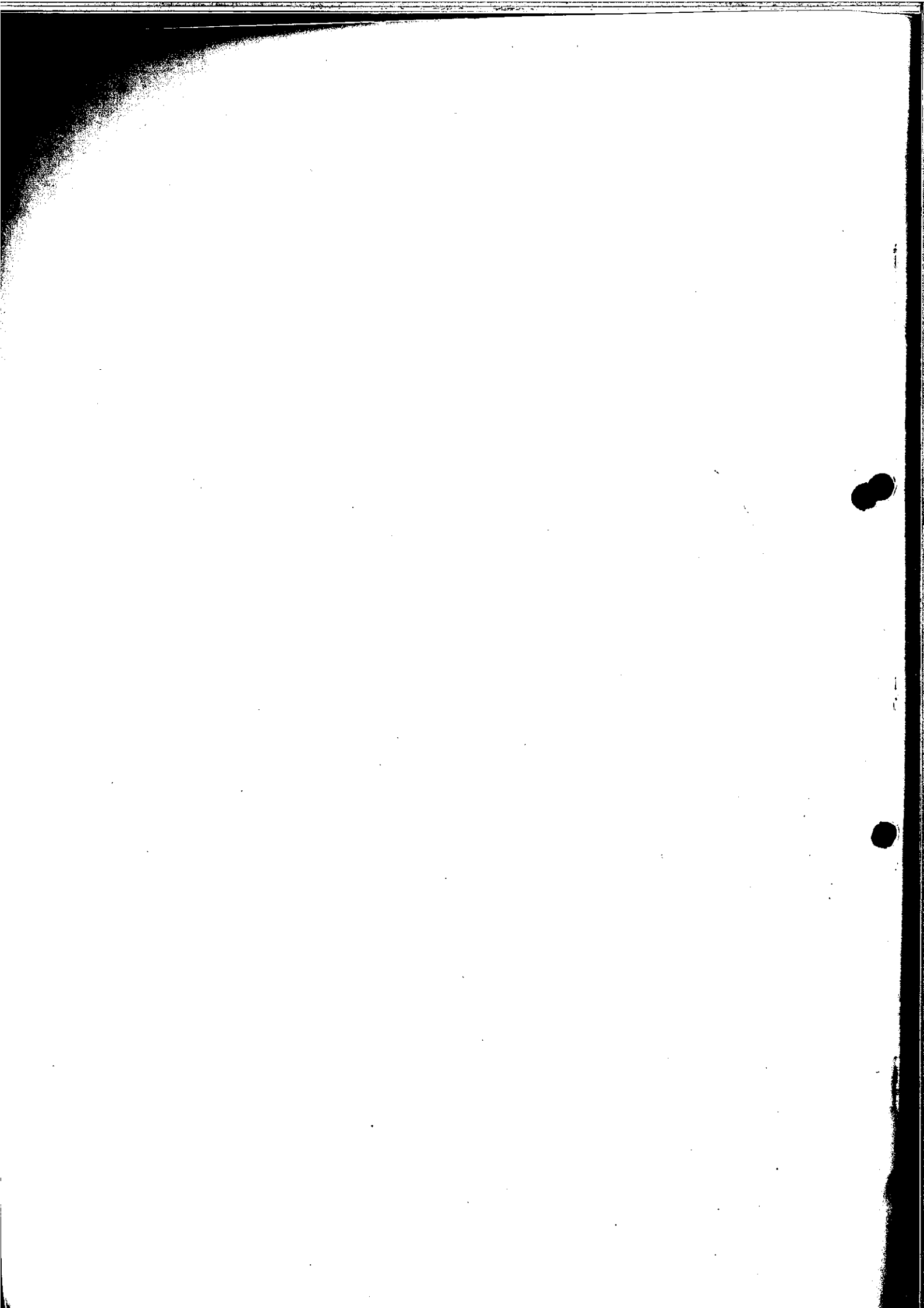




**ECONOMIC AND PURPOSE CLASSIFICATION  
REPORT OF STATE GOVT. BUDGET  
1997-98 TO 2000-2001**



**DIRECTORATE OF ECONOMICS & STATISTICS,  
GOVERNMENT OF MAHARASHTRA, MUMBAI.**





सत्यमेव जयते

महाराष्ट्र शासन

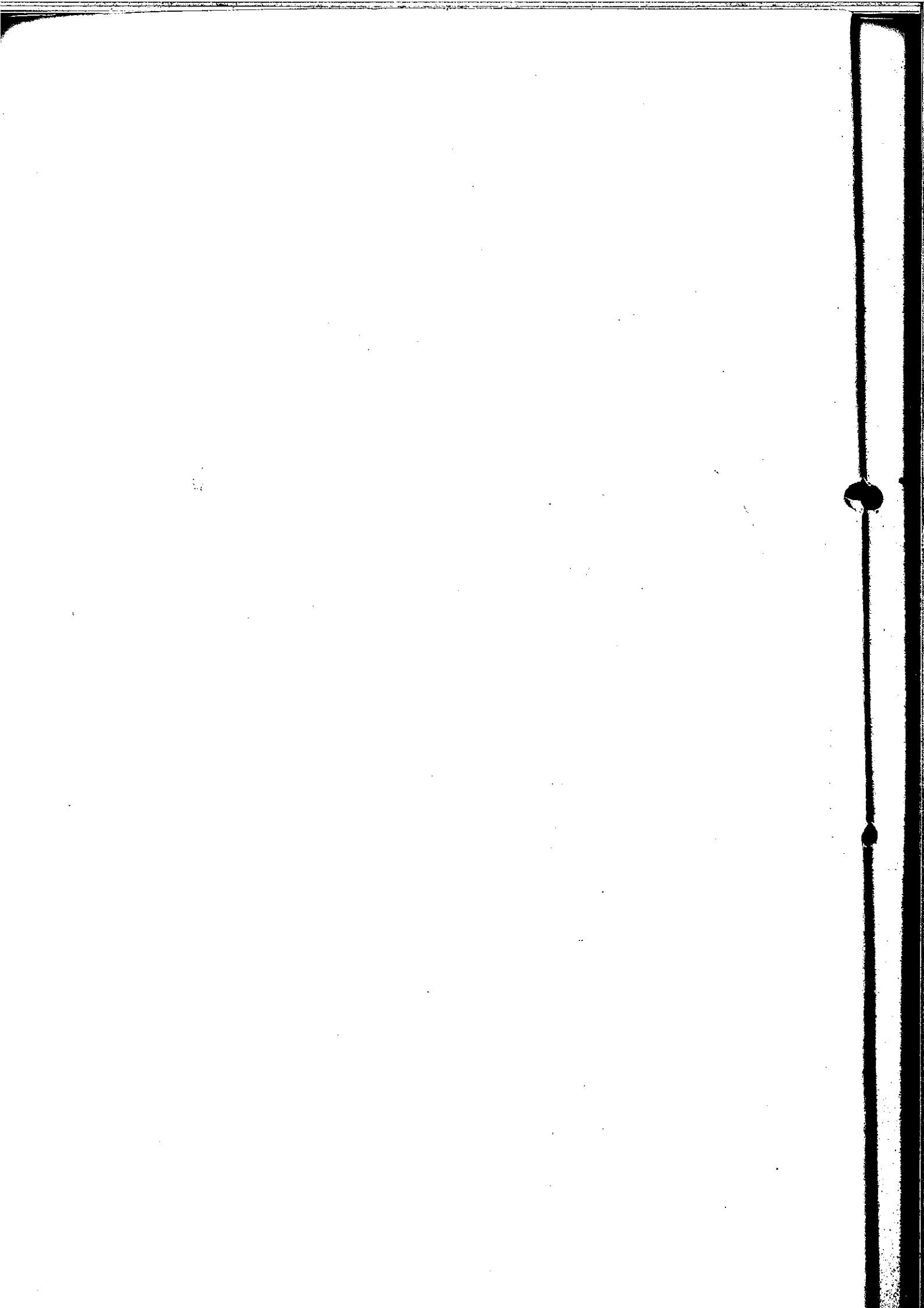
GOVERNMENT OF MAHARASHTRA

महाराष्ट्र शासनाच्या १९९७-९८ ते २०००-२००१ या सालातील अर्थसंकल्पीय व्यवहाराचा  
आर्थिक व उद्देशानुसार वर्गीकरण अहवाल

