



सत्यमेव जयते

GOVERNMENT OF ASSAM



Assam
Budget

HIGHLIGHTS OF

BUDGET

2020-21



AS PRESENTED IN THE
BUDGET SESSION
FOR THE YEAR 2020-2021
(TO BE TREATED AS STRICTLY
CONFIDENTIAL TILL PRESENTED
IN THE ASSEMBLY)

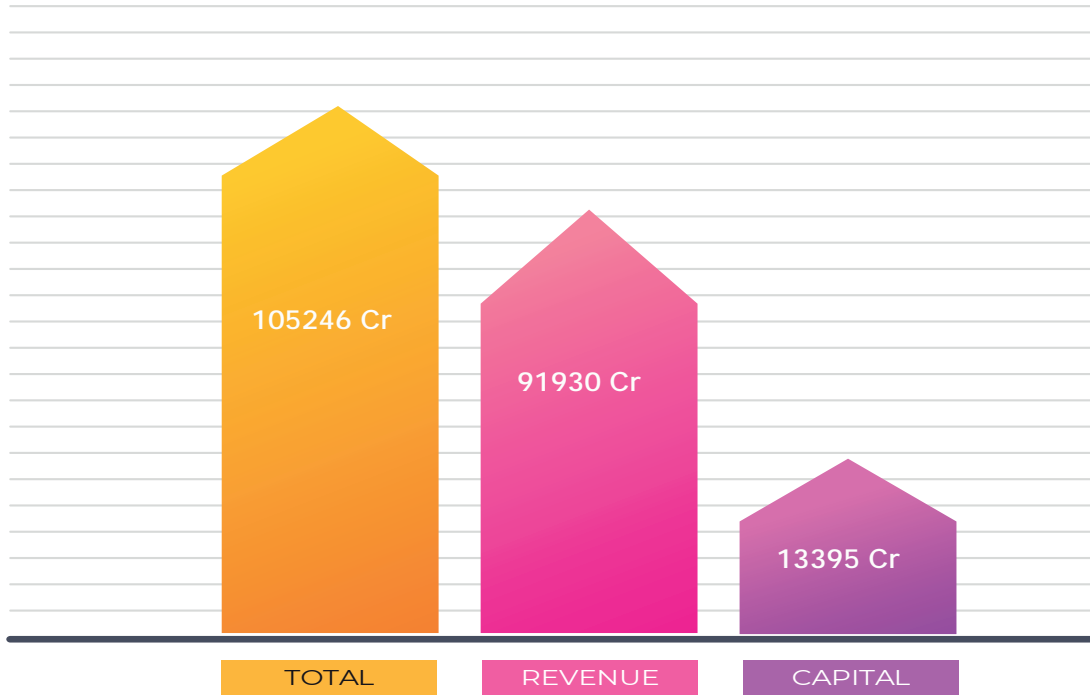
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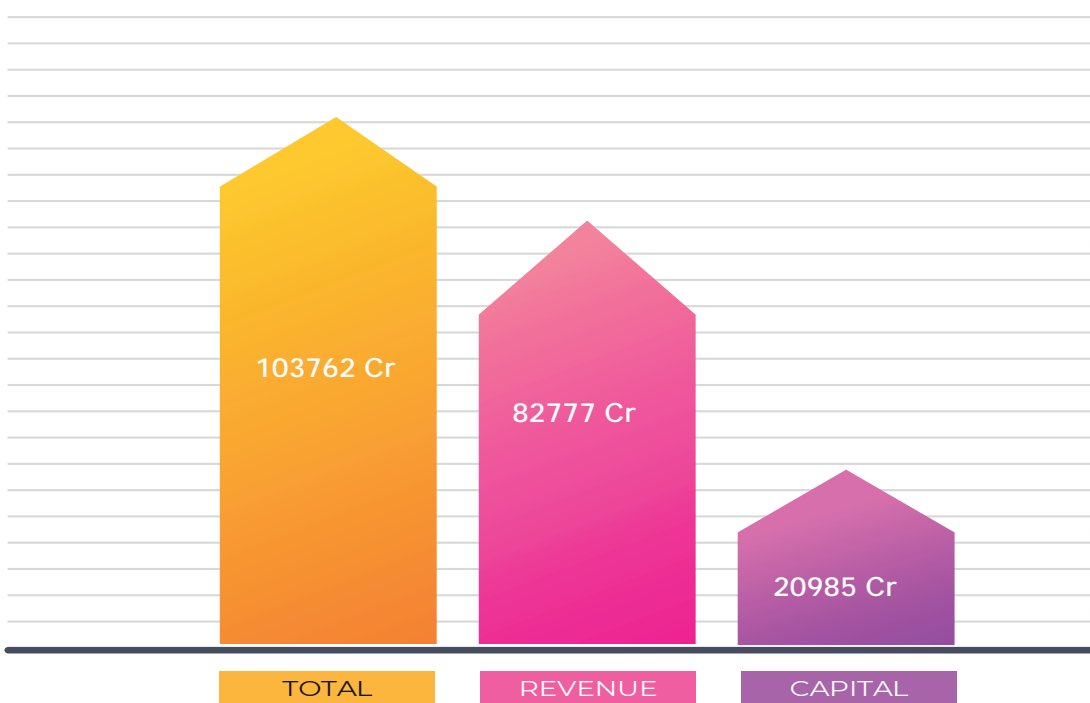
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BUDGET 2020-21: SNAPSHOT

