and Religious Affairs and	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.	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	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.)

					(1)	s. Lakhs)
			Capi	tal expenditure		
	Economic Classification		Capital T	ransfer		Financial
		Capital	Capital	Capital	Total	Assets
		Transfer	transfers,	transfer	capital	
	Purpose Classification	Authonomous	foreign	State	transfers	
	1 tilpose Classification	Bodies	countries/	Governments	(28to33)	
			organisation			
	1	21	22	22	2.4	25
1	Constant Bullin County	31	32	33	34	35
1.	General Public Services 1.1 General Administration, External affairs, Public	1412 312	0 0	0	1578 362	800 800
	Order & Safety	312		0	302	800
		212		0	262	900
	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,	0	0	0	0	0
	Public Order & Safety n.e.c.			_		
	1.2 General Research	1100	0	0	1216	0
2.	Defence	0	0	0	0	0
3.	Education Affairs & Services	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	2721	0	0	2721	0
	Affairs	·		·		
	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.	•	0	0	0	1E+05	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 Affai rs services n.e.c.	0	0	0	0	

				C	tal expenditure	(-	Ks. Lakns)
		D . Cl .C .:			D: : 1		
		Economic Classification		Capital T			Financial Assets
			Capital Transfer	Capital Transfers,	Capital Transfer	Total capital	Assets
			Authonomous	Foreign	State	transfer	
		Purpose Classification	Bodies	countries/	Governments	(28to33)	
				organisatio			
				n			
	TT	1	31	32	33	34 713459	35
6.	Servi	ing and Community Amenity Affairs and	0	0	0	/13459	0
	6.1	Housing and Community Services	0	0	0	666739	0
		- · · · · · · · · · · · · · · · · · · ·				46720	0
	6.2	Sanitary Affairs Services	0	0	0		U
	6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	
7.	Cultu servic	ral, Recreational and Religious Affairs and	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	1E+05	1138
		General Administration, Regulation &	0	0	0	2880	0
	0.0	Research	2404			2404	
	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.		conmental Protection	0	0	0	0	0
J.	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
4.0	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	127091	0	0	1010208	0
		TOTAL	127981	0	0	1010208	2349

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

Capital expenditure G							
	Francis Classification	T	oan and Advan		Total	Grand Total	
	Economic Classification				Capital	(15+39)	
		Advance	Advance	Advance	Expenditure	(20 0)	
		Non- Govt.	Local Authorities	foreign countries/	(25+26-		
	Purpose Classification	Organization	Authornies	organization	27+34to38)		
		organization		organization			
	1	36	37	38	39	40	
1.		15	0	0	70617	816742	
	1.1 General Administration, External affairs, Public Order & Safety	15	0	0	69248	812934	
	•				(00/4	106610	
	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,	15	0	0	496	270558	
	Public Order & Safety n.e.c.				1260	2000	
	1.2 General Research	0	0	0	1369	3808	
2.	Defence Education Affairs & Services	0	0	0	530	23022	
3.		0	0	0	198031	1861107	
	3.1 Administration, Regulation & Research	0 0	0	0 0	2837 293	99045 17742	
	3.1.1 Primary Education Affairs	0	0	_	123	453	
	3.1.2 Secondary Education Affairs3.1.3 Higher Secondary & University Education	0	0	0 0	2402	79176	
	Affairs Affairs	0	0	0	2402	/91/0	
	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	9467	38567	
4	Health Affairs and services	0	0	0	30282	473990	
4	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	0342	
	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	11	19452	
	4.2.3 Ayurvedic	0	0	0	475	61030	
	4.2.4 Unani	0	0	0	4/3	7466	
	4.2.5 Other Medical Services	0	0	0	2049	27099	
5.		0	0	0	167451	455376	
٠.	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	0/31/	0	
	2.2. 2.2. 2.2. 2.2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	U	Ů		· ·		

(Rs.) Capital expenditure							
			*			T . 1	Grand Total
		Economic Classification		n and Advance		Total	(15+39)
		Purpose Classification	Advance Non- Govt.	Advance Local Authorities	Advance foreign countries/	Capital Expenditure (25+26- 27+34to38)	(10,0)
			Organization		organization	27+341038)	
		1	36	37	38	39	40
6.	Hous Servi	ing and Community Amenity Affairs and ces	0	10750	0	763234	1142728
	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.	Cultu servi	ural, Recreational and Religious Affairs and ces	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 n.e.c.	0	0	0	86088	89969
	8.7	Other Economic Services n.e.c.	18675	0	0	21615	827712
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	0	4726	76205
	10.1	Relief on Calamities	0	0	0	4726	76205
	10.2	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.)

