

महाराष्ट्र शासनाच्या अर्थसंकल्पाचा आर्थिक
व उद्देशानुसार वर्गीकरण अहवाल
१९८३-८४ ते १९८५-८६

**A REPORT ON AN ECONOMIC AND PURPOSE
CLASSIFICATION OF
THE STATE GOVERNMENT BUDGET
1983-84 TO 1985-86**

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1950

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An Economic and Purpose Classification of State Government Budget (1983-84 to 1985-86)

CHAPTER 1

INTRODUCTION

1. An economic and purpose classification of budgetary transactions of the Maharashtra State Government Budget for the years 1983-84 (Actuals), 1984-85 (Revised estimates) and 1985-86 (Budget estimates) is presented in this report which is in continuation of similar report published in the Quarterly Bulletin of Economics and statistics April-June 1986.

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-1 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 limitations to a certain degree. As for example, non-availability in account—2 of the detailed operating accounts of Government Commercial Undertakings gives an incomplete picture of these enterprises. To elaborate, since the provision 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 circumstances, 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 the report under different accounts and items may be taken as the best approximation rather than the exact figures.

3. The concepts and methodology used in the economic and purpose classification are as laid down by the committee on Regional Accounts in their final report and given by the Central Statistical Organisation, Government of India, in the workshop on 'Analysis of State Budget' organised in New Delhi from 4th July 1983 to 12th August 1983.

4. In economic classification, the classified budgetary data are presented in a set of three tables, which are as follows:—

(1) *Account 1*.—Income and outlay account of administrative departments.

(2) *Account 2*.—Production account of departmental enterprises.

(3) *Account 3*.—Capital finance account of Central Government.

The Account 3 is further sub-divided into Accounts 3A, 3B, 3C and 3D which are similar to Accounts 3 to 6 presented in the earlier reports published in January-March 1984 issue of Quarterly Bulletin and prior to that. This complete set of accounts presented here helps to bring out some significant magnitude tables, presented in Chapter 2.

5. In purpose classification, the budgetary data now proposed are grouped to nine major categories recommended by the United Nations and adopted by Central Statistical Organisation. These major categories have been again 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 services.
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 communication.
 - 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 table 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 not furnished in this report as it is exactly the same as published in the earlier report (please *vide* report at Sr. No. 13 of Appendix II). The list of publications in which earlier reports on this subject are published is shown in Appendix II.

CHAPTER 2

SOME SIGNIFICANT MAGNITUDES

(A) Economic Classification

1. The system of accounts presented in Appendix 1 analyses the various aspects of the State Government transactions *vis-a-vis* the rest of the economy for the years 1983-84 (Actuals), 1984-85 (Revised estimates) and 1985-86 (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 enterprises).*—The constituents of total expenditure (exclusive of the operating expenses of departmental enterprises) are given in the Table No. 1.

तबता क्रमांक/TABLE No. 1

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

(रुपये कोटीत/In crore Rs.)

अनुक्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1.	अंतिम खर्च	1,523.56	1,803.88	1,938.09	<i>Final Outlays</i>
	(अ) वस्तू व सेवा यांवरील शासकीय खर्च (लेखा १ मधील बाब १)	759.06	895.05	1,091.75	(a) Government's consumption expenditure. (Item 1 in Account-1).
	(ब) एकूण भांडवल निर्मिती	764.50	908.83	846.34	(b) Gross capital formation.
	(१) साठ्यांतील बदल (लेखा ३ मधील बाब १)	(-)-30.55	18.13	11.87	(i) Changes in stocks (Item 1 in Account-3).
	(२) एकूण स्थिर भांडवल निर्मिती (लेखा ३ मधील बाब २)	795.05	890.70	834.47	(ii) Gross fixed capital formation (Item 2 in Account-3).
2.	उर्वरित अर्थव्यवस्थेस हस्तांतरित रक्कम	1,351.03	1,631.34	1,672.39	Transfer payment to the rest of the economy.
	(१) व्याज प्रदान (लेखा १ मधील बाब २)	203.45	262.25	322.41	(i) Interest paid (Item 2 in Account-1).
	(२) अर्थसहाय्य (लेखा १ मधील बाब ३)	98.79	150.05	74.08	(ii) Subsidies (Item 3 in Account-1).
	(३) हस्तांतरित महसुली रक्कम (लेखा १ मधील बाब ४)	888.42	1,033.68	1,099.14	(iii) Current transfers (Item 4 in Account-1).
	(४) हस्तांतरित भांडवली रक्कम (लेखा ३ मधील बाब ४)	160.37	185.36	176.76	(iv) Capital transfers (Item 4 in Account-3).
3.	भौतिक मालमत्तेची निव्वळ खरेदी* (लेखा ३ मधील बाब ३)	2.87	3.08	16.32	Net purchase of physical assets* (Item 3 in Account-3).
4.	उर्वरित अर्थव्यवस्थेस वित्तीय गुंतवणूक व कर्जे (निव्वळ) (लेखा ३ वी मधील बाब ५)	325.15	321.31	408.88	Financial investment and loans to rest of the economy (Net). (Item 5 in Account-3B).
5.	एकूण खर्च (1+2+3+4)	3,202.61	3,759.61	4,035.68	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 27 per cent of the total expenditure in 1985-86. The corresponding percentage shares were 50 and 24 in each of the years 1983-84 and 1984-85. The consumption expenditure which was Rs. 759 crore in 1983-84 increased to Rs. 895 crore i.e. by 18 per cent in 1984-85 and further to Rs. 1,092 crore i.e. by 22 per cent in 1985-86 over 1984-85 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 and grant of interim relief.

