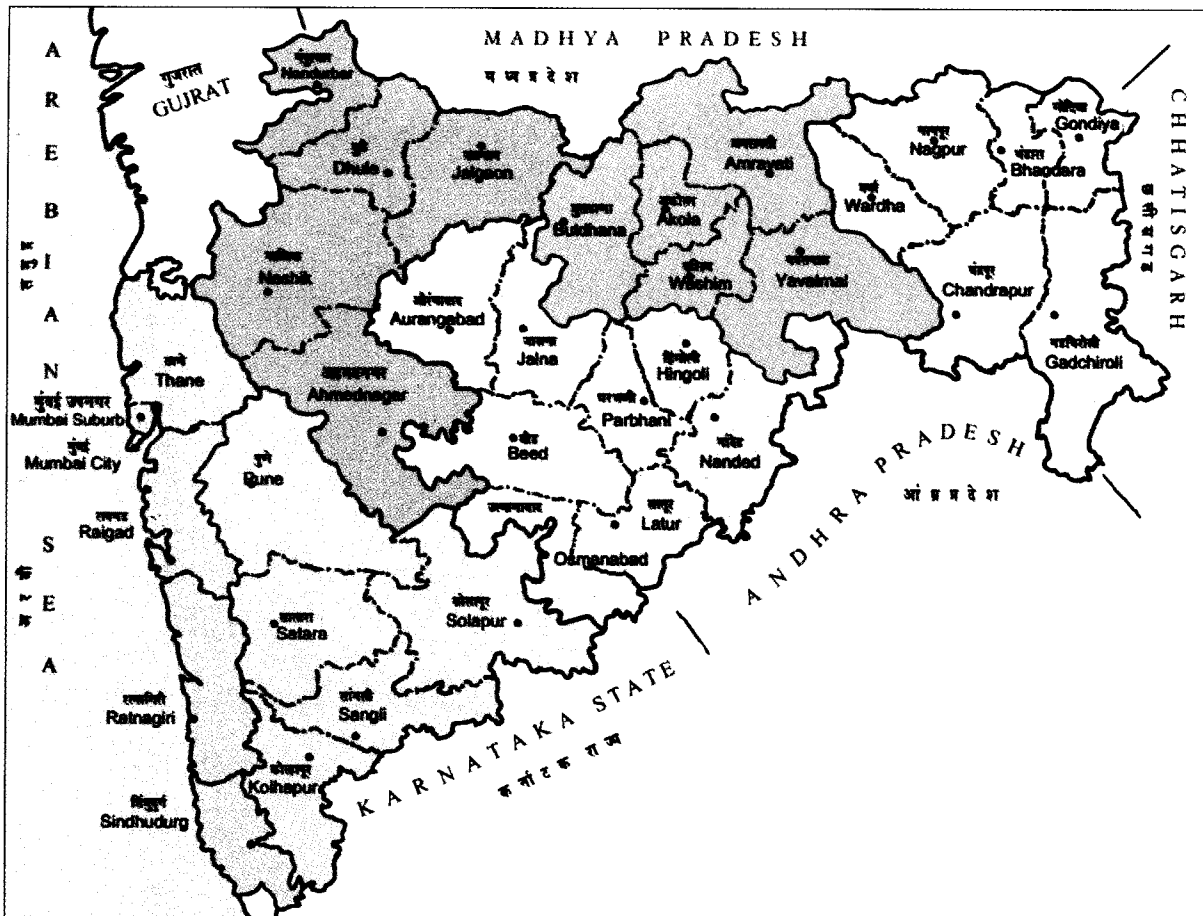




सत्यमेव जयते

ECONOMIC AND PURPOSE CLASSIFICATION REPORT OF STATE GOVT. BUDGET 2000-01 TO 2002-03 (ACTUALS)



DIRECTORATE OF ECONOMICS & 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 Classifications 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 the 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 three years viz. 2000-2001 to 2002-2003 (Actuals). For this purpose the State Government Budgets for the years 2002-2003 and 2004-2005 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 :

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D.R.Bhosale

Director of Economics & Statistics,
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2000-2001 TO 2002-2003**

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AN ECONOMIC AND PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET

(2000-2001 TO 2002-03)

CHAPTER 1

INTRODUCTION

1. An economic and purpose classification of budgetary transactions of the Maharashtra State Government Budget for the years 2000-2001 (Actuals), 2001-2002 (Actuals) and 2002-2003 (Actuals) is presented in this report which is in continuation of the similar report published in 31st May, 2003. The budgetary transactions for the year 2000-2001 (Actuals) 2001-2002 (Actuals) and 2002-2003 (Actuals) are available in the Government Budget for the year 2002-03, 2003-04 and 2004-05.

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 variation, if any and (3) Financial Statement summarising the net figures of receipts and expenditure of the Government for the three respective 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 department.
- (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 help 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>Item</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 Housing	82
8.3 Mining, Manufacturing and Construction	83
8.4 Electricity, Gas, Steam, Water Supply and Sanitation.	84
8.6 Transport and Communication	86
8.7 Other Economic Services	87
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.

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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 2000-2001 (Actuals), 2001-2002 (Actuals) and 2002-2003 (Actuals). 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 Table No. 1.

तक्ता क्र./Table No. 1

एकूण खर्च (शासनाच्या वाणिज्यिक उपक्रमाचा व्यवस्थापन खर्च वगळून)

Total expenditure (excluding operating expenses of departmental enterprises)

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	अंतिम खर्च (अ+ब)	12655.76	13085.05	15075.50	Final Outlays(a+b)
	(अ) वस्तु व सेवा यावरील शासकीय खर्च (१ + २)	9536.26	9820.90	10624.71	(a) Government's consumption Expenditure (i + ii)
	(१) सेवकांची भरपाई (लेखा १ मधील बाब-१.१)	7225.24	7410.24	7896.38	(i) Compensation of employees (Item 1.1 in Account--1)
	(२) वस्तु व सेवा यांची निव्वळ खरेदी (लेखा १ मधील बाब-१.२)	2311.02	2410.66	2728.33	(ii) Net purchase of goods & Services (Item 1.2 in Account--1)
	(ब) एकूण भांडवल निर्मिती (१ + २)	3119.5	3264.15	4450.79	(b) Gross capital formation (i + ii)
	(१) साठ्यातील बदल (लेखा ३ मधील बाब-१)	136.56	170.59	-1.03	(i) Change in stocks (Item 1 in Account--3)
	(२) एकूण स्थिर भांडवल निर्मिती (लेखा ३ मधील बाब-२)	2982.94	3093.56	4451.82	(ii) Gross fixed capital formation (Item 2 in Account--3)
2.	उर्वरित अर्थव्यवस्थेस हस्तांतरित रकमा (१ + ४)	22939.41	23031.22	24492.37	Transfer payments to the rest of the economy (i to iv)
	(१) व्याज प्रदान (लेखा १ मधील बाब-२)	3751.67	4927.46	5606.61	(i) Interest paid (Item 2 in Account--1)
	(२) अर्थ सहाय्य @ (लेखा १ मधील बाब-३)	1995.86	2851.61	2114.63	(ii) Subsidies @ (Item 3 in Account-1)
	(३) हस्तांतरित महसुली रकमा (लेखा १ मधील बाब-४)	13588.68	13692.42	15189.40	(iii) Current Transfers (Item 4 in Account--1)
	(४) हस्तांतरित भांडवली रकमा (लेखा ३ मधील बाब-४)	3603.20	1559.73	1581.73	(iv) Capital transfers (Item 4 in Account--3)
3.	भौतिक मालमत्तेची निव्वळ खरेदी* (लेखा ३ मधील बाब-३)	-13.34	-27.47	-11.84	Net purchase of physical assets* (Item 3 in Account--3)
4.	उर्वरित अर्थ व्यवस्थेस वित्तीय गुंतवणूक व कर्जे (निव्वळ) (लेखा ३ मधील बाब-५)	-1100.31	196.62	1580.24	Financial investment and loans to the rest of the economy (Net) (Item 5 in Account--3B)
5.	एकूण खर्च (१+२+३+४).	34481.52	36285.42	41136.27	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 the expenditure mainly on wages and salaries including pension and on purchases of goods and services for current use forms 70 per cent of the final outlays and 26 per cent of the total expenditure in 2002-03. The corresponding percentage shares were 75 and 28 for the year 2000-01 and 75 and 27 for the year 2001-02. The consumption expenditure which was Rs. 9,536 crore in 2000-01 increased to Rs. 9,821 crore i.e. by 3 per cent in 2001-02. The same is further increased to Rs. 10,625 crore i.e. by 8 per cent in 2002-03. The increase in consumption expenditure in 2001-02 & 2002-03 is mainly for the payment of increased dearness allowances to the 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 store, investment in buildings, construction of roads and other constructions, transport outlays, machinery and their renewals and replacements, works out at Rs. 3,120 crore in 2000-01 and Rs. 3,264 & 4,451 crore in 2001-02 & 2002-03. The gross capital formation represents 29 per cent of the final outlays and 11 per cent of the total expenditure in 2002-03.

