

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

2020 - 21 (A/C), 2021- 22 (R. E.) & 2022 - 23 (B. E.)



## DIRECTORATE OF ECONOMICS AND STATISTICS CHHATTISGARH

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#### **PREFACE**

This publication "Economic-Cum-Purpose Classification of State Government Budget 2022-23 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 2020-21, revised estimates for 2021-22 and budget estimates for the year 2022-23 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 provides detailed 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 combined 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 Shri Ajay Kumar Pandey, Assistant Statistical Officer, Smt. Matilda Beck, Assistant Statistical Officer, Smt. Jyoti Sahu, Investigator, and Smt. Priyanka Pandey, Investigator, under the supervision and guidance of Shri Rahul Rajput, Assistant Director, Smt. Saroj Singh Kanwar, Deputy Director and Shri N. Bulliwal, Joint 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.

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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.	<b>General Public Services</b>	1.1	General Administration, External Affairs,
			Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Administration, External Affairs,
			Public Order & Safety n.e.c.
		1.2	General Research
2.	Defense		
3.	<b>Education Affairs and</b>	3.1	Administration, Regulation and Research
	Services	3.1.1	Primary Education Affairs
		3.1.2	Secondary Education Affairs
		3.1.3	Higher Secondary & Universities
			Education Affairs
		3.1.4	Education Affairs n.e.c.
		3.2	School, University & Institution including
			Subsidiary Services
		3.2.1	Primary Education Services
		3.2.2	Secondary Education Services
		3.2.3	Higher Secondary & Universities
			Education Services
		3.2.4	Education Services n.e.c.
4.	<b>Health Affairs and Services</b>	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Services

4.2.1 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 5.1 Social Security Welfare 5.1 Social Security Affairs and Services 5.2 Welfare affairs and Services 5.3 Social Security affairs and Services 5.4 Welfare affairs and Services 5.5 Social Security affairs and Services 5.6 Housing / Community 6.1 Housing and Community Services 6.2 Sanitary Affairs and Services 6.3 Housing, Community Amenity/Affairs/Services n.c.c. 6. Housing / Community 6.1 Housing and Community Services 6.2 Sanitary Affairs and Services 6.3 Housing, Community Amenity/Affairs/Services n.c.c. 7. Cultural, 8. Recreational/Religious 8. Recreational and sporting Services 7. Cultural/Recreational/Religious 8. Affairs / Services 7. Cultural/Recreational/Religious 8. Affairs & Services n.c.c. 8. Economic Affairs and 8.1 General Administration, Regulation, 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, Steam and other Sources of Energy 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 8.6.4 Transport and Communication n.c.c. 9. Environmental Protection 9.1 Waste Management 9.2 Waste and Water Management 9.3 Prevention & Control of Pollution 9.4 Environmental Protection n.e.c. 10. Other Services 10.1 Relicfon Calamities 10.2 Other Miscellaneous Services n.e.c.	Code	Major Category	Code	Sub Category
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9.3 Prevention & Control of Pollution 9.4 Environmental Research and Education 9.5 Environmental Protection n.e.c. 10. Other Services 10.1 Relief on Calamities			9.2	Waste and Water Management
9.5 Environmental Protection n.e.c. 10. Other Services 10.1 Relief on Calamities			9.3	Prevention & Control of Pollution
<b>10. Other Services</b> 10.1 Relief on Calamities			9.4	Environmental Research and Education
			9.5	Environmental Protection n.e.c.
10.2 Other Miscellaneous Services n.e.c.	10.	Other Services	10.1	Relief on Calamities
			10.2	Other Miscellaneous Services n.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 2020-21 (A/C) and the revised estimate 2021-22 (R.E.). Similarly, the second part is the result of comparisons made between revised estimate 2021-22 (R.E.) and budget estimate 2022-23 (B.E.).

#### PART – I Year-2020-2021 (A/C) & 2021-2022 (R.E.)

- **1. Total Revenue & Capital Receipts** increased by 32.92.00%, from Rs. 6318103 lakhs to Rs. 8398144 lakhs.
- **a. Revenue Grants from Govt. of India** increased by 35.92%, from Rs. 1281249 lakhs to Rs. 1665000 lakhs.
- **b.** Total tax Revenue is increased by 22.22%, from Rs. 4312685 lakhs to Rs. 5271140 lakhs.

#### Out of which:-

- I) Production Taxes has increased by 10.01%, Rs. 279664 lakhs to Rs. 307659 lakhs.
- ii) Product Taxes has increased by 22.32%, from Rs. 2794284 lakhs to Rs. 3418087 lakhs.
- iii) Other transfer (Taxes) has increased by 24.76%, from Rs. 1238737 lakhs to Rs. 1545394 lakhs.
- **2. Total Revenue & Capital Expenditure** increased by 25.49%, from Rs. 7905702 to Rs. 9920703 lakhs.
- a. Expenditure on **Compensation of Employees** increased by 14.57%, from Rs. 2889970 lakhs to Rs. 3310971 lakhs.
- b. Loan & Advances by State Govt. increased by 594.86%, from Rs. 5050 lakhs to Rs. 35160 lakhs.
- **c. Services produced** for own use increased by 22.05%, from Rs. 3187954 lakhs to Rs. 3890772 lakhs.
- d. Expenditure on **Education** increased by 22.86%, from Rs. 1964225 lakhs to Rs. 2413229 lakhs.
- e. Expenditure on **Medical & Public Health** increased by 23.35%, from Rs. 516312 lakhs to Rs. 636878 lakhs.
- f. Expenditure on **Economic Services** increased by 0.32%, from Rs. 2675521 lakhs to Rs. 2684132 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** decreased by 4.07%, from Rs. 16117562 lakhs to Rs. 15460796 lakhs.
- h. **Gross Capital Formation** (GCF) increased by 57.60%, from Rs. 849821 lakhs to Rs. 1339293 lakhs.

#### PART – II Year-2021-2022 (R.E.) & 2022-2023 (B.E.)

- **1. Total Revenue & Capital Receipts** is likely increase by 6.06%, from Rs. 8398144 lakhs to Rs. 8907325 lakhs.
- **a. Revenue Grants from Govt. of India** is increase by 0.60%, from Rs. 1665000 lakhs to Rs. 1675000 lakhs.
- **b. Total tax Ravenue** is likely to increase by 7.56%, from Rs. 5271140 lakhs to Rs. 5669569 lakhs.

#### Out of which:-

- a) **Production Tax** is lilkley increase by 8.90%, from Rs. 307659 lakhs to Rs. 335035 lakhs.
- **b)** Product Tax has increase by 6.11%, from Rs. 3418087 lakhs to Rs. 3626775 lakhs.
- c) Other transfer (Taxes) has increas by 10.51%, from Rs. 1545394 lakhs to Rs. 1707759 lakhs.
- **2. Total Revenue & Capital Expenditure** is expected to increas by 4.44%, from Rs. 9920703 lakhs to Rs. 10361230 lakhs
- a. **Expenditure on Compensation of Employees** is likelyto increase by 7.20%, from Rs. 3310971 lakhs to Rs. 3549277 lakhs.
- b. Loan & Advances by State Govt. increased by 10.28%, from Rs. 35160 lakhs to Rs. 38773 lakhs.
- **c. Services produced** for own use is likely to increase by 5.49%, from Rs. 3890772 lakhs to Rs. 4104230 lakhs.
- d. Expenditure on **Education** is likely to increase by 5.38%, from Rs. 2413229 lakhs to Rs. 2542972 lakhs.
- e. Expenditure on **Medical & Public Health** is likely to decrease by 14.04%, from Rs. 636878 lakhs to Rs. 547475 lakhs.
- f. Expenditure on **Economic Services** is likely to increase by 1.92%, from Rs. 3288786 lakhs to Rs. 3352013 lakhs.
- g. Expenditure on **Suspense & Miscellaneous** is increase by 2.91% from Rs. 15460796 lakhs to Rs. 15910806 lakhs.
- h. **Gross Capital Formation** (GCF) is likely to increase by 1.75%, from Rs.1339293 lakhs to Rs. 1362675 lakhs.

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

#### (1) TOTAL RECEIPTS

Total actual receipts of Chhattisgarh Govt. for 2020-21 were Rs. 26764956 lakhs, where as estimate of total receipts for 2021-22 is Rs. 27374305 lakhs, and during the year 2022-23, it is likely to touch Rs. 28378061 lakhs. Out of the total receipts in 2020-21, revenue & capital receipts was Rs. 6318103 lakhs (23.60%) and remaining Rs. 20446853 lakhs (76.40%) were loan, advances & other receipts. During 2021-22 and 2022-23 the shares of revenue and capital receipts are expected to be 30.68% and 31.39% respectively.

It is also evident from this statement that Chhattisgarh government borrowed Rs. 362031 lakhs loans from Govt. of India in 2020-21 which is likely to increase Rs. 400090 lakhs during 2022-23.

#### STATEMENT No. 1 (Rs. Lakhs)

S.No.	ITEMS	2020-2021	2021-2022	2022-2023
S.1NO.	HEMS	(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	279664	307659	335035
4.	Product Taxes	2794284	3418087	3626775
5.	Other Transfers	1238737	1545394	1707759
6.	Misc. Receipts & Fees	34646	61347	66379
7.	Interest	12802	36496	31607
8.	Property Receipts	535223	1157411	1255304
9.	Revenue Grants From GOI	1281249	1665000	1675000
10.	Funds Revenue Account	7556	6540	7291
11.	Capital Receipts	485	0	0
12.	Sale of Assets	1178	1131	1193
13.	Sale of Goods and Services	29809	30593	33934
14.	Commercial Receipts	96286	165636	160648
15.	Pension Receipts	6184	2850	6400
	Sub Total (A)	6318103	8398144	8907325
В	LOAN AND ADVANCES, OTHER			
	RECEIPTS	1065105	1100000	1.4220.50
1.	Borrowing at home	1965197	1198920	1422850
2.	Loan From Govt. of India/Public Debt	362031	568890	400090
3.	Recovery of loan and advance	10479	32000	32700
4.	Deposits and advances	453867	596713	629778
5.	Reserve fund	605717	248009	242196
6.	Suspense & miscellaneous	16302064	15800796	16250806
7.	Remittances	857063	640202	590202
8.	Contingency Fund	0	2798	10000
9.	Inter State Settlement	-67	0	0
10.	Cash balance	-109498	-112167	-107886
	Sub Total (B)	20446853	18976161	19470736
	GROSS TOTAL RECEIPTS (A+B)	26764956	27374305	28378061

#### (2) TOTAL EXPENDITURE

Total Expenditure (Administrative Dept. & DCUs) of Chhattisgarh government was Rs. 26764956 lakhs in the year 2020-21, whereas same for the year 2021-22 and 2022-23 are expected to be Rs. 27374305 lakhs (R.E.) and Rs. 28378061 lakhs (B.E.) respectively. Item wise expenditure of State Government is shown in the following statement:-

STATEMENT No. 2

(Rs. Lakhs)

		2020 2021	2021 2022	2022 2022
S.No.	ITEMS	2020-2021	2021-2022	2022-2023
		(A/C)	(R.E.)	(B.E.)
	1	2	3	4
1.	Compensation of Employees	2889970	3310971	3549277
	a. Salary	1937675	2281576	2491592
	b. Allowances and Benefits	239278	298785	298225
	c. Pension	713017	730610	759460
2.	Purchase of Goods & Services including Maintenance & Rent	456653	714031	702212
3.	Current Transfer including Subsidy	2425832	2880941	2930043
4.	Transfer in kind	13685	41533	37402
5.	Construction (New Outlay)	853424	1339293	1362674
6.	Purchase of Physical Assets	5866	13569	15188
7.	Purchase of Financial Assets	50	7376	7356
8.	Capital Transfer	568208	760760	851704
9.	Chang in Stock	-3603	0	0
10.	Interest	581253	708863	739836
11.	Borrowing at home	909211	566000	689630
12.	Inter-State Settlement	1	0	0
13.	Contingency Fund	0	2798	10000
14.	Reserve funds	652235	245809	239996
15.	Deposits & Advances	403685	588913	621978
16.	Suspense & Miscellaneous	16117562	15460796	15910806
17.	Remittances	862171	640202	590202
18.	Fund Revenue Account	114364	143367	165547
19.	Loan & Advances by State Govt.	5050	35160	38773
20.	Repayment of Loan to GOI	21506	21801	23301
21.	Cash balance	-112167	-107886	-107864
	TOTAL EXPENDITURE	26764956	27374305	28378061

From the above it is clear that during 2020-21 maximum expenditure is marked for Suspense & Miscellaneous Rs. 16117562 (60.22%) followed by Compensation of Employees Rs. 2889970 (10.80%), Current transfer including Subsidy Rs. 2425832 (9.06%), and New outlay Rs. 853424 (3.19%) and However, corresponding percentages for 2021-22 and 2022-23 were 56.48%, 12.10%, 10.52 %, 4.89% and 56.06%, 12.51%, 10.20%, 4.80% 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 2020-21 were Rs. -529572 lakhs while this was expected to be Rs. 247096 lakhs during 2022-23 as per budget estimates.

#### STATEMENT No. 3

(Rs. Lakhs)

S.No.	ITEMS	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
1.	Revenue Receipts	6179546	8250911	8757019
2.	Revenue Expenditure	6709118	8104509	8509923
3.	Surplus on Current A/C (1-2)	-529572	146402	247096
4.	Depreciation (CFC)	0	0	0
5.	Gross Saving (3+4)	-529572	146402	247096

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

During the year 2020-21, expenditure on assets (Fixed and financial) was more than Budgetary Borrowing and surplus on Current Account together as a result N.E.B.R. was Rs.428468 During 2021-22, the N.E.B.R. is Rs.752951 whereas 2022-23 the N.E.B.R. to is likely to Rs 562537 lakhs.

#### STATEMENT No. 4

(Rs. Lakhs)

S.No.	ITEMS	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
1.	Capital Expenditure on Fixed Assets	951654	1524759	1535389
2.	Add Expenditure on Financial Assets	-435	7376	7356
3.	Less Budgetary Borrowings	1055986	632912	733212
4.	Less Surplus on Current Account	-529572	146402	247096
5.	Net Extra Budgetary Receipts (1+2-3-4)	428468	752951	562537

(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)

		T		
S.No.	ITEMS	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
1.	Expenditure: Purchase of Commodities & Services including Maintenance	22035	33156	32259
2.	Compensation of Employees	114304	109129	112035
	2.1 Salary	73953	69575	71877
	2.2 Allowances and Benefits	13374	17361	18434
	2.3 Pension	26977	22193	21724
3.	Operating Surplus	2963	59552	59193
	4.1 Interest	0	0	0
	4.2 Rent	22	35	33
	4.3 Profits/Loss	2941	59517	59160
4.	Consumption of Fixed Capital	0	0	0
	Total Expenditure	139302	201837	203487
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	96286	165636	160648
2.	Imputed Subsidy	43016	36201	42839
	Total Receipts	139302	201837	203487

Above statement shows that Compensation of employees has been decreasing in 2021-22 to 2022-23. Imputed subsidy for the year 2020-21 was Rs. 43016 lakhs, which is decreased to Rs. 36201 lakhs in 2021-22 (R.E.) and Rs. 42839 lakhs for 2022-23 budget estimate (B.E.).

#### (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	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
	INPUT			
1.	Purchase of Goods & Services	434596	680840	669920
2.	Compensation of Employees	2769482	3198992	3430842
	2.1 Salary	1863722	2212001	2419715
	2.2 Allowances and Benefits	225904	281424	279791
	2.2 Pension	679856	705567	731336
3.	Transfer in kind	13685	41533	37402
3.	Consumption of Fixed Capital	0	0	0
	GROSS INPUT (1 to 3)	3217763	3921365	4138164
4.	Production of Goods and Services	3217763	3921365	4138164
	4.1 Services Produced for own use (GFCE)	3187954	3890772	4104230
	4.2 Sale of Goods and Services	29809	30593	33934
	GROSS OUTPUT (1)	3217763	3921365	4138164

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 2020-21 Compensation was Rs. 2769482 lakhs, in 2021-22 it was Rs. 3198992 lakhs and in 2022-23 it is expected to be Rs. 3430842 lakhs. 97.45 % of the values of services produced by state govt. were consumed by itself in 2020-21 as against 97.58 % during 2021-22, while this percentage for 2022-23 is likely to be 97.33%.

#### (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 2020-21 (A/C), 2021-22 (R.E.) and 2022-23 (B.E.)

It is observed from the statement given below that during 2020-21 maximum expenditure was incurred on Economic Services (Rs. 2601767 lakhs), followed by Education Services (Rs. 1964225 lakhs), General Public Services (Rs. 842556 lakhs). Agriculture, Forestry, Fishing & Hunting (Rs. 911709 lakhs), and During 2021-22 expenditure was incurred on Economic Services (37.67%) followed by Education Services (27.6%), General Public Services (12.52%) and Agriculture, Forestry, Fishing & Hunting (12.15%).

#### STATEMENT No. 7

S.No.	Purpose Classification	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
1.	General Public Services	842556	1093381	1161725
2.	Civil Defense	13813	14933	18878
3.	Education	1964225	2413229	2542972
4.	Medical & Public Health	516312	636878	547475
5.	Social Security & Welfare Services	296412	407894	416095
6. 7.	Housing & Other Community Amenities Cultural, Recreational & Religious Services	630415 45448	757200 87700	876385 102958
8.	Economic Services 8.1 General Administration/Regulation/ Research & Labour	2601767 129586	3288756 225886	3352013 227313
	8.2 Agriculture, Forestry, Fishing & Hunting	911709	1060446	1109172
	8.3 Mining, Manufacturing & Construction	53382	87117	99236
	8.4 Electricity, Gas, Steam	499570	472259	471438
	8.5 Water Supply	124956	231877	204120
	8.6 Transport & Communication	427503	669907	680628
	8.7 Other Economic Services n.e.c.	455061	541294	560106
9.	Environmental Protection	0	0	0
10.	Other Services	38366	30269	30272
	TOTAL (ADMINISTRATION DEPARTMENTS)	6949314	8730270	9048773

#### (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 2021-22, Gross Capital Formation will be of Rs. 1339293 lakhs as compared to the actual Gross Capital Formation of Rs. 849821 lakhs during 2020-21. For the year 2022-23, it is likely to touch the level of Rs. 1362674 lakhs depicting 1.75 % increased over previous year outlay.

#### **STATEMENT No. 8**

(Rs. Lakhs)

S.No.	ITEMS	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
(A)	Administration Departments			
1.	Construction (New outlay)	636894	972559	962709
2.	Machinery and Equipment	79405	130780	93885
3.	Cultivated Biological Resources	512	447	462
4.	Intellectual Property Products	1305	2836	2777
	Total New Outlay	718116	1106622	1059833
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-3600	0	0
	Gross Capital Formation (Admin.) A	714516	1106622	1059833
<b>(B)</b>	Departmental Commercial Undertakings			
1.	Construction (New outlay)	110685	183768	248427
2.	Machinery and Equipment	381	990	1236
3.	Cultivated Biological Resources	24191	47849	53085
4.	Intellectual Property Products	51	64	93
	Total New Outlay	135308	232671	302841
5.	Net Purchase of Second hand Assets including Land	0	0	0
6.	Change in Stock	-3	0	0
	Gross Capital Formation (DCUs) B	135305	232671	302841
	GROSS CAPITAL FORMATION (A+B)	849821	1339293	1362674

## STATISTICAL TABLES

TABLE - 1 BORROWING ACCOUNT

(Rs. Lakhs)

	14		2020-2	1 (A/C)	2021-22	2 (R.E.)	2022-23	3 (B.E.)
		Items	Receipts	Expendi- ture	Receipts	Expendi- ture	Receipts	Expendi- ture
	A.	Revenue + Capital A/C	6318103	7905702	8398144	9920712	8907325	10361239
I.	Bori 1.	rowing at home Internal debt	1796137	780523	1016120	443200	1251100	577880
	<ol> <li>3.</li> </ol>	Small saving, provident funds, etc. Other debt	169060	128688	182800	122800	171750	111750
		Total	1965197	909211	1198920	566000	1422850	689630
		Net receipts	1055986	0	632920		733220	0
II.	Bori	rowing abroad						
	1.	External debt						
	2.	Other debt						
		Total						
III.		Net receipts rabudgetary receipts and astments						
	1.	Loans from Govt. Of	362031	21506	568890	21801	400090	23301
	2.	India Loans and advances by State Govt.	10479	5050	32000	35160	32700	38773
	3.	Inter- State settlement	-67	1	0	0	0	0
	4.	Contingency funds	0	0	2798	2798	10000	10000
	5.	Reserve funds	605717	652235	248009	245809	242196	239996
	6.	Deposits & advances	453867	403685	596713	588913	629778	621978
	7.	Suspense & miscellaneous	16302064	16117562	15800796	15460796	16250806	15910806
	8.	Remittance	857063	862171	640202	640202	590202	590202
	9.	Cash balance	-109498	-112167	-112167	-107886	-107886	-107864
	10.	Funds-revenue account	7556	114364	6540	143367	7291	165547
	11.	Funds-commercial account (Depreciation )	0	0	0	0	0	0
		TOTAL	18489212	18064407	17783781	17030960	18055177	17492739
	N	NET RECEIPTS	424805	0	752821	0	562438	0
	(	GROSS TOTAL	26764956	26764956	27374305	27374305	28378061	28378061

TABLE - 2

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

(Rs. Lakhs)

