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महाराष्ट्र शासनाच्या अर्थसंकल्पाचा आर्थिक व उद्देशानुसार  
वर्गीकरण अहवाल  
१९८२-८३ ते १९८४-८५

A REPORT ON ECONOMIC AND PURPOSE CLASSIFICATION  
OF THE STATE GOVERNMENT BUDGET  
1982-83 TO 1984-85

LETTER OF THE UNITED STATES GOVERNMENT

TO THE PRESIDENT

AND THE VICE PRESIDENT

FROM THE SECRETARY OF THE DEPARTMENT OF THE INTERIOR

AND THE SECRETARY OF THE DEPARTMENT OF AGRICULTURE

WASHINGTON, D. C.

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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 बाणिज्यिक उपक्रमांचा व्यवस्थापन खर्च वगळून)  
Total expenditure (excluding operating expenses 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	अंतिम खर्च	1,307.54	1,606.59	1,745.78	Final outlays
	(अ) वस्तु व सेवा यांवरील शासकीय खर्च	696.10	817.25	982.69	(a) Government consumption expenditure (Item 1 in Account 1)
	(लेखा-१ मधील बाब-१)				
	(ब) एकूण भांडवल निमिती	611.44	789.34	763.09	(b) Gross capital formation.
	(१) साठ्यातील बदल	(—)67.75	(—)8.83	13.23	(i) Changes in stocks (Item 1 in A/c3)
	(लेखा-३ मधील बाब-१)				
	(२) एकूण स्थिर भांडवल निमिती	679.19	798.17	749.86	(ii) Gross fixed capital formation.
	(लेखा-३ मधील बाब-२)				(Item 2 in A/c3)
2	उर्वरित अर्थव्यवस्थेस हस्तांतरित रकमा	1,138.54	1,332.12	1,451.15	Transfer payments to the rest of the economy
	(१) व्याज प्रदान	174.58	208.36	255.57	(i) Interest paid (Item 2 in A/c. 1)
	(लेखा-१ मधील बाब-२)				
	(२) अर्थसहाय्य	108.35	101.73	151.14	(ii) Subsidies (Item 3 in A/c. 1)
	(लेखा १ मधील बाब-३)				
	(३) हस्तांतरित महसुली रकमा	724.76	858.51	901.38	(iii) Current transfers (Item 4 in A/c. 1)
	(लेखा-१ मधील बाब-४)				
	(४) हस्तांतरित भांडवली रकमा	130.85	163.52	143.06	(iv) Capital transfer (Item 4 in A/c. 3)
	(लेखा-३ मधील बाब-४)				
3*	भौतिक मालमत्तेची निव्वळ खरेदी	2.02	1.16	1.64	Net purchase of physical assets *(Item 3 in A/c. 3)
	(लेखा-३ मधील बाब-३)				
4	उर्वरित अर्थव्यवस्थेस वित्तीय गुंतवणूक व कर्ज (निव्वळ)	376.02	353.78	305.00	Financial investment and loans to the rest of the economy (Net) (Item 5 in A/c. 3B)
	(लेखा-३बी मधील बाब-५)				
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)
2	वजा 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	Less 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 निर्मिती (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 उद्देशानुसार 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
I. सर्वसाधारण सेवा 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
II. सामाजिक व सामूहिक सेवा 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
III. 8. आर्थिक सेवा 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, regulation 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
IV. 9. इतर सेवा Other Services	1,336.62	33.15	1,544.37	33.12	1,191.39	26.49
एकूण बेरीज 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- preneurship 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

शासनाच्या वाणिज्यिक उपक्रमांना 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. दारु 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 सिंचनातील 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.

## लेखा/ACCOUNT 3

सर्वसाधारण शासनाचा भांडवली वित्तीय लेखा  
Capital finance account of general Government

(रुपये लाखात/Rs. in lakhs)

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. साठ्यांतील बदल Changes in stocks ..	(—)6,775	(—)883	1,323	6. बचत Savings ..	70,481	66,039	58,637
1. राज्य प्रशासन Government adminis- tration.	(—)3,693	(—)887	1,323	7. घसारा Consumption of fixed capital.	..	..	..
1.2. शासनाचा वाणिज्यिक उपक्रम Departmental enterprises.	(—)3,082	4	..	8. हस्तांतरित भांडवली रकमा Capital transfer	3,190	4,815	5,406
2. एकूण स्थिर भांडवल निर्मिती (नवीन). Gross fixed capital formation (New).	67,919	79,817	74,986	(a) केंद्र सरकार व इतर राज्यांकडून From union and other State Governments.	..	..	..
2.1. राज्य प्रशासन Government adminis- tration.				(b) भांडवली लेखावरील इतर जमा. Other receipts on capital account.	3,190	4,815	5,406
(a) इमारती व बांधकामे* Buildings and construc- tion.	29,127	34,705	31,639				
(b) यंत्रसामग्री व साधनसामग्री Machinery and equip- ment.	2,982	4,025	4,328	9. नेटलेली निव्वळ कर्जे Net borrowings ..	3,547	6,057	8,348
2.2. शासनाचा वाणिज्यिक उपक्रम Departmental enterprises.				10. इतर दायित्वे Other liabilities ..	(—)2,787	18,491	18,388
(a) इमारती व बांधकामे Buildings and construc- tion.	33,874	38,350	36,259	10.1. अर्थसंकल्पा व्यतिरिक्त जमा. Extra budgetary receipts.	1,664	25,031	25,149
(b) यंत्रसामग्री व साधन सामग्री Machinery and equip- ment.	1,936	2,737	2,760	10.2. वजा/less वित्तीय संपत्ती- तील निव्वळ खरेदी. Net purchase of financial assets.	4,451	6,540	6,761
3. भौतिक मालमत्तेची निव्वळ खरेदी Net purchase of physical assets.	202	116	164				
3.1. जुनी मालमत्ता Second hand assets							
(a) राज्य प्रशासन Government Adminis- tration.	..	..	..				
(b) शासनाचा वाणिज्यिक उपक्रम Departmental enterprises	..	..	..				

## लेखा/ACCOUNT 3 (चालू/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)
3.2. जमीन Land							
(a) राज्य प्रशासन Government administration	202	116	164				
(b) शासनाचा बाणिज्यिक उपक्रम Departmental enterprises	..	..	..				
4. हस्तांतरित भांडवली रकमा Capital transfers	13,085	16,352	14,306				
4.1. भांडवली अनुदाने Capital grants							
(a) स्थानिक संस्थांस Local bodies	9,764	14,069	11,902				
(b) सहकारी संस्थांस Co-operatives	45	55	130				
(c) शैक्षणिक संस्थांस Educational institutions	2	7	12				
(d) इतरांस Others	2,032	1,302	1,313				
4.2. जमीनदार व जहागीरदार यांना नुकसान भरपाई. Compensation to land owners and jagirdars.	22	68	82				
4.3. इतर हस्तांतरित भांडवली रकमा Other capital transfers	1,220	851	867				
5. एकूण/Total	74,431	95,402	90,779	11. एकूण/Total	74,431	95,402	90,779

\*यांत नवीकरण व पुनःस्थापना यावर केलेल्या तरतुदीच्या समावेश आहे. १९८३-८४ व १९८४-८५ या साली ही तरतुद अनुक्रमे ०.१६ कोटी रुपये व ०.२० कोटी रुपये इतकी होती.

Inclusive of provisions made for renewals and replacements which are of the magnitudes of Rs. 0.16 crore and Rs. 0.20 crore during 1983-84 and 1984-85 respectively.

## लेखा/ACCOUNT 3A

वस्तु, सेवा व हस्तांतरित रकमा यांचे व्यवहार—राज्य प्रशासनाच्या व शासनाचा वाणिज्यिक-उपक्रमांचा  
भांडवली लेखा

Transactions in goods and services and transfers : Capital account of Government administration and  
departmental commercial undertakings

(रुपये लाखात/Rs. in lakh)

संवितरित रकमा Disbursements	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. एकूण भांडवल निर्मिती (नवीन) Gross capital formation (New)	61,144	78,934	76,309	4. एकूण वचत Gross savings	70,481	66,039	58,637
1.1. राज्य प्रशासन Government adminis- tration	....	....	....	4.1. राज्य प्रशासनाच्या महसुली लेखातील वचत Savings on current account of Govern- ment adminisitra- tion	70,481	66,039	58,637
1.1.1. इमारती व बांधकामे Buildings and cons- truction	....	....	....	4.2. शासनाच्या वाणिज्यिक उपक्रमांतील घसा-या- साठीची तरतूद Depreciation pro- vision of depart- mental commercial undertakings.	....	....	....
(a) नवनिर्मितीचा खर्च New out lays	29,127	34,689	31,619	5. भांडवली स्वस्वाच्या इतर रकमा Other receipts of capiatl nature	3,190	4,815	5,406
(b) नवीकरण व पुनः स्थापना Renewals and replace- ment	....	16	20	6. शिल्लक—वस्तु, सेवा व हस्तांतरित रकमांच्या सर्व व्यवहारांतील तुट Balance—Deficit on all transactions in goods and services and transfers	760	24,548	26,736
1.1.2. यंत्रसामग्री व साधनसामग्री Machinery and equipment							
(a) नवनिर्मितीचा खर्च New outlays	2,982	4,025	4,328				
(b) नवीकरण व पुनः स्थापना Renewal and replace- ment	....	....	....				
1.1.3. साठ्यांतील निव्वळ वाढ Net increase in Stocks	(—)3,693	(—)887	1,323				
1.2. शासनाचा वाणिज्यिक उपक्रम Departmental com- mercial undertakings							
1.2.1. इमारती व बांधकामे Buildings and con- structions							
(a) नवनिर्मितीचा खर्च New outlays	33,874	38,350	36,259				
(b) नवीकरण व पुनः स्थापना Renewals and replace- ment.	....	....	....				

## लेखा/ACCOUNT 3A. (चालू/contd.)

(रुपये लाखात/Rs. in lakhs)

संवितरित रकमा Disbursements	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)
1.2.2. यंत्रसामग्री व साधन सामग्री Machinery and equipment							
(a) नवनिर्मितीचा खर्च New outlays	1,936	2,737	2,760				
(b) नवीकरण व पुनःस्थापना Renewals and re- placement	..	..	..				
1.2.3. साठ्यातील निव्वळ वाढ Net increase in stocks	(—)3,082	4	..				
2. हस्तांतरित भांडवली रकमा Capital transfers	13,287	16,468	14,470				
2.1. भांडवली अनुदाने Capital grants							
(a) स्थानिक संस्थांस Local bodies	9,764	14,069	11,902				
(b) सहकारी संस्थांस Co-operatives	45	55	130				
(c) शैक्षणिक संस्थांस Educational institu- tions	2	7	12				
(d) इतरांस Others	2,032	1,302	1,313				
2.2. जमीनदार व जहागीरदार यांना नुकसान भरपाई Compensation to land owners and jagirdars	22	68	82				
2.3. इतर हस्तांतरित भांडवली रकमा Other capital transfers	1,220	851	867				
2.4. भौतिक मालमत्तेची निव्वळ खरेदी Net purchase of physical assests	202	116	164				
3. एकूण/Total	74,431	95,402	90,779	7. एकूण/Total	74,431	95,402	90,779

## लेखा/ACCOUNT 3-B

शासनाच्या वित्तीय संपत्तीतील बदल—राज्य प्रशासनाचा व शासनाच्या वाणिज्यिक उपक्रमांचा भांडवली लेखा  
*Changes in financial assets : Capital account of Government administration and departmental commercial undertakings*

(रुपये लाखात/Rs. in lakh)

जावक Outgoings	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	आवक Incomings	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. भाग भांडवलात केलेली गुंतवणूक Investment in shares ..	4,451	6,540	6,761	4. कर्जे व आगाऊ रकमांची परत फेड Repayment of loans and advances	5,254	7,597	6,376
(a) शासकीय उपक्रमांत of Government concerns	1,704	2,145	2,309	(a) स्थानिक संस्थांकडून .. By local bodies	258	417	236
(b) इतर उपक्रमांत of others ..	2,747	4,395	4,452	(b) सहकारी संस्थांकडून By Co-operatives	1,989	1,644	1,857
2. कर्जे व आगाऊ रकमा Loans and advances ..	38,405	36,435	30,115	(c) महाराष्ट्र राज्य वीज मंडळाकडून By Maharashtra state electricity board.	692	780	1,131
2.1. भांडवल निर्मितीसाठी For capital formation to				(d) इतरांकडून .. By others	2,315	4,756	3,152
(a) स्थानिक संस्थांस Local bodies ..	2,478	4,301	6,116	5. शिल्लक : वित्तीय संपत्ती तील निव्वळ वाढ Balance : Net increase in financial assets.	37,602	35,378	30,500
(b) सहकारी संस्थांस Co-operatives ..	775	890	756				
(c) महाराष्ट्र राज्य वीज मंडळास Maharashtra state electricity board	19,352	18,500	12,750				
(d) इतरांस Others ..	6,915	3,891	4,494				
2.2. चालू वापरासाठी For current consum- ption to							
(a) स्थानिक संस्थांस Local bodies ..	611	75	75				
(b) सहकारी संस्थांस Co-operatives ..	1,302	2,863	1,557				
(c) महाराष्ट्र राज्य वीज मंडळास Maharashtra State electricity board	489	523	605				
(d) इतरांस Others ..	6,483	5,392	3,762				
3. एकूण/Total ..	42,856	42,975	36,876	6. एकूण/Total ..	42,856	42,975	36,876

## लेखा/ACCOUNT 3-C

शासनाच्या वित्तीय दायित्वातील बदल—राज्य प्रशासनाच्या व शासनाचा वाणिज्यिक उपक्रमांचा भांडवली लेखा  
*Changes in financial liabilities : Capital account of Government administration and departmental commercial undertakings*

(रुपये लाखात/Rs. in lakh)

जावक Outgoings	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	आवक Incomings	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. सरकारी ऋणाची परतफेड Repayment of public debt	1,15,561	1,29,388	93,053	4. सरकारी ऋण Public debt	1,55,431	1,70,749	1,37,052
1.1. राज्य शासनाचे देशांतर्गत ऋण Internal debt of the State Government	1,04,272	1,14,698	81,839	4.1. राज्य शासनाचे देशांतर्गत ऋण. Internal debt of the State Government.	1,01,897	1,16,185	85,391
1.2. केंद्र सरकारकडून कर्जे व आगाऊ रकमा Loans and advances from the Central Government.	11,289	14,690	11,214	4.2. केंद्र सरकारकडून कर्जे व आगाऊ रकमा Loans and advances from the Central Government.	53,534	54,564	51,661
2. शिल्लक : वित्तीय दायित्वातील नव्वाळ वाढ Balance : Net increase in financial liabilities	39,633	56,712	52,996	5. आंतरराज्यीय तडजोड (निव्वळ) Inter State settlement (Net)	(—)56	130	133
				6. अल्पवचन, भविष्य निर्वाह निधी, इत्यादि (निव्वळ) Small Savings, Provident fund etc. (Net)	5,922	4,570	4,796
				7. रोखशिल्लक गुंतवणूक लेखा (निव्वळ) Cash balance investment account (Net)	(—)3,826	2,358	..
				8. इतर ऋण (निव्वळ) Other debts (Net)	(—)2,277	8,293	4,068
3. एकूण/Total	1,55,194	1,86,100	1,46,049	9. एकूण/Total	1,55,194	1,86,100	1,46,049