REVENUE VS CAPITAL RECEIPTS

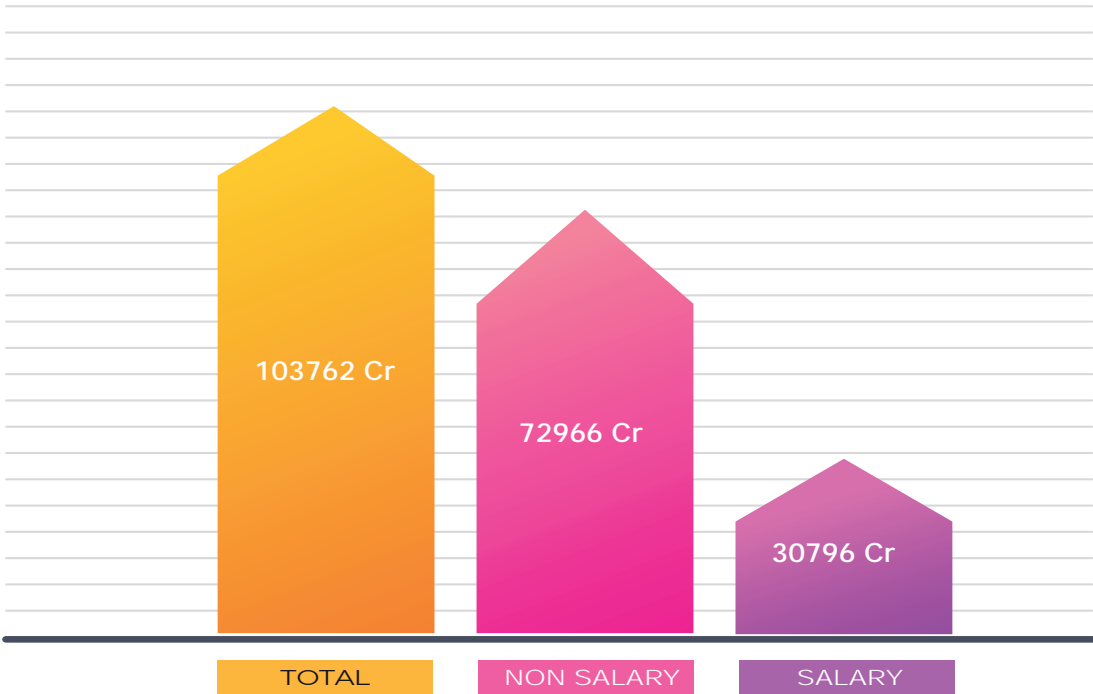


REVENUE VS CAPITAL EXPENDITURE

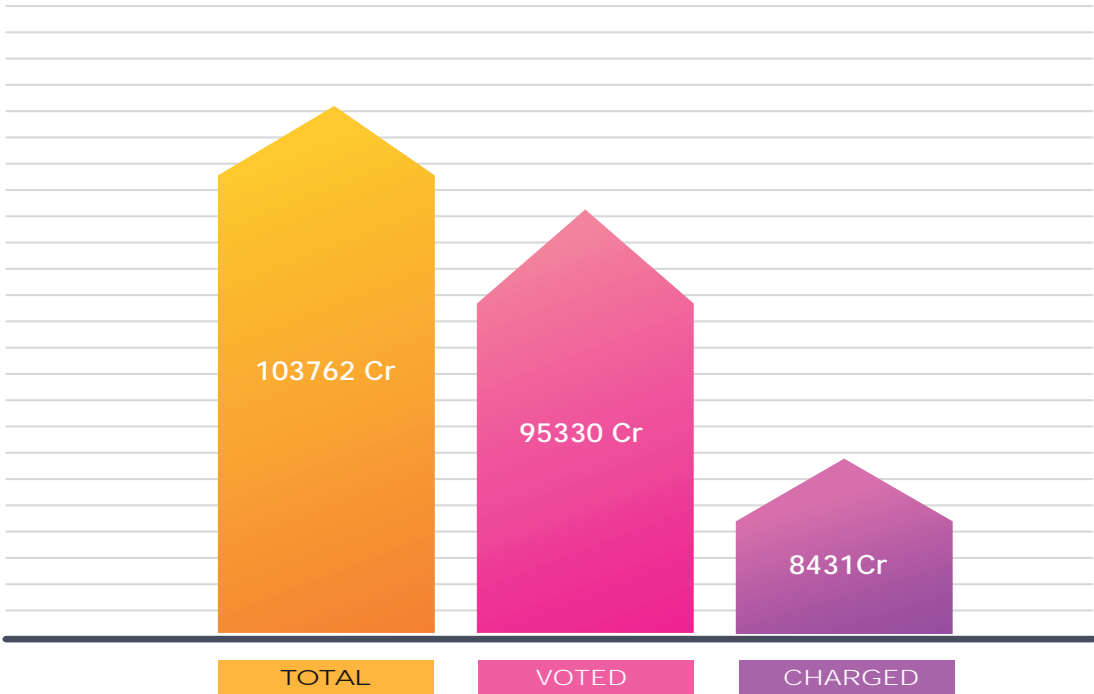


BUDGET 2020-21: SNAPSHOT

SALARY VS NON-SALARY 2020-21



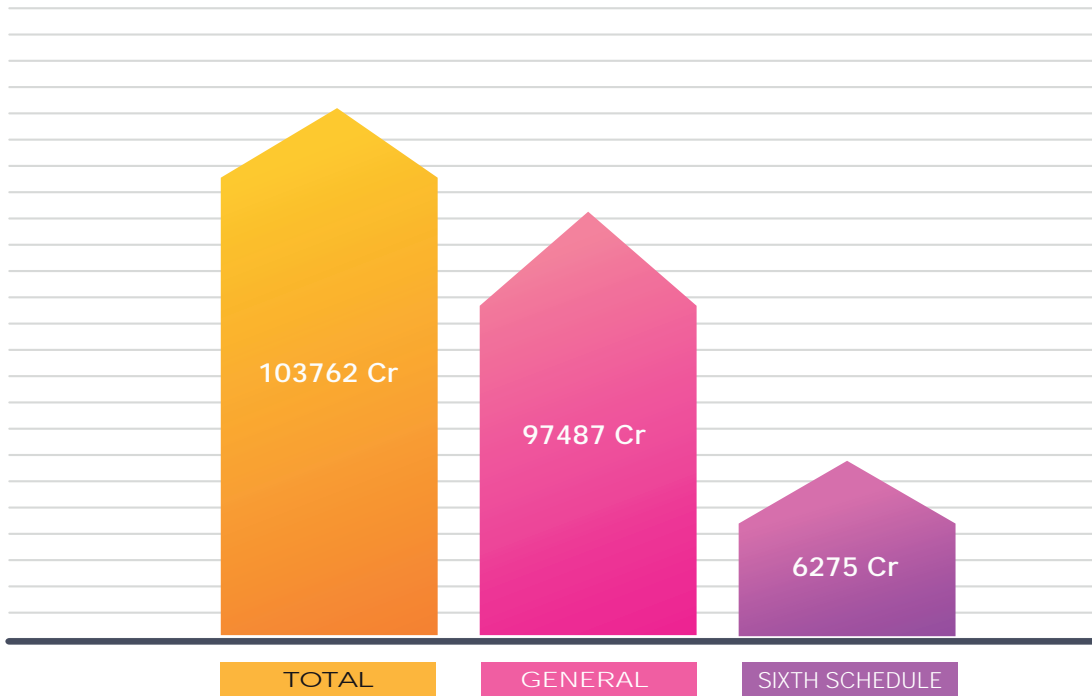
VOTED VS CHARGED 2020-21



BUDGET 2020-21: SNAPSHOT

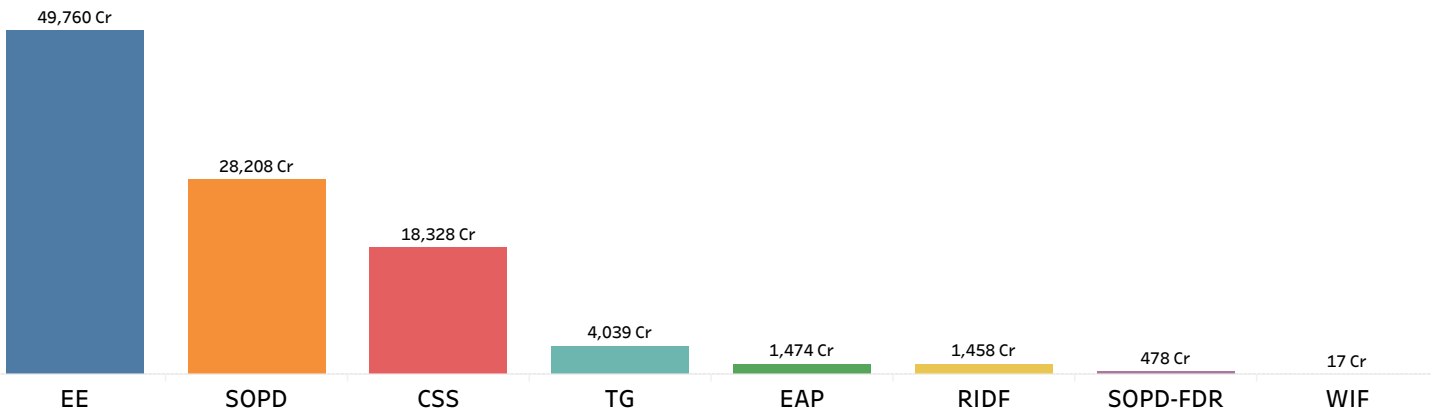
GENERAL AREAS VS SIXTH SCHEDULE AREA

₹ IN CRORE



