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महाराष्ट्र शासनाच्या अर्थसंकल्पाचा आर्थिक व उद्देशानुसार  
वर्गीकरण अहवाल  
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A REPORT ON ECONOMIC AND PURPOSE CLASSIFICATION  
OF THE STATE GOVERNMENT BUDGET  
1982-83 TO 1984-85

THE UNIVERSITY OF CHICAGO

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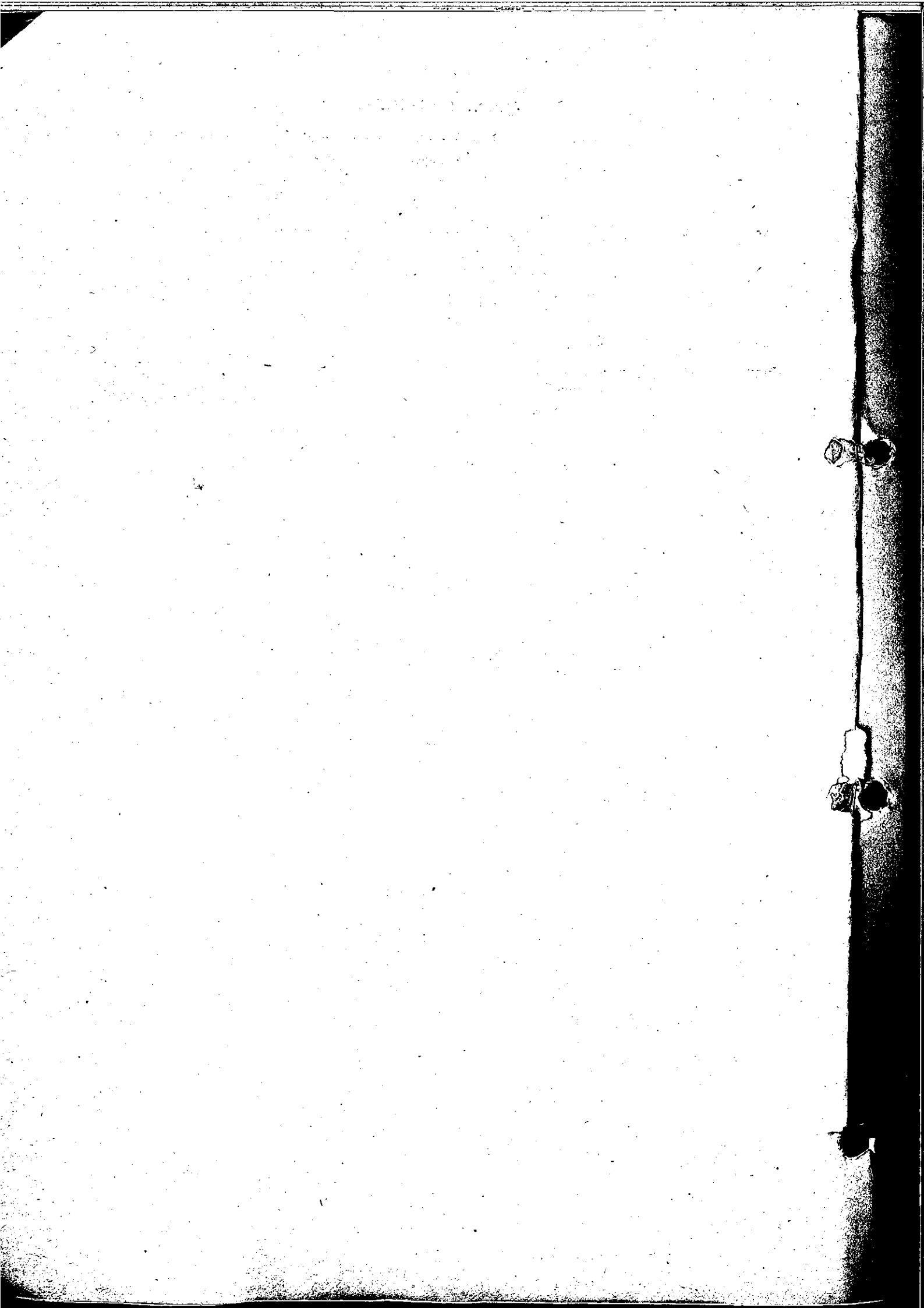
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## AN ECONOMIC AND PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET (1982-83 TO 1984-85)

### CHAPTER I

#### INTRODUCTION

1. An economic and purpose classification of budgetary transactions of the Maharashtra State Government Budget for the years 1982-83 (Actuals), 1983-84 (Revised estimates) and 1984-85 (Budget estimates) is presented in this report.

2. The economic and purpose classification is based on the usual budget publications of Government, namely (1) Civil Budget Estimates giving the detailed budget estimates of receipts and expenditure for the next year, the actuals for the preceding year and the revised estimates for the current year in respect of the various administrative departments, (2) Budget Memorandum, Volume I explaining in brief the figures of estimates in the Civil Budget Estimates with reasons for important variations, if any, and (3) Financial Statement summarising the net figures of receipts and expenditure of the Government for the three consecutive years. A complete picture of Government transactions is available in these documents which are drawn up in accordance with the various provisions of the Constitution of India and the needs of Legislative Control. It may, however, be noted that all the details required for such a classification are not available in these publications and therefore, the classification suffers from limitation to a certain degree. As for example, non-availability in Account-2 of the detailed operating accounts of the Government Commercial Undertakings gives an incomplete picture of these enterprises. To elaborate, since the provisions for depreciation and interest charges so also opening and closing stocks are not available in respect of departmental commercial undertakings, their trading results i.e. gross profit or loss, cannot be ascertained. Again the required information is given under very broad heads in the budget for certain transactions with the result that the exact nature of the transactions does not become clear leading to categorisation of the same on an arbitrary basis. In the circumstance, certain categories are clubbed in broader classes, while others are estimated on the basis of the relevant data. In view of the above, the figures given in this report under different accounts and items may be taken as the best approximations rather than the exact figures.

