

1995-96
1996-97



सत्यमेव जयते

महाराष्ट्र शासन

GOVERNMENT OF MAHARASHTRA

Actual
9
76

महाराष्ट्र शासनाच्या १९९५-९६ ते १९९८-९९ या सालातील अर्थसंकल्पीय व्यवहाराचा आर्थिक व उद्देशानुसार वर्गीकरण अहवाल

A REPORT ON ECONOMIC AND PURPOSE CLASSIFICATION OF THE
STATE GOVERNMENT BUDGET FOR THE YEAR
1995-96 TO 1998-99

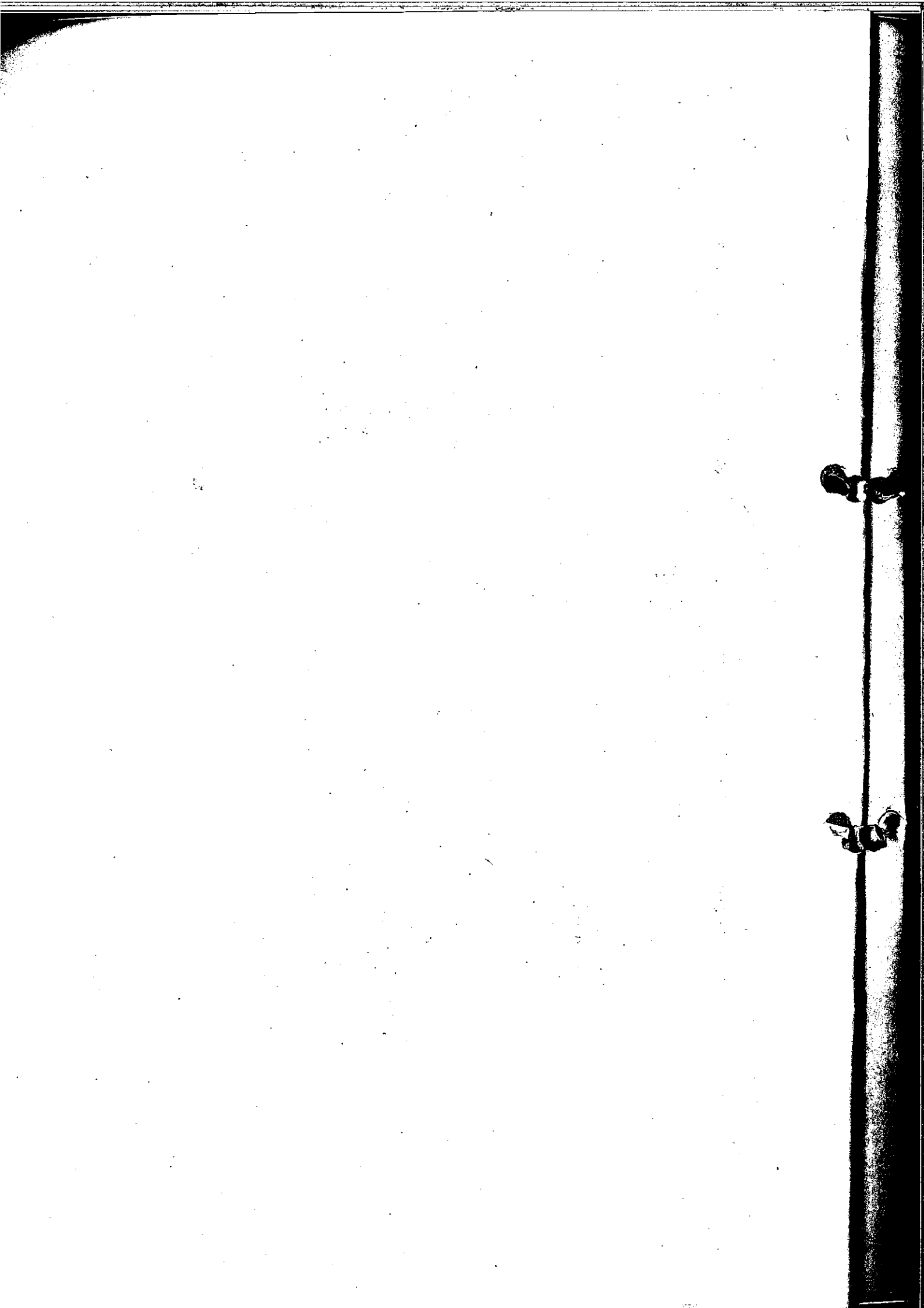


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प्रस्तावना

अर्थसंकल्पीय व्यवहारांचे आर्थिक व उद्देशानुसार वर्गीकरण वर्ष १९९५-९६ व १९९६-९७ (प्रत्यक्ष), १९९७-९८ (सुधारीत अंदाज) आणि १९९८-९९ (अर्थसंकल्पीय अंदाज) ही माहिती या अहवालात देण्यात आली आहे. याकरीता वर्ष १९९७-९८ व १९९८-९९ या वर्षांचे राज्य अर्थसंकल्प यांचा उपयोग करण्यात आलेला आहे.

मुंबई :
दिनांक :

भा. मा. नगराळे,
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मुंबई.

PREFACE

An economic and purpose classification of budgetary transactions of Maharashtra State Government Budget for the years 1995-96 and 1996-97 (Actuals), 1997-98 (Revised Estimates) and 1998-99 (Budget Estimate) is presented in this report. For this purpose the State Government Budget for the year 1997-98 and 1998-99 is used.

Mumbai :
Dated :

B. M. Nagrale,
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AN ECONOMIC AND PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET

(1995-96 TO 1998-99)

CHAPTER 1

INTRODUCTION

1. An economic and purpose classification of budgetary transactions of the Maharashtra State Government Budget for the years 1995-96 (Actuals), 1996-97 (Actuals), 1997-98 (Revised estimates) and 1998-99 (Budget estimates) is presented in this report which is in continuation of the similar report published in the Quarterly Bulletin of Economics and Statistics April-June 1997. The budgetary transactions for the year 1995-96 (Actuals) are available in the Government budget 1997-98 while those for 1996-97 (Actuals), 1997-98 (Revised estimates) and 1998-99 (Budget estimates) are available in the Government Budget for the year 1998-99.

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 classification 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 approximations 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 as per the guidelines 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 General Government.

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

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 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 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 payments.

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 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 1995-96 (Actuals), 1996-97 (Actuals), 1997-98 (Revised estimates) and 1998-99 (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.

तक्ता क्रमांक/TABLE No. 1

एकूण खर्च (शासनाच्या वाणिज्यिक उपक्रमाचा व्यवस्थापन खर्च वगळून)/
Total expenditure (excluding operating expenses of departmental enterprises)
(In crore Rs.)

अनु. क्र. Sr. No. (1)	बाब (2)	1995-96 (प्रत्यक्ष) (Actuals) (3)	1996-97 (प्रत्यक्ष) (Actuals) (4)	1997-98 (सु. अं.) (Revised Estimates) (5)	1998-99 (अर्थसंकल्प) (Budget Estimates) (2)	Item
1	अंतिम खर्च (अ+ब)	8,573.44	9,473.92	9,449.73	14,753.33	Final Outlays (a+b)
	(अ) वस्तु व सेवा यावरील शासकीय खर्च (लेखा १ मधील बाब-१)	4,488.92	5,221.10	5,515.11	11,270.31	(a) Government's consumption Expenditure (Item 1 in Account—1)
	(ब) एकूण भांडवल निर्मिती	4,084.52	4,252.82	3,934.62	3,483.02	(b) Gross capital formation
	(१) साठ्यातील बदल (लेखा ३ मधील बाब-१)	(-)32.95	189.31	48.16	20.46	(i) changes in stocks (Item 1 in Account—3)
	(२) एकूण स्थिर भांडवल निर्मिती (लेखा ३ मधील बाब-२)	4,117.47	4,063.51	3,886.46	3,462.56	(ii) Gross fixed capital formation (Item 2 in Account—3)
2.	उर्वरित अर्थव्यवस्थेत हस्तांतरित रकमा	8,967.73	11,293.04	12,314.02	12,873.55	Transfer payments to the rest of the economy.
	(१) व्याज प्रदान (लेखा १ मधील बाब-२)	1,856.41	2,379.84	2,897.44	3,648.68	(i) Interest paid (Item 2 in Account—1)
	(२) अर्थ सहाय्य @ (लेखा १ मधील बाब-३)	1,345.21	2,449.13	1,459.55	1,448.97	(ii) Subsidies @ (Item 3 in Account—1)
	(३) हस्तांतरित महसुली रकमा (लेखा १ मधील बाब-४)	4,920.37	5,630.15	6,954.22	6,790.26	(iii) Current transfers (Item 4 in Account—1)
	(४) हस्तांतरित भांडवली रकमा (लेखा ३ मधील बाब-४)	845.74	838.92	1,002.81	985.64	(iv) Capital transfers (Item 4 in Account—3)
3	भौतिक मालमत्तेची निव्वळ खरेदी* (लेखा ३ मधील बाब-३).	(-)10.45	9.67	0.77	(-)5.22	Net purchase of physical assets* (Item 3 in Account—3)
4	उर्वरित अर्थ व्यवस्थेस वित्तीय गुंतवणूक व कर्ज (निव्वळ) (लेखा ३ मधील बाब-४).	1,032.76	968.26	2,007.51	584.17	Financial investment and loans to the rest of the economy (Net) (Item 5 in Account—3B)
	एकूण खर्च (१+२+३+४).	18,563.48	21,744.89	23,772.03	28,205.83	Total expenditure (1+2+3+4)

@ Includes imputed irrigation subsidy.

* 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 76 per cent of the final outlays and 40 per cent of the total expenditure in 1998-99. The corresponding percentage shares were 52 and 24 for the year 1995-96 and 55 and 24 for the year 1996-97 and 58 and 23 for the year 1997-98. The consumption expenditure which was Rs. 4,489 crore in 1995-96 increased to Rs. 5,221 crore i.e. by 16 per cent in 1996-97. The same is expected to increase further to Rs. 5,515 crore i.e. by 6 per cent in 1997-98 and Rs. 11,270 crore i.e. by 104 per cent in 1998-99 over previous year. The substantial increase in consumption expenditure in 1998-99 is mainly on account of lump-sum provision (of Rs. 5,079 crore) made for pay revision as per recommendations of Fifth Pay Commission and payment of bonus to Government employees.

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, fertilisers and work stores, investment in buildings, construction of roads and other constructions, transport outlays, machinery and their renewals and replacements works out at Rs. 4,085 crore in 1995-96. It is expected to increase to Rs. 4,253 crore i.e. by 4 per cent in 1996-97. It is, however, estimated to Rs. 3,935 crore and Rs. 3,483 crore in 1997-98 and 1998-99 respectively. The gross capital formation represents 24 per cent of the final outlays and 12 per cent of the total expenditure in 1998-99.

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. 28,206 crore in 1998-99 (Budget estimates), Rs. 14,753 crore or 52 per cent represent final outlays of the State Government. The corresponding percentages were 46, 44 and 40 in the year 1995-96, 1996-97 and 1997-98. Taking final outlays for 1995-96 as 100, the indices of the final outlays for 1996-97, 1997-98 and 1998-99 work out at 111, 110 and 172 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. 9,990 crore, Rs. 12,271 crore and Rs. 14,322 crore and Rs. 13,453 crore for 1995-96, 1996-97, 1997-98 and 1998-99 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, 56, 60 and 48 per cent of the total expenditure for the years 1995-96, 1996-97, 1997-98 and 1998-99 respectively. The transfer payments to the rest of the economy increased from Rs. 8,968 crore in 1995-96 to Rs. 11,293 crore in 1996-97 i.e. by 26 per cent mainly on account of payment of subsidy to MSEB on rural electrification scheme and grants to local bodies and educational institutions for education. They are estimated to increase to Rs. 12,314 crore and Rs. 12,874 crore in 1997-98 and 1998-99. The expenditure on account of net purchase of physical assets like land and second hand assets amounted to Rs. (-) 10.45 crore, Rs. 9.67 crore and Rs. 0.77 crore and Rs. (-) 5.22 crore for 1995-96, 1996-97, 1997-98 and 1998-99 respectively. The financial investments and loans to the rest of the economy (Net) which was Rs. 1,033 crore in 1995-96 decreased to Rs. 960 crore in 1996-97. They are, however, estimated to increase to Rs. 2,008 crore in 1997-98 and further to decrease to Rs. 584 crore in 1998-99.

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. 18,563 crore in 1995-96 increased to Rs. 21,745 crore i.e. by 17 per cent in 1996-97. They are expected to increase further to Rs. 23,772 crore and Rs. 28,206 crore in 1997-98 and 1998-99 i.e. by 9 per cent and 19 per cent over previous year. The main reasons 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. which was

Rs. 4,063 crore in 1995-96 increased to Rs. 4,241 crore in 1996-97. They are estimated at Rs. 3,935 crore and Rs. 3,483 crore in 1997-98 and 1998-99 respectively. 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 and depreciation. The components of the net capital formation are given in the Table No. 2.

तक्ता क्रमांक/TABLE No. 2
राज्य शासनाची निव्वळ भांडवल निर्मिती
Net capital formation by the State Government

(In crore Rs.)

अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	इमारती व बांधकामे (लेखा ३ए मधील बाब १.१.१.ए आणि १.२.१.ए).	3,972.51	3,884.04	3,693.91	3,269.48	Building and construction (Item 1.1.1 (a) and 1.2.1 (a) in Account—3A)
2	यंत्रसामग्री व साधनसामग्री (लेखा ३ए मधील बाब १.१.२.ए आणि १.२.२.ए).	123.59	168.06	192.55	193.08	Machinery and equipment (Item 1.1.2 (a) and 1.2.2 (a) in Account—3A)
3	साठ्यातील वाढ (लेखा ३ए मधील बाब १.१.३. आणि १.२.३.).	(-32.95)	189.31	48.16	20.46	Increase in stocks (Item 1.1.3 and 1.2.3 in Account—3A)
4	राज्य शासनाची निव्वळ भांडवल निर्मिती (१+२+३).	4,063.15	4,241.41	3,934.62	3,483.02	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 was 98, 92, 94 and 94 per cent for the year 1995-96, 1996-97, 1997-98 and 1998-99 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 were Rs. 1,980 crore, Rs. 1,860 crore, and Rs. 3,006 crore and Rs. 1,663 crore in 1995-96, 1996-97, 1997-98 and 1998-99 respectively. The allocation of the financial assistance in different forms is given in Table No. 3.

तक्ता क्रमांक/TABLE No. 3
भांडवल निर्मितीसाठी वित्तीय सहाय्य
Financial assistance for capital formation

(In crore Rs.)

अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	भांडवली अनुदाने (लेखा ३ए मधील एकूण बाब २.१.)	792.93	801.15	960.82	939.13	Capital grants (Item 2.1 in Account—3A)
2	इतर भांडवली हस्तांतरित रकमा (लेखा ३ए मधील एकूण बाब २.३).	48.19	32.59	37.09	41.07	Other capital transfers (Item 2.3 in Account—3A)
3	भांडवल निर्मितीकरिता कर्जे (लेखा ३ बी मधील एकूण बाब २.१).	943.81	700.34	752.37	462.64	Loans for capital formation (Item 2.1 in Account—3B)
4	भाग भांडवलात गुंतवणूक (लेखा ३ बी मधील एकूण बाब १).	194.72	325.62	1,255.33	220.58	Investment in shares (Item 1 in Account—3B)
5	भांडवल निर्मितीकरिता एकूण वित्तीय सहाय्य (१ ते ४).	1,979.65	1,859.70	3,005.61	1,663.42	Total financial assistance for capital formation (1 to 4)

11. Total 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 to the rest of economy, the resultant figure indicates the total 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/
Total gross capital formation out of the budgetary resources of the State Government
(In crore Rs.)