				1		(Rs. Lakh
			-		YEARS	
			Items	2020-2021	2021-2022	2022-2023
			1	(A/C)	(R.E.)	(B.E.)
Ext	endi	ture	1	2	3	4
1.			ımption expenditure	3187954	3890772	4104230
	1.1		ensation of employees	2769482	3198992	3430842
		a)	Wages and salaries	2089626	2493425	2699506
		b)	Pension	679856	705567	731336
	1.2	Net pu	rchases of commodities and services	404787	650247	635986
		a)	Purchases	346873	552061	542656
		b)	Maintenance	87723	128779	127264
		c)	Less sales	29809	30593	33934
	1.3	Transfe	er in kind	13685	41533	37402
2.	Net	interest	paid to	581253	708864	739826
	2.1	Public	authorities	76174	98869	95697
		a)	Centre	76174	98869	95697
		b)	States	0	0	0
		c)	Local authorities	0	0	0
	2.2	Foreig	n Agencies	0	0	0
	2.3	Others		505079	609995	644129
	2.4	Less C	commercial interest	0	0	0
3.	Tota	al Subsi	dies	1653405	1749724	1819523
	3.1	Produc	tion subsidies	738943	792267	826864
	3.2	Produc	et subsidies	914462	957457	992659
4.	Tota	al Curren	nt Transfer to(other than inter-Govt.)	414433	659714	611368
	4.1	Other	Sectors	414433	659714	611368
	4.2	Foreig	n	0	0	0
5.	Tota	al Inter-	Government Transfer	872073	1095436	1234976
	5.1	Current	to	401010	507704	541991
		a) Cen	tre	0	0	0
		b) Stat	es	0	0	0
		c) Loc	al authorities	401010	507704	541991
	5.2	Capital	to	471063	587732	692985
		a) Cen	tre	0	0	0
		b) Stat	es	0	0	0
		c) Loc	al authorities	471063	587732	692985
6.	Sur	plus on C	Current Account	-529572	146402	247096
	Tota	al Curre	ent Expenditure (1+2+3+4+5+6)	6709118	8104509	8509923

TABLE - 2
INCOME AND OUTLAY ACCOUNT OF ADMINISTRATION DEPARTMENTS

			YEARS	
	Items	2020-2021	2021-2022	2022-2023
		(A/C)	(R.E.)	(B.E.)
	1	2	3	4
	eipts			
1.	Income from entrepreneurship and property	550966	1253424	1346071
	1.1 Profits/Loss	2941	59517	59160
	1.2 Income from property	548025	1193907	1286911
	1.2.1 Net interest received	12802	36496	31607
	(a) Public authorities	586	339	650
	(i) Centre	0	0	0
	(ii) States	0	0	0
	(iii) Local authorities	586	339	650
	(b) Foreign	0	0	0
	(c) From other sectors	12216	36157	30957
	1.2.2 Other property receipts	535223	1157411	1255304
2.	Total tax revenue	4312685	5271140	5669569
	2.1 Import Duty	0	0	0
	2.2 Export Duty	0	0	0
	2.3 Production Taxes	279664	307659	335035
	2.4 Product Taxes	2794284	3418087	3626775
	2.5 Other Transfers	1238737	1545394	1707759
3.	Fess & Miscellaneous Receipts	34646	61347	66379
4	<b>Total Transfers from Public Authorities</b>	1281249	1665000	1675000
	4.1 Centre	1281249	1665000	1675000
	4.2 States	0	0	0
	4.3 Local Authorities	0	0	0
	TOTAL RECEIPTS (1+2+3+4)	6179546	8250911	8757019

TABLE - 3
CAPITAL FINANCE ACCOUNT OF THE CHHATTISGARH GOVERNMENT

				YEARS	
		Items	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
		1	2	3	4
I.	_	enditure ninistration			
	1.	Capital outlay	718116	1106622	1059833
	2.	Net purchase of physical assets	4688	12438	13995
		2.1 Second hand assets	0	0	0
		2.2 Land	4688	12438	13995
	3.	Change in stock	-3600	0	0
		3.1 Inventory	-3600	0	0
		3.2 Others	0	0	0
	4.	Capital transfer	97145	173028	158719
		4.1 For capital formation	97145	173028	158719
		4.2 For others	0	0	0
	5.	Total (1 to 4)	816349	1292088	1232547
	Ente	erprise			
	6.	Capital outlay	135308	232671	302842
	7.	Net purchase of physical assets	0	0	0
		7.1 Second hand assets	0	0	0
		7.2 Land	0	0	0
	8.	Change in stock	-3	0	0
	9	Total (6 to 8)	135305	232671	302842
	10	TOTAL EXPENDITURE (5+9)	951654	1524759	1535389
II.		eipts			
	11.	Surplus on current account	-529572	146402	247096
	12.	Consumption of fixed capital	0	0	0
	13.	Foreign grants	1055096	632912	722212
	14.	Net budgetary borrowing  14.1 At home	1055986 1055986	632912	733212 733212
		14.1 At nome 14.2 From abroad	1033986	032912	733212
	15.	Other liabilities	425240	745444	555081
		15.1 Net extra budgetary borrowing	424805	752820	562437
		15.2 Less net purchase of financial			
	16.	assets TOTAL RECEIPTS (11 + 15)	-435 <b>951654</b>	7376 <b>1524758</b>	7356 <b>1535389</b>

TABLE - 4
PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

	T-		YEARS	
	Items	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
	Expenditure			
1.	Purchase of commodity & services (including maintenance )	22035	33156	32259
2.	Compensation of employees	114304	109129	112035
	2.1 Salary	73953	69575	71877
	2.2 Allowances & Benefits	13374	17361	18434
	2.3 Pension	26977	22193	21724
3.	Operating Surplus	2963	59552	59193
	3.1 Interest	0	0	0
	3.2 Rent	22	35	33
	3.3 Profits/Loss	2941	59517	59160
5.	Consumption of fixed capital	0	0	0
	TOTAL EXPENDITURE	139302	201837	203487
	Receipts			
1.	Sales of Goods & Services (Commercial Receipts)	96286	165636	160648
2.	Imputed subsidy	43016	36201	42839
	TOTAL RECEIPTS	139302	201837	203487

TABLE - 5
PRODUCTION ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

	Τ.		YEARS	
	Items	2020-2021 (A/C)	2021-2022 (R.E.)	2022-2023 (B.E.)
	1	2	3	4
1.	Purchase of Commodities & Services including Maintenance	434596	680840	669920
2.	Compensation of employees	2769482	3198992	3430842
	2.1 Salary	1863722	2212001	2419715
	2.2 Allowances and Benefits	225904	281424	279791
	2.3 Pension	679856	70566	731336
3.	Transfer in Kind	13685	41533	37402
4.	Consumption of fixed Capital	0	0	0
	Gross Input (1to4)	3217763	3921365	4138164
1.	Production of Goods & Services	3217763	3921365	4138164
	1.1 Services Produced for own use	3187954	3890772	4104230
	1.2 Sale of Goods & Services	29809	30593	33934
	Gross output (1)	3217763	3921365	4138164

TABLE - 6 (A)

### ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT YEAR-2020-2021(A/C)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	1863722	679865	225904	2769482	0	2769482	434596	3204078
2-Construction	36520	13322	1422	51264	0	51264	80336	131600
3-Water Supply	15850	5782	870	22502	0	22502	2262	24764
4-Other Services	888816	324226	56904	1269946	0	1269946	144567	1414513
a)Education	746655	272368	48911	1067934	0	1067934	74681	1142615
b)Medical & Public Health	142161	51858	7993	202012	0	202012	69886	271898
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	941186	343330	59196	1343712	0	1343712	227165	1570877
6-Public Administration	922536	336526	166708	1425770	0	1425770	207431	1633201

#### **TABLE - 6 (B)**

### ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR-2020-2021(A/C)

Items	Salary	Pen-	Others	Rent	NDP	CFC	GDP	IC	Output
		sion		& Int.					
1	2	3	4	5	6	7	8	9	10
1-Irrigation	37337	13620	2139	0	53096	0	53096	12342	65438
2-Forests	36233	13217	11187	22	60659	0	60659	9623	70282
3-Manufacring	383	140	48	0	571	0	571	70	641
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	73953	26977	13374	22	114326	0	114326	22035	136361

TABLE - 6 (A)

## ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT YEAR-2021-2022(R.E)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	2212001	705567	281424	3198992	0	3198992	680840	3879832
2-Construction	33304	10623	1064	44991	0	44991	115328	160319
3-Water Supply	20322	6482	1086	27890	0	27890	3308	31198
4-Other Services	1065361	339821	73420	1478602	0	1478602	229991	1708593
a)Education	903282	288122	62257	1253661	0	1253661	119084	1372745
b)Medical & Public Health	162079	51699	11163	224941	0	224941	110907	335848
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1118987	356926	75570	1551483	0	1551483	348627	1900110
6-Public Administration	1093014	348641	205854	1647509	0	1647509	332213	1979722

#### **TABLE - 6 (B)**

## ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR-2021-2022(R.E)

Items	Salary	Pension	Others	Rent &	NDP	CFC	GDP	IC	Output
				Int.					
1	2	3	4	5		6	7	8	9
1- Irrigation	24205	7721	1864	0	33790	0	33790	11692	49956
2- Forests	44702	14258	15382	35	74377	0	74377	20368	83471
3- Manufacring	668	213	115	0	996	0	996	1096	2196
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	69575	22192	17361	35	109163	0	109163	33156	142319

TABLE - 6 (A)

## ESTIMATES OF OUTPUT OF GENERAL GOVERNMENT YEAR-2022-2023(B.E.)

Items	Salary	Pension	Others	NDP	CFC	GDP	IC	Output
1	2	3	4	5	6	7	8	9
1-Total	2419715	731336	279791	3430842	0	3430842	669920	4100762
2-Construction	35939	10862	1165	47966	0	47966	106093	154059
3-Water Supply	22090	6676	1082	29848	0	29848	3571	33419
4-Other Services	1155056	349104	74404	1578564	0	1578564	178499	1757063
a)Education	991381	299635	63415	1354431	0	1354431	117815	1472246
b)Medical & Public Health	163675	49469	10989	224133	0	224133	60684	284817
c)Sanitation	0	0	0	0	0	0	0	0
5-Sub Total (2 to 4)	1213085	366642	76651	1656378	0	1656378	288163	1944541
6-Public Administration	1206630	364694	203140	1774464	0	1774464	381757	2156221

TABLE - 6 (B)

## ESTIMATES OF OUTPUT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS YEAR 2022-2023(B.E.)

Items	Salary	Pension	Others	Rent &	NDP	CFC	GDP	IC	Output
				Int.					
1	2	3	4	5		6	7	8	9
1-Irrigation	28275	8546	2095	1	38917	0	38917	11923	50840
2-Forests	42927	12974	16219	32	72152	0	72152	19135	91287
3-Manufacring	675	204	120	0	999	0	999	1201	2200
4-Civil Aviation	0	0	0	0	0	0	0	0	0
Total	71877	21724	18434	33	112068	0	112068	32259	144327

TABLE - 7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2020-2021(A/C)

_												
Gross	Product	(10+15)	16	56037		65909	571	0	571	0	0	117267
Net	Product	receipts (2+3+8+ (10+15) 9+11)	15	56037		6909	571	0	571	0	0	117267
	Total	receipts	14	68379		70282	641	0	641	0	0	43016 139302
Receipts	subsidy		13	0		42574	442	0	442	0	0	43016
	Sales		12	68379		27708	199	0	199	0	0	96286
Profits/	Loss		11	2941		0	0	0	0	0	0	2941
Rent Inte- Depre- Profits/	ciation		10	0		0	0	0	0	0	0	0
Inte-	rest		6	0		0	0	0	0	0	0	0
Rent			8	0		22	0	0	0	0	0	22
	C(m)		7	9500		1528	0	0	0	0	0	389 11028
Maintenance	R(m)		9	0		389	0	0	0	0	0	389
W	B(m)		5	0		437	0	0	0	0	0	437
Purchase	of goods B(m) R(m)	and	4	2842		7269	70	0	70	0	0	10181
Benefits			3	977		829	15	0	15	0	0	1821
Compen-	sation of	employees	2	52119		59808	556	0	556	0	0	112483
		Items	1	1. Agriculture	(Irrigation)	2. Forest	3. Manufacturing	3.1Milk supply	3.2Printing press	4.Other Transport(C.A.)	5. Electricity	TOTAL

TABLE - 7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2021-2022 (R.E.)

	Compen-	Benefits	Benefits Purchase	M	Maintenance		Rent	Rent Inte-	Depre-	Profits/		Receipts		Net	Gross
	sation of		spoog jo	B(m)	B(m) R(m)	C(m)		rest	ciation	Loss	Sales	subsidy	Total	Product	Product
Items	employees		and										receipts	receipts (2+3+8+ (10+15)	(10+15)
			services											9+11)	
1	2	3	4	5	9	7	8	6	10	11	12	13	14	15	16
1. Agriculture	32890	006	1906	0	0	9286	0	0	0	59517	104999	0	104999	93307	93307
(Irrigation)													0		
2. Forest	73225	1118	15667 1112 1007	1112	1007	2582	35	0	0	0	00009	34746	94746	74378	74378
3. Manufacturing	939	57	1096	0	0	0	0	0	0	0	637	1455	2092	966	966
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	939	57	1096	0	0	0	0	0	0	0	637	1455	2092	966	966
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	107054	2075	18669 1112 1007	1112		12368	35	0	0	21265	165636	36201	201837	168681	168681

TABLE - 7

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES 2022-2023 (B.E.)

	Compen-	Benefits Purchase	Purchase	M	Maintenance		Rent	Inte-	Rent Inte- Depre- Profits/	Profits/		Receipts		Net	Gross
	sation of		of goods	B(m) R(m)		C(m)		rest	ciation	Loss	Sales	subsidy	Total	Product	Product
Items	employees		and										receipts	(2+3+8+ (10+15)	(10+15)
			services											9+11)	
1	2	3	4	5	9	7	∞	6	10	11	12	13	14	15	16
1. Agriculture	37932	684	2138	0	0	9785	1	0	0	9169	110000	0	110000	98077	28077
(Irrigation)													0		
2. Forest	70903	1217	14385	1167	1000	2583	32	0	0	0	50000	41287	91287	72152	72152
3. Manufacturing	942	57	1201	0	0	0	0	0	0	0	648	1552	2200	666	666
3.1Milk supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2Printing press	942	57	1201	0	0	0	0	0	0	0	648	1552	2200	666	666
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	109777	2258	17724 1167 1000	1167		12368	33	0	0	0 59160	160648	42839	203487	171228	171228

TABLE - 8

### CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2020-2021 (A/C)

		4.3	4.4	5.	10.	11.1	11.2	Total
		Water	Remediation	Const-	Public	Education	Health	
		Supply	& Other	ruction	Administration			
			Utility		& Defence			
I Co	Construction (P1+P2)	54786	0	0	472063	60321	49724	636894
P1	Dwelling	0	0	0	3500	0	0	3500
P2	Other Building and Structure (P2.1 to P2.4)	54786	0	0	468563	60321	49724	633394
	P2.1 Non-Residential Building	328	0	0	61528	54576	49558	165990
	P2.2 Other Structures	54458	0	0	57335	5745	166	117704
	P2.3 Land Improvvement	0	0	0	0	0	0	0
	P2.4 Roads & Bridges	0	0	0	349700	0	0	349700
П Ма	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	450	0	648	19592	15466	43249	79405
P3.	P3.1 Transport Equipment	0	0	0	2509	0	1146	3655
P3.2	2 ICT Equipment	25	0	1	859	58	273	1216
P3.	P3.3 Other Machinery and Equipment	425	0	647	16224	15408	41830	74534
P4	Weapons Systems	0	0	0	0	0	0	0
III Cu	III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	512	0	0	512
P5.	P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.	P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	o sto	0	0	512	0	0	512
IV Int	IV Intellectual Property Products (P7.1 to P7.5)	25	0	2	933	69	276	1305
P7.	P7.1 Research and Development	0	0	0	0	0	0	0
P7.	P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.	P7.3 Computer Sftware and Databases	25	0	2	933	69	276	1305
P7.	P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.	P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total	Total New Outlay	55261	0	650	493100	92852	93249	718116
Net Pu	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Chang	Change in Stocks	1036	0	-4636	0	0	0	-3600
Gross	Gross Capital Formation	56297	0	-3986	493100	75856	93249	714516

TABLE - 8

## CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2021-2022 (R.E.)

(Rs. Lakhs)

			4.3	4.4	5.	10.	11.1	11.2	Total
			Water	Remediation	Const-	Public	Education	Health	
			Supply	& Other	ruction	Administration			
				Utility		& Defence			
				Services					
Ι	Con	Construction (P1+P2)	102019	10	0	715223	112707	42600	972559
	P1	Dwelling	0	0	0	2937	06	0	6027
	P2	Other Building and Structure (P2.1 to P2.4)	102019	10	0	709286	112617	42600	966532
		P2.1 Non-Residential Building	722	0	0	94640	103634	42405	241401
		P2.2 Other Structures	101297	10	0	94905	8983	195	205390
		P2.3 Land Improvvement	0	0	0	0	0	0	0
		P2.4 Roads & Bridges	0	0	0	519741	0	0	519741
П	Mac	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	606	0	4427	62189	22527	49738	130780
	P3.1	P3.1 Transport Equipment	31	0	0	605L	233	1628	9401
	P3.2	P3.2 ICT Equipment	56	0	19	2540	197	11	2823
	P3.3	P3.3 Other Machinery and Equipment	822	0	4408	43130	22097	48099	118556
	P4	Weapons Systems	0	0	0	0	0	0	0
Ш	Cul	Cultivated Biological Resources (P5.1+P5.2)	0	0	0	447	0	0	447
	P5.1	P5.1 Animal Resources Yielding Repeat Products	0	0	0	447	0	0	447
	P5.2	P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	ucts 0	0	0	0	0	0	0
I	Inte	IV Intellectual Property Products (P7.1 to P7.5)	99	0	23	2534	210	13	2836
	P7.1	P7.1 Research and Development	0	0	0	0	0	0	0
	<b>P7</b> .2	P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
	P7.3	P7.3 Computer Sftware and Databases	99	0	23	2534	210	13	2836
	P7.4	P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
	P7.5	P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Tot	tal N	Total New Outlay	102984	10	4450	771383	135444	92351	1106622
Ne	t Pun	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Ch	ange	Change in Stocks	0	0	0	0	0	0	0
G	oss (	Gross Capital Formation	102984	10	4450	271383	135444	92351	1106622

TABLE - 8

### CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-ADMINISTRATION 2022-2023 (B.E.)

(Rs. Lakhs)

		4.3	4.4	5.	10.	11.1	11.2	Total
		Water	Remediation	Const-	Public	Education	Health	
		Supply	& Other	ruction	Administration			
			Utility		& Defence			
			Services					
I Co	Construction (P1+P2)	73318	10	0	759384	104859	34151	962709
P1	Dwelling	0	0	0	18173	06	0	18263
P2	Other Building and Structure (P2.1 to P2.4)	73318	10	0	741211	104769	34151	944446
	P2.1 Non-Residential Building	844	0	0	95971	86743	33956	217514
	P2.2 Other Structures	72474	10	0	106263	9013	195	187955
	P2.3 Land Improvvement	0	0	0	0	9013	0	0
	P2.4 Roads & Bridges	0	0	0	538977	0	0	538977
П Ма	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	918	0	5375	46646	15604	25342	93885
P3.	P3.1 Transport Equipment	39	0	0	8208	72	1636	9955
P3.	P3.2 ICT Equipment	99	0	4	2507	164	11	2742
P3.	P3.3 Other Machinery and Equipment	823	0	5371	35931	15368	23695	81188
P4	Weapons Systems	0	0	0	0	0	0	0
III Cu	III Cultivated Biological Resources (P5.1+P5.2)	0	0	0	462	0	0	462
P5.	P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0
P5.	P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	ucts 0	0	0	462	0	0	462
IV Int	IV Intellectual Property Products (P7.1 to P7.5)	99	0	10	2521	177	13	2777
P7.	P7.1 Research and Development	0	0	0	0	0	0	0
P7.	P7.2 Mineral Exploration and Evaluation	0	0	0	0	0	0	0
P7.	P7.3 Computer Sftware and Databases	99	0	10	2521	177	13	7777
P7.	P7.4 Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0
P7.	P7.5 Other Intellectual Property Products	0	0	0	0	0	0	0
Total	Total New Outlay	74292	10	5385	809013	111627	90265	1059833
Net Pu	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0
Chang	Change in Stocks	0	0	0	0	0	0	0
Gross	Gross Capital Formation	74292	10	5385	809013	111627	90269	1059833

TABLE - 8

### CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2020-2021 (A/C)

			1.1	1.3	3.1	3.3	4.1	6.1	7.1	7.2	7.4	7.5	7.7	Total
			Crops	Forestry	Mann-	Railway	Electri	-Trade	Rail-	Wate	Air	Service	Commu-	
				ઝ	facturing	s Manu-	city	ઝ	ways	ı	Trans-	s Inci-	nication	
				Logging		facturin		Repai	Trans-	Trans-	port	dental	ૹ	
						50		ı	port	port		to	Services	
								Servi-				Trans-	related to	
								ses				port	Broad-	
ľ	onstru	Construction (P1+P2)	1E+05	2207	0	0	0	0	0	0	0	0	$\operatorname{casting}_{0}$	1E+05
P1		Dwelling	0	66	0	0	0	0	0	0	0	0	0	66
P2		Other Building and Structure (P2.1 to P2.4)	1E+05	2108	0	0	0	0	0	0	0	0	0	1E+05
	P.	P2.1 Non-Residential Building	0	378	0	0	0	0	0	0	0	0	0	378
	P.		108478	1363	0	0	0	0	0	0	0	0	0	1E+05
	P.	P2.3 Land Improvvement	0	0	0	0	0	0	0	0	0	0	0	0
	P.	P2.4 Roads & Bridges	0	367	0	0	0	0	0	0	0	0	0	367
II M	achin	Machinery and Equipment (P3.1+P3.2+P3.3+P4)	118	262	1	0	0	0	0	0	0	0	0	381
P3	3.1 Tı	P3.1   Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	0
P3	P3.2 IC	ICT Equipment	39	38	0	0	0	0	0	0	0	0	0	77
P3	P3.3 O	Other Machinery and Equipment	79	224	1	0	0	0	0	0	0	0	0	304
P4		Weapons Systems	0	0	0	0	0	0	0	0	0	0	0	0
III Cı	ultivaı	Cultivated Biological Resources (P5.1+P5.2)	0	24191	0	0	0	0	0	0	0	0	0	24191
P5	5.1 A	P5.1 Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
P5	5.2 Ti	P5.2 Tree, Crop and Plant Resources Yielding Repeat Products	ts 0	24191	0	0	0	0	0	0	0	0	0	24191
IV In	tellec	Intellectual Property Products (P7.1 to P7.5)	13	38	0	0	0	0	0	0	0	0	0	51
P7	7.1 R	P7.1 Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
P7	P7.2 M	Mineral Exploration and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
P7	P7.3 Co	Computer Sftware and Databases	13	38	0	0	0	0	0	0	0	0	0	51
P7	P7.4 E1	Entertainment, Literary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
P7	P7.5 O	Other Intellectual Property Products	0	0	0	0	0	0	0	0	0	0	0	0
Total New Outlay	New C	utlay	1E+05	26698	1	0	0	0	0	0	0	0	0	1E+05
Net Pu	urchas	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0	0	0	0	0
Change in Stocks	ge in S	tocks	-3	0	0	0	0	0	0	0	0	0	0	-3
Gross	Capit	Gross Capital Formation	1E+05	26698	1	0	0	0	0	0	0	0	0	1E+05