**A REPORT ON ECONOMIC AND PURPOSE CLASSIFICATION OF THE  
STATE GOVERNMENT BUDGET FOR THE YEARS  
1997-98 TO 2000-2001**



अर्थ व सांख्यिकी संचालनालय, महाराष्ट्र शासन, मुंबई  
Directorate of Economics and Statistics, Government of Maharashtra, Mumbai



## PREFACE

The State Government Budget is primarily designed to facilitate the needs of the administration and the authorisation of expenditure and revenue proposals by the State Legislature.

The Economic and Purpose Classification of Maharashtra State Government Budget is an attempt to recast the State Government transactions according to meaningful economic categories. The "Economic Classification" shows the Government expenditure and receipts by economic categories and enables one to understand the general effects of the Government Budgetary Transactions on the economy. The "Purpose Classification" shows the Government expenditure according to the different types of services provided directly or financed by the State Government through current and capital grants and loans. These two types of classifications are combined to form an "Economic and Purpose Classification". This Economic-cum-Purpose Classification shows how the expenditure for a particular purpose is distributed over economic categories. It also shows how the expenditure in a particular economic category is distributed over different purposes or types of public service provided.

The Economic and Purpose Classification of Maharashtra State Government Budget is being prepared as a part of the "System of Regional Accounts" as recommended by the Regional Accounts Committee set up by the Government of India in its 'Final Report in 1983' on preparation of Regional Accounts.

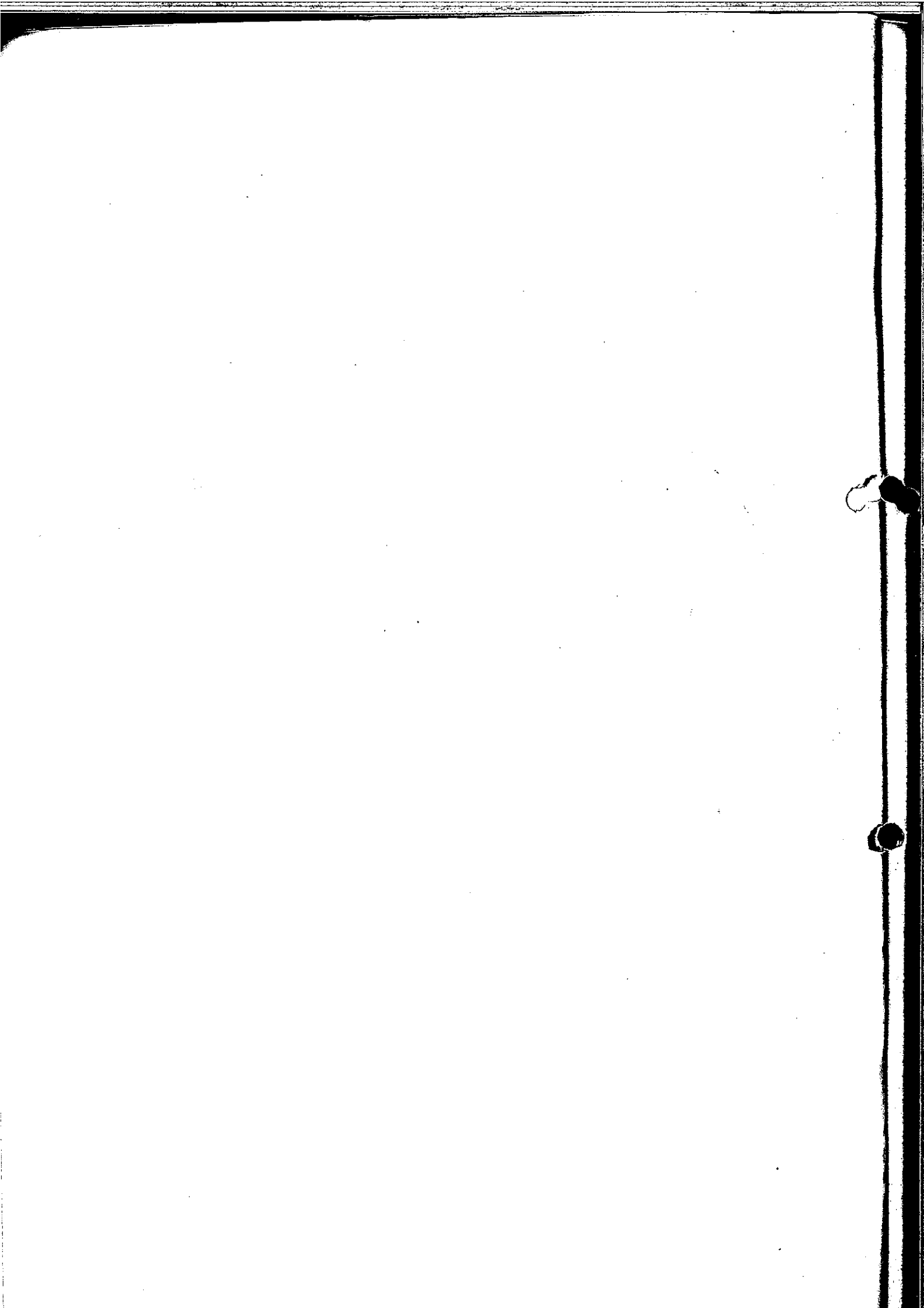
The Economic Classification as presented in this publication follows the same methodology as adopted by the Economic Division, Department of Economic Affairs, Ministry of Finance, Government of India, while the Purpose Classification has been attempted by following the methodology broadly indicated in the 'Final Report' of the Regional Accounts Committee.

The data presented in this Report covers the transactions for four years viz. 1997-98 (Actuals), 1998-99 (Actuals), 1999-2000 (Revised Estimates) and 2000-2001 (Budget Estimates). For this purpose the State Government Budgets for the years 1999-2000 and 2000-2001 are used. It is hoped that the analysis presented herein will be found useful by Administrators and Research Scholars engaged in the study of Budgetary Transactions of the State Government. Suggestions in this behalf are most welcome.

This publication is the outcome of sincere efforts of the officers and staff working in the Public Finance Unit of this Directorate.