			Current ex	^		
	Economic Classification		Consumption	expenditu	e	
		Wages	Commodities	Less-	Total	
		and	and	sales	consumption	
	Purpose Classification	salaries	services,		expenditure	
	Turpose Classification	including	Tk			
		pensions				
	1	2	3	4	5	
1.	General Public Services	679419	152128	22509	809038	
1.	1.1 General Administration, External affairs, Public Order & Safety	678680	151372	22509	807543	
	7.1 General Administration, External allians, I uone Order & Safety	070000	131372	22307	007545	
	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 affairs, Public Order & Safety n.e.c.	216966	82517	20357	279126	
	1.2 General Research	739	756	0	1495	
2.	Defence	17123	2581	0	19704	
3.	Education 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 Education Affairs	70374	1502	0	71876	
	3.1.3 Higher Secondary & University Education Attains	70374	1302		/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	Health 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		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.	Social 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 services n.e.c.	0	0	0	0	
	2.50 2.50 and Hollard Hallo Soft Holes Holes				U	

	(Rs. Lakhs) Current expenditure								
		F . Cl .c .:							
		Economic Classification		Consumption					
		Purpose Classification	Wages and salaries including pensions	Commodities and services, Tk	Less- sales	Total consumption expenditure			
		1	2	3	4	5			
6.	Hous	ing and Community Amenity Affairs and Services	28901	6450	4755	30596			
	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	ural, Recreational and Religious Affairs and services	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.		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	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 Services	2((0200	0 570052	152222	2006000			
		TOTAL	2669390	579952	153333	3096009			

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

			-		(IX	. Lakhs)
				nt expenditure		
	Economic Classification			sfer payment		
	Down or Charles the	Product Sub sidies	Production Sub sidies	Transfer Local Authorities	Transfers, Indui- viduals	Transfers, Private Institions
	Purpose Classification					
	1	6	7	8	9	10
1.	General Public Services	0	0	40	7444	801
	 General Administration, External affairs, Public Order & Safety 	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	51162	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	200
_	4.2.5 Other Medical Services	8000	0	0 00602	802	200
5.	·		0	88682 86055	20209	14938
	5.1 Social Security Affairs and services5.2 Welfare Affairs and Services	0	0	86955	5080	14029
	5.2 Welfare Affairs and Services5.3 Social Security and Welfare Affairs services n.e.c.	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	1727	15129	14938
	5.5 Social Security and Welfare Alfalis services fi.e.c.	0	0			

(Rs. Lak) Current expenditure					Ks. Lakns)		
		Economic Classification			rent expenditu insfer paymen		
		Economic Classification	Product	Production	Transfer	Transfers,	Transfers,
			Sub sidies	Sub sidies	Local	Indui-	Private
		Purpose Classification			Authorities	viduals	Institions
		- mp					
		1	6	7	8	9	10
6.	Hous Servi	sing and Community Amenity Affairs and	0	0	306326	3082	0
	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	0	0	0	0	0
		Services n.e.c.			•		
7.		ural, Recreational and Religious Affairs and	0	0	1160	5440	1754
	servi 7.1	Art and Cultural Affairs Services	0	0	1160	4252	570
	7.1	Recreational and Sporting Services	0	0	0	1188	1184
	7.2	Toursim Affairs and Services	0	0	0	0	0
	7.3 7.4	Cultural Recreational, Religious Affairs and	0	0	0	0	0
	7.4	Services n.e.c.	0	0	U	U	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.		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	5	13799	9
	10.1	Relief on Calamities	0	0	5	13799	9
	10.2	Other Miscellaneous Servieces	042712	1227624	544099	157000	192672
		TOTAL	942712	1237624	544088	157009	183672