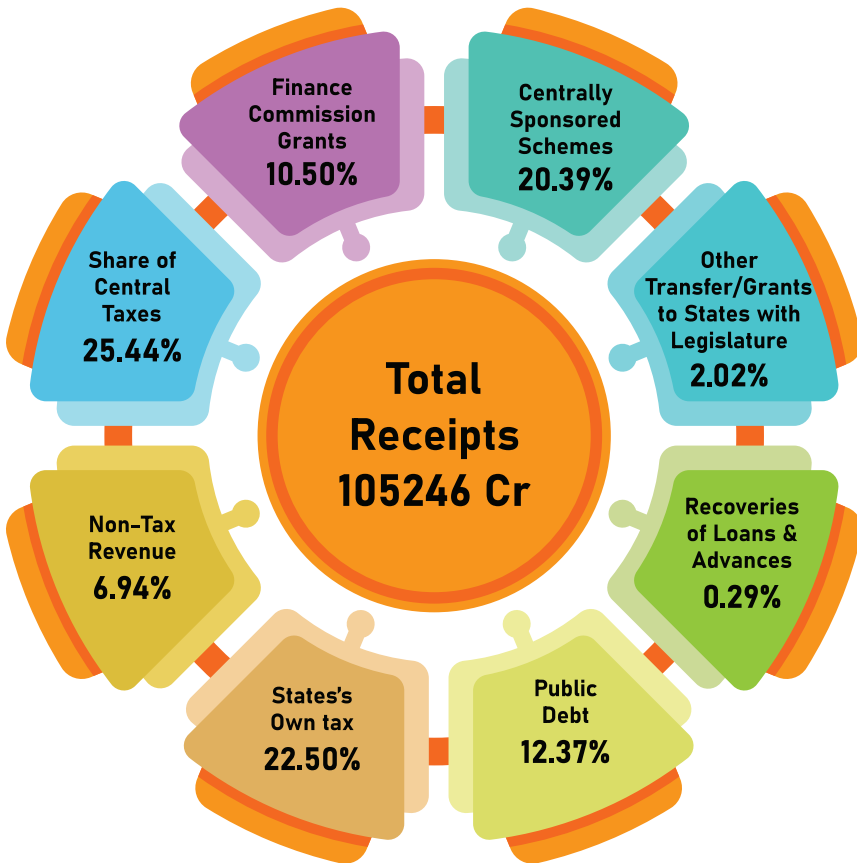
SCHEME PLAN

₹ IN CRORE



BUDGET 2020-21: SNAPSHOT

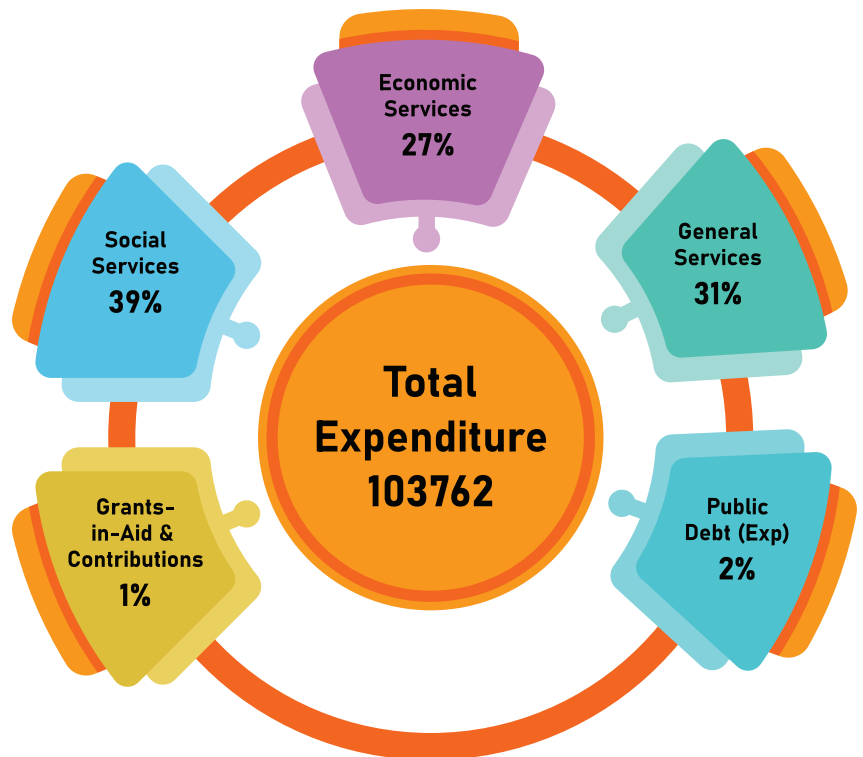
₹ IN CRORE



WHERE RUPEE COMES FROM

₹ IN CRORE

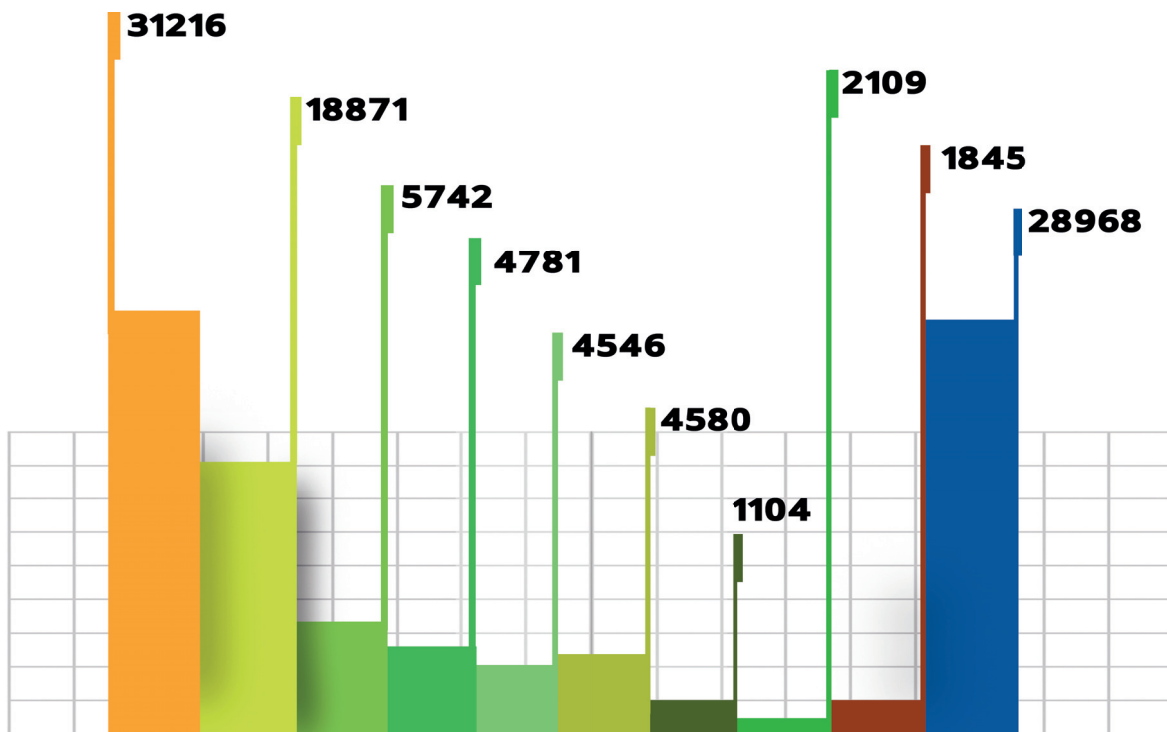
WHERE RUPEE GOES



BUDGET 2020-21: SNAPSHOT

SECTOR VIEW OF EXPENDITURE

₹ IN CRORE

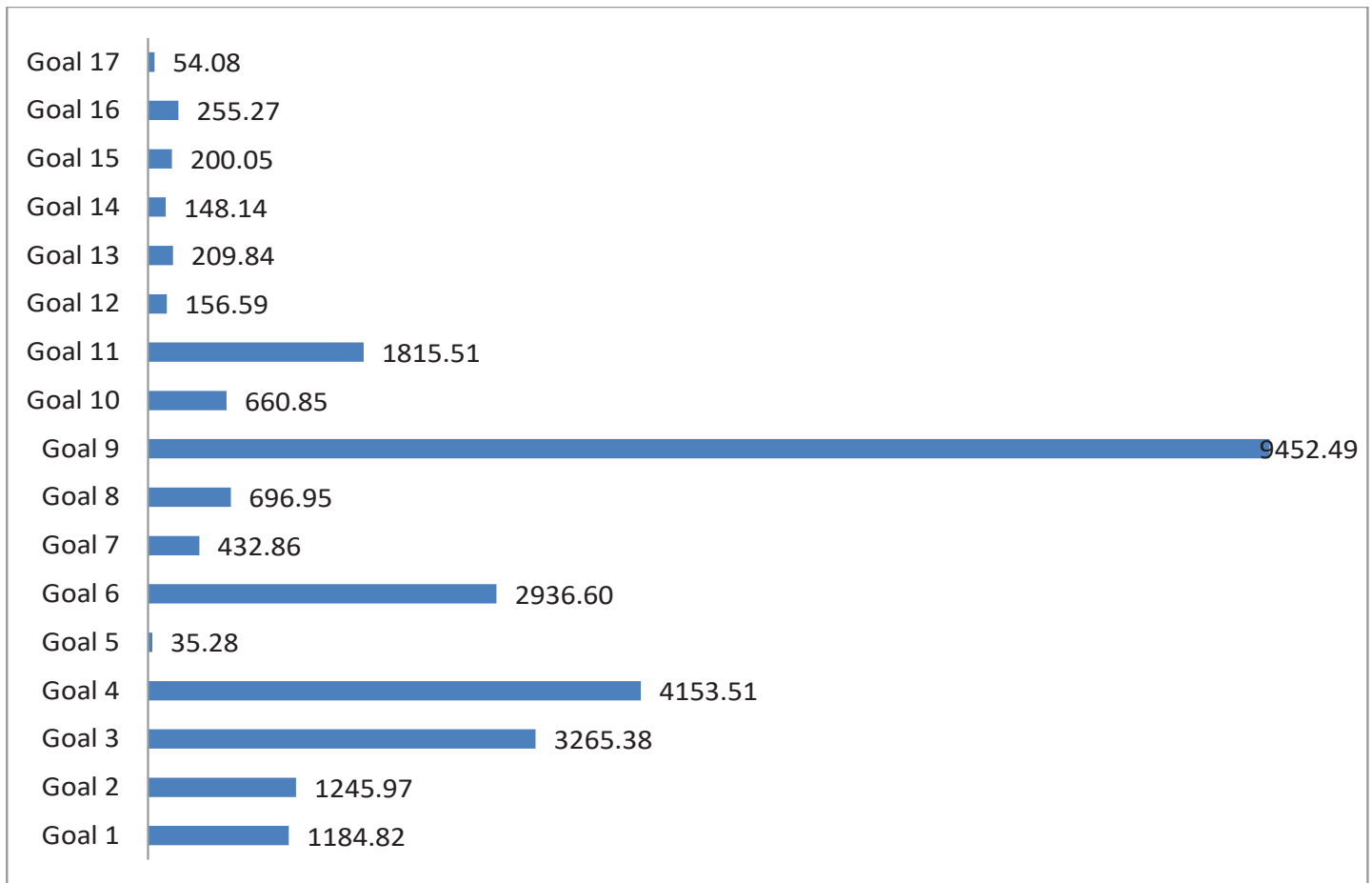


- General Services
- Agriculture and Allied Activities