अनु. क्र. Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(सु. अं.) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	
1.	राज्य शासनाची एकूण भांडवल निर्मिती (लेखा ३ए मधील बाब १).	4,084.52	4,252.82	3,934.62	3,483.02	Gross capital formation by the State Government (Item 1 in Account—3A)
2.	उर्वरित अर्थव्यवस्थेस भांडवल निर्मितीकरिता वित्तीय सहाय्य (तक्ता क्रमांक ३ मधील बाब ५).	1,979.65	1,859.70	3,005.61	1,663.42	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 (१+२).	6,064.17	6,112.52	6,940.23	5,146.44	Total gross capital formation out of the budgetary resources (1+2)

12. The State Government spent Rs. 6,064 crore, Rs. 6,113 crore and Rs.6,940 crore in 1995-96, 1996-97 and 1997-98 and anticipates to spend Rs. 5,146 crore in the year 1998-99 on total gross capital formation out of the budgetary resources. The gross capital formation by the State Government represents 67 per cent, 70 per cent, 57 per cent and 68 per cent of the total gross capital formation out of the budgetary resources of the State Government in 1995-96, 1996-97, 1997-98 and 1998-99 respectively. The gross capital formation out of the budgetary resources to the total expenditure in Table No. 1 works out at 33 per cent, 28 per cent, 29 per cent and 18 per cent for the years 1995-96, 1996-97, 1997-98 and 1998-99 respectively.

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

comprise 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 were Rs. 2,628 crore, Rs. 2,082 crore and Rs. 3,378 crore in 1995-96, 1996-97 and 1997-98. In 1998-99 the net saving is anticipated to (-) Rs. 1,294 crore. The percentages of net savings to the gross capital formation out of the budgetary resources of the State Government worked out at 45, 42, and 39 for the years 1994-95, 1995-96 and 1996-97 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

(In crore Rs.)

अनु. क्र. Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1.	एकूण बचत (१.१+१.२)	2,649.13	2,093.87	3,378.46	(-), 1,294.42	Gross Savings (1.1+1.2)
१.१	प्रशासकीय विभागांचे उत्पन्न आणि खर्चाच्या लेख्यांवर बचत (लेखा १ मधील बाब ५).	2,649.13	2,093.87	3,378.46	(-), 1,294.42	1.1 Savings on income and outlay account of administrative departments (Item 5 in Account-1)
१.२	स्थिर मालमत्तेच्या घसान्यासाठी तरतूद (लेखा २ मधील बाब ७).	0.00	0.00	0.00	0.00	1.2 Provision for consumption of fixed capital (item 7 in Account-2)
2.	वजा— नवीकरण व पुनःस्थापना यावर खर्च (लेखा ३ए मधील बाब १.१.१. (बी), आणि १.१.२. (बी), १.२.१. (बी), आणि १.२.२. (बी).	21.37	11.41	0.00	0.00	Less — 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 निव्वळ बचत (१ उणे २)	2,627.76	2,082.46	3,378.46	(-), 1,294.42	Net savings by the State Government (1 minus 2)

14. Receipts of administrative departments (Table No. 6). In assessing the economic implications of Government expenditures, 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 expendi-

ture, 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

(In crore Rs.)

अनु. क्र. Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	उद्योजकता व मालमत्तेपासूनचे उत्पन्न (लेखा १ मधील बाब-७).	1,218.96	1,898.56	1,596.56	1,740.35	Income from entrepreneurship and property (Item 7 in Account —1)
2	प्रत्यक्ष कर (लेखा १ मधील बाब-८)	1,203.30	1,510.10	1,663.53	1,857.59	Direct taxes (item 8 in Accounts—1)
3	अप्रत्यक्ष कर (लेखा १ मधील बाब-९)	11,363.53	12,430.94	14,744.44	16,006.71	Indirect taxes (Item 9 in Account—1)
4	संकीर्ण जमा (लेखा १ मधील बाब १०)	298.95	420.60	465.64	496.72	Miscellaneous receipts (item 10 in Accounts—1)
5	केंद्र सरकारकडून महसुली अनुदाने, इतर राज्याकडून अंशदाने इत्यादी (लेखा १ मधील बाब-११).	1,175.30	1,513.89	1,734.61	1,762.43	Revenue grant from Central Government, contributions from other States etc. (Item 11 in Account—1)
6	प्रशासकीय विभागांची एकूण जमा (१ ते ५).	15,260.04	17,774.09	20,204.78	21,863.80	Total receipts of the administrative departments (1 to 5)

15. The total receipts of administrative departments of the State Government which were Rs. 15,260 crore in 1995-96 increased to Rs. 17,774

crore i.e. by 16 per cent in 1996-97. They are further expected to increase to Rs. 20,205 crore i.e. by 14 per cent and Rs. 21,864 crore i.e. by 8 per

cent in 1997-98 and 1998-99 respectively. Out of the total receipts, receipts from indirect taxes constituted the major part, followed by (i) direct taxes, (ii) revenue grants from Central Government, contribution from other States etc. and (iii) income from entrepreneurship. The percentages of receipts from indirect taxes in the total receipts worked out at 74 per cent and 70 per cent in 1995-96 and 1996-97 and 73 per cent in each of the year 1997-98 and 1998-99 respectively. The receipts from direct taxes were 7.9 per cent, 8.5 per cent, 8.2 per cent and 8.5 per cent of the total receipts in 1995-96, 1996-97, 1997-98 and 1998-99 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, general and imputed irrigation subsidies and grants. The total expenditure which was Rs. 12,611 crore in 1995-96 increased to Rs. 15,680 crore i.e. by 24 per cent in 1996-97. It is anticipated to increase to Rs. 16,826 crore and Rs. 23,158 crore i.e. by 7 per cent and 38 per cent in 1997-98 and 1998-99. 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

						(In crore Rs.)
अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(सु. अं.) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	
1.	वस्तु व सेवा यांवरील खर्च (लेखा १ मधील बाब-१).	4,488.92	5,221.10	5,515.11	11,270.31	Consumption expenditure (Item 1 in Account —1)
2.	व्याज प्रदान (लेखा-१ मधील बाब-२)	1,856.41	2,379.84	2,897.44	3,648.68	Interest paid (Item 2 in Account -1)
3.	अर्थसहाय्य (लेखा-१ मधील बाब-३)	1,345.21	2,449.13	1,459.55	1,448.97	Subsidies (Item 3 in Account-1)
4.	हस्तांतरित महसुली रकमा (लेखा-१ मधील बाब-४).	4,920.37	5,630.15	6,954.22	6,790.26	Current transfers (Item 4 in Account—1)
5.	प्रशासकीय विभागांचा एकूण खर्च (१ ते ४).	12,610.91	15,680.22	16,826.32	23,158.22	Total expenditure of administrative departments (1 to 4)

17. The percentage of the consumption expenditure to total expenditure of administrative departments worked out at 36, 33, 33 and 49 for the years 1995-96, 1996-97, 1997-98 and 1998-99 respectively.

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

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

तक्ता क्रमांक/TABLE No. 8
उत्पन्नातील तूट/Income deficit

						(In crore Rs.)
अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(सु. अं.) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	
1.	राज्य शासनाची निव्वळ भांडवल निर्मिती (तक्ता क्रमांक २ मधील बाब-४).	4,063.15	4,241.41	3,934.62	3,483.02	Net capital formation by the State Government (Item 4 in Table No.2)
2.	राज्य शासनाची निव्वळ बचत (तक्ता क्रमांक ५ मधील बाब-३).	2,627.76	2,082.46	3,378.46	(-), 1,294.42	Less — Net savings by the State Govern- ment (Item 3 in Table No. 5)
3.	राज्य शासनाची उत्पन्नातील तूट (१ उणे २)	1,435.39	2,158.95	556.16	4,777.44	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-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

(In crore Rs.)

अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1.	वस्तु व सेवा यांच्या सर्व व्यवहारातील तूट (लेखा ३ ए ची संतुलन करणारी बाब-६).	2,260.18	2,999.44	1,549.24	5,746.86	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).	1,032.76	968.26	2,007.51	584.17	Net increase in financial assets (vide balancing Item 5 in Account—3B)
3.	(एकूण वित्तीय गरजा दर्शविणारी तूट (१+२).	3,292.94	3,967.70	3,556.75	6,331.03	Deficit denoting total requirement of finance (1+2)

20. The overall deficit which stood at Rs. 3,293 crore in 1995-96 increased to Rs. 3,968 crore in 1996-97. It is, however, estimated to Rs. 3,557 crore and 6,331 crore in 1997-98 and 1998-99 respectively. The percentages of net increase in financial assets to the total requirement of finance worked out at 31, 24, 56

and 9 for the years 1995-96, 1996-97, 1997-98 and 1998-99 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. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	राज्य शासनाचे देशांतर्गत ऋण (निव्वळ)	528.15	604.19	717.65	851.30	Internal debt of the State Government (Net)
2	केंद्र सरकारकडून कर्जे व आगाऊ रकमा (निव्वळ)	1,440.04	2,461.95	3,406.81	3,445.33	Loans and advances from Central Government (Net)
3	आंतर राज्यीय तडजोड (निव्वळ)	0.00	0.00	0.00	0.00	Inter — States settlement (Net)
4	अल्पवचन, भविष्यनिर्वाहनिधी इत्यादी (निव्वळ)	291.76	405.33	391.21	435.39	Small savings, provident fund etc. (Net)
5	रोख शिल्लक गुंतवणूक लेखा (निव्वळ)	(—)194.68	182.39	(—)1,000.00	1,000.00	Cash balance investment account (Net)
6	इतर ऋण (निव्वळ)	1227.82	342.90	638.08	723.58	Other debt (Net)
7	शिल्लक रकमातून केलेली उचल (लेखा ३-डी मधील बाब-३ व ६).	(—)0.15	(—)29.06	(—)597.00	(—)124.57	Withdrawals from cash balance
	एकूण—(१ ते ७)	3,292.94	3,967.70	3,556.75	6,331.03	Total (1 to 7)

22. To meet the overall deficit emerging from its financial transactions, the Government received Rs. 1,440 crore, Rs. 2,462 crore and Rs. 3,407 crore and Rs. 3,445 crore by loans and advances from Central Government (net), Rs. 528 crore, Rs. 604 crore, and Rs. 718 crore and Rs. 851 crore from the internal debt of the State Government (Net) and Rs. 292 crore, Rs. 405 crore, Rs. 391 crore and Rs. 435 crore from the small saving, provident fund etc. (Net) in 1995-96, 1996-97, 1996-97, 1997-98 and 1998-99 and Rs. 1228 crore, Rs. 343 crore, Rs. 638 crore and Rs. 724 crore were taken by way of other debt during the year for 1995-96, 1996-97,

1997-98 and 1998-99 respectively. There were no withdrawals from cash balances during 1995-96 to 1998-99.

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 form 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 उपक्रमाचे निव्वळ आधिक्य/Net surplus of departmental enterprises

						(In crore Rs.)
अनु. क्र Sr. No. (1)	बाब (2)	1995-96	1996-97	1997-98	1998-99	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	एकूण जमा (लेखा २ मधील बाब-१०)	780.90	834.81	1,055.22	1,032.83	Gross receipts (Item 10 in Account-2)
2	व्यवस्थापन खर्च (लेखा २ मधील बाब-१ ते ७)	982.40	1,229.71	1,323.39	1,226.93	Operating expenses (Item 1 to 7 in Account-2)
3	निव्वळ आधिक्य (१ उणे २)	(—) 201.50	(—) 394.90	(—) 268.17	(-)194.10	Net Surplus (1 minus 2)

24. The Net deficit of departmental enterprises was Rs. 202 crore, Rs. 395 crore, Rs. 368 crore and Rs. 194 crore in 1995-96, 1996-97, 1997-98 and 1998-99 respectively.

(B) Purpose Classification

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

the years 1995-96 (Actuals), 1996-97 (Actuals), 1997-98 (Revised estimates) and 1998-99 (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

(Rs. in crores)

उद्देशाचे प्रकार (1)	1995-96 (प्रत्यक्ष) (Actuals)		1996-97 (प्रत्यक्ष) (Actuals)		1997-98 (सुधारित अंदाज) (Revised Estimates)		1998-99 (अर्थसंकल्प) (Budget Estimates)		Purpose categories (1)
	खर्च Expen- diture (2)	टक्केवारी Percen- tage to total (3)	खर्च Expen- diture (4)	टक्केवारी Percen- tage to total (5)	खर्च Expen- diture (6)	टक्केवारी Percen- tage to total (7)	खर्च Expen- diture (8)	टक्केवारी Percen- tage to total (9)	
I सर्वसाधारण सेवा	2,291.11	11.92	2,870.79	12.59	3,337.79	13.36	9,036.26	28.37	General Services
1 सर्वसाधारण लोकसेवा	2,268.93	11.80	2,843.00	12.47	3,305.24	13.23	9,007.47	28.78	General Public Services
2 संरक्षण	22.18	0.12	27.79	0.12	32.55	0.13	28.79	0.09	Defence
II सामाजिक व सामुहिक सेवा	6,863.85	35.70	7,688.78	33.72	8,973.37	35.92	8,893.42	28.41	Social and Commu. Services
3 शिक्षण	4,109.61	21.37	4,674.95	20.51	5,267.37	21.09	5,132.76	16.40	Education
4 आरोग्य	767.01	3.99	898.80	3.94	974.72	3.90	912.28	2.91	Health
5 सामाजिक सुरक्षा व कल्याण सेवा	830.61	4.32	848.38	3.72	1,206.43	4.83	1,431.19	4.57	Social security and welfare services
6 गृहनिर्माण व इतर सामुहिक सुखसोई	1,074.49	5.59	1,174.52	5.15	1,315.24	5.26	1,205.65	3.85	Housing and other community services.
7 सांस्कृतिक, मनोरंजन व धार्मिक सेवा	82.13	0.43	92.13	0.40	209.61	0.84	211.54	0.68	Cultural, recreational and religious services.
III आर्थिक सेवा	7,678.27	39.92	8,971.01	39.38	8,657.59	34.66	6,771.52	21.63	Economic Services
8.1 सर्वसाधारण प्रशासन, विनियमन व संशोधन.	165.42	0.86	190.60	0.84	248.73	1.00	203.08	0.65	General administration, regulation and research.
8.2 कृषी, वन उद्योग, मत्स्योद्योग व शिकार.	4,517.76	23.49	4,314.60	18.94	4,504.69	18.03	3,252.09	10.39	Agriculture, forestry, fishing and hunting.
8.3 खणीकर्म, कारखाने व बांधकाम	370.11	1.92	522.08	2.29	500.73	2.00	216.44	0.69	Mining, manufacturing and construction.
8.4 वीज, गॅस, वाफ व पाणीपुरवठा	965.19	5.02	2,550.98	11.20	1,850.05	7.41	1,604.09	5.12	Electricity, gas, steam and water supply.
8.5 परिवहन व दळणवळण	1,128.85	5.87	1,317.50	5.78	1,478.62	5.92	1,434.71	4.58	Transport and communications.
8.6 इतर आर्थिक सेवा	530.94	2.76	75.25	0.33	74.77	0.30	61.11	0.20	Other economic services
IV. इतर सेवा	2,396.61	12.46	3,260.04	14.31	4,012.81	16.06	6,598.38	21.09	Other Services
एकूण बेरीज	19,229.84	100.00	22,790.62	100.00	24,981.56	100.00	31,299.58	100.00	Grand Total

26. It can be seen from the Table No. 12 that during 1995-96 to 1998-99 expenditure ranging between 22 per cent to 40 per cent was on economic services, followed by social and community services (about 28 to 36 per cent), general services (about 12 to 29 per cent) and other services (about 12 to 21 per cent). Out of the total expenditure on economic services, the major expenditure (ranging between 48 to 59 per cent) was on agriculture, forestry, fishing and hunting followed by electricity, gas, steam and water supply (about 13 to 28 per cent) and transport and communication (about 15 to 21 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 other community services (about 14 to 16 per cent) and social security and welfare services (11 to 16 per cent). In the general services, the major expenditure (about 99 per cent) was on general public services.

27. General Services (Item 1 of Table No. 12).—The expenditure on general services which was Rs. 2,291 crore in 1995-96 increased to Rs. 2,871 crore i.e. by 25 per cent in 1996-97. It is expected to increase further to Rs. 3,338 crore and Rs. 9,036 crore i.e. by 16 and 170 per cent in 1997-98 and 1998-99. The substantial increase in expenditure on general services is mainly on account of lump-sum provision (Rs. 5,079 crore) made for pay revision as per the recommendations of Fifth Pay Commission and payment of bonus to Government employees. 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. 6,664 crore in 1995-96 increased to Rs. 7,689 crore i.e. by 12 per cent in 1996-97 mainly on account of grants to local bodies and educational institution for education and provision made for the special nutrition programme and integrated child development service scheme. They are further estimated to Rs. 8,973 crore and Rs. 8,893 crore in 1997-98 and 1998-99.