3. The methodology for economic and functional classification circulated by Central Statistical Organisation, Government of India, in 1972 was based on the original United Nations System of National Accounts (published in 1953). Since then the Committee on Regional Accounts examined the new System of National Accounts (published in 1968) and recommended a system of accounts for the public sector in its report. The Central Statistical Organisation organised a workshop in New Delhi on 'Analysis of State Budget' from 4th July 1983 to 12th August 1983 and therein instructed the States to follow what is given in the final report of the Regional Accounts Committee.

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4. In economic classification, the classified budgetary data presented in a set of three tables were adopted in the workshop. These three tables are on the lines of the revised system of National Accounts recommended by the Committee on Regional Accounts. The three accounts, prescribed by the Central Statistical Organisation, in which the analysed data are now presented, are as follows.

Account 1 .. Income and outlay account of Administrative Departments.

Account 2 .. Production account of Departmental Enterprises.

Account 3 .. Capital finance account of General Government.

Accounts 1 and 2 above are similar to Accounts 1 and 2 respectively presented in the previous reports of this Directorate, while Account 3 above replaces Accounts 3 to 6 presented in the earlier reports and now given as Accounts 3A, 3B, 3C and 3D respectively. These are presented here particularly to maintain continuity and comparability with the previous reports. This complete set of accounts presented here also helps to bring out some significant magnitudes presented in chapter.

5. In purpose classification, the budgetary data now presented are grouped into nine major categories recommended by the United Nations and adopted by Central Statistical Organisation. These major heads have been split into minor groups. The whole list of major and minor purpose categories, in which the data are now presented, is as under :-

1. General public services—
  - 1.1. General administration, public order and safety.
  - 1.2. General research
2. Defence (Civil)
3. Education—
  - 3.1. Administration, regulation and research
  - 3.2. Schools, universities and institutions including subsidiary services.
4. Health—
  - 4.1. Administration, regulation and research
  - 4.2. Hospitals, clinics and individual health services.
5. Social security and welfare services.
6. Housing and other community amenities.
7. Cultural, recreational and religious services.
8. Economic services.—
  - 8.1. General administration, regulation and research.
  - 8.2. Agriculture, forestry, fishing and Hunting.
  - 8.3. Mining, manufacturing and construction.
  - 8.4. Electricity, gas, steam and water supply.
  - 8.5. Transport and communications.
  - 8.6. Other economic services.

## 9. Other services—

- 9.1. Relief on calamities.  
9.2. Other miscellaneous services such as land ceiling, compensation to land owners on abolition of Zamindari etc.  
9.3. services not covered above.  
9.3.1. Interest payment.  
9.3.2. Public debt transactions.

6. Some significant magnitudes emerging from the economic classification, purpose classification

and economic and purpose classification are presented in chapter 2 of this report. The tables relating to the economic classification with reconciliation statements and those on economic and purpose classification are given in Appendix-I. The conceptual background of economic classification, purpose classification and economic and purpose classification with explanatory notes thereon is furnished in Appendix-II of this report. The list of publications in which earlier reports on this subject are published is shown in Appendix-III.

## CHAPTER II

## SOME SIGNIFICANT MAGNITUDES

1. (A) *Economic Classification*.—The system of accounts presented in Appendix-I analyses the various aspects of the State Government transactions *vis-a-vis* the rest of the economy for the years 1982-83 (Actuals), 1983-84 (Revised estimates) and 1984-85 (Budget estimates). Some of the significant magnitudes emerging from this system of accounts are as follows :—

- (i) State Government's consumption expenditure,  
(ii) State Government's final outlays,  
(iii) State Government's total expenditure,

(iv) Capital formation out of the budgetary resources of the State Government,

(v) Savings of the State Government and

(vi) Various measures of deficit in the State Government's budgetary transactions.

2. *Total expenditure (excluding operating expenses of departmental commercial undertakings)*.—The constituents of total expenditure (exclusive of the operating expenses of departmental enterprises) are given in the Table No. 1.

तक्ता क्रमांक/TABLE No. 1

एकूण खर्च (शासनाच्या वाणिज्यिक उपक्रमांचा व्यवस्थापन खर्च वगळून)  
*Total expenditure (excluding operating expenses of departmental enterprises)*

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब Item	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	अंतिम खर्च (अ) वस्तु व सेवा यांत्रिक शासकीय खर्च (लेखा-१ मधील बाब-१) (ब) एकूण भांडवल निमित्ती (१) साठ्यातील बदल (लेखा-३ मधील बाब-१) (२) एकूण स्थिर भांडवल निमित्ती (लेखा-३ मधील बाब-२)	1,307.54 696.10 611.44 (—)67.75 679.19	1,606.59 817.25 789.34 (—)8.83 798.17	1,745.78 982.69 763.09 13.23 749.86	Final outlays (a) Government consumption expenditure (Item 1 in Account 1) (b) Gross capital formation. (i) Changes in stocks (Item 1 in A/c3) (ii) Gross fixed capital formation. (Item 2 in A/c3)
2	उर्वरित अर्थव्यवस्थेस हस्तांतरित रकमा (१) व्याज प्रदान (लेखा-१ मधील बाब-२) (२) अर्थसहाय्य (लेखा १ मधील बाब-३) (३) हस्तांतरित महसुली रकमा (लेखा-१ मधील बाब-४) (४) हस्तांतरित भांडवली रकमा (लेखा-३ मधील बाब-४)	1,138.54 174.58 108.35 724.76 130.85	1,332.12 208.36 101.73 858.51 163.52	1,451.15 255.57 151.14 901.38 143.06	Transfer payments to the rest of the economy (i) Interest paid (Item 2 in A/c. 1) (ii) Subsidies (Item 3 in A/c. 1) (iii) Current transfers (Item 4 in A/c. 1) (iv) Capital transfer (Item 4 in A/c. 3)
3*	भौतिक मालमत्तेची निव्वळ खरेदी (लेखा-३ मधील बाब-३)	2.02	1.16	1.64	Net purchase of physical assets *(Item 3 in A/c. 3)
4	उर्वरित अर्थव्यवस्थेस वित्तीय गृतवणूक व कर्ज (निव्वळ) (लेखा-३ची मधील बाब-५)	376.02	353.78	305.00	Financial investment and loans to the rest of the economy (Net) (Item 5 in A/c. 3B)
5	एकूण खर्च (१+२+३+४)	2,824.12	3,293.65	3,503.57	Total Expenditure (1+2+3+4)

\*Adjusted for capital receipts due to sale of Government property.