## लेखा/ACCOUNT 3-D

रोख रकमा व भांडवल यांचा ताळमेळ : राज्य प्रशासनाचा व शासनाच्या वाणिज्यिक उपक्रमांचा लेखा  
*Cash and capital reconciliation account of Government administration and departmental commercial undertakings*

(रुपये लाखात/Rs. in lakh)

जावक Outgoings	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	आवक Incomings	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 यांच्या सर्व व्यवहारांतील सूट (लेखा-३ए ची संतुलन करणारी वाव) Deficit on all transactions in goods and services (Balancing item in Account 3A)	760	24,548	26,736	5. वित्तीय दायित्वातील निव्वळ वाढ (लेखा-३सी ची संतुलन करणारी वाव) Net increase in finan- cial liabilities (Balan- item in Account-3C)	39,633	56,712	52,996		
2. वित्तीय संपत्तीतील निव्वळ बदल (लेखा-३बी ची संतुलन करणारी वाव) Net increase in financial assets (Balancing item in Account-3B)	37,602	35,378	30,500	6. रोख शिलकीतील घट Decrease in cash balance	..	3,214	4,240		
3. रोख शिलकीतील वाढ Increase in cash balance	1,271	..	..						
4. एकूण/Total	..	39,633	59,926	57,236	7. एकूण/Total	..	39,633	59,926	57,236

## तालमेल/RECONCILIATION 1

## चालू लेखा-महसूल/Current account—Revenue

(रुपये लाखात/Rs. in lakh)

वाव Item (1)	1982-83 (प्रत्यक्ष) (Actuals) (2)	1983-84 (सुधारलेले अंदाज) (Revised Estimates) (3)	1984-85 (अर्थसंकल्प) (Budget Estimates) (4)
1. वित्तविषयक विवरण पत्रात दर्शविलेला महसूल Revenue as shown in Financial Statement ..	2,83,820	3,16,453	3,43,071
2. वजा (एकूण) Less (Total) .. .. .	36,836	43,445	46,148
2.1. रोख शिल्लकीच्या गुंतवणुकी द्वारे मिळालेले व्याज Interest realised on investment of cash balances	28	16	21
2.2. कर्ज निवारण निधीच्या शिल्लक रकमांच्या गुंतवणुकीद्वारे मिळालेले व्याज. Interest realised on investment of balances in the sinking funds.	35	42	36
2.3. शासनाच्या वाणिज्यिक उपक्रमांकडून जमा .. .. . Receipts from D. C. Us.	30,439	37,284	39,351
2.4. खर्चात कपात मानण्यात आलेली इतर जमा Other receipts treated as reduction in expenditure			
(a) लेखा १ मध्ये .. .. . In account—1	6,143	5,855	6,568
(b) लेखा २ मध्ये .. .. . In account—2	....	....	....
(c) लेखा ३ मध्ये .. .. . In account—3	75	155	127
2.5. भांडवली जमा मानण्यात आलेली इतर जमा .. .. . Other receipts treated as capital receipts	116	93	45
2.6. महसुली जमेत कपात मानण्यात आलेला चालू खर्च Current expenditure treated as reduction in revenue receipts.	....	....	....
2.7. महसुली जमेत कपात मानण्यात आलेला भांडवली खर्च Capital expenditure treated as reduction in revenue receipts.	....	....	....
3. अधिक (एकूण) Add (Total) .. .. .	(—)6,124	(—)8,384	(—)9,208
3.1. शासनाच्या वाणिज्यिक उपक्रमांकडून मिळालेले आधिक्य .. .. . Surplus transferred by D.C.Us.	(—)6,124	(—)8,384	(—)9,208
3.2. लेखा १ मध्ये खर्च मानण्यात आलेली महसुली जमेतील परतावी रक्कम. Revenue refund from revenue receipts treated as expenditure in Account—1.	....	....	....
3.3. लेखा २ च्या जमेत घट मानण्यात आलेली महसुली जमेतील परतावी रक्कम. Refund from revenue receipts treated as reduction in Account 2.	....	....	....
3.4. महसुली जमा मानण्यात आलेली महसुली वसुली .. .. . Revenue recoveries treated as revenue receipts	....	....	....
3.5. महसुली जमा मानण्यात आलेली भांडवली वसुली .. .. . Capital recoveries treated as revenue receipts	....	....	....
4. एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2) .. .. .	(—)42,960	(—)51,829	(—)55,356
5. आर्थिक वर्गीकरणानुसार राज्य प्रशासनाच्या चालू महसूल (लेखा १ ची वाव १२) (१+४) Current revenue of Government administration as shown in economic classification. (Item 12 in Account—1) (1+4).	2,40,860	2,64,624	2,87,715

## ताळमेळ/RECONCILIATION 2

## चालू लेखा-खर्च/Current account—Expenditure

(रुपये लाखात/Rs. in lakh)

वाव Item	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)
1. वित्तविषयक विवरण पत्रात दर्शविलेला महसुली खर्च Revenue expenditure as shown in Financial Statement	2,62,808	3,10,714	3,45,476
2. वजा (एकूण) Less (Total)	1,44,847	1,73,411	1,70,629
2.1. लोकलेखा व निधीमध्ये बदली केलेल्या रकमा Transfer to fund and public account	32,249	34,800	36,711
2.2. ऋण कमी करणे किंवा ऋण प्रतिबंधक यासाठी विनियोजन Appropriation for reduction or avoidance of debt	10,357	13,146	10,041
2.3. वाणिज्यिक उपक्रमांतील भांडवलावरील व्याज Interest on capital outlay on D. C. Us.	9,852	12,469	14,825
2.4. वाणिज्यिक उपक्रमांचा इतर चालू खर्च Other current expenditure on D. C. Us.	33,880	47,178	48,678
2.5. रोख शिल्लकीच्या गुंतवणुकीद्वारे मिळालेले व्याज Interest realised on investment of cash balances	28	16	21
2.6. कर्ज निवारण निधीच्या शिल्लक रकमांच्या गुंतवणुकीद्वारे मिळालेले व्याज. Interest realised on investment of balances in the sinking fund.	35	42	36
2.7. खर्चाच्या बाजूस समायोजित केलेली इतर चालू जमा Other current receipts adjusted on expenditure side.	5,643	5,254	5,880
2.8. खर्चात समायोजित केलेली भांडवली लेखातील महसुली वसुली Revenue recoveries in capital account adjusted on expenditure side.	36	52	249
2.9. लेखा ३ बी मधील कर्जाच्या वसुलीत कपात मानण्यात आलेला चालू महसुली खर्च. Current expenditure treated as reduction in loan recoveries in account-3B.	218	173	92
2.10. लेखा ३ ए मध्ये बदली करण्यात आलेल्या भांडवली स्वरूपाचा खर्च. Expenditure of capital nature transferred to account 3-A.	52,549	60,281	54,096
3. अधिक (एकूण) Add (Total)	52,418	61,282	54,231
3.1. जमा म्हणून दर्शविलेली महसुली वसुली Revenue recoveries shown as receipts			
(a) लेखा १ मध्ये In Account—1	....	....	....
(b) लेखा २ मध्ये In account—2	8,256	15,187	16,096
(c) लेखा ३ ए मध्ये In Account 3-A	5	8	9
3.2.(a) लोक लेखा व निधीमध्ये बदली केलेल्या रकमातून वसुली Recoveries from funds and public account	25,372	28,293	22,115
3.2.(b) ऋण कमी करणे किंवा ऋण प्रतिबंधक यासाठीच्या विनियोजनातील वसुली. Recoveries from appropriation for reduction or avoidance of debt.	1	1	....

## ताळमेळ/RECONCILIATION 2 (चालू/contd.)

(रुपये लाखात/Rs. in lakh)

वाब Item	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)
3.3. खर्चातील कपात मानण्यात आलेली महसुली वसुली— Revenue recoveries treated as reduction in expenditure.—			
(a) लेखा २ मध्ये In Account-2	229	441	477
(b) लेखा ३ ए मध्ये In Account—3A	16,768	15,543	13,612
3.4. लेखा-१ मध्ये बदली केलेला महसुली स्वरूपाचा भांडवली लेखातील खर्च. Expenditure of revenue nature in capital account transferred to Account-1.	1,787	1,809	1,922
3.5. खर्चाच्या बाजूस समायोजित केलेली चालू महसुली जमेतील परतावी रक्कम. Refunds from current receipts adjusted on expenditure side.	....	....	....
4. एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2)	(—)92,429	(—)1,12,129	(—)1,16,398
5. आर्थिक वर्गीकरणानुसार महसुली खर्च (लेखा १ मध्ये वाब १ ते ४) (१+४) Revenue expenditure (Item 1 to 4 in Account-1) shown in economic classification (1+4).	1,70,379	1,98,585	2,29,078

## ताळमेळ/RECONCILIATION 3

महसुली लेखाबाहेरील भांडवली खर्च  
Capital expenditure outside the revenue account

(रुपये लाखात/Rs. in lakh)

वाब Item	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)
1. वित्तविषयक विवरणपत्रात दर्शविलेला महसुली लेखाबाहेरील भांडवली खर्च. Capital expenditure outside the revenue account as shown in Financial Statement.	43,058	55,743	55,053
2. वजा (एकूण) Less (Total)	24,764	25,708	24,071
2.1. लेखा ३ बी ला घेतलेली भाग भांडवलातील वित्तीय गुंतवणूक Financial investment in shares taken over to Account-3B.	4,762	6,489	6,720
2.2. लेखा ३ बी ला बदली केलेला इतर भांडवली खर्च Other capital expenditure transferred to Account- 3B.	....	....	....

## ताळमेळ/RECONCILIATION 3 (चालू/contd.)

(रुपये लाखात/Rs. in lakh)

नाम Item	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)
2.3. बदली केलेला महसुली स्वभावाचा खर्च— Expenditure of revenue nature transferred to—			
(a) लेखा १ ला Account-1	1,787	1,809	1,922
(b) लेखा २ ला Account-2	1,372	1,712	1,690
2.4. महसुली जमेत कपात मानण्यात आलेला महसुली स्वभावाचा खर्च. Expenditure of revenue nature treated as reduction in revenue receipts.	....	....	....
2.5. भांडवली लेखात कपात मानण्यात आलेली महसुली वसुली Revenue recoveries treated as reduction in capital account.	16,768	15,543	13,612
2.6. लेखा ३ ए मधील खर्चात कपात मानलेली महसुली जमा Revenue receipts treated as reduction in expenditure in Account-3A.	75	155	127
3. अधिक (एकूण) Add (Total)	56,253	65,460	59,842
3.1. महसुली लेखातून आणलेला भांडवली खर्च Capital expenditure brought over from revenue account.	52,549	60,281	54,096
3.2.(A) जमा मानण्यात आलेली भांडवली खर्चातील वसुली— Recoveries from capital expenditure treated as receipts—			
(a) लेखा १ मध्ये in Account—1	....	....	....
(b) लेखा २ मध्ये in Account—2	....	....	....
(c) लेखा ३ ए मध्ये in Account 3A	3,185	4,807	5,397
3.2.(B) खर्चात कपात मानण्यात आलेली भांडवली खर्चातील वसुली— Recoveries from capital expenditure treated as reduction in expenditure.—			
(a) लेखा १ मध्ये in Account—1	36	52	249
(b) लेखा २ मध्ये in Account—2	....	....	....
3.3. भाग भांडवलातील वित्तीय गुंतवणुकीची वसुली Recoveries from financial investment in shares	312	....	....
3.4. लोकलेखा व निधीमध्ये बदली केलेल्या रकमातून वसुली Recoveries from funds and Public Account	....	....	....
3.5. लेखा ३ बी मध्ये बदली केलेली इतर वसुली Other recoveries transferred to Account—3B	171	320	100
4. एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2)	31,489	39,752	35,771
5. आर्थिक वर्गीकरणानुसार भांडवली खर्च (लेखा ३ ए मधील बाब ३) (१+४). Capital expenditure as shown in economic classification (Item 3 in Account 3A) (1 + 4).	74,547	95,495	90,824

महाराष्ट्र राज्य शासनाच्या अर्थ संकल्पाचे  
Economic and Purpose Classification of

चालू महसुली खर्च/

आर्थिक वर्गीकरण Economic Classification	वस्तु व सेवा यांवरील खर्च/Consumption Expenditure					
	वेतन व मजुरी आणि वस्तु व सेवा यांवरील खर्च Wages and salaries and purchases of goods and services			वजा विक्री Less sales		
	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>सर्वसाधारण लोकसेवा</b>						
1. General Public Services						
सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता						
1.1. General administration, public order and safety	30,121	34,244	49,008	795	937	1,359
सर्वसाधारण संशोधन						
1.2. General research	35	38	45	....	....	....
संरक्षण						
2. Defence	441	511	478	33	27	34
शिक्षण						
3. Education						
प्रशासन, विनियमन आणि संशोधन						
3.1. Administration, regulation and research	516	569	650	....	....	....
शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी						
3.2. Schools, universities and other educational facilities	5,020	5,034	5,298	241	268	273
आरोग्य						
4. Health						
प्रशासन, विनियमन आणि संशोधन						
4.1. Administration, regulation and research	608	718	879	....	....	....
रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा						
4.2. Hospitals, clinics and other health services	9,671	10,487	11,295	2,343	1,965	2,045
सामाजिक सुरक्षा व कल्याण सेवा						
5. Social securities and welfare services						
सामाजिक कल्याण सेवा						
5.1. Social welfare services	2,917	3,718	4,330	61	53	54
सामाजिक सुरक्षा फायदे						
5.2. Social security benefits	1,907	2,309	2,302	....	....	....
गृहनिर्माण व इतर सामूहिक सुखसोयी						
6. Housing and other community amenities	405	797	1,024	5	6	13
सांस्कृतिक, मनोरंजन व धार्मिक सेवा						
7. Cultural, recreational and religious services	717	801	898	4	3	4

TABLE No. 13

महाराष्ट्र राज्य सरकारचे वार्षिक  
 Maharashtra State Government Budget

(रुपये लाखात/Rs. in lakh)