29. Economic Services (Item III of Table No. 12).—The expenditure on economic services which was Rs. 7,678 crore in 1995-96 estimated to Rs. 8,971 crore, Rs. 8,658 core and Rs. 6,772 crore in 1996-97, 1997-98 and 1998-99 respectively.

30. Other Services (Item IV of Table No. 12).—This group mainly consist of expenditure on 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. 2,397 crore in 1995-96 increased to Rs. 3,260 crore in 1996-97 and further expected to increase to Rs. 4,013 crore and Rs. 6598 crore in 1997-98 and 1998-99. They provide expenditure for interest payable on loans received and expected to be received as per terms and conditions of these loans.

(C) Economic and purpose classification

31. The economic and purpose classification of Maharashtra State Government budgetary transactions for 1995-96 (Actuals) and 1996-97 (Actuals), 1997-98 (Revised estimates) and 1998-99 (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. 19,230 crore in 1995-96 increased to Rs. 22,791 crore in 1996-97 and further to Rs. 24,982 crore and Rs. 31,300 crore in 1997-98 and 1998-99 respectively. The share of current expenditure in the total expenditure worked out at 66, 69, 67 and 74 per cent for the years 1995-96, 1996-97, 1997-98 and 1998-99 respectively. 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 under social and community services and economic services (Item II+III of Table 12) 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, 84 and 63 per cent of the total expenditure (excluding expenditure on other services) for 1995-96, 1996-97, 1997-98 and 1998-99 respectively.

परिशिष्ट/APPENDIX-I
आर्थिक व उद्देशानुसार वर्गीकरणाचे तक्ते/
Economic and Purpose Classification Tables

प्रशासकीय विभागाचे उत्पन्न व खर्च/Income and Outlay account of Administrative Department

खर्च Expenditure	प्रत्यक्ष (Actuals)					सुधारित अंदाज (Revised)					अर्थसंकल्प (Budget)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
वस्तू व सेवा यावरील खर्च Consumption Expenditure	...	4,488.92	5,221.10	5,515.11	11,270.31	7.1	...	1,218.96	1,596.56	1,740.35	...	...	...	...	...
संयोजक व मालमतेपासूनचे उत्पन्न Income from entrepreneurship and property.	7.1	...	...	...	...	...	...	...	...	...
1.1 Compensation of employees वेतन व मजुरी (a) Wages and Salaries निवृत्ती वेतने (b) Pensions	...	2,956.36	3,452.87	3,797.72	9,011.20	7.1	...	...	...	...	...	...	...	...	...
वस्तू व सेवा यावरील निव्वळ खर्च Net purchase of goods and services खरेदी	...	2,509.23	2,792.01	3,007.98	8,046.22	7.2	...	...	...	...	...	...	...	...	...
1.2 (a) Purchase (b) Less Sales वजा-विक्री	...	447.13	660.86	789.74	964.98	7.2.1	...	...	...	...	...	...	...	...	...
2. Interest paid अर्थसहाय्य	...	1,532.56	1,768.23	1,717.39	2,259.11	7.2.2	...	125.63	503.18	556.77	...	...	...	...	...
3. Subsidies सर्वसाधारण अर्थसहाय्य	...	1,752.86	1,981.23	1,988.68	2,502.04	7.2.2	...	...	...	...	...	...	...	...	...
3.1 Gen. subsidy इंयुटेड पाटवधारे अर्थसहाय्य	...	220.30	213.00	271.29	242.93	7.2.2	...	...	...	...	...	...	...	...	...
3.2 Imputed Irr. Subsidy हस्तांतरित महसुली रकमा	...	1,856.41	2,379.84	2,897.44	3,648.68	7.2.2	...	...	...	...	...	...	...	...	...
4. Current transfers अनुदाने	...	1,345.21	2,449.13	1,459.55	1,448.97	8.	...	...	...	...	...	...	...	...	...
4.1 Grants to: स्थानिक संस्थास (a) Local bodies सहकारी संस्थास	...	304.04	1,195.03	416.14	468.16	8.	...	...	...	...	...	...	...	...	...
	...	1,041.17	1,254.10	1,043.41	980.81	8.	...	...	...	...	...	...	...	...	...
	...	4,920.37	5,630.15	6,954.22	6,790.26	8.1.	...	...	...	...	...	...	...	...	...
	...	2,420.48	2,921.46	3,673.73	3,480.48	8.2.	...	...	...	...	...	...	...	...	...
	...	2,420.48	2,921.46	3,673.73	3,480.48	8.3.	...	...	...	...	...	...	...	...	...

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)	जमा Receipts	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(b) Co-operatives शैक्षणिक संस्थाएँ	...	0.00	0.00	0.00	...	330.60	382.35	415.00	450.00
(c) Educational institutions इतर संस्थाएँ	...	1,797.99	1,913.61	2,185.57	...	127.44	159.29	187.08	198.14
(d) Others	...	424.94	493.82	719.89	...	11,363.53	12,430.94	14,744.44	16,006.71
4.2. इतर चालू हस्तांतरित रकमा	...	276.96	301.26	404.32	...	1,070.91	1,068.50	1,635.00	1,700.00
5. बचत	...	2,649.13	2,093.37	(-), 294.42	...	6,844.32	7,290.00	8,255.00	9,190.00
8.4. Taxes on professions, trades callings and employments. इतर प्रत्यक्ष कर	...	0.00	0.00	0.00	...	330.60	382.35	415.00	450.00
8.5. Other direct taxes अप्रत्यक्ष कर	...	1,797.99	1,913.61	2,185.57	...	127.44	159.29	187.08	198.14
9. Indirect taxes राज्य उत्पादन शुल्क	...	424.94	493.82	719.89	...	11,363.53	12,430.94	14,744.44	16,006.71
9.1. State excise duties विशेष कर	...	276.96	301.26	404.32	...	1,070.91	1,068.50	1,635.00	1,700.00
9.2. Sales tax मुद्रांक व नौदणी फी	...	2,649.13	2,093.37	(-), 294.42	...	6,844.32	7,290.00	8,255.00	9,190.00
9.3. Stamps and registration fees वाहनचरील कर	1,204.30	1,235.35	1,496.09	1,585.85
9.4. Taxes on vehicles मालाचरील व उताचरील कर	423.19	613.74	700.00	600.00
9.5. Taxes on goods and passengers विद्युत शुल्क	248.35	200.87	360.00	358.64
9.6. Taxes and duties on electricity करनामूक कर	371.55	413.01	569.33	590.43
9.7. Entertainment tax केंद्रीय उत्पादन शुल्कातील राज्याचा हिस्सा	157.57	191.50	215.16	243.11
9.8. Share of union excise duties इतर अप्रत्यक्ष कर	1,024.89	1,397.10	1,493.79	1,717.86
9.9. Other indirect taxes संकीर्ण	18.45	20.87	20.07	20.82
10. Miscellaneous receipts केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशदाने इत्यादी.	298.95	420.60	465.64	496.72
11. Revenue grants from Central Government contribution from other state etc.	1,175.30	1,513.89	1,734.61	1,762.43
6. रकम/Total	...	15,260.04	17,774.09	20,204.78	...	15,260.04	17,774.09	20,204.78	21,863.80

शासनाच्या वाणिज्यिक उपक्रमाचा उत्पादन लेखा
Production account of Deptt. Commercial Undertakings. (D.C.U.)

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	जमा Receipts										
	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
सेवकांची भरपाई											
1. Compensation of Employees	487.73	585.51	598.95	520.74	520.74	598.95	520.74	520.74	598.95	520.74	520.74
वेतन व मजुरी											
(a) Wages and Salaries	414.62	473.45	474.41	464.99	464.99	474.41	464.99	464.99	474.41	464.99	464.99
निवृत्तिवेतने											
(b) Pensions	73.11	112.06	124.54	55.75	55.75	124.54	55.75	55.75	124.54	55.75	55.75
वस्तू व सेवा यांवरील खर्च											
2. Purchase of goods and services	599.91	763.54	795.98	751.56	751.56	795.98	751.56	751.56	795.98	751.56	751.56
परिष्कारण											
3. Maintenance	144.73	162.82	163.99	146.68	146.68	163.99	146.68	146.68	163.99	146.68	146.68
व्याज											
4. Interest	785.55	968.95	803.33	785.55	785.55	803.33	785.55	785.55	803.33	785.55	785.55
गाडे											
5. Rent	5.65	2.99	4.55	3.21	3.21	4.55	3.21	3.21	4.55	3.21	3.21
वजा इंप्यूटेड पाटवधारे अर्थसहाय्य@											
6. Less Imputed Irr. Subsidy@	1,041.17	1,254.10	1,043.41	980.81	980.81	1,043.41	980.81	980.81	1,043.41	980.81	980.81
घसारा											
7. Consumption of Fixed Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
नफा@											
8. Profits @	(-201.50)	(-394.90)	(-268.17)	(-194.10)	(-194.10)	(-268.17)	(-194.10)	(-194.10)	(-268.17)	(-194.10)	(-194.10)
9. एकूण/Total	780.90	834.81	1,055.22	1,032.83	1,032.83	1,055.22	1,032.83	1,032.83	1,055.22	1,032.83	1,032.83

@ याची विभागीय पुढे दिली आहे

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	1995-96	1996-97	1997-98	1998-99	जमा Receipts	1995-96	1996-97	1997-98	1998-99	
	(1)	(2)	(3)	(4)		(5)	(7)	(8)	(9)	(10)
एकूण खर्च Expenditures	...	982.40	1,229.71	1,323.39	1,226.93	...	780.90	834.81	1,055.22	1,032.83
पाटबंधारे योजना (i) Irrigation schemes	...	1,132.78	1,321.62	1,101.35	1,042.03	...	780.90	834.81	1,055.22	1,032.83
वजा इयुटेड पाटबंधारे अर्थसहाय्य (ii) Less Imputed Irr. subsidy	...	1,041.17	1,254.10	1,043.41	980.81	...	91.61	67.52	57.94	61.22
इतर उपभोग (iii) Other Enterprises	...	890.79	1,162.19	1,265.45	1,165.71	...	689.29	767.29	997.28	971.61
नफा (B) Profits	...	(-)-201.50	(-)-394.90	(-)-268.17	(-)-194.10	...	...	...	...	...
पाटबंधारे योजना* (i) Irr. Schemes*	...	0.00	0.00	0.00	0.00	...	...	...	...	...
इतर उपभोग (ii) Other Enterprises	...	(-)-201.50	(-)-394.90	(-)-268.17	(-)-194.10	...	...	...	...	...
एकूण (ए + बी)/Total (A + B)	...	780.90	834.81	1,055.22	1,032.83	...	780.90	834.81	1,055.22	1,032.83

*राष्ट्रीय लेखा पद्धतीमध्ये सिंचनातील तोटा अर्थसहाय्य मानण्यात येतो.
*In SNA, irrigation losses are treated as subsidy.

लेखा/ACCOUNT-3—contd.

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	1995-96					1996-97					1997-98					1998-99					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
(a) Govt. administration	...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
शासनाचा वाणिज्यिक उपक्रम																					
(b) Deptt. Enterprises	...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
जमीन																					
3.2. Land																					
राज्य प्रशासन																					
(a) Govt. administration	...	(-)	10.45	9.67	0.77	(-)	5.22														
शासनाचा वाणिज्यिक उपक्रम																					
(b) Deptt. Enterprises	...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
हस्तांतरित भांडवली रक्कम																					
4. Capital transfers	...	845.74	833.92	1,002.81	985.64																
भांडवली अनुदाने																					
4.1. Capital grants	...	518.12	561.87	764.67	727.77																
स्थानिक संस्थांस																					
(a) Local bodies	...	3.61	3.18	6.15	7.00																
सहकारी संस्थांस																					
(b) Co-operatives	...	83.71	131.46	55.92	59.48																
शैक्षणिक संस्थांस																					
(c) Educational institutions	...	187.49	104.64	134.08	144.88																
इतर																					
(d) Others	...	4.62	0.18	4.90	5.44																
जमीनदार व जहागीरदार यांना मुकसानमरपाई																					
4.2. Compensation to land owners	...	48.19	32.59	37.09	41.07																
and Jahagirdars.																					
इतर हस्तांतरित भांडवली रक्कम																					
4.3. Other Capital transfers	...	4,919.81	5,096.41	4,938.20	4,463.44																
5. एकूण/Total	...	4,919.81	5,096.41	4,938.20	4,463.44	11. एकूण/Total	...	4,919.81	5,096.41	4,938.20	4,463.44	...	4,919.81	5,096.41	4,938.20	4,463.44					

* includes provision for renewals and replacement.

* यात नवीकरण व पुनःस्थापना यावर केलेल्या तरतुदीचा समावेश आहे.

लेखा/ACCOUNT-3A

वस्तु, सेवा व हस्तांतरित रकमा यांचे व्यवहार-राज्य प्रशासनाचा व वाणिज्यिक उपक्रमांचा भांडवली लेखा
Transactions in goods and services and transfers : Capital account of Govt. administration and Deptt. Commercial Undertakings
(रुपये कोटीत/Rs. in crore)

संवितरित रकमा Disbursement	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)	जमा Receipts	1995-96 प्रत्यक्ष (Actuals)	1996-97 प्रत्यक्ष (Actuals)	1997-98 सुधारित अंदाज (Revised)	1998-99 अर्थसंकल्प (Budget)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
एकूण भांडवली निर्मिती Gross capital formation	...	4,084.52	4,252.82	3,934.62	3,483.02	...	2,649.13	2,093.87	3,378.46	3,378.46 (-)	1,294.42
राज्य प्रशासन Govt. administration	...	2,401.83	3,071.78	3,199.74	3,024.49	राज्य प्रशासनाच्या महसुली-लेखातील बचत	2,649.13	2,093.87	3,378.46	3,378.46 (-)	1,294.42
1.1. इमारती व बांधकामे Building and Const.	...	2,383.49	2,854.80	2,984.20	2,829.82	Savings on current account of gov. Admn.	2,649.13	2,093.87	3,378.46	3,378.46 (-)	1,294.42
नवनिर्मितीचा खर्च (a) New outlay	...	2,383.49	2,854.80	2,984.20	2,829.82	शासनाच्या वाणिज्यिक उपक्रमातील घसाऱ्यासाठी तरतूद	0.00	0.00	0.00	0.00	0.00
नवीकरण व पुनःस्थापना (b) Renewals and replacement	...	0.00	0.00	0.00	50.16	Depreciation provision of deptt. Commer. Undertakings.	0.00	0.00	0.00	0.00	0.00
यंत्रसामग्री व साधनसामग्री Machinery and equipments	...	94.45	140.94	167.38	174.21	भांडवली स्वरूपाच्या इतर रकमा	10.50	3.10	10.50	10.50	11.00
नवनिर्मितीचा खर्च (a) New Outlay	...	94.45	140.94	167.38	174.21	Other receipts of capital nature	10.50	3.10	10.50	10.50	11.00
नवीकरण व पुनःस्थापना (b) Renewals and replacement	...	0.00	0.00	0.00	0.00	शिल्लक : वस्तू, सेवा व हस्तांतरित रकमांच्या सर्व व्यवहारातील वूट	2,260.18	2,999.44	1,549.24	1,549.24	5,746.86
साठ्यातील निव्वळ वाढ 1.1.3. Net increase in stocks	...	(-)/76.11	76.04	48.16	20.46	Balance : Deficit on all transactions in goods & services.	2,260.18	2,999.44	1,549.24	1,549.24	5,746.86
शासनाच्या वाणिज्यिक उपक्रम 1.2. Deptt. Commercial Undertakings.	...	1,682.69	1,181.04	734.88	458.53						
इमारती व बांधकामे 1.2.1. Building and Const.	...	1,610.39	1,040.65	709.71	439.66						
नव निर्मितीचा खर्च (a) New outlay	...	1,589.02	1,029.24	709.71	439.66						
नवीकरण व पुनःस्थापना	...	0.00	0.00	0.00	0.00						

(a) New outlay ... 1,589.02 1,029.24 21.37 11.41 0.00 0.00
 नवीकरण व पुनःस्थापना
 (b) Renewals and replacement ... 21.37 11.41 0.00 0.00
 लेखा/ACCOUNT-3A—contd.