Mumbai :  
Dated : October, 2001

**B. M. Nagrale,**  
Director of Economics & Statistics,  
Mumbai.



**OFFICERS AND STAFF ASSOCIATED WITH  
THE PREPARATION OF THIS REPORT  
1997-98 TO 2000-2001**

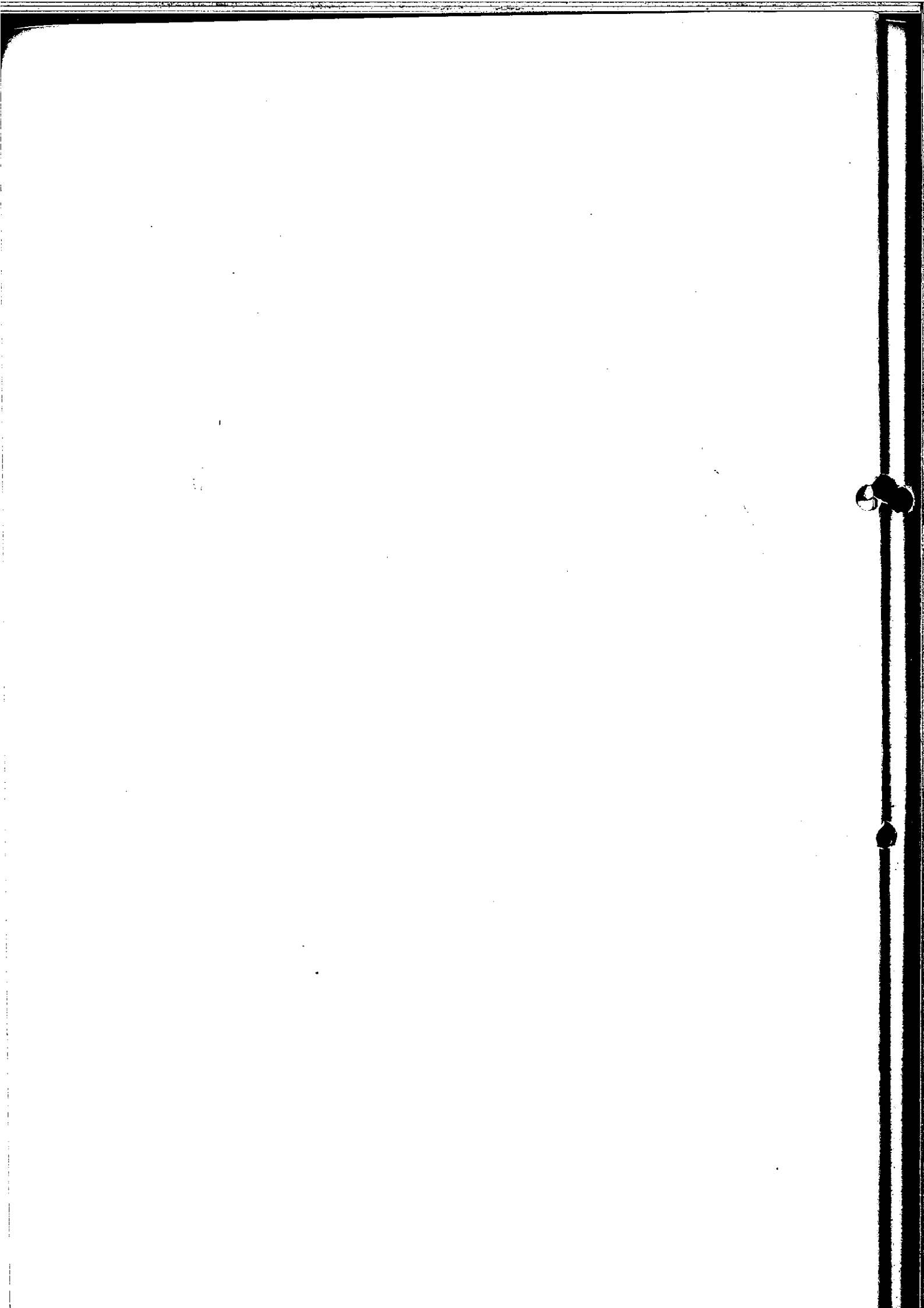
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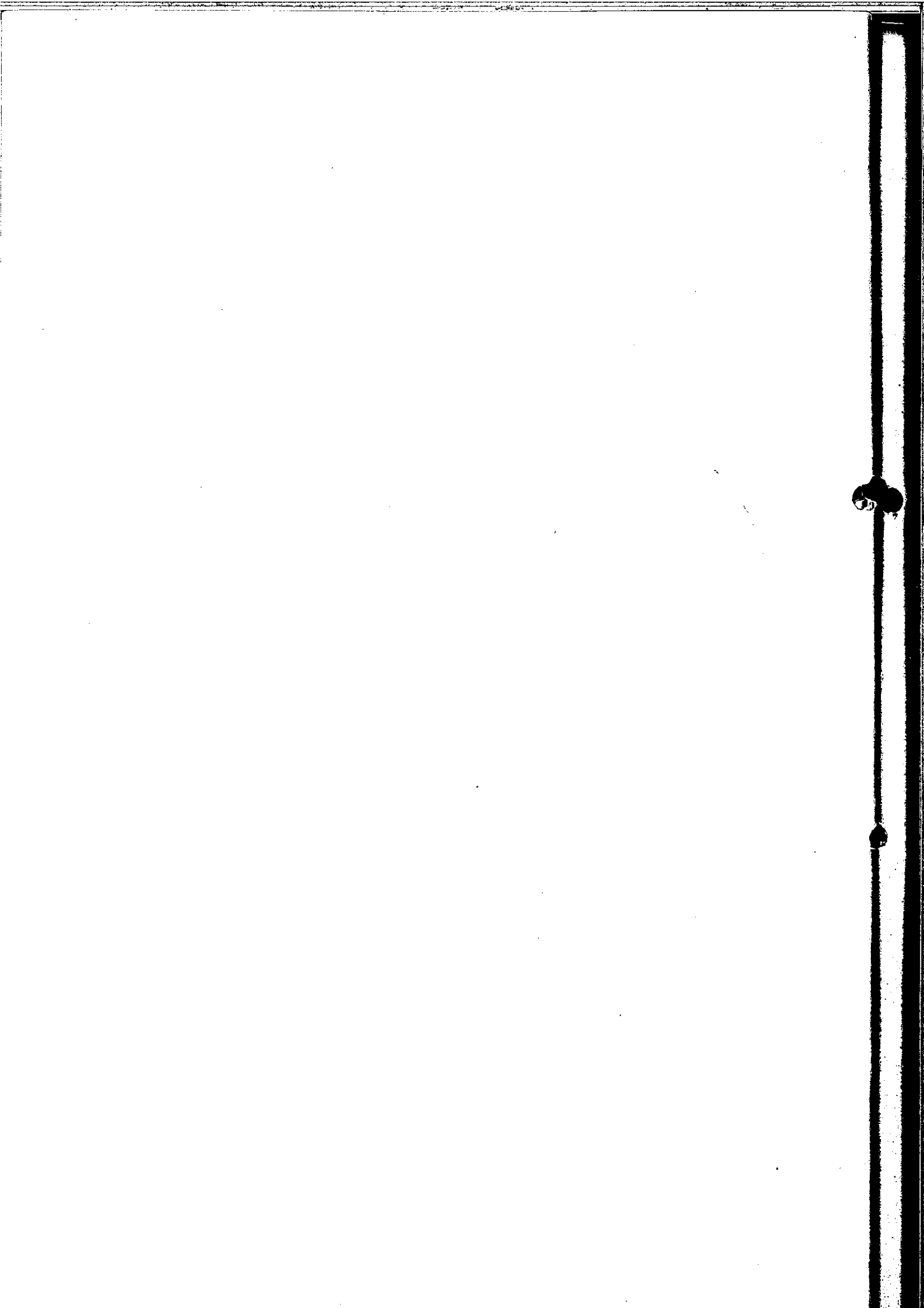
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# AN ECONOMIC AND PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET

(1997-98 TO 2000-2001)

## CHAPTER 1

### INTRODUCTION

1. An economic and purpose classification of budgetary transactions of the Maharashtra State Government Budget for the years 1997-98 (Actuals), 1998-99 (Actuals), 1999-2000 (Revised estimates) and 2000-2001 (Budget estimates) is presented in this report which is in continuation of the similar report published in the Quarterly Bulletin of Economics and Statistics January-March, 2000. The budgetary transactions for the year 1997-98 (Actuals) are available in the Government Budget 1999-2000 while those for 1998-99 (Actuals), 1999-2000 (Revised estimates) and 2000-2001 (Budget estimates) are available in the Government Budget for the year 2000-2001.