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. 765 crore in 1983-84. It is expected to increase to Rs. 909 crore i.e. by 19 per cent in 1984-85 mainly on account of provision made for small works based on felt needs of districts and providing employment to the work seekers during scarcity period, upward revision in rate of wages, also on account of implementation of Government of India, Rural Landless Employment Guarantee Programme. The gross capital formation is however expected to decrease to Rs. 846 crore in 1985-86. The gross capital formation in 1985-86 represents 44 per cent of the final outlays and 21 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. 4,036 crore in 1985-86 (Budget estimates), Rs. 1,938 crore or 48 per cent represent final outlays of the State Government. The corresponding percentages were also 48 in each of the years 1983-84 and 1984-85. Taking final outlays for 1983-84 as 100, the indices of the final outlays for 1984-85 and 1985-86 work out at 117 and 126 respectively.

6. *Transfer payments, net purchase of physical assets and financial investment and loans (Net) (Items 2, 3 and 4 of Table No. 1).*—The total expenditure excluding final outlays amounting to Rs. 1,679 crore, Rs. 1,956 crore and Rs. 2,098 crore for 1983-84, 1984-85 and 1985-86 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 52 per cent of the total expenditure in each of the years 1983-84, 1984-85 and 1985-86. The transfer payments to the rest of the economy increased from Rs. 1,351 crore in 1983-84 to Rs. 1,631 crore in 1984-85 mainly on account of (i) grants to local bodies and educational institutions for education, (ii) payment of subsidy to MSEB for losses sustained on Rural Electrification Schemes and (iii) payment of interest on account of loans and advances from the Government of India worked out on the basis of prescribed rates of interest taking into account the loans received up to 1983-84. They are estimated to increase to Rs. 1,672 crore in 1985-86. The transactions on account of net purchase of physical assets like land and second hand assets amounted to Rs. 2.87 crore, Rs. 3.08 crore and Rs. 16.32 crore during 1983-84, 1984-85 and 1985-86 respectively. The financial investments and loans to the rest of the economy (Net) which was Rs. 325 crore in 1983-84 reduced to Rs. 321 crore in 1984-85. However, the same was increased to Rs. 409 crore in 1985-86 mainly on account of more provision of loans to the MSEB for execution of power development programme 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. 3,203 crore in 1983-84 increased to Rs. 3,760 crore i.e. by 17 per cent in 1984-85 and further to Rs. 4,036 crore i.e. by 7.3 per cent in 1985-86 over that in 1984-85. The main reasons accounting for these variations are explained in the foregoing paras while describing the various components of the total 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, fertilizers and work stores etc. increased from Rs. 761 crore in 1983-84 to Rs. 909 crore i.e. by 19 per cent in 1984-85. However, the same is expected to decrease to Rs. 845 crore in 1985-86. 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

(रु. कोटीत/In crore Rs.)

अनुक्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	इमारती व बांधकामे (लेखा-३ ए मधील बाब १.११ (ए)) आणि १.२.१. (ए))	724.00	813.23	752.96	Buildings and construction (Item 1.1.1(a) and 1.2.1 (a) in Account—3A)
2	यंत्रसामग्री व साधनसामग्री (लेखा-३ ए मधील बाब १.१.२.(ए) व १.२.२. (ए).)	67.23	77.14	80.28	Machinery and equipment (Item 1.1.2 (a) and 1.2.2 (a) in Account—3A).
3	साठ्यातील वाढ (लेखा-३ ए मधील बाब १.१.३. व १.२.३)	(—)30.55	18.13	11.87	Increase in stocks (Item 1.1.3 and 1.2.3 in Account—3A).
4	राज्य शासनाची निव्वळ भांडवली निर्मिती: (१+२+३)	760.68	908.50	845.11	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 95, 90 and 89 for the years 1983-84, 1984-85 and 1985-86 respectively.