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

				(KS. Lakiis)		
	Economic Classification		Transfer pa	ent expenditure		Total
	Purpose Classification	Transfers, Authonomous Bodies	Transfer Foreign contries/ organisations	Transfers State Governments	Total transfer payments (6 to13)	current expenditure (5+14)
	1	11	12	13	14	15
1.	General Public Services	2890	0	0	11175	820213
	1.1 General Administration, External affairs, Public Order & Safety	1580	0	0	9847	817390
	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
	Defence	0	0	0	1	19705
3.	Education 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
	3.2.1 Primary Education Affairs	0	0	0	90881	806303
	3.2.2 Secondary Education Affairs	0	0	0	131975	409084
	3.2.3 Higher Secondary & University Education Affairs	21001	0	0	25387	436787
	3.2.4 Education Affairs n.e.c.	2090	0	0	3813	26123
4	Health 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
	4.1.5 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	720	0	0	1014	22264
	4.2.3 Ayurvedic	720	0	0	1014	64006
	4.2.4 Unani 4.2.5 Other Medical Services	0 125	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	9127	8566 27404
5.		717	0	0	124547	267720
٥.	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 services	, 1 /	0	0	0	0
	n.e.c.					

· · · · · · · · · · · · · · · · · · ·							(Rs. Lakhs)
		5			rent expenditure		
		Economic Classification		Transfer p			Total Current
			Transfers, Authonomo	Transfer Foreign	Transfers State	Total transfer	expenditure
		D 01 10 11	us Bodies	contries/	Governments	payments	(5+14)
		Purpose Classification		organisations		(6 to 13)	
		1	11	12	13	14	15
6.		ing and Community Amenity Affairs and	190	0	0	309598	340194
	Servi		100			*****	•••
	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.		rral, Recreational and Religious Affairs ervices	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.	Economic Affairs and Services		26153	0	0	2E+06	2431350
	8.1	General Administration, Regulation & Research	0	0	0	902	8066
	8.2	Agriculture, Forestry, Fishing and Hunting	17499	0	0	1E+06	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
		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	0	29
		8.6.4 Transport and Communication	5121	0	0	5121	5784
	8.7	n.e.c. Other Economic Services n.e.c.	15	0	0	695359	703530
9.		conmental Protection	0	0	0	0)333)	0
J.	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	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.)

					`	s. Lakns)
				pital expendi		
	Economic Classification		Gross	s Capital For	mation	
	Purpose Classification	Building Outlay R./Non R.	Roads Outlay	Transport Outlay	Machinery Outlay	Software Outlay & Ict
	1	16	17	18	19	20
1.	General Public Services	40732	28664	2076	19779	3959
	1.1 General Administration, External affairs, Public Order & Safety	40732	28664	2076	19759	3957
	1.1.1 Public Order & Safety	21065	26664	1233 30	14918 32	2400 8
	1.1.2 Planning & Statistical Activities1.1.3 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	108944	0	48	35815	371
	3.1 Administration, Regulation & Research	150	0	30	413	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 Education Affairs	150	0	12	251	42
	3.1.4 Education Affairs n.e.c.	0	0	0	13	0
	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
	4.1.2 Homeopathic	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	0	55	2
	4.1.4 Unani	0	0	0	0	0
	4.1.5 Other Medical Services	0	0	0	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	21572	0	180	890	54
	5.3 Social Security and Welfare Affairs services n.e.c.	0	0	0	0	0

					. 1 1		Rs. Lakhs)
		Economic Classification			apital expend		
		Economic Classification	Building	Roads	ss Capital For Transport	Machinery	Software
			Outlay	Outlay	Outlay	Outlay	Outlay
		Purpose Classification	R./Non R.		~ <i>j</i>	2	&
		i urpose Classification					Ict
		1	16	17	18	19	20
6.		sing and Community Amenity Affairs and	37040	5701	42	1610	112
	Servi		27040	5701	42	1610	112
	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.	Culti 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
	0.0	8.6.1 Road transport	2	486015	366	5560	0
		8.6.2 Water transport	0	0	0	0	0
		*			0		
		8.6.3 Air transport	0	3006		1	0
	0.7	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.		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 9.4	Prevention and Control of Pollution Environmental Research & Education	0 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	0	0	0	0	0
		TOTAL	229999	530558	8019	95231	6257