3. *Consumption expenditure [Item 1 (a) of Table No. 1].*—The consumption expenditure which is expenditure mainly on wages and salaries and on purchases of goods and services for current use forms 56 per cent of the final outlays and 28 per cent of the total expenditure in 1984-85. The corresponding percentage shares were 53 and 25 for the year 1982-83 and 51 and 25 in 1983-84. The consumption expenditure which was Rs. 696 crore in 1982-83 increased to Rs. 817 crore i.e. by 17 per cent in 1983-84 and further to Rs. 983 crore i.e. by 20 per cent in 1984-85 over 1983-84. These increases in consumption expenditure are mainly on account of sanction of dearness allowances at the enhanced rates to the Government servants based on the rise in the dearness allowance rates sanctioned by the Government of India to its employees from time to time.

4. *Gross capital formation [Item 1 (b) of Table No. 1].*—The State Government's contribution to direct capital formation (i.e. changes in stock of food and fertilisers and work stores, investment in buildings, construction of roads and other constructions, transport outlays, machinery and renewals and replacement) works out at Rs. 611 crore in 1982-83. It is expected to increase to Rs. 789 crore i.e. by 29 per cent in 1983-84 mainly due to (i) providing employment to the work seekers during scarcity period and implementation of Government of India Rural Landless Employment Guarantee Programme, (ii) additional allotment made for major and medium projects yielding irrigation potential and (iii) decrease in stocks of food grains and work stores in 1982-83. The gross capital formation is expected to decrease to Rs. 763 crore in 1984-85. The gross capital formation in 1984-85 represents 44 per cent of the final outlays and 22 per cent of the total expenditure.

5. *Final outlays [Item 1 of Table No. 1].*—These outlays constitute the State Government's direct demand for goods and services for consumption and capital formation. In a system of National Accounts, these final outlays get inter-linked with consumption expenditure and capital formation in the rest of the economy. Out of the total expenditure of Rs. 3,504 crore in 1984-85 (Budget estimates), Rs. 1,746 or about 50 per cent represent final outlays of the State Government. The corresponding percentages were 46 and 49 for 1982-83 and 1983-84 respectively. Taking final outlays for 1982-83 as 100, the indices of the final outlays for 1983-84 and 1984-85 work out at 123 and 134 respectively.

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6. *Transfer payments, net purchase of physical assets and financial investment and loans (Net) [Item 2, 3 and 4 of Table No. 1].*—The total expenditure excluding final outlays amounting to Rs. 1,517 crore, Rs. 1,687 crore and Rs. 1,758 crore for 1982-83, 1983-84 and 1984-85 respectively constitute disbursements by way of transfer payments, net purchase of physical assets and financial investment and loans (Net) to the rest of the economy and are intended to supplement current/capital receipts of the other sectors. They constitute 54 per cent, 51 per cent and 50 per cent of the total expenditure for the years 1982-83, 1983-84 and 1984-85 respectively. The transfer payments to the rest of the economy increased from Rs. 1,139 crore in 1982-83 to Rs. 1,332 crore in 1983-84 i.e. by 17 per cent mainly on account of (i) increased grants to local bodies and educational institutions for education purposes and (ii) gratuitous relief to the sufferers of Natural Calamities in 21 districts, free supply of seeds and fertilisers and cattle feed to cultivators in flood affected areas. They are estimated to increase to Rs. 1,451 crore i.e. by 8.9 per cent in 1984-85. The transactions on account of purchase (less sales) of physical assets like land etc. amounted to Rs. 2.0 crore, Rs. 1.2 crore and Rs. 1.6 crore during 1982-83, 1983-84 and 1984-85 respectively. The financial investments and loans to the rest of the economy (Net) which was Rs. 376 crore in 1982-83 decreased to Rs. 354 crore in 1983-84 mainly on account of sanction of loan (Rs. 23 crore) in 1982-83 to Maharashtra State Road Transport Corporation to repay the arrears of passenger tax to Government and enabling it to provide luxury buses during Asian Games and further decreased to Rs. 305 crore in 1984-85 mainly on account of more loans in 1983-84 to M.S.E.B. for execution of power development of the State, not covered by their own resources.

7. *Total expenditure [Item 5 of Table No. 1].*—The total expenditure comprises expenditure on final outlays, transfer payments, net purchase of physical assets and financial investments and loans to the rest of the economy (Net). The total expenditure (excluding operating expenses of departmental enterprises which was Rs. 2,824 crore in 1982-83 increased to Rs. 3,294 crore i.e. by 17 per cent in 1983-84 and further to Rs. 3,504 crore i.e. by 6.4 per cent in 1984-85 over that in 1983-84. The main reasons accounting for these variations are explained in the foregoing paras while describing the various components of the expenditure.

8. *Net capital formation by the State Government [Table No. 2].*—Of the gross capital formation undertaken directly by the State Government, net capital formation i.e. net addition to the stock of fixed assets and stock of food fertilisers and work stores etc. increased from Rs. 611 crore in 1982-83 to Rs. 789 crore i.e. by 29 per cent in 1983-84 over 1982-83. However, the same is expected to decrease to Rs. 763 crore in 1984-85. The main reasons accounting for these variations are explained earlier. The net addition to the capital formation has been arrived at by deducting from gross capital formation, the provision made for the renewals and replacement. The components of the net capital formation are given in the Table No. 2.