## Current Expenditure

हस्तांतरित रकमा/Transfer payments											
निवृत्ती वेतने Pensions			व्याज Interest			अर्थ सहाय्य Subsidies			स्थानिक संस्थास अनुदाने Grants to local bodies		
1982-83 (प्रत्यक्ष (Actuals)	1983-84 (सुधारलेले अंदाज (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष (Actuals)	1983-84 (सुधारलेले अंदाज (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष (Actuals)	1983-84 (सुधारलेले अंदाज (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष (Actuals)	1983-84 (सुधारलेले अंदाज (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2,566	2,772	4,134	..	....	..	19	44	76	5,787	6,355	6,686
3	3	3	..	....	..	....	..	....	..	....	....
28	30	30	..	....	..	....	..	....	..	....	....
41	43	47	..	....	..	....	..	....	..	....	....
316	332	358	..	....	..	....	..	....	24,368	27,536	28,404
50	62	68	..	....	..	....	..	....	1,960	1,693	1,787
505	579	722	..	....	..	....	..	....	10	411	406
282	533	787	..	....	..	7	2,271	39	80	88	131
48	61	61	..	....	..	....	..	....	32	85	255
50	77	94	..	....	..	13	16	12	2,315	3,922	4,053
52	52	55	..	....	..	....	..	....	3	3	3

		वस्तु व सेवा यावरील खर्च/Consumption Expenditure					
आर्थिक वर्गीकरण Economic Classification	उद्देशानुसार वर्गीकरण Purpose Classification	वेतन व मजुरी आणि वस्तु व सेवा यावरील खर्च Wages and salaries and purchases of goods and services			वजा विक्री Less sales		
		1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>आर्थिक सेवा</b>							
<b>8. Economic Services</b>							
	सर्वसाधारण प्रशासन, विनियमन व संशोधन						
8.1.	General administration, regulation and research	1,968	2,195	2,322	175	174	178
	कृषि, वनउद्योग, मत्स्योद्योग व शिकार						
8.2.	Agriculture, forestry, fishing and hunting	6,411	8,841	8,113	556	667	664
	खाणीकर्म, कारखाने व बांधकाम						
8.3.	Mining, manufacturing and construction	489	528	562	22	15	18
	बीज, गॅस, वाफ व पाणीपुरवठा						
8.4.	Electricity, gas, steams and water supply	2,233	2,347	1,526	5	2	1
	परिवहन व दळणवळण						
8.5.	Transport and communications	3,942	4,087	4,657	239	8	9
	इतर आर्थिक सेवा						
8.6.	Other economic services	2,364	2,651	2,575	935	904	991
<b>इतर सेवा</b>							
<b>9. Other services</b>							
	आपत्ती निवारण						
9.1.	Relief on calamities	283	1,069	299	....	....	....
	इतर संकीर्ण सेवा						
9.2.	Other miscellaneous services	1	2	2	....	....	....
	वाटप करता न येणारे						
9.3.	Unallocable	....	....	....	....	....	....
	व्याज						
(a)	Interest	....	....	....	....	....	....
	सरकारी ऋण व्यवहार						
(b)	Public debt transaction	....	....	....	....	....	....
<b>एकूण बेरीज/Grand Total</b>		<b>70,049</b>	<b>80,946</b>	<b>96,263</b>	<b>5,414</b>	<b>5,029</b>	<b>5,643</b>



TABLE NO. 13—contd.

(रुपये लाखों/Rs. in lakh)

## Current Expenditure

## हस्तांतरित रकमा/Transfer payments

निवृत्ति वेतने Pensions			व्याज Interest			अर्थसहाय्य Subsidies			स्थानिक संस्थाओं अनुदाने Grants to local bodies		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
156	166	171	....	....	....	7	15	18	1	2	1
507	591	607	....	....	....	2,220	1,981	1,955	2,928	3,128	3,510
42	41	43	....	....	....	1,009	1,237	1,582	....	....	....
71	192	206	....	....	....	7,269	3,964	11,035	73	87	70
15	15	15	....	....	....	37	38	40	8	24	20
217	228	217	....	....	....	251	607	357	....	....	....
20	24	24	....	....	....	3	....	....	7	9	49
6	7	7	....	....	....	....	....	....	....	....	....
....	....	....	17,458	20,836	25,557	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....	....	....
4,975	5,808	7,649	17,458	20,836	25,557	10,835	10,173	15,114	37,572	43,343	45,375

आर्थिक वर्गीकरण Economic Classification	हस्तांतरित रकमा/Transfer payments					
	इतरांस अनुदाने Grants to others			इतर हस्तांतरित महसुली रकमा Other current transfers		
	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
उद्देशानुसार वर्गीकरण Purpose Classification	(20)	(21)	(22)	(23)	(24)	(25)
(I)						
सर्वसाधारण लोकसेवा						
1. General Public Services—						
सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता						
1.1. General administration, public order and safety..	18	29	20	916	1,146	1,600
सर्वसाधारण संशोधन						
1.2. General research .. .. .	5	6	5	106	84	56
संरक्षण						
2. Defence .. .. .	....	....	....	3	1	2
शिक्षण						
3. Education—						
प्रशासन, विनियमन आणि संशोधन						
3.1. Administration, regulation and research ..	1	87	149	....	....	....
शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी						
3.2. Schools, universities and other educational facilities	24,694	28,152	29,485	3,332	3,519	3,601
आरोग्य						
4. Health						
प्रशासन, विनियमन आणि संशोधन						
4.1. Administration, regulation and research ..	120	....	....	....	....	....
रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा						
4.2. Hospitals, clinics and other health services ..	894	749	694	23	5	2
सामाजिक सुरक्षा व कल्याण सेवा						
5. Social securities and welfare services—						
सामाजिक कल्याण सेवा						
5.1. Social welfare services .. .. .	2,359	2,910	3,129	83	183	115
सामाजिक सुरक्षा-फायदे						
5.2. Social security benefits .. .. .	....	....	....	....	4	3
गृहनिर्माण व इतर सामूहिक सुखसोयी						
6. Housing and other community amenities ..	60	78	1,557	..	..	....
सांस्कृतिक, मनोरंजन व धार्मिक सेवा						
7. Cultural, recreational and religious services ..	263	316	441	41	53	56

TABLE No. 13—*contd.*

(रुपये लाखात/Rs. in lakh)

[illegible]

		हस्तांतरित रकमा/Transfers payments					
आर्थिक वर्गीकरण Economic Classification		इतरांस अनुदाने Grants to others			इतर हस्तांतरित महसुली रकमा Others Current transfers		
उद्देशानुसार वर्गीकरण Purpose Classification		1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)		(20)	(21)	(22)	(23)	(24)	(25)
आर्थिक सेवा							
8. Economic Services—							
सर्वसाधारण प्रशासन, विनियमन व संशोधन							
8.1. General administration, regulation and research		42	38	32	77	120	126
कृषि, वनउद्योग, मत्स्योद्योग व शिकार							
8.2. Agriculture, forestry, fishing and hunting	..	535	890	1,963	15	82	75
खाणीकर्म, कारखाने व बांधकाम							
8.3. Mining, manufacturing and construction	..	122	161	201	20	18	24
बीज, गैस, वाफ व पाणीपुरवठा							
8.4. Electricity, gas, steams and water supply	..	881	1,100	1,166	....	....	....
परिवहन व दळणवळण							
8.5. Transport and communications	..	54	118	174	....	....	....
इतर आर्थिक सेवा							
8.6. Other economic services	..	94	82	24	....	....	....
इतर सेवा							
9. Other Services							
आपत्ती निवारण							
9.1. Relief on calamities	..	....	1	1	146	2,576	62
इतर संकीर्ण सेवा							
9.2. Other miscellaneous services	..	....	....	....	....	....	....
वाटप करता न येणारे							
9.3. Unallocable—							
व्याज							
(a) Interest	..	....	....	....	....	....	....
सरकारी ऋण व्यवहार							
(b) Public debt transaction	..	....	....	....	....	....	....
एकूण बेरीज/Grand Total							
		30,142	34,717	39,041	4,762	7,791	5,722

Table No. 13—contd.

(रुपये लाखों/Rs. in lakh)

Current Expenditure			सांख्यिकी खर्च/Capital Expenditure								
एकूण चालू महसुली खर्च Total Current Expenditure			जमीन खरेदी Purchase of land			जुनी मालमत्ता खरेदी Purchase of second hand assets			वजा जमीन बिक्री Less sale of land		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
2,076	2,362	2,492	..	..	..	..	..	..	..	..	..
12,060	14,846	15,559	..	..	..	..	..	..	..	..	..
1,660	1,970	2,394	2	5	4	..	..	..	..	..	..
10,522	7,688	14,002	..	..	..	..	..	..	..	..	..
3,817	4,274	4,897	..	..	3	..	..	..	..	..	..
1,991	2,664	2,182	..	..	..	..	..	..	..	..	..
459	3,679	435	119	..	..	..	..	..	..	..	..
7	9	9	..	..	..	..	..	..	116	93	45
17,458	20,836	25,557	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1,70,379	1,98,585	2,29,078	318	209	209	..	..	..	116	93	45

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आर्थिक वर्गीकरण Economic Classification	वजा जुनी मालमत्ताची विक्री Less sale of second hand assets			इमारती Buildings		
उद्देशानुसार वर्गीकरण Purpose Classification	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(38)	(39)	(40)	(41)	(42)	(43)
सर्वसाधारण लोकसेवा						
1. General Public Services—						
1.1. General administration, public order and safety	..	..	..	530	1,002	840
सर्वसाधारण संशोधन						
1.2. General research	..	..	..	..	..	..
संरक्षण]						
2. Defence	..	..	..	..	..	..
शिक्षण						
3. Education						
प्रशासन, विनियमन आणि संशोधन						
3.1. Administration, regulation and research	..	..	..	..	..	..
शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी						
3.2. Schools, universities and other educational facilities.	..	..	..	491	672	649
आरोग्य						
4. Health						
प्रशासन, विनियमन आणि संशोधन						
4.1. Administration, regulation and research	..	..	..	..	..	..
रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा						
4.2. Hospitals, clinics and other health services	..	..	..	232	182	178
सामाजिक सुरक्षा व कल्याण सेवा						
5. Social securities and welfare services.						
सामाजिक कल्याण सेवा						
5.1. Social welfare services	..	..	..	93	120	93
सामाजिक सुरक्षा फायदे						
5.2. Social security benefits	..	..	..	69	48	113
गृहनिर्माण व इतर सामूहिक सुखसोयी						
6. Housing and other community amenities	..	..	..	967	1,188	1,187
सांस्कृतिक, मनोरंजन व धार्मिक सेवा						
7. Cultural, recreational and religious services	..	..	..	2	5	6

TABLE No. 13—contd.

(रुपये लाखात/Rs. in lakh)

## (Capital Expenditure)

## एकूण भांडवल निर्मिती/Gross capital formation

रस्तावरील खर्च Road outlays			बांधकामावरील खर्च - Construction outlays			वाहतुकीवरील खर्च Transport outlays			यंत्रसामग्रीवरील खर्च Machinery Outlays		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
..	..	..	37	47	52	768	889	1,028	1,631	2,054	2,483
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	6	8	9	..	..	..	..	3	2
..	..	..	3	5	9	..	..	..	7	2	..
..	..	..	198	140	282	..	..	..	125	224	179
..	..	..	..	..	..	..	..	..	..	1	3
..	..	..	1	1	1	..	..	..	142	199	208
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	62	53	53	..	..	..	..	10	13
..	..	..	..	..	..	..	..	..	1	..	1
..	..	..	4,188	4,346	3,555	..	..	..	(=)296	(=)189	(=)239
..	..	..	..	2	1	..	..	..	2	..	..

आर्थिक वर्गीकरण Economic Classification	वजा जुनी-मालमत्ता विक्री Less sale of second hand assets			इमारती Buildings		
उद्देशानुसार वर्गीकरण Purpose Classification	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85, (अर्थसंकल्प) (Budget estimates)
(1)	(38)	(39)	(40)	(41)	(42)	(43)
<b>8. आर्थिक सेवा]</b> 8. Economic Services						
सर्वसाधारण प्रशासन, विनियमन व संशोधन						
8.1. General administration, regulation and research	..	..	..	..	..	..
कृषि, वनउद्योग, मत्स्योद्योग व शिकार						
8.2. Agriculture, forestry, fishing and hunting	..	..	..	305	263	274
खानीकर्म, कारखाने व बांधकाम						
8.3. Mining, manufacturing and construction	..	..	..	4	27	30
बीज, गॅस, वाफ व पाणीपुरवठा						
8.4. Electricity, gas, steams and water supply	..	..	..	..	..	..
परिवहन व दळणवळण						
8.5. Transport and communications	..	..	..	..	..	..
इतर आर्थिक सेवा						
8.6. Other economic services	..	..	..	..	..	..
<b>9. इतर सेवा</b> 9. Other Services						
आपत्ती निवारण						
9.1. Relief on calamities	..	..	..	..	..	..
इतर संकीर्ण सेवा						
9.2. Other miscellaneous services	..	..	..	..	..	..
वाटप करता न येणारे						
9.3. Unallocable	..	..	..	..	..	..
व्याज						
(a) Interest	..	..	..	..	..	..
सरकारी ऋण व्यवहार						
(b) Public Debt Transaction	..	..	..	..	..	..
एकूण बेरीज/Grand Total				2,693	3,507	3,370



TABLE No. 13—contd.

(रुपये लाखात/Rs. in lakh)

## Capital Expenditure

## एकूण भांडवली निमिती/Gross capital formation

रस्तावरील खर्च Road outlays			बांधकामावरील खर्च Construction outlays			वाहतूकीवरील खर्च Transport outlays			यंत्रसामग्रीवरील खर्च Machinery outlays		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
..	..	..	1	2	4	..	..	..	93	87	61
10	6	6	45,277	52,808	46,718	300	520	407	1,625	2,370	2,393
..	..	..	20	37	54	..	..	..	58	60	78
..	..	..	4,651	5,650	7,587	..	..	..	281	379	332
5,215	5,256	4,879	524	1,187	1,318	..	..	..	181	149	134
..	..	..	..	..	..	..	..	..	..	..	..
12	..	..	103	..	..	..	..	..	..	4	5
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,237	5,262	4,885	55,071	64,286	59,643	1,068	1,409	1,435	3,850	5,353	5,653

एकूण भांडवली निमिती  
Gross capital formation

आर्थिक वर्गीकरण Economic Classification	साठ्यातील बदल Changes in stocks			भागभांडवलात केलेली गुंतवणूक Investment in shares		
उद्देशानुसार वर्गीकरण Purpose Classification	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
1	(56)	(57)	(58)	(59)	(60)	(61)
सर्वसाधारण लोकसेवा						
1. General Public Services—						
सर्वसाधारण, प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता						
1.1. General administration, public order and safety (—)948	..	..	..	..	..	..
सर्वसाधारण संशोधन						
1.2. General research .. .. .	..	..	..	..	..	..
संरक्षण						
2. Defence .. .. .	..	..	..	..	..	..
शिक्षण						
3. Education						
प्रशासन, विनियमन आणि संशोधन						
3.1. Administration, regulation and research .. .. .	..	..	..	..	..	..
शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी						
3.2. Schools, universities and other educational facilities .. .. .	..	..	..	..	..	..
आरोग्य						
4. Health—						
प्रशासन, विनियमन आणि संशोधन						
4.1. Administration, regulation and research .. .. .	..	..	..	..	..	..
हॉस्पिटल, क्लिनिक आणि इतर आरोग्य सेवा						
4.2. Hospitals, clinics and other health services .. .. .	..	..	..	..	..	19
सामाजिक सुरक्षा व कल्याण सेवा						
5. Social securities and welfare services—						
सामाजिक कल्याण सेवा						
5.1. Social welfare services .. .. .	..	(—)2,717	(—)874	1,125	134	154
सामाजिक सुरक्षा फायदे						
5.2. Social security benefits .. .. .	..	..	..	..	..	..
गृहनिर्माण व इतर सामूहिक सुखसोयी						
6. Housing and other community amenities .. .. .	..	..	..	..	..	..
सांस्कृतिक, मनोरंजन व धार्मिक सेवा						
7. Cultural, recreational and religious services .. .. .	..	..	..	52	60	95

TABLE No. 13—contd.