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. 480 crore in 1983-84 increased to Rs. 512 crore and Rs. 557 crore in 1984-85 and 1985-86 respectively. The allocation of the financial assistance in different forms is given in the Table No. 3.

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

तबता क्रमांक/TABLE No. 3

भांडवल निर्मितीसाठी वित्तीय सहाय्य
Financial assistance for capital formation

(रु. कोटीत/In crore Rs.)

अनुक्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	भांडवली अनुदाने (लेखा ३ ए मधील बाब २.१)	139.25	157.35	156.43	Capital grants (Item 2.1 in Account—3A).
2	इतर भांडवली हस्तांतरित रकमा (लेखा ३ ए मधील बाब २.३)	20.70	27.05	19.55	Other capital transfers (Item 2.3 in Account—3A).
3	भांडवल निर्मितीकरिता कर्जे (लेखा ३ बी मधील बाब २.१)	260.90	251.61	315.66	Loans for capital formation (Item 2.1 in Account—3B).
4	भाग भांडवलात गुंतवणूक (लेखा ३ बी मधील बाब १)	59.59	76.03	65.48	Investment in shares (Item 1 in Account—3B).
5	भांडवल निर्मितीकरिता एकूण वित्तीय सहाय्य (१ ते ४)	480.44	512.04	557.12	Total financial assistance for capital formation (1 to 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 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/In crore Rs.)

अनु क्रमांक Serial No.	बाब Item	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	राज्य शासनाची एकूण भांडवल निर्मिती (लेखा ३ ए मधील बाब १)	764.50	908.83	846.34	Gross capital formation by the State Government (Item 1 in Account—3A).
2	उर्वरित अर्थव्यवस्थेस भांडवल निर्मिती करिता वित्तीय सहाय्य (तक्ता क्र. ३ मधील बाब ४.)	480.44	512.04	557.12	Financial assistance for capital formation to the rest of the economy (Item 5 in Table No. 3).
3	राज्य शासनाच्या अर्थसंकल्पीय उपाय योजनांतून होणारी एकूण भांडवल निर्मिती.	1,244.94	1,420.87	1,403.46	Gross capital formation out of the budgetary resources.

12. The State Government spent Rs. 1,245 crore in 1983-84 and anticipates to spend Rs. 1,421 crore and Rs. 1,403 crore respectively in the years 1984-85 and 1985-86 on gross capital formation out of the budgetary resources. The gross capital formation by the State Government represents 61 per cent, 64 per cent and 60 per cent of the gross capital formation out of the budgetary resources of the State Government in 1983-84, 1984-85 and 1985-86 respectively. The gross capital formation out of the budgetary resources to the total expenditure works out at 39 per cent, 38 per cent and 35 per cent for the years 1983-84, 1984-85 and 1985-86 respectively.

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. 663 crore in 1983-84 is expected to decrease to Rs. 615 crore and to Rs. 540 crore in the years 1984-85 and 1985-86 respectively. The percentages of net savings to the gross capital formation out of the budgetary resources of the State Government worked out at 53, 43 and 39 for the years 1983-84, 1984-85 and 1985-86 respectively. The table No. 5 gives the gross and net savings of the State Government.

13. Gross and net savings (Table No. 5).—The gross savings of the State Government comprise

तक्ता क्रमांक/TABLE No. 5

एकूण व निव्वळ बचत/Gross and Net Savings

(रुपये कोटीत/In crore Rs.)

अनु क्रमांक Serial No.	बाब Item	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	एकूण बचत (१.१+१.२)	666.70	615.04	541.59	Gross Savings (1.1+1.2)
	१.१ प्रशासकीय विभागांची उत्पन्न आणि खर्चाच्या लेखावर बचत (लेखा १ मधील बाब ५)	666.70	615.04	541.59	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)	....	....	....	Provision for consumption of fixed capital (Item 4 in Account—2).
	वजा—				Less—
2	नवीकरण व पुनःस्थापना यावर खर्च (लेखा ३ ए मधील बाब १.१.१ (बी), १.१.२ (बी), १.२.१ (बी) आणि १.२.२ (बी))	3.82	0.33	1.23	Expenditure on renewals and replacement. (Item 1.1.1(b), 1.1.2(b), 1.2.1(b) and 1.2.2(b) in Account—3A).
3	राज्य शासनाची बचत (१ एम २)	662.88	614.71	540.36	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 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/In crore Rs.)