तबता क्रमांक/TABLE No. 2

## राज्य शासनाची निव्वळ भांडवल निर्मिती/Net capital formation by the State Government

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	साठ्यातील बदल (लेखा-३ मधील बाब-१)	(-)-67.75	(-)-8.83	(+)-13.23	Changes in stocks (Item 1 in Account 3)
2	इमारती व बांधकामे (लेखा-३ मधील बाब २.१ ए आणि २.२ ए)	6,30.01	7,30.39	6,78.78	Buildings and constructions (Item 2.1 a and 2.2 a in Account-3.)
3	यंत्रसामग्री व साधनसामग्री (लेखा-३ मधील बाब २.१ बी आणि २.२ बी)	49.18	67.62	70.88	Machinery and equipment (Item 2.1 b and 2.2 b in Account-3)
4	राज्य शासनाची निव्वळ भांडवल निर्मिती (१+२+३)	6,11.44	7,89.18	7,62.89	Net capital formation by the State Government (1 + 2 + 3)

9. The major part of the net capital formation by the State Government is accounted for by the item buildings and construction. Out of the net capital formation, the expenditure on buildings and construction in terms of percentages works out at 103, 93 and 89 for the years 1982-83, 1983-84 and 1984-85 respectively.

10. Financial assistance for capital formation (Table No. 3).—In addition to its own capital

formation, the Government also assists the rest of the economy through grants, loans and investment in share capital for capital formation. Such an assistance which was Rs. 470 crore in 1982-83 increased to Rs. 504 crore i.e. by 7.2 per cent in 1983-84 over 1982-83. The same is, however, expected to decrease to Rs. 451 crore in 1984-85. The allocation of the financial assistance in different forms is given in the Table No. 3.

तबता क्रमांक/TABLE No. 3

## भांडवल निर्मितीकरिता वित्तीय सहाय्य/Financial assistance for capital formation

(रुपये कोटीत/Rs. in Crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	भांडवली अनुदाने (लेखा ३ए मधील बाब २.१)	1,18.43	1,54.33	1,33.57	Capital grants (Item 2.1 in Accounts-3A)
2	इतर भांडवली हस्तांतरित रकमा (लेखा ३ए मधील बाब २.३)	12.20	8.51	8.67	Other capital transfer (Item 2.3 in Accounts-3A)
3	भांडवल निर्मिती करिता कर्जे (लेखा-३ (बी) मधील बाब २.१)	2,95.20	2,75.83	2,41.16	Loans for capital formation (Item 2.1 in Account 3(B).)
4	भाग भांडवलात गुंतवणूक (लेखा-३ (बी) मधील बाब-१)	44.51	65.40	67.61	Investment in shares (Item 1 in Account 3(B).)
5	भांडवल निर्मिती करिता एकूण वित्तीय सहाय्य (१+२+३+४)	4,70.34	5,04.06	4,51.01	Total financial assistance for capital formation (1 + 2 + 3 + 4)

11. Gross capital formation out of the budgetary resources of the State Government [Table No. 4].—If the figure of gross capital formation by the State Government is added to the figure of

financial assistance for capital formation, the resultant figure indicates the gross capital formation out of the budgetary resources. This is given in the Table No. 4.



तक्ता क्रमांक/TABLE No. 4

राज्य शासनाच्या अर्थसंकल्पीय उपाययोजनांतून होणारी एकूण भांडवल निर्मिती  
Gross capital formation out of the budgetary resources of the State Government

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	राज्य शासनाची एकूण भांडवल निर्मिती (लेखा-३ मधील बाब १)	6,11.44	7,89.34	7,63.09	Gross capital formation by the State Government (Item 1 in Account 3A)
2	उर्वरित अर्थव्यवस्थेत भांडवल निर्मितीकरिता वित्तीय सहाय्य (तक्ता क्र. ३ मधील बाब ५)	4,70.34	5,04.06	4,51.01	Financial assistance for capital formation to the rest of the economy. (Item 5 in Table No. 3)
3	राज्य शासनाच्या अर्थसंकल्पीय उपाययोजनांतून होणारी एकूण भांडवल निर्मिती (१+२)	10,81.78	12,93.40	12,14.10	Gross capital formation out of the budgetary resources of the State Government (1 + 2)

12. The State Government spent Rs. 1,082 crore in 1982-83 and anticipates to spend Rs. 1,293 crore and Rs. 1,214 crore respectively in the years 1983-84 and 1984-85 on gross capital formation out of the budgetary resources. The gross capital formation by the State Government represents 57 per cent, 61 per cent and 63 per cent of the gross capital formation out of the budgetary resources of the State Government in 1982-83, 1983-84 and 1984-85 respectively. The gross capital formation out of the budgetary resources to total expenditure works out at 38 per cent, 39 per cent and 35 per cent for the years 1982-83, 1983-84 and 1984-85 respectively.

13. Gross and net savings [Table No. 5].—The gross savings of the State Government comprises

savings on income and outlay account of administrative departments i.e. surplus of receipts over expenditure and consumption of fixed capital of departmental enterprises. Net savings are worked out by deducting the expenditure on renewals and replacement from the gross savings. The quantum of net savings of State Government and its departmental enterprises which was Rs. 705 crore in 1982-83 is expected to decrease to Rs. 660 crore in 1983-84 and further to Rs. 586 crore in 1984-85. The percentages of net savings to the gross capital formation out of the budgetary resources of the State Government worked out at 65 per cent, 51 per cent and 48 per cent for the years 1982-83, 1983-84 and 1984-85 respectively. The Table No. 5 gives the gross and net savings of the State Government.

तक्ता क्रमांक/TABLE No. 5

## एकूण व निव्वळ बचत/Gross and net savings

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	एकूण बचत (१.१+१.२) (१.१) प्रशासकीय विभागांच्या उत्पन्न आणि खर्चाच्या लेखांवर बचत (लेखा १ मधील बाब-५)	7,04.81	6,60.39	5,86.37	Gross savings (1.1+1.2 (1.1) Savings on income and outlay account of administrative departments (Item 5 in Account-1)
	(१.२) स्थिर मालमत्तेच्या घसाऱ्यासाठी तरतूद (लेखा-२ मधील बाब-४)	.....	.....	.....	(1.2) Provision for consumption of fixed capital (Item 4 in Account-2)
	वजा				Less
2	नवीकरण व पुनः स्थापना यावर खर्च (लेखा ३ए मधील १.१.१ (बी), १.१.२ (बी) १.२.१ (बी) व १.२.२ (बी))	.....	0.16	0.20	Expenditure on renewals and replacements (Item 1.1.1 (b) 1.1.2 (b), 1.2.1 (b) and 1.2.2 (b) in Account-3A)
3	राज्य शासनाची निव्वळ बचत (१ उणे २)	7,04.81	6,60.23	5,86.17	Net savings by the State Government (1 minus 2)

14. *Receipts of administrative Departments (Table No. 6).*—In assessing the economic implications of Government expenditure, it is necessary to examine the sources from which they are financed. Savings of administrative departments in Table No. 5 represent the surplus out of the receipts after meeting its consumption expenditure,

interest payments, grant of subsidies to private industries, grant-in-aids to local bodies and to other institutions and other current transfer payments. Table No. 6 gives the break up of the receipts of administrative departments from different economically significant sources.