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. 41,136 crore in 2002-03 (Actuals), Rs. 15,075 crore or 37 per cent represent final outlays of the State Government. The corresponding percentages were 37 and 36 in the years 2000-01 and 2001-02. Taking final outlays for 2000-01 as 100, the indices of the final outlays for 2001-02 and 2002-03 work out at 103 and 119 respectively.

6. *Transfer payments, net purchase of physical assets and financial investment and loans (Net) (Item 2, 3 and 4 of Table No.1).-* The total expenditure excluding final outlays amounting to Rs. 21,826 crore, Rs. 23,200 crore

and Rs. 26,061 crore for 2000-01, 2001-02 and 2002-03 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 63, 64 and 63 per cent of the total expenditure for the years 2000-01, 2001-02 and 2002-2003 respectively. The transfer payments to the rest of the economy increased from Rs. 22,939 crore in 2000-01 to Rs. 23,031 crore in 2001-02 i.e. by 0.40 per cent. They are increased to Rs. 24,492 crore in 2002-03 i.e. by 6.34 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. (-) 13.34 crore, Rs. (-) 27.47 crore and Rs. (-) 11.84 crore for 2000-01, 2001-02 and 2002-03 respectively. The financial investments and loans to the rest of the economy (Net) which was Rs. (-) 1,100 crore in 2000-01 increased to Rs. 197 crore in 2001-02. They are, however, increased to Rs 1,580 crore in 2002-03.

7. *Total expenditure (Item 5 of Table No.1).-* The total expenditure comprises expenditure on final outlays, transfer payment, 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. 34,482 crore in 2000-01 increased to Rs. 36,285 crore i.e. by 5 per cent in 2001-02. It increased further to Rs. 41,136 crore i.e. by 13 per cent in 2002-03. 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. 3,119 crore in 2000-01 increased to Rs. 3,264 in 2001-02 and Rs. 4,451 crore in 2002-03. 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.

2000-01, 2001-02 and 2002-03 respectively.

10. *Financial assistance for capital formation (Table No.3).*-- In addition to its own capital formation, the

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

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	इमारती व बांधकामे (लेखा ३ए मधील बाब १.१.१.ए आणि १.२.१.ए).	2567.82	2694.44	3938.42	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).	414.29	399.04	513.39	Machinery and equipment (Item 1.1.2(a) and 1.2.2.(a) in Account-(3A)
3.	साठयातील वाढ (लेखा ३ए मधील बाब १.१.३.ए आणि १.२.३.ए).	136.56	170.59	-1.03	Increase in Stocks (Item 1.1.3 and 1.2.3 in Account--3A)
4.	राज्य शासनाची निव्वळ भांडवल निर्मिती (१+२+३).	3118.67	3264.07	4450.78	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 "Building and Construction". Out of the net capital formation, the expenditure on buildings and construction was 82, 83 and 88 per cent for the years

Government also assist the rest of the economy through grants, loans and investment in share capital for capital formation. Such an assistance were Rs. 6,408 crore, Rs. 2,996 crore and Rs. 2,619 crore in 2000-01, 2001-02 and 2002-03 respectively. The allocation of the financial assistance in different forms is given in Table No. 3.

तक्ता क्र./Table No. 3
भांडवल निर्मितीसाठी वित्तीय सहाय्य
Financial assistance for capital formation

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	भांडवली अनुदाने (लेखा ३ए मधील एकूण बाब -२.१.).	3543.57	1518.03	1503.85	Capital Grant (Item 2.1 in Account -(3A)
2.	इतर भांडवली हस्तांतरित रकमा (लेखा ३ए मधील एकूण बाब -२.३).	58.67	41.88	77.10	Other capital transfers (Item 2.3 in Account-(3A)
3.	भांडवल निर्मितीकरिता कर्जे (लेखा ३बी मधील एकूण बाब -२.१.).	580.08	1000.78	692.52	Loans for capital formation (Item 2.1 in Account--(3B)
4.	भाग भांडवलात गुंतवणूक (लेखा ३बी मधील एकूण बाब -१).	2225.27	435.39	345.31	Investment in shares (Item 1 in Account--(3B)
5.	भांडवल निर्मितीकरिता एकूण वित्तीय सहाय्य (१ ते ४).	6407.59	2996.08	2618.78	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 क्र./Table No. 4

राज्य शासनाच्या अर्थसंकल्पीय उपाययोजनांतून होणारी एकूण भांडवल निर्मिती/

Total gross capital formation out of the budgetary resources of the State Government

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
१.	राज्य शासनाची एकूण भांडवल निर्मिती लेखा ३ए मधील बाब - १)	3119.51	3264.15	4450.79	Gross capital formation by the State Government (Item 1 in Account -(3A)
२.	उर्वरित अर्थव्यवस्थेस भांडवल निर्मितीकरिता वित्तीय सहाय्य (तक्ता क्र.३ मधील बाब- ५).	6407.59	2996.08	2618.78	Financial assistance for capital formation to the rest of economy (Item 5 in Table No. 3)
३.	राज्य शासनाच्या अर्थसंकल्पीय उपाय योजनांतून होणारी एकूण भांडवल निर्मिती (१ + २)	9527.10	6260.23	7069.57	Total gross capital formation out of the budgetary resources (1 + 2)

12. The State Government spent Rs. 9,527 crore, Rs. 6,260 crore and Rs. 7,070 crore in 2000-01, 2001-02 and 2002-03 on total gross capital formation out of the budgetary resources. The gross capital formation by the State Government represents 33 per cent, 52 per cent and 63 per cent of the total gross capital formation out of the budgetary resources of the State Government

in 2000-01, 2001-02 and 2002-03 respectively. The gross capital formation out of the budgetary resources to the total expenditure in Table No. 1 works out at 28 per cent, 17 per cent and 17 per cent for the years 2000-01, 2001-02 and 2002-03 respectively.

13. Gross and net savings (Table No. 5).-- The gross

तक्ता क्र./Table No. 5

एकूण व निव्वळ बचत

Gross and net savings

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	एकूण बचत (१.१ + १.२)	-2454.42	-4772.27	-5855.42	Gross Savings (1.1+1.2)
	१.१ प्रशासकीय विभागाचे उत्पन्न आणि खर्चाच्या लेखांवर बचत (लेखा १ मधील बाब ५).	-2454.42	-4772.27	-5855.42	1.1 Savings on income and outlay account of administrative departments ((Item 5 in Account-1)
	१.२ स्थिर मालमत्तेच्या घसा-याखाली तरतूद (लेखा २ मधील बाब ७)	0.00	0.00	0.00	1.2 Provision for consumption of fixed capital ((Item 7 in Account-2)
2.	वजा--				Less--
	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)	0.84	0.08	0.00	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)	-2455.26	-4772.35	-5855.42	Net savings by the State Government (1 minus 2)

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. (-) 2,455 crore, Rs. (-) 4,772 and Rs. (-) 5,855 crore in 2000-01, 2001-02 and 2002-03 respectively. The Table No. 5 gives the gross and net savings of the State Government.