TABLE - 8

### CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2021-2022 (R.E.)

	1.1	1.3	3.1	3.3	4.1	6.1		7.2	7.4	7.5	7.7	Total
	ctops	roicsuy &	facturing	s Manu-	city	s i i a uc		vaic r	Trans-	service s Inci-	nication	
		Logging	regidterd	facturin	,	Repai	rans-	Trans-		dental	ૹ	
				50		ı	port	port	ı	to	Services	
						Servi-				Trans-	related to	
						ses				port	Broad-	
	2E+05	5211	0	0	0	0	0	0	0	0	casting 0	2E+05
	0	142	0	0	0	0	0	0	0	0	0	142
(P2.1 to P2.4)	2E+05	2069	0	0	0	0	0	0	0	0	0	2E+05
ential Building	0	2535	0	0	0	0	0	0	0	0	0	2535
	178557	2024	0	0	0	0	0	0	0	0	0	2E+05
ovvement	0	0	0	0	0	0	0	0	0	0	0	0
ridges	0	510	0	0	0	0	0	0	0	0	0	510
nent (P3.1+P3.2+P3.3+P4)	312	288	06	0	0	0	0	0	0	0	0	066
nent	216	167	0	0	0	0	0	0	0	0	0	£8£
	12	46	4	0	0	0	0	0	0	0	0	62
and Equipment	84	375	86	0	0	0	0	0	0	0	0	545
li S	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resources (P5.1+P5.2)</b>	0	47849	0	0	0	0	0	0	0	0	0	47849
s Yielding Repeat Products	0	0	0	0	0	0	0	0	0	0	0	0
	ts 0	47849	0	0	0	0	0	0	0	0	0	47849
roducts (P7.1 to P7.5)	13	46	5	0	0	0	0	0	0	0	0	64
/elopment	0	0	0	0	0	0	0	0	0	0	0	0
on and Evaluation	0	0	0	0	0	0	0	0	0	0	0	0
e and Databases	13	46	5	0	0	0	0	0	0	0	0	64
terary of Artistic Originals	0	0	0	0	0	0	0	0	0	0	0	0
Property Products	0	0	0	0	0	0	0	0	0	0	0	0
	2E+05	53694	95	0	0	0	0	0	0	0	0	2E+05
ind Assets	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	2E+05	53694	95	0	0	0	0	0	0	0	0	2E+05
	Construction (P1+P2)   P1   Dwelling     P2   Other Building and Structure (P2.1 to P2.4)     P2   Other Building and Structure (P2.1 to P2.4)     P2   Other Building and Structure (P2.1 to P2.4)     P2   Other Structures     P2   Cother Structures     P3   Candimery and Equipment     P3   Cother Machinery and Equipment     P4   Weapons Systems     P5   Animal Resources Yielding Repeat Products     P7   Research and Development     P7   Research and Development     P7   Research and Development     P7   Computer Strware and Databases     P7   Computer Strware and Databases     P7   Computer Strware and Databases     P7   Cother Intellectual Property Products     P7   Cother Intellectual Property Products	ure (P2.1 to P2.4) ling  +P3.2+P3.3+P4)  +P3.2+P3.3+P4)  (P5.1+P5.2)  Repeat Products ces Yielding Repeat Product 7.1 to P7.5)  aluation bases rristic Originals rroducts	1.1   1.3     Crops   & & & & & & & & & & & & & & & & & &	1.1   1.3   3.1     Crops   Forestry   Manue     Crops   Forestry     Crops   Forestry   Manue     Crops   Forestry   Manue     Cr	1.1   1.3   3.1   3.3     Crops   Forestry   Manu- Railway	1.1   1.3   3.1   3.3   4.1     Crops   Forestry   Manue   Railway Electric     Racturing   Ramon   Electric     Racturing   Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturing   Racturing     Racturing   Racturin	1.1   1.3   3.1   3.3   4.1   6.1	1.1   1.3   3.1   1.3   3.1   4.1   7.1     Crops   Forestry   Manu- isly   Railway   Electri-frade   Rail- isly   Railway   Electri-frade   Rail- isly   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Trans-crops	1.1   1.3   3.1   1.3   3.1   4.1   7.1     Crops   Forestry   Manu- isly   Railway   Electri-frade   Rail- isly   Railway   Electri-frade   Rail- isly   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Repail   Trans-crops   Trans-crops	1.1   1.3   3.1   3.3   4.1   6.1   7.1   7.2	1.1   1.3   3.1	1.1   1.3   3.3   3.1   6.1   7.1   7.2   7.4   7.5   7.5     1.2   Foreign   Foreig

TABLE - 8

### CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES 2022-2023 (B.E.)

1.1
Forestry
ઝ
Logging
5818
17]
5647
2602
2512
533
493
163
45
285
53085
53085
45
45
59441
59441

### ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS

### **TABLE - 10**

### ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS) (Rs. Lakhs)

						(Rs. Lakhs
				Current	expendit	ture
		Economic Classification	C	onsumpti	on expe	nditure
			Wages	Commo-	Less-	Total
			and	dities	sales	consumption
		Purpose Classification	salaries	and		expenditure
		-	including	services		
			pensions	, Tk		
		1	2	3	4	5
1.	Gene	eral Public Services	668678	87004	6099	749583
	1.1	General Administration, External affairs, Public	668678	87004	6099	749583
		Order & Safety				
		1.1.1 Public Order & Safety	459942	53576	3669	509849
		1.1.2 Planning & Statistical Activities	3926	230	1178	
		1.1.3 General Administration, External affairs,	204810	33198	1252	
		Public Order & Safety n.e.c.	201010	33170	1232	250750
	1.2	General Research	0	0	0	0
2.	Defe	,	13613		430	13606
3.		cation Affairs & Services	1593478		2306	
	3.1	Administration, Regulation & Research	525544		0	
	<u> </u>	3.1.1 Primary Education Affairs	515996		0	
		3.1.2 Secondary Education Affairs	878		0	
-		3.1.3 Higher Secondary & University Education			0	9217
		Affairs	1 8070	347	U	9217
		3.1.4 Education Affairs n.e.c.	0	0	0	0
	3.2	School, Universities & Institutions including	1067934	_	2306	1150887
		Subsidary	100755	05257	2300	113000
		3.2.1 Primary Education Affairs	180731	41869	1307	221293
		3.2.2 Secondary Education Affairs	359606		32	
		3.2.3 Higher Secondary & University Education			967	
		Affairs	1 322071	31700	707	333070
		3.2.4 Education Affairs n.e.c.	4706	1418	0	6124
4	Heal	th Affairs and services	206554		6950	
	4.1	Administration, Regulation & Research	4543		0	
		4.1.1 Allopathic	4543		0	
		4.1.2 Homeopathic	0	0	0	
		4.1.3 Ayurvedic	0	0	0	0
		4.1.4 Unani	0		0	
		4.1.5 Other Medical Services	0	0	0	
	4.2	Hospitals, Clinics & Other Health Services	202011	69886	6950	264947
		4.2.1 Allopathic	177322	66123	6950	
		4.2.2 Homeopathic	1305		0	
		4.2.3 Ayurvedic	19068		0	
		4.2.4 Unani	136	18	0	154
		4.2.5 Other Medical Services	4180	1797	0	5977
5.	Socia	al Security and Welfare Affairs and services	75623		2936	
Ė	5.1	Social Security Affairs and services	23	1	0	
	5.2	Welfare Affairs and Services	75600	64523	2936	
	5.3	Social Security and Welfare Affairs	0	0 1323	0	0
L	Ĺ	services n.e.c.		ઁ		
						Contd

				Current	expendit	ure
		Economic Classification	C	onsumpti	_	
			Wages	Commo-	Less-	Total
			and	dities	sales	consumption
		Purpose Classification	salaries	and		expenditure
			including	services		
			pensions	, Tk		
		1	2	3	4	5
6.	Hous Servi	sing and Community Amenity Affairs and ices	23301	4884	4588	23597
	6.1	Housing and Community Services	23301	4884	4587	23598
	6.2	Sanitary Affairs Services	0	0	1	-1
	6.3	Housing and Community Amenity Affairs and	. 0	0	0	0
		Services n.e.c.				
7.	Cult	ural, Recreational and Religious Affairs and	7898	18879	40	26737
	servi					
	7.1	Art and Cultural Affairs Services	1551	1854	26	3379
	7.2	Recreational and Sporting Services	6045	15617	14	21648
	7.3	Toursim Affairs and Services	302	1408	0	1710
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0
		and Services n.e.c.				
8.	Econ	omic Affairs and Services	179913	78162	6460	251615
	8.1	General Administration, Regulation &	16065	1390	0	17455
		Research				
	8.2	Agriculture, Forestry, Fishing and Hunting	108469	12412	3980	116901
	8.3	Mining, Manufacturing and Construction	15462	3444	1492	17414
	8.4	Electricity, Gas, Steam and	0	0	0	0
		Other Sources of Energy				
		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	22502		505	24259
	8.6	Transport and Communication	6817		89	
		8.6.1 Road transport	6817	57732	89	64460
		8.6.2 Water transport	0	0	0	0
-	-	8.6.3 Air transport	0	50	0	50
		8.6.4 Transport and Communication n.e.c.	0	150	0	150
-	8.7	Other Economic Services n.e.c.	10598			10926
9.		•			394	
9.	<b>Env</b> i	ronmental Protection Waste Management	0	0	0	0
$\vdash$	9.1	Waste Water Management	0	0	0	0
	9.2	Prevention and Control of Pollution	0	0	0	0
-		Environmental Research & Education	0		0	_
	9.4			0		0
10	9.5	Environmental Protection n.e.c.	0	0	0	706
10.		r Services	424	162	0	586
-		Relief on Calamities	424	162	0	586
	10.2		2769482	449291	0 29809	2107054
<u> </u>		TOTAL	4/09482	448281	298U9	3187954

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

						(Rs.L	akhs)
		<b>Economic Classification</b>		Cui	rrent expe		,
					ansfer pa		
			Product		Transfer	Trans-	Transfers,
			Sub-	uction	Local	fers, Indui	-
		Purpose Classification	sidies	Sub-	Autho-	viduals	Institions
		•		sidies	rities		
				213222			
		1	6	7	8	9	10
1.	Gen	eral Public Services	0	0	0	5611	24
	1.1	General Administration, External affairs,	0	0	0	5611	9
		Public Order & Safety					
		1.1.1 Public Order & Safety	0	0	0	1108	9
		1.1.2 Planning & Statistical Activities	0	0	0	0	0
		1.1.3 General Administration, External affairs	. 0	0	0	4503	0
		Public Order & Safety n.e.c.				12.35	
	1.2	General Research	0	0	0	0	15
2.	Defe		0		0		
3.		cation Affairs & Services	393	0	23408		
	3.1	Administration, Regulation & Research	393	0	0		
		3.1.1 Primary Education Affairs	393	0	0	3500	2962
		3.1.2 Secondary Education Affairs	0	0	0		0
	<b> </b>	3.1.3 Higher Secondary & University	0	0	0	0	0
		Education Affairs		O	· ·		O
		3.1.4 Education Affairs n.e.c.		0	0	0	0
	3.2	School, Universities & Institutions including	0	0	23408	53387	27851
		Subsidary					
		3.2.1 Primary Education Affairs	0	0	12325	5526	6233
		3.2.2 Secondary Education Affairs	0	0	11083	41024	5588
		3.2.3 Higher Secondary & University	0	0	0	6623	15064
		Education Affairs					
		3.2.4 Education Affairs n.e.c.	0	0	0	214	966
4	Heal	th Affairs and services	0	0	70	6224	139814
	4.1	Administration, Regulation & Research	0	0	0	8	23000
		4.1.1 Allopathic	0	0	0	8	23000
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	0	0	0	0	0
		4.1.4 Unani	0	0	0	0	0
		4.1.5 Other Medical Services	0	0	0		
	4.2	Hospitals, Clinics & Other Health Services	0	0	70	6216	116814
		4.2.1 Allopathic	0	0	70	5601	116814
L	L_	4.2.2 Homeopathic	0	0	0	0	0
		4.2.3 Ayurvedic	0	0	0	267	0
		4.2.4 Unani	0	0	0		0
		4.2.5 Other Medical Services	0	0	0	348	0
5.	Socia	al Security and Welfare Affairs and	0	0	98513	8837	8180
	5.1	Social Security Affairs and services	0	0	97734	280	0
	5.2	Welfare Affairs and Services	0	0	779	8557	8180
	5.3	Social Security and Welfare Affairs	0	0	0	0	0
		services n.e.c.					

						(Rs.L	akhs)
		Economic Classification		Cui	rent expe	nditure	
				Tr	ansfer pay	yment	
			Product	Prod-	Transfer		Transfer
			Sub-	uction	Local	fers, Indui	
		Purpose Classification	sidies	Sub-	Autho-	viduals	Institions
				sidies	rities		
		1	6	7	8	9	10
6.	Hou: Serv	sing and Community Amenity Affairs and ices	0	0	159796	1806	12195
	6.1	Housing and Community Services	0	0	158825	1806	12195
	6.2	Sanitary Affairs Services	0	0	971	0	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.		ural, Recreational and Religious Affairs	0	0	6448	5283	1443
		services Art and Cultural Affairs Services	0	0	C110	2624	1240
	7.1		0	0	6448		
	7.2	Recreational and Sporting Services	0	0	0	1659	
	7.3	Toursim Affairs and Services	0	0	0	0	-
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
8.	Foor	and Services n.e.c. nomic Affairs and Services	914069	738943	112775	4309	22014
0.	_	1		_			
	8.1	General Administration, Regulation & Research	0	0	97080	75	92
	8.2	Agriculture, Forestry, Fishing and Hunting	65488	700400	991	4105	5026
	8.3	Mining, Manufacturing and Construction	423	18646	11668	107	1481
	8.4	Electricity, Gas, Steam and Other Sources of	419484	19897	0	0	3200
		Energy					
		8.4.1 Electricity, Gas, and Steam	419484	19897	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	3200
	8.5	Drinking Water Supply	0	0	3036	20	1824
	8.6	Transport and Communication	0	0	0	0	0
		8.6.1 Road transport	0	0	0	0	0
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	0
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
	8.7	Other Economic Services n.e.c.	428674	0	0	2	10391
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.		er Services	0	0	0	37718	
		Relief on Calamities	0	0	0	37718	
-	10.2	Other Miscellaneous Servieces	014462	720042	0	126721	
<u> </u>		TOTAL	914462	738943	401010	126721	214483

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

						(Rs.La	ıkhs)
				C111	rent exr	enditure	17112)
		Economic Classification			r payme		Total
		Decimal Classification	Trans-	Transfer		Total	current
1			fers,	Foreign		transfer	expen-
		Purpose Classification	Autho-	~		pay-ments	diture
		Turpose Classification	nomous		Govern		(5+14)
			Bodies	_	ments	(0 1013)	(3+14)
		1	11	12	13	14	15
1.	Gen	eral Public Services	2101	0	0	7736	757319
	1.1	General Administration, External affairs, Publi	c 1343	0	0	6963	
		Order & Safety					
		1.1.1 Public Order & Safety	1103	0	0	2220	512069
		1.1.2 Planning & Statistical Activities	0	0		0	2978
		1.1.3 General Administration, External affairs				4743	
		Public Order & Safety n.e.c.	240		· ·	7/43	2414//
	1.2	General Research	758	0	0	773	773
2.	Defe		0	0		46	13652
3.		cation Affairs & Services	58437		0		1884952
٥.	3.1	Administration, Regulation & Research	18752			25607	
		3.1.1 Primary Education Affairs	18356		_	25211	
		3.1.2 Secondary Education Affairs	0	0		0	
		3.1.3 Higher Secondary & University	396			396	
		Education Affairs	390	"	0	390	9013
		3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2	School, Universities & Institutions including	39685			144331	1295218
		Subsidary					
		3.2.1 Primary Education Affairs	0	0	0	24084	245377
		3.2.2 Secondary Education Affairs	8731	0		66426	
		3.2.3 Higher Secondary & University	30090		0	51777	
		Education Affairs	30070	Ĭ		31777	002107
		3.2.4 Education Affairs n.e.c.	864	0	0	2044	8168
4.	Hea	lth Affairs and services	5791	0		151899	421904
	4.1	Administration, Regulation & Research	0	0		23008	
		4.1.1 Allopathic	0	0	0	23008	28066
		4.1.2 Homeopathic	0	0		0	0
		4.1.3 Ayurvedic	0	0	0	0	0
		4.1.4 Unani	0	0		0	0
		4.1.5 Other Medical Services	0	0	0	0	0
	4.2	Hospitals, Clinics & Other Health Services	5791	0	0	128891	393838
		4.2.1 Allopathic	5126	0	0	127611	364106
		4.2.2 Homeopathic	0	0	0	0	
		4.2.3 Ayurvedic	363	0	0	630	21634
		4.2.4 Unani	0	0		0	154
		4.2.5 Other Medical Services	302	0	0	650	6627
5.	Soci	al Security and Welfare Affairs and services	733	0	0	116263	253474
	5.1	Social Security Affairs and services	0	0	0	98014	98038
	5.2	Welfare Affairs and Services	733	0	0	18249	155436
	5.3	Social Security and Welfare Affairs	0	0	0	0	0
I		services n.e.c.					

						(Rs.La	ıkhs)
				Cui	rent exp	enditure	
		Economic Classification		Transfe	r payme	nt	Total
			Trans-	Transfer,	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Autho-	contries/	State	pay-ments	diture
			nomous			- (6 to13)	(5+14)
			Bodies	sations	ments	1.4	1.5
6.	Цоп	sing and Community Amonity Affairs	11 151	12	13	14 173948	15 <b>197545</b>
0.		sing and Community Amenity Affairs Services	131	0	U	1/3940	19/545
	6.1	Housing and Community Services	151	0	0	172977	196575
	6.2	Sanitary Affairs Services	0	0	0	971	970
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cult	ural, Recreational and Religious Affairs and	1305	0	0	14479	41216
	7.1	Art and Cultural Affairs Services	264	0	0	11576	14955
	7.2	Recreational and Sporting Services	0	0		1862	23510
	7.3	Toursim Affairs and Services	1041			1041	2751
	7.4	Cultural Recreational, Religious Affairs	0	0		0	0
	'''	and Services n.e.c.					· ·
8.	Ecor	nomic Affairs and Services	4711	0	0	1796821	2048436
	8.1	General Administration, Regulation &	464	0	0	97711	115166
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	2256	0	0	778266	895167
	8.3	Mining, Manufacturing and Construction	1701	0	0	34026	51440
	8.4	Electricity, Gas, Steam and Other Sources of	50	0	0	442631	44263
		Energy					
		8.4.1 Electricity, Gas, and Steam	0	0	0	439381	439381
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	50	0	0	3250	3250
	8.5	Drinking Water Supply	0	0	0	4880	29139
	8.6	Transport and Communication	240	0	0	240	64900
		8.6.1 Road transport	0	0	0	0	64460
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	50
		8.6.4 Transport and Communication n.e.c.	240	0	0	240	390
	8.7	Other Economic Services n.e.c.	0	0	0	439067	449993
9.	Envi	ronmental Protection	0	0	0	0	0
	9.1	Waste Management	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.		er Services	0	0	0	37718	38304
		Relief on Calamities	0	0		37718	38304
	10.2	Other Miscellaneous Servieces	72220	0		0	0
		TOTAL	73229	0	0	2468848	5656802

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

				(Rs.Lakhs)						
			Economic Classification		Capital	expend		Juli j		
				(	Gross Ca					
				Building	Roads	Trans-		Software		
				Outlay	Outlay	port	nery	Outlay		
			Purpose Classification	R./Non R.	·	Outlay	-	& Ict		
							,			
4	C	I D	1	16	17	18	19	20		
1.	_		ublic Services	48351	12010		10009			
	1.1		ral Administration, External affairs, Publi	c 48051		2055	10009	1477		
		_	& Safety		12010					
		_	Public Order & Safety	19343	10675	1674	8279	839		
			Planning & Statistical Activities	0	0	0	12	6		
		1.1.3	General Administration, External affairs	28708		381	1718	632		
L			Public Order & Safety n.e.c.		1335					
	1.2		ral Research	300	0	0	0	0		
2.	Defe			124	0	0	13	3		
3.	Edu		Affairs & Services	54577	0	7	16730	199		
	3.1	Admi	nistration, Regulation & Research	1	0	7	1322	72		
		3.1.1	Primary Education Affairs	0	0	0	1065	42		
		3.1.2	Secondary Education Affairs	1	0	0	18	12		
		_	Higher Secondary & University	0		7	239	18		
			Education Affairs		0	i i				
		3.1.4	Education Affairs n.e.c.	0	0	0	0	0		
	3.2		ol, Universities & Institutions including	54576		0	15408	127		
		Subsi	_		0					
			Primary Education Affairs	3435	0	0	726	4		
		_	Secondary Education Affairs	29583	0	0	2836	16		
		-	Higher Secondary & University	20168		0	10797	98		
		3.2.3	Education Affairs	20100	0		10/5/	,,,		
		3 2 4	Education Affairs n.e.c.	1390	0	0	1049	9		
4.	Heal		airs and services	49558	0	1146	41888			
	4.1		nistration, Regulation & Research	0	0	0	58	11		
			Allopathic	0	0	0	58	11		
			Homeopathic	0	0	0	0	0		
			Ayurvedic	0	0	0	0	0		
			Unani	0	0	0	0	0		
			Other Medical Services	0	0	0	0	0		
	4.2		itals, Clinics & Other Health Services	49558	0	1146	41830	549		
			Allopathic	47753	0	764	41249	544		
			Homeopathic	0	0	0	8	0		
			Ayurvedic	198	0	7	238	2		
			Unani	170	0	0	1	0		
			Other Medical Services	1607	0	375	334	3		
5.	Soci		urity and Welfare Affairs and services	10998	0	27	1021	27		
Ť	5.1	-	1 Security Affairs and services	0	0	0	2	0		
	5.2	_	are Affairs and Services	10998	0	27	1019			
	5.3		1 Security and Welfare Affairs	0	0	0	0	0		
L			ces n.e.c.		0					
-	-	VI	······································							