- Education, Sports, Art and Culture
- Irrigation and Flood Control
- Health and Family Welfare
- Energy, Industry and Minerals
- Water Supply, Sanitation, Housing and Urban Development
- Transport
- Social Welfare and Nutrition
- Others

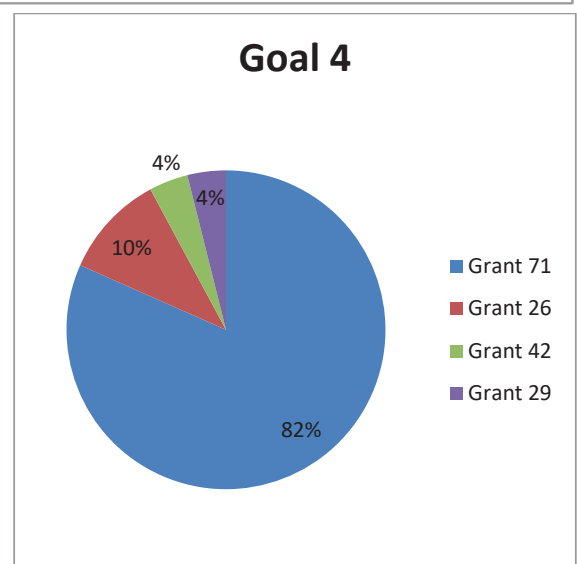
BUDGET 2020-21: SNAPSHOT

SUSTAINABLE DEVELOPMENT GOALS 2030

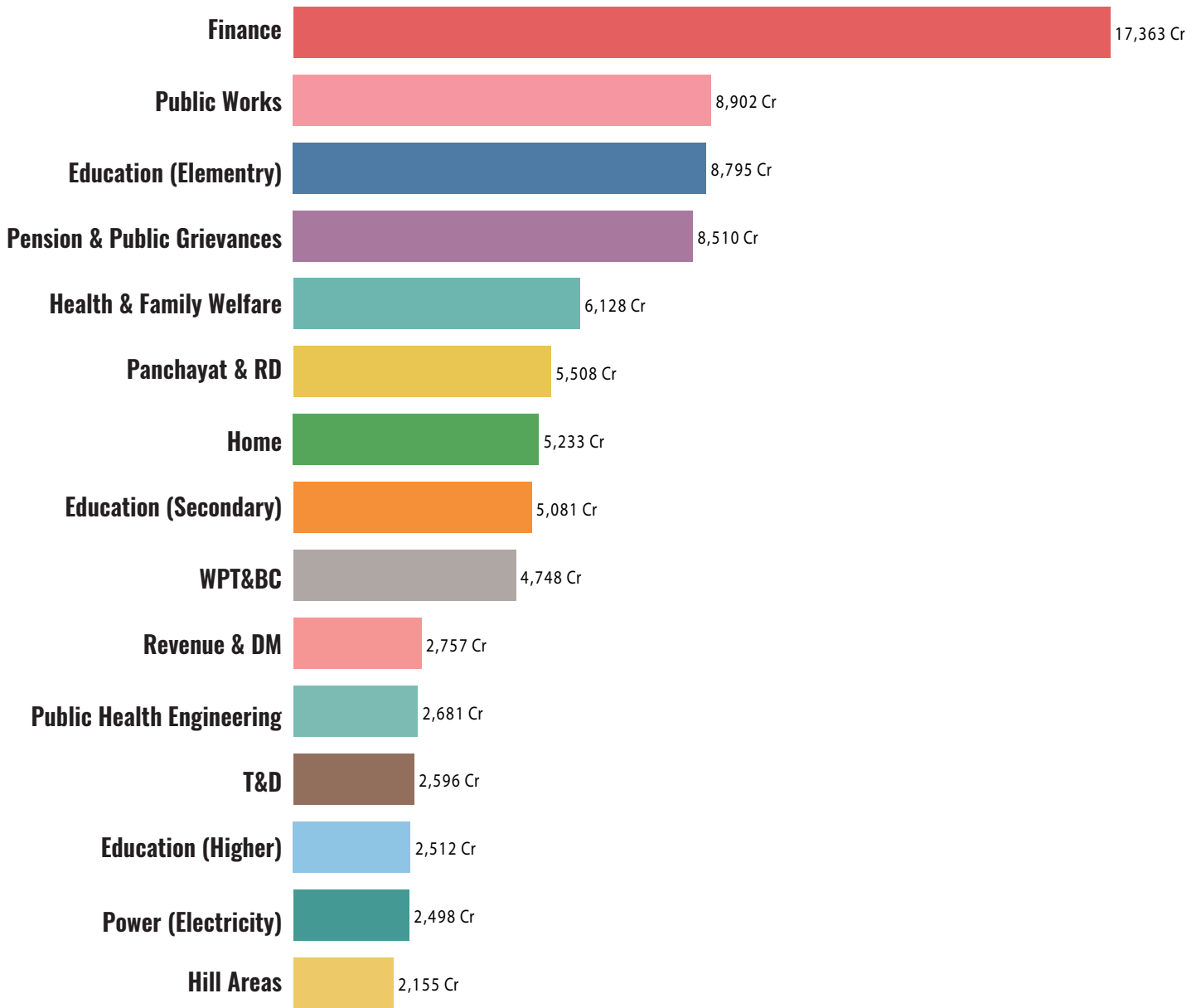
(Goal wise allocation for 2020-21, Assam)