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

15. The total receipts of administrative departments of the State Government which were Rs. 26,418 crore in 2000-01 increased to Rs. 26,520 crore i.e. by 0.4 per cent in 2001-02 and they are further increased to Rs. 27,680 crore i.e. by 4 per cent 2002-03. 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 75 per cent & 80 per cent in 2000-01 and 2001-02 and 81 per cent in the year 2002-03. The receipts from direct taxes were 10 per cent, 9 per cent and 9 per cent of the total receipts in 2000-01, 2001-02 and 2002-03 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. 28,872 crore in 2000-01 increased to Rs. 31,292 crore i.e. by 8 per cent in 2001-02. It is further increased Rs. 33,535 crore i.e. by 7 per cent in 2002-03. This increase is used for the payment of arrears on account

तक्ता क्र./Table No. 6

प्रशासकीय विभागांची जमा / **Receipts of administrative departments**

(Rs in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष / <i>Actuals</i>			<i>Item</i> (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	उद्योजकता व मालमत्तेपासूनचे उत्पन्न (लेखा-१ मधील बाब - ७).	1872.53	485.56	288.75	Income from entrepreneurship and property (Item 7 in Account-1)
2.	प्रत्यक्ष कर (लेखा-१ मधील बाब - ८).	2517.33	2413.31	2603.48	Direct taxes (Item 8 in Account--1)
3.	अप्रत्यक्ष कर (लेखा-१ मधील बाब - ९).	19855.98	21142.03	22295.78	Indirect taxes (Item 9 in Account--1)
4.	संकीर्ण जमा (लेखा-१ मधील बाब - १०).	707.00	794.40	981.57	Miscellaneous receipts (Item 10 in Account-- 1)
5.	केंद्र सरकारकडून महसुली अनुदाने, इतर राज्याकडून अंशदाने इत्यादी (लेखा-१ मधील बाब ११).	1465.21	1684.82	1510.35	Revenue grant from Central Government contributions from other States etc. (Item 11 in Account-- 1)
6.	प्रशासकीय विभागाची एकूण जमा (१ ते ५).	26418.05	26520.12	27679.93	Total receipts of the administrative departments (1to 5)

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.

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

तक्ता क्र./Table No. 7

प्रशासकीय विभागांचा खर्च / Expenditure of administrative departments

(Rs. in crore)

अ.क्र.	बाब	प्रत्यक्ष /Actuals			Item
Sr.No.		2000-01	2001-02	2002-03	
(1)	(2)	(3)	(4)	(5)	(2)
1.	वस्तु व सेवा यांवरील खर्च (लेखा-१ मधील बाब -१).	9536.26	9820.90	10624.71	Consumption expenditure (Item 1 in Account-1)
2.	व्याज प्रदान (लेखा-१ मधील बाब -२).	3751.67	4927.46	5606.61	Interest paid (Item 2 in Account-1)
3.	अर्थसहाय्य (लेखा-१ मधील बाब -३).	1995.86	2851.61	2114.63	Subsidies (Item 3 in Account-1)
4.	हस्तांतरीत महसुली रकमा (लेखा-१ मधील बाब -४).	13588.68	13692.42	15189.40	Current transfers (Item 4 in Account-1)
6.	प्रशासकीय विभागांचा एकूण खर्च (१ ते ४).	28872.47	31292.39	33535.35	Total expenditure of the administrative Departments (1 to 4)

17. The percentage of the consumption expenditure to total expenditure of administrative departments worked out at 33, 31 and 32 for the years 2000-01, 2001-02 and 2002-03 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.

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.

20. The overall deficit which stood at Rs. 8,053 crore in 2000-01 increased to Rs. 9,761 crore in 2001-02. It is, however, increased to Rs. 12,871 crore in 2002-03. The percentages of net increase in financial assets to the total requirement of finance worked out at (-) 14, 2, and 12 for the years 2000-01, 2001-02 and 2002-03 respectively.

तक्ता क्र./Table No. 8

उत्पन्नातील तूट/ Income deficit

(Rs.in crore)

अ.क्र.	बाब	प्रत्यक्ष /Actuals			Item
Sr.No.		2000-01	2001-02	2002-03	
(1)	(2)	(3)	(4)	(5)	(2)
1.	राज्य शासनाची निव्वळ भांडवल निर्मिती (तक्ता क्रमांक २ मधील बाब-४).	3118.67	3264.07	4450.78	Net capital formation by the State Government (Item-4 in Table No.2)
	वजा :-				Less:-
2.	राज्य शासनाची निव्वळ बचत (तक्ता क्रमांक ५ मधील बाब-३).	-2455.26	-4772.35	-5855.42	Net savings by the State Government (Item-3 in Table No.5)
3.	राज्य शासनाची उत्पन्नातील तूट (१ उणे २).	5573.93	8036.42	10306.20	Income deficit the State Government (1 Minus 2)

तक्ता क्र./Table No. 9
संकलित तूट/ Overall deficit

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	वस्तु व सेवा यांच्या व्यवहारातील तूट (लेखा ३ए ची संतुलन करणारी बाब - ६).	9153.44	9564.07	11290.54	Deficit on all transactions in goods and services (Vide balancing item 6 in Account - 3A)
2.	वित्तीय संपत्तीतील निव्वळ वाढ (लेखा ३बी ची संतुलन करणारी बाब -५).	-1100.31	196.62	1580.24	Net increase in financial assets (Vide balancing Item 5 in Account -3B)
3.	एकूण वित्तीय गरजा दर्शविणारी तूट (१ + २).	8053.13	9760.69	12870.78	Deficit denoting total requirement of finance (1 + 2)

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.

22. To meet the overall deficit emerging from its financial transactions, the Government received Rs. 4,541 crore, Rs. 5,376 crore and repayment of Rs. 160 crore by loans and advances from Central Government (net), Rs. 1,133 crore, Rs. 2,105 crore and Rs. 8,563 crore from the internal debt of the State

Government (net) and Rs. 706 crore, Rs. 635 crore and Rs. 58 crore from the small saving, provident fund etc. (Net) in 2000-01, 2001-02 and 2002-03. Rs. 1,945 crore, Rs. 758 crore and Rs. 4,996 crore were taken by way of other debt (net) during the years 2000-01, 2001-02 and 2002-03 respectively. Withdrawals from cash balances during 2000-01, 2001-02 and 2002-03 were Rs. 671 crore, Rs. 581 crore and Rs. 5 crore respectively.