तक्ता क्रमांक/TABLE No. 6

प्रशासकीय विभागांची जमा/Receipts of administrative departments

(रुपये कोटीत/Rs. in crore)

अनुक्रमिक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	उद्योजकता व मालमत्तेपासूनचे उत्पन्न (लेखा १ मधील बाब ७)	1,04.97	1,23.89	1,59.18	Income from entrepreneurship and property (Item 7 in Account 1)
2	प्रत्यक्ष कर (लेखा १ मधील बाब ८)	2,42.58	2,39.30	2,57.35	Direct Taxes (Item 8 in Account-1)
3	अप्रत्यक्ष कर (लेखा १ मधील बाब ९)	18,21.53	19,64.51	21,21.99	Indirect Taxes (Item 9 in Account-1)
4	संकीर्ण जमा (लेखा १ मधील बाब १०)	48.66	37.41	35.98	Miscellaneous Receipt (Item 10 in Account-1)
5	केंद्र सरकारकडून महसुली अनुदाने इतर राज्यांकडून अंशदाने इत्यादी (लेखा-१ मधील बाब-११)	1,90.86	2,81.13	3,02.65	Revenue grants from Central Government contributions from other States etc.
6	प्रशासकीय विभागांची एकूण जमा (१+२+३+४+५)	24,08.60	26,46.24	28,77.15	Total receipts of the administrative departments (1 + 2 + 3 + 4 + 5)

15. The total receipts of administrative departments of the State Government which was Rs. 2,409 crore in 1982-83 increased to Rs. 2,646 crore i.e. by 9.9 per cent in 1983-84 and are expected to increase further to Rs. 2,877 crore i.e. by 8.7 per cent in 1984-85. Out of the total receipts, receipts from indirect taxes constituted the major part, followed by direct taxes and grants from Government of India, contributions from other States etc. The percentage of receipts from indirect taxes in the total receipts worked out at 76, 74 and 74 in the years 1982-83, 1983-84 and 1984-85 respectively. Receipts from direct taxes were 10 per cent, 9.0 per cent and 8.9 per cent of the total receipts in 1982-83, 1983-84 and 1984-85 respectively.

16. *Expenditure of administrative department (Table No. 7).*—The expenditure of administrative departments includes the expenditure on wages and salaries, purchases of goods and services i.e. consumption expenditure, interest payments, subsidies to private industries and grants. The total expenditure which was Rs. 1,704 crore in 1982-83 increased to Rs. 1,986 crore i.e. by 17 per cent in 1983-84 and is further estimated to increase to Rs. 2,291 crore i.e. by 15 per cent in 1984-85. The break-up of the total expenditure of administrative departments is given in the Table No. 7.

तक्ता क्रमांक/TABLE No. 7

## प्रशासकीय विभागांचा खर्च/Expenditure of administrative departments

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	वस्तु व सेवा यांवरील खर्च (लेखा-१ मधील बाब-१)	6,96.10	8,17.25	9,82.69	Consumption expenditure (Item 1 in Account-1)
2	व्याज प्रदान (लेखा १ मधील बाब २)	1,74.58	2,08.36	2,55.57	Interest paid (Item 2 in Account-1)
3	अर्थसहाय्य (लेखा १ मधील बाब ३)	1,08.35	1,01.73	1,51.14	Subsidies (Item 3 in Account-1)
4	महसुली हस्तांतरित रकमा (लेखा १ मधील बाब ४)	7,24.76	8,58.51	9,01.38	Current transfers (Item 4 in Account-1)
5	प्रशासकीय विभागांचा एकूण खर्च (१+२+३+४)	17,03.79	19,85.85	22,90.78	Total expenditure of the administrative depart- ments (1 + 2 + 3 + 4)

17. The percentages of the consumption expenditure to the total expenditure of administration Departments worked out at 41, 41 and 43 for the years 1982-83, 1983-84 and 1984-85 respectively.

18. *Income deficit* (Table No. 8).—The income deficit of the State Government is measured by

the excess of the net capital formation by the State Government over the net savings by the State Government. This deficit represents the gap which after adjustments for capital transfers and capital receipts has to be filled up by the State Government's borrowings. The income deficit so worked out is shown in the Table No. 8.

तक्ता क्रमांक/TABLE No. 8

## उत्पन्नातील तूट/Income deficit

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	राज्य शासनाची निव्वळ भांडवल निमित्ती (तक्ता क्रमांक-२ मधील बाब-४)	6,11.44	7,89.18	7,62.89	Net capital formation by the State Government (Item 4 in Table No. 2)
	वजा				Less
2	राज्य शासनाची निव्वळ बचत (तक्ता क्र. ५ मधील बाब-३)	7,04.81	6,60.23	5,86.17	Net savings by the State Government (Item 3 in Table No. 5)
3	राज्यातील शासनाची उत्पन्नातील तूट (१ उणे-२)	(-93.37)	1,28.95	1,76.72	Income deficit of the State Government (1 minus 2)

19. Overall deficit (Table No. 9).—Another measure of deficit is the overall deficit which is obtained from the sum of the balancing items in Account-3A and Account-3 B. This deficit denotes

the total requirements of finance, which the Government has to raise through borrowings or from withdrawals of cash balance etc. for State Government's operations. The overall deficit is shown in the Table No. 9.