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

						(Rs. Lakns)
			Ca	ipital exper	nditure	
	Economic Classification		Gros	s Capital F	ormation	
		Cultivated	Animal	Other	Change	Gross
		Assets	Stock	Outlay	in	Capital
	Pour Classification	Outlay	Outlay	&	Stock	Formation
	Purpose Classification		,	Land		(16 to 24)
				Imp.		,
				•		
	1	21	22	23	24	25
1.	General Public Services	0	0	7451	-31339	71322
	1.1 General Administration, External affairs, Public Order &	0	0	7319	-31339	71168
	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 affairs, Public	0	0	1096	-31339	-1405
	Order & Safety n.e.c.	Ü	o o	1070	31337	1.02
	· · · · · · · · · · · · · · · · · · ·	0	0	122	0	154
2.	1.2 General Research Defence	0 0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	132 38	$\begin{array}{c} 0 \\ 0 \end{array}$	154 507
3.	Education Affairs & Services	0		38 8789	-	153967
3.	3.1 Administration, Regulation & Research	0	0	0/09	$\begin{array}{c} 0 \\ 0 \end{array}$	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 Education Affairs	0	0	0	0	455
	3.1.4 Education Affairs n.e.c.	0	0	0	0	13
	3.2 School, Universities & Institutions including Subsidary	0	0	8789	0	153297
	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 Education Affairs	0	0	623	0	61583
						01000
	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	U	0	017
	•			0	0	
	4.1.3 Ayurvedic 4.1.4 Unani	0	0	0	-	57
		0	0	0	0	0
	4.1.5 Other Medical Services	0	0	190	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 services n.e.c.	0	0		0	0

							(Rs. Lakhs)
					ital expend		
		Economic Classification			Capital For		
			Cultivated Assets	Animal Stock	Other Outlay	Change in	Gross Capital
		D 01 10 11	Outlay	Outlay	&	Stock	Formation
		Purpose Classification			Land	21001	(16 to 24)
					Imp.		
		1	21	22	23	24	25
6.	Housi	ng and Community Amenity Affairs and	0	0	13956	0	58461
	Servic						
		Housing and Community Services	0	0	13946	0	58451
	6.2	Sanitary Affairs Services	0	0	10	0	10
		Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0
7.	Cultus servic	ral, Recreational and Religious Affairs and ees	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.	Econo	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	0	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	0	0	103	0	3110
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
	8.7	Other Economic Services n.e.c.	0	0	10	0	3206
9.		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.		Services	0	0	2005	0	4654
		Relief on Calamities	0	0	2005	0	4654
	10.2	Other Miscellaneous Services	0	0	153130	0	001000
		TOTAL	1145	0	152128	-31339	991998

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

						Ks. Lakns)	
		Capital expenditure Purchase Less Capital Transfer					
	Economic Classification		Less		Capital Transfe		
		of	sales of	Capital	Capital	Capital	
		Assets Land	assets Land	Transfer	Transfer	Transfer	
	Purpose Classification	Land	Land	Local	Individuals	Privat	
				Authorities		Institutions	
	1	26	27	28	29	30	
1.	General Public Services	37	172	0	0	350	
	1.1 General Administration, External affairs, Public Order	37	172	0	0	50	
	& 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,	0	172	0	0	0	
	Public Order & Safety n.e.c.	_		_			
	1.2 General Research	0	0	0	0	300	
2.	Defence	0	0	0	0	0	
3.	Education Affairs & Services	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	0	0	0	0	0	
	Affairs			Ü		Ü	
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0	
	3.2 School, Universities & Institutions including	300	0	0	0	235	
	Subsidary						
	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	300	0	0	0	0	
	Affairs						
	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 services	0	0	181793	0	0	
	5.1 Social Security Affairs and services	0	0	135293	0	0	
	5.2 Welfare Affairs and Services	0	0	46500	0	0	
	5.3 Social Security and Welfare Affairs services n.e.c.		0	0	0	0	

		Capital expenditure						
Economic Classification			Purchase of Less Capital Transfer					
		Leonomic Classification	assets	sales of	Capital	Capital	Capital	
			Land	assets	TransferLocal	Transfer	Transfer	
		Purpose Classification		Land	Authorities	Individuals	Privat	
		i urpose Classification					Institutions	
		1	26	27	28	29	30	
6.		sing and Community Amenity Affairs and	10	0	485620	9402	2005	
	Servi		10		450240	0.402	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.	Cult	ural, Recreational and Religious Affairs and	0	0	400	0	750	
/.	servi		0	U	400	U	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	0	0	0	0	0	
	,	Services n.e.c.	Ĭ		Ŭ		Ŭ	
8.	Econ	omic Affairs and Services	10277	0	5034	939	4466	
	8.1	General Administration, Regulation &	0	0	2177	50	0	
		Research						
	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	0	0	0	0	0	
		Energy						
		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.	Othe	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					
	Economic Classification	Capital Transfer				Financial	
		Capital Transfer Authonomous	Capital Transfers, Foreign	Capital transfer State	Total capital transfers	Assets	
	Purpose Classification	Bodies	countries/	Governments	(28to33)		
		Bodies	organisation	Governments	(201022)		
	1	31	32	33	34	35	
1.	General Public Services	1200	0	0	1550	100	
	1.1 General Administration, External affairs, Public Order & Safety	300	0	0	350	100	
	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.	Education Affairs & Services	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 including Subsidary	1320	0	0	1555	0	
	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	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	2E+05	240	
	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 services n.e.c.	0	0	0	0		