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 is presented in a set of three accounts, 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. This complete set of accounts and derived sheets 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 Organisation** and adopted by **Central Statistical Organisation, New Delhi**. 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:-

<u>Items</u>	<u>Purpose Code</u>
1. General Public Services -	
1.1. General Administration, Public Order and Safety.	11
1.2. General Research.	12
2. Civil Defence	20
3. Education -	
3.1. Administration, Regulation and Research.	31
3.2. Schools, Universities and Other Educational Facilities.	32
4. Health -	
4.1. Administration, Regulation and Research.	41
4.2. Hospitals, Clinics and Other Health Services.	42
5. Social Security and Welfare Services.	
5.1. Social Welfare Services.	51
5.2. Social Security Benefits	52
6. Housing and Other Community Amenities.	60

7. Cultural, Recreational and Religious Services. 70

8. Economic services -

8.1. General Administration, Regulation and Research. 81

8.2. Agriculture and Irrigation, Forestry, Fishing and Hunting 82

8.3. Mining, Manufacturing and Construction. 83

8.4. Electricity, Gas, Steam, Water Supply and Sanitation. 84

8.5. Transport and Communications. 85

8.6. Other Economic Services. 86

9. Other Services -

9.1. Relief on Calamities and Rehabilitation 91

9.2. Other Miscellaneous Services such as Land Ceiling, Compensation to Land Owners on Abolition of Zamindari etc. 92

9.3. Services not covered above - 93

9.3.1. Interest Payments Transfer to funds etc.

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 accounts and derived sheets relating to the economic classification 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.

**CHAPTER 2**  
**SOME SIGNIFICANT MAGNITUDES**

**(A) Economic Classification**

1. The system of accounts presented in Appendix-I analyses the various aspects of the State Government transactions vis-a-vis the rest of the economy for the years 1997-98 (Actuals), 1998-99 (Actuals), 1999-2000 (Revised estimates) and 2000-2001 (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)	1997-98 (प्रत्यक्ष) (Actuals) (3)	1998-99 (प्रत्यक्ष) (Actuals) (4)	1999-2000 (सु. अं.) (Revised Estimates) (5)	2000-2001 (अर्थसंकल्प) (Budget Estimates) (6)	Item (2)
1	अंतिम खर्च (अ+ब)	9,520.82	10,285.86	12,672.61	12,754.43	Final Outlays (a+b)
	(अ) वस्तु व सेवा यावरील शासकीय खर्च (१ + २)	5,865.10	6,625.34	9,593.32	10,064.30	(a) Government's consumption Expenditure ( i + ii )
	(१) सेवकांची भरपाई (लेखा १ मधील बाब-१.१)	4,031.60	4,172.51	6,838.08	7,929.36	(i) Compensation of employees (Item 1.1 in Account—1)
	(२) वस्तु व सेवा यांची निव्वळ खरेदी (लेखा १ मधील बाब-१.२)	1,833.50	2,452.83	2,755.24	2,134.94	(ii) Net purchase of goods & services (Item 1.2 in Account—1)
	(ब) एकूण भांडवल निर्मिती (१ + २)	3,655.72	3,660.52	3,079.29	2,690.13	(b) Gross capital formation ( i + ii )
	(१) साठ्यातील बदल (लेखा ३ मधील बाब-१)	214.02	108.81	(-111.58)	(-60.11)	(i) changes in stocks (Item 1 in Account—3)
	(२) एकूण स्थिर भांडवल निर्मिती (लेखा ३ मधील बाब-२)	3,441.70	3,551.71	3,190.87	2,750.23	(ii) Gross fixed capital formation (Item 2 in Account—3)
2.	उर्वरित अर्थव्यवस्थेस हस्तांतरित रकमा (१ ते ४)	12,723.20	14,502.32	20,378.68	18,509.18	Transfer payments to the rest of the economy ( i to iv )
	(१) व्याज प्रदान (लेखा १ मधील बाब-२)	2,829.58	3,609.69	4,589.18	6,015.51	(i) Interest paid (Item 2 in Account—1)
	(२) अर्थ सहाय्य @ (लेखा १ मधील बाब-३)	1,781.81	1,936.49	1,358.83	910.36	(ii) Subsidies @ (Item 3 in Account—1)
	(३) हस्तांतरित महसुली रकमा (लेखा १ मधील बाब-४)	7,054.37	7,832.51	12,993.18	10,286.37	(iii) Current transfers (Item 4 in Account—1)
	(४) हस्तांतरित भांडवली रकमा (लेखा ३ मधील बाब-४)	1,057.44	1,123.63	1,437.49	1,296.94	(iv) Capital transfers (Item 4 in Account—3)
3	भौतिक मालमत्तेची निव्वळ खरेदी* (लेखा ३ मधील बाब-३)	1.97	(-44.00)	(-17.10)	(-25.14)	Net purchase of physical assets* (Item 3 in Account—3)
4	उर्वरित अर्थ व्यवस्थेस वित्तीय गुंतवणूक व कर्ज (निव्वळ) (लेखा ३ मधील बाब-४)	1,723.80	1,134.99	2,068.14	1,639.59	Financial investment and loans to the rest of the economy (Net) (Item 5 in Account—3B)
5	एकूण खर्च (१+२+३+४)	23,969.79	25,879.17	35,102.33	32,878.06	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 including pension and on purchases of goods and services for current use forms 79 per cent of the final outlays and 31 per cent of the total expenditure in 2000-2001. The corresponding percentage shares were 62 and 24 for the year 1997-98 and 64 and 26 for the year 1998-99 and 76 and 27 for the year 1999-2000. The consumption expenditure which was Rs. 5,865 crore in 1997-98 increased to Rs. 6,625 crore i.e. by 13 per cent in 1998-99. The same is expected to increase further to Rs. 9,593 crore i.e. by 44 per cent in 1999-2000 and Rs. 10,064 crore i.e. by 5 per cent in 2000-2001 over previous year. The increase in consumption expenditure in 1999-2000 is mainly for the payment of arrears regarding Fifth Pay revision, bonus and increase in the rates of dearness allowances etc. 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. 3,656 crore in 1997-98 and Rs. 3,661 crore in 1998-99. It is, however, estimated to Rs. 3,029 crore and Rs. 2,690 crore in 1999-2000 and 2000-2001 respectively. The gross capital formation represents 21 per cent of the final outlays and 8 per cent of the total expenditure in 2000-2001.