संवितरित रकमा	1995-96	1996-97	1997-98	1998-99	जमा	1995-96	1996-97	1997-98	1998-99
(1)	(2)	(3)	(4)	(5)	Receipts	(7)	(8)	(9)	(10)
	प्रत्यक्ष (Actuals)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)		प्रत्यक्ष (Actuals)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)
Disbursement	29.14	27.12	25.17	18.87					
यंत्रसामग्री व साधनसामग्री	...	...	...	...	
1.2.2. Machinery and equipments	29.14	27.12	25.17	18.87					
नवनिर्मितया खर्च	...	...	...	...	
(a) New outlay	29.14	27.12	25.17	18.87					
नवीकरण व पुनःस्थापना	...	...	...	...	
(b) Renewals and replacement	0.00	0.00	0.00	0.00					
साठ्यातील निव्वळ वाढ	...	...	...	...	
1.2.3. Net increase in stocks	43.16	113.27	0.00	0.00					
हस्तांतरित भांडवली रकमा	...	...	...	...	
2. Capital transfers	835.29	843.59	1003.58	980.42					
भांडवली अनुदाने—	...	...	...	...	
2.1. Capital grants to—	792.93	801.15	960.82	939.13					
स्थानिक संस्थांस	...	...	...	...	
(a) Local bodies	518.12	561.87	764.67	727.77					
सहकारी संस्थांस	...	...	...	...	
(b) Co-operatives	3.61	3.18	6.15	7.00					
शैक्षणिक संस्थांस	...	...	...	...	
(c) Educational institutions	83.71	131.46	55.92	59.48					
इतरांस	...	...	...	...	
(d) Others	187.49	104.64	134.08	144.88					
जमीनदार व जहागीरदार यांना नुकसानभरपाई	...	...	...	...	
Compensation to land owners	4.62	0.18	4.90	5.44					
and Jagirdars.	...	...	...	...	
2.2. इतर हस्तांतरित भांडवली रकमा	...	...	...	...	
Other Capital transfers	48.19	32.59	37.09	41.07					
भौतिक मालमत्तेची निव्वळ खरेदी	...	...	...	...	
2.4. Net purchase of physical assets	(—) 10.45	9.67	0.77	(—) 5.22					
3. एकूण/Total	4,919.81	5,096.41	4,938.20	4,463.44	7. एकूण/Total	4,919.81	5,096.41	4,938.20	4,463.44

शासनाच्या वित्तीय संपत्तीतील बदल : राज्य प्रशासनाचा व शासनाच्या वाणिज्यिक उपक्रमांचा भांडवली लेखा
Changes in financial assets : Capital account of Government Administration and Department Commercial Undertakings.
 (रुपये कोटीत/Rs. in crore)

जावक Outgoings	1995-96 प्रत्यक्ष (Actuals) (2)	1996-97 प्रत्यक्ष (Actuals) (3)	1997-98 सुधारित अंदाज (Revised) (4)	1998-99 अर्थसंकल्प (Budget) (5)	आवक Incomings	1995-96 प्रत्यक्ष (Actuals) (7)	1996-97 प्रत्यक्ष (Actuals) (8)	1997-98 सुधारित अंदाज (Revised) (9)	1998-99 अर्थसंकल्प (Budget) (10)
(1)					(6)				
भाग भांडवलत क्षेत्री गुंतवणूक Investment in shares	...	194.72	325.62	1,255.33	220.58	...	161.44	209.12	211.68
शासकीय उपक्रमांत	...	27.41	220.09	1,172.64	123.45	...	98.04	45.71	40.79
(a) of Govt. concerns	...	167.31	105.53	82.69	97.13	...	15.25	17.85	16.41
इतर उपक्रमांत	...	999.48	851.76	933.36	575.22	...	0.17	91.56	69.39
(b) Of others	...	943.81	700.34	752.37	462.64	...	47.98	74.50	85.04
कर्जे व आगाऊ रकमा Loans and Advances	...	215.38	152.95	195.60	214.96	...	1,032.76	968.26	584.17
कर्जे व आगाऊ रकमा भांडवल निर्मितीसाठी For capital formation to स्थानिक संस्थांस	...	481.91	11.91	10.55	17.09	...	...	2,007.51	...
(a) Local bodies	...	156.06	407.79	373.33	98.72	...	...	...	...
सहकारी संस्थांस	...	90.46	127.69	172.89	131.87	...	...	...	...
(b) Co-operatives	...	55.67	151.42	180.99	112.58	...	...	...	...
महाराष्ट्र राज्य वीज मंडळास M.S. E. B.	...	(-)	(-)	5.65	7.52	...	...	...	...
इतरांस	...	23.61	66.84	67.63	7.30	...	...	...	...
(c) Others	...	25.82	29.72	33.24	29.69	...	...	...	...
चावू वापरसाठी- for current consumption to— स्थानिक संस्थांस	...	82.32	73.16	74.47	68.07	...	...	...	...
(a) Local bodies	...	1,194.20	1,177.38	2,188.69	795.80	...	1,194.20	1,177.38	795.80
सहकारी संस्थांस
(b) Co-operatives
महाराष्ट्र वीज मंडळास M.S.E.B.
इतरांस
(c) M.S.E.B.
(d) Others
3. एकूण/Total	...	1,194.20	1,177.38	2,188.69	795.80	...	1,194.20	1,177.38	795.80

लेखा/ACCOUNT-3C

शासनाच्या वित्तीय दायित्वातील बदल : राज्य प्रशासनाचा व शासनाच्या वाणिज्यिक उपक्रमांचा भांडवली लेखा
Changes in financial liabilities : Capital account of Government Administration and department commercial Undertakings.

(रुपये कोटीत/Rs. in crore)

जावक	1995-96 प्रत्यक्ष (Actuals) (2)	1996-97 प्रत्यक्ष (Actuals) (3)	1997-98 सुधारित अंदाज (Revised) (4)	1998-99 अर्थसंकल्प (Budget) (5)	आवक	1995-96 प्रत्यक्ष (Actuals) (7)	1996-97 प्रत्यक्ष (Actuals) (8)	1997-98 सुधारित अंदाज (Revised) (9)	1998-99 अर्थसंकल्प (Budget) (10)
Outgoings	(1)	(3)	(4)	(5)	Incomings	(7)	(8)	(9)	(10)
सरकारी ऋणांची परतफेड					सरकारी ऋण				
1. Repayment of public debt	...	504.92	1,028.35	2,882.12	4. Public debt	...	3,902.75	5,152.81	7,178.75
राज्य शासनाचे देशांतर्गत ऋण					राज्य शासनाचे देशांतर्गत ऋण				
1.1. Internal debt of the State Govt. (510)	43.67	294.22	380.42	2,144.71	4.1. Internal debt of the State Govt.	...	898.41	1,098.07	2,996.01
केंद्र सरकारकडून कर्जे व आगाऊ रकमा					केंद्र सरकारकडून कर्जे व आगाऊ रकमा				
1.2. Loans and advances from Central Govt.(511)	461.25	542.39	647.93	737.41	4.2. Loans and advances from Central Govt.	...	3,004.34	4,054.74	4,182.74
शिल्लक : वित्तीय दायित्वावरील वाढ					आंतर राष्ट्रीय तडजोड (निव्वळ)				
2. Balance : Net increase in financial liabilities.	3,293.09	3,996.76	4,153.75	6,455.60	5. Inter state settlement (net)	...	0.00	0.00	0.00
					अल्पयत्न, भविष्य निर्वाह निधी इत्यादी (निव्वळ)				
					6. Small Savings, Provident fund etc. net	...	291.76	391.21	435.39
					रोख शिल्लक गुंतवणूकलेखा (निव्वळ)				
					7. Cash balance investment A/c. (net)	...	(-)	1,000.00	1,000.00
					इतर ऋण (निव्वळ)				
					8. Other debits (net)	...	1,227.82	638.08	723.58
3. एकूण/Total	...	3,798.01	5,182.10	9,387.72	9. एकूण/Total	...	3,798.01	5,182.10	9,387.72

रोख रकमा व भांडवल यांचा ताळमेळ : राज्य प्रशासनाच्या व शासनाच्या वाणिज्यिक उपक्रमांचा लेखा
(रुपये कोटीत/Rs. in crore)

Cash and Capital Reconciliation Account of Government Administration and Department Commercial Undertakings

जावक Outgoings (1)	1995-96 प्रत्यक्ष (Actuals) (2)	1996-97 प्रत्यक्ष (Actuals) (3)	1997-98 सुधारित अंदाज (Revised) (4)	1998-99 अर्थसंकल्प (Budget) (5)	आवक Incomings (6)	1995-96 प्रत्यक्ष (Actuals) (7)	1996-97 प्रत्यक्ष (Actuals) (8)	1997-98 सुधारित अंदाज (Revised) (9)	1998-99 अर्थसंकल्प (Budget) (10)
वस्तू व सेवा यांच्या सर्व व्यवहारातील चूट (लेखा ३ ए ची संतुलन करणारी बाब)	2,260.18	299.44	1,549.24	5,746.86	5.	3,293.09	3,996.76	4,153.75	6,455.60
1. Deficit on all transactions in goods and services. (balancing item in Account-3A).						...	0.00	0.00	0.00
वित्तीय संपत्तीतील निव्वळ वाढ (लेखा ३ बी ची संतुलन करणारी बाब).	1,032.76	968.26	2,007.51	584.17	6.	...	...	...	...
2. Net increase in financial assets ... (balancing item in Account-3B)						...	...	...	...
3. Increase in cash balance	0.15	29.06	597.00	124.57		...	...	...	...
4. एकूण/Total	...	3,293.09	3,996.76	4,153.75	7.	...	3,293.09	3,996.76	4,153.75
				6,455.60					6,455.60

APPENDIX I

ताळमेळ / RECONCILIATION-1
चालू लेखा-महसूल / Current Account—Revenue

(रुपये लाखात / Rs. in lakh)

अनुक्रमांक Serial No.	बाब Item	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Estimates)
(1)	(2)	(3)	(4)	(5)	(6)
1.	वित्तविषयक विवरणपत्रात दर्शविलेला महसूल Revenue as shown in financial Statement	16,55,928	19,25,524	21,72,113	23,21,937
2.	वजा (एकूण) Less (Total)	1,09,774	1,08,625	1,24,818	1,16,147
2.1.	रोख शिलकीच्या गुंतवणूकीद्वारे मिळालेले व्याज Interest realised on investment of cash balances	19,858	6,581	7,200	3,010
2.2.	कर्जनिवारण निर्धीच्या शिल्लक रकमांच्या गुंतवणूकीद्वारे मिळालेले व्याज. Interest realised on investment of balances in the sinking fund	0	1	0	0
2.3.	शासनाच्या वाणिज्यिक उपक्रमांकडून जमा Receipts from D. C. Us.	64,197	76,595	83,529	82,494
2.4.	खर्चात कपात मानण्यात आलेली इतर जमा Other receipts treated as reduction in expenditure— लेखा-१ मध्ये (a) In Account—1	23,924	23,023	30,529	26,793
	लेखा-२ मध्ये (b) in Account—2	...	...	.....	.....
	लेखा-३ मध्ये (c) in Account—3	...	...	.....	.....
2.5.	महसुली जमा मानण्यात आलेले वसूल न होण्याजोगे निर्लेखित कर्ज. Receipts treated as write-off of irrecoverable loan	...	.....	.....	.....
2.6.	भांडवली जमा मानण्यात आलेली इतर जमा Other receipts treated as capital receipts	1,593	627	1,753	1,800
2.7.	निधीत कपात मानण्यात आलेली जमा Receipts treated as reduction in fund	202	1798	1,807	2,050
2.8.	महसुली जमेत कपात मानण्यात आलेला महसुली खर्च Revenue expenditure treated as reduction in Revenue Receipts.	...	.....	.....	.....
3.	अधिक (एकूण) Add. (Total)	(—)20,150	(—) 39,490	(—)26,817	(—) 19,410
3.1.	शासनाच्या वाणिज्यिक उपक्रमांकडून मिळालेले आधिक्य Surplus transferred by D. C. Us. ...	(—)20,150	(—) 39,490	(—)26,817	(—) 19,410
3.2.	महसुली जमा मानण्यात आलेली महसुली वसुली Revenue recoveries treated as revenue receipts...	...	.....	.....	.....
4.	एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2)	(—)1,29,924	(—) 1,48,115	(—) 1,51,635	(—) 1,35,557
5.	आर्थिक वर्गीकरणानुसार राज्य प्रशासनाचा चालू महसूल (लेखा १ ची बाब १२) (१+४) Current revenue of Government Adm. as shown in economic classification (item 12 in Account-1) (1+4).	15,26,004	17,77,409	20,20,478	21,86,380

ताळमेळ / RECONCILIATION-2
चालू लेखा-खर्च / Current Account—Expenditure

(रुपये लाखात / Rs. in lakh)

अनुक्रमांक Serial No.	बाब Item	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Estimates)
(1)	(2)	(3)	(4)	(5)	(6)
1.	वित्तविषयक विवरणपत्रात दर्शविलेला महसुली खर्च Revenue expenditure as shown in financial statement ...	17,16,839	20,84,580	22,39,068	28,44,047
2.	वजा (एकूण) Less (Total) ...	5,73,763	6,49,029	6,82,772	6,47,103
2.1.	लोक लेखा व निधीमध्ये बदली केलेल्या रकमा Transfer to funds and public account ...	39,796	45,639	65,649	62,756
2.2.	ऋण कमी करणे किंवा ऋण प्रतिबंधक यासाठी विनियोजन Appropriation for reduction or avoidance of debt ...	46,194	54,760	68,891	81,031
2.3.	वाणिज्यिक उपक्रमातील भांडवलावरील व्याज Interest on capital outlay on D.C.U.s. ...	78,555	96,895	80,333	78,555
2.4.	वाणिज्यिक उपक्रमांचा इतर चालू खर्च Other current expenditure on D.C.U.s. ...	1,23,802	1,51,486	1,56,347	1,42,219
2.5.	रोख शिलकीच्या गुंतवणुकीद्वारे मिळालेले व्याज Interest realised on investment of cash balances ...	19,858	6,581	7,200	3,010
2.6.	कर्ज निवारण निधीच्या शिल्लक रकमांच्या गुंतवणुकीद्वारे मिळालेले व्याज. Interest realised on investment of balances in the sinking fund ...	...	1	.....	.....
2.7.	खर्चाच्या बाजूस समायोजित केलेली इतर चालू जमा Other current receipts adjusted in expenditure side ...	23,924	23,023	30,529	26,793
2.8.	लेखा ३ बी मधील कर्जाच्या वसुलीत कपात मानण्यात आलेला चालू महसुली खर्च. Current expenditure treated as reduction in loan in Account 3B. ...	2	11	266	6
2.9.	लेखा ३ ए मध्ये बदली करण्यात आलेला भांडवली स्वरूपाचा खर्च Expenditure of capital nature transferred to Account 3A ...	2,41,632	2,70,633	2,73,557	2,52,733
2.10.	महसुली जमेत कपात मानण्यात आलेला महसुली खर्च Revenue expenditure treated as reduction in Revenue receipts ...	...	.....	.....	.....
3.	अधिक (एकूण) Add. (Total) ...	1,18,015	1,32,471	1,26,336	1,18,878
3.1.	जमा म्हणून दर्शविलेली महसुली वसुली Revenue recoveries shown as receipts				
	लेखा-१ मध्ये (a) In Account—1 ...	...	.....	.....	.....
	लेखा-२ मध्ये (b) in Account—2 ...	13,893	6,886	21,993	20,789
	लेखा-३ए मध्ये (c) in Account—3A ...	...	.....	.....	.....
3.2.	लेखा १ मध्ये बदली केलेला महसुली स्वरूपाचा भांडवली लेख्यातील खर्च Expenditure of revenue nature in capital account transferred to account-1 ...	5	175	2	8
3.3.	इंप्युटेड पाटबंधारे अर्थसहाय्य Imputed Irrigation subsidy ...	1,04,117	1,25,410	1,04,341	98,081
4.	एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2) ...	(—)4,55,748	(—)5,16,558	(—)5,56,436	(—)5,28,225
5.	वार्षिक वर्गीकरणानुसार महसुली खर्च (१+४) Revenue expenditure as shown in economic classification (1+4)	12,61,091	15,68,022	16,82,632	23,15,822