अनु क्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	उद्योजकता व मालमत्तेपासूनचे उत्पन्न (लेखा १ मधील बाब ७)	82.30	182.58	187.14	Income from entrepreneurship and property (Item 7 in Account—1).
2	प्रत्यक्ष कर (लेखा १ मधील बाब ८)	241.09	262.24	250.20	Direct taxes (Item 8 in Account—1).
3	अप्रत्यक्ष कर (लेखा १ मधील बाब ९)	1,986.98	2,155.33	2,291.89	Indirect taxes (Item 9 in Account—1).
4	संकीर्ण जमा (लेखा १ मधील बाब १०)	34.17	23.02	23.31	Miscellaneous receipts (Item 10 in Account—1).
5	केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशादाने इत्यादी. (लेखा १ मधील बाब ११)	271.88	332.90	376.43	Revenue grants from Central Government contributions from other States etc. (Item 11 in Account—1).
6	प्रशासकीय विभागांची एकूण जमा (१ ते ५)	2,616.42	2,956.07	3,128.97	Total receipts of the administrative departments (1 to 5).

15. The total receipts of administrative departments of the State Government which were Rs. 2,616 crore in 1983-84 increased to Rs. 2,956 crore i.e. by 13 per cent in 1984-85 and further to Rs. 3,129 crore or by 5.8 per cent in 1985-86 over 1984-85. Out of the total receipts, receipts from indirect taxes constituted the major part, followed by the grants from Government of India, contributions from other States etc. and direct taxes. The percentages of receipts from indirect taxes in the total receipts worked out at 76, 73 and 73 in the years 1983-84, 1984-85 and 1985-86 respectively. The receipts from direct taxes were 9.2 per cent, 8.9 per cent and 8.0 per cent of the total receipts in 1983-84, 1984-85 and 1985-86 respectively.

16. *Expenditure of administrative departments (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. 1,950 crore in 1983-84 increased to Rs. 2,341 crore i.e. by 20 per cent in 1984-85 and further to Rs. 2,587 crore i.e. by 11 per cent in 1985-86 over 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/In crore Rs.)

अनुक्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	वस्तू व सेवा यांचरील खर्च (लेखा १ मधील बाब १)	759.06	895.05	1,091.75	Consumption expenditure (Item 1 in Account—1).
2	व्याज प्रदान (लेखा १ मधील बाब २)	203.45	262.25	322.41	Interest paid (Item 2 in Account—1).
3	अर्थसहाय्य (लेखा १ मधील बाब ३)	98.79	150.05	74.08	Subsidies (Item 3 in Account—1).
4	हस्तांतरित महसुली रकमा (लेखा १ मधील बाब ४)	888.42	1,033.68	1,099.14	Current transfers from other States (Item 4 in Account—1).
5	प्रशासकीय विभागांचा एकूण खर्च (१ ते ४)	1,949.72	2,341.03	2,587.38	Total expenditure of administrative departments (1 to 4).

17. The percentages of the consumption expenditure to total expenditure of administrative departments worked out at 39, 38 and 42 for the years 1983-84, 1984-85 and 1985-86 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 Table No. 8.

तक्ता क्रमांक/TABLE No. 8

उत्पन्नातील तूट/Income Deficit

(रुपये कोटीत/In crore Rs.)

अनु- क्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	राज्य शासनाची निव्वळ भांडवल निर्मिती (तक्ता क्रमांक २ मधील बाब ४)	760.68	908.50	845.11	Net capital formation by the State Government (Item 4 in Table No. 2).
	वजा				Less
2	राज्य शासनाची निव्वळ बचत (तक्ता क्र. ५ मधील बाबत ३)	662.88	614.71	540.36	Net savings by the State Government (Item 3 in Table No. 5).
3	राज्य शासनाची उत्पन्नातील तूट (१ उणे २)	97.80	293.79	304.75	Income deficit of the State Government (1 — 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—3B. 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 Table No. 9.

तक्ता क्रमांक/TABLE No. 9

संकलित तूट/Overall deficit

(रुपये कोटीत/In crore Rs.)

अनु- क्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	वस्तू व सेवा यांच्या सबे व्यवहारातील तूट (लेखा ३ ए ची संतुलन करणारी बाब ६)	218.89	424.47	442.70	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)	325.15	321.31	408.88	Net increase in financial assets (vide balancing item 5 in Account 3B).
3	एकूण वित्तीय गरजा/वर्धविणारी तूट (१+२)	544.04	745.78	851.58	Deficit denoting total require- ment of finance (1+2).