- GOAL 1 : No Poverty
- GOAL 2 : Zero Hunger
- GOAL 3 : Good Health and Well-being
- GOAL 4 : Quality Education
- GOAL 5 : Gender Equality
- GOAL 6 : Clean Water and Sanitation
- GOAL 7 : Affordable and Clean Energy
- GOAL 8 : Decent Work and Economic Growth
- GOAL 9 : Industry, Innovation and Infrastructure
- GOAL 10 : Reduced Inequality
- GOAL 11 : Sustainable Cities and Communities
- GOAL 12 : Responsible Consumption and Production
- GOAL 13 : Climate Action
- GOAL 14 : Life Below Water
- GOAL 15 : Life on Land
- GOAL 16 : Peace and Justice Strong Institutions
- GOAL 17 : Partnerships to achieve the Goal



Top 15 Departments by Budget size 2020-21



DEPARTMENT WISE OVERALL BUDGET 2020-21

Rs. In Crore

Sl. No	Departments	Budget Amount
1	Administrative Reforms and Training Department	73.85
2	Agriculture Department	1515.92
3	Animal Husbandry & Veterinary	408.61
4	Assam Legislative Assembly Secretariat	139.11
5	Border Protection and Development Department	71.17
6	Co-operation Department	130.09
7	Cultural Affairs Department	157.47
8	Education (Elementary) Department	8794.95
9	Education (Higher) Department	2512.25
10	Education (Secondary) Department	5081.31
11	Education (Technical) Department	392.66
12	Election Department	279.93
13	Environment & Forest Department	907.30
14	Excise Department	73.37
15	Finance Department	17363.40
16	Fishery Department	97.08
17	Food, Civil Supplies & Consumer Affairs Department	1227.68
18	General Administration Department	719.95
19	Governor Secretariat	10.68
20	Guwahati Development Department	783.29
21	Handloom, Textile & Sericulture Department	289.35
22	Health and Family Welfare Department	6127.89
23	Hill Areas Department	2155.20
24	Home Department	5233.06
25	Industries and Commerce Department	219.31
26	Information & Public Relation Department	93.85

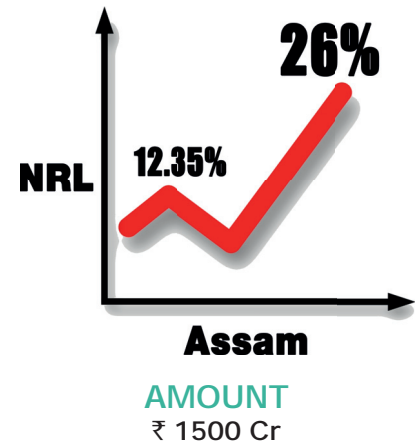
Sl. No	Departments	Budget Amount
27	Information & Technology Department	49.40
28	Irrigation Department	1592.08
29	Judicial Department	556.84
30	Labour & Welfare Department	95.83
31	Legislative Department	17.19
32	Mines & Minerals Department	23.90
33	Panchayat & Rural Development Department	5508.00
34	Pension & Public Grieviences Department	8510.30
35	Personnel Department	21.55
36	Political Department	713.19
37	Power (Electricity) Department	2498.08
38	Printing & Stationery Department	35.34
39	Public Health Engineering Department	2681.09
40	Public Works (Buildings & NH) Department	848.04
41	Public Works (Roads) Department	8901.68
42	Revenue and Disaster Management Department	2757.02
43	Science & Technology Department	65.88
44	Secretariat Administration Department	322.43
45	Skill, Employment & Entrepreneurship Department	158.55
46	Social Welfare Department	2151.32
47	Soil Conservation Department	185.71
48	Sports & Youth Welfare Department	174.40
49	Tea Tribes Department	99.92
50	Tourism Department	128.34
51	Transformation & Development Department	2595.56
52	Transport Department	540.12
53	Urban Development Department	1754.97
54	Water Resources (Flood Control)	948.83
55	Welfare of Minorities Development Department	209.44
56	Welfare of Plain Tribes & Backward Classes Department	4748.35

ASTADASH MUKUTAR UNNOYONEE MAALA

(18 FLAGSHIP PROGRAMME)

1. Increasing stake of Assam Government in Numaligarh Refinery Ltd

- NRL's origins can be traced back to the historic Assam Accord
- Government of Assam to acquire additional shareholding in NRL to take its total stake to 26%
- Ensure NRL remains a Public Sector Undertaking in the long term
- Capacity to be expanded to 9 MMTPA from present 3 MMTPA Capacity
- Rs.1500 Crore earmarked for this scheme



AMOUNT
₹ 472 Cr

2. Anna Yojana

- Free rice for all beneficiaries under the National Food Security Act
- Total number of beneficiary families : 57 Lakhs
- Ensure nutritional guarantee for all

3. Jyotisman Asom

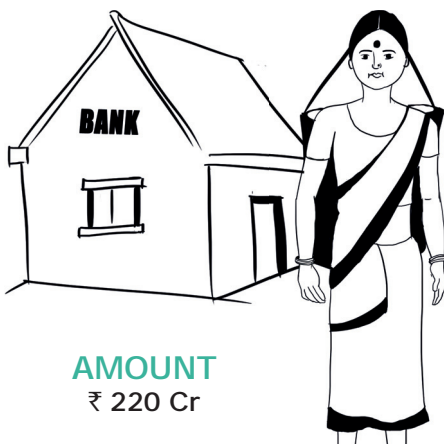
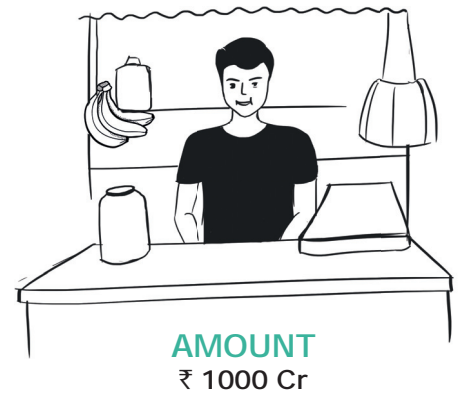
- Free electricity to all households with monthly consumptions less than 30 units
- Adequate to cover basic electricity needs of a family
- 14 Lakhs families to instantly benefit from scheme: many more to benefit by optimizing their consumption
- Additionally, Government to transfer a subsidy of Rs. 400 Crore to APDCL to insulate consumers from upward revision in tariff.



AMOUNT
₹ 935 Cr

4. Redesigned 'Swami Vivekananda Youth Empowerment Yojana'

- Creation of entrepreneurial support groups of youth on the lines of NRLM SHGs
- Each member of the group to receive a grant of Rs. 50,000
- To encourage youth to engage in economically productive activities
- To cover 2,00,000 youths of the State



5. Chah Bagicha Dhan Puraskar Mela

- 7,21,485 Tea Garden workers from 752 gardens received a benefit of Rs. 5000 each during FY 18-19
- To receive another Rs. 3000 each in FY 20-21
- Will drive financial inclusion of Tea Garden workers and inculcate banking habits

6. Welfare Schemes for the Tea Tribes and Adivasi

i. Wage compensation for pregnant women

- Wage compensation expanded from existing 6 months to 9 months
- Compensation increased to Rs. 18,000 to be paid in 6 installments
- Will support pre-natal and post-natal health checkups and provide nutritional security

ii. Educational Benefits

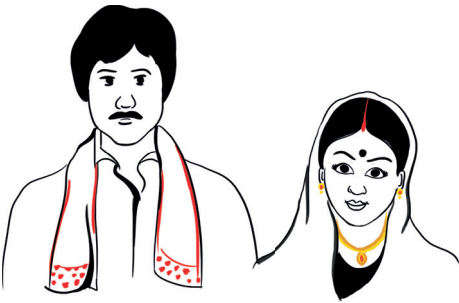
- One-time support of Rs. 10,000 to Tea Tribes & Adivasi students who pass HSLC and HSC exams
- Students will continue to receive same benefit provided they are still pursuing their academic course

iii. Other Schemes

- 14,000 youths to get Rs. 25,000 each for starting entrepreneurial activities; additional 20,000 youths to get the same benefit in FY 20-21



- Smart phones for approx. 4000 Tea Garden Sardars
- Government to facilitate gratuity payment of approx. Rs. 50,000 to Tea Workers
- 300 km of roads in 300 tea garden divisions to be constructed
- 102 new high schools to ensure continuous education to children in tea gardens
- Renovation of 100 football grounds in tea garden areas
- Establishment of District & Block Programme Management Units for effective implementation of schemes



AMOUNT
₹ 150 Cr

7. Arundhati

- Rs. 40,000 in lieu of 1 tola gold to newly-wed brides with annual family income of less than Rs. 5 Lakh.
- Mandatory Registration of Marriage under the Special Marriage Act, 1954.