(रुपये लाखात/Rs. in lakh)

Capital Expenditure											
हस्तांतरित भांडवली रकमा Capital transfers									कर्ज Loans to		
स्थानिक संस्थास भांडवली अनुदाने Capital grants to local bodies			इतरांस भांडवली अनुदाने Capital grants to others			इतर हस्तांतरित भांडवली रकमा Other capital transfers			स्थानिक संस्थास Local bodies		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
253	187	177	..	..	..	..	..	..	537	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	3	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
25	15	20	2	7	12	..	..	..	74	75	75
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
8	15	13	80	83	75	1,025	519	531	..	..	..
12	17	25	..	..	..	..	..	..	..	..	..
230	234	205	1,883	1,110	1,178	3	54	13	2,468	4,285	6,100
..	..	..	4	..	..	..	..	..	..	..	..

तकता कर्मांक/

भांडवली खर्च/

एकूण भांडवल निर्मिती  
Gross capital formation

आर्थिक वर्गीकरण Economic Classification	साठघांतील बदल Changes in stocks			भाग भांडवलात केलेली गुंतवणूक Investment in shares		
उद्देशानुसार वर्गीकरण Purpose Classification	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(56)	(57)	(58)	(59)	(60)	(61)
<b>आर्थिक सेवा</b>						
<b>8. Economic Services—</b>						
सर्वसाधारण प्रशासन, विनियमन व संशोधन						
8.1. General administration, regulation and research	..	..	..	132	171	90
कृषि, वनउद्योग, मत्स्योद्योग व शिकार						
8.2. Agriculture, forestry, fishing and hunting	.. (—)3,002	(—)8	198	671	801	784
खाणीकर्म, कारखाने व बांधकाम						
8.3. Mining, manufacturing and construction	.. ..	..	..	2,827	4,697	4,548
वीज, गॅस, वाफ व पाणीपुरवठा						
8.4. Electricity, gas, steams and water supply	.. (—)99	(—)1	..	..	..	..
परिवहन व दळणवळण						
8.5. Transport and communications	.. (—)9	..	..	600	600	1,000
इतर आर्थिक सेवा						
8.6. Other economic services	.. ..	..	..	35	57	65
<b>इतर सेवा</b>						
<b>9. Other Services—</b>						
आपत्ती निवारण						
9.1. Relief on calamities	.. ..	..	..	..	..	..
इतर संकीर्ण सेवा						
9.2. Other miscellaneous services	.. ..	..	..	..	..	..
वाटप करता न येणारे						
9.3. Unallocable—						
व्याज						
(a) Interest	.. ..	..	..	..	..	..
सरकारी ऋण व्यवहार						
(b) Public debt transaction	.. ..	..	..	..	..	..
एकूण बेरीज/Grand Total	.. (—)6,775	(—)883	1,323	4,451	6,540	6,761

TABLE NO. 13—contd.

(रुपये लाखों/Rs. in lakhs)

## Capital Expenditure

हस्तांतरित भांडवली रकमा Capital transfers									कर्जें Loans to		
स्थानिक संस्थाओं भांडवली अनुदानें Capital grants to local bodies			इतरांस भांडवली अनुदानें Capital grants to others			इतर हस्तांतरित भांडवली रकमा Other capital transfers			स्थानिक संस्था Local bodies		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
..	..	..	..	..	..	..	..	..	..	..	..
162	190	208	65	56	56	182	275	327	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
7,177	9,456	7,452	..	1	4	..	..	..	10	16	16
1,897	3,894	3,802	..	..	..	..	..	..	..	..	..
..	..	..	45	55	130	10	18	3	..	..	..
..	61	..	..	52	..	..	..	..	..	..	..
..	..	..	..	..	..	22	53	72	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
9,764	14,069	11,902	2,079	1,364	1,455	1,242	919	949	3,089	4,376	6,191

आर्थिक वर्गीकरण Economic Classification	सांडवली खर्च/Capital Expenditure					
	कर्ज/Loans to			सरकारी ऋणाची परतफेड Repayment of public debt		
	इतरांस/Others					
	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(74)	(75)	(76)	(77)	(78)	(79)
<b>सर्वसाधारण लोकसेवा</b>						
1. General Public Services—						
सर्वसाधारण, प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता						
1.1. General administration, public order and safety	60	60	50	..	..	..
सर्वसाधारण संशोधन						
1.2. General research .. .. .	..	..	..	..	..	..
संरक्षण						
2. Defence .. .. .	..	..	..	..	..	..
शिक्षण						
3. Education—						
प्रशासन, विनियमन आणि संशोधन						
3.1. Administration, regulation and research ..	..	..	..	..	..	..
शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी						
3.2. School, universities and other educational facilities	34	36	39	..	..	..
आरोग्य						
4. Health—						
प्रशासन, विनियमन आणि संशोधन						
4.1. Administration, regulation and research ..	..	..	..	..	..	..
रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा						
4.2. Hospitals, clinics and other health services	..	..	..	..	..	..
सामाजिक सुरक्षा व कल्याण सेवा						
5. Social securities and welfare services—						
सामाजिक कल्याण सेवा						
5.1. Social welfare services .. .. .	..	..	777	606	179	..
सामाजिक सुरक्षा फायदे						
5.2. Social security benefits .. .. .	..	..	..	..	..	..
गृहनिर्माण व इतर सामूहिक सुखसोयी						
6. Housing and other community amenities .. .. .	2,804	3,293	4,004	..	..	..
सांस्कृतिक, मनोरंजन व धार्मिक सेवा						
7. Cultural, recreational and religious services ..	608	775	870	..	..	..

TABLE No. 13—contd.

(रुपये लाखात/Rs. in lakhs)

एकूण भांडवली खर्च Total Capital Expenditure			एकूण खर्च (चालू महसुली खर्च + भांडवली खर्च) Total Expenditure (Current Expenditure + Capital Expenditure)		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(80)	(81)	(82)	(83)	(84)	(85)
2,868	4,243	4,632	41,500	47,896	64,797
....	....	....	149	131	109
6	11	14	445	526	490
10	7	9	568	706	855
949	1,169	1,256	58,438	65,474	68,129
....	1	3	2,738	2,474	2,737
375	382	406	9,135	10,648	11,480
(—)538	686	2,242	5,129	10,336	10,719
82	65	140	2,069	2,524	2,761
12,444	14,521	16,203	15,282	19,405	22,930
668	842	972	1,740	2,064	2,421

## भांडवली खर्च/Capital Expenditure

आर्थिक वर्गीकरण Economic Classification	कर्ज/Loans to					
	इतरांस/Others			सरकारी ऋणाची परतफेड Repayment of public debt		
	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(1)	(74)	(75)	(76)	(77)	(78)	(79)
<b>8. आर्थिक सेवा Economic Services—</b>						
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन General administration, regulation and research	4,183	2,747	1,356	..	..	..
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार Agriculture, forestry, fishing and hunting	1,638	1,041	1,228	..	..	..
8.3. खणीकर्म, कारखाने व बांधकाम Mining, manufacturing and construction	2,229	3,462	2,542	..	..	..
8.4. वीज, गॅस, वाफ व पाणीपुरवठा Electricity, gas, steams and water Supply	20,241	19,023	13,355	..	..	..
8.5. परिवहन व दळणवळण Transport and communications	2,416	135	152	..	..	..
8.6. इतर आर्थिक सेवा Other economic services	289	433	95	..	..	..
<b>9. इतर सेवा Other Services—</b>						
9.1. आपत्ती निवारण Relief on calamities	37	448	53	..	..	..
9.2. इतर संकीर्ण सेवा Other miscellaneous services	..	..	..	..	..	..
9.3. वाटप करता न येणारे Unallocable	..	..	..	..	..	..
(a) Interest	..	..	..	..	..	..
(b) Public debt transaction	..	..	..	1,15,561	1,29,388	93,053
एकूण बेरीज/Grand Total	35,316	32,059	23,924	1,15,561	1,29,388	93,053



TABLE No. 13—concl'd.

(रुपये लाखात/Rs. in lakhs)

एकूण मांडवली खर्च Total Capital Expenditure			एकूण खर्च (चालू महसुली खर्च + मांडवली खर्च) Total Expenditure (Current Expenditure + Capital Expenditure)		
1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)	1982-83 (प्रत्यक्ष) (Actuals)	1983-84 (सुधारलेले अंदाज) (Revised estimates)	1984-85 (अर्थसंकल्प) (Budget estimates)
(80)	(81)	(82)	(83)	(84)	(85)
4,409	3,007	1,511	6,485	5,369	4,003
47,233	58,322	52,599	59,293	73,168	68,158
5,140	8,288	7,256	6,800	10,258	9,650
32,261	34,524	28,746	42,783	42,212	42,748
10,824	11,221	11,288	14,641	15,495	16,185
379	563	293	2,370	3,227	2,475
271	565	58	730	4,244	493
(—)94	(—)40	27	(—)87	(—) 31	36
.....	.....	.....	17,458	20,836	25,557
1,15,561	1,29,388	93,053	1,15,561	1,29,388	93,053
2,32,848	2,67,765	2,20,708	4,03,227	4,66,350	4,49,786

## APPENDIX II

## SECTION I

## Economic Classification of Budgetary Transactions

## Introduction

1. The 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 departmentwise in order to secure legislative control, administrative accountability, booking and auditing of any act of spending. Though the Budget is divided into revenue and capital 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. For instance, from the study of Budget documents as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, savings of the Government and Government's contribution to the generation of state income. The Government's transactions are significant only in terms of such items and so, they have to be sorted out, reclassified and regrouped into meaningful economic categories.

2. The ultimate aim of applying these methods of classification 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 the kind of information on Government transactions which are required for determining aggregates of national income and expenditure and for tracing their inter-relationships with other major sectors of the economy. The Government sector is, however, important enough by itself to justify the analysis of its transactions and study their economic impact. The importance of economic classification, therefore, cannot be overemphasised.

### 3. Principles of economic classification and the accounts

3.1. The economic classification scheme presented here is based mostly on the schemes already used or recommended by the United Nations in its reports entitled "A Manual for Economic and Functional Classification of Government Transactions, 1958" and "A System of National Accounts" (Series F, No. 2, Rev. 2); it is based on generally accepted concepts, definitions and classifications developed in the field of national accounting for analysis of various sectors of the economy and their inter-relationships. The systems of national accounts present an inter-locking system of accounts for the transactions of the whole economy and government accounts appear as one element of this whole system.

3.2. The classification of government transactions basically follow the technique of social accounting and group together similar types of transactions of the government after eliminating all internal transfers. The revenue certain

account in the budget, for example, show transfers to and from the capital account, certain is 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 demand 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 expenditures 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. Such recoveries are mostly from the Government of India on account of elections, general administration, police force supplied to Government of India, rehabilitation of displaced persons, other expenses shown as recoveries for the work done on behalf of Government of India, sale of jail manufactures, charges recoverable from local bodies for the work done on their behalf, especially for public health purposes, etc.

3.3. It is only after reclassification and regrouping on the lines indicated above that it will be possible to analyse the economic impact of the State Government's budgetary transactions on the rest of the economy. The term "rest of the economy" includes the Central Government, other State Governments, the local bodies, statutory public undertakings, private corporations and companies and individuals in the private sector.

3.4. This system of classification is based on a series of distinctions useful for analysing their economics impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both transactions in goods and services are separated from transfers. The current transactions of Government Administration are distinguished from the current operations of Departmental Commercial Undertakings as current expenditures of the former on wages and salaries and goods and services are final outlays but those of the latter are intermediate expenditure such as cost of raw materials, fuels, etc. In other words, such expenditures represent expenses of production and not expenditure on final goods and services. Purely financial transactions are again separated from transactions in goods and services and transfers.

4. The derivation and rationale of each of the accounts are briefly explained below:

**Account 1: Income and outlay account of administrative departments.**

5. 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 departments relate to the organs of the state, collection of taxes, other fiscal services, interest payments and servicing of debts, administrative services like police, jails, supply and disposal, pensions, social security, welfare and relief on account of natural calamities and economic services like agriculture, animal husbandry, industries and community development. The management of expenditure of various funds like those of central road fund, famine relief fund, etc., are also included. 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 and salaries payments. Besides, final outlays, government makes transfer payments, i.e. interest, grants, subsidies, scholarships, etc., to the rest of the 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 through a variety of taxes, miscellaneous fees, etc., accruing in the course of administration. In addition, government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Union Government and the rest of the economy.

The excess of current receipts over current expenditure denotes the savings of the Government administration, available for domestic capital formation. Some of the items included in this account are explained below.

**6. Consumption expenditure**

This item comprises the remuneration of general government employees such as pay of officers, pay of establishment and allowances and honoraria other than travelling and daily allowances. Contributions to provident fund by the government, if any, are included here. Pensions actually paid to Government employees are shown separately. This item also includes all expenditure under 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 enterprises and households. Whole of the expenditure on current repairs and maintenance is included here.

**7. Interest**

Interest comprises interest on public debt and other obligations other than on commercial debt which is included in account 2. Production Account of Departmental Enterprises. The interest on cash balance does not accrue to the public and is merely inter-departmental or inter-account transfers which ultimately get cancelled.

**8. Subsidies**

Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organisations. Thus, subsidies are transfers which in the light of the basis of making the grants, are additions to the income of the producers from current production.

**9. Current transfers**

These include (i) grants in aid to (a) Local bodies, (b) Co-operative, (c) Educational institutions and (d) others and (ii) other transfers such as scholarships, stipends and other relief payments. In the present analysis a distinction has been drawn between current transfers and capital transfers on the hypothesis that some transfers are included in the capital account e.g. grants for development outlays or grants for housing purposes are intended to assist capital formation. Current transfers are shown in Account-1 while capital transfers are shown in Account-3.

**10. Savings on Current account**

The balancing item on the current account of government administration represents the savings of this sector, that is, surplus of current receipts over current expenditure. These savings are transferred to Account-3 for financing part of the capital expenditure.