						(Rs. Lakhs)	
			Capital expenditure					
		Economic Classification	Capital Transfer				Financial	
			Capital Transfer	Capital Transfers,	Capital transfer	Total capital	Assets	
		Purpose Classification	Authonomous	Foreign	State	transfers		
		Purpose Classification	Bodies	countries/	Governments	(28to33)		
				organisation				
		1	31	32	33	34	35	
6.		ing and Community Amenity Affairs and	0	0	0	497027	0	
	Servi 6.1	Housing and Community Services	0	0	0	470747	0	
	6.2	Sanitary Affairs Services	0	0	0	26280	0	
			0	0	0	0	U	
		Housing and Community Amenity Affairs and Services n.e.c.						
7.	Cultu servi	ural, 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	0	0	2062	0	
	8.3	Mining, Manufacturing and Construction	781	0	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	0	0	4105	9540	
		8.4.2 Atomic energy	0	0	0	0	0	
		8.4.3 Non-conventional Sources of Energy	24667	0	0	24667	0	
	8.5	Drinking Water Supply	0	0	0	2857	0	
	8.6	Transport and Communication	7478	0	0	7478	0	
		8.6.1 Road transport	0	0	0	0	0	
		8.6.2 Water transport	0	0	0	0	0	
		8.6.3 Air transport	0	0	0	0	0	
		8.6.4 Transport and Communication n.e.c.	7478	0	0	7478	0	
	8.7	Other Economic Services n.e.c.	0	0	0	400	638	
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	0	0	
	10.1	Relief on Calamities	0	0	0	0	0	
	10.2	Other Miscellaneous Servicees	0	0	0	0	10524	
		TOTAL	43294	0	0	736636	10534	

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

(R						
		Capital expenditure				
	Economic Classification Purpose Classification		an and Advance Advance Local Authorities	Advance froreign countries/ organization	Total Capital Expenditure (25+26-27+ 34to38)	Total (15+39)
	1	36	37	38	39	40
1.	General Public Services 1.1 General Administration, External affairs, Public Order & Safety	0	0	0	72837 71483	893050 888873
	1.1.1 Public Order & Safety1.1.2 Planning & Statistical Activities	0 0	0	0	72990 70	557007 47647
	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.	0	0	0	-1577	284219
2	1.2 General Research Defence	0	0	0	1354 507	4177 20212
2. 3.	Education Affairs & Services	0	0	0	156993	1944676
3.	3.1 Administration, Regulation & Research	0	0	0	1841	111227
	3.1.1 Primary Education Affairs	0	0	0	149	18407
	3.1.2 Secondary Education Affairs	0	0	0	53	1098
	3.1.3 Higher Secondary & University Education Affairs	0	0	0	1626	89285
	3.1.4 Education Affairs n.e.c.	0	0	0	13	2437
	3.2 School, Universities & Institutions including Subsidary	0	0	0	155152	1833449
	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 Education Affairs	0	0	0	63203	499990
	3.2.4 Education Affairs n.e.c.	0	0	0	7963	34086
4	Health Affairs and services	0	0	0	25768	443428
	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
	4.1.3 Ayurvedic	0	0	0	57	2195
	4.1.4 Unani			0	0	0
	4.1.5 Other Medical Services	0	0	0	25000	1363
	4.2 Hospitals, Clinics & Other Health Services	0	0	0	25089	433080
	4.2.1 Allopathic 4.2.2 Homeopathic	0	0	0	22577	308328
	*	0	0	0	11	22275
	4.2.3 Ayurvedic	0	0	0	331	64337
	4.2.4 Unani 4.2.5 Other Medical Services	0 0	0	0	2166	8570 29570
5.	Social Security&Welfare Affairs and services	0	0	0	2166 213678	481398
3.	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 Affai rs services n.e.c.	0	0	0	0	0