			(Rs.Lakhs)							
		Economic Classification		Capital	expend		_a <u>kii3)</u>			
		Economic Classification								
			Capital expenditure  Gross Capital Formation  Building Roads Trans- Machi- Softw Outlay Outlay port nery Out							
			Outlay	Outlay	port	nery	Outlay			
		Purpose Classification	R./Non R.		Outlay	Outlay	& Ict			
			1.6	1.7	1.0	10	20			
6.	Нопе	sing and Community Amenity Affairs and		17			20			
0.	Servi		3311	0	0	101	3			
	6.1	Housing and Community Services	3511	0	0	101	5			
	6.2	Sanitary Affairs Services	0	0	0	0	0			
	6.3	Housing and Community Amenity Affairs	0		0	0	0			
		and Services n.e.c.		0						
7.		ural, Recreational and Religious Affairs	785		6	280	13			
	<b>and</b> 9	services Art and Cultural Affairs Services	745		0	15	3			
				0	-					
	7.2	Recreational and Sporting Services		0						
	7.3	Toursim Affairs and Services		0						
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0		0	0	0			
8.	Econ	omic Affairs and Services	1583		414	4434	236			
<u> </u>	8.1	General Administration, Regulation &		337690						
	0.1	Research	34	٥	17	02				
	8.2	Agriculture, Forestry, Fishing and Hunting	851		0	678	126			
	8.3	Mining, Manufacturing and Construction			0					
	8.4	Electricity, Gas, Steam and Other Sources of		0	_	1970	18			
		Energy		0						
		8.4.1 Electricity, Gas, and Steam	0	0	0	1970	18			
		8.4.2 Atomic energy	0	0	0	0	C			
		8.4.3 Non-conventional Sources of Energy	0	0	0	0	C			
	8.5	Drinking Water Supply	328	0	0	425	50			
	8.6	Transport and Communication	0		397	981	C			
		8.6.1 Road transport	0	337551	205		C			
		8.6.2 Water transport	0	337331	0					
		8.6.3 Air transport	0	110						
		8.6.4 Transport and Communication n.e.c.	0	0	0					
	8.7	Other Economic Services n.e.c.	0	0		63				
9.		ronmental Protection	0	0	0					
	9.1	Waste Management	0	0	0	0	C			
	9.2	Waste Water Management	0	0	0	0	0			
	9.3	Prevention and Control of Pollution	0	0	0	0	C			
	9.4	Environmental Research & Education	0	0	0	0	C			
	9.5	Environmental Protection n.e.c.	0	0	0	0	0			
10.		r Services	3	0						
		Relief on Calamities	3	0			<del> </del>			
	10.2	Other Miscellaneous Servieces	0		-		_			
<u> </u>		TOTAL	169490	349700	3655	74534	2521			

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

	Economic Classification (Rs.Lakhs)  Capital expenditure						
	Economic Classification						
			Gross	Capital F	ormation	1	
		Cultivate	Anima	Other	Change	Gross	
		d Assets	1 Stock	Outlay &	in	Capital	
	Purpose Classification	Outlay	Outlay		Stock	Formation	
	•			Imp.		(16to24)	
				<sub>F</sub> .		()	
	1	21	22	23	24	25	
1.	General Public Services	0	0	17023	-4636	86289	
	1.1 General Administration, External affairs, Publi	c 0	0	17023	-4636	85989	
	Order & Safety						
	1.1.1 Public Order & Safety	0	0	10546	0	51356	
	1.1.2 Planning & Statistical Activities	0	0		0	18	
		0	0				
	1.1.3 General Administration, External affairs,	U		04//	-4030	34013	
$\vdash$	Public Order & Safety n.e.c.				_	200	
	1.2 General Research	0	0	0	0	300	
	Defence Education Affairs & Services	0	0	21 6272	0	161	
3.		0	0	6272 527	1	77785 1929	
$\vdash$	3.1 Administration, Regulation & Research		0				
	3.1.1 Primary Education Affairs	0				1634	
Ш	3.1.2 Secondary Education Affairs	0	0	0		31	
	3.1.3 Higher Secondary & University	0	0	0	0	264	
	Education Affairs						
Ш	3.1.4 Education Affairs n.e.c.	0	0				
	3.2 School, Universities & Institutions including	0	0	5745	0	75856	
	Subsidary						
	3.2.1 Primary Education Affairs	0	0		0	6858	
	3.2.2 Secondary Education Affairs	0	0	2208	0	34643	
	3.2.3 Higher Secondary & University	0	0	819	0	31882	
	Education Affairs						
	3.2.4 Education Affairs n.e.c.	0	0	25		2473	
4.	Health Affairs and services	0	0	166			
Щ	4.1 Administration, Regulation & Research	0	0	0	0	69	
	4.1.1 Allopathic	0	0	0	0	69	
	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	
Ш	4.1.5 Other Medical Services	0	0	0	0	0	
	4.2 Hospitals, Clinics & Other Health Services	0	0	166	0	93249	
	4.2.1 Allopathic	0	0	0	0	90310	
	4.2.2 Homeopathic	0	0	0	0	8	
	4.2.3 Ayurvedic	0	0	166	0	611	
П	4.2.4 Unani	0	0			1	
	4.2.5 Other Medical Services	0	0		0	2319	
5.	cial Security and Welfare Affairs and services 0 0 14726 0 2						
	5.1 Social Security Affairs and services	0	0			2	
	5.2 Welfare Affairs and Services	0	0			26797	
	5.3 Social Security and Welfare Affairs	0	0	0		0	
	services n.e.c.		ľ				

						(Rs.	Lakhs)
		Economic Classification			oital expen		
					Capital F	ormation	1
			Cultivate			Change	
					Outlay &		Capital
		Purpose Classification	Outlay	Outlay	Land	Stock	Formation
					Imp.		(16 to 24)
		1	21	22	23	24	25
6.	Housi Servi	ing and Community Amenity Affairs and	0	0	1065	0	4682
		Housing and Community Services	0	0	1062	0	4679
	6.2	Sanitary Affairs Services	0	0	3	0	3
		Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cultu	ral, Recreational and Religious Affairs and	0	0	2662	0	3746
	servic						
	7.1	Art and Cultural Affairs Services	0	0	0	0	763
	7.2	Recreational and Sporting Services	0	0	1562	0	1843
	7.3	Toursim Affairs and Services	0	0	1100	0	1140
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.	Econo	omic Affairs and Services	512	0	75769	1036	421674
		General Administration, Regulation & Research	0	0	0	0	155
		Agriculture, Forestry, Fishing and Hunting	512	0	10424	0	12620
		Mining, Manufacturing and Construction	0	0	702	0	1322
		Electricity, Gas, Steam and Other Sources of	0	0	0	0	1988
H		Energy 8.4.1 Electricity, Gas, and Steam	0	0	0	0	1988
		8.4.2 Atomic energy	0	0	0	0	1700
			, i			0	0
	_	8.4.3 Non-conventional Sources of Energy	0	0	55200	Ŭ	57227
		Drinking Water Supply	0	0	55398		
	8.6	Transport and Communication	0	0	9245	0	348284
		8.6.1 Road transport	0	0	8405	0	346574
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	870
		8.6.4 Transport and Communication n.e.c.	0	0	840	0	840
	8.7	Other Economic Services n.e.c.	0	0	0	0	68
9.		onmental Protection	0	0	0	0	0
		Waste Management	0	0	0	0	0
		Waste Water Management	0	0	0	0	0
		Prevention and Control of Pollution	0	0	0	0	0
$\square$	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	62
	$\overline{}$	Relief on Calamities	0	0	0	0	62
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
<u> </u>		TOTAL	512	0	117704	-3600	714516

**TABLE - 10** ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

# (Rs.Lakhs)

		Economic Classification		Car	oital expe	nditure	akiisj
			Purchase			pital Tran	sfer
			of	sales	Capital		Capital
			assets-	of	_	Transfer	1 ^ 1
		Purpose Classification	Land	assets	Local	Indi-	Privat
		T P	Luna	Land	Autho-	viduals	Insti-
				Lana	rities	Viduais	tutions
		1	26	27	28	29	30
1.	Gen	eral Public Services	0	1178	0	0	8
	1.1	General Administration, External affairs, Publi	c 0	1178	0	0	0
		Order & Safety					
		1.1.1 Public Order & Safety	0	0	0	0	0
		1.1.2 Planning & Statistical Activities	0	0	0	0	0
		1.1.3 General Administration, External affairs.		1178		0	0
		Public Order & Safety n.e.c.	· ·	1170			
	1.2	General Research	0	0	0	0	8
2.	Defe		0	0	0	0	
3.		cation Affairs & Services	0	0	385	0	1043
	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	0	0	0	0	0
		Education Affairs	U	0	0	0	l 0
		3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2	School, Universities & Institutions including	0	0	385	0	1043
		Subsidary					
		3.2.1 Primary Education Affairs	0	0	0	0	0
		3.2.2 Secondary Education Affairs	0	0	385	0	0
		3.2.3 Higher Secondary & University	0	0	0	0	1043
		Education Affairs	· ·	ľ			1013
		3.2.4 Education Affairs n.e.c.	0	0	0	0	0
4.	Heal	th 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
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	0	0	0	0	0
		4.1.4 Unani	0	0	0	0	0
		4.1.5 Other Medical Services	0	0	0	0	0
	4.2	Hospitals, Clinics & Other Health Services	0	0	0	0	0
		4.2.1 Allopathic	0	0	0	0	0
		4.2.2 Homeopathic	0	0	0	0	0
		4.2.3 Ayurvedic	0	0	0	0	0
		4.2.4 Unani	0	0	0	0	0
		4.2.5 Other Medical Services	0	0	0	0	0
5.	Soci	al Security and Welfare Affairs and services	0	0	13837	0	
	5.1	Social Security Affairs and services	0	0	0	0	
	5.2	Welfare Affairs and Services	0	0	13837	0	
	5.3	Social Security and Welfare Affairs	0	0	0	0	0
		services n.e.c.					

			I			(De I	akhs)
		Economic Classification		Car	oital expe		akiis)
			Purchase	Less		pital Tran	sfer
			of	sales	Capital	<u> </u>	1
			assets-	of		Transfer	Transfer
		Purpose Classification	Land	assets	Local	Indi-	Privat
				Land	Autho-	viduals	Insti-
					rities		tutions
	I	1	26	27	28	29	30
6.	Hous Serv		0	0	415455	4423	8260
	6.1	Housing and Community Services	0	0	409413	4423	8260
	6.2	Sanitary Affairs Services	0	0	6042	0	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cult servi	ural, Recreational and Religious Affairs and ices	0	0	91	0	395
	7.1	Art and Cultural Affairs Services	0	0	0	0	395
	7.2	Recreational and Sporting Services	0	0	91	0	0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.	Ecor	nomic Affairs and Services	5866	0	41295	123	15029
	8.1	General Administration, Regulation & Research	0	0	0	0	14265
	8.2	Agriculture, Forestry, Fishing and Hunting	3470	0	104	0	348
	8.3	Mining, Manufacturing and Construction	0		12		
	8.4	Electricity, Gas, Steam and Other Sources of	0	0	9	0	0
	0.1	Energy	Ĭ			Ĭ	
		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	9	0	0
	8.5	Drinking Water Supply	0	0	38580	0	0
	l	Transport and Communication	2396		2590		
	0.0	8.6.1 Road transport	2396		2590		0
		8.6.2 Water transport	0		0		0
		8.6.3 Air transport	0	0	0	0	0
$\vdash$		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
$\vdash$	8.7	Other Economic Services n.e.c.	0	0	0	0	0
9.		ronmental Protection	0	0	0	0	0
<u> </u>	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.		er Services	0	0	0	0	0
		Relief on Calamities	0	0	0	0	0
	_	Other Miscellaneous Servieces	0	0	0	0	C
		TOTAL	5866	1178	471063	4546	24735

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

				(De Lable)							
			Farmeria Classification		Comit		(Rs.La	akhs)			
			Economic Classification			al expe		E:			
				G : 1	Capital '			Finan-			
				_ ^	Capital	_ ^		cial			
			Dumaga Classification		transfer	1	capital	Assets			
			Purpose Classification	Autho-	~,	transf	trans-				
					foreign		fers				
			1	Bodies 31	countrie 32	9 33	(28to33)	35			
1.	Conor	al Di	ublic Services	118	32		34 <b>126</b>	33			
1.			ral Administration, External affairs,	0	0	0	120	0			
			c Order & Safety	0	0	0	U	U			
	_			0	0	0	0	0			
	-		Public Order & Safety	0	0		0	0			
	-		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.								
			ral Research	118	0	0	126	0			
2.	Defen		1 m 1 0 0 0	0	0	0	0	0			
3.			Affairs & Services	60	0		1488	0			
			nistration, Regulation & Research	0	0		0	0			
	-		Primary Education Affairs	0	0		0	0			
	_		Secondary Education Affairs	0	0	0	0	0			
	]	3.1.3	Higher Secondary & University	0	0	0	0	0			
			Education Affairs								
			Education Affairs n.e.c.	0	0	0	1 400	0			
			ol, Universities & Institutions including	60	0	0	1488	0			
_		Subsi		0	0	0	0	0			
_			Primary Education Affairs	0	0	0	0	0			
			Secondary Education Affairs	0	0		385	0			
		3.2.3	Higher Secondary & University	0	0	0	1043	0			
		2 2 4	Education Affairs	60	0	0	(0	0			
4.			Education Affairs n.e.c.	60 1090	0	0	60 <b>1090</b>	0			
4.			nistration, Regulation & Research	1090	0		1090	0			
			Allopathic								
			Homeopathic	0	0	0	0	0			
-	_		Ayurvedic	0	0		0	0			
$\vdash$			Unani	0	0	0	0	0			
			Other Medical Services	0	0	_	0	0			
			itals, Clinics & Other Health Services	1090			1090	0			
	_		Allopathic	0	0		0	0			
			Homeopathic	0	0		0	0			
	-	_	Ayurvedic	1090	0	0	1090	0			
<u> </u>		_	Unani	1090	0	0	1090	0			
			Other Medical Services	0	0	Ŭ	0	0			
5.			irity and Welfare Affairs and	2255			16092	47			
٥.			1 Security Affairs and services	0	0		0	0			
			are Affairs and Services	2255	0		16092	47			
			l Security and Welfare Affairs	2233	0	0	10092	0			
			tes n.e.c.	"			U				

Economic Classification Capital expenditure (Rs.Lakh							
		Economic Classification		Capit	al expe		akiis)
				Capital '			Finan-
			Capital	Capital			cial
			-	transfer	1	Capital	Assets
		Purpose Classification	rAutho-	s,	transf	Trans-	
			nomous	foreign	er	fer	
			Bodies	countrie	state	(28to33)	
		1	31	32	33	34	35
6.		ing and Community Amenity Affairs Services	0	0	0	428138	0
		Housing and Community Services	0	0	0	422096	0
П		Sanitary Affairs Services	0	0	0	6042	0
П	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.		ıral, Recreational and Religious Affairs	0	0	0	486	0
Н		ervices	0	0		205	
Ш		Art and Cultural Affairs Services	0	0	0		
Ш		Recreational and Sporting Services	0	0	0		0
Ш		Toursim Affairs and Services	0	0	0	0	0
		Cultural Recreational, Religious Affairs	0	0	0	0	0
8.		and Services n.e.c. omic Affairs and Services	64341	0	0	120788	3
0.				0			
	8.1	General Administration, Regulation & Research	0	0	0	14265	0
H	8.2	Agriculture, Forestry, Fishing and Hunting	0	0	0	452	0
Н		Mining, Manufacturing and Construction	66	0	0	_	
Н		Electricity, Gas, Steam and Other Sources of	54942		0	54951	0
	0.7	Energy	34742			34731	
Н		8.4.1 Electricity, Gas, and Steam	3222	0	0	3222	0
Н		8.4.2 Atomic energy	0	0	0		0
Н		8.4.3 Non-conventional Sources of Energy	51720	0	0	51729	0
Н	8.5	Drinking Water Supply	0	0	0		0
Н		Transport and Communication	9333				
Н	0.0	8.6.1 Road transport	0	0	0		
Н		8.6.2 Water transport	0	0	0	0	0
Н		8.6.3 Air transport	0		0		0
H		8.6.4 Transport and Communication n.e.c.	9333		0	9333	
H	8.7	Other Economic Services n.e.c.	0	0	0	0	0
9.		conmental Protection	0	0	0	0	0
П		Waste Management	0	0	0	0	0
П		Waste Water Management	0	0	0	0	0
П	9.3	Prevention and Control of Pollution	0	0	0	0	0
П	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
		Relief on Calamities	0	0	0	0	0
Ш	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	67864	0	0	568208	50

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2020-2021 (ACCOUNTS)

		DMINISTRATION DETAKT					Lakhs)
		Economic Classification		Capital e	xpenditur		Grand
			Loan	and Adv		Total	Total
			Advance				(15+39)
			Non-	Local	Foreign	expendi-	
		Purpose Classification	Govt.	Autho-	countries	^	
		F	Organi-	rities	/ organi-	(25+26-	
			zation	111103	zation	27+34to38	
		1	36	37	38	3)9	40
1.	Gen	eral Public Services	0	0	0	85237	842556
	1.1	General Administration, External affairs,	0	0	0	84811	841357
		Public Order & Safety					
		1.1.1 Public Order & Safety	0	0	0	51356	563425
		1.1.2 Planning & Statistical Activities	0	0	0	18	2996
		1.1.3 General Administration, External	0	0	0	33437	274936
		affairs, Public Order & Safety n.e.c.				33437	#173U
$\vdash$	1.2	General Research	0	0	0	126	1100
2.	Defe		0	0	0	426 161	1199 13813
3.		cation Affairs & Services	0	0	0	79273	1964225
	3.1	Administration, Regulation & Research	0	0	0	1929	591663
		3.1.1 Primary Education Affairs	0	0	0	1634	580841
		3.1.2 Secondary Education Affairs	0	0	0	31	945
		3.1.3 Higher Secondary & University	0	0	0	264	9877
		Education Affairs	U	U	"	204	7011
		3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2	School, Universities & Institutions	0	0	0	77344	1372562
		including Subsidary					
		3.2.1 Primary Education Affairs	0	0	0	6858	252235
		3.2.2 Secondary Education Affairs	0	0	0	35028	471234
		3.2.3 Higher Secondary & University	0	0	0	32925	638392
		Education Affairs					
		3.2.4 Education Affairs n.e.c.	0	0	0	2533	10701
4	Heal	Ith Affairs and services	0	0	0	94408	516312
	4.1	Administration, Regulation & Research	0	0	0	69	28135
		4.1.1 Allopathic	0	0	0	69	28135
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	0	0	0	0	0
		4.1.4 Unani	0	0	0	0	0
		4.1.5 Other Medical Services	0	0	0	0	0
	4.2	Hospitals, Clinics & Other Health Service	s 0	0	0	94339	488177
		4.2.1 Allopathic	0	0	0	90310	454416
		4.2.2 Homeopathic	0	0	0	8	1325
		4.2.3 Ayurvedic	0	0	0	1701	23335
		4.2.4 Unani	0	0	0	1	155
		4.2.5 Other Medical Services	0	0	0	2319	8946
5.	Soci	al Security and Welfare Affairs and	0	0	0	42938	296412
	5.1	Social Security Affairs and services	0	0	0	2	98040
	5.2	Welfare Affairs and Services	0	0	0	42936	198372
	5.3	Social Security and Welfare Affairs	0	0	0	0	0
Ш	<u> </u>	services n.e.c.					