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. 32,878 crore in 2000-2001 (Budget estimates), Rs. 12,754 crore or 39 per cent represent final outlays of the State Government. The corresponding percentages were 40, 40 and 36 in the year 1997-98, 1998-99 and 1999-2000. Taking final outlays for 1997-98 as 100, the indices of the final outlays for 1998-99, 1999-2000 and 2000-2001 work out at 108, 133 and 134 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. 14,449 crore, Rs. 15,593 crore and Rs. 22,429 crore and Rs. 20,124 crore for 1997-98, 1998-99, 1999-2000 and 2000-2001 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 60, 60, 64 and 61 per cent of the total expenditure for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively. The transfer payments to the rest of the economy increased from Rs. 12,723 crore in 1997-98 to Rs. 14,502 crore in 1998-99 i.e. by 14 per cent. They are estimated to increase to Rs. 20,379 crore in 1999-2000 i.e. by 41 per cent for the payment of arrears on account of non-salary grants to Zilla Parishads, other Local Bodies and Educational Institutions. The expenditure on account of net purchase of physical assets like land and second hand assets amounted to Rs. 1.97 crore, Rs. (-) 44.00 crore and Rs. (-) 17.10 crore and Rs. (-) 25.14 crore for 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively. The financial investments and loans to the rest of the economy (Net) which was Rs. 1,724 crore in 1997-98 decreased to Rs. 1,135 crore in 1998-99. They are, however, estimated to increase to Rs. 2,068 crore in 1999-2000 and further to decrease to Rs. 1,640 crore in 2000-2001.

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. 23,970 crore in 1997-98 increased to Rs. 25,879 crore i.e. by 8 per cent in 1998-99. It is expected to increase further to Rs. 35,102 crore i.e. by 36 per cent in 1999-2000 and decreased further to Rs. 32,878 crore in 2000-2001. 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, fertilisers and work stores etc. which was Rs. 3,656 crore in 1997-98 increased to Rs. 3,660 crore in 1998-99. They are estimated at

Rs. 3,078 crore and Rs. 2,690 crore in 1999-2000 and 2000-2001 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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	इमारती व वाढकामे (लेखा ३ए मधील बाब १.१.१.ए आणि १.२.१.ए).	3,277.91	3,235.16	2,937.95	2,583.25	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).	163.79	316.50	251.92	166.98	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.).	214.02	108.81	(-)111.58	(-)60.10	Increase in stocks (Item 1.1.3 and 1.2.3 in Account—3A)
4	राज्य शासनाची निव्वळ भांडवल निर्मिती (१+२+३).	3,655.72	3,660.47	3,078.29	2,690.13	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 90, 88, 95 and 96 per cent for the year 1997-98, 1998-99, 1999-2000 and 2000-2001 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. 2,808 crore, Rs. 2,478 crore, and Rs. 3,789 crore and Rs. 3,121 crore in 1997-98, 1998-99, 1999-2000 and 2000-2001 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)	1997-98	1998-99	1999-2000	2000-2001	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.)	903.39	1,033.90	1,356.77	1,215.36	Capital grants (Item 2.1 in Account—3A)
2	इतर भांडवली हस्तांतरित रकमा (लेखा ३ए मधील एकूण बाब २.३).	152.28	89.12	75.74	76.25	Other capital transfers (Item 2.3 in Account—3A)
3	भांडवल निर्मितीकरिता कर्जे (लेखा ३ बी मधील एकूण बाब २.१).	682.05	564.06	738.48	539.47	Loans for capital formation (Item 2.1 in Account—3B)
4	भाग भांडवलात गुंतवणूक (लेखा ३ बी मधील एकूण बाब १).	1,070.19	790.48	1,618.36	1,290.32	Investment in shares (Item 1 in Account—3B)
5	भांडवल निर्मितीकरिता एकूण वित्तीय सहाय्य (१ ते ४).	2,807.91	2,477.56	3,789.35	3,121.40	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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अथरांकल्प) (Budget Estimates) (6)	
1.	राज्य शासनाची एकूण भांडवल निर्मिती (लेखा ३ए मधील बाब १).	3,655.72	3,660.52	3,079.29	2,690.13	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).	2,807.91	2,477.56	3,789.35	3,121.40	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).	6,463.63	6,138.08	6,868.64	5,811.53	Total gross capital formation out of the budgetary resources (1+2)

12. The State Government spent Rs. 6,464 crore, Rs. 6,138 crore and Rs.6,869 crore in 1997-98, 1998-99 and 1999-2000 and anticipates to spend Rs. 5,812 crore in the year 2000-2001 on total gross capital formation out of the budgetary resources. The gross capital formation by the State Government represents 56 per cent, 60 per cent, 45 per cent and 46 per cent of the total gross capital formation out of the budgetary resources of the State Government in 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively. The gross capital formation out of the budgetary resources to the total expenditure in Table No. 1 works out at 27 per cent, 24 per cent, 20 per cent and 18 per cent for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 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.1,160 crore, Rs.73 crore in 1997-98 and 1998-99. The net saving is anticipated to Rs. (-) 5,915 crore and Rs. (-) 984 crore in 1999-2000 and 2000-2001. 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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1.	एकूण बचत (१.१+१.२)	1160.04	73.01	(-5913.68)	(-983.67)	Gross Savings (1.1+1.2)
१.१	प्रशासकीय विभागांचे उत्पन्न आणि खर्चाच्या लेखांवर बचत (लेखा १ मधील बाब ५).	1160.04	73.01	(-5913.68)	(-983.67)	1.1 Savings on income and outlay account of administrative departments (Item 5 in Account-1)
१.२	स्थिर मालमतेच्या 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).	0.00	0.05	1.00	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)	1160.04	72.96	(-5914.68)	(-983.67)	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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	उद्योजकता व मालमतेपासूनचे उत्पन्न (लेखा १ मधील बाब-७).	1,606.01	1,549.08	1,072.26	1,338.23	Income from entrepreneurship and property (Item 7 in Account —1)
2	प्रत्यक्ष कर (लेखा १ मधील बाब-८)	1,236.47	2,235.55	2,091.18	2,323.67	Direct taxes (item 8 in Accounts—1)
3	अप्रत्यक्ष कर (लेखा १ मधील बाब-९)	14,156.07	14,691.11	17,134.98	19,950.39	Indirect taxes (Item 9 in Account—1)
4	संकीर्ण जमा (लेखा १ मधील बाब १०)	465.30	557.97	535.40	895.42	Miscellaneous receipts (item 10 in Accounts—1)
5	केंद्र सरकारकडून महसुली अनुदाने, इतर राज्याकडून अंशदाने इत्यादी (लेखा १ मधील बाब-११).	1,227.05	1,043.33	1,787.01	1,785.16	Revenue grant from Central Government, contributions from other States etc. (Item 11 in Account—1)
6	प्रशासकीय विभागांची एकूण जमा (१ ते ५).	18,690.90	20,077.04	22,620.83	26,292.87	Total receipts of the administrative departments (1 to 5)

15. The total receipts of administrative departments of the State Government which were Rs. 18,691 crore in 1997-98 increased to Rs. 20,077

crore i.e. by 7 per cent in 1998-99. They are further expected to increase to Rs. 22,621 crore i.e. by 13 per cent and Rs. 26,293 crore i.e. by 16 per cent in

1999-2000 and 2000-2001 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 76 per cent and 73 per cent in 1997-98 and 1998-99 and 76 per cent in each of the year 1999-2000 and 2000-2001 respectively. The receipts from direct taxes were 7 per cent, 11 per cent and 9 per cent of the total receipts in 1997-98, 1998-99, 1999-2000 and 2000-2001 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. 17,531 crore in 1997-98 increased to Rs. 20,004 crore i.e. by 14 per cent in 1998-99. It is anticipated to increase to Rs. 28,535 crore i.e. by 43 per cent in 1999-2000. This increase is used for the payment of arrears on account of non-salary grants to Zilla Parishad, Other Local Bodies and Educational Institutions. The break-up of the total expenditure of administrative departments is given in the Table No. 7.