Capital expenditure							s. Lakhs) Grand
		Economic Classification	Loan and Advance Total				Total
	Decitorine Gassinearion			Advance	Advance	Capital	(15+39)
				Local	foreign	Expenditure	
	Purpose Classification		Non- Govt.	Authorities	countries/	(25+26-27+	
		ruipose Ciassification	Organization		organization	34to38)	
		1	36	37	38	39	40
6.		ing and Community Amenity Affairs and	0	6300	0	561798	901992
	Servi		0	(200	0	525500	0.570.07
	6.1	Housing and Community Services	0	6300	0	535508	857007
	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.	Cultu servi	rral, Recreational and Religious Affairs and ces	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
	0.0	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
			0	0	0	7478	13262
	8.7	8.6.4 Transport and Communication n.e.c. Other Economic Services n.e.c.					
		conmental Protection	6375	0	0	10619	714149
9.			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 9.4	Prevention and Control of Pollution Environmental Research & Education	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	0	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		r 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
Captng Capital Transfers from Non-Governments/Individuals
Captf Capital Transfers from Foreign Countries/Organizations

Pn Pension Contribution
Cr Commercial Receipts
F Withdrawal from Funds
Ssh Sale, Second Hand Assets

Sl Sale, Land

Sfa Sale, Financial Assets

Expenditure

Administrative Departments

S Salaries W Wages A Allowances

Bcs Benefits, Social (Cash)
Bco Benefits, Others (Cash)

Bk Benefits in Kind
P1 Pension Payments
P2 Employer Contributions
G Purchase, Goods and Services
Bm Maintenance, Buildings
Rm Maintenance, Roads

Cm Maintenance, Other Construction

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.
- **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.
- **Interest:** Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment

item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

- 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.
- **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.

- 3.1.1 Primary Education Affairs
- 3.1.2 Secondary Education Affairs
- 3.1.3 Higher Secondary and University Education Affairs
- 3.1.4 Education Affairs n.e.c.

3.2 Schools, Universities & Institutions including subsidiary services

Educational services i.e. all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/schools, veterinary colleges/schools, engineering colleges, art schools/ colleges, music colleges and schools etc. This includes all expenditure on education on backward classes, adult education, and education for displaced persons, non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities, development of Sanskrit education, Central Institute of Fisheries Education, Marine Engineering training school etc., are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditure for development of any language like development of Sanskrit, Development of Hindi etc are also excluded and classified as cultural services (class-7).

Scholarship for education and research i.e. all types of scholarships for study in schools, colleges, universities or for research in any subject in India or abroad including payment of maintenance allowances for students doing research or study. (This does not include maintenance allowance for in service trainees).

Loans or grants for education i.e. grants to universities, colleges, schools, educational institutions or to individuals.

Subsidiary educational services i.e. expenditure for mid-day meals for students, free transport to attend schools, colleges etc. or free supply of test books or any other facilities to attract attendance in schools.

- 3.2.1 Primary Education Affairs
- 3.2.2 Secondary Education Affairs
- 3.2.3 Higher Secondary and University Education Affairs
- 3.2.4 Education Affairs n.e.c.

4. HEALTH AFFAIRS AND SERVICES

Each of the categories (4.1 or 4.2) is sub-divided into the following five minor groups and they are self explanatory.

4.1 Administration, regulation and research

Administration on Ministries and central departments for health i.e. expenditure of Department of Health.

Administration of national health schemes i.e. expenditure for medical insurance schemes.

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and 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 <u>Social Security Affairs and Services</u>

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. CULTRALRECREATIONALAND RELEGIOUS AFFAIRS AND SERVICES

7.1 Art & Cultural Affairs Services

Administration and central departments concerning with culture, recreation and religion i.e. expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/grants for and to central institute of Indian Languages, children banks-in-general languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language, and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books, opening of Hindi departments in college and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

7.2 Recreational and Sporting Services

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Program, Songs and Drama Division, organization in film festival, grants/loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centers, art exhibitions etc. Recreational places i.e. expenditure or

maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, physical education and sports.

7.3 Tourism Affairs and services

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

7.4 <u>Cultural, Recreational and Religious affairs and services n.e.c.</u>

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

8. ECONOMIC AFFIARS AND SERVICES

8.1 General administration, regulation and research includes

Ministries and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e. expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking, This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working conditions of labour (unspecified or general).

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

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

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

8.2 Agriculture, forestry, fishing and hunting

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

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

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

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

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

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

8.3 Mining, Manufacturing and Construction

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

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

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

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

8.4 <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 <u>Waste Water Management</u>

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.