तक्ता क्र./Table No. 10
वित्तीय साधने/ Sources of finance

(Rs.in crore)

अ.क्र. Sr.No.	बाब (2)	प्रत्यक्ष /Actuals			Item (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	राज्य शासनाचे देशांतर्गत ऋण (निव्वळ) (लेखा -३सी मधील बाब ४.१ - १.१)	1,133.17	2,104.84	8,563.42	Internal debt of the State Government (Net) (Account-3C item 4.1 - 1.1)
2.	केंद्र सरकारकडून कर्जे व आगाऊ रकमा (निव्वळ) (लेखा -३सी मधील बाब ४.२ - १.२)	4,540.72	5,375.69	-160.31	Loans and advances from Central Government (Net) (Account-3C item 4.2 - 1.2)
3.	आंतरराज्यीय तडजोड (निव्वळ)चा (लेखा -३सी मधील बाब - ५)	0.00	0.00	0.00	Inter-States settlement (Net) (Account-3C item 5)
4.	अल्पबचत, भविष्य निर्वाह निधी इत्यादी (निव्वळ) (लेखा -३सी मधील बाब - ६)	705.54	634.57	58.01	Small savings, provident fund etc.(Net) (Account-3C item 6)
5.	रोख शिल्लक गुंतवणूक लेखा (निव्वळ) (लेखा -३सी मधील बाब - ७)	399.90	306.22	-591.44	Cash balance investment account (Net) (Account-3C item 7)
6.	इतर ऋण (निव्वळ) (लेखा -३सी मधील बाब - ८)	1,945.27	758.24	4,996.33	Other debt (Net) (Account-3C item 8)
7.	शिल्लक रकमातून केलेली उचल (लेखा ३-डी मधील बाब-३ व ६)	671.47	581.12	4.77	Withdrawals from cash balance (Account-3D item 3 + 6)
	एकूण - (१ ते ७)	9,396.07	9,760.68	12,870.78	Total (1 to 7)

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.

by social security and welfare services 10 to 14 per cent and housing and other community services about 7 to 10 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

तक्ता क्र./Table No. 11

शासकीय वाणिज्यिक उपक्रमाचे निव्वळ आधिक्य / **Net surplus of departmental enterprises**

(Rs. in crore)

अ.क्र. Sr.No. (1)	बाब (2)	प्रत्यक्ष / <i>Actuals</i>			<i>Item</i> (2)
		2000-01 (3)	2001-02 (4)	2002-03 (5)	
1.	एकूण जमा (लेखा २ मधील बाब-१०).	1023.87	1133.67	1033.91	Gross receipts (Item 10 in Account--2)
2.	व्यवस्थापन खर्च (लेखा २ मधील बाब-१ ते ७).	1303.94	1436.70	1454.53	Operating expenses (Item 1 to 7 in Account-2).
3.	निव्वळ आधिक्य (१ - २)	-280.07	-303.03	-420.62	Net Surplus (1-2)

24. The Net deficit of departmental enterprises was Rs. 280 crore, Rs. 303 crore and Rs. 421 crore in 2000-01, 2001-02 and 2002-03 respectively.

(B) Purpose Classification

25. The purposewise classification of expenditure of Government of Maharashtra for the years 2000-01 (Actuals), 2001-02 (Actuals) and 2002-03 Actuals) are 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 percentage given in the said table.

26. It can be seen from the Table No. 12 that during 2000-01 to 2002-03 expenditure ranging between 27 per cent to 35 per cent was on social and community services, followed by economic services about 23 to 30 per cent and general services about 10 to 11 per cent. Out of the total expenditure on economic services, the major expenditure ranging between 40 to 57 per cent was on agriculture, forestry, fishing and hunting followed by electricity, gas and water supply about 17 to 28 per cent and transport and community services about 13 to 16 per cent. Out of the total expenditure on social and community services, the major expenditure ranging 67 to 68 per cent was on education followed

expenditure general services which was Rs. 4,522 crore in 2000-01 increased to Rs. 4,921 crore i.e. by 9 per cent in 2001-02. It is further increased to Rs. 6,015 crore i.e. by 22 per cent in 2002-03. The increase in expenditure on general services is mainly for the payment of dearness allowance 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. 15,243 crore in 2000-01 increased to Rs. 15,378 crore i.e. by 0.9 per cent in 2001-02 and decreased to Rs.15,082 crore i.e. 2 per cent decreased in 2002-2003.

29. *Economic Services (Item III of Table No. 12).* -- The expenditure on economic services which was Rs. 13,352 crore, Rs. 10,701 crore and Rs. 12,743 crore in 2000-01, 2001-02 and 2002-03 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. 10,982 crore in 2000-01 increased to Rs. 19,206 crore in 2001-02 and further increase to

तक्ता क्र./Table No. 12
एकूण खर्चाची निरनिराळ्या उद्देशानुसार विभागणी /
Distribution of total expenditure into different purpose categories

(Rs.in crore)

उद्देशाचे प्रकार (1)	प्रत्यक्ष /Actuals						Purposecategory (1)
	2000-01		2001-02		2002-03		
	खर्च Expen- diture (2)	टक्केवारी Percentate tototal (3)	खर्च Expen- diture (4)	टक्केवारी Percentate tototal (5)	खर्च Expen- diture (6)	टक्केवारी Percentate tototal (7)	
I सर्वसाधारण सेवा	4522.12	10.26	4920.73	9.80	6014.63	10.67	General Services
1 सर्वसाधारण लोकसेवा	4483.66	10.17	4885.93	9.73	5973.02	10.59	General Public Services
2 संरक्षण	38.46	0.09	34.80	0.07	41.61	0.07	Defence
II सामाजिक व सामुहिक सेवा	15243.04	34.56	15378.39	30.63	15082.38	26.75	Social and Commu. Services
3 शिक्षण	10372.95	23.52	10285.75	20.49	10147.44	18.00	General Public Services
4 आरोग्य	1528.63	3.47	1728.00	3.44	1728.25	3.07	Defence
5 सामाजिक सुरक्षा व कल्याण सेवा	2003.49	4.54	2131.52	4.25	1513.57	2.68	Social security and welfare services.
6 गृहनिर्माण व इतर सामुहिक सुखसोई	1168.42	2.65	1086.12	2.16	1522.16	2.70	Housing and other community services
7 सांस्कृतिक, मनोरंजन व धार्मिक सेवा	169.55	0.38	147.00	0.29	170.96	0.30	Cultural recreational and religious services.
III आर्थिक सेवा	13351.65	30.28	10701.27	21.32	12742.75	22.60	Economic Services
8 सर्वसाधारण प्रशासन विनिमय व संशोधन	291.12	0.66	250.08	0.50	254.73	0.45	General Public Services regulation and research.
9 कृषि, वन उद्योग, मत्स्योद्योग व शिकार	5070.60	11.50	5388.86	10.73	7208.69	12.79	Agriculture, forestry, fishing and hunting
10 खनिकर्म, कारखाने व बांधकाम	2372.40	5.38	416.52	0.83	505.30	0.90	Mining, manufacturing and construction
11 विज, गॅस वाफ व पाणी पुरवठा	3698.23	8.39	2218.13	4.42	2165.73	3.84	Electricity, gas, steam and water supply
12 परिवहन व दळणवळण	1769.36	4.01	1761.61	3.51	1609.25	2.85	Transport and Communication
13 इतर आर्थिक सेवा	149.94	0.34	666.07	1.33	999.05	1.77	Other economics Services
IV इतर सेवा	10981.85	24.90	19205.63	38.25	22537.75	39.98	Other Services
एकूण बेरीज	44098.66	100.00	50206.02	100.00	56377.51	100.00	Grand Total

Rs. 22,538 crore in 2002-03. 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 2000-01 (Actuals), 2001-02 (Actuals), and 2002-03 (Actuals) 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. 44,099, crore in 2000-01 increased to Rs. 50,206 crore in 2001-02 and further increased to Rs. 56,378 crore in 2002-03. The share of current expenditure in the total expenditure worked out at 65, 62 and 58 per cent for the year 2000-01, 2001-02 and 2002-03 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 No. 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, 84 and 82 per cent of the total expenditure (excluding expenditure on other services) for 2000-01, 2001-02 and 2002-03 respectively.