तयत्ता क्रमांक/TABLE No. 7

#### प्रशासकीय विभागांचा खर्च/Expenditure of administrative departments

(In crore Rs.)

अनु. क्र Sr. No. (1)	बाब (2)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals)	(प्रत्यक्ष) (Actuals)	(सु. अं.) (Revised Estimates)	(अर्थसंकल्प) (Budget Estimates)	
1.	घरतू व सेवा यांरील खर्च (लेखा १ मधील बाब-१).	5,865.10	6,625.34	9,593.32	10,064.30	Consumption expenditure (Item 1 in Account—1)
2.	व्याज प्रदान (लेखा-१ मधील बाब-२)	2,829.58	3,609.69	4,589.18	6,015.51	Interest paid (Item 2 in Account -1)
3.	अर्थसहाय्य (लेखा-१ मधील बाब-३)	1,781.81	1,936.49	1,358.83	910.36	Subsidies (Item 3 in Account-1)
4.	हस्तांतरीत महसुली रकमा (लेखा-१ मधील बाब-४).	7,054.37	7,832.51	12,993.18	10,286.37	Current transfers (Item 4 in Account—1)
5.	प्रशासकीय विभागांचा एकूण खर्च (१ ते ४).	17,530.86	20,004.03	28,534.51	27,276.54	Total expenditure of administrative departments (1 to 4)

17. The percentage of the consumption expenditure to total expenditure of administrative departments worked out at 33, 33.34 and 37 for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively.

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

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

तयत्ता क्रमांक/TABLE No. 8

#### उत्पन्नातील तूट/Income deficit

(In crore Rs.)

अनु. क्र Sr. No. (1)	बाब (2)	1997-98	1998-99	1999-2000	2000-2001	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).	3,655.72	3,660.47	3,078.29	2,690.13	Net capital formation by the State Government (Item 4 in Table No.2)
2.	वजा :— राज्य शासनाची निव्वळ बचत (तक्ता क्रमांक ५ मधील बाब-३).	1,160.04	.72.96	(-5,914.68)	(-983.67)	Less — Net savings by the State Govern- ment (Item 3 in Table No. 5)
3.	राज्य शासनाची उत्पन्नातील तूट (१ उणे २)	2,495.68	3,587.51	8,992.97	3,673.80	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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1.	परतु व सेवा यांच्या सर्व व्यवहारातील तूट (लेखा ३ ए ची संतुलन करणारी बाब-६).	3,549.28	4,659.26	10,401.81	4,934.23	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).	1,723.80	1,134.99	2,068.14	1,639.59	Net increase in financial assets (vide balancing Item 5 in Account-3B)
3.	(एकूण वित्तीय गरजा दर्शविणारी तूट (१+२).	5,273.08	5,794.25	12,469.95	6,573.82	Deficit denoting total requirement of finance (1+2)

20. The overall deficit which stood at Rs. 5,273 crore in 1997-98 increased to Rs. 5,794 crore in 1998-99. It is, however, estimated to Rs. 12,470 crore and Rs. 6,574 crore in 1999-2000 and 2000-2001 respectively. The percentages of net increase in financial assets to the total requirement of finance worked out at 33,

20, 17 and 25 for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 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)	1997-98	1998-99	1999-2000	2000-2001	Item (2)
		(प्रत्यक्ष) (Actuals) (3)	(प्रत्यक्ष) (Actuals) (4)	(सु. अं.) (Revised Estimates) (5)	(अर्थसंकल्प) (Budget Estimates) (6)	
1	राज्य शासनाचे देशांतर्गत ऋण (निव्वळ)	636.91	683.95	1,609.55	784.34	Internal debt of the State Government (Net)
2	केंद्र सरकारकडून कर्जे व आगाऊ रकमा (निव्वळ).	3,136.69	3,984.61	4,439.70	3,920.58	Loans and advances from Central Government (Net)
3	आंतर राज्याय तब्जोड (निव्वळ)	0.00	0.99	0.00	0.00	Inter — States settlement (Net)
4	अल्पबचत, भविष्यनिर्वाहनिधी इत्यादी (निव्वळ).	344.84	637.45	2,010.84	836.22	Small savings, provident fund etc. (Net)
5	रोख शिल्लक गुंतवणूक लेखा (निव्वळ)	(-119.48)	(-728.61)	2,813.00	0.00	Cash balance investment account (Net)
6	इतर ऋण (निव्वळ)	1,398.47	1,241.80	1,577.99	1,044.46	Other debt (Net)
7	शिल्लक रकमातून केलेली उचल (लेखा ३-डी मधील बाब-३ व ६).	(-124.32)	(-25.94)	18.87	(-11.78)	Withdrawals from cash balance
एकूण—(१ ते ७)		5,273.11	5,794.25	12,469.95	6,573.82	Total (1 to 7)

22. To meet the overall deficit emerging from its financial transactions, the Government received Rs. 3,137 crore, Rs. 3,985 crore, Rs. 4,440 crore and Rs. 3,921 crore by loans and advances from Central Government (net), Rs. 637 crore, Rs. 684 crore, Rs. 1,610 crore and Rs. 784 crore from the internal debt of the State Government (Net) and Rs. 345 crore, Rs. 637 crore, Rs. 2,011 crore and Rs. 836 crore from the small saving, provident fund etc. (Net) in 1997-98, 1998-99, 1999-2000 and 2000-2001. Rs. 1,398 crore, Rs. 1,242 crore, Rs. 1,578 crore and Rs. 1,044 crore were taken by way of other debt (net) during the years 1997-98, 1998-99,

1999-2000 and 2000-2001 respectively. There were no withdrawals from cash balances during 1997-98 to 1998-99 and 2000-2001.

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)	1997-98	1998-99	1999-2000	2000-2001	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)	960.37	930.93	1,214.61	1,314.21	Gross receipts (Item 10 in Account-2)
2	व्यवस्थापन खर्च (लेखा २ मधील बाब-१ ते ७)	1314.00	1,319.55	1,675.43	1,607.39	Operating expenses (Item 1 to 7 in Account-2)
3	निव्वळ आधिक्य (१ - २)	(-) 353.63	(-) 388.62	(-) 460.82	(-) 293.18	Net Surplus (1- 2)

24. The Net deficit of departmental enterprises was Rs. 354 crore, Rs. 389 crore, Rs. 461 crore and Rs. 293 crore in 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively.