**11. Income from property and entrepreneurship**

This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

**12. Interest**

Interest receipts on the loans given by the State Government exclude the interest portion of equated payment on account of commuted value of pension and interest receipts on investment of cash balances. The interest received from State Electricity Board, departmental commercial undertakings and from others are shown separately.

**13. Direct taxes**

Direct taxes in the SNA include two components, viz. direct taxes on income and other direct taxes. Direct taxes on income cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. Both households and enterprises may pay direct taxes on income. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. Estate duties, though included under capital transfers as per SNA, have been treated as direct taxes in our classification.

**14. Indirect taxes**

Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include excise, sales tax, entertainment tax, real estate and land taxes (unless they are merely administrative devise

for collecting income tax), levies on value added and the employment of labour, motor vehicle driving test licence fees.

A list of direct and indirect taxes is given below.

*Direct Taxes:*

- (1) Taxes on income other than corporation tax.
- (2) Taxes on agricultural income.
- (3) Taxes on profession, trades, callings and employment.
- (4) Land revenue.
- (5) Estate duties.
- (6) Taxes on immovable property other than agricultural land.
- (7) Taxes collected under—
  - (i) Residential premises act.
  - (ii) Education cess act.
  - (iii) Health cess act.
  - (iv) Bombay building and reconstruction cess act.
- (8) Amusement tax on television sets holders
- (9) Forest development tax on sale of forest produce.

*Indirect Taxes :*

- (1) Stamps and registration fees
- (2) Union excise duties (State's share)
- (3) State excise duties
- (4) Sales tax
- (5) Taxes on vehicles
- (6) Taxes on goods and passengers
- (7) Taxes and duties on electricity
- (8) Entertainment tax
- (9) Betting tax
- (10) Tax on accommodation in hotels and lodging houses.
- (11) Receipts under sugarcane act.

**15. Miscellaneous receipts:**

These receipts are in the nature of fees, fines, and forfeitures under land revenue and stamps and registration fees. In all other tax budget heads, such fees, fines etc. are classified as direct/indirect taxes.

**16. Revenue, grants, contribution, etc.**

These are current transfer receipts accruing from the rest of the economy.

**Account 2: Production account of departmental commercial undertakings.**

17. The Departmental Commercial Undertakings (Government trading enterprises in the U. N. reports) 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 what they provide according to use and are thus able to meet most of their costs from their sale proceeds. Other related characteristics are as follows: (i) departmental commercial undertakings

are subject to market forces, i.e. demand and supply; (ii) the activities of such undertakings are subordinate to legislative control and are owned, run and managed by the Government; (iii) the intention to make profit is not the essential characteristic and the activities of an undertakings may be carried on deliberately to a loss; (iv) commercial accounting methods have to be used to determine the profit and loss; (v) the operation of commercial undertakings usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may, therefore, be a significant element in the total cost of the operations; and (vi) to maintain their operations, commercial undertakings must both give and receive commercial credit.

18. It is some times difficult in practice to decide whether a certain Government department should be treated as an enterprise or as a part of Government administration. This is because some charges made by Government departments resemble sales by departmental commercial undertakings. In the State Government, there are some departments which may be treated as ancillary agencies. They may be defined as bodies which are separately organised to supply goods and services for the use of the other departments of the Government but which do not directly provide services to the public. They may be sub-divided into agencies such as public works department which are not run on commercial basis, purchasing agencies organised for the purchase and distribution of office supplies and the departments providing professional services. They exist primarily to supply goods and services to Government agencies. They may also have some sales to outside agencies which are typically incidental to its function of serving to Government bodies. For purpose of accounting all such departments have to be taken under Government administration because goods and services of such departments are not sold on commercial basis. Likewise, some Government departments may also engage in lending. For example, an agriculture department may make/give loans to farmers which is also incidental to its main function of serving the Government and thus cannot be grouped with financial enterprises.

19. In this study, the following activities of Government have been treated as commercial undertakings:—

- (1) Forests, (2) Irrigation (Excluding non-commercial), (3) Road and water transport, (4) Power projects, (5) Milk supply schemes, (6) Government printing presses, (7) Mantralaya canteen, sales tax canteen, Government printing press canteen, (8) State lotteries, (9) Certain schemes such as mechanical cultivation scheme and Land development by bulldozers.

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, purchases of goods and services and services including maintenance interest, consumption of fixed capital and profits. The loss of irrigation is treated as subsidy in SNA and is shown as negative expenditure on the expenditure side of the account and on the revenue side the sale proceeds are given.

## 20. Consumption of fixed capital

Provisions for depreciation are made for the purpose of ensuring that the value of the fixed capital used up during the year is charged as a cost against the operating revenue of the year.

*Account 3: capital finance account of general Government.*

21. 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 have been given separately whereas the sources of finance are common to both.

## 22. Gross fixed capital formation

Gross capital formation represents the gross value of the goods which are added to the domestic capital stocks of the nation. It comprises both expenditure on the acquisition of fixed assets and the value of physical change in stocks. The gross fixed capital formation has been classified into buildings and other construction and machinery and equipment. Each of them is classified further under new outlay and renewals and replacement. The former is the measure of net capital formation by the Government which together with the latter gives gross fixed capital formation.

## 23. Buildings and other construction

Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings including the value of the change in work in progress. Other construction includes mostly expenditure on construction of roads and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

## 24. Machinery and equipment

This item includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements.

## 25. Changes in stocks

Changes in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in construction projects which are included in fixed capital formation) and finished products which are held by commercial enterprises and in Government stockpiles. The net increase or decrease in stocks needed for construction works and stocks of commercial enterprises are differentiated from changes in stocks of strategic materials like food, fertilisers, etc., held by administrative departments for policy purposes.

## 26. Net purchase of physical assets

The major component here is purchase of land. Occasionally, purchase and sale of second-hand capital assets are also shown in the budgets. These transactions are to be treated as sale/purchase of second-hand assets and classified separately.

## 27. Capital transfers

Capital transfers cover grants to finance the construction of buildings, 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.

## 28. Receipts on capital account

This part deals with the financing of the capital formation and the sources for the same are discussed as under.

## 29. Savings

The savings on current account is directly taken from Account 1.

## 30. Consumption of fixed capital

Depreciation provision of departmental commercial undertakings are brought over from Account 2.

## 31. Net borrowings

Items like internal debt, small savings, provident fund etc. are included here.

## 32. Other liabilities

All investments in the share capitals of 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 settlements, contingency fund, deposits and advances, suspense, remittances and cash balances. Besides these, there are some funds maintained by the Governments, like famine relief fund, road fund, etc. which are also covered here.

## 33. Capital transfers

This item includes capital grants received from union and other State Governments and other receipts on capital account. The other receipts on capital account are the receipts and recoveries of the various capital schemes such as Ground Water Survey and Development Agency and mechanical organisation scheme. In the budget such entries are shown as reduction in expenditure.

*Account 3A.—Transactions in goods and services and transfers: Capital account of Government administration and departmental commercial undertakings (combined).*

34. This account is concerned with total capital outlay representing physical assets formation by Government administration and departmental commercial undertakings together with its capital transfer payments mostly for assisting capital formation in the rest of the economy. The capital expenditure of Government's administration and departmental commercial undertakings have been given separately whereas the sources of finances are common to both.

35. The physical assets formation has been shown both in terms of gross as well as net aggregates. Net increase in stocks represents change in works, stores, stocks of food, fertilisers, etc. Capital

transfers have also been classified into capital grants to local bodies, co-operatives, educational institutions and others and compensation to land owners, etc.

36. The gross savings transferred from Accounts 1 and 2 and capital grants received by State Government constitute the sources of finance for all expenditure recorded in this account. The deficit which is shown as a balancing item in Account-3A along with the net increase in financial assets in Account-3B gives the total requirements of finance of the State Government to be met out of borrowings or by adjustments in Government's cash balances.

#### Expenditure side :

37. *Gross capital formation Item No. 1.*—Gross capital formation represents the gross value of the goods which are added to the domestic capital stock of the nation. It comprises both expenditure on the acquisition of fixed assets and the value of physical change in stocks. The gross fixed capital formation has been classified into buildings and other construction and machinery and equipment. Each of them is classified further under new outlays and renewals and replacement. The former is the measures of net capital formation by the Government which together with the latter gives gross fixed capital formation.

#### 38. Buildings and other construction

(Item Nos. 1.1.1. and 1.2.1)—Buildings include all expenditure on new constructions and major alterations to residential and non-residential buildings including the value of the changes in work in progress. The removal amount spent on the acquisition of land for these buildings is also included in the account. Office furniture is excluded from this item and included in goods and services of Government administration in Account-1. Other construction includes mostly expenditure on soil conservation measures, construction of roads and bridges and works on power and irrigation projects, water supply and sanitation etc. Wages and salaries paid to the staff engaged in such projects under construction and expenditure on commodities and services incurred in connection with these projects have been treated as a part of the cost of construction and accordingly shown here in Account-3A. The expenditure under employment guarantee scheme for irrigation projects and minor irrigation such as percolation tanks and wells etc. is also considered here. Cost of renewals and replacement of buildings and other construction have been included here as a separate sub-item.

#### 39. Machinery and equipment (Item Nos. 1.1.2. and 1.2.2.):

This item includes expenditure incurred on the purchases of various equipments such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements, office machinery and equipment, construction and other industrial machinery and equipment and instruments used by professional men. Due to non-availability of break up of contingencies it is not possible to segregate and show expenditure like that on vehicles, spare parts of machinery etc. meant for productive purposes and forming part of capital expenditure in the present analysis.

#### 40. Net increase in stocks (Item Nos. 1.1.3. and 1.2.3.):

Changes in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in construction projects which are included in fixed capital formation) and finished products which are held by commercial enterprises and in Government stock piles. The net increase or decrease in stocks needed for construction works and stocks of commercial enterprises are shown separately from change in stocks of strategic materials like food, fertilisers, etc. held by administrative departments for policy purposes.

#### 41. Capital transfers (Item No. 2):

Capital transfers cover grants given to finance the construction of buildings, purchase of machinery and equipments and public works, such as roads, irrigation works, water supply and sewerage systems, etc. Capital transfers are intended to assist capital formation in other sectors of the economy. Expenses on purchase of land and second hand physical assets, (net of such sales), are also included here.

#### 42. Receipts side:

Receipts of capital account available for capital formation consist of gross savings on current account brought over from Account-1, depreciation provision of departmental commercial undertakings brought over from Account-2, capital grants from the Government of India, and receipts in the form of capital recoveries.

#### Accounts 3-B: Changes in financial assets—capital account of Government administration and departmental commercial undertakings.

43. This account is concerned with transactions in financial assets i.e. with financial investments in industrial and commercial concerns (i.e. investment in shares) and loans and advances granted to the rest of the economy. An attempt has been made to allocate the loan between those meant for capital formation and loans for current consumption. Besides, grants which are accounted for in Account 3A, loans for capital formation also indicate the extent to which the State Government promotes capital formation in the rest of the economy through financial assistance in addition to the capital formation actually undertaken by Government.

44. In the present analysis, purposewise classification of loans advanced viz. for capital formation and for other purposes may not be treated as exact as the purposes for which the loans are advanced are not fully specified in the description of each minor items in the budget.

#### 45. Investment in shares (Net):

It includes investments in the share capital in Government and other concerns.

#### 46. Loans and advances for capital formation (Item No. 2.1.)

They include loans given for creation of capital assets like construction of irrigation facilities, industrial housing etc., loans to local bodies, co-operatives, State Electricity Board and others.



are shown separately. Loans for capital formation to others are mostly for construction of houses, sinking of new wells, etc.

**47. Loans and advances for current consumption (Item No. 2.2)**

They include loans to agriculturists for purchases of seeds, fertilisers etc., advances to Government servants for festivals, for purchase of handloom cloth etc. purposes.

**48. Repayment of loans (Item No. 4):**

No break up is given in respect of repayment of loans granted for capital formation and for other purposes. Although the budgetary documents give details about these payments these are not considered very important since it is assumed that repayment have been made from current income and not out of capital. So, these repayments are lumped together with repayments of other loans for current consumption.

**49. Net increase in financial assets (Item No. 5):**

The increase in financial assets is the balancing item added to the deficit on all transactions in goods and services and transfers (Item 7 in Account-3A). This gives the total financial claims against the rest of the economy.

**Account 3C.—Changes in financial liabilities: Capital account of Government administration and departmental commercial undertakings.**

50. This account sets out the position of the Government liabilities, in other words, it gives an idea of the changes in the Government's indebtedness to the public, to the Union Government and to others. Incomings represent the increase in financial liabilities and outgoings measure the reduction in liabilities. The deficit emerging from Accounts 3A and 3B are financed by changes in liabilities incurred by Government as also by drawing down on cash balance, if any. These deficits are also met from various departmental funds and deposits alongwith draft made on the rest of the economy.

51. In this account internal debt of the State Government and loans and advances from the Central Government are shown gross while inter-state debt, small savings, provident fund, cash balance investment account and other debts are shown net.

**Account 3D : Cash and capital reconciliation account of Government administration and departmental commercial undertakings.**

52. The economic accounts (like the budget accounts) are finally reconciled with cash balances of the Government in this Account. Account-3A brings out the impact of all transactions (Net) in goods and services and all transfers. Accounts 3B and 3C reflect the result of the transactions relating to financial assets and financial liabilities respectively. Account 3D reconciles these various accounts and shows the overall effect of the various transactions on the Government cash balance.

## SECTION II

### Purpose Classification of Budgetary Transactions

1. For purpose of accountability, expenditure is usually charged according to the immediate object of expenditure at the time the money is spent i.e. wages and salaries, purchases of goods and services, grants, loans, purchase of machinery and so on. The economic classification groups all these primary items of expenditure by their economic character i.e. current and capital expenditure, transfer payments, loans and investments, whereas the purpose classification groups them according to the particular purpose they serve. The purpose classification is designed to show how Government expenditure is divided between the different types of services provided. The main object of the purpose classification is to show Government expenditure according to the immediate or short run purpose they served and to provide information about public expenditure devoted to a particular service or group of services, say, education, health, agriculture, etc. The term "purpose" as used in this study refers to the different types of services provided directly or financed by Government agencies through current and capital grants or loans, etc. and not long run objectives such as promotion of economic development and maintenance of full employment. If the long run purposes were to be taken into account, it would be extremely difficult to devise criteria for defining purpose categories of expenditure that would be exhaustive and at the same time, mutually exclusive. For example, there is hardly any expenditure

which could not be regarded as contributing in some way or the other to the purpose of economic development.

2. The purpose classification excludes current expenditure on goods and services of departmental commercial undertakings, which produce goods and services that are sold largely outside the Government sector. Their current expenditure on goods and services is an intermediate expenditure which represents cost of production and not expenditure on final goods and services provided by the Government.

3. It may also be noted that the purpose classification is not applied to receipts except to those which may be considered in reduction of expenditure included in this type of classification, such as proceeds from sales of goods and services by the Government administrative departments. All other receipts including proceeds from taxes or loans are considered as contributions to general consolidated fund from which expenditure of all kinds is financed.