8. Comprehensive Social Security Schemes

- One time grant of Rs. 25,000 as family assistance to widows and 'Widow Pension' of Rs. 250 per month
- Swahid Kushal Konwar Sarbajanin Briddha Pension Asoni: Rs. 250 per month to citizens above 60 years of age, 13 Lakh senior citizens covered so far. Additional 10% to be covered in FY 20-21
- Deen Dayal Divyang Sahayjya Asoni: Rs. 1000 per month to Divyangs in Assam
- Aideu Handique Mahila Samman Asoni, new pension scheme for unmarried/divorced/separated/single women above the age of 40 years-Rs. 250 per month



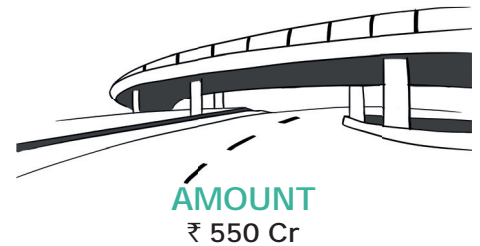
AMOUNT
₹ 650 Cr

9. Vistarita Kanaklata Mahila Sabalikiran Asoni

- Revolving fund of Rs. 25000 and Rs. 10000 for female SHGs
- Rs. 50000 to each SHG availing / eligible to avail bank loans, benefiting 1.04 lakh SHGs
- Scooties for Jeevika Sakhis along with monthly allowance of Rs. 500

10. Asom Mala

- Transformation of 57,617 Km of State highways and Major District and other Roads
- Rs. 250 Crore for upgradation of Industrial Roads in 7 districts
- 1000 timber bridges to be converted to RCC structures



11. Pragyan Bharati

- Admission fee waiver, free textbooks and uniforms in Government Schools
- Rs. 1000 to 1 Lakh students for textbooks
- Textbook assistance of Rs. 1500 and Rs. 2000 for student at graduate and post graduate levels
- Rs. 1000 per month to all students towards their mess dues
- One time Education Loan Subsidy of Rs. 50000
- Scooties to 20000 top ranked female students in Class 12th

12. Assam Cancer Care Foundation

- 3 tier Cancer Care Grid
- State contributed Rs. 550 Crore and Rs. 250 Crore by Tata Trusts so far
- Construction in progress in 8 districts, Phase 1 within 2020-21
- Unified Technology Platform; 34,544 detections in 3 years



AMOUNT
₹ 500 Cr



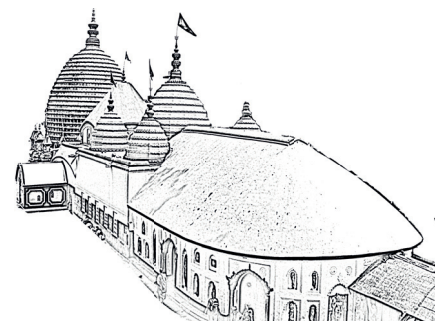
AMOUNT
₹ 148 Cr

13. Bhraman Sarathi

- Free and dedicated bus services for women and senior citizens in Guwahati
- Pink buses in busiest routes will provide safe and comfortable rides
- Free ride in ASTC for youth appearing in examination / interviews

14. Asom Darshan

- Development of tourist spots and religious places of all faiths
- Rs. 10 Lakh transferred for infrastructure development to 915 religious institutions
- Rs. 2 Lakh Annuity Grant for each Devalaya in 2020-21
- Rs. 2.5 Lakh to 8000 Namghars for infrastructure
- Rs. 614 Crore for road connectivity improvement

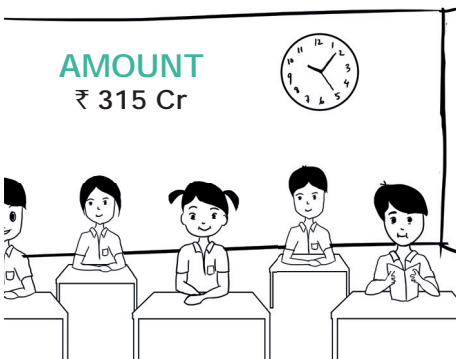


15. Yuva Arohan

- Development of entrepreneurial mindset in youth for a 'Resurgent Assam'
- Introduction of 'Entrepreneurship' as a curricular subject from Class XI onwards
- 'Nano-entrepreneurship Grant' as Seed Capital for real life projects



AMOUNT
₹ 140 Cr

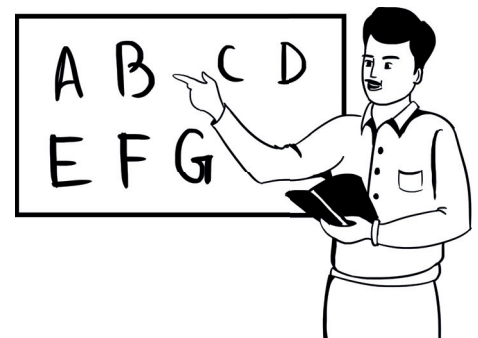


16. Sonali Shaishab Rupali Pathsala

- Infrastructure development grant to school management committee
- Upgradation to be completed by October, 2020
- School infrastructure upgradation at Rs.25 Lakh per School for 200 Elementary Schools on pilot basis

17. Teachers Provincialization Drive

- Provincialisation of services of all teachers within August 2020
- Provincialisation of 20,288 teachers under consideration



AMOUNT
₹ 2800 Cr

18. Orunodoi

- Tectonic shift in Governance delivery and poverty alleviation
- Minimum guarantee to the poorest for nutrition and health
- Annually Rs. 10000 to 27 lakh poor households through Direct Benefit Transfer
- Rs. 400 for medicines and Rs. 430 for pulses, sugar and fruits & vegetables
- Transfer of money directly to the primary care-takers of households i.e. women

MAJOR ANNOUNCEMENTS

I. Bodo Accord and provision for the community

In pursuant with the spirit of the Memorandum of Settlement, for BTR, Government proposes the following immediately:

- Convert Kokrajhar Music & Fine Arts College into a government college.
- Establishment Bodo Kachari Welfare Council for focussed development of Bodo villages outside BTAD .
- Earmarked a sum of Rs. 250 Crore per annum for three years to match equivalent sum to be provided by the Government of India
- Establish a Directorate of Tribal and Bodo languages.
- Undertake rehabilitation of Bodo ex-militants.

II. Recognition and award of grants to tribal communities

- Create an Autonomous Council for Koch Rajbongshi community, in the name of 'Kamatapur Autonomous Council'.
- 2 new Autonomous Councils for Moran and Mattak communities
- Provide a fund of Rs. 500 Crore as Special package for Moran, Mattak, Chutia and Ahom communities.

III. Exclusion of Rabha Hasong Autonomous Council (RHAC) from Assam State Capital Region Development Authority (ASCRDA)

- Exclude Rabha Hasong Autonomous Council (RHAC) areas from the purview of the ASCRDA Act, 2017.
- GDD to bring necessary amendments to the legislation.

IV. Promotion of Assamese Language

- Make the teaching of Assamese as a compulsory subject in all English & other medium schools up to Class X.
- Education Department to bring necessary bill in current session
- Proposed law not applicable for Barak Valley, Bodo inhabited areas and two hill districts administered by the sixth scheduled councils.
- Bring a law so that studying Assamese/ any regional languages in school a mandatory condition for securing a government job.

V. Announcement regarding making annual patta land transferable:

- Initiated steps to bring legal changes to make annual patta land transferable.