(B) Purpose Classification

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

the years 1997-98 (Actuals), 1998-99 (Actuals), 1999-2000 (Revised estimates) and 2000-2001 (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	1997-98 (प्रत्यक्ष) (Actuals)		1998-99 (प्रत्यक्ष) (Actuals)		1999-2000 (सुधारित अंदाज) (Revised Estimates)		2000-2001 (अर्थसंकल्प) (Budget Estimates)		Purpose categories (1)
	खर्च Expenditure (2)	टक्केवारी Percentage to total (3)	खर्च Expenditure (4)	टक्केवारी Percentage to total (5)	खर्च Expenditure (6)	टक्केवारी Percentage to total (7)	खर्च Expenditure (8)	टक्केवारी Percentage to total (9)	
I सर्वसाधारण सेवा	3,988.67	13.66	3,890.50	13.67	6,045.56	16.04	7,259.60	19.80	General Services
1 सर्वसाधारण लोकसेवा	3,365.06	13.52	3,657.06	13.55	6,002.43	15.93	7,216.32	19.68	General Public Services
2 संरक्षण	33.61	0.14	33.44	0.12	43.13	0.11	43.28	0.12	Defence
II सामाजिक व सामुहिक सेवा	8,827.81	35.47	9,948.50	36.85	16,007.49	42.63	12,489.99	34.07	Social and Commu. Services
3 शिक्षण	5,293.63	21.27	5,907.05	21.88	10,225.34	27.13	7,656.17	20.88	Education
4 आरोग्य	1,009.85	4.06	1,031.03	3.83	1,435.12	3.81	1,433.90	3.91	Health
5 सामाजिक सुरक्षा व कल्याण सेवा	1,118.84	4.50	1,499.62	5.55	2,360.79	6.26	1,948.20	5.31	Social security and welfare services
6 गृहनिर्माण व इतर सामुहिक सुखसोई	1,212.19	4.87	1,319.11	4.89	1,817.48	4.82	1,278.20	3.49	Housing and other community services.
7 सांस्कृतिक, मनोरंजन व धार्मिक सेवा	193.30	0.78	191.69	0.71	228.76	0.61	173.52	0.47	Cultural, recreational and religious services.
III आर्थिक सेवा	9,016.88	36.23	8,883.93	32.91	9,939.18	26.37	7,584.18	20.69	Economic Services
8.1 सर्वसाधारण प्रशासन, विनियमन व संशोधन.	245.22	0.99	248.69	0.92	347.05	0.92	278.47	0.76	General administration, regulation and research.
8.2 कृषी, वन उद्योग, मत्स्योद्योग व शिकार.	5,189.42	20.85	5,032.04	18.64	4,884.77	12.95	3,664.14	9.99	Agriculture, forestry, fishing and hunting.
8.3 खणीकर्म, कारखाने व बांधकाम	301.58	1.21	270.65	1.00	371.44	0.99	195.73	0.53	Mining, manufacturing and construction.
8.4 वीज, गॅस, वाफ व पाणीपुरवठा	1,655.45	6.65	1,442.26	5.34	1,679.81	4.46	1,636.23	4.46	Electricity, gas, steam and water supply.
8.5 परिवहन व दळणवळण	1,565.95	6.29	1,797.67	6.66	1,943.31	5.16	1,686.52	4.60	Transport and communications.
8.6 इतर आर्थिक सेवा	59.26	0.24	91.62	0.34	712.80	1.89	123.09	0.34	Other economic services
IV इतर सेवा	3,642.79	14.64	4,473.96	16.57	5,636.47	14.98	9,328.34	25.44	Other Services
एकूण बेरीज	24,886.15	100.00	26,996.89	100.00	37,688.70	100.00	36,662.11	100.00	Grand Total

26. It can be seen from the Table No. 12 that during 1997-98 to 2000-2001 expenditure ranging between 34 per cent to 43 per cent was on social and community services, followed by economic services about 21 to 36 per cent, other services about 15 to 25 per cent and general services about 14 to 20 per cent. Out of the total expenditure on economic services, the major expenditure ranging between 48 to 58 per cent was on agriculture, forestry, fishing and hunting followed by transport and community services about 17 to 22 per cent and electricity, gas and water supply about 16 to 22 per cent. Out of the total expenditure on social and community services, the major expenditure ranging between 59 to 64 per cent was on education followed by social security and welfare services 13 to 16 per cent and housing and other community services about 10 to 14 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. 3,399 crore in 1997-98 increased to Rs. 3,691 crore i.e. by 9 per cent in 1998-99. It is expected to increase further to Rs. 6,046 crore and Rs. 7,260 crore i.e. by 64 and 20 per cent in 1999-2000 and 2000-2001. The increase in expenditure on general services is mainly for the payment of arrears regarding fifth pay revision, bonus and increase in the rates of dearness allowance etc. to the government employees.

28. Social and Community Services (Item II of Table No. 12).—The expenditure on social and community services which was Rs. 8,828 crore in 1997-98 increased to Rs. 9,949 crore i.e. by 13 per cent in 1998-99. This is further estimated to Rs. 16,067 crore i.e. 61 per cent increased in 1999-2000. This increased provision is used for the payment of non-salary grants to local bodies and educational institutions.

29. Economic Services (Item III of Table No. 12).—The expenditure on economic services which was Rs. 9,017 crore in 1997-98 estimated to Rs. 8,884 crore, Rs. 9,939 crore and Rs. 7,584 crore in 1998-99, 1999-2000 and 2000-2001 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. 3,643 crore in 1997-98 increased to Rs. 4,474 crore in 1998-99 and further expected to increase to Rs. 5,636 crore and Rs. 9,328 crore in 1999-2000 and 2000-2001. 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 1997-98 (Actuals), 1998-99 (Actuals), 1999-2000 (Revised estimates) and 2000-2001 (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. 24,886 crore in 1997-98 increased to Rs. 26,997 crore in 1998-99, Rs. 37,689 crore in 1999-2000 and Rs. 36,662 crore in 2000-2001. The share of current expenditure in the total expenditure worked out at 70, 74, 76 and 74 per cent for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 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 84, 84, 81 and 73 per cent of the total expenditure (excluding expenditure on other services) for 1997-98, 1998-99, 1999-2000 and 2000-2001 respectively.

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

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परिशिष्ट/APPENDIX-I  
आर्थिक व उद्देशानुसार वार्षिकरणाचे तक्ते/Economic and Purpose Classification Tables.  
लेखा/ACCOUNT-1

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

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	1997-98				1998-99				1999-2000				2000-2001			
	प्रत्यक्ष (Actuals)	(2)	(3)	(4)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)	प्रत्यक्ष (Actuals)	सुधारित अंदाज (Revised)	अर्थसंकल्प (Budget)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
वस्तू व सेवा यांवरील खर्च Consumption Expenditure	...	5,865.10	6,625.34	9,593.32	10,064.30	7.	...	1,606.01	1,549.08	1,072.26	1,338.23	...	...	...	...	...
सेवकांची मरपाई Compensation of employees	...	4,031.60	4,172.51	6,838.08	7,929.36	7.1	...	(-353.61)	(-388.62)	(-460.82)	(-293.18)	...	...	...	...	...
वेतन व मजुरी (a) Wages and Salaries	...	3,271.02	3,363.31	5,103.33	5,832.67	7.2	...	...	...	...	...	...	...	...	...	...
निवृत्ती वेतने (b) Pensions	...	760.58	809.20	1,734.75	2,096.69	7.2.1	...	...	...	...	...	...	...	...	...	...
वस्तू व सेवा यांवरील निव्वळ खर्च Net purchase of goods and services	...	1,833.50	2,452.83	2,755.24	2,134.94	...	...	...	...	...	...	...	...	...	...	...
खरेदी (a) Purchase	...	2,047.31	2,676.34	3,067.56	2,388.45	...	...	...	...	...	...	...	...	...	...	...
वजा-विवेकी (b) Less Sales	...	213.81	223.51	312.32	253.51	...	...	...	...	...	...	...	...	...	...	...
व्याज प्रदान Interest paid	...	2,829.58	3,609.69	4,589.18	6,015.51	7.2.2	...	...	...	...	...	...	...	...	...	...
अर्थसहाय्य Subsidies	...	1,781.81	1,936.49	1,358.83	910.36	...	...	...	...	...	...	...	...	...	...	...
सर्वसाधारण अर्थसहाय्य Gen. subsidy	...	332.75	435.18	776.08	366.21	...	...	...	...	...	...	...	...	...	...	...
इंजुटेड पाटव्हारे अर्थसहाय्य Imputed Irr. Subsidy	...	1,449.06	1,501.31	582.75	544.15	8.	...	...	...	...	...	...	...	...	...	...
हस्तांतरित महसुली रकमा Current transfers	...	7,054.37	7,832.51	12,993.18	10,286.37	8.1.	...	...	...	...	...	...	...	...	...	...
अनुदाने Grants to:	...	...	...	...	...	8.2.	...	...	...	...	...	...	...	...	...	...
स्थानिक संस्थास (a) Local bodies	...	3,658.40	3,851.73	6,855.32	5,166.43	8.3.	...	...	...	...	...	...	...	...	...	...