4. In the purpose classification scheme all the items of expenditure have been grouped under different broad purpose categories irrespective of the order of demands for grants shown in the budget. For example, expenditure under "education" given in the purpose classification includes

not only expenditure under demands for grants "education" but also the expenditure on agricultural education, medical education, engineering education, etc. shown in the demands for grants under different departments. The exceptions to this rule are educational activities which are an integral part of other services provided by the Government. The police training schools which are treated as part of the police services is an example of this type. The entire expenditure of the State Government has been broadly divided into nine major categories. These nine major categories are further sub-divided into 20 minor categories as shown in para 5 of Chapter 1. The item of expenditure grouped under various major/minor categories are broadly shown below :

## 1. General government services

1.1. *General administration, public order and safety.*—It covers organs of Government, financial affairs and fiscal administration, offices serving General Governments, such as planning services, statistical offices and personnel administration; general services and other aspects of general administration not included elsewhere. Organs of Government includes remuneration of Speaker, Deputy Speaker, members of the Legislative Council and Legislative Assembly, the head of the State and Ministers with their staff and expenditure of State Legislature Secretariat. All expenditure related to the administration of Justice, high court, Law officers, administrator general and official trustee, official assignee, presidency magistrate's court, civil and sessions courts and criminal courts etc. The expenditure on election i. e. preparation, annual revision and printing of electoral rolls, on conduct of election and by-elections to the State Legislature and the houses of the people, storage and maintenance of ballot boxes, other election materials and election tribunals is also considered here. Financial affairs and fiscal administrations consist of expenditure incurred for the collection of taxes viz. taxes on agricultural income, land revenue, state excise, sales tax, taxes on vehicles, other taxes and duties on commodities and services, stamps and registration fees etc. General services covers services like public service commission, secretariat general services, district administration, treasury and accounts administration, police, jails, supplies and disposals, stationery and printing, publicity, fire protection and control are also considered. Secretariat, General Administration Department, Home Department, Revenue and Forest Department, Finance Department, Law and Judiciary Department, Rural Development Department, Planning Department, Legislative Affairs Department are covered here. The expenditure on State Statistical Bureaus and State Planning and development board and directorate of small savings are included in this sub-head. This also includes expenditure on operation and maintenance of Government buildings, control of general pool government quarters (but not construction of quarters).

1.2. *General research.*—This sub-head includes institutions and organisation engaged in basic and general research and its promotion such as directorate of archaeology and state board of archives. Expenditure on co-ordination and

research in science and technology and Government museums are considered here.

## 2. Defence

Expenditure on civil defence and home guards are taken here.

## 3. Education

3.1. *General administration, regulation and research.*—This sub-head includes expenditure on administration, regulation and promotion of school system, higher education and adult and other educational activities. General administration covers Secretariat Education Department, municipal school board, state board of secondary and higher secondary education, directorate of technical education, directorate of education and directorate of medical education and research. Expenditure on research includes directorate of art, state board of literature and culture.

3.2. Universities, schools and other educational facilities include provision, management, inspection and support of primary and secondary schools, colleges and universities, technical training institutions, schools for the deaf, blind and dumb of non-custodian character and adult education facilities. All educational activities are included unless they are an integral part of some other Government services e.g. Police Training Schools are classified under para 1.1. general administration etc. Medical education and agricultural education are covered here.

## 4. Health

4.1. *General administration, regulation and research.*—It includes administration, regulation and research on medical and health services. The administration covers public health department, directorate of employee state insurance scheme, directorate of health services. expenditure for registration of birth and death, so also collection, analysis and research of vital statistics is also taken under this sub-head.

4.2. *Hospitals, clinics and other health services.*—It includes all expenditure on preventing and curing human illness. The expenditure on hospitals, dispensaries, drugs and appliances of National Health Scheme or programme for immunization, vaccination and other expenditure for eradication of epidemic diseases is considered here.

## 5. Social security and welfare services

5.1. *Social welfare services.*—It includes administration of social welfare services, Secretariat Food & Civil Supplies Department, Social Welfare, Cultural Affairs, Sports and Tourism Department, Medical Education and Drugs Department and Tribal Development Department. All expenditure related to the welfare of scheduled castes, scheduled tribes and other backward classes including improvement of harijan bastis and removal of untouchability propaganda is included under this sub-head. The expenditure on civil supply or rationing systems, child welfare services, maternity benefits, child welfare clinics, care of aged/disabled persons, family welfare services and other welfare services such as payment of pensions to freedom



fighters, territorial and political pensions are also considered.

**5.2. Social security benefits.**—This sub-head includes expenditure on the war veteran benefits including support payment to war veteran organisations, payment of compensation for family welfare services and payment made under deposit linked insurance scheme.

## 6. Housing and community amenities

This head includes administration, regulation of standards and promotion of activities and facilities in respect of housing, community development and sanitation. Secretariat—Urban Development Department, Public Works Department, Housing and Special Assistance Department. Different type of housing schemes such as subsidised, industrial housing schemes, low income group housing scheme and expenditure on house building advances, loans etc. are considered here. Agencies engaged in town and regional planning, municipal administration and development of towns and cities are also included against this sub-head. All types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning, smoke regulation etc. are considered here. Expenditure on community development programmes are included in this sub-head.

## 7. Cultural, recreational and religious services

It includes administration of cultural, recreational and religious services i.e. expenditure on secretariat information, public relation, directorate of sports and youth services, physical education, directorate of cultural affairs, directorate of tourism. Provision and upkeep of facilities such as parks, play grounds, hostels (excluding student hostels) and other lodging places which are not operated on a commercial basis, botanical and zoological gardens, libraries and museums and grants etc. for religious purposes to the religious charitable public institutions. Festival advances to Government employees is considered here. Expenditure on fairs and field publicity is also considered here.

## 8. Economic services

**8.1. General administration regulation and research** includes departments concerned with the general administration of economic, commercial and labour affairs, general regulation and registration of business and research on technological engineering, market and similar research not allocable to specific kind of industries, price and wage control agencies, labour arbitration boards, employment exchanges, agencies charged with regulating weights and measures and general metrological and map making services. Directorate of employment, directorate of marketing etc. are considered here. Expenditure on regulation, promotion and research linked to specific kinds of industry are classified to the pertinent category below.

**8.2. Agriculture, forestry, fishing and hunting.**—It includes expenditure for the conservation development and effective use of the soil forest live stocks fishing resources and wild life preservation and nature conservation. It also includes

outlays in respect of veterinary services and agricultural extension services, irrigation and drainage of lands, reclamation of waste lands and land settlement reforestation, forest fire prevention, propagation and protection of fish subsidies to farmers, and agricultural price support schemes which are not organised and operated as public enterprises. Administrative departments are Secretariat Agriculture and Co-operation Department, Irrigation Department, Horticulture and Social Forestry Department, Directorate of Agriculture, Directorate of Horticulture, Directorate of Animal Husbandry. Direction and Administration of fisheries are considered here.

**8.3. Mining, manufacturing and construction** includes administration, regulation and research on mining, manufacturing and construction. Administration includes Secretariat, Industry Energy and Labour Department, Director of Sugar, Director of Handlooms, Powerlooms and Textiles, Directorate of Industries, Directorate of Geology and Mining, Mineral Exploration and Research for mines and minerals. It also includes expenditure in connection with the development of industries, industrial estates, regulation and development of mines, handicrafts industries, coir industries, textiles, distilleries, village and small industries, khadi industries, grants for industrial purposes, investment in Government and other commercial undertakings, capital outlays on industrial research and development etc. The expenditure incurred in connection with the Government printing presses is also included there.

**8.4. Electricity, gas, steam and water supply.**—It includes expenditure incurred on promotion, regulation, research, investment, grants and other assistance in connection with the production, transmission and distribution of electricity, gas, steam, heat and power, water etc. This also includes assistance to State Electricity Board for rural electrification and to local bodies for rural urban water supply schemes.

**8.5. Transportation and communications** include administration, research, investment and other outlays in respect of the promotion, provision, up-keep and lighting of roads, bridges, water ways, ports and aerodromes which are directly incurred by the Government.

**8.6. Other economic services.**—include expenditure for promotion, regulation, research and other outlays for storage and warehousing and co-operative activity. The expenditure of office for registration and control of co-operative societies. Co-operative activity on specific field will be classified according to the field of activity. For example—housing co-operative will be classified under housing, while sugar co-operative society under manufacturing group.

## 9. Other purposes

**9.1. Relief on calamities** include outlays in connection with disasters and other calamities. Expenditure on specific purpose like education, health etc. incurred on account of natural calamities are excluded and classified under concerned categories. Office of the director of relief and rehabilitation, directorate of resettlement of

project affected persons is classified under this sub-head.

9.2. Other miscellaneous services include outlays on account of payment of compensation to land holders and jagirdars and outlays not else classified.

9.3. Public debt and interest payments are classified under this sub-head. Expenditure on account of pensions and other retirement benefits (including employees family pension scheme) to Government employees is first classified as unallocable and finally distributed to all the purpose categories in proportion to the amount of wages and salaries attributable to different categories.

### SECTION III

#### Economic-cum-Purpose Classification

1. Economic-cum-purpose classification is a product of a series of exercises in which economic and purpose classifications were separately prepared. In order to study the magnitudes of economic category wise expenditure in different functional groups, it is necessary to combine the economic and purpose classifications and present a single two way classification by significant economic-cum-purpose categories.

2. The figures given in this classification represent the purposewise break-up of the current expenditure and capital expenditure vertically.

The current expenditure includes consumption expenditure, interest payments, grants, subsidies, and other current transfers. The capital expenditure includes gross capital formation, capital grants, capital transfers, loans, financial investment in shares and repayment of debt. Expenditure on each of the above items is split up according to the purpose categories. Such a cross classification of the Government budgetary expenditure is of great value in evaluating the progress of actual expenditure and studying the trends in expenditure for different years.

## APPENDIX III

## LIST OF PUBLICATIONS IN WHICH EARLIER REPORTS ON ECONOMIC/FUNCTIONAL CLASSIFICATION ARE PUBLISHED

Publication	Title
1. Maharashtra Quarterly Bulletin of Economics and Statistics, July, August, September 1968.	An Economic Classification of the Maharashtra Government Budget, 1961-62 to 1966-67.
2. Maharashtra State, Budget-in-Brief 1969-70	Economic Classification of Maharashtra State Government Budget, 1969-70.
3. Occasional Reports-Report No. 3 (Bureau of Economics & Statistics, Bombay 1971).	Economic Classification of Maharashtra State Government, Budgets, 1965-66 (Accounts), 1966-67 (Accounts) and 1967-68 (Accounts).
4. Maharashtra Quarterly Bulletin of Economic and Statistics, July, August and September 1973.	Economic and Functional classification of Maharashtra State Government Budget 1968-69 (Accounts), 1969-70 (Revised Estimates) 1970-71 (Budget Estimates) 1971-72 (Accounts) 1972-73 (Revised Estimates) and 1973-74 (Budget Estimates).
5. Maharashtra Quarterly Bulletin of Economics and Statistics, April, May and June 1977.	An Economic and Functional Classification of Maharashtra State Government Budget (1973-74 to 1976-77).
6. Maharashtra Quarterly Bulletin of Economics and Statistics, July-September 1977.	An Economic & Functional Classification of Maharashtra State Government Budget (1975-76 to 1977-78).
7. Maharashtra Quarterly Bulletin of Economics and Statistics, October-December 1978.	An Economic & Functional Classification of Maharashtra State Government Budget (1976-77 to 1978-79).
8. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1980.	An Economic & Functional Classification of Maharashtra State Government Budget (1977-78 to 1979-80).
9. Maharashtra Quarterly Bulletin of Economic and Statistics, January-March 1981.	An Economic & Functional Classification of Maharashtra State Government Budget (1978-79 to 1980-81).
10. Maharashtra Quarterly Bulletin of Economics and Statistics, July-September 1982.	An Economic & Functional Classification of Maharashtra State Government Budget (1979-80 to 1981-82).
11. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1983.	An Economic & Functional Classification of Maharashtra State Government Budget (1980-81 to 1982-83).
12. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1984.	An Economic and Functional Classification of Maharashtra State Government Budget (1981-82 to 1983-84).

**महाराष्ट्र शासनाच्या अर्थसंकल्पाचे आर्थिक व उद्देशानुसार वर्गीकरण**  
(१९८२-८३ ते १९८४-८५)

**प्रस्तावना**

१. आपल्या शासकीय जबाबदाऱ्या पार पाडण्याकरिता राज्य शासनास पैसाची आवश्यकता असते. हा पैसा शासन संस्था कर आकारून आणि केंद्र सरकारकडून मिळणारी अनुदाने व कर्जे या स्वरूपात उभारत असते. त्याचप्रमाणे शासनाद्वारे चालविण्यात येणाऱ्या काही वाणिज्यिक उपक्रमांचे आधिक्यही शासनाच्या उत्पन्नात भर घालित असते. शासकीय खर्चात सेवांची वेतने व भत्ते, वस्तू व सेवा यांवरील खर्च, कर्जे व व्याज यांची भरपाई, इतर संस्थांना दिलेली कर्जे व अनुदान आणि भांडवली प्रकल्पांवरील खर्च या गोष्टी प्रामुख्याने येतात. या सर्व रकमांचा जमा व खर्च यांचा अंदाज अर्थसंकल्पीय प्रकाशनात दिलेला असतो. ही प्रकाशने म्हणजे (१) अर्थसंकल्पीय अंदाज, (२) अर्थसंकल्पविषयक निवेदन व (३) वित्त-विषयक विवरणपत्र ही होत. यात जमा व खर्च यांची विस्तृत माहिती असते, परंतु, ती निरनिराळ्या खात्यांवर विखुरलेली असते. ती प्रामुख्याने वैधानिक व शासकीय नियंत्रण, हिशेब लिहिण्याची व तपासण्याची सुविधा ह्या दृष्टीकोनातून सादर केलेली असते. त्यामुळे जमा व खर्चाचे अर्थसंकल्पातील वर्गीकरण त्यांच्या आर्थिक दृष्टीकोनातून करावयाच्या अभ्यासास फारसे उपयुक्त ठरत नाही. सहाजिकच सरकारी आर्थिक व्यवहारांचे इतर अर्थकारणावर होणारे परिणाम जाणून घेण्यासाठी अर्थसंकल्पीय पुस्तकांत दिलेल्या जमाखर्चाच्या बाबींची वेगळ्या रीतीने मांडणी करणे व जमा खर्चाचे विशिष्ट आर्थिक महत्त्वानुसार पुनर्वर्गीकरण करणे आवश्यक असते. महाराष्ट्र शासनाच्या अर्थसंकल्पातील माहितीचे असे वर्गीकरण करण्याचा प्रयत्न या अहवालात केला आहे. या अहवालात १९८२-८३ (प्रत्यक्ष), १९८३-८४ (सुधारलेले अंदाज) व १९८४-८५ (अर्थसंकल्पीय अंदाज) ही आर्थिक वर्षे विचारात घेतलेली आहेत.