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

परिशिष्ट / APPENDIX-I

आर्थिक व उद्देशानुसार वर्गीकरणाचे 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 (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
वस्तु व सेवा यांवरील खर्च 1. Consumption Expenditure ..	9536.26	9820.90	10624.71	उद्योजकता व मालमत्तेपासूनचे उत्पन्न 7. Income from entrepreneurship and property	1872.53	485.56	288.75
सेवकांची भरपाई 1.1 Compensation of employees ..	7225.24	7410.24	7896.38	नफा 7.1 Profits	(-)280.07	(-)303.03	(-)420.63
वेतन व मजुरी (a) Wages and Salaries ..	5348.74	5311.90	5439.95	सरकारी मालमत्तेपासून उत्पन्न 7.2 Income from Property	2152.60	788.59	709.38
निवृत्ती वेतने (b) Pensions ..	1876.50	2098.34	2456.43	निव्वळ व्याज जमा 7.2.1 Net interest receipts	1707.78	344.95	252.51
वस्तु व सेवा यावरील निव्वळ खर्च 1.2 Net purchase of goods and services	2311.02	2410.66	2728.33	महाराष्ट्र राज्य वीज मंडळाकडून (a) State electricity board	1552.27	190.75	112.10
खरेदी (a) Purchase ..	2631.56	2745.75	3285.48	वाणिज्यिक उपक्रमांकडून (b) Departmental enterprises	0.00	0.00	0.00
वजा-विक्री (b) Less Sales ..	320.54	335.09	557.15	इतरांकडून (c) Others	155.51	154.20	140.41
व्याज प्रदान 2. Interest paid ..	3751.67	4927.46	5606.61	इतर मालमत्तेपासून जमा 7.2.2 Other property receipts	444.82	443.64	456.87
अर्थसहाय्य 3. Subsidies ..	1995.86	2851.61	2114.63	गुंतवणूकी पासूनचे उत्पन्न (a) Income from investments	3.95	4.53	3.40
सर्वसाधारण अर्थसहाय्य 3.1 General subsidy ..	347.20	1190.54	466.21	मालमत्तेपासून इतर उत्पन्न (b) Other Income from property	440.87	439.11	453.17
इंप्युटेड पाटबंधारे अर्थसहाय्य 3.2 Imputed Irr. Subsidy ..	1648.66	1661.07	1648.42	प्रत्यक्ष कर 8. Direct taxes	2517.33	2413.31	2603.48
हस्तांतरीत महसुली रकमा 4. Current transfers ..	13588.68	13692.42	15189.40	जमिन महसूल 8.1 Land revenue	139.84	174.69	308.45
अनुदाने 4.1 Grand to : ..	12768.41	12792.71	14523.76	निगम कराव्यतिरिक्त उत्पन्नावरील कर 8.2 Taxes on income other than corporation tax	1259.57	999.76	902.60
स्थानिक संस्थांस (a) Local bodies ..	6781.01	7578.26	7115.09	संपदा शुल्क 8.3 Estate duty	0.00	0.00	0.00

लेखा / ACCOUNT-1—contd.

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
				व्यवसाय, व्यापार आजीविका व रोजगार यावरील कर			
				8.4 Taxes on professions, trades callings and employments.	948.69	987.23	1031.99
				इतर प्रत्यक्ष कर			
				8.5 Other direct taxes	169.23	251.63	360.44
				अप्रत्यक्ष कर			
				9. Indirect taxes	19855.98	21142.03	22295.78
				राज्य उत्पादन शुल्क			
				9.1 State excise duties	1779.51	1787.26	1938.68
				विक्री कर			
				9.2 Salestax	12196.39	12131.38	13438.34
4.2 सहकारी संस्थांस (b) Co-operative	0.00	0.00	0.00	मुद्रांक व नोंदणी फी			
शैक्षणिक संस्थांस (c) Educational institutions	4622.50	4068.89	4635.17	9.3 Stamps and registration fees	2141.16	2327.38	2720.92
इतरांस (d) Others	1364.90	1145.56	2773.50	वाहनांवरील कर			
इतर चालू हस्तांतरीत रकमा 4.2 Other current transfers	820.27	899.71	665.64	9.4 Taxes on vehicles	785.84	947.79	941.23
5. Savings	(-)2454.42	(-)4772.27	(-)5855.42	मालावरील व उतारुवरील कर			
				9.5 Taxes on goods and passangers	100.23	1027.39	245.08
				विद्युत शुल्क			
				9.6 Taxes and duties on electricity	933.59	1034.26	1149.18
				करमणूक कर			
				9.7 Entertainment tax	360.63	384.01	423.38
				केंद्रीय उत्पादन शुल्कातील राज्याचा हिस्सा			
				9.8 Share of union excise duties	869.35	844.25	792.90
				इतर अप्रत्यक्ष कर			
				9.9 Other indirect taxes	689.28	658.31	646.07
				संकीर्ण			
				10 Miscellaneous receipts	707.00	794.40	981.57
				केंद्र सरकारकडून महसुली अनुदाने, इतर राज्यांकडून अंशदाने इत्यादी.			
				11 Revenue grants from Central Government Contribution from Other state etc.	1465.21	1684.82	1510.35
6. एकूण/Total	26418.05	26520.12	27679.93	12. एकूण/Total	26418.05	26520.12	27679.93

लेखा / ACCOUNT 2
शासनाच्या वाणिज्यिक उपक्रमांचा उत्पादन लेखा
Production account of Deptt. Commercial Undertakings (D.C.U.)

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
सेवकांची भरपाई				विक्री			
1. Compensation of employees ..	779.21	814.89	764.95	Sales	1023.87	1133.67	1033.91
वेतन व मजुरी							
(a) Wages and Salaries ..	576.84	584.14	526.99				
निवृत्ती वेतने							
(b) Pensions ..	202.37	230.75	237.96				
वस्तु व सेवा यावरील खर्च							
2. Purchase of goods and services	611.97	704.43	734.54				
परिरक्षण							
3. Maintenance ..	90.59	76.05	77.12				
व्याज							
4. Interest ..	1467.09	1500.05	1522.93				
भाडे							
5. Rent ..	3.74	2.35	3.42				
वजा इंप्युटेड पाटबंधारे अर्थसहाय्य@							
6. Less Imputed Irr. Subsidy@ ..	1648.66	1661.07	1648.42				
घसारा							
7. Consumption of Fixed Capital ..	0.00	0.00	0.00				
नफा @							
8. Profits@ ..	(-)280.07	(-)303.03	(-)420.62				
एकूण/Total	1023.87	1133.67	1033.91		1023.87	1133.67	1033.91

@ याची विभागणी पुढे दिली आहे

@ The break-up is given on next page

लेखा / ACCOUNT 2—Contd.

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
एकूण खर्च (A) Expenditures ..	1303.94	1436.70	1454.53	जमा Receipts	1023.87	1133.67	1033.91
पाटबंधारे योजना (i) Irrigation schemes ..	1716.84	1752.66	1769.30	पाटबंधारे योजना (i) Irrigation schemes	68.18	91.59	120.88
वजा इंप्युटेड पाटबंधारे अर्थसहाय्य (ii) Less Imputed Irr. Subsidy ..	1648.66	1661.07	1648.42	इतर उपक्रम (ii) Other Enterprises	955.69	1042.08	913.03
इतर उपक्रम (iii) Other Enterprises	1235.76	1345.11	1333.66				
नफा (B) Profits ..	(-)280.07	(-)303.03	420.62				
पाटबंधारे योजना* (i) Irrigation schemes* ..	0.00	0.00	0.00				
इतर उपक्रम (ii) Other Enterprises ..	(-)280.07	(-)303.03	(-)420.62				
एकूण(ए + बी)/Total (A + B) ..	1023.87	1133.67	1033.91	एकूण/Total	1023.87	1133.67	1033.91

* राष्ट्रीय लेखा पद्धतीमध्ये सिंचनातील तोटा अर्थसहाय्य मानण्यात येतो.

* In SNA, irrigation losses are treated as subsidy.