20. The overall deficit which stood at Rs. 544 crore in 1983-84, increased to Rs. 746 crore and Rs. 852 crore in 1984-85 and 1985-86 respectively. The percentages of net increase in financial assets to the total requirement of finance worked out

at 60, 43 and 48 for the years 1983-84, 1984-85 and 1985-86 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/In crore Rs.)

अनु. क्रमांक Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	राज्य शासनाचे देशांतर्गत ऋण (निव्वळ)	13.78	36.03	35.02	Internal debt of the State Government (Net).
2	केंद्र सरकार कडून कर्जे व आगाऊ रकमा (निव्वळ)	422.28	514.67	498.75	Loans and advances from Central Government (Net).
3	आंतरराज्यीय तडजोड (निव्वळ)	(—)0.04	1.32	1.33	Inter-State settlement (Net).
4	अल्पवचन, भविष्य निर्वाह निधी, इत्यादी (निव्वळ)	52.15	66.48	54.82	Small Savings, Provident Fund etc. (Net).
5	रोख शिल्लक गुंतवणूक लेखा (निव्वळ)	25.01	13.00	....	Cash balance investment account (Net).
6	इतर ऋण (निव्वळ)	17.31	85.08	32.11	Other debt (Net).
7	शिल्लक रकमांतून केलेली उचल	13.55	29.20	229.55	Withdrawals from cash balances
8	एकूण (१ ते ७)	544.04	745.78	851.58	Total (1 to 7).

22. To meet the overall deficit emerging from its financial transactions the Government received Rs. 422 crore, Rs. 515 crore and Rs. 499 crore as loans and advances from the Government of India, Rs. 52 crore, Rs. 66 crore and Rs. 55 crore from the Small Savings, Provident Fund etc. in 1983-84, 1984-85 and 1985-86 respectively. The withdrawals from cash balances were Rs. 14 crore, Rs. 29 crore and Rs. 230 crore in 1983-84, 1984-85 and 1985-86 respectively. The receipts from internal debt of the State Government were

Rs. 14 crore, Rs. 36 crore and Rs. 35 crore during these three years.

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. 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/In crore Rs.)

अ. क्र. Serial No.	बाब	1983-84 (प्रत्यक्ष) (Actuals)	1984-85 (सुधारलेले अंदाज) (Revised estimates)	1985-86 (अर्थसंकल्प) (Budget estimates)	Item
1	2	3	4	5	2
1	एकूण जमा (लेखा २ मधील बाब ८)	470.15	591.92	604.89	Gross receipts (Item 8 in Account—2).
2	व्यवस्थापन खर्च (लेखा २ मधील बाब १ ते ४)	589.65	666.69	726.11	Operating expenses (Item 1 to 4 in Account—2).
3	निव्वळ आधिक्य (१ उणे २)	(—) 119.50	(—) 74.77	(—) 121.22	Net surplus (1 minus 2).

24. The net deficit of departmental enterprises was Rs. 120 crore, Rs. 75 crore and Rs. 121 crore in 1983-84, 1984-85 and 1985-86 respectively.

(B) Purpose Classification

25. The purposewise classification of expenditure of Government of Maharashtra for the years

1983-84 (Actuals), 1984-85 (Revised estimates) and 1985-86 (Budget estimates) is given in the Table No. 12. The relative importance of the purpose categories with regard to allocation of Government expenditure can be seen from the percentages given in the said table.

तक्ता क्रमांक/TABLE No. 12

एकूण खर्चाची निरनिराळ्या उद्देशानुसार विभागणी

Distribution of total expenditure into different purpose categories

(खर्च रु. कोटीत/Expenditure in crore Rs.)