२. या आर्थिक वर्गीकरणामुळे शासनाचा एकूण महसुली खर्च आणि त्यातील वस्तू व सेवांवरील खर्च, बदली केलेल्या रकमा, भांडवल निर्मिती, वित्तविषयक आवक-जावक, वाणिज्यिक व औद्योगिक उपक्रमांवरील जमा व खर्च इत्यादी गोष्टी स्पष्ट होतात. तसेच या सर्व आर्थिक व्यवहारांमुळे होणारी निरनिराळ्या प्रकारची आधिक्ये व तुटी व त्यावरून शासन व्यवहाराचे समाजाच्या इतर आर्थिक व्यवहारांवर होणारे परिणाम अंदाजण्यास मदत होते.

**लेखांचे वर्णन**

३. केंद्रीय सांख्यिकी संघटनेने १९७२ मध्ये प्रसूत केलेले आर्थिक व उद्देशानुसार वर्गीकरण युनाईटेड नेशन्सने १९५३ मध्ये आरंभी प्रसिद्ध केलेल्या राष्ट्रीय लेखा पद्धतीवर आधारलेले होते. प्रादेशिक लेखा समितीने १९६८ साली प्रसिद्ध झालेल्या नवीन राष्ट्रीय लेखा पद्धतीचा अभ्यास करून त्यांच्या अंतिम अहवालात सरकारी क्षेत्रासाठी एका सुधारित पद्धतीची शिफारस केली. या पद्धतीनुसार शासनाच्या आर्थिक उलाढालीची निरनिराळ्या तीन लेखांत मांडणी करण्यात आली आहे. हे तीन लेख खालीलप्रमाणे होत :-

लेखा १.—प्रशासकीय विभागांचे उत्पन्न व खर्च.

लेखा २.—शासनाच्या वाणिज्यिक उपक्रमांचा उत्पादन लेखा.

लेखा ३.—सर्वसाधारण शासनाचा भांडवली वित्तीय लेखा.

४. यातील लेखा १ व लेखा २ हे यापूर्वीच्या अहवालांत देण्यात येत असलेल्या पहिल्या दोन लेखांसारखेच आहेत. मात्र लेखा ३ हा यापूर्वीच्या अहवालातील लेखा ३ ते ६ ऐवजी देण्यात

आला आहे. यापूर्वीच्या अहवालांचा तुलनात्मक अभ्यास करणे शक्य व्हावे या दृष्टीकोनातून वर दिलेल्या तीन लेखां व्यतिरिक्त यापूर्वीच्या अहवालातील लेखा ३, ४, ५ व ६ हे लेख या अहवालात ३-अ, ३-बी, ३-सी व ३-डी म्हणून देण्यात आले आहेत. या सर्व लेखांना आवक व जावक अशा दोन बाजू असून त्या शासनाच्या व्यवहारांचे वेगवेगळे पैलू विशद करतात.

५. यावरून आर्थिक वर्गीकरणाची ही पद्धत प्रामुख्याने शासनाच्या आर्थिक व्यवहारांच्या महसुली व भांडवली स्वरूपाच्या फरकांवर आधारलेली आहे हे स्पष्ट होईल. वस्तू, सेवा व हस्तांतरित रकमांच्या व्यवहारांतही भांडवली व महसुली स्वरूपाचे व्यवहार वेगळे करण्यात आलेले आहेत. त्याचप्रमाणे प्रशासकीय विभागाचे उत्पन्न व खर्च (लेखा १) व शासनाच्या वाणिज्यिक उपक्रमांचा उत्पादन लेखा (लेखा २) हेही वेगळे करण्यात आले आहेत.

६. या तीन लेखांतील प्रत्येक लेखा हा शासन व्यवहाराचा आर्थिकदृष्ट्या एक महत्त्वाचा भाग विशद करतो. लेखा क्रमांक १ शासनाचा वस्तू व सेवा यांवरील महसुली खर्च, व्याज प्रदान, अर्थसहाय्य व हस्तांतरित महसुली रकमा दाखवितो. यातील जमेच्या बाजूस शासनाच्या महसुली स्वरूपाच्या जमेच्या रकमा दाखविण्यात येतात. हात उद्योजकता व मालमत्तेपासूनचे उत्पन्न, प्रत्यक्ष/अप्रत्यक्ष कर, संकीर्ण जमा व केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अशदाने इत्यादींचा समावेश होतो. या लेखावरील जमा व खर्च यांतील तफावत म्हणजेच महसुली लेखावरील शिल्लक होय. ही शिल्लक भांडवल निर्मितीच्या खर्चासाठी उपयोगात आणली जाते. लेखा क्रमांक २ मध्ये वन, पाटबंधारे (वाणिज्यिक व वाणिज्येतर), विद्युत योजना, दुग्धपुरवठा योजना, राज्य लाँटरी, मंत्रालय/विक्रीकर/शासकीय मुद्रणालय उपाहारगृहे, शासकीय मुद्रणालये वगैरे शासनाच्या वाणिज्यिक उपक्रमांचा जमा व खर्च दाखविला जातो. या उपक्रमांचा वस्तू व सेवांच्या खरेदीवर केलेला खर्च मध्यावधी स्वरूपाचा असतो. अर्थात हा प्रशासकीय विभागांनी केलेल्या अंतिम खर्चपेक्षा वेगळा असतो. त्याचप्रमाणे वाणिज्यिक उपक्रमांपासून मिळालेल्या उत्पन्नाचे (उदा. वस्तूच्या विक्रीपासूनचे उत्पन्न) स्वरूप प्रशासकीय उत्पन्नापेक्षा (उदा. करांपासूनचे उत्पन्न) भिन्न असते. या लेखातील नफा/तोटा प्रथम यांचे लेखावर दर्शविला जातो व नंतर तेथून लेखा क्रमांक १ वर स्थानांतरित केला जातो. या लेखावर जर नफा असेल तर तो साहजिकच लेखा क्रमांक १ द्वारे भांडवल निर्मितीसाठी वापरला जातो. वरील उपक्रमांची संपूर्ण माहिती अर्थसंकल्पीय प्रकाशनात दिलेली नसते. त्यामुळे या उपक्रमांच्या व्यवहारांचे संपूर्ण चित्र लेखा क्रमांक २ मध्ये आलेले नाही हे लक्षात घ्यावयास हवे. लेखा क्रमांक ३ हा भांडवली लेखा असून त्यात शासनाने प्रत्यक्ष भांडवल निर्मितीसाठी केलेल्या खर्चाचा व इतर संस्थांना दिलेल्या भांडवली स्वरूपाच्या अनुदानांचा समावेश होतो. या लेखाच्या जमेच्या बाजूस लेखा १ वरून घेतलेले आधिक्य व लेखा २ वरील घसारा, शासनास खर्चासाठी मिळणाऱ्या हस्तांतरित स्वरूपाच्या भांडवली रकमा, घेतलेली निव्वळ कर्जे व इतर दायित्वे यांचा समावेश होतो.

७. वर उल्लेख केल्याप्रमाणे लेखा ३ चा सविस्तर तपशील लेखा ३अ, ३बी, ३सी व ३डी मध्ये दिला आहे. त्यात निरनिराळ्या संस्थांतील भाग भांडवलात केलेली गुंतवणूक, शासनाने उर्वरित अर्थव्यवस्थेला दिलेली कर्जे व आगाऊ रकमा, शासनाने दिलेल्या कर्जाची परतफेड, शासनाने उर्वरित अर्थ व्यवस्थेच्या शिल्लकीतून उभ्या केलेल्या रकमा, उभारलेली कर्जे व कर्जाची परतफेड त्याचप्रमाणे निरनिराळे शासकीय निधी व शिल्लक रकमा यांचा समावेश होतो.

८. आर्थिक वनीकरणानुन निर्माण होणारी महत्वाची माहिती.—राज्य शासनाच्या उर्वरित अर्थव्यवस्थेची होणाऱ्या अर्थसंकल्पातील व्यवहारांच्या निरतिराळ्या अंगांचे वर दिलेल्या लेखांमध्ये वनीकरण करण्यात येते. या विश्लेषणातून ज्या महत्त्वपूर्ण गोष्टींचा उल्लेख होतो त्यांपैकी काही ठळक गोष्टी खालीलप्रमाणे आहेत :—

९. वस्तू व सेवा यांवरील शासकीय खर्च.—१९८२-८३ मध्ये ६९६ कोटी रुपये इतका असलेला हा खर्च प्रतिवर्षी वाढत जाऊन १९८४-८५ मध्ये ९८३ कोटी रुपयांपर्यंत गेला आहे. १९८४-८५ मधील हा खर्च अंतिम खर्चाच्या ५६ टक्के व एकूण खर्चाच्या २८ टक्के असेल.

१०. एकूण भांडवल निर्मिती.—लेखा ३ मध्ये दाखविल्याप्रमाणे इमारती व इतर बांधकामे, यंत्रे व इतर यंत्रसामग्री व साठ्यांतील बदल यांचा खर्च एकत्रित घेतला असता, शासनाकडून होणारी एकूण भांडवल निर्मिती मिळते. १९८४-८५ साली होणाऱ्या एकूण १,७४६ कोटी रुपयांच्या अंतिम खर्चापैकी ७६३ कोटी रुपयांचा (४४ टक्के) खर्च शासनाच्या एकूण भांडवल निर्मितीकरिता संकल्पित केला असून तो त्या सालीतील एकूण खर्चाच्या २२ टक्के इतका असेल.

११. अंतिम खर्च.—१९८४-८५ च्या ३,५०४ कोटी रुपयांच्या एकूण खर्चापैकी १,७४६ कोटी रुपये किंवा ५० टक्के खर्च शासनाचा अंतिम खर्च असेल. दैनंदिन शासकीय कामकाजाकरिता लागणाऱ्या वस्तू व सेवा यांवरील खर्च व भांडवल निर्मितीवरील खर्च यांचा अंतिम खर्चात समावेश असतो. राष्ट्रीय उत्पन्नाच्या लेखा पद्धतीमध्ये उर्वरित अर्थव्यवस्थेच्या वस्तू व सेवा आणि भांडवली खर्चात शासनाचा हा अंतिम खर्च मिळवला असता अर्थव्यवस्थेतील एकूण अंतिम खर्च मिळतो.

१२. हस्तांतरित रकमा.—भौतिक मालमत्तेची निव्वळ खरेदी व वित्तीय गुंतवणूक आणि निव्वळ कर्ज.—१९८४-८५ च्या प्रशासकीय खर्चातील उरलेला ५० टक्के भाग म्हणजेच १,७५८ कोटी रुपयांची रक्कम शासनाने दिलेली कर्जे, इतर हस्तांतरित रकमा, भौतिक मालमत्तेची निव्वळ खरेदी, इतर उपक्रमांत शासनाने गुंतवलेल्या रकमा यांवर खर्च होईल. अशा खर्च १९८२-८३ मध्ये, १,५१७ कोटी रुपये होता. अशा प्रकारच्या खर्चामुळे उर्वरित अर्थव्यवस्थेस महसुली किंवा भांडवली स्वरूपाच्या खर्चासाठी उपलब्ध असलेल्या संपदेत शासनाकडून किती भर पडते ते दिसून येते. हस्तांतरित रकमांचा मोठा भाग स्थानिक संस्था, शासकीय वाणिज्यिक उपक्रम आणि इतर संस्था यांना भांडवल निर्मितीसाठी दिला जातो.

१३. एकूण खर्च.—शासनाचा अंतिम खर्च, हस्तांतरित रकमा, भौतिक मालमत्तेची निव्वळ खरेदी व उर्वरित अर्थव्यवस्थेस दिलेली कर्जे आणि शासनाने केलेली वित्तीय गुंतवणूक यांच्या रकमा एकत्र केल्या असता शासनाचा एकूण खर्च मिळतो. शासकीय वाणिज्यिक उपक्रमांवरील राज्य शासनाचा एकूण खर्च १९८२-८३ मध्ये २,८२४ कोटी रुपये होता. तो १९८४-८५ मध्ये ३,५०४ कोटी रुपये होईल.

१४. निव्वळ भांडवल निर्मिती.—शासनाच्या एकूण भांडवल निर्मितीच्या रकमांतून नूतनीकरण व प्रतिस्थापनेचा खर्च वजा केला असता शासनाकडून होणारी निव्वळ भांडवल निर्मिती मिळते. १९८४-८५ मध्ये शासनाची एकूण भांडवल निर्मिती ७६३ कोटी रुपये होईल. नूतनीकरण व प्रतिस्थापनेचा खर्च या वर्षी अत्यल्प असल्यामुळे निव्वळ भांडवल निर्मिती देखील तेवढीच राहील. यापैकी ६७९ कोटी रुपये म्हणजे ८९ टक्के रक्कम इमारती व बांधकामे ह्यावर व ७१ कोटी रुपये म्हणजेच ९.३ टक्के यंत्रसामग्री व साधन सामग्रीवर खर्च होतील. निव्वळ भांडवल निर्मितीची रक्कम १९८२-८३ व

१९८३-८४ मध्ये अनुक्रमे ६११ कोटी रुपये व ७८९ कोटी रुपये होती.

१५. भांडवल निर्मितीकरिता शासनाने दिलेले वित्तीय सहाय्य.—स्वतः हाती घेतलेल्या भांडवल निर्मिती व्यतिरिक्त अनुदाने, इतर भांडवली हस्तांतरित रकमा, कर्ज व भाग-भांडवल यात केलेली गुंतवणूक या स्वरूपात भांडवल निर्मितीसाठी उर्वरित अर्थव्यवस्थेस राज्य शासन मदत करीत असते. राज्य शासनाकडून अप्रत्यक्ष होणारी भांडवल निर्मिती या खर्चातून होत असते. अशा दिल्या जाणाऱ्या एकूण आर्थिक मदतीची रक्कम १९८२-८३ मध्ये ४७० कोटी रुपये होती. ती १९८३-८४ मध्ये ५०४ कोटी रुपयांपर्यंत वाढण्याची व पुढे १९८४-८५ मध्ये ४५१ कोटी रुपयांपर्यंत कमी होण्याची अपेक्षा आहे.

१६. शासनाच्या अर्थसंकल्पीय उपाययोजनातून होणारी एकूण भांडवल निर्मिती.—शासनाच्या प्रत्यक्ष भांडवल निर्मितीच्या रकमेमध्ये शासनाने उर्वरित अर्थव्यवस्थेला भांडवल निर्मितीसाठी दिलेली रक्कम मिळविली असता शासनाच्या अर्थसंकल्पीय उपाययोजनातून होणारी एकूण भांडवल निर्मिती मिळते. १९८२-८३ मध्ये अशा प्रकारच्या एकूण भांडवल निर्मितीवर १,०८२ कोटी रुपयांचा म्हणजे एकूण खर्चाच्या ३८ टक्के रकमेचा खर्च झाला. हाच खर्च १९८४-८५ मध्ये १,२१४ कोटी रुपये म्हणजे एकूण खर्चाच्या ३५ टक्के होईल.