खर्च Expenditure	उपरोक्त Receipts					(6)		
	1997-98 प्रत्यक्ष (Actuals)	1998-99 प्रत्यक्ष (Actuals)	1999-2000 सुधारित अंदाज (Revised)	2000-2001 अर्थसंकल्प (Budget)	1997-98 प्रत्यक्ष (Actuals)		1998-99 प्रत्यक्ष (Actuals)	1999-2000 सुधारित अंदाज (Revised)
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
सहकारी संस्थांस (b) Co-operatives शैक्षणिक संस्थांस (c) Educational institutions इतरांस (d) Others इतर बालू हस्तांतरित रकमा Other current transfers बचत Savings	...	...	...	...	...	...	...	...
4.2	0.00	0.00	0.00	0.00	396.05	546.27	766.00	800.00
5.	2,293.43	2,590.26	4,590.85	3,621.92	155.82	192.03	237.09	238.19
	660.41	832.23	1062.66	959.04	14,156.07	14,691.11	17,134.98	19,950.39
	442.13	558.29	484.35	538.98	1,650.88	1,748.74	1,800.00	1,800.00
	1,160.04	73.01	(-5,913.68)	(-983.67)	7,825.48	8,066.61	10,284.00	12,034.00
					1,647.77	1,434.94	1,779.77	1,935.53
					752.07	636.95	687.00	715.00
					341.03	281.02	300.00	396.00
					544.60	711.23	401.59	881.50
					256.06	273.60	272.47	299.04
					1,114.41	1,512.44	1,594.71	1,871.55
					23.77	25.58	15.44	17.77
					465.30	557.90	535.40	895.42
					1,227.05	1,043.33	1,787.01	1,785.16
6. एकूण/Total	18,690.90	20,077.04	22,620.83	26,292.87	18,690.90	20,077.04	22,620.83	26,292.87

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

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	जमा Receipts					विक्री Sales					
	1997-98 प्रत्यक्ष (Actuals) (2)	1998-99 प्रत्यक्ष (Actuals) (3)	1999-2000 सुधारित अंदाज (Revised) (4)	2000-2001 अर्थसंकल्प (Budget) (5)	1997-98 प्रत्यक्ष (Actuals) (7)		1998-99 प्रत्यक्ष (Actuals) (8)	1999-2000 सुधारित अंदाज (Revised) (9)	2000-2001 अर्थसंकल्प (Budget) (10)		
1. सेवकांची मरपाई Compensation of Employees	...	659.19	590.16	881.27	732.19	10. Sales	...	960.37	930.93	1,214.61	1,314.21
वेतन व मजुरी (a) Wages and Salaries	...	534.83	475.71	657.70	538.59						
निवृत्तिवेतने (b) Pensions	...	124.36	114.45	223.57	193.60						
वस्तू व सेवा यांवरील खर्च Purchase of goods and services	...	839.56	817.26	860.80	907.58						
परिष्कारण Maintenance	...	128.75	124.15	113.10	82.45						
व्याज Interest	...	1,132.19	1,284.20	400.00	426.55						
घाटे Rent	...	3.37	5.09	3.01	2.77						
रजा इंप्युटेड पाटबंधारे अर्थसहाय्य@ Less Imputed Irr. Subsidy@	...	1,449.06	1,501.31	582.75	544.15						
घनारा Consumption of Fixed Capital	...	0.00	0.00	0.00	0.00						
नफा@ Profits @	...	(-)353.63	(-)388.62	(-)460.82	(-)293.18						
9. एकूण/Total	...	960.37	930.93	1,214.61	1,314.21	11. एकूण/Total	...	960.37	930.93	1,214.61	1,314.21

@ याची विमाणी पुढे दिली आहे

@ The break-up is given on next page

लेखा/ACCOUNT-2—contd.

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure	1997-98 प्रत्यक्ष (Actuals)	1998-99 प्रत्यक्ष (Actuals)	1999-2000 सुधारित अंदाज (Revised)	2000-2001 अर्थसंकल्प (Budget)	जमा Receipts	1997-98 प्रत्यक्ष (Actuals)	1998-99 प्रत्यक्ष (Actuals)	1999-2000 सुधारित अंदाज (Revised)	2000-2001 अर्थसंकल्प (Budget)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(A) एकूण खर्च Expenditures	...	1,314.00	1,319.55	1,675.43	1,607.39	...	960.37	1,214.61	1,314.21
पाटबंधारे योजना	...	1,507.04	1,554.80	656.10	604.60	...	930.93	1,214.61	1,314.21
(i) Irrigation schemes	...	1,449.06	1,501.31	582.75	544.15	...	57.98	73.35	60.45
वजा इंप्यूटेड पाटबंधारे अर्थसहाय्य	...	1,256.02	1,266.06	1,602.08	1,546.94	...	902.39	1,141.26	1,253.76
(ii) Less Imputed Irr. subsidy	...	(-353.63)	(-388.62)	(-460.82)	(-293.18)	...	960.37	930.93	1,314.21
इतर उपक्रम	...	0.00	0.00	0.00	0.00	...	960.37	930.93	1,314.21
(iii) Other Enterprises	...	(-353.63)	(-388.62)	(-460.82)	(-293.18)	...	960.37	930.93	1,314.21
नफा	...	0.00	0.00	0.00	0.00	...	960.37	930.93	1,314.21
(B) Profits	...	0.00	0.00	0.00	0.00	...	960.37	930.93	1,314.21
पाटबंधारे योजना*	...	(-353.63)	(-388.62)	(-460.82)	(-293.18)	...	960.37	930.93	1,314.21
(i) Irr. Schemes*	...	(-353.63)	(-388.62)	(-460.82)	(-293.18)	...	960.37	930.93	1,314.21
इतर उपक्रम	...	0.00	0.00	0.00	0.00	...	960.37	930.93	1,314.21
(ii) Other Enterprises	...	0.00	0.00	0.00	0.00	...	960.37	930.93	1,314.21
एकूण (ए + बी)/Total (A + B)	...	960.37	930.93	1,214.61	1,314.21	...	960.37	1,214.61	1,314.21

\*राष्ट्रीय लेखा पद्धतीमध्ये सिंचनातील तोटा अर्थसहाय्य मानण्यात येतो.

\*In SNA, irrigation losses are treated as subsidy.