उद्देशाचे प्रकार Purpose categories	1983-84 (प्रत्यक्ष) (Actuals)		1984-85 (सुधारलेले अंदाज) (Revised Estimates)		1985-86 (अर्थ संकल्प) (Budget estimates)	
	खर्च Expenditure	एकूण वेरजेशी टक्केवारी Percentage to total	खर्च Expenditure	एकूण वेरजेशी टक्केवारी Percentage to total	खर्च Expenditure	एकूण वेरजेशी टक्केवारी Percentage to total
1	2	3	4	5	6	7
I. सर्वसाधारण सेवा <i>General Services</i>						
1 सर्वसाधारण लोकसेवा General public services	441.95	9.61	528.57	10.07	701.18	13.20
2 संरक्षण Defence	3.83	0.08	4.94	0.10	4.15	0.08
II. सामाजिक व सामूहिक सेवा <i>Social and Community Services</i>	1,101.49	23.95	1,362.36	25.94	1,436.39	27.03
3 शिक्षण Education	670.03	14.57	799.86	15.23	838.04	15.77
4 आरोग्य Health	155.34	3.38	177.40	3.38	198.72	3.74
5 सामाजिक सुरक्षा व कल्याण सेवा Social security and welfare services	109.17	2.37	138.99	2.64	152.63	2.87
6 गृहनिर्माण व इतर सामूहिक सुखसोयी Housing and other community services	146.93	3.19	220.51	4.20	218.82	4.12
7 सांस्कृतिक, मनोरंजन व धार्मिक सेवा Cultural, recreational and religious services.	20.02	0.44	25.60	0.49	28.18	0.53
III 8. आर्थिक सेवा <i>Economic Services</i>	1,507.23	32.77	1,682.13	32.03	1,630.72	30.69
8.1 सर्वसाधारण प्रशासन, विनियमन व संशोधन General administration, regulation and research.	40.58	0.88	54.43	1.04	47.69	0.90
8.2 कृषी, वन उद्योग, मत्स्योद्योग व शिकार Agriculture, forestry, fishing and hunting.	719.44	15.64	772.09	14.70	732.73	13.79
8.3 खाणीकर्म, कारखाने व बांधकाम Mining, manufacturing and construc- tion.	103.74	2.26	129.72	2.47	125.67	2.36
8.4 वीज, गॅस, वाफ व पाणीपुरवठा Electricity, gas, steam and water supply.	456.57	9.93	521.79	9.93	538.69	10.14
8.5 परिवहन व दळणवळण Transport and communications	152.43	3.31	169.95	3.24	168.93	3.18
8.6 इतर आर्थिक सेवा Other economic services	34.47	0.75	34.15	0.65	17.01	0.32
IV 9 इतर सेवा <i>Other Services</i>	1,548.75	33.67	1,678.41	31.96	1,545.14	29.08
एकूण बरोज/Grand Total	4,599.42	100.00	5,251.47	100.00	5,313.43	100.00

26. It can be seen from the Table No. 12 that during 1983-84 to 1985-86 expenditure ranging between 30 per cent to 33 per cent was on economic services, followed by other services (about 29 to 34 per cent), social and community services (about 24 to 27 per cent) and general services (about 10 to 13 per cent). Out of the total expenditure on economic services, the major expenditure (ranging between 45 to 48 per cent) was on agriculture, forestry, fishing and hunting followed by electricity, gas, steam and water supply (about 30 to 33 per cent). Out of the total expenditure on social and community services, the major expenditure ranging between 58 to 61 per cent was on education followed by housing and community services (about 13 to 16 per cent). In the general services, the major expenditure (about 99 per cent) was on general public services.

27. *General Services (Item I of Table No. 12).*—The expenditure on general services which was Rs. 442 crore in 1983-84 increased to Rs. 529 crore i.e. by 20 per cent in 1984-85 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 and sanction of interim relief. The same is expected to increase further to Rs. 701 crore or by 33 per cent in 1985-86 over 1984-85 mainly on account of lump sum provision made (about Rs. 126 crore) 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. 1,101 crore in 1983-84 increased to Rs. 1,362 crore i.e. by 24 per cent in 1984-85 mainly on account of grants to local bodies and educational institutions for education and provision made for small works based on felt needs of the districts under housing and other community services. The same is expected to reach to Rs. 1,436 crore i.e. by 5.4 per cent in 1985-86 over 1984-85.

29. *Economic Services (Item III of Table No. 12).*—The expenditure on economic services which was Rs. 1,507 crore in 1983-84 increased to Rs. 1,682 crore i.e. by 12 per cent in 1984-85 mainly on account of provision for subsidy to MSEB for losses sustained by board on Rural

Electrification schemes under the purpose categories electricity, gas etc. and providing employment to the work seekers during scarcity period under agriculture, forestry etc. The same is, however, expected to decrease to Rs. 1,631 crore in 1985-86.

30. *Other Services (Item IV of Table No. 12).*—This group mainly consists of expenditure on 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. 1,549 crore in 1983-84 increased to Rs. 1,678 crore i.e. by 8.4 per cent in 1984-85 and expected to decrease to Rs. 1,545 crore in 1985-86, mainly on account of variations in repayment of public debt.

(C) Economic and purpose classification

31. The economic and purpose classification of Maharashtra State Government budgetary transactions for 1983-84 (Actuals), 1984-85 (Revised estimates) and 1985-86 (Budget estimates) is given in the Table No. 13, presented in Appendix I.