VI. Indigenous Muslim Development Corporation

- Create a Development Corporation for Indigenous Muslims of Assam.
- Socio-economic census of these communities on a war footing.

VII. One-time Financial Assistance to 1000 leading Sport personnel, Artists and Mobile Theatre personalities:

- One-time cash incentive of Rs. 50,000 each to 1000 Sport personnel, 1000 Artists and 1000 Mobile theatre personalities.

VIII. Grants for Registered Youth Clubs:

- Provide Grants amounting to Rs. 75,000/- per club, to 2500 Youth clubs in the State.

IX. Initiative for Batadrava Than

- Develop Batadrava Than in Nagaon district as a centre of art, culture, research and spirituality
- Total cost of the project is Rs. 188 crores,
- Rs. 50 Crores is allocated in first phase.

X. Bhasha Gaurav Asoni

- Provide Budgetary allocation of Rs.50 Crore in 2020-21.

XI. Positions in Civil Services for International Sporting Champions of Assam

- Sports persons who win medals in Olympics, Asian Games and Commonwealth Games to be designated as Grade-I officers.
- Ms. Hima Das to be the first recipient to be offered Deputy Superintendent of Police.

XII. Special Grant for Sivasagar: An Iconic Site of Assam

- Develop Sivasagar as an 'iconic' sites. In collaboration with Government of India

XIII. Grassroot Olympics for all ages:

- Sports-tournaments to be held at Panchayat, Block, District and State levels for all age groups from 10 to 60 years, in Olympic disciplines.

XIV. Centre of Excellence for Digital Enablement of Assamese Language

- Creation of a world class open source Operating System in Assamese.

XV. Celebrating different Traditional/Cultural Festival of Tribal Communities

- Strengthening tribal cultures, traditions and beliefs
- Rs. 50 Crores is earmarked for this purpose

XVI Fighting Drug Menace

- Establish of five de-addiction centres through partnerships with reputed NGOs.
- Government to launch awareness drives in schools, colleges, Youth Clubs and amongst street children

XVII. Mega Awareness Drive against Social Evils

- Assam Science Technology and Environment Council (ASTEC) to launch a mega awareness drive against all social evils in line with progressive, scientific thinking
- An amount of Rs. 10 crores is earmarked for this novel initiative.

XVIII. Educational Institutions Initiatives:

- Start five polytechnics at Morigaon, Udalguri, Tinsukia, Hailakandi and Chirang
- Seven new Government Colleges, Borkhola in Cachar, Deaithor in Karbi Anglong, Kakopathar in Tinsukia, Katlicherra in Hailakandi, Lahorighat in Morigaon, Samaguri in Nagaon and Majer Alga in South Salmara.
- New University Sati Sadhoni Rayjik Vishwavidyalaya in Golaghat District.
- Two new Medical Colleges in Sonari and Biswanath Chariali
- One new Ayurvedic College at Dudhnoi, Goalpara
- One new Law College will be established in Kaliabor
- To institute a Bani Kanta Kakoti Chair at Guwahati University.
- Grants of Rs. 10 cr. as corpus to Mahapurush Srimanta Shankardeva Viswabidyalaya.

XIX. Sanitary Napkin Scheme:

- Free sanitary napkins to girls in Classes 6 to 12 in government and government-aided schools.
- An amount of Rs. 25 crores is earmarked for this initiative.

XX. Resolution of issues plaguing the Micro-Finance Institutions

- Government proposes to frame detailed guidelines for the operations of the MFIs in the state, to safeguard the interest of our people
- Government propose to constitute a Microenterpreneurs Support Fund with a corpus of Rs. 500 Crores.

XXI. Partnerships with reputed private hospitals to provide NICU and PICU services

- Empanel all Private Health Institutions who have the necessary quality standards for Paediatric and Newborn Intensive Care Unit setup,
- To provide quality care to infants and Newborns of BPL as well as low income APL families.
- Private partner to be reimbursed for expenditure made.

XXII. Uttoron:

- Rs. 300 Crores earmarked for execution of Signature Projects of Infrastructure development.

XXIII. City Infrastructure Development Fund

- Schemes under CIDF to be continued. Overall Commitment of Rs.2300 Crore for 18 Cities across the State.
- Necessary Fund Provision for carrying out required activity.
- An allocation of Rs. XXX Crore in the Budget for the year 2020-21 for CIDF

XXIV. Assam Adarsha Gram Yojana

- Create 'villages of excellence' in each of the assembly constituencies.
- Entry point activities to kickstart in right earnest
- An amount of Rs. XXX Crore is earmarked. in the budget for the year 2020-21.

XXV. Chuburi Poka Rasta Asoni:

- Provide Rs. 20 Lakhs per Kilometer gap funding to P&RD department for construction of all-weather sustainable roads in hamlets.
- Government propose to provide Rs. 20 lakhs per kilometre, as gap funding in Budget 2020-21
- Construct 200 Km of roads on a pilot basis
- Rs.40 Crore earmarked for year 2020-21.

XXVI. PPP Partnership for Healthcare in Silchar

- Engage quality private health institutions in Barak Valley with specialty branches like Cardiology, Neurology etc, under Public Private Partnership mode, to cater to the medical necessities of patients belonging to Cachar, Karimganj and Hailakandi districts.
- An amount of Rs. 10 Crore is earmarked in the budget for the year 2020-21.

XXVII. Shram-Gaurav Asoni:

- Improve the health and quality of life of the construction workers with the following salient features:
 - IT enabled registration of workers and mass registration drives.
 - Waiver of registration fees for workers.
 - Insurance cover under Pradhan Mantri Jeevan Jyoti Bima Yojana and Pradhan Mantri Suraksha Bima Yojana.
 - Provide Rs. 3000 to each registered worker (<40 years) and Rs. 5000 to those who are above 40 years on DBT mode for annual medical check-up.

- Provide one time grants of Rs. 5000 per registered workers on DBT mode for purchasing tools.

XXVIII. Incentives for Rural Banks

- Open up bank branches and ATMs in the unbanked areas.
- An amount of Rs. 50 Crore is earmarked for Gap funding for banks to set up necessary infrastructure in the budget for the year 2020-21

XXIX. Tea Mission:

- Provide Orthodox production subsidy of Rs. 7 per kg, to cover 50% of price gap against International Prices
- Provide subsidy on Orthodox machinery to manufacturing units of Orthodox tea commencing operations after 1.4.2020.
- Launch a 'Tea Mission' to ensure Assam's pre-dominance in Global Tea Industry & for long-term financial sustainability of Tea Industry in Assam.

XXX. Proactive filling of all sanctioned post in all departments:

- Finance Department to proactively to proposals regarding filling up of vacancies within 7 working days.

XXXI. Employees Welfare Measures

- Increase ex-gratia amount of Home Guard personnel by another **Rs. 2 lakhs**, to be funded by the state.
- Rs. 2.5 lakhs as ex-gratia payment to next kin in case of unfortunate death of Muster Roll, Casual, Fixed Pay, Asha & Anganwadi workers.
- Establish crèche with day care facilities at Assam Secretariat, Directorates and Deputy Commissioners' offices.
- Develop houses for employees on a Tri-partite agreement basis(Government-Employee—Builders).
- Renovate the Secretariat Training School to make it comparable to the best in the country.
- Promotional examinations for all grades of ministerial staff of Assam to be made online.
- Bajali Sub-division to be upgraded to a full-fledged administrative district.

XXXII. Additional Honorarium to Mid-Day Meal Workers:

- Rs. 500 per month as an additional honorarium to Mid Day Meal worker
- This will cost Rs. 36 Crore to the State Exchequer.

XXXIII. Ration Increase for Police

- Increase monthly ration support to Rs. 2000 to benefit 50,000 police personnel.

XXXIV. Incentive schemes for frontline workers of Kaziranga, Manas and Orang National Park:

- Provide incentives to frontline staff of Kaziranga, Manas and Orang National Park the same scale as National Tiger Conservation Authority.