लेखा / ACCOUNT 3
 सर्वसाधारण शासनाचा भांडवली वित्तीय लेखा
Capital Finance Account of General Government

(रुपये कोटीत/Rs. in crore)

खर्च Expenditure (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
साठ्यातील बदल				बचत			
1. Change in stocks ..	136.56	170.59	(-).1.03	6. Saving	(-)2454.42	(-)4772.25	(-)5276.50
राज्य प्रशासन				घसारा			
1.1 Govt. administration ..	83.76	180.92	5.50	Consumption of fixed capital	0.00	0.00	0.00
शासनाचा वाणिज्यिक उपक्रम				हस्तांतरित भांडवली रकमा			
1.2 Departmental Enterprises ..	52.80	(-)10.33	(-)6.53	8. Capital transfers	10.34	4.59	6.65
एकूण स्थिर भांडवल निर्मिती				केंद्र सरकार व इतर राज्यांकडून			
2. Gross Fixed Capital Formation	2982.94	3093.56	4451.82	(a) Form Union and Other State Govts.	0.00	0.00	0.00
राज्य प्रशासन				भांडवली लेख्यावरील इतर जमा			
2.1. Govt. administration ..	2050.93	1901.83	2032.24	(b) Other receipt on Capital account	10.34	4.59	6.65
इमारती व बांधकामे				घेतलेली निव्वळ कर्जे			
(a) Bldg. and construction ..	1649.77	1512.46	1532.38	9. Net borrowings	1838.70	2739.41	8621.43
यंत्रसामुग्री व साधनसामग्री				इतर दायित्वे			
(b) Machinery and Equipment	401.16	389.37	499.86	Other liabilities	7314.74	6824.66	2669.11
शासनाचा वाणिज्यिक उपक्रम				अर्थसंकल्पाव्यतिरिक्त जमा			
2.2 Departmental Enterprises ..	932.01	1191.73	2419.58	10.1. Extra Budgetary Receipts(Net)	9540.01	7260.05	3014.42
इमारती व बांधकामे				वजा: वित्तीय संपत्तीतील निव्वळ खरेदी			
(a) Bldg. and construction ..	918.88	1182.06	2406.05	10.2. Less: Net purchase of	2225.27	435.39	345.31
यंत्रसामुग्री व साधनसामग्री				financial assets			
(b) Machinery and Equipment ..	13.13	9.67	13.53				
भौतिक मालमत्तेची निव्वळ खरेदी							
3. Net purchase of Phy. Assets	(-)13.34	(-)27.47	(-)11.84				
जुनी मालमत्ता							
3.1 Second-hand assets	0.00	0.00	0.00				
राज्य प्रशासन							
(a) Govt. administration ...	0	0	0				
शासनाचा वाणिज्यिक उपक्रम							
(b) Departmental Enterprises ...	0	0	0				

लेखा / ACCOUNT 3—Contd.

(रुपये कोटीत/Rs. in crore)

	खर्च Expenditure (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals			
		2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)	
जमीन									
3.2 Land	..	-13.34	-27.47	-11.84					
राज्य प्रशासन									
(a) Govt. administration	..	-13.34	-27.47	-11.84					
शासनाचा वाणिज्यक उपक्रम									
(b) Departmental enterprises	..	0.00	0.00	0.00					
हस्तांतरित भांडवली रकमा									
4. Capital transfers	..	3603.20	1559.73	1581.73					
भांडवली अनुदाने									
4.1 Capital grants	..								
स्थानिक संस्थांस									
(a) Local bodies	..	844.35	652.43	578.91					
सहकारी संस्थांस									
(b) Co-operative	..	5.08	0.19	9.87					
शैक्षणिक संस्थांस									
(c) Educational institutions	..	90.56	107.47	95.50					
इतर									
(d) Others	..	2603.58	757.94	819.58					
जमीनदार व जहागीरदार यांना नुकसान भरपाई									
4.2 Compensation to land owners and Jahagirdars	..	0.96	-0.18	0.77					
इतर हस्तांतरित भांडवली रकमा									
4.3 Other Capital transfers	..	58.67	41.88	77.10					
एकूण/Total	..	6709.36	4796.41	6020.68	11.	एकूण/Total	6709.36	4796.41	6020.68

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 (D.C.U.)

(रुपये कोटीत/ Rs. in crore)

संवितरित रकमा Disbursement (1)	प्रत्यक्ष / Actuals			जमा Receipts (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
एकूण भांडवल निर्मिती				एकूण बचत			
1. Gross capital formation ..	3119.51	3264.15	4450.79	4. Gross Saving	-2454.41	-4772.25	-5276.51
राज्य प्रशासन				राज्य प्रशासनाच्या महसुली लेखातील बचत			
1.1 Government Administration ..	2134.70	2082.75	2037.74	4.1. Savings on current account of govt. Admn.	-2454.41	-4772.25	-5276.51
इमारती व बांधकामे				शासनाच्या वाणिज्यिक उपक्रमातील घसा-यासाठी तरतूद			
1.1.1 Building and Construction ..	1649.78	1512.46	1532.38	4.2 Depreciation provision of deptt.	0.00	0.00	0.00
नवनिर्मितीचा खर्च				commercial undertakings.			
(a) New Outlay	1648.94	1512.38	1532.37	भांडवली स्वरुपाच्या इतर रकमा			
नवीनीकरण व पुनःस्थापना				5. Other receipt of Capital nature	10.34	4.59	6.65
(b) Renewals and replacement ..	0.84	0.08	0.01	शिल्लक : वस्तु, सेवा व हस्तांतरित रकमांच्या			
यंत्रसामुग्री व साधनसामग्री				सर्व व्यवहारातील तूट			
1.1.2 Machinery and equipments ..	401.16	389.37	499.86	6. Balance: Deficit on all transactions	9153.44	9564.07	11290.54
नवनिर्मितीचा खर्च				in goods & services			
(a) New Outlay ..	401.16	389.37	499.86				
नवीनीकरण व पुनःस्थापना							
(b) Renewals and replacement..	0.00	0.00	0.00				
साठ्यातील निव्वळ वाढ							
1.1.3 Net increase in stocks ..	83.76	180.92	5.50				
शासनाचा वाणिज्यिक उपक्रम							
1.2 Deptt. Commercial Undertakings.	984.81	1181.40	2413.05				
इमारती व बांधकामे							
1.2.1 Building and Construction	918.88	1182.06	2406.05				
नवनिर्मितीचा खर्च							
(a) New outlay ..	918.88	1182.06	2406.05				
नवीनीकरण व पुनःस्थापना							
(b) Renewals and replacement ..	0.00	0.00	0.00				

लेखा / ACCOUNT 3A—Contd.

(रुपये कोटीत/Rs. in crore)

संवितरित रकमा Disbursement (1)	2000-01 (2)	प्रत्यक्ष / Actuals		जमा Receipts (5)	प्रत्यक्ष / Actuals		
		2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
यंत्रसामग्री व साधनसामग्री							
1.2.2 Machinery and equipments ..	13.13	9.67	13.53				
नवनिर्मितीचा खर्च							
(a) New outlay ..	13.13	9.67	13.53				
नवीकरण व पुनःस्थापना							
(b) Renewals and replacement..	0.00	0.00	0.00				
साठ्यातील निव्वळ वाढ							
1.2.3 Net increase in stocks	52.80	-10.33	-6.53				
हस्तांतरित भांडवली रकमा							
2. Capital transfers	3589.86	1532.26	1569.89				
भांडवली अनुदाने							
2.1 Capital grants to—	3543.57	1518.03	1503.85				
स्थानिक संस्थांस							
(a) Local bodies ..	844.35	652.43	578.91				
सहकारी संस्थांस							
(b) Co-operative ..	5.08	0.19	9.87				
शैक्षणिक संस्थांस							
(c) Educational institutions	90.56	107.47	95.50				
इतर							
(d) Others	2603.58	757.94	819.58				
जमीनदार व जहागीरदार यांना नुकसान भरपाई							
2.2 Compensation to land owners and Jahagirdars	96.00	-18	0.77				
इतर हस्तांतरित भांडवली रकमा							
2.3 Other Capital transfers	58.67	41.88	77.10				
भौतिक मालमत्तेची निव्वळ खरेदी							
2.4 Net purchase of physical assets	-13.34	-27.47	-11.84				
3. एकूण/Total	6709.37	4796.41	6020.68	7. एकूण/Total	6709.37	4796.41	6020.68