						(Rs.)	Lakhs)
		Economic Classification		Capital e	xpenditur		Grand
			Loar	and Adv	ance	Total	Total
			Advance	Advance	Advance	capital	(15+39)
			Non-	Local	foreign	expendi-	
		Purpose Classification	Govt.	Autho-	countries		
			Organi-	rities	/ organi-	(25+26-	
			zation		zation	27+34to38)	
	тт	<u> </u>	36	37	38	39	40 630415
6.		sing and Community Amenity Affairs Services	0	50	0	432870	030415
	6.1	Housing and Community Services	0	50	0	426825	623400
	6.2	Sanitary Affairs Services	0	0	0	6045	7015
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.		ural, Recreational and Religious Affairs services	0	0	0	4232	45448
	7.1	Art and Cultural Affairs Services	0	0	0	1158	16113
	7.2	Recreational and Sporting Services	0	0	0	1934	25444
	7.3	Toursim Affairs and Services	0	0	0	1140	3891
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
	,	and Services n.e.c.				Ĭ	Ŭ
8.	Econ	omic Affairs and Services	5000	0	0	553331	2601767
	8.1	General Administration, Regulation&	0	0	0	14420	129586
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	0	0	0	16542	911709
	8.3	Mining, Manufacturing and Construction	0	0	0		53382
	8.4	Electricity, Gas, Steam and Other Sources	0	0	0	56939	499570
		of Energy	0			7010	444504
		8.4.1 Electricity, Gas, and Steam	0	0	0		444591
		8.4.2 Atomic energy	0	0	0	_ ·	0
		8.4.3 Non-conventional Sources of Energy	7 0	0	0		54979
	8.5	Drinking Water Supply	0	0	0		124956
	8.6	Transport and Communication	0	0	0	362603	427503
		8.6.1 Road transport	0	0	0	351560	416020
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	870	920
		8.6.4 Transport and Communication n.e.c.	0	0	0	10173	10563
	8.7	Other Economic Services n.e.c.	5000	0	0	5068	455061
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.		er Services	0	0	0	62	38366
_		Relief on Calamities	0	0			38366
	10.2	Other Miscellaneous Servieces	5000	0			6040214
		TOTAL	5000	50	0	1292512	6949314

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

		(Rs.Lakhs)							
		Economic Classification		Current	expendit				
		Economic Classification		onsumpti					
			Wages	Commo-		Total			
			and	dities	sales	consumption			
		Purpose Classification	salaries	and	saics	expenditure			
		i dipose Classification		services		expenditure			
			including	, Tk					
		1	pensions 2	3	4	5			
1.	Conc	eral Public Services	781455		4 6838				
1.	1.1	General Administration, External affairs, Public			6838				
	1	Order & Safety	701133	127511	0050	702120			
		1.1.1 Public Order & Safety	555513	75066	3632	626947			
		1.1.2 Planning & Statistical Activities	5375	1794					
		1.1.3 General Administration, External affairs,	220567	50651	2027				
		Public Order & Safety n.e.c.	220307	23031	2027	20/1/1			
	1.2	General Research	0	223	0	223			
2.	Defe		14118	1014					
3.		cation Affairs & Services	1810464						
	3.1	Administration, Regulation & Research	556802	44453	0				
		3.1.1 Primary Education Affairs	541202	43644					
		3.1.2 Secondary Education Affairs	1529	87	0				
		3.1.3 Higher Secondary & University Education		722	0	14793			
		Affairs							
		3.1.4 Education Affairs n.e.c.	0	0	0	0			
	3.2	School, Universities & Institutions including	1253662	151603	3025	1402240			
		Subsidary							
		3.2.1 Primary Education Affairs	231160	71958	840	302278			
		3.2.2 Secondary Education Affairs	401661	17063	60	418664			
		3.2.3 Higher Secondary & University Education	n 614492	56366	2124	668734			
		Affairs							
		3.2.4 Education Affairs n.e.c.	6349			12564			
4.	Heal	th Affairs and services	231176						
	4.1	Administration, Regulation & Research	6236						
	<u> </u>	4.1.1 Allopathic	6236		0				
		4.1.2 Homeopathic	0	0	0				
	L	4.1.3 Ayurvedic	0	0					
	<u> </u>	4.1.4 Unani	0	0	0				
		4.1.5 Other Medical Services	0	0	0				
	4.2	Hospitals, Clinics & Other Health Services	224940		7148				
	<u> </u>	4.2.1 Allopathic	191373						
	<u> </u>	4.2.2 Homeopathic	1871	94	0				
<u> </u>	<u> </u>	4.2.3 Ayurvedic	25188						
	-	4.2.4 Unani	320	26	0	346			
5	0	4.2.5 Other Medical Services	6188	2686	1760				
5.	_	al Security and Welfare Affairs and services	95628						
	5.1	Social Security Affairs and services	321	285					
<u> </u>	5.2	Welfare Affairs and Services	95307	115327	1769	208865			
	5.3	Social Security and Welfare Affairs	0	0	0	0			
		services n.e.c.							

(Rs. Lakhs)

	Current expenditure						
		Fi- CliGti					
		Economic Classification		Consumpti			
			Wages	Commo- dities	Less-	Total	
		Drymaga Classification	and	and	sales	consumption expenditure	
		Purpose Classification	salaries	services		expenditure	
			including	, Tk			
		1	pensions		4	_	
6.	Цопе	sing and Community Amenity Affairs and	33013	3 6649	4 4641	5 35021	
0.	Servi	• •	33013	0049	4041	35021	
	6.1	Housing and Community Services	33013	6649	4639	35023	
	6.2	Sanitary Affairs Services	0	0	2	-2	
	6.3	77 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1		0	0	0	
	0.3	Housing and Community Amenity Affairs and Services n.e.c.	ľ	U	U	U	
7.	Cult	ural, Recreational and Religious Affairs and	10563	29504	188	39879	
/•	servi		10303	29304	100	39019	
H	7.1	Art and Cultural Affairs Services	2390	2568	56	4902	
	7.2	Recreational and Sporting Services	7702		132	31172	
	7.3	Toursim Affairs and Services	471	3334	0		
	7.4	Cultural Recreational, Religious Affairs and		0	0	0	
	,	Services n.e.c.				_	
8.	Econ	omic Affairs and Services	221828	131492	6434	346886	
	8.1	General Administration, Regulation &	19531		0	24533	
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	129049	16795	3402	142442	
	8.3	Mining, Manufacturing and Construction	18695	5634	1574	22755	
	8.4	Electricity, Gas, Steam and Other Sources of	0	42	0	42	
		Energy	Ů		Ü		
		8.4.1 Electricity, Gas, and Steam	0	0	0	0	
		8.4.2 Atomic energy	0	0	0	0	
				Ţ.		, and the second	
	0.5	8.4.3 Non-conventional Sources of Energy	0	42	0	42	
	8.5	Drinking Water Supply	27890	3308			
	8.6	Transport and Communication	13647				
$\vdash$		8.6.1 Road transport	13647		277		
$\vdash$		8.6.2 Water transport	0	0	_	~	
		8.6.3 Air transport	0	51	35		
Щ		8.6.4 Transport and Communication n.e.c.	0				
	8.7	Other Economic Services n.e.c.	13016		430	_	
9.		ronmental Protection	0		0		
Щ	9.1	Waste Management	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	r Services	747	1570	0	2317	
		Relief on Calamities	747		0	2317	
	10.2	Other Miscellaneous Servieces	0	0	0	0	
H		TOTAL	3198992	722373	30593	3890772	
$ldsymbol{ld}}}}}}}}}$		IUIAL	3170772	144313	30393	3090//2	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

						(Rs.L	akhs)		
		<b>Economic Classification</b>	Current expenditure						
				Tr	ansfer pa	yment			
			Product	Prod-	Transfer	Trans-	Transfers,		
			Sub-	uction	Local	fers, Indui	Private		
		Purpose Classification	sidies	Sub-	Autho-	viduals	Institions		
		•		sidies	rities				
		1	6	7	8	9	10		
1.	Gen	eral Public Services	0	0	0	35880	562		
	1.1	General Administration, External affairs,	0	0	0	35880	512		
		Public Order & Safety							
		1.1.1 Public Order & Safety	0	0	0	2209	210		
		1.1.2 Planning & Statistical Activities	0	0	0	0	2		
		1.1.3 General Administration, External affairs	, 0	0	0	33671	300		
		Public Order & Safety n.e.c.							
	1.2	General Research	0	0	0	0	50		
2.	Defe	ence	0	0	0	54	0		
3.	Edu	cation Affairs & Services	450	0	3600	88580	56623		
	3.1	Administration, Regulation & Research	450	0	0	3502	3400		
		3.1.1 Primary Education Affairs	450	0	0	3500	3400		
		3.1.2 Secondary Education Affairs	0	0	0	0	0		
		3.1.3 Higher Secondary & University	0	0	0	2	0		
		Education Affairs							
		3.1.4 Education Affairs n.e.c.	0	0	0	0			
	3.2	School, Universities & Institutions including	0	0	3600	85078	53223		
		Subsidary							
		3.2.1 Primary Education Affairs	0	0	2000	11737	7820		
		3.2.2 Secondary Education Affairs	0	0	1600	63556	6954		
		3.2.3 Higher Secondary & University	0	0	0	9335	37408		
		Education Affairs							
		3.2.4 Education Affairs n.e.c.	0	0	0				
4	Heal	th Affairs and services	0	0	23785	8267	162430		
	4.1	Administration, Regulation & Research	0	0	6776	10	35000		
		4.1.1 Allopathic	0	0	6776	10	35000		
		4.1.2 Homeopathic	0	0	0	0	0		
		4.1.3 Ayurvedic	0	0	0	0	0		
		4.1.4 Unani	0	0	0	0	0		
		4.1.5 Other Medical Services	0	0	0				
	4.2	Hospitals, Clinics & Other Health Services	0	0	17009				
		4.2.1 Allopathic	0	0	17009	7436	127430		
		4.2.2 Homeopathic	0	0	0				
		4.2.3 Ayurvedic	0	0	0	297	0		
		4.2.4 Unani	0	0	0	0	Ů		
		4.2.5 Other Medical Services	0	0	0				
5.		al Security and Welfare Affairs and services	0	0	91057		12578		
	5.1	Social Security Affairs and services	0	0	91002	699	0		
	5.2	Welfare Affairs and Services	0	0	55	22146	12578		
	5.3	Social Security and Welfare Affairs	0	0	0	0	0		
l		services n.e.c.							

						(Rs.L	akhs)		
		Economic Classification	Current expenditure						
				Tr	ansfer pay	yment			
			Product	Prod-	Transfer	Trans-	Transfer		
			Sub-	uction	Local	fers, Indui	s, Private		
		Purpose Classification	sidies	Sub-	Autho-	viduals	Institions		
				sidies	rities				
	1	1	6	7	8	9	10		
6.	Hous Serv	sing and Community Amenity Affairs and ices	0	0	178487	4060	25640		
	6.1	Housing and Community Services	0	0	173687	4060	25640		
	6.2	Sanitary Affairs Services	0	0	4800	0	0		
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0		
		and Services n.e.c.							
7.		ural, Recreational and Religious Affairs	0	0	15555	5437	7414		
	7.1	Art and Cultural Affairs Services	0	0	15555	2362	2100		
	7.2	Recreational and Sporting Services	0	0	0	3075	5314		
	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	nomic Affairs and Services	957002	792267	195215	5985	36144		
-	8.1	General Administration, Regulation & Research	0	0	165010		<del>                                     </del>		
	8.2	Agriculture, Forestry, Fishing and Hunting	72622	767543	1225	5355	24658		
	8.3	Mining, Manufacturing and Construction	72022	24705	24694				
	8.4	Electricity, Gas, Steam and Other Sources	380102	0	0	0			
		of Energy	200102	0	0				
		8.4.1 Electricity, Gas, and Steam	380102	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	3966		
	8.5	Drinking Water Supply	0	0	4286	25	1703		
	8.6	Transport and Communication	0	0	0	0	0		
		8.6.1 Road transport	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.	503558	19	0	2	5144		
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		er Services	5	0	5	14664			
100		Relief on Calamities	5	0	5	14664			
		Other Miscellaneous Servieces	0	0	0	0			
		TOTAL	957457	792267	507704	185772	30139		

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

_			T			/=	11 \		
		Economic Classification	(Rs.Lakhs)  Current expenditure						
		Leonomic Classification					Tr . 1		
-			_	1	r payme	ı	Total		
			Trans-	Transfer		Total	current		
			fers,	Foreign		transfer	expen-		
		Purpose Classification	Autho-	contries/		pay-ments	diture		
			nomous	- 6		- (6 to 13)	(5+14)		
			Bodies	sations	ments				
	I	1	11	12	13	14	15		
1.	1	eral Public Services	34756		0	71198	973549		
	1.1	General Administration, External affairs, Publ	ic 33481	0	0	69873	972001		
		Order & Safety			0	2.520	COO 455		
_		1.1.1 Public Order & Safety	1111	0					
_		1.1.2 Planning & Statistical Activities	0	0			5992		
		1.1.3 General Administration, External affairs	32370	0	0	66341	335532		
		Public Order & Safety n.e.c.					4 = 40		
	1.2	General Research	1275			1325			
2.	Defe		0	0	0	54	14636		
3.	_	cation Affairs & Services	119547	0			2272295		
	3.1	Administration, Regulation & Research	56486			63838			
		3.1.1 Primary Education Affairs	55000	0					
		3.1.2 Secondary Education Affairs	1496	0			1616 16281		
		3.1.3 Higher Secondary & University	1486	0	0	1488	10281		
		Education Affairs 3.1.4 Education Affairs n.e.c.	0	0	0	0	0		
	3.2		63061	0			1607202		
	3.2	School, Universities & Institutions including Subsidary	03001	"	0	204902	100/202		
		3.2.1 Primary Education Affairs	0	0	0	21557	323835		
		3.2.2 Secondary Education Affairs	19380	0					
		3.2.3 Higher Secondary & University	41832			88575			
		Education Affairs	41032	1 '	0	003/3	/5/309		
		3.2.4 Education Affairs n.e.c.	1849	0	0	3340	15904		
4	Hea	lth Affairs and services	1375			195857	532627		
-	4.1	Administration, Regulation & Research	0	0					
	т, 1	4.1.1 Allopathic	0	0		41786			
		4.1.2 Homeopathic	0	0	_	0	0		
		4.1.3 Ayurvedic							
	1	4.1.4 Unani	0	0		0	0		
		4.1.5 Other Medical Services	0	0		·	0		
	4.2	Hospitals, Clinics & Other Health Services	1375			Ů	482770		
	12	4.2.1 Allopathic	400			152275			
$\vdash$		4.2.2 Homeopathic	0	0		0			
	t	4.2.3 Ayurvedic	375				28715		
	<u> </u>	4.2.4 Unani	0	0		0/2	346		
		4.2.5 Other Medical Services	600			Ŭ			
5.	Soci	al Security and Welfare Affairs and services	1118			127598	337069		
	5.1	Social Security Affairs and services	0						
$\vdash$	5.2	Welfare Affairs and Services	1118				244762		
	5.3	Social Security and Welfare Affairs	0	0		0	0		
		services n.e.c.		ľ		ľ			
		1001 11000 1110101							

Economic Classification (Rs.Lal							ıkhs)
		Deonomic Classification		Cui	rent exp	enditure	
				Transfe	r payme	nt	Total
			Trans-	Transfer	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Autho-	contries/	State	pay-ments	diture
			nomous	-	Govern	- (6 to 13)	(5+14)
			Bodies		ments		
	**	1	11	12	13	14	15
6.	Hou: Serv	sing and Community Amenity Affairs and ices	205	0	0	208392	243413
	6.1	Housing and Community Services	205	0	0	203592	238615
	6.2	Sanitary Affairs Services	0	0	0	4800	4798
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cult servi	ural, Recreational and Religious Affairs and ces	2088	0	0	30494	70373
	7.1	Art and Cultural Affairs Services	280	0	0	20297	25199
	7.2	Recreational and Sporting Services	203	0	0	8592	39764
	7.3	Toursim Affairs and Services	1605	0	0	1605	5410
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.	Econ	omic Affairs and Services	13462	0	0	2000075	2346961
	8.1	General Administration, Regulation &	734	0	0	166628	191161
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	6906	0	0	878309	1020751
	8.3	Mining, Manufacturing and Construction	2331	0	0	52842	75597
	8.4	Electricity, Gas, Steam and Other Sources	150	0	0	384218	384260
		of Energy					
		8.4.1 Electricity, Gas, and Steam	0	0	0	380102	380102
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	150	0	0	4116	4158
	8.5	Drinking Water Supply	0	0		6014	
	8.6	Transport and Communication	3329			3329	
		8.6.1 Road transport	0				
		8.6.2 Water transport	0	•		0	0
		8.6.3 Air transport	0	0	0	0	16
		8.6.4 Transport and Communication n.e.c.	3329			3329	
	8.7	Other Economic Services n.e.c.	12			508735	
9.		ronmental 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	
	9.4	Environmental Research & Education	0	0		0	0
			_			_	Ů
	9.5	Environmental Protection n.e.c.	0	0		0	Ů
10.		er Services	0	0	0	14674	16991
		Relief on Calamities	0	0		14674	
	10.2	Other Miscellaneous Servieces	0	0		0	· ·
		TOTAL	172551	0	0	2917142	6807914

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

						(Re I	Lakhs)	
		Economic Classification	Capital expenditure					
				Gross Cap				
			Building	Roads	Trans-		Software	
			Outlay	Outlay	l	nery	Outlay	
		Purpose Classification	R./Non R.	Outlay	Outlay	-	& Ict	
		1 dipose Classification	K./IVOII K.		Outlay	Outlay	& ict	
		1	16	17	18	19	20	
1.	Gene	eral Public Services	60083	13999		17267		
1.	1.1	General Administration, External affairs, Publ						
		Order & Safety						
		1.1.1 Public Order & Safety	26072	11999	4242	12673	1983	
		1.1.2 Planning & Statistical Activities	0	0	26	36		
		1.1.3 General Administration, External affairs	33711	2000		4558		
		Public Order & Safety n.e.c.						
	1.2	General Research	300	0	0	0	0	
2.	Defe		232	0	0	32	3	
3.		cation Affairs & Services	104149		299	24029	575	
	3.1	Administration, Regulation & Research	425	0	66	1932		
		3.1.1 Primary Education Affairs	0	0	0	1513		
		3.1.2 Secondary Education Affairs	250	0	39	161		
		3.1.3 Higher Secondary & University	175	0	20	258	20	
		Education Affairs						
		3.1.4 Education Affairs n.e.c.	0	0	7	0	0	
	3.2	School, Universities & Institutions including	103724	0	233	22097	407	
		Subsidary						
		3.2.1 Primary Education Affairs	6820	0	0	1172	12	
		3.2.2 Secondary Education Affairs	32067	0	0	3962	18	
		3.2.3 Higher Secondary & University	61321	0	33	16244	367	
		Education Affairs						
		3.2.4 Education Affairs n.e.c.	3516	0	200	719	10	
4	Heal	th Affairs and services	42935	0	1640	48154	36	
	4.1	Administration, Regulation & Research	530	0	12	55	12	
		4.1.1 Allopathic	530	0	12	55	12	
		4.1.2 Homeopathic	0	0	0	0	0	
		4.1.3 Ayurvedic	0	0	0	0	0	
		4.1.4 Unani	0	0	0	0	0	
		4.1.5 Other Medical Services	0	0		0	·	
	4.2	Hospitals, Clinics & Other Health Services	42405	0	1628	48099	24	
		4.2.1 Allopathic	40298	0	1098	47128	16	
		4.2.2 Homeopathic	0	0	0	11	0	
		4.2.3 Ayurvedic	503	0	30	491	2	
		4.2.4 Unani	0	0	0	4	Ť	
		4.2.5 Other Medical Services	1604			465		
5.	_	al Security and Welfare Affairs and services	21994		223	2181		
	5.1	Social Security Affairs and services	0			17		
	5.2	Welfare Affairs and Services	21994	0	223	2164	316	
	5.3	Social Security and Welfare Affairs	0	0	0	0	0	
		services n.e.c.						

						(Rs.I	_akhs)	
		Economic Classification	Capital expenditure					
			(	Gross Caj	pital Fo	rmation		
			Building	Roads	Trans-	Machi-	Software	
			Outlay	Outlay	port	nery	Outlay	
		Purpose Classification	R./Non R.		Outlay	Outlay	& Ict	
		1	16	17	18	19	20	
6.	Hou	sing and Community Amenity Affairs and	6532	0	37	1629		
	Serv							
	6.1	Housing and Community Services	6532	0	37	1629	107	
	6.2	Sanitary Affairs Services	0	0	0	0	0	
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0	
		and Services n.e.c.						
7.		ural, Recreational and Religious Affairs services	2079	0	69	591	139	
	7.1	Art and Cultural Affairs Services	1315	0	14	35	5	
	7.2	Recreational and Sporting Services	63	0	55	555		
	7.3	Toursim Affairs and Services	701	0	0	1	0	
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0	
		and Services n.e.c.						
8.	Ecoi	nomic Affairs and Services	5821	505742	621	23821	421	
	8.1	General Administration, Regulation &	81	0	28	234	38	
		Research						
	8.2	Agriculture, Forestry, Fishing and Hunting	436	100	81	2175	231	
	8.3	Mining, Manufacturing and Construction	4079	1400	37	2520	20	
	8.4	Electricity, Gas, Steam and Other Sources	0	0	0	13003	12	
		of Energy						
		8.4.1 Electricity, Gas, and Steam	0	0	0	13003	12	
		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	722	0	31	822	112	
	8.6	Transport and Communication	2	504242	424	4991	0	
		8.6.1 Road transport	2	503606	417	3591	0	
		8.6.2 Water transport	0	0	0	0	0	
		8.6.3 Air transport	0	636	7	1400	0	
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0	
	8.7	Other Economic Services n.e.c.	501	0	20	76	8	
9.	Env	ironmental 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		er Services	3603	0	1600		21	
10.	10.1	Relief on Calamities	3603	0	1600			
		Other Miscellaneous Servieces	0	0	0	0	0	
		TOTAL	247428	519741				
		IUIAL	24/428	319/41	9401	110000	303	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

					(Re	Lakhs)		
	Economic Classification	Capital expenditure						
	Decilotific Classification			Capital F		1		
		Cultivate		_	Change			
				Outlay &		Capital		
	Purpose Classification				l	Formation		
	Fulpose Classification	Outlay	Outlay		Stock	1		
				Imp.		(16 to 24)		
	1	21	22	23	24	25		
1	General Public Services	0	0	11392	24			
1.	1.1 General Administration, External affairs, Publi		0	11392				
	Order & Safety	0		11372		111374		
	1.1.1 Public Order & Safety	0	0	11119	0	68088		
	1.1.2 Planning & Statistical Activities	0	0	0	0	70		
	1.1.3 General Administration, External affairs,	0	0	273	0			
		U	U	2/3	0	43230		
	Public Order & Safety n.e.c.	0	0	0	0	200		
	1.2 General Research	0	0	0	0			
2. 3.	Defence Education Affairs & Souriess	0	0	30	0			
3.	Education Affairs & Services	0		9823				
-	3.1 Administration, Regulation & Research	0	0	840		3431		
-	3.1.1 Primary Education Affairs	0	0	840	0	2397		
	3.1.2 Secondary Education Affairs	0	0	0	0	554		
	3.1.3 Higher Secondary & University	0	U	U	0	473		
	Education Affairs	0	0	0	0	7		
-	3.1.4 Education Affairs n.e.c. 3.2 School, Universities & Institutions including	0	0	8983	0			
	Subsidary	U	U	0903	"	135444		
-	3.2.1 Primary Education Affairs	0	0	1757	0	12761		
	-	0	0	4757				
-	3.2.2 Secondary Education Affairs	0		2954				
	3.2.3 Higher Secondary & University	0	0	1237	0	79202		
-	Education Affairs	0	0	25	0	4480		
4	3.2.4 Education Affairs n.e.c.	0	0	35				
4	Health Affairs and services 4.1 Administration, Regulation & Research	0	0	195 0	0	92960		
						609		
	4.1.1 Allopathic	0	0	0	0			
-	4.1.2 Homeopathic			-				
<u> </u>	4.1.3 Ayurvedic	0	0	0	0			
	4.1.4 Unani 4.1.5 Other Medical Services	0	0					
$\vdash$	4.1.5 Other Medical Services 4.2 Hospitals, Clinics & Other Health Services	0	0					
	4.2.1 Allopathic	0	0	195		92351 88545		
	4.2.1 Homeopathic							
		0	0	100	0	11		
	4.2.3 Ayurvedic	0	0	190		1216		
$\vdash$	4.2.4 Unani 4.2.5 Other Medical Services	0	0	0	0	2575		
5.	Social Security and Welfare Affairs and services	0	0	13861	0			
٥.	5.1 Social Security Affairs and services	0	0	0	0			
				Ŭ		17		
	5.2 Welfare Affairs and Services	0	0	13861	0	38558		
	5.3 Social Security and Welfare Affairs	0	0	0	0	"		
	services n.e.c.		l			<u> </u>		