तालमेळ / RECONCILIATION-3
महसुली लेख्याबाहेरील भांडवली खर्च / Capital expenditure outside the revenue account

(रुपये लाखात / Rs. in lakh)

अनुक्रमांक Serial No.	बाब Item	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Estimates)
(1)	(2)	(3)	(4)	(5)	(6)
	वित्तविषयक विवरणपत्रात दर्शविलेला महसुली लेख्याबाहेरील भांडवली खर्च.				
1.	Capital expenditure outside the revenue account as shown in Financial Statement.	2,70,348	2,71,985	3,46,133	2,16,062
2.	वजा (एकूण) Less (Total)	21,049	33,287	1,26,920	23,551
2.1.	लेखा-३ बी ला घेतलेली भाग भांडवलातील वित्तीय गुंतवणूक Financial investment in shares taken over to Account-3B	19,472	32,562	1,25,533	22,058
2.2.	लेखा-३ बी ला बदली केलेला इतर भांडवली खर्च Other capital expenditure transferred to account-3B	(—)21	(—)77	(—)368	(—)315
2.3.	बदली केलेला महसुली स्वरुपाचा खर्च Expenditure of revenue nature transferred to—				
	लेखा-१ -ला				
	(a) Account—1	5	175	2	8
	लेखा-२-ला				
	(b) Account—2				
2.4.	लोक लेखा निधीमध्ये बदली केलेल्या रकमा Transfer to funds and Public Account				
2.5.	भांडवली लेख्यात कपात मानण्यात आलेली महसुली वसुली Revenue recoveries treated as reduction in capital account				
2.6.	लेखा-३ए मधील खर्चात कपात मानलेली महसुली जमा Revenue receipts treated as reduction in expenditure in account-3A.	1,593	627	1,753	1,800
3.	अधिक (एकूण) Add. (Total)	2,42,682	2,70,943	2,74,607	2,53,833
3.1.	महसुली लेख्यातून आणलेला भांडवली खर्च Capital expenditure brought over from revenue account	2,41,632	2,70,633	273,557	2,52,733
3.2.	जमा मानण्यात आलेली भांडवली खर्चातील वसुली Recoveries from capital expenditure treated as receipts				
	लेखा-१ मध्ये				
	(a) In Account—1				
	लेखा-२ मध्ये				
	(b) in Account—2				
	लेखा-३ए मध्ये				
	(c) in Account—3A	1,050	310	1,050	1,100
4.	एकूण समायोजन (३ उणे २) Total adjustment (3 minus 2)	2,21,633	2,37,656	1,47,687	2,30,282
5.	आर्थिक वर्गीकरणानुसार भांडवली खर्च (लेखा-३ए मधील बाब ३) (१+४) Capital expenditure as shown in economic classification (item 3 in account-3A) (1+4).	4,91,981	5,09,641	4,93,820	4,46,344

तक्ता क्रमांक / TABLE No. 13

महाराष्ट्र राज्य शासनाच्या अर्थसंकल्पाचे आर्थिक व उद्देशानुसार वर्गीकरण
Economic and purpose classification of Maharashtra State Government Budget

(रुपये लाखात / Rs. in lakh)

आर्थिक वर्गीकरण	चालू महसुली खर्च/Current Expenditure										Economic Classification		
	वेतन व मजुरी					वस्तू व सेवा यांवरील खर्च/Consumption Expenditure						निवृत्ति वेतने	
	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget)	1999-00 (अर्थसंकल्प) (Budget)	वस्तू व सेवा यांवरील खर्च Net purchase of goods and services	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget)			1999-00 (अर्थसंकल्प) (Budget)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(1)

1. सर्वसाधारण लोकसेवा-

1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.

1.2. सर्वसाधारण संशोधन.

2. संरक्षण

3. शिक्षण-

3.1. प्रशासन, विनियमन आणि संशोधन

3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी

4. आरोग्य-

4.1. प्रशासन, विनियमन आणि संशोधन

4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा

Social security and welfare services

6. सामाजिक सुरक्षा व कल्याण सेवा-

5.1. सामाजिक कल्याण सेवा	11,368	12,878	16,689	17,108	19,721	14,608	11,041	23,271	2,004	3,048	4,382	2,052	Social welfare services.
5.2. सामाजिक सुरक्षा फायदे	94	101	113	115	1,377	1,437	1,388	1,405	492	24	30	14	Social security benefits.
6. गृहनिर्माण व इतर सामूहिक सुखसोयी	2,194	1,625	1,714	1,657	2,046	1,553	5,151	8,929	387	385	450	199	Housing and other community amenities.
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	2,780	3,107	3,302	3,390	2,004	1,989	3,782	3,249	490	735	867	407	Cultural, Recreational and Religious services.
8. आर्थिक सेवा-													Economic Services-
8.1. सर्वसाधारण प्रशासन, नियमन व संगोधन	7,166	8,499	10,269	10,118	3,622	3,312	1,898	1,479	1,263	2,012	2,696	1,213	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	24,004	28,004	24,152	22,840	5,418	4,465	4,208	4,024	4,232	6,628	6,340	2,741	Agriculture, Forestry, Fishing and Hunting.
8.3. खाणीकर्म, कारखाने व बांधकाम	1,572	1,780	1,948	2,135	232	2,397	409	422	277	421	511	256	Mining, Manufacturing and Construction.
8.4. वीज, गैस, वाफ व पानीपुरवठा	617	860	1,134	1,063	6,004	4,446	4,617	4,978	109	204	298	127	Electricity, gas, steam and water supply.
8.5. परिवहन व दळणवळण	17	20	23	26	39,000	51,524	53,467	57,575	3	5	6	3	Transport and Communication
8.6. इतर आर्थिक सेवा	4,613	5,226	5,641	5,176	(-), 1,454	(-), 2,259	(-), 1,963	(-), 2,220	813	1,237	1,481	621	Other economic services.
9. इतर सेवा-													Other Services-
9.1. आपत्ती निवारण	910	1,211	1,023	825	853	1,186	1,474	4,787	160	287	269	99	Relief on calamities.
9.2. इतर संकीर्ण सेवा	0	0	0	0	15	4	2	2	0	0	0	0	Other misc. services.
9.3. वाटप करता न येणारे-													Un-allocable-
(ए) व्याज	0	0	0	0	0	0	0	0	0	0	0	0	(a) Interest.
(बी) सरकारी ऋण व्यवहार	0	0	0	0	0	0	0	0	0	0	0	0	(b) Public debt transaction

एकूण बेरीज 2,50,923 2,79,201 3,00,798 8,04,622 1,53,256 1,76,823 1,71,739 2,25,911 44,713 66,086 78,974 96,498 Grand Total

आर्थिक वर्गीकरण	चालू महशुली खर्च / Current Expenditure										Economic Classification		
	व्याज Interest					स्थानिक संस्थास अनुदान Grants to local bodies							
	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले (अर्थसंकल्प) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Esti- mates)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले (अर्थसंकल्प) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Esti- mates)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)		1997-98 (सुधारलेले (अर्थसंकल्प) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Esti- mates)
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(1)
1. सर्वसाधारण लोकसेवा-													General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0	0	0	0	0	0	0	0	12,137	16,823	41,604	36,636	General Administration, Public Order and Safety.
1.2. सर्वसाधारण संशोधन.	0	0	0	0	0	0	0	0	0	0	0	0	General Research
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0	Defence
3. शिक्षण-													Education—
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	Administration, Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	0	0	0	0	0	0	0	0	1,71,757	2,02,174	2,24,413	2,17,575	Schools, Universities and other education facilities.
4. आरोग्य-													Health—
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	10,464	9,773	13,500	13,927	Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सातंत्रे आणि इतर आरोग्य सेवा	0	0	0	0	0	0	0	0	8,876	9,594	13,995	10,214	Hospitals, Clinics and other health services.

(एक लाख / Rs. in lakh)

आर्थिक वर्गीकरण	चालू खर्च / Current Expenditure										Economic Classification		
	इतरांस अनुदाने					इतर हस्तांतरित रकमा							
	हस्तांतरित रकमा / Transfer Payment					Total Current Expenditure							
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	Purpose Classification
	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(अर्थसंकल्प) (Budget)	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(अर्थसंकल्प) (Budget)	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(अर्थसंकल्प) (Budget)	
(1)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(1)
उद्देशानुसार													
वर्गीकरण													
1. सर्वसाधारण लोकसेवा-													General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	148	543	318	404	347	335	301	324	2,37,016	2,77,691	3,20,687	8,88,231	General Administration, Public Order and Safety.
1.2. सर्वसाधारण संशोधन.	48	112	158	397	0	0	0	0	57	132	179	419	General Research
2. संरक्षण	0	0	0	0	4	2	1	1	2,215	2,777	3,250	2,872	Defence
3. शिक्षण-													Education—
3.1. प्रशासन, विनियमन आणि संशोधन	716	435	2,107	1,560	0	33	70	97	4,289	4,673	6,528	5,578	Administration Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	1,85,822	1,97,591	2,29,853	2,28,077	11,069	13,064	16,769	18,382	3,93,392	4,44,056	5,06,021	4,93,457	Schools, Universities and other education facilities.
4. आरोग्य-													Health—
4.1. प्रशासन, विनियमन आणि संशोधन	3	4	13	0	0	0	0	0	6,980	18,283	23,796	23,155	Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	3,924	4,915	3,907	4,447	239	10	18	36	66,144	66,947	69,265	65,310	Hospitals, Clinics and other health services.

5. सामाजिक सुरक्षा व कल्याण सेवा-		Social security and welfare services—											
5.1. सामाजिक कल्याण सेवा	15,960	18,030	20,224	25,219	13,361	12,896	13,942	14,286	77,513	76,120	1,06,473	1,26,039	Social welfare services.
5.2. सामाजिक सुरक्षा फायदे	0	0	0	0	400	1,137	1,107	1,242	2,363	2,699	2,638	2,776	Social security benefits.
6. गृहनिर्माण व इतर सामूहिक सुखसोयी	4,225	3,254	6,347	7,783	543	44	36	50	24,855	29,600	45,924	46,867	Housing and other community amenities.
7. सांस्कृतिक मनोरंजन व धार्मिक सेवा	2,520	2,903	11,707	12,442	125	213	544	332	7,920	8,947	20,203	19,820	Cultural, Recreational and Religious services.
8. आर्थिक सेवा-													Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	230	171	559	203	224	222	2,333	2311	13,476	14,339	20,607	18,256	General Administration, Regulation and Research.
8.2. कृषि, वनसंरक्षण, मत्स्योद्योग व शिकार	5,261	2,989	2,822	3,288	317	760	2,822	2,578	1,68,414	1,97,669	1,76,794	1,67,251	Agriculture, Forestry, Fishing and Hunting.
8.3. खाणिकर्म, कारखाने व बांधकाम	1,434	8,088	4,215	1,679	21	21	38	61	15,682	28,315	14,796	11,605	Mining, Manufacturing and Construction.
8.4. वीज, गैस, वाफ व पाणीपुरवठा	806	843	527	2,628	0	0	0	0	7,553	95,343	6,576	8,796	Electricity, Gas, Steam and Water supply.
8.5. परिवहन व दळणवळण	5	4	660	1,396	0	0	0	0	39,394	51,917	54,573	59,417	Transport and Communication.
8.6. इतर आर्थिक सेवा	1,144	861	1,014	1,023	0	0	0	0	5,206	6,453	6,173	4,660	Other economic services.
9. इतर सेवा-													Other Services—
9.1. आपत्ती निवारण	47	0	0	0	1,046	1,389	5,637	732	3,016	4,073	8,403	6,443	Relief on calamities.
9.2. इतर संकीर्ण सेवा	0	0	0	0	0	0	0	0	15	4	2	2	Other misc. services.
9.3. वाटप करता न येणारे-													Un-allocable—
(ए) व्याज	0	0	0	0	0	0	0	0	1,85,641	2,37,984	2,89,744	3,64,868	(a) Interest.
(बी) सरकारी ऋण व्यवहार	0	0	0	0	0	0	0	0	0	0	0	0	(b) Public debt transaction.
एकूण बेरीज	2,22,293	2,40,743	2,84,431	2,90,546	27,696	30,126	43,618	40,432	12,61,091	15,63,022	16,82,632	23,15,822	Grand Total

(रुपये लाखत / Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure										Economic Classification	
	जमीन खरेदी					जुनी मालमत्ता खरेदी						वजा जमीन विक्री Less sale of land
	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Actuals)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (Budget Actuals)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)		
(1)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
1. सर्वसाधारण लोकसेवा-												
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	181	1,036	650	650	0	0	0	0	1,593	627	1,753	1,800
1.2. सर्वसाधारण संशोधन.	0	0	0	0	0	0	0	0	0	0	0	0
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0
3. शिक्षण-												
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	0	0	0	0	0	0	0	0	0	0	0	0
4. आरोग्य-												
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0	0	10	53	0	0	0	0	0	0	0	0

General Public Services—
General Administration, Public Order and Safety.

General Research

Defence

Education—

Administration, Regul. and Research.

Schools, Universities and other education facilities.

Health—

Administration, Regul. and Research.

Hospitals, Clinics and other health services.

तक्ता क्रमांक / TABLE No. 13—contd.

(रुपये लाखत / Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure										Economic Classification		
	एकूण भांडवल निर्मिती / Gross Capital formation												
	वजा जुनी मालमत्ता विक्री Less sale of second hand asset	इमारतीवरील खर्च Buildings outlay	रस्त्यावरील खर्च Road outlays	1995-96		1996-97		1997-98		1998-99			
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(1)
उद्देशानुसार वर्गीकरण													
1. सर्वसाधारण लोकसेवा-													
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0	0	0	0	4,548	5,198	5,469	7,682	0	0	0	0	0
1.2. सर्वसाधारण संशोधन.	0	0	0	0	0	0	0	0	0	0	0	0	0
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0	0
3. शिक्षण-													
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	0	0	0	0	4,214	4,482	5,244	3,472	0	0	0	0	0
4. आरोग्य-													
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	37	66	5	5	0	0	0	0	0
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0	0	0	0	1,611	2,013	2,734	1,732	0	0	0	0	0

General Public Services—

General Administration
Public Order and Safety.

General Research

Defence

Education—

Administration, Regul.
and Research.

Schools, Universities and
other education facilities.

Health—

Administration, Regul.
and Research.

Hospitals, Clinics and
other health services.

तक्ता क्रमांक / TABLE No. 13—contd.

(रुपये लाखत / Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure										Economic Classification	
	एकूण भांडवल निर्मिती / Gross Capital formation											
	बांधकामावरील खर्च Construction outlay					वाहतुकीवरील खर्च Transport outlays						यंत्रसामग्रीवरील खर्च Machinery outlay
(1)	1995-96 (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (अंदाज) (Revised Estimates)	1998-99 (अंदाज) (Revised Estimates)	1999-00 (अंदाज) (Revised Estimates)	2000-01 (अंदाज) (Revised Estimates)	2001-02 (अंदाज) (Revised Estimates)	2002-03 (अंदाज) (Revised Estimates)	2003-04 (अंदाज) (Revised Estimates)	2004-05 (अंदाज) (Revised Estimates)	(73)	
उद्देशानुसार वर्गीकरण	257	229	150	424	46	7	95	161	163	969	4,776	General Public Services— General Administration. Public Order and Safety.
1. सर्वसाधारण लोकसेवा-												
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	7	15	11	15	0	0	0	0	1	1	1	General Research
2. संरक्षण	2	2	4	6	0	0	0	0	1	0	1	Defence
3. शिक्षण-												
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	31	123	116	Education— Administration Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	16	59	730	850	0	0	0	0	619	935	2,507	Schools, Universities and other Education facilities
4. आरोग्य-												
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	5	101	28	Health— Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	349	805	156	111	0	0	0	0	1,520	1,665	1,478	Hospitals, Clinics and other Health services.

तक्ता क्रमांक / TABLE No. 13—contd.