लेखा / ACCOUNT-3B

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 (1)	प्रत्यक्ष / Actuals			आवक Incomings (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
भाग भांडवलात केलेली गुंतवणूक				कर्जे व आगाऊ रकमा यांची परतफेड			
1. Investment in shares ..	2225.27	435.39	345.31	4. Repayment of loans and advances	2595.20	298.08	469.16
शासकीय उपक्रमात				स्थानिक संस्थांकडून			
(a) of Govt. concerns ..	29.82	19.67	140.23	(a) By local bodies	58.96	55.06	40.25
इतर उपक्रमात				सहकारी संस्थांकडून			
(b) of others ..	2195.45	415.72	205.08	(b) By co-operative	228.08	15.91	219.28
कर्जे व आगाऊ रकमा				महाराष्ट्र राज्य वीज मंडळाकडून			
2. Loans and Advances	-730.38	59.31	1704.09	(c) Maharashtra State Electricity Board	2206.66	100.51	0.32
भांडवल निर्मितीसाठी				इतरांकडून			
2.1 For Capital Formation to ..	580.08	1000.78	692.52	(d) By others	101.50	126.60	209.31
स्थानिक संस्थांस				शिल्लक : वित्तीय संपत्तीतील निव्वळ वाढ			
(a) Local bodies ..	60.66	112.53	126.93	5. Balance : Net increase in financial assets	-1100.31	196.62	1580.24
सहकारी संस्थांस							
(b) Co-operative ..	80.54	71.99	44.69				
महाराष्ट्र राज्य वीज मंडळास							
(c) M.S.E.B.	206.99	510.51	174.23				
इतरांस							
(d) Others	231.89	305.75	346.67				
चालू वापरसाठी-							
2.2 For current consumption to-	-1310.46	-941.47	1011.57				
स्थानिक संस्थांस							
(a) Local bodies ..	-1392.28	1560.26	54.55				
सहकारी संस्थांस							
(b) Co-operative ..	15.47	29.19	27.80				
महाराष्ट्र राज्य वीज मंडळास							
(c) M.S.E.B.	24.41	11.78	5.41				
इतरांस							
(d) Others	41.94	577.82	923.81				
3. एकूण/Total	1494.89	494.70	2049.40	6. एकूण/Total	1494.89	494.70	2049.40

लेखा / ACCOUNT-3C

शासनाच्या वित्तीय दायित्वातील 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 (1)	प्रत्यक्ष / Actuals			आवक Incomings (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
सरकारी ऋणांची परतफेड				सरकारी ऋण			
1. Repayment of public debt. ..	7021.94	13622.55	15352.84	4. Public debt.	12695.83	21102.08	23755.95
राज्य शासनाचे देशांतर्गत ऋण				राज्य शासनाचे देशांतर्गत ऋण			
1.1 Internal debt of the State Govt.(510)	6161.27	12661.64	14230.75	4.1 Internal debt of the State Govt.	7294.44	14766.48	22794.17
केंद्र सरकारकडून कर्जे व आगाऊ रकमा				केंद्र सरकारकडून कर्जे व आगाऊ रकमा			
1.2 Loans and advances from Central Govt.(511)	860.67	960.91	1122.09	4.2 Laons and Advances from Central Govt.	5401.39	6336.60	961.78
शिल्लक : वित्तीय दायित्वावरील वाढ				आंतर राज्यीय तडजोड (निव्वळ)			
2. Balance: Net increase in financial liabilities. ..	8724.60	9179.56	12866.01	5. Inter states settlement (net)	0.00	0.00	0.00
				अल्पबचत, भविष्य निर्वाह निधी इत्यादी (निव्वळ)			
				6. Small saving, Provident fund etc.(net)	705.54	634.57	58.01
				रोख शिल्लक गुंतवणूक लेखा (निव्वळ)			
				7. Cash balance investment A/c.(net)	399.90	306.22	-591.44
				इतर ऋण (निव्वळ)			
				8. Other debts (net)	1945.27	758.24	4996.33
3. एकूण/Total	15746.54	22802.11	28218.85	9. एकूण/Total	15746.54	22802.11	28218.85

लेखा / ACCOUNT-3D

रोख रकमा व भांडवल यांचा ताळमेळ : राज्य प्रशासनाच्या व शासनाच्या वाणिज्यिक उपक्रमांचा लेखा

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

(रुपये कोटीत/Rs. in crore)

(रुपये कोटीत/Rs. in crore)

जावक Outgoings (1)	प्रत्यक्ष / Actuals			आवक Incomings (5)	प्रत्यक्ष / Actuals		
	2000-01 (2)	2001-02 (3)	2002-03 (4)		2000-01 (6)	2001-02 (7)	2002-03 (8)
वस्तू व सेवा यांच्या सर्व व्यवहारातील तूट (लेखा ३ ए ची संतुलन करणारी बाब)				वित्तीय दायित्वातील निव्वळ वाढ (लेखा ३ सी ची संतुलन करणारी बाब)			
1. Deficit on all transactions in goods and services.(balancing item in Account-3A).	9153.44	9564.07	11290.54	5. Net increase in financial liabilities (balancing item in Account-3C).	8724.60	9179.56	12866.01
वित्तीय संपत्तीतील निव्वळ वाढ (लेखा ३ बी ची संतुलन करणारी बाब)				6. Decrease in cash balance	0.00	581.12	4.77
2. Net increase in financial assets (balancing item in Account-3B).	-1100.31	196.61	1580.24				
रोख शिल्लकीतील वाढ							
3. Increase in cash balance ..	671.47	0.00	0.00				
4. एकूण/Total	8724.60	9760.68	12870.78	7. एकूण/Total	8724.60	9760.68	12870.78

DERIVED SHEET No.1
Estimates of net product from public administration & defence

(Rs in Crore)

Serial No.	Item	(Actuals)		
		2000-01	2001-02	2002-03
1	2	3	4	5
I Administration				
1.	Total wages salaries @	7225.24	7410.24	7896.38
2.	Construction	377.89	626.47	515.84
3.	Water Supply	8.42	10.08	12.33
4.	Education	553.97	438.36	461.25
5.	Medical Family welfare and Health etc.	782.55	793.11	816.5
6.	Sanitation	0	0	0
7.	Sub-Total (2 to 6)	1722.83	1868.02	1805.92
8.	Public Administration & Defence (1-7)	5502.41	5542.22	6090.46
II Enterprises (D.C.U.)				
9.	Wages & Salaries @	779.21	814.89	764.95
Total (Administration + D.C.U.)		8004.45	8225.13	8661.33

Note: @. Includes Pension figures

DERIVED SHEET No.2

Domestic product by industry of Origin and factor income
(Departmental Communication undertaking)