XXXV. Announcement on Teachers Transfer

- Government will bring in a policy to ensure management and transfer of teachers of Elementary and Secondary Schools.
- A legislation will be brought in the Assembly for this purpose

XXXVI. Establishment Grant for Gaon Burahs:

- One-time Establishment Grant of Rs. 10,000/- per Gaon Burah.
- To undertake refurbishment, upgradation and modernization of office-space.

XXXVII. Revamping Anganwadi Centre:

- Electricity to all Anganwadi Centre alongwith Gas Connection.
- Convert existing Anganwadi Centre in Tea Gardens to Creches for young infants.

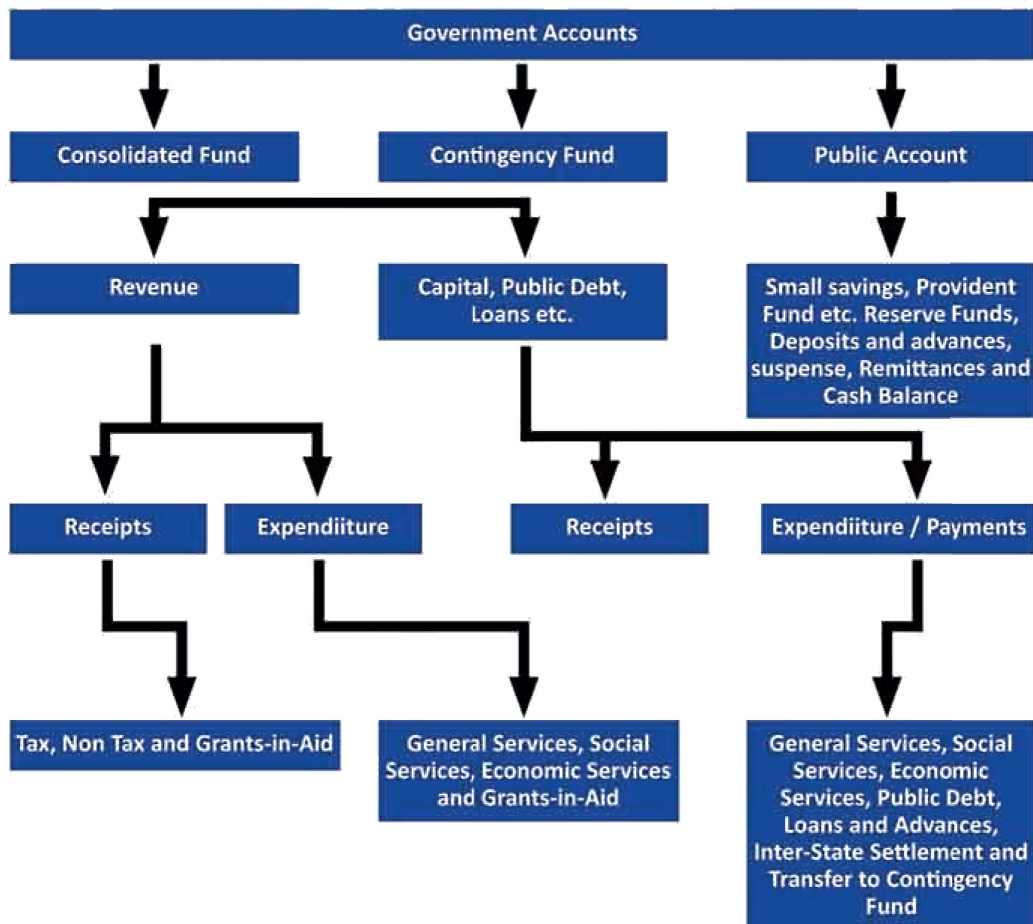
Budget: Glossary of Terms

Budget: A budget is a statement of allocation of (scarce) resources to achieve government’s objectives for a specific time period. It is a financial plan for how the Government will receive and utilize resources (funds) in a particular fiscal year. A Budget supports better accountability in the use of public funds; and helps in the prioritization of public functions to which scarce resources require immediate allocations.

Major Budget Components: A budget is a statement of allocation of (scarce) resources to achieve government’s objectives for a specific time period. It is a financial plan for how the Government will receive and utilize resources (funds) in a particular fiscal year. A Budget supports better accountability in the use of public funds; and helps in the prioritization of public functions to which scarce resources require immediate allocations.



STRUCTURE OF GOVERNMENT ACCOUNTS



Consolidated Fund

All revenues received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including the interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and the interest thereon), are met from this fund.

Contingency Fund

A reserve fund set aside for possible unforeseen expenditure and established under Article 267(2) of the Constitution. It is an imprest placed at the disposal of the Governor.

Public Account

All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. The Public Account comprises of repayable like Small Savings and Provident Funds, Reserve Fund, Deposits and Advances, Suspense and Miscellaneous transaction (adjusting entries pending booking to final heads of account), Remittances between accounting entities, and Cash Balance.

Deficit

Revenue Deficit/Surplus

Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.



TYPES OF RECEIPTS

Tax Revenue

Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.

Non-Tax Revenue

Includes interest receipts, dividends, profits etc.

Grants-in-Aid

Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid Material and Equipment' received from foreign governments and channelized through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like 6th Schedule Councils, Panchayati Raj Institutions, Autonomous Bodies etc.

Capital Receipts

These are loans raised by the Government from the public (these are termed as market loans), borrowings by the Government from the Reserve Bank of India and other parties through the sale of Treasury Bills, the loans received from foreign Governments and bodies, disinvestment receipts and recoveries of loans from State and Union Territory Governments and other parties. Expenditure is classified as Revenue Expenditure and Capital Expenditure.

Revenue Expenditure

Revenue Expenditure is an amount to meet the day-to-day running of the Government departments and for rendering of various services, making interest payments on debt, meeting subsidies, etc.

Capital Expenditure

Capital Expenditure is an amount to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Example of capital expenditure are acquisition of assets like land, buildings, machinery, equipment, investments in shares, etc.

With the merger of the Plan and Non-plan heads, we have introduced new expenditure classifications as listed below:

Estimated Resource Pool	Consists of the Central Devolution, States Own Tax & Non-Tax Revenue and other sources of revenue including borrowing etc.
State Funding for Priority Development (SFPD)	Consists of the estimated resource pool excluding the former Non-Plan expenditure (now called as establishment expenditure etc.)
State Own Priority Development Schemes (SOPD)	Former State Plan scheme which includes schemes taken from State's Own resources, State Share for Centrally Sponsored Schemes / NEC / NLCPR/RIDF counterpart funding for EAP etc., allocations to 6th Schedule Councils, TSP and SCSP.

With the merger of the Plan and Non-plan heads, we have introduced new expenditure classifications as listed below:

SOPD-G	State's Own Priority Development - General
SOPD-SCSP	State's Own Priority Development - SCSP
SOPD-TSP	State's Own Priority Development - TSP
SOPD-SS	State's Own Priority Development - State Share
SOPD-ODS	State's Own Priority Development - Other Development Scheme
CSS	Centrally Sponsored Scheme
RIDF-SS	Rural Infrastructure Development Fund - State Share
EAP	Externally Aided Projects
EAP-SS	Externally Aided Projects - State Share
TG-UL	Transfer Grants to Urban Local Bodies
TG-AC	Transfer Grants to Autonomous councils
TG-DC	Transfer Grants to Development councils
TG-SSA	Transfer Grants to Sixth Schedule Areas
TG-EI	Transfer Grants to Educational Institutions
TG-PRI	Transfer Grants to Panchayati Raj Institutions
TG-FFC	Transfer Grants to Finance Commission Grants
TG-SFC	Transfer Grants to State Finance Commission Grants

TG-IB	Transfer Grants to Individual Beneficiaries
SOPD-GSP	State's Own Priority Development - GOI Special Scheme
EE-CS	Establishment Expenditure - Central Share
RIDF-LS	Rural Infrastructure Development Fund - Loan Share
EE-SS	Establishment Expenditure - State Share
SOPD EE-SSA	Establishment Expenditure - Sixth Schedule Area
WIF-LS	Warehouse Infrastructure Fund-Loan Share
WIF-SS	Warehouse Infrastructure Fund-State Share