तक्ता क्रमांक/TABLE No. 9

संकलित तूट/Overall deficit

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	वस्तु व सेवा यांच्या व्यवहारातील तूट (लेखा-३ ए ची संतुलन करणारी बाब-६)	7.60	2,45.48	2,67.36	Deficit on all transactions in goods and services (vide balancing Item 6 in Account-3A)
2	वित्तीय संपत्तीतील निव्वळ वाढ (लेखा ३.बी ची संतुलन करणारी बाब-५)	3,76.02	3,53.78	3,05.00	Net increase in financial assets (vide balancing Item 5 in Account-3B)
3	एकूण वित्तीय गरजा दर्शविणारी तूट (१+२)	3,83.62	5,99.26	5,72.36	Deficit denoting total requirements of finance (1+2).

20. The overall deficit which stood at Rs. 384 crore in 1982-83 increased to Rs. 599 crore in 1983-84 and estimated to decrease to Rs. 572 crore in 1984-85. The percentages of net increase in financial assets to the total requirements of

finance worked out at 98, 59 and 53 for the years 1982-83, 1983-84 and 1984-85 respectively.

21. Sources of finance (Table No. 10).—The table No. 10 sets out the sources of financing the overall deficit as indicated in the Table No. 9.

तक्ता क्रमांक/TABLE No. 10.

वित्तीय साधने/Sources of finance

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	राज्य शासनाचे देशांतर्गत ऋण (निव्वळ)	(—)23.75	14.87	35.52	Internal debt of the State Government (Net)
2	केंद्र सरकारकडून कर्जे व आगाऊ रकमा (निव्वळ)	4,22.45	3,98.74	4,04.47	Loans and advances from the Central Government (Net)
3	आंतरराज्यीय तडजोड (निव्वळ)	(—)0.56	1.30	1.33	Inter-State settlement (Net)
4	अल्पबचत, भविष्य निर्वाह निधी, इत्यादी (निव्वळ)	59.22	45.70	47.96	Small savings, provident fund etc. (Net)
5	रोख शिल्लक गुंतवणूक लेखा (निव्वळ)	(—)38.26	23.58	....	Cash balance investment account (Net)
6	इतर ऋण (निव्वळ)	(—)22.77	82.93	40.68	Other debts (Net)
7	शिल्लक रकमातून केलेली उचल	(—)12.71	32.14	42.40	Withdrawal from cash balances.
8	एकूण (१ ते ७)	3,83.62	5,99.26	5,72.36	Total (1 to 7)

22. To meet the overall deficit emerging from its financial transactions the Government received Rs. 422 crore, Rs. 399 crore and Rs. 404 crore as loans and advances from the Central Government and Rs. 59 crore, Rs. 46 crore and Rs. 48 crore from small savings, provident fund etc. in 1982-83, 1983-84 and 1984-85 respectively. Withdrawal from cash balances were Rs. 32 crore and Rs. 42 crore in 1983-84 and 1984-85 respectively. There was no withdrawal from cash balances in 1982-83. In fact the cash balance was increased by Rs. 13 crore in 1982-83.

23. *Net surplus of departmental enterprises (Table No. 11).*—The net surplus of all the departmental enterprises i.e. the excess of gross receipts over operating expenses forms a part of the savings of the administrative departments of the State Government, out of which the Government finances its capital expenditure. In the previous analysis the interest received from these enterprises was netted against the operating expenses. In the present analysis this item is included in Item 7—“income from entrepreneurship and property”—of Account-1. This results in the deficit in departmental enterprises. The derivation of net surplus is shown in the Table No. 11.

तक्ता क्रमांक/TABLE No. 11

शासकीय वाणिज्यिक उपक्रमांचे निव्वळ आधिक्य/Net surplus of departmental enterprises

(रुपये कोटीत/Rs. in crore)

अनुक्रमांक Serial No.	बाब	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	Item
1	एकूण जमा (लेखा २ मधील बाब-८)	3,86.95	5,24.71	5,54.47	Gross receipts (Item 8 in Account-2)
2	व्यवस्थापन खर्च *(लेखा-२ मधील बाब (१ ते ४))	4,48.19	6,08.55	6,46.55	Operating expenses *(Item 1 to 4 in Account 2).
3	निव्वळ आधिक्य (१ उणे २)	(—)61.24	(—)83.84	(—)92.08	Net surplus (1 minus 2)

\*Note.—In the previous analysis, operating expenses was netted against the interest received from D. C. Us. Now interest received from D. C. Us is included in item 7 in Table No. 1.

24. The net deficit of departmental enterprises was Rs. 61 crore, Rs. 84 crore and Rs. 92 crore in 1982-83, 1983-84 and 1984-85 respectively.

(B) Purpose classification—

25. The purposewise classification of expenditure of Government of Maharashtra for the years 1982-83 (Actuals), 1983-84 (Revised estimates) and 1984-85 (Budget estimates) is given in the Table No. 12. The relative importance of the purpose categories with regards to allocation of Government expenditure can be seen from the percentages given in the said table.

26. It can be seen from the Table No. 12 that during 1982-83 to 1984-85 expenditure ranging

between 26 per cent to 33 per cent was on other services followed by economic services (about 32 to 33 per cent), social and community services (about 24 to 27 per cent and general services (about 10 to 15 per cent). Out of the total expenditure on economic services, the major expenditure (ranging between 45 to 49 per cent) was on agriculture, forestry, fishing and hunting followed by electricity, gas, steam and water supply group (about 28 to 32 per cent). Out of the total expenditure on social and community services, the major expenditure (ranging between 57 to 62 per cent) was on education, followed by housing and community amenities (about 16 to 19 per cent). In the general services, the major expenditure (about 99 per cent in each of the year) was on general public services.

तक्ता क्रमांक/TABLE No. 12

एकूण खर्चाची निरनिराळ्या उद्देशांनुसार विभागणी  
Distribution of total expenditure into different purpose categories

(खर्च रुपये कोटीत/Expenditure in crore Rs.)