(रुपये लाखात / Rs. in lakh)

आर्थिक वर्गीकरण	मांडवली खर्च / Capital Expenditure										Economic Classification		
	हस्तांतरित मांडवली रक्कम / Capital transfers												
	साठ्यातील बदल / Change in stocks	भाग मांडवलात केलेली गुंतवणूक Investment in shares					स्थानिक संस्थास मांडवली अनुदाने Capital grants to local bodies						
	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अर्थसंकल्प) (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (अंदाज) (Revised Estimates)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अर्थसंकल्प) (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (अंदाज) (Revised Estimates)	1995-96 (प्रत्यक्ष) (Actuals)	1996-97 (प्रत्यक्ष) (Actuals)	1997-98 (सुधारलेले अर्थसंकल्प) (अंदाज) (Revised Estimates)	1998-99 (अर्थसंकल्प) (अंदाज) (Revised Estimates)	Purpose Classification
(1)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(1)
उद्देशानुसार वर्गीकरण													
1. सर्वसाधारण लोकसेवा-													General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	(-)	5,913	3,067	0	0	0	0	0	0	0	0	0	General Administration, Public Order and Safety.
1.2. सर्वसाधारण संशोधन.	0	0	0	0	0	0	0	0	0	0	0	0	General Research
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0	Defence
3. शिक्षण-													Education—
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	Administration Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	0	0	0	0	80	22	0	0	0	0	0	0	Schools, Universities and other Education facilities.
4. आरोग्य-													Health—
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0	0	0	0	55	0	0	0	0	0	0	0	Hospitals, Clinics and other Health services.

(रुपये लाखात / Rs. in lakh)

आर्थिक वर्गीकरण	मांडवली खर्च / Capital Expenditure										Economic Classification		
	हस्तांतरित मांडवली रकमा / Capital Transfers					स्थानिक संस्थास कर्जे							
	इतर मांडवली अनुदाने		इतर हस्तांतरित मांडवली रकमा			Other capital transfers		Loans to local bodies					
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	Purpose Classification
(1)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(1)
उद्देशानुसार													
वर्गीकरण													
1. सर्वसाधारण लोकसेवा													General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0	0	0	0	0	0	0	0	0	(-)-7,915	(-)-3,537	0	0
1.2. सर्वसाधारण संशोधन.	0	0	0	0	0	0	0	0	0	0	0	0	0
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0	0
3. शिक्षण-													
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	0
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	8,370	13,145	5,591	5,947	0	0	0	0	0	0	0	0	0
4. आरोग्य-													
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	0
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0	0	0	0	0	0	0	0	0	0	0	0	0

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure										Economic Classification		
	कर्ज इतरांस					सरकारी ऋणाची परतफेड							
	Loans to others					Repayment of public debts							
	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	1995-96	1996-97	1997-98	1998-99	
	(प्रस्था) (Actuals)	(प्रस्था) (Actuals)	(सुधारलेले अंदाज) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	(प्रस्था) (Actuals)	(प्रस्था) (Actuals)	(सुधारलेले अंदाज) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	(प्रस्था) (Actuals)	(प्रस्था) (Actuals)	(सुधारलेले अंदाज) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	Purpose Classification
(1)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(1)	(1)	(1)	(1)	(1)
1. सर्वसाधारण लोकसेवा													General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	38	119	186	188	0	0	0	0	0	0	0	0	General Administration, Public Order and Safety.
1.2. सर्वसाधारण संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	General Research
2. संरक्षण	0	0	0	0	0	0	0	0	0	0	0	0	Defence
3. शिक्षण—													Education—
3.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	Administration, Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	0	0	0	0	0	0	0	0	0	0	0	0	Schools, Universities and other Education facilities.
4. आरोग्य—													Health—
4.1. प्रशासन, विनियमन आणि संशोधन	0	0	0	0	0	0	0	0	0	0	0	0	Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0	0	0	0	0	0	0	0	0	0	0	0	Hospitals, Clinics and other Health services.

5. सामाजिक सुरक्षा व कल्याण सेवा-

5.1. सामाजिक कल्याण सेवा

5.2. सामाजिक सुरक्षा फायदे

6. गृहनिर्माण व इतर सामूहिक सुखसोयी

7. सांस्कृतिक मनोरंजन व धार्मिक सेवा

8. आर्थिक सेवा-

8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन

8.2. कृषि, वनसद्योग, मत्स्योद्योग व शिकार

8.3. खाणीकर्म, कारखाने व बांधकाम

8.4. वीज, गैस, वाफ व पाणीपुरवठा

8.5. परिवहन व दळणवळण

8.6. इतर आर्थिक सेवा

9. इतर सेवा-

9.1. आपत्ती निवारण

9.2. इतर संकीर्ण सेवा

9.3. वाटप करता न येणारे-

(ए) व्याज

(बी) सरकारी ऋण व्यवहार

Social security and Welfare Services.
Social welfare services.
Social security benefits.
Housing and other Community Amenities.
Cultural, Recreational and Religious services.
Economic Services—
General Administration, Regulation and Research.
Agriculture, Forestry, Fishing and Hunting.
Mining, Manufacturing and construction.
Electricity, Gas, Steam and Water supply.
Transport and Communication
Other Economic services.
Other Services—
Relief on Calamities.
Other Misc. services.
Un-allocable—
(a) Interest.
(b) Public debt transaction.

236	225	127	270	0	0	0	0	0	0	0
2	4	6	6	0	0	0	0	0	0	0
9,206	9,429	15,343	13,676	0	0	0	0	0	0	0
132	33	31	0	0	0	0	0	0	0	0
24	71	26	32	0	0	0	0	0	0	0
3,722	4,602	3,261	3,775	0	0	0	0	0	0	0
5,354	11,841	11,470	1,867	0	0	0	0	0	0	0
18,188	43,751	40,397	12,841	0	0	0	0	0	0	0
1,129	982	1,798	1,722	0	0	0	0	0	0	0
47,813	414	377	647	0	0	0	0	0	0	0
174	240	194	250	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
86,018	71,711	73,211	35,274	50,492	83,661	1,02,835	2,88,212	1,02,835	2,88,212	2,88,212

एकूण बेरीज

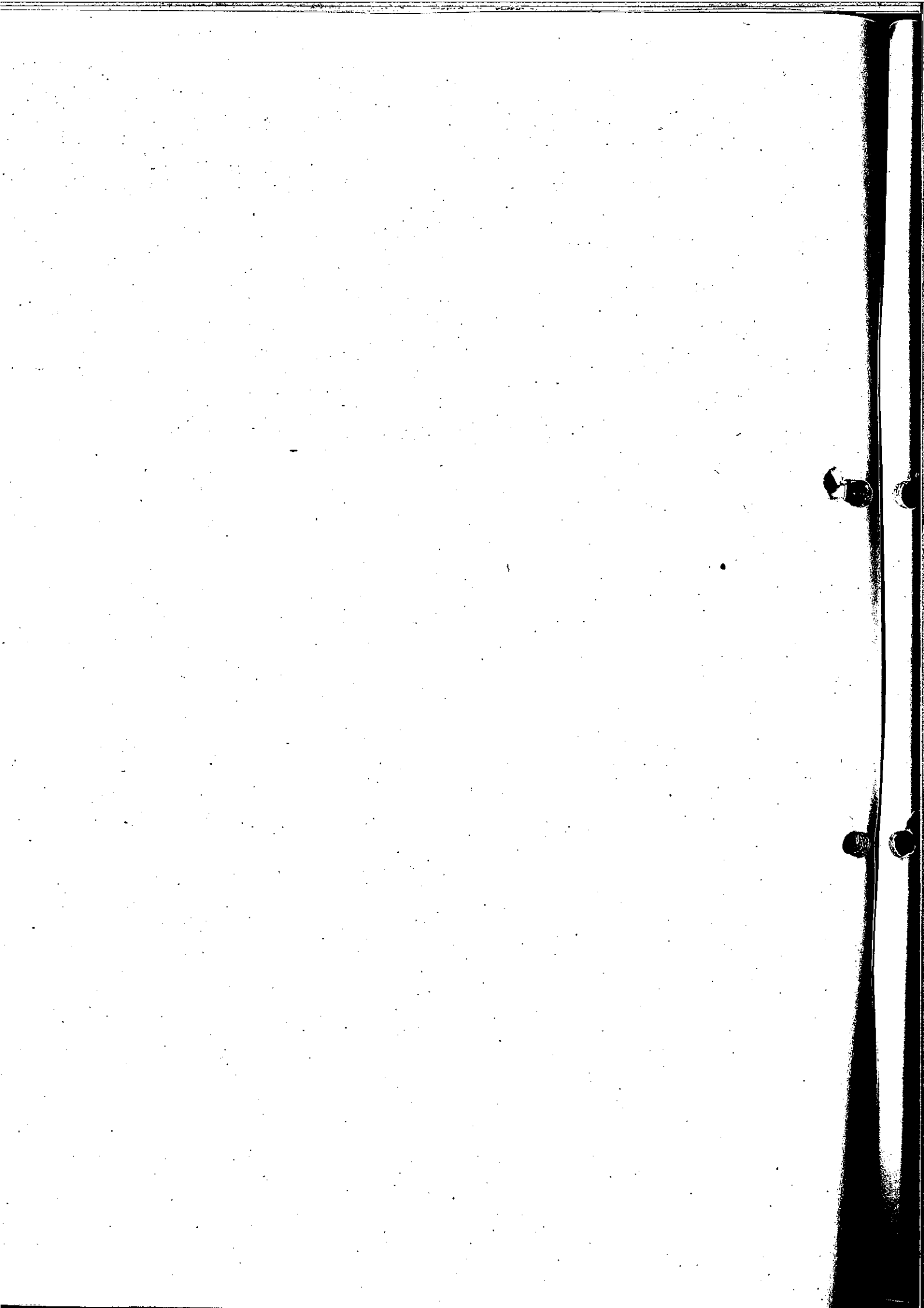
Grand Total

तबता क्रमांक / TABLE No. 13—contd.

(रुपये लाखात / Rs. in lakh)

आर्थिक वर्गीकरण	एकूण मांडवली खर्च Total Capital Expenditure		एकूण खर्च (वाल् महसुली खर्च + मांडवली खर्च) Total Expenditure (Current + Capital)				Economic Classification	
	1995-96 (प्रत्यक्ष) (Actuals) (106)	1996-97 (प्रत्यक्ष) (Actuals) (107)	1997-98 (सुधारलेले अंदाज) (Revised Estimates) (108)	1998-99 (अध्यसंकल्प) (Budget Estimates) (109)	1995-96 (प्रत्यक्ष) (Actuals) (110)	1996-97 (प्रत्यक्ष) (Actuals) (111)		1997-98 (सुधारलेले अंदाज) (Revised Estimates) (112)	1998-99 (अध्यसंकल्प) (Budget Estimates) (113)
उद्देशानुसार वर्गीकरण								
(1)								(1)
1. सर्वसाधारण लोकसेवा								
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि पुरस्कृतता.	(-)10,188	6,461	9,646	12,081	2,26,828	3,30,333	9,00,312	General Public Services— General Administration, Public Order and Safety.
1.2. सर्वसाधारण संशोधन	8	16	12	16	65	148	435	General Research
2. संरक्षण	3	2	5	7	2,218	2,779	2,879	Defence
3. शिक्षण—								Education—
3.1. प्रशासन, विनियमन आणि संशोधन	31	123	116	0	4,270	6,644	5,578	Administration, Regul. and Research.
3.2. शाळा, विद्यापीठे आणि इतर शैक्षणिक सोयी	13,299	18,643	14,072	14,241	4,06,691	4,62,699	5,07,698	Schools, Universities and other Education facilities.
4. आरोग्य—								Health—
4.1. प्रशासन, विनियमन आणि संशोधन	42	167	33	26	7,022	23,829	23,181	Administration, Regul. and Research.
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	3,535	4,483	4,378	2,737	69,679	71,430	68,047	Hospitals, Clinics and other Health services.

5. सामाजिक सुरक्षा व कल्याण सेवा-												Social security and welfare services—
5.1. सामाजिक कल्याण सेवा.	3,183	6,015	11,526	14,298	80,696	82,135	1,17,999	1,40,337				Social welfare services.
5.2. सामाजिक सुरक्षा फायदे.	2	4	6	6	2,365	2,703	2,644	2,782				Social security benefits.
6. गृहनिर्माण व इतर सामूहिक सुखसोयी	82,594	87,852	85,600	73,698	1,07,449	1,17,452	1,31,524	1,20,565				Housing and other Community Amenities.
7. सांस्कृतिक मनोरंजन व धार्मिक सेवा	293	266	758	1,334	8,213	9,213	20,961	21,154				Cultural, Recreational and Religious services.
8. आर्थिक सेवा-												Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	3,066	4,721	4,266	2,052	16,542	19,060	24,873	20,308				General Administration, Regulation and Research.
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	2,83,362	2,33,791	2,73,675	1,57,958	4,51,776	4,31,460	4,50,469	3,25,209				Agriculture, Forestry, Fishing and Hunting.
8.3. खाणिकर्म, कारखाने व बांधकाम	21,329	23,893	35,277	10,039	37,011	52,208	50,073	21,644				Mining, Manufacturing and Construction.
8.4. वीज, गॅस, वाफ व पाणीपुरवठा	88,966	1,59,755	1,78,429	1,51,613	96,519	2,55,098	1,85,005	1,60,409				Electricity, Gas, Steam and Water supply.
8.5. परिवहन व दळणवळण.	73,491	79,833	93,289	84,054	1,12,885	1,31,750	1,47,862	1,43,471				Transport and Communication.
8.6. इतर आर्थिक सेवा	47,888	1,072	1,304	1,451	53,094	7,525	7,477	6,111				Other Economic services.
9. इतर सेवा-												Other Services—
9.1. आपत्ती निवारण	507	296	264	275	3,523	4,669	8,667	6,718				Relief on calamities.
9.2. इतर संकीर्ण सेवा	(-10)	(-14)	33	38	5	(-10)	35	40				Other Misc. services.
9.3. वाटप करता न येणारे-												Un-allocable—
(ए) व्याज	0	0	0	0	1,85,641	2,37,984	2,89,744	3,64,868				(a) Interest.
(बी) सरकारी ऋण व्यवहार	50,492	83,661	1,02,835	2,88,212	50,492	83,661	1,02,835	2,88,212				(b) Public debt transaction.
	एकूण बेरीज	7,11,040	8,15,524	8,14,136	19,22,984	22,79,062	24,98,156	31,29,958				Grand Total



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

Rc 4021-9

Rc 4020-24

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 in 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 follows the technique of social accounting and group together similar types of transactions of the government after eliminating all internal transfers. The revenue account in the budget, for example, shows certain transfers to and from the capital account, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. In many cases, revenue expenditure 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 purpose of economic classification, expenditure 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 economic impact on the rest of the economy. Current transactions are distinguished from the current operations of Departmental Commercial Undertakings as current expenditure 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 expenditure 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 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, contribution 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 of 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 allocated among the administrative departments and departmental commercial undertakings in proportion to the salaries and wages. In the earlier publications [i.e. upto the last publication showing classification of 1985-86 (actuals), 1986-87 (R.E.) and 1987-88 (B.E.)] it was forming part of compensation of employees on administrative departments. 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 of 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 excludes 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 sources 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 excises, 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) 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 country.

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 characteristics and the activities of an undertaking 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 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) Milk supply schemes, (4) Government printing presses, (5) Ports and Light Houses.

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, pensions, purchases of goods and services and services including maintenance, interest, rent,

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. 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 country. The capital expenditure of Government administration and departmental commercial undertakings have been given separately whereas the source 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. The establishment expenditure under the capital budget heads is treated as capital formation.

23. Buildings and other construction

Buildings include all expenditure on new constructions 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. Change in stocks

Change 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.

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 scheme 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, co-operative 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 settlements, contingency fund, deposits and advances, suspense, remittances and cash balances. Besides these, there are some funds maintained by the Government, 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 receipt on capital account are the receipts and recoveries of the various capital schemes such as Ground Water Survey, Development Agency and mechanical organisation scheme. In the budget such entries are shown as reduction in expenditure.

Account 3-A: 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 are shown 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 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 stock. 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 measure 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 small 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 industries 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.

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 road, 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.