					(Rs.	Lakhs)	
	<b>Economic Classification</b>	Capital expenditure					
			Gross	Capital F	ormatior	1	
		Cultivate	Anima	Other	Change	Gross	
		d Assets	1 Stock	Outlay &	in	Capital	
	Purpose Classification	Outlay	Outlay	Land	Stock	Formation	
				Imp.		(16 to 24)	
	1	21	22	23	24	25	
6.	Housing and Community Amenity Affairs and Services		0	1659	0	9964	
	6.1 Housing and Community Services	0	0	1646	0	9951	
	6.2 Sanitary Affairs Services	0	0	13	0	13	
	6.3 Housing and Community Amenity Affairs	0	0	0	0	0	
	and Services n.e.c.						
7.	Cultural, Recreational and Religious Affairs and services	0	0	13333	0	16211	
	7.1 Art and Cultural Affairs Services	0	0	3375	0	4744	
	7.2 Recreational and Sporting Services	0	0	2408		3215	
	7.3 Toursim Affairs and Services	0	0	7550	0	8252	
	7.4 Cultural Recreational, Religious Affairs	0	0	0	0	0	
	and Services n.e.c.						
8.	<b>Economic Affairs and Services</b>	447	0	147895	0	684768	
	8.1 General Administration, Regulation & Research	0	0	8	0	389	
	8.2 Agriculture, Forestry, Fishing and Hunting	447	0	27730	0	31200	
	8.3 Mining, Manufacturing and Construction	0	0	1275			
	8.4 Electricity, Gas, Steam and Other Sources	0	0	3175			
	of Energy			31/3		10170	
	8.4.1 Electricity, Gas, and Steam	0	0	0	0	13015	
	8.4.2 Atomic energy	0	0	0	0	0	
	8.4.3 Non-conventional Sources of Energy	0	0	3175	0	3175	
	8.5 Drinking Water Supply	0	0	103060	0	104747	
	8.6 Transport and Communication	0	0	12637	0		
	8.6.1 Road transport	0	0	10237	0	517853	
	8.6.2 Water transport	0	0	0	0	1	
	8.6.3 Air transport	0	0	0	0	2043	
	8.6.4 Transport and Communication n.e.c.	0	0	2400	0	2400	
	8.7 Other Economic Services n.e.c.	0	0	10	0	615	
9.	Environmental Protection	0	0	0	0	010	
	9.1 Waste Management	0	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		
$\vdash\vdash$				_		_	
	9.5 Environmental Protection n.e.c.	0	0	0	0	_	
10.	Other Services	0	0	7202	0		
$\vdash$	10.1 Relief on Calamities	0	0	7202			
	10.2 Other Miscellaneous Servieces	0	0	0	0		
	TOTAL	447	0	205390	0	1106622	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

						(Rs.L	akhe)
		Economic Classification		Car	oital exper		MIXIIO J
			Purchase			pital Tran	sfer
			of	sales	Capital		Capital
			assets-	of	_	Transfer	_
		Purpose Classification	Land	assets		Indi-	Privat
		Turpose Classification	Land	Land	Autho-	viduals	Insti-
				Lanu	rities	viduais	tutions
		1	26	27	28	29	30
1.	Gene	eral Public Services	37	_	0	-	100
	1.1	General Administration, External affairs, Publi			0	0	50
		Order & Safety					
		1.1.1 Public Order & Safety	37	0	0	0	50
		1.1.2 Planning & Statistical Activities	0	0	0	0	0
		1.1.3 General Administration, External affairs.	0	1131	0	0	0
		Public Order & Safety n.e.c.					
	1.2	General Research	0	0	0	0	50
2.	Defe		0	0	0	0	0
3.		cation Affairs & Services	300	0	391	8	330
	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	0	0	0	0	0
		Education Affairs					
		3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2	School, Universities & Institutions including	300	0	391	8	330
		Subsidary					
		3.2.1 Primary Education Affairs	0	0	0	0	0
		3.2.2 Secondary Education Affairs	0	0	391	0	0
		3.2.3 Higher Secondary & University	300	0	0	0	330
		Education Affairs					
		3.2.4 Education Affairs n.e.c.	0	0	0		0
4		th Affairs and services	1	0	10164		0
	4.1	Administration, Regulation & Research	0	0	10164		0
		4.1.1 Allopathic	0	0	10164		0
		4.1.2 Homeopathic	0	0	0	0	0
		4.1.3 Ayurvedic	0				
		4.1.4 Unani	0	0	0		0
	4.5	4.1.5 Other Medical Services	0	0	0		0
<u> </u>	4.2	Hospitals, Clinics & Other Health Services	1	0	0		0
	-	4.2.1 Allopathic	1	0	0		0
	1	4.2.2 Homeopathic	0	0	0	-	0
		4.2.3 Ayurvedic	0	0	0		0
	-	4.2.4 Unani	0	0	0	Ŭ	0
_	0	4.2.5 Other Medical Services	0	0	20010		0
5.	<del>                                     </del>	al Security and Welfare Affairs and services	0	0	28810		0
	5.1	Social Security Affairs and services	0	0	0	ŭ	0
	5.2	Welfare Affairs and Services	0	0	28810		0
	5.3	Social Security and Welfare Affairs	0	0		0	0
		services n.e.c.					

						(Rs.L	akhs)
		Economic Classification		Cap	oital expe		
			Purchase	Less	Ca	pital Tran	sfer
			of	sales	Capital	Capital	Capital
			assets-	of	Transfer	Transfer	Transfer
		Purpose Classification	Land	assets	Local	Indi-	Privat
				Land	Autho-	viduals	Insti-
					rities		tutions
		1	26	27	28	29	30
6.	Hou: Serv	sing and Community Amenity Affairs and ices	2715	0	463420	14241	13292
	6.1	Housing and Community Services	2715	0	428046	14241	13292
	6.2	Sanitary Affairs Services	0	0	35374	0	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cult servi	ural, Recreational and Religious Affairs and ices	0	0	92	0	1024
	7.1	Art and Cultural Affairs Services	0	0	0	0	1024
	7.2	Recreational and Sporting Services	0	0	92	0	0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.		nomic Affairs and Services	10516	0	84855	150	36259
	8.1	General Administration, Regulation & Research	0	0	0	0	34336
	8.2	Agriculture, Forestry, Fishing and Hunting	7136	0	106	0	1033
	8.3	Mining, Manufacturing and Construction	910	0	29	150	813
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	9	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
	0.5		0	0			
	8.5	Drinking Water Supply Transport and Communication	2470	0	82074 2637		0
	8.0	8.6.1 Road transport	2470				
		8.6.2 Water transport	0	0			0
		8.6.3 Air transport	0	0	_		0
		8.6.4 Transport and Communication n.e.c.	0	0			0
	8.7	Other Economic Services n.e.c.		0	· ·	· ·	
9.		ronmental Protection	0	0	0		76
٠.	9.1	Waste Management	0	0	-	·	0
	9.1	Waste Water Management	0	0		0	0
	9.2	Prevention and Control of Pollution	0	0			0
	9.4	Environmental Research & Education	0	0	_		0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		er Services	0	0	0	0	0
		Relief on Calamities	0	0	0	0	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	13569	1131	587732	14399	51005

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

					(Rs.L	akhe)
	Economic Classification		Canit	al expe	nditure	akiis)
			Capital '			Finan-
		Capital	_			cial
		Transfer	_	_		
	Provide a Classification	Autho-	ti tilibi ti		capital	Assets
	Purpose Classification	nomous	s,	transf	trans-	
			10101511	er	fers	
	1		countrie		(28to33)	2.5
4		31	32	33	34	35
1.	General Public Services	9082	0	0	9182	50 50
	1.1 General Administration, External affairs,	8001	U	U	8051	30
	Public Order & Safety	1	0	0	<i>C</i> 1	50
	1.1.1 Public Order & Safety	1	0	0	51	50
	1.1.2 Planning & Statistical Activities	0	0	0	0	0
	1.1.3 General Administration, External affairs	, 8000	0	0	8000	0
	Public Order & Safety n.e.c.		_	_		_
	1.2 General Research	1081	0	0	1131	0
2.	Defence	0	0	0	0	0
3.	Education Affairs & Services	1030		0	1759	0
	3.1 Administration, Regulation & Research	559	0	0	559	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	559	0	0	559	0
	Education Affairs					
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions including	471	0	0	1200	0
	Subsidary	0	0			0
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	391	0
	3.2.3 Higher Secondary & University	471	0	0	801	0
	Education Affairs	0	0			
_	3.2.4 Education Affairs n.e.c.	0	0	0	8	0
4	Health Affairs and services	1125	0	0	11289	1
	4.1 Administration, Regulation & Research	0	0	0	10164	
	4.1.1 Allopathic	0	0	0	10164	0
	4.1.2 Homeopathic	0	0	0	0	0
	4.1.3 Ayurvedic	0	0		0	
	4.1.4 Unani	0	0	0	0	0
_	4.1.5 Other Medical Services	1125	0	0	1125	0
	4.2 Hospitals, Clinics & Other Health Services	1125	0	0	1125	1
	4.2.1 Allopathic	0	0	0	0	1
<u> </u>	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	1125	0	0	1125	0
	4.2.4 Unani	0	0	0	0	0
_	4.2.5 Other Medical Services	0	0	0	22010	0
5.	Social Security and Welfare Affairs and services	3200	0	0	32010	240
	5.1 Social Security Affairs and services	0	0	0	0	0
	5.2 Welfare Affairs and Services	3200	0	0	32010	240
	5.3 Social Security and Welfare Affairs	0	0	0	0	0
	services n.e.c.					

Recomming Classification (Rs.Lakh							akhe)
		Economic Classification		Capit	al expe	nditure	akiisj
				Capital			Finan-
			Capital	Capital			cial
			1 ^	Transfe	1	capital	Assets
		Purpose Classification	r Autho		transf	_	
		1		Foreign		(28to33)	
			1	countrie	l		
		1	31	32	33	34	35
6.	Hous	ing and Community Amenity Affairs and	0	0	0	490953	0
	Servi	ces					
	6.1	Housing and Community Services	0	0	0	455579	0
	6.2	Sanitary Affairs Services	0	0	0	35374	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Culti	ıral, Recreational and Religious Affairs	0	0	0	1116	0
		ervices					
	7.1	Art and Cultural Affairs Services	0	0	0	1024	. 0
	7.2	Recreational and Sporting Services	0	0	0	92	0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.	Econ	omic Affairs and Services	93187	0	0	214451	7085
	8.1	General Administration, Regulation &	0	0	0	34336	0
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	200	0	0	1339	0
	8.3	Mining, Manufacturing and Construction	272	0	0	1264	15
	8.4	Electricity, Gas, Steam and Other Sources	66800	0	0	66809	5000
		of Energy					
		8.4.1 Electricity, Gas, and Steam	14878	0	0	14878	5000
Н	_	8.4.2 Atomic energy	0		0		<del> </del>
Н		8.4.3 Non-conventional Sources of Energy	51922	0	0	51931	0
Н	_		1				
Н		Drinking Water Supply Transport and Communication	25915	0	0		t
		Î					-
H		8.6.1 Road transport 8.6.2 Water transport	0	0	0		
Н		<u>^</u>	0	0	0		-
H		8.6.3 Air transport					
Ш		8.6.4 Transport and Communication n.e.c.	25915		0		
		Other Economic Services n.e.c.	0	0	0	76	
9.		ronmental Protection	0	0	0	0	0
Ш	_	Waste Management	0	0	0	-	ļ
		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.		Relief on Calamities	0	0	0	-	
$\vdash$		Other Miscellaneous Servieces	0	0	0		1
	10.2		Ŭ				
		TOTAL	107624	0	0	760760	7376

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (R.E.)

1.1 1.2 2. Det	Purpose Classification  Purpose Classification  1  neral Public Services  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.  General Research  fence ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University Education Affairs	Loar     Advance     Non-     Govt.     Organization     36     0	and Adv Advance Local Authorities  37 0 0 0 0 0 0 0 0 0 0		Total Capital Expenditure (25+26- 27+34to38 3/9 119832 118401 68226 70	Grand Total (15+39) 40 1093381 1090402 698703 6062 385637 2979 14933 2413229 669083
1.1 1.2 2. Dei 3. Ed 3.1	Ineral Public Services  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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	Advance Non- Govt. Organi- zation  0 0 0 0 0 0 0 0 0 0 0 0 0 0	Advance Local Authorities  37 0 0 0 0 0 0 0 0 0 0 0 0 0	Advance foreign countries / organization 38 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Expenditure (25+26- 27+34to38 3/9 119832 118401 68226 70 50105 1431 297 140934 3990	40 1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	Ineral Public Services  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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	Non- Govt. Organi- zation 36 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Local Authorities  37  0  0  0  0  0  0  0  0  0  0  0  0 0 0	foreign countries / organization 38 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expenditure (25+26-27+34to38 39 119832 118401 68226 70 50105 1431 297 140934 3990	40 1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	Ineral Public Services  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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	Non- Govt. Organi- zation 36 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Local Authorities  37  0  0  0  0  0  0  0  0  0  0  0  0 0 0	foreign countries / organization 38 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expenditure (25+26-27+34to38 39 119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	Ineral Public Services  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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	Govt. Organization 36 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Authorities  37  0 0 0 0 0 0 0 0 0 0 0 0 0 0	countries / organi- zation 38  0 0 0 0 0 0 0 0 0 0 0 0	ture (25+26-27+34to38) 3/9 119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	Ineral Public Services  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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	Organization 36 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	/ organization 38	(25+26- 27+34to38 3/9 119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	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.  General Research  fence ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	2ation 36 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37 0 0 0 0 0 0 0 0	zation  38  0  0  0  0  0  0  0  0  0  0  0  0  0	27+34to38 39 119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	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.  General Research  fence ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	36 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	38 0 0 0 0 0 0 0 0	39 119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	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.  General Research  fence ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	119832 118401 68226 70 50105 1431 297 140934 3990	1093381 1090402 698703 6062 385637 2979 14933 2413229
1.1 1.2 2. Dei 3. Ed 3.1	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.  General Research  fence ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	118401 68226 70 50105 1431 297 140934 3990	1090402 698703 6062 385637 2979 14933 2413229
1.2 2. Dei 3. Ed 3.1	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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	68226 70 50105 1431 297 140934 3990	698703 6062 385637 2979 14933 2413229
2. Det 3. Ed 3.1	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.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	70 50105 1431 297 140934 3990	6062 385637 2979 14933 2413229
2. Det 3. Ed 3.1	1.1.2 Planning & Statistical Activities  1.1.3 General Administration, External affairs, Public Order & Safety n.e.c.  General Research  fence  ucation Affairs & Services  Administration, Regulation & Research  3.1.1 Primary Education Affairs  3.1.2 Secondary Education Affairs  3.1.3 Higher Secondary & University	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	70 50105 1431 297 140934 3990	6062 385637 2979 14933 2413229
2. Det 3. Ed 3.1	1.1.3 General Administration, External affairs, Public Order & Safety n.e.c. General Research fence ucation Affairs & Services Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0 0 0 0	0 0 0 0	0 0 0 0	50105 1431 297 140934 3990	385637 2979 14933 2413229
2. Det 3. Ed 3.1	affairs, Public Order & Safety n.e.c. General Research  fence ucation Affairs & Services Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0 0 0	0 0 0 0	0 0 0	1431 297 140934 3990	2979 14933 2413229
2. Det 3. Ed 3.1	General Research  fence ucation Affairs & Services  Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0 0 0	0 0 0	0	297 140934 3990	14933 2413229
2. Det 3. Ed 3.1	Fence ucation Affairs & Services Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0 0 0	0 0 0	0	297 140934 3990	14933 2413229
3. Ed 3.1	Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0 0	0 0	0	140934 3990	2413229
3.1	Administration, Regulation & Research 3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0 0	0	0	3990	
	3.1.1 Primary Education Affairs 3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0	0			
3.2	3.1.2 Secondary Education Affairs 3.1.3 Higher Secondary & University	0		0		649593
3.2	3.1.3 Higher Secondary & University		()	0	554	2170
3.2			0	0		17313
3.2	Education Atlans		O	0	1032	17313
3.2	3.1.4 Education Affairs n.e.c.	0	0	0	7	7
		0	0	0	_	1744146
	including Subsidary					
	3.2.1 Primary Education Affairs	0	0	0	12761	336596
	3.2.2 Secondary Education Affairs	0	0	0		549546
1 1	3.2.3 Higher Secondary & University	0	0	0		837612
	Education Affairs					
	3.2.4 Education Affairs n.e.c.	0	0	0	4488	20392
4 He	alth Affairs and services	0	0	0	104251	636878
4.1	Administration, Regulation & Research	0	0	0	10773	60630
	4.1.1 Allopathic	0	0	0	10773	60630
	4.1.2 Homeopathic	0	0	0	<u> </u>	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
4.2				0		576248
	4.2.1 Allopathic	0	0	0	88547	530293
	4.2.2 Homeopathic	0	0	0	11	1976
	4.2.3 Ayurvedic	0	0	0	2341	31056
	4.2.4 Unani	0	0	0	4	350
	4.2.5 Other Medical Services	0	0	0	2575	12573
5. Soc	cial Security and Welfare Affairs	0	0	0	70825	407894
5.1	Social Security Affairs and services	0	0	0		92324
5.2	·	0	0	0	70808	315570
5.3	IWelfare Affairs and Services	0	0	0	0	0
	Welfare Affairs and Services Social Security and Welfare Affairs		_	ľ	*	_

						(Rs.)	Lakhs)
		Economic Classification			xpenditur		Grand
				and Adv		Total	Total
			Advance				(15+39)
			Non-	Local	foreign	Expendi-	
		Purpose Classification	Govt.		countries		
			Organi-	rities	/ organi-	(25+26-	
			zation		zation	27+34to38	
	1	1	36	37	38	3)9	40
6.		sing and Community Amenity Affairs Services	0	10155	0	513787	757200
	6.1	Housing and Community Services	0	10155	0	478400	717015
	6.2	Sanitary Affairs Services	0	0	0	35387	40185
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.	Cult	ural, Recreational and Religious Affairs	0	0	0	17327	87700
	and	services					
	7.1	Art and Cultural Affairs Services	0	0	0	5768	30967
	7.2	Recreational and Sporting Services	0	0	0	3307	43071
	7.3	Toursim Affairs and Services	0	0	0	8252	13662
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
		and Services n.e.c.					
8.	Eco	nomic Affairs and Services	16445	8560	0	941825	3288786
	8.1	General Administration, Regulation &	0	0	0	34725	225886
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	; 20	0	0	39695	1060446
	8.3	Mining, Manufacturing and Construction	0	0	0	11520	87117
	8.4	Electricity, Gas, Steam and Other Sources	0	0	0	87999	472259
		of Energy					
		8.4.1 Electricity, Gas, and Steam	0	0	0	32893	412995
		8.4.2 Atomic energy	0	0	0		0
	-			0	0		59264
	0.7	8.4.3 Non-conventional Sources of Energy					
	8.5	Drinking Water Supply	0	8560	0		231877
	8.6	Transport and Communication	0	0		553319	669907
		8.6.1 Road transport	0	0		522961	635904
		8.6.2 Water transport				Ů	20//0
		8.6.3 Air transport	0	0	0		2059
		8.6.4 Transport and Communication n.e.c.	0	0	0	28315	31944
	8.7	Other Economic Services n.e.c.	16425		0	19186	541294
9.		ironmental 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		er Services	0	0	0	13278	30269
10.	10.1	Relief on Calamities	0	0	0	13278	30269
	_	Other Miscellaneous Servieces	0	0	0	0	30209
	10.2		Ŭ			Ŭ	
		TOTAL	16445	18715	0	1922356	8730270