32. It can be seen from the Table No. 13 that total expenditure which was Rs. 4,599 crore in 1983-84 increased to Rs. 5,251 crore in 1984-85 and Rs. 5,313 crore in 1985-86. The share of current expenditure in the total expenditure worked out at 42, 45 and 49 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 the 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 86, 85 and 81 per cent of the total expenditure (excluding expenditure on other services) for 1983-84, 1984-85 and 1985-86 respectively.

परिशिष्ट I APPENDIX I

आर्थिक व उद्देशानुसार वर्गीकरणाने तसेच Economic and Purpose Classification Tables

लेखा Account-1

प्रशासकीय विभागाचे उत्पन्न व खर्च

Income and outlay account of administrative department

(रु. लाखात, Rs. in lakhs)

खर्च Expenditure	1983-84	1984-85	1985-86	जमा Receipts	1983-84	1984-85	1985-86
	(प्रत्यक्ष) (Actuals)	(सुधारलेले अंदाज) (Revised estimates)	(अर्थसंकल्प) (Budget estimates)		(प्रत्यक्ष) (Actuals)	(सुधारलेले अंदाज) (Revised estimates)	(अर्थसंकल्प) (Budget estimates)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. वस्तू व सेवा यांवरील खर्च Consumption expenditure	75,906	89,505	1,09,175	8,230	8,230	18,258	18,714
1.1. वेतन व मजुरी आणि वस्तू व सेवा यांवरील खर्च. Wages and Salaries and purchases of goods and services.	81,306	93,722	1,12,696	7.1. नफा Profits	(-)-11,950	(-)-7,477	(-)-12,122
1.1.(a) वजा-विक्री Less--sales	10,347	11,504	11,281	7.2. सरकारी मालमत्तेपासूनचे उत्पन्न Income from property	.....	.....	.....
1.2. निवृत्ति वेतने Pensions	4,947	7,287	7,760	7.2.1. निव्वळ व्याज जमा Net interest receipts	3,872	5,706	7,576
2. व्याज प्रदान Interest paid	20,345	26,225	32,241	(a) महाराष्ट्र राज्य वीज मंडळाकडून State Electricity board	12,294	15,044	18,177
3. अर्थसहाय्य Subsidies	9,879	15,005	7,408	(b) वाणिज्यिक उपग्रहाकडून Departmental enterprises	1,687	1,727	1,378
4. हस्तांतरित महसुली रक्कम Current transfers	88,842	1,03,368	1,09,914	(c) इतरांकडून Others	.....	.....	.....
4.1. अनुदाने Grants to--				7.2.2. इतर मालमत्तेपासून जमा Other property receipts	157	449	511
(a) स्थानिक संस्थां Local bodies	43,096	52,015	54,134	(d) गुंतवणुकीपासूनचे उत्पन्न Income from investments	2,170	2,809	3,194
(b) सहकारी संस्थां Co-operatives	53	71	100	(b) मालमत्तेपासून इतर उत्पन्न Other income from property	24,109	26,224	25,020
				8. प्रत्यक्ष कर Direct taxes	2,088	2,474	2,459
				8.1. जमीन महसूल Land revenue	13,254	13,488	11,254
				8.2. निगमकराव्यतिरिक्त उत्पन्नांवरील कर Taxes on income other than corpora- tion tax.	.....	.....	.....

(c) शैक्षणिक संस्थान

Educational Institutions

(d) इतरांस

Others

4.2. इतर जालू हेस्तारित रक्कम
Other Current transfers5. बचत
Savings

29,200	34,272	34,976	8.3.	संपत्ती शुल्क Estate duty	(-)	49	228	349
6,890	8,396	10,107	8.4.	भ्रतसंय, ब्यापार, भावीविका व रोजगार यावरील कर Taxes on professions, trades, calling and employments.	5,295		5,872	6,497
9,603	8,614	10,597	8.5.	इतर प्रत्यक्ष कर Other direct taxes	3,521		4,162	4,461
66,670	61,504	54,159	9.	अप्रत्यक्ष कर Indirect taxes	1,98,698		2,15,533	2,29,189
			9.1.	राज्य उत्पादन शुल्क State excise duties	15,318		16,947	17,964
			9.2.	विक्री कर Sales tax	1,19,442		1,23,458	1,35,402
			9.3.	मुद्रांक व नोंदणी फी Stamps and registration fees	2,030		2,525	2,650
			9.4.	वाहनावरील कर Taxes on vehicles	7,460		8,199	9,019
			9.5.	मालावरील व उतारवरील कर Taxes on goods and passengers	7,018		7,842	8,352
			9.6.	विद्युत शुल्क Electricity duties	7,126		9,617	12,286
			9.7.	करमणूक कर Entertainment tax	6,700		7,466	7,845
			9.8.	केंद्रीय उत्पादन शुल्कतील राब्याचा हिस्सा Share of union excise duties	31,787		37,833	33,962
			9.9.	इतर अप्रत्यक्ष कर Other ind rect taxes	1,817		1,646	1,709
			10.	संकीर्ण जमा Miscellaneous receipts	3,417		2,302	2,331
			11.	केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अनुदाने इत्यादी. Revenue grants from Central Government, contribution from other States efc.	27,188		33,290	37,643