Receipt side

42. 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.

Account 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 share) and loan 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 Boards 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.

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 repayments have been made from current income and not out of capital. So, these repayments are lumped together with repayments of other loan 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 6 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 each balance, if any. These deficits are also met from various departmental funds and deposits along with 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 reconcile 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 of 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 contribution 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 subdivided into 20 minor categories as shown in para 5 of Chapter I. The items 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 tribunal is also considered here. Financial affairs and fiscal administrations consists 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, Secretariat General Administration Department, Home Department, Revenue and Forest Department, Finance Department, Law and Judiciary Department, Rural Development Department, Planning Department and Legislative Affairs Department are covered here. The expenditure on State Statistical Bureau and State Planning and Development Board and Directorate of Small Savings are included in the 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 organisations 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 homeguards 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, Medical Education and Drugs Department, Directorate of Employees 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 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, aged/disabled persons, family welfare services and other welfare services such as payment of pensions to freedom fighters, territorial and political pensions is 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 types 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 programme is 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 and broad casting 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, playgrounds, 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 meteorological 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 soil, forest, live stocks, fishing resources and wild life preservation and nature conservation. It also includes outlays in respect of veterinary services including veterinary dispensaries etc. 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, 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 here.

8.4. *Electricity, gas, steams 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. *Transport and communication*:- It includes 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*:- This includes expenditure for promotion, regulation, research and other outlays for storage and warehousing and co-operastive activity, so also 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 classification were separately prepared. In order to study the magnitude of economic categorywise expenditure in different purpose groups, it is necessary to combine the 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 and transfer payments consisting

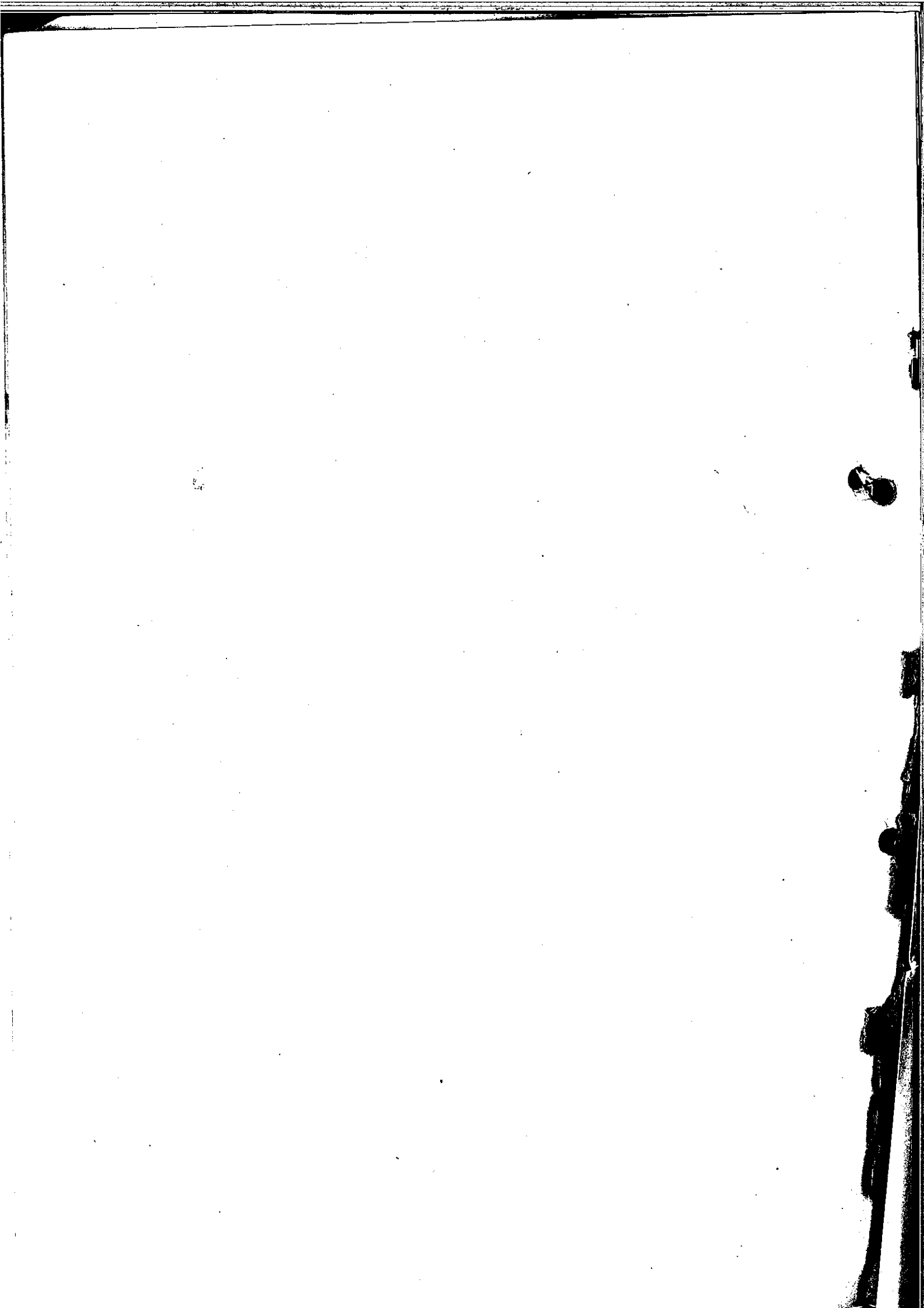
of interest payments, grants, subsidies and other current transfers. The capital expenditure includes gross capital formation, capital grants, capital transfers, loans, financial investment in shares and repayment of debt. Expenditure on each of the above items is split-up according to the purpose categories. 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**

Publications (1)	Title (2)
1. Maharashtra Quarterly Bulletin of Economics and Statistics, July, August and 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 and Statistics, Mumbai 1971).	Economic Classification of Maharashtra State Government Budget, 1965-66 (Accounts), 1966-67 (Accounts) and 1967-68 (Accounts).
4. Maharashtra Quarterly Bulletin of Economics 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 and 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 and 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 and Functional Classification of Maharashtra State Government Budget (1977-78 to 1979-80).
9. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1981.	An Economic and 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 and 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 and 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).
13. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1986.	An Economic and Purpose Classification of Maharashtra State Government Budget (1982-83 to 1984-85).
14. Maharashtra Quarterly Bulletin of Economics and Statistics, July-September 1986.	An Economic and Purpose Classification of Maharashtra State Government Budget (1983-84 to 1985-86).

(1)	(2)
15. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1987.	An Economic and Purpose Classification of Maharashtra State Government Budget (1984-85 to 1986-87).
16. Maharashtra Quarterly Bulletin of Economics and Statistics, July-September 1988.	An Economic and Purpose Classification of Maharashtra State Government Budget (1985-86 to 1987-88).
17. Maharashtra Quarterly Bulletin of Economics and Statistics, October-December 1988.	An Economic and Purpose Classification of Maharashtra State Government Budget (1986-87 to 1988-89).
18. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1990.	An Economic and Purpose Classification of Maharashtra State Government Budget (1987-88 to 1989-90).
19. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1991.	An Economic and Purpose Classification of Maharashtra State Government Budget (1988-89 to 1990-91).
20. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1992.	An Economic and Purpose Classification of Maharashtra State Government Budget (1989-90 to 1991-92).
21. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1993.	An Economic and Purpose Classification of Maharashtra State Government Budget (1990-91 to 1992-93).
22. Maharashtra Quarterly Bulletin of Economics and Statistics, January-March 1995.	An Economic and Purpose Classification of Maharashtra State Government Budget (1991-92 to 1993-94).
23. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1996.	An Economic and Purpose Classification of Maharashtra State Government Budget (1992-93 to 1995-96).
24. Maharashtra Quarterly Bulletin of Economics and Statistics, April-June 1997.	An Economic and Purpose Classification of Maharashtra State Government Budget (1994-95 to 1996-97).



महाराष्ट्र शासनाच्या अर्थसंकल्पाचे आर्थिक व उद्देशानुसार वर्गीकरण (१९९५-९६ ते १९९८-९९)

प्रस्तावना

१. आपल्या शासकीय जबाबदाऱ्या पार पाडण्याकरिता राज्य शासनास पैशाची 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 सेवकांची वेतने व भत्ते, वस्तू व सेवा यांवरील खर्च, कर्जे व व्याज यांची भरपाई, इतर संस्थांना दिलेली कर्जे व अनुदाने 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) वित्तविषयक विवरणपत्र ही आहेत. 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 दृष्टिकोनातून सादर केलेली असते. त्यामुळे जमा व खर्चाचे अर्थसंकल्पातील वर्गीकरण त्यांच्या आर्थिक दृष्टिकोनातून करावयाच्या अभ्यासास फारसे उपयुक्त ठरत नाही. साहजिकच सरकारी आर्थिक व्यवहाराचे इतर अर्थकारणांवर होणारे परिणाम जाणून घेण्यासाठी अर्थसंकल्पीय पुस्तकांत दिलेल्या जमाखर्चाच्या बाबींची वेगळ्या रीतीने मांडणी करणे व जमाखर्चाचे विशिष्ट आर्थिक महत्त्वानुसार पुनर्वर्गीकरण करणे आवश्यक असते. महाराष्ट्र शासनाच्या अर्थसंकल्पातील माहितीचे असे वर्गीकरण करण्याचा प्रयत्न या अहवालात केला आहे. या अहवालात १९९५-९६ (प्रत्यक्ष), १९९६-९७ (प्रत्यक्ष), १९९७-९८ (सुधारलेले अंदाज) व १९९८-९९ (अर्थसंकल्पीय अंदाज) ही आर्थिक वर्षे विचारात घेतलेली आहेत.

२. या आर्थिक वर्गीकरणामुळे शासनाचा एकूण महसुली खर्च आणि त्यातील वस्तू व सेवांवरील खर्च, हस्तांतरित 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, तुट्टी त्यावरून शासन व्यवहाराचे समाजाच्या इतर आर्थिक व्यवहारावर होणारे परिणाम अंदाजण्यास मदत होते.

लेख्यांचे वर्णन

३. आर्थिक व उद्देशानुसार वर्गीकरणासंबंधीची कार्यपद्धती केंद्रीय सांख्यिकी संघटना, नवी दिल्ली यांनी दिलेल्या सूचनानुसार आहे. ती प्रादेशिक लेखा समितीच्या अंतिम अहवालावर आधारित आहे. या पद्धतीनुसार शासनाच्या आर्थिक उलाढालींची निरनिराळ्या तीन लेख्यांत मांडणी करण्यात आली आहे. हे तीन लेखे खालीलप्रमाणे होत :-

लेखा-१-प्रशासकीय विभागांचे उत्पन्न व खर्च.

लेखा-२-शासनाच्या वाणिज्यिक उपक्रमांचा उत्पादन लेखा.

लेखा-३-सर्वसाधारण शासनाचा भांडवली वित्तीय लेखा.

४. आर्थिक वर्गीकरणाची ही पद्धत प्रामुख्याने शासनाच्या आर्थिक व्यवहारांच्या महसुली व भांडवली स्वरूपाच्या फरकांवर आधारलेली आहे. वस्तू, सेवा व हस्तांतरित रकमांच्या व्यवहारातील भांडवली व महसुली स्वरूपांचे व्यवहार हे वेगळे करण्यात आलेले आहेत. त्याचप्रमाणे प्रशासकीय विभागांचे उत्पन्न व खर्च (लेखा-१) व शासनाच्या वाणिज्यिक उपक्रमांचा उत्पादन लेखा (लेखा-२) हेही वेगळे करण्यात आलेले आहेत.

५. या तीन लेख्यांतील प्रत्येक लेखा हा शासन व्यवहाराचा आर्थिक दृष्ट्या एक महत्त्वाचा भाग विषद 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. ह्यांत उद्योजकता व मालमतेपासूनचे उत्पन्न, प्रत्यक्ष/अप्रत्यक्ष कर, संकीर्ण जमा व केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशदाने इत्यादींचा समावेश होतो. या लेख्यांवरील जमा व खर्च यातील तफावत म्हणजेच महसुली लेख्यांवरील शिल्लक होय. ही शिल्लक भांडवल निर्मितीच्या खर्चासाठी उपयोगात आणली जाते. लेखा क्रमांक २ मध्ये वन, पाटबंधारे (वाणिज्यिक/वाणिज्येतर), दूधपुरवठा योजना, शासकीय मुद्रणालये, बंदरे व दीपगृहे या शासनाच्या वाणिज्यिक उपक्रमांचा जमा व खर्च दाखविला जातो. या उपक्रमांचा वस्तू व सेवांच्या खरेदीवर केलेला खर्च निविष्टी स्वरूपाचा असतो. अर्थात हा प्रशासकीय विभागांनी केलेल्या अंतिम खर्चापेक्षा वेगळा असतो. त्याचप्रमाणे वाणिज्यिक उपक्रमांपासून मिळालेल्या उत्पन्नाचे (उदा. वस्तूंच्या विक्रीपासूनचे उत्पन्न) स्वरूप प्रशासकीय उत्पन्नापेक्षा (उदा. करांपासूनचे उत्पन्न) भिन्न असते. या लेख्यातील नफा/तोटा प्रथम याच लेख्यावर दर्शविला जातो व नंतर तेथून लेखा क्रमांक १ वर स्थानांतरित केला जातो. या लेख्यावर जर नफा असेल तर तो साहजिकच लेखा क्रमांक १ द्वारा भांडवल निर्मितीसाठी वापरला जातो. वरील उपक्रमांची संपूर्ण माहिती अर्थसंकल्पीय प्रकाशनात दिलेली नसते. त्यामुळे त्या 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 अनुदानाचा समावेश होतो. या लेख्याच्या 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.

६. वर उल्लेख केल्याप्रमाणे लेखा ३ चा सविस्तर तपशील लेखा ३ अ, ३ ब, ३ क व ३ ड मध्ये दिला आहे. त्यात निरनिराळ्या संस्थांतील भागभांडवलात केलेली गुंतवणूक, शासनाने उर्वरित अर्थव्यवस्थेला दिलेली कर्जे व आगाऊ रकमा, शासनाने दिलेल्या कर्जाची परतफेड, शासनाने उर्वरित अर्थव्यवस्थेच्या शिल्लकीतून उभ्या केलेल्या रकमा, उभारलेली कर्जे व कर्जाची परतफेड, त्याचप्रमाणे निरनिराळे शासकीय निधी व शिल्लक रकमा यांचा समावेश होतो.

७. आर्थिक वर्गीकरणातून मिळणारी महत्त्वाची माहिती.— राज्य शासनाच्या उर्वरित अर्थव्यवस्थेशी होणाऱ्या अर्थसंकल्पातील व्यवहारांच्या निरनिराळ्या अंगांचे वर दिलेल्या लेख्यामध्ये वर्गीकरण करण्यात येते. या विश्लेषणातून ज्या महत्त्वपूर्ण गोष्टींचा उलगडा होतो त्यापैकी काही ठळक गोष्टी खालीलप्रमाणे आहेत.

८. वस्तू व सेवा यांवरील शासकीय खर्च.—१९९५-९६ मध्ये ४,४८९ कोटी रु. इतका असलेला हा खर्च प्रतिवर्षी वाढत जाऊन १९९८-९९ मध्ये ११,२७० कोटी रुपयांपर्यंत गेला आहे. १९९८-९९ मधील हा खर्च अंतिम खर्चाच्या ७६ टक्के व एकूण खर्चाच्या ४० टक्के असेल.

९. एकूण भांडवल निर्मिती.—इमारती व इतर बांधकामे, यंत्रे व इतर यंत्रसामग्री व साठ्यातील बदल यांचा खर्च एकत्रित घेतला

असता, शासनाकडून होणारी एकूण भांडवल निर्मिती मिळते. १९९८-९९ साली होणाऱ्या एकूण १४,७५३ कोटी रुपयांच्या अंतिम खर्चापैकी ३,४८३ कोटी रुपयांचा (२४ टक्के) खर्च शासनाच्या एकूण भांडवल निर्मितीकरिता संकल्पित केला असून तो त्या सालातील एकूण खर्चाच्या १२ टक्के इतका असेल.