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

						(Rs.Lakhs)
		Economic Classification		Current	expendit	
			(	onsumpti		
			Wages	Commo-	Less-	Total
			and	dities	sales	consumption
		Purpose Classification	salaries	and	54105	expenditure
		1 dipose Classification	including	services		сиренания
			pensions	, Tk		
$\vdash$		1		2	4	-
1	Com	l Dublic Company	2 828823	3 130336	4 8704	5 950455
1.	1.1	eral Public Services General Administration, External affairs, Public				
	1.1		020023	130330	8/04	930433
$\vdash$		Order & Safety	504461	01420	5252	(70(4(
-		1.1.1 Public Order & Safety	594461			
-	-	1.1.2 Planning & Statistical Activities	5473		1240	
		1.1.3 General Administration, External affairs,	228889	47096	2211	273774
$\vdash$	<u> </u>	Public Order & Safety n.e.c.				
	1.2	General Research	17040	1070	0	0
	Defe		17840	1070	560	
3.	3.1	cation Affairs & Services	1982207			2171380 675529
	3.1	Administration, Regulation & Research	627776		0	
		3.1.1 Primary Education Affairs	611459			658393
	_	3.1.2 Secondary Education Affairs	1442	91	0	1533
		3.1.3 Higher Secondary & University Education	n 14875	728	0	15603
		Affairs				
		3.1.4 Education Affairs n.e.c.	0	0	0	0
	3.2	School, Universities & Institutions including	1354431	144953	3533	1495851
		Subsidary				
		3.2.1 Primary Education Affairs	239759	68239	1288	306710
		3.2.2 Secondary Education Affairs	427233	18173	60	445346
		3.2.3 Higher Secondary & University Education	n 681051	48965	2184	727832
		Affairs				
		3.2.4 Education Affairs n.e.c.	6388	9576	1	15963
4	Heal	th Affairs and services	230120	62433	7783	284770
	4.1	Administration, Regulation & Research	5987	1749	0	7736
		4.1.1 Allopathic	5987	1749	0	7736
		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
L	4.2	Hospitals, Clinics & Other Health Services	224133	60684	7783	277034
		4.2.1 Allopathic	190471	55438	7783	238126
		4.2.2 Homeopathic	1871	94	0	1965
		4.2.3 Ayurvedic	25602	2733	0	28335
		4.2.4 Unani	325		0	351
		4.2.5 Other Medical Services	5864		0	8257
5.	Socia	al Security and Welfare Affairs and services	93035			i e
	5.1	Social Security Affairs and services	342			448
	5.2	Welfare Affairs and Services	92693		2479	217666
	5.3	Social Security and Welfare Affairs	0	0	0	0
		services n.e.c.				
	-	•				•

		Economic Classification				(Rs.Lakhs)
		Economic Classification		Current		
				Consumpti		
			Wages	Commo- dities	Less-	Total
		Drumaga Classification	and	and	sales	consumption expenditure
		Purpose Classification	salaries	services		expenditure
			including	, Tk		
		1	pensions	3	4	5
6.		ing and Community Amenity Affairs and	34347	J	4531	42509
	<b>Servi</b> 6.1	Housing and Community Services	34347	12693	4529	42511
	6.2	Sanitary Affairs Services	0	0	2	-2
	6.3	Housing and Community Amenity Affairs and	. 0	0	0	0
		Services n.e.c.				
7.		ıral, Recreational and Religious Affairs and	11439	38462	173	49728
	servi 7.1	Art and Cultural Affairs Services	2412	2519	66	4865
	-			32355		
	7.2	Recreational and Sporting Services	8541		107	40789
	7.3	Toursim Affairs and Services	486		0	4074
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0
8.	Econ	omic Affairs and Services	232280	140503	6171	366612
	8.1	General Administration, Regulation &	19894		0	32901
	0.2	Research	125010	25576	2692	156002
	8.2	Agriculture, Forestry, Fishing and Hunting	135010	25576	3683	156903
	8.3	Mining, Manufacturing and Construction	19396	-	961	23942
	8.4	Electricity, Gas, Steam and Other Sources of Energy	0	36	0	36
		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	36	0	36
	8.5	Drinking Water Supply	29848	3571	752	32667
	8.6	Transport and Communication	14806		315	106436
		8.6.1 Road transport	14806		280	106070
		8.6.2 Water transport	0	0	0	0
		8.6.3 Air transport	0	101	35	66
		8.6.4 Transport and Communication n.e.c.	0	300	0	300
	8.7	Other Economic Services n.e.c.	13326		460	13727
9.		ronmental Protection	0	0	0	0
7.	9.1	Waste Management	0	0	0	0
-	9.2	Waste Water Management	0	0	0	0
	9.2	Prevention and Control of Pollution	0	0	0	0
	9.3	Environmental Research & Education	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0
10		r Services	751	1561	0	2312
10.		Relief on Calamities	751	1561	0	2312
	10.2	Other Miscellaneous Servieces	0		0	0
		TOTAL	3430842	707322	33934	4104230

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

							(Rs.L	akhs)
			Economic Classification		Cui	rent expe		arris)
						ansfer pay		
				Product		Transfer	·	Transfers,
				Sub-	uction	Local	fers, Indui	
			Purpose Classification	sidies	Sub-	Autho-	viduals	Institions
				Sidios	sidies	rities	Viduals	Institutions
					Sidios	110105		
			1	6	7	8	9	10
1.	Gen	eral P	ublic Services	0	0	0	35389	562
	1.1		ral Administration, External affairs,	0	0	0		
		1	c Order & Safety					
			Public Order & Safety	0	0	0	1718	210
			Planning & Statistical Activities	0	0	0		2
			General Administration, External affairs	, 0	0	0	33671	300
			Public Order & Safety n.e.c.					
	1.2	Gene	ral Research	0	0	0	0	50
2.	Defe			0	0	0	54	0
		cation	Affairs & Services	450	0	2150	88890	35992
	3.1	Admi	nistration, Regulation & Research	450	0	0	3502	3800
		3.1.1	Primary Education Affairs	450	0	0	3500	3800
		3.1.2	Secondary Education Affairs	0	0	0	0	0
		3.1.3	Higher Secondary & University	0	0	0	2	0
			Education Affairs					
		3.1.4	Education Affairs n.e.c.	0	0	0	0	0
	3.2	Schoo	ol, Universities & Institutions including	0	0	2150	85388	32192
		Subsi						
		3.2.1	Primary Education Affairs	0	0	1450	11717	9120
			Secondary Education Affairs	0	0	700	59340	7447
			Higher Secondary & University	0	0	0	<del> </del>	<del>                                     </del>
			Education Affairs					
		3.2.4	Education Affairs n.e.c.	0	0	0	455	777
4	Heal	th Aff	airs and services	0	0	31850	8240	146900
	4.1	Admi	nistration, Regulation & Research	0	0	9080	10	30000
		4.1.1	Allopathic	0	0	9080	10	30000
			Homeopathic	0	0	0	0	0
		4.1.3	Ayurvedic	0	0	0	0	0
			Unani	0	0	0	Ü	0
	<u> </u>		Other Medical Services	0	0	0	, v	0
	4.2		itals, Clinics & Other Health Services	0	0	22770		
			Allopathic	0	0	22770		116900
			Homeopathic	0	0	0		0
		_	Ayurvedic	0	0	0		0
			Unani	0	0	0		0
_	G :		Other Medical Services	0	0	0		
5.			urity and Welfare Affairs and services	0	0	94271		
	5.1	<del>                                     </del>	l Security Affairs and services	0	0	94216	l	
	5.2		are Affairs and Services	0	0	55	19559	12489
	5.3	1	l Security and Welfare Affairs	0	0	0	0	0
		servio	ees n.e.c.					

		Economia Classification				(Rs.L	akhs)
		Economic Classification			rent expe		
					ansfer pa		
			Product	Prod-	Transfer	Trans-	Transfer
		D C1 'C '	Sub-	uction	Local	fers, Indui	1
		Purpose Classification	sidies	Sub-	Autho-	viduals	Institions
				sidies	rities		
		1	6	7	8	9	10
6.		sing and Community Amenity Affairs Services	0	0	190379	2660	12123
	6.1	Housing and Community Services	0	0	184379	2660	12123
	6.2	Sanitary Affairs Services	0	0	6000	0	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
		and Services n.e.c.					
7.		ural, Recreational and Religious Affairs	0	0	16335	5558	9786
	7.1	Art and Cultural Affairs Services	0	0	16335	2345	1932
	7.1	Recreational and Sporting Services	0	0	10333		
	7.3	Toursim Affairs and Services	0				
				0	0	0	_
	7.4	Cultural Recreational, Religious Affairs and Services n.e.c.	0	0	0	0	0
8.	Econ	nomic Affairs and Services	992204	826864	207001	5308	45379
	8.1	General Administration, Regulation &	0	0	170110		
	0.1	Research		Ü	1,0110		.,,_
	8.2	Agriculture, Forestry, Fishing and Hunting	72752	798664	1266	4481	24721
	8.3	Mining, Manufacturing and Construction	720	28181	31861	164	342
	8.4	Electricity, Gas, Steam and Other Sources	400005	0	0	0	4496
		of Energy					
		8.4.1 Electricity, Gas, and Steam	400005	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	4496
	8.5	Drinking Water Supply	0	0	3764	25	1706
	8.6	Transport and Communication	0	0	0	0	0
		8.6.1 Road transport	0	0	0	0	0
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	0
		8.6.4 Transport and Communication n.e.c.	0	0	0	0	0
	8.7	Other Economic Services n.e.c.	518727	19	0	2	13622
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	C
10.		r Services	5	0	5	14671	C
		Relief on Calamities	5	0	5	14671	0
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	992659	826864	541991	180889	26323

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

					(Rs.La	ikhs)	
		Economic Classification		Cui	rent exp	enditure	
				Transfe	r payme	nt	Total
			Trans-	Transfer	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Autho-	contries/	State	pay-ments	diture
			nomous	organi-	Govern	- (6 to 13)	(5+14)
			Bodies	_	ments	, ,	
		1	11	12	13	14	15
1.	Gen	eral Public Services	34141	0	0	70092	1020547
	1.1	General Administration, External affairs, Publi	c 32741	0	0	68642	1019097
		Order & Safety					
		1.1.1 Public Order & Safety	301	0	0	2229	672875
		1.1.2 Planning & Statistical Activities	0	0	0	2	6037
		1.1.3 General Administration, External affairs	32440	0	0	66411	340185
		Public Order & Safety n.e.c.					
	1.2	General Research	1400	0		1450	1450
2.	Defe		0	0	0	54	18404
3.		cation Affairs & Services	117578		0		2416440
-	3.1	Administration, Regulation & Research	51485			59237	734766
-		3.1.1 Primary Education Affairs	50000			57750	716143
<u> </u>		3.1.2 Secondary Education Affairs	0	0		-	1533
		3.1.3 Higher Secondary & University	1485	0	0	1487	17090
	ļ	Education Affairs					
		3.1.4 Education Affairs n.e.c.	0	0			0
	3.2	School, Universities & Institutions including	66093	0	0	185823	1681674
		Subsidary					
		3.2.1 Primary Education Affairs	0	0	0	22287	328997
		3.2.2 Secondary Education Affairs	19380			86867	532213
		3.2.3 Higher Secondary & University	44834	0	0	73558	801390
_		Education Affairs					
		3.2.4 Education Affairs n.e.c.	1879			3111	19074
4	_	Ith Affairs and services	1375		0	188365	473135
	4.1	Administration, Regulation & Research	0	0		39090	46826
		4.1.1 Allopathic	0	0		39090	46826
-	-	4.1.2 Homeopathic	0	0		0	0
		4.1.3 Ayurvedic	0			0	0
-	+	4.1.4 Unani	0	0		0	0
-	4.2	4.1.5 Other Medical Services Hospitals, Clinics & Other Health Services	1375				426309
-	7.∠	4.2.1 Allopathic	400			i	385629
-	<del>                                     </del>	4.2.2 Homeopathic	0				1965
-	+	4.2.3 Ayurvedic	375				29032
-	$\vdash$	4.2.4 Unani	0				
$\vdash$	+	4.2.5 Other Medical Services	600				351 9332
5.	Soci	al Security and Welfare Affairs and services	1263			1	346256
٥.	5.1	Social Security Affairs and services	0				95224
	5.2	Welfare Affairs and Services	1263				251032
	5.3	Social Security and Welfare Affairs	0	0	<b>-</b>	0	231032 N
	0.5	services n.e.c.					
Щ		1001 11000 11.0.0.	ļ		!	ļ	ļ

						(Rs.La	ıkhs)
		Economic Classification		Cui	rent exp	enditure	
				Transfe	r payme	nt	Total
			Trans-	Transfer	Trans-	Total	current
			fers,	Foreign	fers	transfer	expen-
		Purpose Classification	Authon	-contries/	State	pay-ments	diture
			omous	-		- (6 to 13)	(5+14)
		1	Bodies		ments	1.4	1.5
6.	Цоп	sing and Community Amenity Affairs	11 266	12	13	14 <b>205428</b>	15 <b>247937</b>
0.	l	Services	200	"	U	203420	241931
	6.1	Housing and Community Services	266	0	0	199428	241939
	6.2	Sanitary Affairs Services	0	0	0	6000	5998
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
_	~ .	and Services n.e.c.	2.1.52			21112	0.0.0.0.0
7.	Cult	ural, Recreational and Religious Affairs and	2463	0	0	34142	83870
	7.1	Art and Cultural Affairs Services	297	0	0	20909	25774
	7.2	Recreational and Sporting Services	203	0	0	11270	52059
	7.3	Toursim Affairs and Services	1963	0	0		6037
	7.4	Cultural Recreational, Religious Affairs and	0	0	0	0	0
	' ' '	Services n.e.c.		Ĭ			Ů
8.	Ecor	nomic Affairs and Services	10162	0	0	2086918	2453530
	8.1	General Administration, Regulation &	700	0	0	171938	204839
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	4645	0	0	906529	1063432
	8.3	Mining, Manufacturing and Construction	2272	0	0	63540	87482
	8.4	Electricity, Gas, Steam and Other Sources	175	0	0	404676	404712
		of Energy					
		8.4.1 Electricity, Gas, and Steam	0	0	0	400005	400005
		8.4.2 Atomic energy	0	0	0	0	0
		8.4.3 Non-conventional Sources of Energy	175	0	0	4671	4707
	8.5	Drinking Water Supply	0	0	0	5495	38162
	8.6	Transport and Communication	2370	0	0	2370	108806
		8.6.1 Road transport	0	0	0	0	106070
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	0	66
		8.6.4 Transport and Communication n.e.c.	2370	0	0	2370	2670
	8.7	Other Economic Services n.e.c.	0	0	0	532370	546097
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.		er Services	0	0	0	14681	16993
		Relief on Calamities	0	0	0		16993
	10.2	Other Miscellaneous Servieces	0	0	0	0	0
		TOTAL	167248	0	0	2972882	7077112

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

			Economic Classification		Capital	expend		_akhs)
				(	Gross Ca			
				Building	Roads	Trans-	Machi-	Software
				Outlay	Outlay	port	nery	Outlay
			Purpose Classification	R./Non R.		Outlay	-	& Ict
			•				,	
1								
			1	16	17	18	19	20
1.	Gene	ral P	ublic Services	76206	14149	5478	19980	3984
	1.1	Gene	ral Administration, External affairs, Publ	c 75906	14149	5478	19980	3984
			& Safety					
Ш			Public Order & Safety	36457	12149	4547	14874	1985
Ш			Planning & Statistical Activities	0	0	0	41	14
		1.1.3	General Administration, External affairs	39449	2000	931	5065	1985
			Public Order & Safety n.e.c.					
	1.2		ral Research	300	0	0	0	0
	Defe			400	0	0	41	3
			Affairs & Services	88518		151	17374	
	3.1		nistration, Regulation & Research	1685	0	79	2006	
$\vdash$			Primary Education Affairs	0		0	1499	<del>                                     </del>
$\vdash$			Secondary Education Affairs	0	0	39	158	
		3.1.3	Higher Secondary & University	1685	0	33	349	60
		2.1.4	Education Affairs		0			
$\vdash$			Education Affairs n.e.c.	0	0	7	0	0
	3.2		ol, Universities & Institutions including	86833	0	72	15368	341
$\vdash$		Subsi	•		_			
$\vdash$			Primary Education Affairs	6360		0	1124	
$\vdash$			Secondary Education Affairs	28498		0	4442	
		3.2.3	Higher Secondary & University	47999	0	72	8898	299
$\vdash$		2 2 4	Education Affairs	2076	0	0	00.4	10
	TT 1:		Education Affairs n.e.c.	3976		1649	904	12
-	<b>Hear</b> 4.1		airs and services nistration, Regulation & Research	33956 0	0	1648 12	23756 61	38 14
H	4.1		Allopathic	0	0	12	61	14
$\vdash$			Homeopathic	0	0	0	0	
			Ayurvedic	0	0	0	0	
$\vdash$			Unani	0	0	0	0	0
$\Box$			Other Medical Services	0	0	0	0	
	4.2		itals, Clinics & Other Health Services	33956		1636	23695	
$\Box$			Allopathic	33382		1112	22749	
$\Box$			Homeopathic	0	0	0	11	0
$\Box$			Ayurvedic	506	0	24	491	2
			Unani	0	0	0	4	0
П			Other Medical Services	68	0	500	440	
5.	Socia		urity and Welfare Affairs and services	12183		249	1561	
-	5.1		l Security Affairs and services	0	0	0	24	
$\rightarrow$	5.2		are Affairs and Services	12183	0	249	1537	
-	5.3		l Security and Welfare Affairs	0	0	0	0	0
			ces n.e.c.					

						(Rs.I	Lakhs)
		Economic Classification	Outlay R./Non R.         Outlay Outlay         port Outlay Outlay         nery Outlay Outlay         Outlay Outlay           16         17         18         19           11823         0         80         1719           0         0         0         0           0         0         0         0           2482         0         98         672           1551         0         8         25           280         0         64         645           651         0         26         2           ad         0         0         0           6606         524828         651         15232           81         0         6         276           23         4250         1300         35         2631           0         0         0         2409           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0				
			(	Gross Caj	pital Fo	rmation	
			Building	Roads	Trans-	Machi-	Software
				Outlay	_	-	Outlay
		Purpose Classification	R./Non R.		Outlay	Outlay	& Ict
		1	16	17	18	19	20
6.		sing and Community Amenity Affairs	11823	0	80	1719	119
		Services	11022	0	0.0	1710	110
	6.1	Housing and Community Services					
	6.2	Sanitary Affairs Services					0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
7.	Cult	and Services n.e.c. ural, Recreational and Religious Affairs	2482	0	98	672	140
/•		services	2402		70	072	140
	7.1	Art and Cultural Affairs Services	1551	0	8	25	5
	7.2	Recreational and Sporting Services	280	0	64	645	135
	7.3	Toursim Affairs and Services	651	0	26	2	0
	7.4	Cultural Recreational, Religious Affairs and	0	0	0	0	0
		Services n.e.c.					
8.	Ecor	nomic Affairs and Services	6606	524828	651	15232	598
	8.1	General Administration, Regulation &	81	0	6	276	76
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting					235
	8.3	Mining, Manufacturing and Construction	4250	1300	35	2631	20
	8.4	Electricity, Gas, Steam and Other Sources	0	0	0	2409	12
		of Energy				2400	1.0
		8.4.1 Electricity, Gas, and Steam					
		8.4.2 Atomic energy	·				0
		8.4.3 Non-conventional Sources of Energy		0	·		
	8.5	Drinking Water Supply					
	8.6	Transport and Communication				4841	0
		8.6.1 Road transport		523073	425	4141	0
		8.6.2 Water transport			·		
		8.6.3 Air transport	0	325	0	700	0
		8.6.4 Transport and Communication n.e.c.	·	0	0		0
	8.7	Other Economic Services n.e.c.	1000	0	61	275	143
9.	Envi	ironmental 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	
	9.4	Environmental Research & Education	0	0	0	0	0
	9.5	Environmental Protection n.e.c.	0	0	0	0	0
10.		er Services	3603	0	1600		21
			3603	0	1600		
	10.2	Other Miscellaneous Servieces	0	520077	0	01100	
		TOTAL	235777	538977	9955	81188	5519

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

					(Rs	Lakhs)
	Economic Classification		Car	oital expen		Lakiisj
				Capital F		1
		Cultivate			Change	
				Outlay &		Capital
	Purpose Classification	Outlay	Outlay		Stock	Formation
	Turpose Classification	Outlay	Outlay	Imp.	Stock	(16 to 24)
				mp.		(10 to 24)
	1	21	22	23	24	25
1.	General Public Services	0	0	13241	0	133038
	1.1 General Administration, External affairs, Publi	c 0	0	13241	0	132738
	Order & Safety					
	1.1.1 Public Order & Safety	0	0	12933	0	82945
	1.1.2 Planning & Statistical Activities	0	0	0	0	55
	1.1.3 General Administration, External affairs,	0	0	308	0	49738
L	Public Order & Safety n.e.c.					
	1.2 General Research	0	0	0	0	300
2.	Defence	0	0	30	0	474
3.	Education Affairs & Services	0	0	9853	0	28319
-	3.1 Administration, Regulation & Research	0	0	840		4810
	3.1.1 Primary Education Affairs	0	0	840	0	2377
	3.1.2 Secondary Education Affairs	0	0	0	0	299
	3.1.3 Higher Secondary & University	0	0	0	0	2127
	Education Affairs					
-	3.1.4 Education Affairs n.e.c.	0	0	0	0	7
	3.2 School, Universities & Institutions including	0	0	9013	0	111627
	Subsidary			45.55		100.50
-	3.2.1 Primary Education Affairs	0	0	4757		12253
	3.2.2 Secondary Education Affairs	0	0	2979		35937
	3.2.3 Higher Secondary & University	0	0	1237	0	58505
-	Education Affairs 3.2.4 Education Affairs n.e.c.	0	0	40	0	4022
4	Health Affairs and services	0	0 <b>0</b>	40 195		4932 59593
4	4.1 Administration, Regulation & Research	0	0	193	0	87
-	4.1.1 Allopathic	0	0	0	0	87
-	4.1.1 Altopatric 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	n
	4.1.5 Other Medical Services	0	0	0	0	0
	4.2 Hospitals, Clinics & Other Health Services	0	0	195	·	59506
	4.2.1 Allopathic	0	0	5	0	57264
	4.2.2 Homeopathic	0	0	0	0	11
	4.2.3 Ayurvedic	0	0	190	0	1213
	4.2.4 Unani	0	0	0	0	4
	4.2.5 Other Medical Services	0	0	0	0	1014
5.	Social Security and Welfare Affairs and services	0	0	11729	0	25797
	5.1 Social Security Affairs and services	0	0	0	0	28
	5.2 Welfare Affairs and Services	0	0	11729	0	25769
	5.3 Social Security and Welfare Affairs	0	0	0	0	0
	services n.e.c.					