उद्देशांचे प्रकार Purpose categories	1982-83 (प्रत्यक्ष) (Actuals)		1983-84 (सुधारलेले अंदाज) (Revised estimates)		1984-85 (अर्थसंकल्प) (Budget estimates)	
	खर्च Expenditure	एकूण वेरजेची टक्केवारी Percentage to total	खर्च Expenditure	एकूण वेरजेची टक्केवारी Percentage to total	खर्च Expenditure	एकूण वेरजेची टक्केवारी Percentage to total
<b>I. सर्वसाधारण सेवा</b> General Services	420.94	10.44	485.53	10.41	653.96	14.54
1. सर्वसाधारण लोकसेवा General public services	416.49	10.33	480.27	10.30	649.06	14.43
2. संरक्षण Defence	4.45	0.11	5.26	0.11	4.90	0.11
<b>II. सामाजिक व सामूहिक सेवा</b> Social and Community Services	950.99	23.58	1,136.31	24.36	1,220.32	27.13
3. शिक्षण Education	590.06	14.63	661.80	14.19	689.84	15.34
4. आरोग्य Health	118.73	2.94	131.22	2.81	142.17	3.16
5. सामाजिक सुरक्षा व कल्याण सेवा Social security and welfare Services.	71.98	1.79	128.60	2.76	134.80	2.99
6. गृहनिर्माण व इतर सामूहिक सुखसोयी Housing and other community amenities.	152.82	3.79	194.05	4.16	229.30	5.10
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा Cultural, recreational and religious services.	17.40	0.43	20.64	0.44	24.21	0.54
<b>III. 8. आर्थिक सेवा</b> Economic Services	1,323.72	32.83	1,497.29	32.11	1,432.19	31.84
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन General administration, regula- tion and research.	64.85	1.61	53.69	1.15	40.03	0.89
8.2. कृषि, वन उद्योग, मत्स्योद्योग व शिकार Agriculture, forestry, fishing and hunting.	592.93	14.70	731.68	15.69	681.58	15.15
8.3. खणीकर्म, कारखाने व बांधकाम Mining, manufacturing and constructions.	68.00	1.69	102.58	2.20	96.50	2.15
8.4. वीज, गॅस, वाफ व पाणी पुरवठा Electricity, gas, steam and water supply.	427.83	10.61	422.12	9.05	427.48	9.50
8.5. परिवहन व दळणवळण Transport and communications	146.41	3.63	154.95	3.33	161.85	3.60
8.6. इतर आर्थिक सेवा Other economic services	23.70	0.59	32.27	0.69	24.75	0.55
<b>IV. 9. इतर सेवा</b> Other Services	1,336.62	33.15	1,544.37	33.12	1,191.39	26.49
<b>एकूण बेरीज</b> Grand Total	4,032.27	100.00	4,663.50	100.00	4,497.86	100.00

27. *General Services (Item I of Table No. 12).*—The expenditure on general services which was Rs. 421 crore in 1982-83 increased to Rs. 486 crore i.e. by 15 per cent in 1983-84 mainly on account of sanction of dearness allowances at the enhanced rates to Government servants based on the rise in the dearness allowance rates sanctioned by Government of India to its employees. The same is further estimated to increase to Rs. 654 crore i.e. by 35 per cent in 1984-85 over 1983-84 mainly on account of lump-sum provision made (Rs. 120 crore) in 1984-85 for enhanced rates of dearness allowances under general services. This provision will be debited to the respective service heads.

28. *Social and Community Services (Item II of Table No. 12).*—The expenditure on social and community services which was Rs. 951 crore in 1982-83 increased to Rs. 1,136 crore i.e. by 19 per cent in 1983-84 mainly on account of larger provision made for education, social security and welfare services and housing and other community services. The expenditure on social and community services is expected to increase to Rs. 1,220 crore i.e. 7.4 per cent in 1984-85 over 1983-84 mainly on account of more provision made for housing and community services.

29. *Economic Services (Item III of Table No. 12).*—The expenditure on economic services which was Rs. 1,324 crore in 1982-83 increased to Rs. 1,497 crore i.e. by 13 per cent in 1983-84 mainly on account of larger provision made for the agriculture, forestry, fishing and hunting group. The same is however expected to decrease to Rs. 1,432 crore in 1984-85.

30. *Other Services (Item IV of Table 12).*—This group mainly consists of expenditure of account of interest payment and repayment of

public debt (i.e. internal debt of the State Government and loans and advances from the Central Government). The expenditure on other services which was Rs. 1,337 crore in 1982-83 increased to Rs. 1,544 crore in 1983-84 and expected to decrease to Rs. 1,191 crore in 1984-85 mainly on account of variation in repayment of public debt.

#### (C) *Economic and Purpose Classification*

31. The economic and purpose classification of Maharashtra State Government budgetary transactions for 1982-83 (Actuals), 1983-84 (Revised) and 1984-85 (Budget) is given in the Table No. 13 presented in Appendix-I.

32. It can be seen from the Table No. 13, that the total expenditure which was Rs. 4,032 crore in 1982-83 expected to increase to Rs. 4,664 crore in 1983-84. However, the same is estimated to decrease to Rs. 4,498 crore. The share of current expenditure in the total expenditure worked out at 42, 43 and 51 per cent for the respective years. The rest is accounted for by the capital expenditure.

#### (D) *Development Expenditure*

33. Development expenditure is broadly defined to include all the items of expenditure that are designed directly to promote economic development and social welfare. Accordingly, the total current expenditure and total capital expenditure (excluding expenditure on other services) under social and community services and economic services can be broadly taken to represent the total development expenditure of the State Government. It will be observed that the share of this development expenditure is substantial, representing about 84, 84 and 80 per cent of the total expenditure (excluding expenditure on other services) for 1982-83, 1983-84 and 1984-85 respectively.