१७. एकूण आणि निव्वळ बचत.—शासनाच्या आंशिक रकमांचे शासनाच्या महसुली खर्चा पेक्षा असलेले आधिक्य म्हणजेच प्रशासकीय बचत व विभागीय वाणिज्यिक उपक्रमांवरील घस्याच्या तरतुदीची रक्कम हे दोन भाग मिळून शासनाची एकूण बचत दर्शविली जाते. यातून लेखा ३ए मध्ये दर्शविण्यात येणारा नूतनीकरण व प्रतिस्थापनेचा खर्च वजा केला असता शासनाची निव्वळ शिल्लक मिळते. शासनाची व विभागीय वाणिज्यिक उपक्रमांची निव्वळ बचत १९८२-८३ मध्ये ७०५ कोटी रुपये होती. ती १९८३-८४ मध्ये ६६० कोटी रुपये होईल. १९८४-८५ मध्ये ही निव्वळ बचत ५८६ कोटी रुपयांपर्यंत कमी होण्याची अपेक्षा आहे. निव्वळ बचत १९८२-८३, १९८३-८४ व १९८४-८५ मध्ये शासनाच्या अर्थसंकल्पीय उपाययोजनातून होणाऱ्या एकूण भांडवल निर्मितीच्या अनुक्रमे ६५, ५१ व ४८ टक्के असल्याचे दिसून येते.

१८. महसुली जमा.—उद्योजकता व मालमत्तेपासूनचे उत्पन्न, प्रत्यक्ष/अप्रत्यक्ष कर, संकीर्ण जमा व केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशदाने ह्या महसुली जमेच्या मुख्य बाबी होत. १९८२-८३ साली एकूण जमा २,४०९ कोटी रुपयांची होती. ती वाढत जाऊन १९८४-८५ मध्ये २,८७७ कोटी रुपयांपर्यंत जाण्याची अपेक्षा आहे. १९८२-८३ मध्ये करांपासून (प्रत्यक्ष व अप्रत्यक्ष) मिळालेले उत्पन्न २,०६४ कोटी रुपये होते, ते १९८३-८४ व १९८४-८५ मध्ये अनुक्रमे २,२०४ कोटी रुपये व २,३०९ कोटी रुपये असल्याचे दिसून येते.

१९. महसुली खर्च.—शासकीय वस्तू व सेवा यांवरील खर्च, व्याज प्रदान, अर्थसहाय्य व उर्वरित अर्थव्यवस्थेकडे हस्तांतरित खर्चाच्या रकमा मिळून महसुली खर्च होतो. १९८२-८३ मध्ये एकूण महसुली जमा २,४०९ कोटी रुपये होती, तर महसुली खर्च १,७०४ कोटी रुपये होता. हा महसुली खर्च १९८३-८४ मध्ये १,९८६ कोटी रुपयांपर्यंत म्हणजेच १९८२-८३शी तुलना करता १७ टक्क्यांनी वाढला व १९८४-८५ मध्ये २,२११ कोटी रुपयांपर्यंत म्हणजेच १९८३-८४ शी तुलना करता १५ टक्क्यांनी वाढलेली अपेक्षा आहे.

२०. उत्पन्नातील तूट.—शासनाच्या निव्वळ शिल्लकापेक्षा शासनाने निव्वळ भांडवल निर्मितीवर जितका जास्त खर्च केला असेल तितकी शासनाच्या उत्पन्नातील तूट मानल्या जाते. १९८३-८४ व १९८४-८५ साली अशी तूट अनुक्रमे १९

कोटी रुपये व १७७ कोटी रुपये होईल. परंतु १९८२-८३ मध्ये अशी तूट आली नाही.

२१. **संकलित तूट.**—वरील उत्पन्नातील तूट म्हणजे राज्याची एकूण तूट नव्हे. वस्तू व सेवा यांच्या व्यवहारातून, तसेच हस्तांतरित रकमांवर असलेली एकूण तूट (लेखा ३९ ची संतुलन करणारी बाब) व उर्वरित अर्थव्यवस्थेवर असलेली वित्तीय मागणी म्हणजेच वित्तीय मत्तेतील निव्वळ वाढ (लेखा ३९ ची संतुलन करणारी बाब) ह्यांची बेरीज केली असता शासनाची एकूण किंवा संकलित तूट मिळते. ही तूट शासनास भरून काढावी लागते. अशी तूट शासनाच्या त्या वर्षीच्या एकूण वित्तीय गरजा दर्शविते. १९८२-८३ साली अशी एकूण तूट ३८४ कोटी रुपये होती, ती १९८३-८४ मध्ये ५९९ कोटी रुपयांपर्यंत वाढली आहे. १९८४-८५ मध्ये ती ५७२ कोटी रुपयांपर्यंत येण्याची अपेक्षा आहे. ह्या तीन वर्षांत वित्तीय मत्तेतील निव्वळ वाढीची एकूण तुटीशी टक्केवारी अनुक्रमे ९८, ५९ व ५३ टक्के होईल.

२२. **वित्तीय साधने.**—वर वर्णन केलेली तूट शासन निर- निराळ्या मार्गांनी पैसा उभारून भरून काढीत असते. यात राज्य शासनाचे देशांतर्गत ऋण (निव्वळ), केंद्र सरकार कडून कर्जे व आगाऊ रकमा आंतरराज्यीय तज्जोड (निव्वळ), अल्पबचत, भविष्यनिर्वाह निधी वगैरे (निव्वळ) रोख शिल्लक गुंतवणूक लेखा (निव्वळ), इतर ऋण (निव्वळ) व शिल्लक रकमांतून केलेली उचल यांचा समावेश होतो. राज्य शासनाकडून देशांतर्गत ऋणाखाली १९८३-८४ मध्ये १५ कोटी रुपये उभे केले जातील व १९८४-८५ मध्ये ३६ कोटी रुपये उभे केले जातील असे दिसून येते. केंद्र शासनाकडील ऋणांनी तुटीतील बराचसा भाग भरून काढलेला दिसून येतो. त्यायोगे १९८२-८३, १९८३-८४ व १९८४-८५ या तीन वर्षांत अनुक्रमे ४२२ कोटी रुपये, ३९९ कोटी रुपये व ४०४ कोटी रुपये उभे होतील. अल्पबचत, भविष्यनिर्वाह निधी वगैरे मार्फत वरील तीन वर्षांत अनुक्रमे ५९ कोटी रुपये, ४६ कोटी रुपये व ४८ कोटी रुपये इतकी तूट भरून काढण्यात आली आहे. १९८३-८४ व १९८४-८५ मध्ये रोख शिल्लकीद्वारे अनुक्रमे ३२ कोटी रुपये व ४२ कोटी रुपये एवढी तूट भरून काढण्यात आली आहे.

२३. **शासकीय वाणिज्यिक उपक्रमांचे निव्वळ आधिक्य.**—शासकीय वाणिज्यिक उपक्रमांची एकूण जमा व त्यांचा एकूण महसुली खर्च यांतील तफावत म्हणजेच अशा उपक्रमांचे निव्वळ आधिक्य/तूट होय. अशा निव्वळ आधिक्यावरून/तुटीवरून हे उपक्रम चालविण्याचा वित्तीय परिणाम दिसून येतो. लेखा १ मध्ये हे आधिक्य/तूट बदली केली जात असल्यामुळे शासनाच्या महसुली जमा/खर्चाच्या शिल्लकीत ह्या रकमेचा अंतर्भाव होतो. अशा प्रकारची महसुली लेखावरील शिल्लक शासन मांडवळ निर्मितीसाठी वापरत असते. १९८२-८३ मध्ये वाणिज्यिक उपक्रमांची निव्वळ तूट ६१ कोटी रुपये इतकी होती. ती १९८३-८४ व १९८४-८५ मध्ये अनुक्रमे ८४ कोटी व ९२ कोटी रुपये होईल. अगोदर नमूद केल्याप्रमाणे शासकीय वाणिज्यिक उपक्रमांच्या संपूर्ण व्यवहारांची माहिती अर्थसंकल्पीय प्रकाशनात येत नसल्यामुळे येथेही ती पूर्णपणे आलेली नाही हे लक्षात घ्यावयास हवे.

२४. **उद्देशानुसार वर्गीकरण.**—उद्देशानुसार वर्गीकरणात शासनाच्या निरनिराळ्या सेवांवर होणारा खर्च अभ्यासण्यात आला आहे. त्या सेवा म्हणजे सर्वसाधारण सेवा, सामाजिक व सामूहिक सेवा, आर्थिक सेवा व इतर सेवा या होत. सर्वसाधारण सेवेत सर्वसाधारण लोकसेवा आणि संरक्षण, सामाजिक व सामूहिक सेवेत शिक्षण, आरोग्य, सामाजिक सुरक्षा व कल्याण, गृहनिर्माण व इतर सामूहिक सुखसोयी आणि सांस्कृतिक, मनोरंजन व धार्मिक सेवा, तसेच आर्थिक सेवेत कृषि, वन उद्योग, मत्स्योद्योग व शिकार, खाणीकर्म, कारखाने व बांधकाम, वीज, गॅस, वाफ व पाणीपुरवठा, परिवहन व दळणवळण आणि इतर

सेवेत आपत्तीनिवारण, व्याज, सरकारी ऋण व्यवहार व इतर संकीर्ण सेवा यांचा समावेश होतो. उद्देशानुसार वर्गीकरणाचा मुख्य हेतू म्हणजे उपरोक्त प्रमुख गटांमधील निरनिराळ्या सेवांवरील खर्चाची कल्पना येणे हा होय.

२५. या वर्गीकरणासाठी अर्थसंकल्पात दर्शविलेल्या निर- निराळ्या अर्थसंकल्पीय शीर्षांखालील खर्चाचे विभाजन करण्यात येऊन ते योग्य त्या उद्देशानुसार त्या त्या सेवांच्या खर्चात समाविष्ट करण्यात आले आहेत. उदाहरणार्थ, येथे शिक्षण या शीर्षाखाली जो खर्च दर्शविला आहे त्यात केवळ शिक्षण या अर्थसंकल्पीय शीर्षाखालील खर्च आलेला नसून वैद्यकीय, कृषि अशा अर्थसंकल्पीय शीर्षाखालील दाखविला जाणारा अनुक्रमे वैद्यकीय व कृषि शिक्षणावरील खर्चही अंतर्भाव करण्यात आला आहे. म्हणजेच रक्कम कोणत्या कार्यावर खर्च झाली यास प्राधान्य देण्यात आले आहे. मात्र काही विशिष्ट शैक्षणिक प्रशाळांवरील खर्च येथे घेतला नाही. जसे पोलीस ट्रेनिंग स्कूलवर झालेला खर्च हा शिक्षणावरील खर्च मानला नसून सर्वसाधारण लोक सेवेवरील खर्च मानला आहे. कारण या खर्चाचा अंतिम उद्देश पोलीस या सेवेशीच संपूर्णपणे निगडीत आहे.

२६. शासनाच्या वाणिज्यिक उपक्रमांच्या महसुली खर्चाचे उद्देशानुसार वर्गीकरण येथे अभ्यासण्यात आलेले नाही, कारण असा खर्च त्या त्या वाणिज्यिक उपक्रमांचा उत्पादन खर्च ठरतो व त्यामुळे तो शासनाचा वस्तू व सेवांवरील अंतिम खर्च ठरत नाही.

२७. या वर्गीकरणातील आणखी एक महत्वाचा मुद्दा म्हणजे यात एखाद्या सेवेवर दर्शविलेला खर्च म्हणजे त्या सेवेच्या बाबतीतील प्रत्यक्ष खर्च नसून त्यात त्या संबंधातील हस्तांतरित खर्चाचा (महसुली व मांडवळी) तसेच संबंधित कर्जे व आगाऊ रकमांचाही समावेश आहे. जमा रकमांचे असे वर्गीकरण करण्यात येत नाही.

२८. **उद्देशानुसार वर्गीकरणाचे तक्ते.**—अहवालाच्या तक्ता क्रमांक १२ मध्ये तीन वर्षांमधील एकूण खर्चाची उद्देशानुसार विभागणी व एकूण खर्चाशी टक्केवारी दिलेली आहे. या तक्त्या- तील आकडेवारी पाहता असे दिसते की, १९८२-८३ ते १९८४-८५ मध्ये इतर सेवांवरील खर्चाची टक्केवारी एकूण खर्चाच्या अनुक्रमे ३३, ३३ व २६ अशी आहे. आर्थिक सेवांवरील खर्चाची टक्केवारी एकूण खर्चाच्या अनुक्रमे ३३, ३२ व ३२ अशी आहे. त्यापैकी कृषि, वन उद्योग, मत्स्योद्योग व शिकार यांवरील खर्च अनुक्रमे ४५, ४९ व ४८ टक्के आणि त्या खालोखाल वीज, गॅस, वाफ व पाणी पुरवठा या सेवांवरील खर्च अनुक्रमे ३२, २८ व ३० टक्के आहे. सामाजिक व सामूहिक विकास सेवांवर १९८२-८३ ते १९८४-८५ या काळात अनुक्रमे २४, २४ व २७ टक्के इतका खर्च असून त्यापैकी शिक्षण या सेवेवरील खर्च अनुक्रमे ६२, ५८ व ५७ टक्के आहे. सर्वसाधारण सेवांवरील खर्चाची टक्के- वारी अनुक्रमे १०, १० व १५ टक्के अशी असून त्यापैकी सर्व साधारण लोकसेवेवरील खर्च या तिन्ही वर्षांत ९९ टक्के- इतका आहे.

२९. ज्या खर्चांमुळे आर्थिक विकास किंवा समाजकल्याण यात प्रत्यक्षपणे भर पडते त्या खर्चाची गणना विकास खर्चात करता येईल. त्याप्रमाणे सामाजिक व सामूहिक सेवा आणि आर्थिक सेवा यांच्यातील एकूण महसुली खर्च व एकूण मांडवळी खर्च (कर्जाच्या परतफेडीच्या रकमा वगळून) मिळून विकास खर्च होईल. अशा विकास खर्चाचा एकूण खर्चाशी (कर्जाच्या परतफेडीच्या रकमा वगळून) असलेला हिस्सा ८४, ८४ व ८० टक्के इतका आहे.

३०. **आर्थिक व उद्देशानुसार वर्गीकरण.**—निरनिराळ्या सेवांवरील खर्चाची, आर्थिक वैशिष्ट्ये दर्शविणाऱ्या बाबींनुसार कशी विभागणी झाली आहे याचा अभ्यास करण्यासाठी आर्थिक आणि उद्देशानुसार अशी दुहेरी वर्गीकरणाची मांडणी करण्यात आली आहे. ती तक्ता क्रमांक १३ मध्ये दिली आहे.