Г					(Rs.	Lakhs)
	Economic Classification	d Assets Outlay         1 Stock Outlay         Outlay Land Imp.         in Stock Stock Form (16 to Imp.)         Cap Form (16 to Imp.)           21         22         23         24         2:           0         0         2191         0         15           0         0         15         0         0           0         0         14521         0         17           0         0         3210         0         2           0         0         3251         0         2           0         0         8060         0         8				
			Gross	Capital F	ormation	1
		Cultivate	Anima	Other	Change	Gross
		d Assets	1 Stock	Outlay &	in	Capital
	Purpose Classification	Outlay	Outlay	Land	Stock	Formation
				Imp.		(16 to 24)
	1	21	22	23	24	25
6.	Housing and Community Amenity Affairs and Services	0	0	2191	0	15932
	6.1 Housing and Community Services	0	0	2176	0	15917
	6.2 Sanitary Affairs Services	0	0	15	0	15
	6.3 Housing and Community Amenity Affairs	0	0	0	0	0
_	and Services n.e.c.			1.4501		15012
7.	Cultural, Recreational and Religious Affairs and services	0	U	14521	0	17913
	7.1 Art and Cultural Affairs Services	0	0	3210	0	4799
	7.2 Recreational and Sporting Services	0	0	3251	0	4375
	7.3 Toursim Affairs and Services	0	0	8060	0	8739
	7.4 Cultural Recreational, Religious Affairs and	0	0	0	0	0
8.	Services n.e.c.  Economic Affairs and Services	462	0	128993	0	677370
0.						
	8.1 General Administration, Regulation & Research	0	0	8	0	447
	8.2 Agriculture, Forestry, Fishing and Hunting	462	0	30465	0	35783
	8.3 Mining, Manufacturing and Construction	0	0	1595	0	9831
	8.4 Electricity, Gas, Steam and Other Sources	0	0	5904	0	8325
	of Energy					
	8.4.1 Electricity, Gas, and Steam	0	0	0	0	2421
	8.4.2 Atomic energy	0	0	0	0	0
	8.4.3 Non-conventional Sources of Energy	0	0	5904	0	5904
	8.5 Drinking Water Supply	0	0	75194	0	77012
	8.6 Transport and Communication	0	0	15817	0	544483
	8.6.1 Road transport	0	0	14510	0	542151
	8.6.2 Water transport	0	0	0	0	0
	8.6.3 Air transport	0	0	0	0	1025
	8.6.4 Transport and Communication n.e.c.	0	0	1307	0	1307
	8.7 Other Economic Services n.e.c.	0	0	10	0	1489
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
$oxed{oxed}$	9.5 Environmental Protection n.e.c.	0	0	0	0	0
10.	Other Services	0	0	7202		13279
<u> </u>	10.1 Relief on Calamities	0	0	7202		13279
_	10.2 Other Miscellaneous Servieces	462	0	0 187955	0	0
	TOTAL	402	U	10/933	0	

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

							(Da I	okha)	
			Economic Classification	(Rs.Lakhs) Capital expenditure					
				Purchase			pital Tran	cfer	
				of	sales				
				_	of	_	Transfer	^	
			Dumaga Classification	assets-					
			Purpose Classification	Land	assets	Local	Indi-	Privat	
					Land	Autho-	viduals	Insti-	
-			1	26	27	rities 28	29	tutions	
1.	Con	owal D	ublic Services	37	1193	28	29	30 100	
1.	1.1		ral Administration, External affairs, Publi		1193	0	0	50	
	1.1	1	: & Safety	C 37	1193	U	0	30	
			Public Order & Safety	37	0	0	0	50	
			Planning & Statistical Activities	0	0	0	0	0	
			General Administration, External affairs.		1193	0	0	0	
		1.1.3	Public Order & Safety n.e.c.		1173	U			
	1.2	Gono	ral Research	0	0	0	0	50	
2.	Defe		tai Nescateli	0	0	0	0	0	
3.			Affairs & Services	1155	0	783	8	6620	
	3.1		nistration, Regulation & Research	0	0	0	0	0	
			Primary Education Affairs	0	0	0	0	0	
		_	Secondary Education Affairs	0	0	0	0	0	
		_	Higher Secondary & University	0	0	0	0	0	
			Education Affairs						
		3.1.4	Education Affairs n.e.c.	0	0	0	0	0	
	3.2		ol, Universities & Institutions including	1155	0	783	8	6620	
		Subsi							
		_	Primary Education Affairs	0	0	0	0	0	
		_	Secondary Education Affairs	0	0	783	0	0	
			Higher Secondary & University	1155	0	0	0	6620	
			Education Affairs						
		3.2.4	Education Affairs n.e.c.	0	0	0	8	0	
4	Heal	th Aff	airs and services	1	0	13620	0	0	
	4.1	Admi	nistration, Regulation & Research	0	0	13620	0	0	
			Allopathic	0	0	13620	0	0	
		4.1.2	Homeopathic	0	0	0	0	0	
			Ayurvedic	0	0	0		0	
			Unani	0	0	0	0	0	
			Other Medical Services	0	0	0	0		
	4.2		itals, Clinics & Other Health Services	1	0	0	0	_	
			Allopathic	1	0	0	0		
			Homeopathic	0	0	0	0	-	
		+	Ayurvedic	0	0	0	0	0	
			Unani	0	0	0	0	0	
<u> </u>	~		Other Medical Services	0	0	0	0	0	
5.		1	urity and Welfare Affairs and services	0	0	40580	0		
	5.1		l Security Affairs and services	0	0	0	0	0	
	5.2	1	are Affairs and Services	0	0	40580		0	
	5.3	1	l Security and Welfare Affairs	0	0	0	0	0	
		servio	ces n.e.c.						

						(Rs.L	akhs)
		Economic Classification		Cap	ital exper		
			Purchase	Less	Ca	pital Tran	sfer
			of	sales	Capital	Capital	Capital
			assets-	of	Transfer	Transfer	Transfer
		Purpose Classification	Land	assets	Local	Indi-	Privat
				Land	Autho-	viduals	Insti-
		1	26	27	rities	20	tutions
6.	Housing and Community Amenity Affairs		26 2809	27 0	28 567749	29 8642	30 28731
0.		Services	2809	U	307749	8042	20/31
	6.1	Housing and Community Services	2809	0	523401	8642	28731
	6.2	Sanitary Affairs Services	0	0	44348	0	0
	6.3	Housing and Community Amenity Affairs	0	0	0	0	0
7.	C14-	and Services n.e.c.	0	0	175	0	1000
/.	servi	ural, Recreational and Religious Affairs and	0	0	175	0	1000
	7.1	Art and Cultural Affairs Services	0	0	0	0	1000
	7.2	Recreational and Sporting Services	0	0	175		0
	7.3	Toursim Affairs and Services	0	0	0	0	0
	7.4	Cultural Recreational, Religious Affairs and	0	0	0	0	0
	7.4	Services n.e.c.	0	0	U	0	
8.	Econ	omic Affairs and Services	11186	0	70078	150	24108
	8.1	General Administration, Regulation &	0	0	0	0	22027
		Research					
	8.2	Agriculture, Forestry, Fishing and Hunting	8922	0	213	0	802
	8.3	Mining, Manufacturing and Construction	910	0	29	150	557
	8.4	Electricity, Gas, Steam and Other Sources	0	0	18	0	0
		of Energy					
		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	18	0	0
	8.5	Drinking Water Supply	0	0	64546	0	0
	8.6	Transport and Communication	1354	0	5272	0	10
		8.6.1 Road transport	1354	0	5272	0	10
		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	712
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
		Relief on Calamities	0	0	0	0	
	10.2		0	0	0	0	
		TOTAL	15188	1193	692985	8800	60559

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

					(Rs.La	akhs)
	Economic Classification		Capit	al expe	$\overline{}$	arrii0 j
			Capital '			Finan-
		Capital	_			cial
		^	Transfe	1	capital	Assets
	Purpose Classification	rAutho-		transf	trans-	1155015
	1 dipose Classification		Foreign		fers	
			countrie		(28to33)	
	1	31	32	9 33	34	35
1.	General Public Services	9136	0	0	9236	50
1.	1.1 General Administration, External affairs,	8001	0		8051	50
	Public Order & Safety	0001		· ·	0051	50
	1.1.1 Public Order & Safety	1	0	0	51	50
	1.1.2 Planning & Statistical Activities	0	0		0	0
	1.1.3 General Administration, External affairs	Ü	0	0	8000	0
		, 8000	U	U	8000	U
	Public Order & Safety n.e.c.	1125	0	0	1105	0
2.	1.2 General Research  Defence	1135	0	0	1185 0	0
3.	Education Affairs & Services	1529	0	0	8940	0
٥.	3.1 Administration, Regulation & Research	559	0		559	0
	3.1.1 Primary Education Affairs	0	0		0	0
	3.1.2 Secondary Education Affairs	0	0	0	0	0
	3.1.3 Higher Secondary & University	559	0	0	559	0
	Education Affairs	337		U	337	U
	3.1.4 Education Affairs n.e.c.	0	0	0	0	0
	3.2 School, Universities & Institutions including	970	0	0	8381	0
	Subsidary	770		U	0501	U
	3.2.1 Primary Education Affairs	0	0	0	0	0
	3.2.2 Secondary Education Affairs	0	0	0	783	0
	3.2.3 Higher Secondary & University	970	0	0	7590	0
	Education Affairs	710		U	7570	
	3.2.4 Education Affairs n.e.c.	0	0	0	8	0
4	Health Affairs and services	1125	0	0	14745	1
	4.1 Administration, Regulation & Research	0	0	0	13620	0
	4.1.1 Allopathic	0	0	0	13620	0
	4.1.2 Homeopathic	0	0	0	0	0
	4.1.3 Ayurvedic	0	0	_	0	
	4.1.4 Unani	0	0	0	0	0
	4.1.5 Other Medical Services	0	0		0	0
	4.2 Hospitals, Clinics & Other Health Services	1125	0		1125	1
	4.2.1 Allopathic	0	0	0	0	1
	4.2.2 Homeopathic	0	0	0	0	0
	4.2.3 Ayurvedic	1125	0	0	1125	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	3222	0	0	43802	240
	5.1 Social Security Affairs and services	0	0	0	0	0
	5.2 Welfare Affairs and Services	3222	0	0	43802	240
	5.3 Social Security and Welfare Affairs	0	0	0	0	0
	services n.e.c.					

							(Rs.L	akhs)
			Economic Classification		Capit	al expe	nditure	
					Capital '			Finan-
				Capital	Capital		Total	cial
				Transfe	Transfe	Capital	capital	Assets
			Purpose Classification	r Autho	rs,	transfer State	trans-	
				nomous	Foreign		fers	
				Bodies	countrie		(28to33)	
			1	31	32	33	34	35
		ing a Servic	nd Community Amenity Affairs	0	0	0	605122	0
			ing and Community Services	0	0	0	560774	0
	6.2	Sanita	ary Affairs Services	0	0	0	44348	0
	6.3	Hous	ing and Community Amenity Affairs	0	0	0	0	0
		and S	ervices n.e.c.					
			Recreational and Religious Affairs	0	0	0	1175	0
		ervic						
Щ			nd Cultural Affairs Services	0	0			
Ш			eational and Sporting Services	0	0		175	
			im Affairs and Services	0	0	0	0	
			ral Recreational, Religious Affairs and	0	0	0	0	0
8.			ces n.e.c.  Affairs and Services	74348	0	0	168684	7065
0.	_		ral Administration, Regulation &	0	0	0	22027	0
	0.1	Resea	_		0	"	22021	
	8.2		culture, Forestry, Fishing and Hunting	0	0	0	1015	0
			ng, Manufacturing and Construction	262	0	0		
			ricity, Gas, Steam and Other Sources	53383		0	53401	
	0	of En					00.01	
			Electricity, Gas, and Steam	5625	0	0	5625	5000
		8.4.2	Atomic energy	0	0	0	0	0
		8.4.3	Non-conventional Sources of Energy	47758	0	0	47776	0
	8.5		ring Water Supply	0	0	0	64546	0
			port and Communication	20703	0	0		
			Road transport	0	0	0		0
$\Box$			Water transport	0	0	0	0	0
$\Box$			Air transport	0	0	0	0	0
			Transport and Communication n.e.c.	20703	0	0	20703	0
$\Box$	8.7		Economic Services n.e.c.	0	0	0	712	2050
9.	Envi	ronm	ental Protection	0	0	0	0	0
	9.1	Waste	e Management	0	0	0	0	0
			e Water Management	0	0	0	0	0
	9.3	Preve	ention and Control of Pollution	0	0	0	0	0
			onmental Research & Education	0	0	0	0	0
	9.5	Envir	onmental Protection n.e.c.	0	0	0	0	0
10.		r Serv		0	0	0	0	0
Щ			f on Calamities	0	0		0	0
	10.2	Other	Miscellaneous Servieces	0	0	0		0
			TOTAL	89360	0	0	851704	7356

TABLE - 10
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATION DEPARTMENTS 2021-2022 (B.E.)

							(Rel	Lakhs)
		Е	Conomic Classification		Capital e	xpenditur		Grand
				Loar	Total	Total		
				Advance			Capital	(15+39)
				Non-	Local	froreign	Expendi-	( )
			Purpose Classification	Govt.	Autho-	countries	ture(25+26	
			rupose Classification	Organi-	rities	/ organi-	27+34to38)	
				zation	Titles	zation		
			1	36	37	38	39	40
1.	Gene	eral P	ublic Services	10	0	0	141178	1161725
	1.1		ral Administration, External affairs,	10	0	0	139693	1158790
			c Order & Safety					
			Public Order & Safety	0	0	0	83083	755958
			Planning & Statistical Activities	0	0	0	55	6092
			General Administration, External	10	0	0	56555	396740
			affairs, Public Order & Safety n.e.c.	10				5,07 FO
	1.2	Gene	ral Research	0	0	0	1485	2935
2.	Defe		2.00041011	0	0	474	18878	
			Affairs & Services	0	0	0	126532	2542972
	3.1		nistration, Regulation & Research	0	0	0	5369	740135
		3.1.1	Primary Education Affairs	0	0	0	2377	718520
		3.1.2	Secondary Education Affairs	0	0	0	299	1832
		3.1.3	Higher Secondary & University	0	0	0	2686	19776
			Education Affairs					
		3.1.4	Education Affairs n.e.c.	0	0	0	7	7
	3.2	Schoo	ol, Universities & Institutions	0	0	0	121163	1802837
			ding Subsidary					
			Primary Education Affairs	0	0	0	12253	341250
		-	Secondary Education Affairs	0	0	0	36720	568933
		_	Higher Secondary & University	0	0	0	67250	868640
			Education Affairs					
		3.2.4	Education Affairs n.e.c.	0	0	0	4940	24014
4	Heal	th Aff	airs and services	0	0	0	74340	547475
	4.1		inistration, Regulation & Research	0	0	0	13707	60533
			Allopathic	0	0	0	13707	60533
			Homeopathic	0	0	0	0	0
			Ayurvedic	0	0	0	0	0
		4.1.4	Unani	0	0	0	0	0
			Other Medical Services	0		0		0
	4.2	Hosp	itals, Clinics & Other Health Service	s 0	0	0	60633	486942
		4.2.1	Allopathic	0	0	0	57266	442895
		4.2.2	Homeopathic	0	0	0	11	1976
		4.2.3	Ayurvedic	0	0	0	2338	31370
			Unani	0	0	0	4	355
			Other Medical Services	0	0	0	1014	10346
5.	Socia		urity&Welfare Affairs and services	0	0	0	69839	416095
	5.1		l Security Affairs and services	0		0		95252
	5.2	_	are Affairs and Services	0	<b>-</b>	0	69811	320843
	5.3		l Security and Welfare Affairs	0	0	0	0	0
		servi	ces n.e.c.					

						(Rs.)	Lakhs)
		Economic Classification		Grand			
			Loar	and Adv	ance	Total	Total
			Advance	Advance	Advance	Capital	(15+39)
			Non-	Local	foreign	Expendi-	
		Purpose Classification	Govt.	Autho-	countries		
			Organi-	rities	/ organi-	(25+26-	
			zation	2.7	zation	27+34to38)	
6.	Поп	sing and Community Amonity Affairs	36	37 <b>4585</b>	38	39 <b>628448</b>	40 876385
0.	Housing and Community Amenity Affairs and Services			4303	"	020440	0/0303
	6.1	Housing and Community Services	0	4585	0	584085	826024
	6.2	Sanitary Affairs Services	0	0	0	44363	50361
	6.3	Housing and Community Amenity Affairs	0	0	0	0	C
_		and Services n.e.c.	_	_	_		
7.	l	ural, Recreational and Religious Affairs	0	0	0	19088	102958
		services	0	0	0	5700	21577
<u> </u>	7.1	Art and Cultural Affairs Services	0	0	0		31573
	7.2	Recreational and Sporting Services		0	0		56609
<u> </u>	7.3	Toursim Affairs and Services	0	0	0	0.07	14776
	7.4	Cultural Recreational, Religious Affairs	0	0	0	0	0
8.	Ecor	and Services n.e.c. onomic Affairs and Services 9778 24400 0				898483	3352013
-	8.1	General Administration, Regulation &	0	0	0	22474	227313
	011	Research		Ü			22,010
	8.2	Agriculture, Forestry, Fishing and Hunting	20	0	0	45740	1109172
	8.3	Mining, Manufacturing and Construction	0	0	0	11754	99236
	8.4	Electricity, Gas, Steam and Other Sources	0	0	0	66726	471438
		of Energy					
		8.4.1 Electricity, Gas, and Steam	0	0	0	13046	413051
		8.4.2 Atomic energy	0	0	0	0	C
		8.4.3 Non-conventional Sources of Energy	v 0	0	0	53680	58387
	8.5	Drinking Water Supply	0	24400	0	165958	204120
	8.6	Transport and Communication	0	0	0	571822	680628
		8.6.1 Road transport	0	0	0	548787	65485
		8.6.2 Water transport	0	0	0	0	0
		8.6.3 Air transport	0	0	0	1025	1091
		8.6.4 Transport and Communication n.e.c.	0	0	0	22010	24680
	8.7	Other Economic Services n.e.c.	9758	0	0	14009	560106
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.		er Services	0	0	0	13279	30272
	_	Relief on Calamities	0	0	0	13279	30272
	10.2	Other Miscellaneous Servieces	0	0	0		0
		TOTAL	9788	28985	0	1971661	9048773

# 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, Building 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. Maintenance: is the expense towards maintenance of building, roads, machinery etc.
- **8. Benefits:** Expenditure on social benefits viz., medical and educational e.g. medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid government employees: Other benefits (leave travel concessions) in cash. The items like Compassionate allowances, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category. Payments in kind e.g., cost of liveries and uniforms: rations supplied to police and defence personnel etc. are to be treated as Benefits in kind.
- 9. <u>Interest:</u> Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment

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

- 10. <u>Current Transfers:</u> Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Governments like Central Government, state Government and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies.
- 11. <u>Capital Transfers:</u> Capital transfers cover grants to finance the construction of building, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
- **Saving on Current Account:** is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
- 13. Gross Fixed Capital Formation: represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also include 'renewals and replacements' as well. The gross fixed capital formation has been classified into:
  - a) **Residential Buildings:** Residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the residential buildings together with cost of external and internal fixtures during the year.
  - b) **Non-residential Building:** Non-residential Buildings include all expenditure on new construction and major alterations to residential during the yaer. It includes construction costs of the non-residential buildings together with cost of external and internal fixtures during the year.
  - c) Other Construction: Include expenditure works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation etc.
  - d) **Improvement of Land:** Expenditure which leads to major improvement in quantity, quality and productivity of land.
  - e) Research and Development (RnD): Expenditure on research and development
  - f) Roads & Bridges: Expenditure on construction of roads and bridges is considered.
  - g) Other Capital Outlay: This include office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g. office furniture etc.
  - h) **Transport Equipments:** includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage.

- 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. HEALTHAFFAIRS AND SERVICES

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

#### 4.1 Administration, regulation and research

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

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

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and midwives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central drug Control, Central Drug Laboratory, etc.

Medical, dental and health research i.e. expenditure on and grants to research institutes like All India Institute of Medical sciences, National Institute of Communicable diseases, All India Institute of Physical Medicine and rehabilitation, Institute of Public health etc.

Registration of information on vital events, diseases i.e., expenditure for registration of births and deaths, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

- 4.1.1 Allopathic
- 4.1.2 Homeopathic
- 4.1.3 Ayurvedic
- 4.1.4 Unani
- 4.1.5 Other Medical services

#### 4.2. Hospitals, Clinics and other health services

Hospitals and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here.

Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or program for immunization, vaccination and other expenditure for eradication of epidemic diseases like Malaria Central Programming Filaria Control Programs etc.

Loans and grants for medical or health purpose to private hospitals, clinics, health centre, other bodies and individuals doctors.

- 4.2.1 Allopathic
- 4.2.2 Homeopathic
- 4.2.3 Ayurvedic

#### 4.2.1 Unani

#### 4.2.2 Other Medical Services

#### 5. WELFARE AFFAIRS AND SERVICES

#### 5.1 <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. ECONOMICAFFIARS 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 <u>Mining, Manufacturing and Construction</u>

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

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

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

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

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

#### 8.4.1 Electricity, Gas and Steam

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

### 8.4.2 Atomic Energy

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

#### 8.4.3 Non-conventional Sources of Energy

Administration, supervision, inspection, operation or support of Non-conventional Sources of Energy viz., solar energy, wind energy etc.

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

#### 8.5 **Drinking Water Supply**

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

#### 8.6 Transportation and Communication

- **8.6.1** Road Transport Highways, roads, bridges and tunnels, i.e., expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car part and type of parking places, terminal facilities for bus, trucks, etc. (Bridges, tunnels, car parks, highways etc.; for which tolls are charged excluded).
- **8.6.2 Water Transport Waterways and other navigation,** i.e., expenditure including assistance, loans, etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. this includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigational aids, construction, maintenance and operation of docks, harbors and port facilities, expenditure for protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

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

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

#### 8.7 Other Economic Services

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

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

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

#### 9. ENVIRONMENTAL PROTECTION

#### 9.1 Waste Management

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

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

#### 9.2 <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.