## परिशिष्ट/APPENDIX I

## लेखा/ACCOUNT 1

प्रशासकीय विभागांचे उत्पन्न व खर्च  
Income and outlay account of administrative departments

(रुपये लाखांत/Rs. in lakh)

खर्च Expenditure	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	जमा Receipts	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. वस्तु व सेवा यांवरील खर्च Consumption expenditure	69,610	81,725	98,269	7. उद्योजकता व मालमत्ते पासून उत्पन्न Income from entre- preneurs and property—	10,497	12,389	15,918
1.1 (a) वेतन व मजुरी आणि वस्तु व सेवायांवरील खर्च Wages and salaries and purchases of goods and services.	70,049	80,946	96,263	7.1 नफा Profits	(—)6,124	(—)8,384	(—)9,208
1.1. (b) वजा-विक्री less—sales	5,414	5,029	5,643	7.2 सरकारी मालमत्ते पासूनचे उत्पन्न Income from property.			
1.2. निवृत्तिवेतने Pensions	4,975	5,808	7,649	7.2.1. निव्वळ व्याज जमा Net interest receipts.			
2. व्याज प्रदान Interest paid	17,458	20,836	25,557	(a) महाराष्ट्र राज्य वीज मंडळाकडून State electricity board	3,147	3,872	5,601
3. अर्थसहाय्य Subsidies	10,835	10,173	15,114	(b) वाणिज्यिक उपक्रमांकडून Departmental enterprises.	9,888	12,521	14,877
4. हस्तांतरित महसुली रकमा Current transfers	72,476	85,851	90,138	(c) इतरांकडून Others	1,479	1,576	1,646
4.1. अनुदाने Grants to—				7.2.2. इतर मालमत्तेपासून जमा Other property receipts			
(a) स्थानिक संस्थांस Local bodies	37,572	43,343	45,375	(a) गुंतवणुकी पासूनचे उत्पन्न Income from investments.	335	446	480
(b) सहकारी संस्थांस Co-operatives	80	71	5	(b) मालमत्ते पासून इतर उत्पन्न Other income from property.	1,772	2,358	2,522
(c) शैक्षणिक संस्थांस Educational institutions	24,855	28,360	29,777	8. प्रत्यक्ष कर Direct taxes	24,258	23,930	25,735
(d) इतरांस Others	5,207	6,286	9,259	8.1. जमीन महसूल Land revenue	2,569	2,157	2,459
4.2. इतर चालू हस्तांतरित रकमा Other current trans- fers.	4,762	7,791	5,722	8.2. नियम करा व्यतिरिक्त उत्पन्नावरील कर Taxes on income other than corporation tax.	12,400	*12,833	13,420



## लेखा/ACCOUNT 1—contd

(रुपये लाखात/Rs. in lakh)

खर्च Expenditure	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	जमा Receipts	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5. बचत Savings	70,481	66,039	58,637	8.3. संपदाशुल्क Estate duty	285	122	119
				8.4. व्यवसाय, व्यापार, आजिविका व रोजगार यांवरील कर. Taxes on profes- sion, trades, callings and employments.	4,467	5,175	5,605
				8.5. इतर प्रत्यक्ष कर Other direct taxes	4,537	3,643	4,132
				9. अप्रत्यक्ष कर Indirect taxes	1,82,153	1,96,451	2,12,199
				9.1. राज्य उत्पादन शुल्क State excise duties	13,957	14,697	15,578
				9.2. विक्रीकर Sales tax	1,02,679	1,12,644	1,20,713
				9.3. मुद्रांक व नोंदणी फी Stamps and registration fees.	5,265	5,745	5,796
				9.4. वाहनांवरील कर Taxes on vehicles	6,625	7,535	8,231
				9.5. मालावरील व उताखंडवरील कर Taxes on goods and passengers.	9,514	7,212	7,652
				9.6. विद्युत शुल्क Electricity duties	6,973	7,440	8,182
				9.7. करमणूक कर Entertainment tax	6,170	6,500	7,490
				9.8. केंद्रीय उत्पादन शुल्कातील राज्याचा हिस्सा. Share of union excise duties.	29,508	33,213	37,071
				9.9. इतर अप्रत्यक्ष कर Other indirect tax.	1,462	1,465	1,486
				10. संकीर्ण जमा Miscellaneous receipts.	4,866	3,741	3,598
				11. केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशदाने इत्यादी Revenue grants from Central Government, contributions from other States etc.	19,086	28,113	30,265
6. एकूण/Total	2,40,860	2,64,624	2,87,715	12. एकूण/Total	2,40,860	2,64,624	2,87,715

## लेखा/ACCOUNT—2

शासनच्या वाणिज्यिक उपकरणांना उत्पादन लेखा  
Production account of departmental enterprises

(रुपये लाखात/Rs. in lakh)

खर्च Expenditure	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	जमा Receipts	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. वेतन व मजुरी आणि वस्तु व सेवा यांवरील खर्च Wages and salaries and purchases of goods and services.	33,945	46,698	48,522	7. विक्री Sales	38,695	52,471	55,447
2. परिरक्षण Maintenance	1,022	1,688	1,308				
3. व्याज Interest	9,852	12,469	14,825				
4. धातू Consumption of fixed capital	....	....	....				
5. नफा Profit	(—)6,124	(—)8,384	(—)9,208				
6. एकूण/Total	38,695	52,471	55,447	8. एकूण/Total	38,695	52,471	55,447

@याची विभागणी खालीलप्रमाणे आहे:-  
The break-up is as follows:

(A) खर्च Expenditure	44,819	60,855	64,655	जमा Receipts	38,695	52,471	55,447
(a) पाटबंधारे योजना Irrigation schemes	12,472	16,092	18,136	(a) पाटबंधारे योजना Irrigation schemes	1,484	1,572	1,898
(b) मुद्रणालयीन खर्च Press charges	684	732	763	(b) मुद्रणालय Press	365	333	350
(c) इतर उपक्रम Other enterprises	31,663	44,031	45,756	(c) इतर उपक्रम Other enterprises	36,846	50,566	53,199
(B) नफा Profits	(—)61,24	(—)8,384	(—)9,208				
(a) पाटबंधारे योजना* Irrigation schemes	(—)10,988	(—)14,320	(—)16,238				
(b) मुद्रणालयीन खर्च* Press charges	(—)319	(—)399	(—)413				
(c) इतर उपक्रम Other enterprises	5,183	6,535	7,443				
एकूण/Total (A + B)	38,695	52,471	55,447	एकूण/Total	38,695	52,471	55,447

\*राष्ट्रीय लेखा पद्धतीमध्ये तिचिनातील तोटा अर्थसहाय्य मानण्यात येतो, तर मुद्रणालयातील तोटा वस्तु व सेवा यांच्याशी समायोजित केला जातो.  
In SNA, irrigation losses are treated as subsidy, while press charges are adjusted with purchases of commodities and services.