१०. अंतिम खर्च.—१९९८-९९ च्या २८,२०६ कोटी रुपयांच्या एकूण खर्चापैकी १४,७५३ कोटी रुपये किंवा ५२ टक्के खर्च शासनाचा अंतिम खर्च असेल. दैनंदिन शासकीय कामकाजाकरिता लागणाऱ्या वस्तू व सेवा यांवरील खर्च व भांडवल निर्मितीवरील खर्च याचा अंतिम खर्चात समावेश असतो. राष्ट्रीय उत्पन्नाच्या लेखापद्धतीमध्ये उर्वरित अर्थव्यवस्थेच्या वस्तू व सेवा आणि भांडवली खर्चात शासनाचा हा अंतिम खर्च मिळविला असता अर्थव्यवस्थेतील एकूण अंतिम खर्च मिळतो.

११. हस्तांतरित रकमा, भौतिक मालमत्तेची निव्वळ खरेदी व वित्तीय गुंतवणूक आणि निव्वळ कर्ज.—१९९८-९९ च्या प्रशासकीय खर्चातील उरलेला ४८ टक्के भाग म्हणजेच १३,४५३ कोटी रुपयांची रक्कम, शासनाने दिलेली कर्जे, इतर हस्तांतरित रकमा, भौतिक मालमत्तेची निव्वळ खरेदी, इतर उपक्रमांत शासनाने गुंतविलेल्या रकमा यांवर खर्च होईल. असा खर्च १९९५-९६ मध्ये ९,९९० कोटी रुपये होता. अशाप्रकारच्या खर्चांमुळे 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.

१२. 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 उपक्रमाखेरीज राज्य शासनाचा एकूण खर्च १९९५-९६ मध्ये १८,५६३ कोटी रुपये होता, तो १९९८-९९ मध्ये २८,२०६ कोटी रुपये होईल.

१३. निव्वळ भांडवली निर्मिती.—शासनाच्या एकूण भांडवल निर्मितीच्या रकमांतून नूतनीकरण व प्रतिस्थापनेचा खर्च वजा केला असता शासनाकडून होणारी निव्वळ भांडवल निर्मिती मिळते. १९९८-९९ मध्ये शासनाची निव्वळ भांडवल निर्मिती ३,४८३ कोटी रुपये होईल. यापैकी ३,२६९ कोटी रुपये म्हणजे ९४ टक्के रक्कम इमारती व बांधकाम ह्यांवर व १९३ कोटी रुपये म्हणजेच ५ टक्के यंत्रसामग्री व साधनसामग्रीवर खर्च होतील. निव्वळ भांडवल निर्मितीची रक्कम १९९५-९६, १९९६-९७ व १९९७-९८ मध्ये अनुक्रमे ४,०६३ कोटी रुपये, ४,२४९ कोटी रुपये व ३,९३५ कोटी रुपये होती.

१४. भांडवल निर्मितीकरिता शासनाने दिलेले वित्तीय सहाय्य.—स्वतः हाती घेतलेल्या भांडवल निर्मितीव्यतिरिक्त अनुदाने, इतर भांडवली हस्तांतरित रकमा, कर्ज व भागभांडवल यात केलेली गुंतवणूक या स्वरूपात भांडवल निर्मितीसाठी उर्वरित अर्थव्यवस्थेस राज्य शासन मदत करित असते. राज्य शासनाकडून अप्रत्यक्ष होणारी भांडवल निर्मिती या खर्चातून होत असते. अशा दिल्या जाणाऱ्या एकूण आर्थिक मदतीची रक्कम १९९५-९६ मध्ये १,९८० कोटी रुपये होती. ती १९९६-९७ मध्ये १,८६० कोटी रुपये इतकी झाली व पुढे १९९७-९८ व १९९८-९९ मध्ये ३,००६ कोटी रुपये व १,६६३ कोटी रुपये होण्याची अपेक्षा आहे.

१५. शासनाच्या अर्थसंकल्पीय उपाययोजनांतून 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. १९९५-९६ मध्ये अशा प्रकारच्या एकूण भांडवल निर्मितीवर ६,०६४ कोटी रुपयांचा म्हणजेच एकूण खर्चाच्या ३३ टक्के खर्च झाला. हाच खर्च १९९८-९९ मध्ये ५,१४६ कोटी रुपये म्हणजेच एकूण खर्चाच्या १८ टक्के होईल.

१६. एकूण आणि निव्वळ बचत.—शासनाच्या आवक रकमांचे शासनाच्या महसुली खर्चापेक्षा असलेले आधिक्य म्हणजेच प्रशासकीय बचत व विभागीय वाणिज्यिक उपक्रमांवरील घसनाच्या तरतुदीची रक्कम हे दोन भाग मिळून शासनाची एकूण बचत दर्शविली जाते. यातून लेखा ३-अ मध्ये दर्शविण्यात येणारा नूतनीकरण व प्रतिस्थापनेचा खर्च वजा केला असता शासनाची निव्वळ शिल्लक मिळते. शासनाची व विभागीय वाणिज्यिक उपक्रमांची निव्वळ बचत १९९५-९६ मध्ये २,६२८ कोटी रुपये होती. ती १९९६-९७ मध्ये २,०८२ कोटी रुपये इतकी झाली व पुढे १९९७-९८ मध्ये ३,३७८ कोटी रुपये होईल अशी अपेक्षा आहे. १९९८-९९ मध्ये निव्वळ बचत (-)१,२९४ कोटी रुपये अपेक्षित आहे. निव्वळ बचत १९९५-९६ ते १९९७-९८ मध्ये शासनाच्या अर्थसंकल्पीय उपाययोजनांतून होणाऱ्या एकूण भांडवल निर्मितीच्या अनुक्रमे ४३, ३४ व ४९ टक्के असल्याचे दिसून येते.

१७. 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. १९९५-९६ साली एकूण जमा १५,२६० कोटी रुपयांची होती. ती वाढत जाऊन १९९८-९९ मध्ये २१,८६४ कोटी रुपयांपर्यंत होण्याची अपेक्षा आहे. १९९५-९६ मध्ये करांपासून (प्रत्यक्ष व अप्रत्यक्ष) मिळालेले उत्पन्न १२,५६७ कोटी रुपये होते. ते १९९६-९७ ते १९९८-९९ मध्ये अनुक्रमे १३,९४९ कोटी रुपये, १६,४०८ कोटी रुपये व १७,८६४ कोटी रुपये असल्याचे दिसून येते.

१८. महसुली खर्च.—शासकीय वस्तू व सेवा यांवरील खर्च, व्याज प्रदान, अर्थसहाय्य व उर्वरित अर्थव्यवस्थेकडे हस्तांतरित खर्चाच्या रकमा मिळून महसुली खर्च होतो. १९९५-९६ मध्ये एकूण महसुली जमा १५,२६० कोटी रुपये होती, तर महसुली खर्च १२,६१९ कोटी रुपये होता. हा महसुली खर्च १९९६-९७ मध्ये १५,६८० कोटी रुपयांपर्यंत म्हणजेच १९९५-९६ शी तुलना करता २४ टक्क्यांनी वाढला. १९९७-९८ मध्ये एकूण महसुली खर्च १६,८२६ कोटी रुपयांपर्यंत म्हणजेच १९९६-९७ पेक्षा ७ टक्के वाढेल व पुढे १९९८-९९ मध्ये २३,१५८ कोटी रुपयांपर्यंत म्हणजेच १९९७-९८ शी तुलना करता ३८ टक्क्यांनी वाढेल अशी अपेक्षा आहे.

१९. उत्पन्नातील तूट.—शासनाच्या निव्वळ शिलकीपेक्षा शासनाने निव्वळ भांडवल निर्मितीवर जितका जास्त खर्च केला असेल तितकी शासनाच्या उत्पन्नातील तूट मानण्यात येते. १९९५-९६ ते १९९८-९९ ह्या साली अशी तूट अनुक्रमे १,४३५ कोटी रुपये, २,१५९ कोटी रुपये, ५५६ कोटी रुपये व ४,७७७ कोटी रुपये होईल.

२०. संकलित तूट.—वरील उत्पन्नातील तूट म्हणजेच राज्याची एकूण तूट नव्हे. वस्तू व सेवा यांच्या व्यवहारांतून तसेच हस्तांतरित रकमांवर असलेली एकूण तूट (लेखा ३अ ची संतुलन करणारी बाब) व उर्वरित अर्थव्यवस्थेवर असलेली वित्तीय मागणी म्हणजेच वित्तीय मत्तेतील निव्वळ वाढ (लेखा ३ब 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. १९९५-९६ साली अशी तूट ३,२९३ कोटी रुपये होती ती १९९६-९७ मध्ये ३,९६८ कोटी रुपये झाली आणि १९९७-९८ व १९९८-९९ मध्ये अनुक्रमे ३,५५७ कोटी रुपये व ६,३३९ कोटी रुपये होण्याची अपेक्षा आहे.

२१. वित्तीय साधने.—वर वर्णन केलेली तूट शासन निरनिराळ्या मार्गांनी पैसा उभारून भरून काढित असते. यात राज्य शासनाचे देशांतर्गत ऋण (निव्वळ), केंद्र सरकारकडून कर्जे व आगाऊ रकमा (निव्वळ), आंतरराज्यीय तडजोड (निव्वळ), अल्पबचत, भविष्यनिर्वाह निधी वगैरे (निव्वळ), रोख शिल्लक गुंतवणूक लेखा (निव्वळ), इतर ऋण (निव्वळ) व शिल्लक रकमांतून केलेली उचल यांचा समावेश होतो. राज्य शासनाने देशांतर्गत ऋणाखाली १९९५-९६ मध्ये ५२८ कोटी रुपये उभे केले आणि १९९६-९७ ते १९९८-९९ मध्ये अनुक्रमे ६०४ कोटी रुपये, ७९८ कोटी रुपये व ८५१ कोटी रुपये उभे केले जातील असे दिसून येते. केंद्र शासनाकडील ऋणांनी तुटीतील बराचसा भाग भरून काढलेला दिसून येतो. त्यायोगे १९९५-९६, १९९६-९७, १९९७-९८ व १९९८-९९ या चार वर्षांत अनुक्रमे १,४४० कोटी रुपये, २,४६२ कोटी रुपये, ३,४०७ कोटी रुपये व ३,४४५ कोटी रुपये उभे होतील. अल्पबचत, भविष्यनिर्वाह निधी वगैरे मार्फत वरील चार वर्षांत अनुक्रमे २९२ कोटी रुपये, ४०५ कोटी रुपये, ३९१ कोटी रुपये व ४३५ कोटी रुपये इतकी तूट भरून काढण्यात येईल. इतर ऋणातून १९९५-९६ ते १९९८-९९ मध्ये अनुक्रमे १,२२८ कोटी रुपये, ३४३ कोटी रुपये, ६३८ कोटी रुपये व ७२४ कोटी रुपये भरून काढण्यात येईल. १९९५-९६ ते १९९८-९९ या कालावधीत रोख शिल्लक रकमेतून उचल करण्यात आलेली नाही.

२२. 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 केले जात असल्यामुळे शासनाच्या महसुली जमाखर्चाच्या शिल्लकीत ह्या रकमेचा अंतर्भाव होतो. अशा प्रकारची महसुली लेखावरील शिल्लक शासन भांडवल निर्मितीसाठी वापरत असते. १९९५-९६ मध्ये वाणिज्यिक उपक्रमांची निव्वळ तूट २०२ कोटी रुपये इतकी होती. ती १९९६-९७, १९९७-९८ व १९९८-९९ या वर्षांमध्ये अनुक्रमे ३९५ कोटी रुपये, २६८ कोटी रुपये व १९४ 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.

२३. 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 कृषी, वन उद्योग, मत्स्योद्योग व शिकार, खनिकर्म, कारखाने व बांधकाम, वीज, गॅस, वाफ व पाणीपुरवठा, परिवहन व दळणवळण आणि इतर सेवेत आपत्ती निवारण, व्याज, सरकारी ऋणव्यवहार व इतर संकीर्ण सेवा यांचा समावेश होतो. उद्देशानुसार वर्गीकरणाचा मुख्य हेतू म्हणजे उपरोक्त प्रमुख गटांमधील निरनिराळ्या सेवांवरील खर्चाची कल्पना येणे हा होय.

२४. या वर्गीकरणासाठी अर्थसंकल्पात दर्शविलेल्या निरनिराळ्या अर्थसंकल्पीय शीर्षाखालील खर्चाचे विभाजन करण्यात येऊन ते योग्य त्या उद्देशानुसार त्या त्या सेवांच्या खर्चात समाविष्ट करण्यात आले आहे. उदाहरणार्थ येथे शिक्षण या सेवेखाली जो खर्च दर्शविला आहे त्यात केवळ शिक्षण या अर्थसंकल्पीय शीर्षाखाली खर्च झालेला नसून वैद्यकीय, कृषी अशा अर्थसंकल्पीय शीर्षाखाली दाखविला जाणारा अनुक्रमे वैद्यकीय व कृषी शिक्षणावरील खर्चही अंतर्भूत करण्यात आला आहे. म्हणजेच रक्कम कोणत्या कार्यावर खर्च झाली यास प्राधान्य देण्यात आले आहे. मात्र काही विशिष्ट शैक्षणिक प्रशालांवरील खर्च येथे घेतलेला नाही. जसे पोलीस ट्रेनिंग स्कूलवर झालेला खर्च हा शिक्षणावरील खर्च मानला नसून सर्वसाधारण लोकसेवेवरील खर्च मानला आहे. कारण या खर्चाचा अंतिम उद्देश पोलीस या सेवेशीच संपूर्णपणे निगडित आहे.

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

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

२७. उद्देशानुसार वर्गीकरणाचे तक्ते.—अहवालाच्या तक्ता क्रमांक १२ मध्ये चार वर्षांमधील एकूण खर्चाची उद्देशानुसार विभागणी व एकूण खर्चाशी टक्केवारी दिलेली आहे. या तक्त्यातील आकडेवारी पाहता असे दिसते की, १९९५-९६, १९९६-९७, १९९७-९८ व १९९८-९९ मध्ये आर्थिक सेवांवरील खर्चाची टक्केवारी एकूण खर्चाच्या अनुक्रमे ४०, ३९, ३५ व २२ अशी आहे. त्यापैकी कृषी, वन उद्योग, मत्स्योद्योग व शिकार यांवरील खर्च ४८ टक्के ते ५९ टक्के आणि त्या खालोखाल वीज, गॅस, वाफ व पाणीपुरवठा या सेवांवरील खर्च १३ टक्के ते २८ टक्के आहे. सामाजिक व सामूहिक सेवांवर १९९५-९६, १९९६-९७, १९९७-९८ व १९९८-९९ या काळात अनुक्रमे ३६ टक्के, ३४ टक्के, ३६ टक्के व २८ टक्के इतका खर्च असून त्यापैकी शिक्षण या सेवेवरील खर्च अनुक्रमे ५८ टक्के ते ६९ टक्के आहे. इतर सेवांवरील (म्हणजे व्याज प्रदान, सरकारी ऋण व्यवहार, आपत्ती निवारण व इतर संकीर्ण सेवा) खर्चाची टक्केवारी एकूण खर्चाच्या अनुक्रमे १२, १४, १६ व २१ अशी आहे. सर्वसाधारण सेवांवरील खर्चाची टक्केवारी अनुक्रमे १२, १३, १३ व २९ टक्के अशी असून त्यापैकी सर्वसाधारण लोकसेवेवरील खर्च या चारही वर्षांत ९९ टक्के इतका आहे.

२८. ज्या खर्चामुळे आर्थिक विकास किंवा समाजकल्याण यांत प्रत्यक्षपणे भर पडते त्या खर्चाची गणना विकास खर्चात करता येईल. त्याप्रमाणे सामाजिक व सामूहिक सेवा आणि आर्थिक सेवा यांच्यातील एकूण महसुली खर्च व एकूण भांडवली खर्च मिळून विकास खर्च होईल. १९९५-९६, १९९६-९७, १९९७-९८ व १९९८-९९ या वर्षांमध्ये अशा विकास खर्चाचा एकूण खर्चाशी (इतर सेवांवरील खर्चाच्या रकमा वगळून) असलेला हिस्सा अनुक्रमे ८६ टक्के, ८५ टक्के, ८४ टक्के व ६३ टक्के इतका आहे.

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