एकूण
Total

2,61,642

2,95,607

3,12,897

2,61,642

•

2,95,607

3,12,897

लेखा/Account—2

शासनाच्या वार्षिक-उपक्रमांचा उत्पादन-लेखा

Production account of departmental enterprises

(रु. लक्षात/Rs. in lakhs)

वर्ष Expenditure	1983-84 (प्रत्यक्ष) (Actuals)		1984-85 (सुधारलेले अंदाज) (Revised estimates)		1985-86 (अर्थसंकल्प) (Budget estimates)	
	(2)	(3)	(4)	(5)	(6)	(7)
1. वेतन व मजुरी आणि वस्तू व सेवा यावरील खर्च Wages and salaries and purchases of goods and services	45,235	50,042	52,919	7. Sales विधी	47,015	59,192
2. परिरक्षण Maintenance	1,499	1,589	1,527			
3. व्याज Interest	12,231	15,038	18,165			
4. घसावा Consumption of fixed capital	....	....	....
5. नफा@ Profits@	(-)-11,950	(-)-7,477	(-)-12,122			
एकूण Total	47,015	59,192	60,489	एकूण Total	47,015	59,192

वर्ष Expenditure	1983-84 (प्रत्यक्ष) (Actuals)		1984-85 (सुधारलेले अंदाज) (Revised estimates)		1985-86 (अर्थसंकल्प) (Budget estimates)	
	(2)	(3)	(4)	(5)	(6)	(7)
प. खर्च Expenditure	58,965	66,669	72,611	जमा Receipts	47,015	59,192
(अ) पाटबंधारे योजना (a) Irrigation schemes	15,502	18,621	21,769	(अ) पाटबंधारे योजना (a) Irrigation schemes	1,555	1,648
(ब) मुद्रणालय खर्च (b) Press charges	636	739	702	(ब) मुद्रणालय (b) Press	422	372
(क) इतर उपक्रम (c) Other enterprises	42,827	47,309	50,140	(क) इतर उपक्रम (c) Other enterprises	45,038	57,172
एकूण Total	47,015	59,192	60,489	एकूण Total	47,015	59,192

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

बी. नफा	(-)	11,950	(-)	7,477	(-)	12,122
B. Profits						
(क) पाठ्यपत्रे योजना*	(-)	13,947	(-)	16,973	(-)	19,651
(a) Irrigation schemes*						
(ब) मुद्रणालयगत सूच*	(-)	214	(-)	367	(-)	282
(b) Press charges*						
(क) इतर उद्योग	(+)	2,211	(+)	9,863	(+)	7,811
(c) Other enterprises						
कुल (ए+बी)		47,015		59,192		60,489
Total (A+B)						
					47,015	59,192
						60,489

* राष्ट्रीय सेवा पद्धतिमध्ये सिव्हाग्रील्ले तोंडा अर्थसहाय्य मानण्यात येतो, तर मुद्रणालयतील तोंडा वस्तू 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.

जमीने					
3.2 Land					
राज्य प्रशासन	287	308	1,632		
(A) Government administration					
शासनाचा वाणिज्यिक उपक्रम	.....	.....	.....
(B) Departmental enterprises					
हस्तांतरित भांडवली रक्मा	16,037	18,536	17,676		
4. Capital transfers					
भांडवली अनुदाने					
4.1 Capital Grants					
स्थानिक संस्थास	12,468	14,125	13,933		
(a) Local bodies					
सहकारी संस्थास	54	63	205		
(b) Co-operatives					
शैक्षणिक संस्थास	2	10	123		
(c) Educational institutions					
इतर	1,401	1,537	1,382		
(d) Others					
जमीनदार व जहागीरदार यांना नुकसानभरपाई	42	96	78		
4.2 Compensation to land owners and jagirdars.					
इतर हस्तांतरित भांडवली रक्मा	2,070	2,705	1,955		
4.3 Other capital transfers					
एकूण	92,774	1,09,727	1,03,942		
Total				92,774	1,09,727
					1,03,742

* यांत नवीकरण व पुनः स्थापना यांवर केलेल्या तरतुदीचा समावेश आहे.

* Includes provision for renewals and replacement.