Name of D.C.U.	Year	Salaries and Wages (3)	Purchase of Goods and Services (4)	Maintenance			Commercial Interest (8)	Rent (9)	Profit 12-(3 to 9+11) (10)	Depreciation (11)	Total Receipts			Net Product (3+8+9+10) (11+15)	Gross Product (11+15)
				Bldg. (5)	Road & Bridges (6)	Other const. (7)					Sales Receipt (3@ to 9-12) (12)	Imputed Iri.Sub (13)	Total Receipts (12+13) (14)		
1 Forest	2000-01 (A/C)	363.87	35.84	0	0	5.64	0	1.12-274.06	0	132.41	0	132.41	90.93	90.93	
	2001-02 (A/C)	333.42	29.65	0	0	4.13	0	0.96-234.02	0	134.14	0	134.14	100.36	100.36	
	2002-03 (A/C)	360.23	25.74	0	0	3.76	0	1.07-287.77	0	103.03	0	103.03	73.53	73.53	
2 Irrigation	2000-01 (A/C)	196.02	9.61	4.82	0	38.91	1467.09	0.39	0	68.18	1648.66	1716.84	1663.5	1663.5	
	2001-02 (A/C)	203.22	14.18	4.79	0	29.97	1500.05	0.45	0	91.59	1661.07	1752.66	1703.72	1703.72	
	2002-03 (A/C)	210.41	6.57	3.3	0	25.73	1522.94	0.35	0	120.88	1648.42	1769.3	1733.7	1733.7	
3 Milk Scheme	2000-01 (A/C)	164.71	561.04	9.55	0	30.57	0	2.23	34.58	0	802.68	0	802.68	201.52	
	2001-02 (A/C)	228.64	655.62	6.38	0	29.77	0	0.94	-27.35	0	894	0	894	202.23	
	2002-03 (A/C)	145.39	697.3	10.98	0	32.58	0	2	-87.76	0	800.49	0	800.49	59.63	
4 Printing Press	2000-01 (A/C)	54.51	5.48	0	0	0	0	0	-39.39	0	20.6	0	20.6	15.12	
	2001-02 (A/C)	49.53	4.98	0	0	0	0	0	-40.57	0	13.94	0	13.94	8.96	
	2002-03 (A/C)	48.86	4.92	0	0	0	0	0	-44.27	0	9.51	0	9.51	4.59	
5 Ports and Lighthouses	2000-01 (A/C)	0.1	0	0	0.6	0.5	0	0	-1.2	0	0	0	0	-1.1	
	2001-02 (A/C)	0.08	0	0	0.61	0.4	0	0	-1.09	0	0	0	0	-1.01	
	2002-03 (A/C)	0.07	0	0	0.48	0.27	0	0	-0.82	0	0	0	0	-0.75	
6 Road and Water Transport	2000-01 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2001-02 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2002-03 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total D.C.U.	2000-01 (A/C)	779.21	611.97	14.37	0.6	75.62	1467.09	3.74	280.07	0	1023.87	1648.66	2672.53	1969.97	
(1 to 6)	2001-02 (A/C)	814.89	704.43	11.17	0.61	64.27	1500.05	2.35	-303.03	0	1133.67	1661.07	2794.74	2014.26	
	2002-03 (A/C)	764.96	734.53	14.28	0.48	62.34	1522.94	3.42	-420.62	0	1033.91	1648.42	2682.33	1870.7	

@: In SNA Irrigation losses are treated as Imputed Irrigation Subsidy.

Capital formation by type of assets and industry of use (Administration)

(Rs. In crore)

Item	Year	(Rs. In crore)									
		1	2	3	4	5	6	7	8	9	10
		Building ourlay	Roads & bridges ourlay	Other const. ourlay	Transport outlay	Machinery & Equipment ourlay	Total new ourlay (3 to 7)	Net Purchase of Secondhand assets	Total Column (8 + 9)	Change in stock formation (10 + 11)	Gross capital formation (10 + 11)
1 Administration	2000-01 (A/C)	222.41	769.59	657.77	0.52	400.64	2050.93	0	2050.93	83.76	2134.69
Total	2001-02 (A/C)	56.34	646.64	809.47	0	389.37	1901.82	0	1901.82	180.92	2082.74
	2002-03 (A/C)	54.67	508.09	969.62	0.45	499.41	2032.24	0	2032.24	5.5	2037.74
2 Less											
Construction	2000-01 (A/C)	0	0	0	0	52.67	52.67	0	52.67	104.12	156.79
	2001-02 (A/C)	0	0	0	0	53.54	53.54	0	53.54	65.59	119.13
	2002-03 (A/C)	0	0	0	0	42.16	42.16	0	42.16	18.53	60.69
3 Water Supply	2000-01 (A/C)	0	0.45	21.4	0	0	21.85	0	21.85	5	21.9
	2001-02 (A/C)	0	0	19.03	0	0	19.03	0	19.03	0.24	19.27
	2002-03 (A/C)	0	0	13.08	0	0.01	13.09	0	13.09	0.23	13.32
4 Education	2000-01 (A/C)	56.39	0	248.51	0	1.32	306.22	0	306.22	0	306.22
	2001-02 (A/C)	53.9	0	253.77	0	11.78	319.45	0	319.45	0	319.45
	2002-03 (A/C)	31.44	0	354.62	0	6.88	392.94	0	392.94	0	392.94
5 Medical and Public Health	2000-01 (A/C)	28.93	0	12.82	0	14.81	56.56	0	56.56	0	56.56
	2001-02 (A/C)	16.06	0	36.55	0	6.91	59.52	0	59.52	0	59.52
	2002-03 (A/C)	13.98	0	82.4	0	16.88	113.26	0	113.26	0	113.26
6 Sanitation	2000-01 (A/C)	0	0	0	0	0	0	0	0	0	0
	2001-02 (A/C)	0	0	0	0	0	0	0	0	0	0
	2002-03 (A/C)	0	0	0	0	0	0	0	0	0	0
7 Total (2 to 6)	2000-01 (A/C)	85.32	0.45	282.73	0	68.8	437.3	0	437.3	104.17	541.47
	2001-02 (A/C)	69.96	0	309.35	0	72.23	451.54	0	451.54	65.83	517.37
	2002-03 (A/C)	45.42	0	450.1	0	65.93	561.45	0	561.45	18.76	580.21
8 Net pub. Adm. and Defence (1-7)	2000-01 (A/C)	137.09	769.14	375.04	0.52	331.84	1613.63	0	1613.63	-20.41	1593.22
	2001-02 (A/C)	-13.62	646.64	500.12	0	317.14	1450.28	0	1450.28	115.09	1565.37
	2002-03 (A/C)	9.25	508.09	519.52	0.45	433.48	1470.79	0	1470.79	-13.26	1457.53

Capital formation by type of assets and industry of use

(Departmental commercial undertakings)

Item	Year	(Rs. in crore)											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Building outlay	Roads & bridges outlay	Other const. outlay	Trans- port outlay	Machinery & Equip- ment outlay	Total new outlay (3 to 7)	Net Purchase of Secondhand assets	Total Col. (8 + 9)	Change in stock	Gross capital formation (10 + 11)	Depre- ciation	Net Capital Formation (12 - 13)
1 Forest	2000-01 (A/C)	0	0.03	18.92	0	0.19	19.14	0	19.14	0	19.14	0	19.14
	2001-02 (A/C)	0	0.09	16.49	0	0.02	16.6	0	16.6	0	16.6	0	16.6
	2002-03 (A/C)	0	0.43	19.83	0	0.08	20.34	0	20.34	0	20.34	0	20.34
2 Irrigation	2000-01 (A/C)	0	0	890.79	0	10.07	900.86	0	900.86	52.8	953.66	0	953.66
	2001-02 (A/C)	0	0	1162.69	0	8.39	1171.08	0	1171.08	-10.33	1160.75	0	1160.75
	2002-03 (A/C)	0	0	2382.59	0	10.99	2393.58	0	2393.58	-6.53	2387.05	0	2387.05
3 Milk Scheme	2000-01 (A/C)	8.08	0	0.65	0	2.77	11.5	0	11.5	0	11.5	0	11.5
	2001-02 (A/C)	1.52	0	0.81	0	1.12	3.45	0	3.45	0	3.45	0	3.45
	2002-03 (A/C)	0.6	0	0.18	0	2.34	3.12	0	3.12	0	3.12	0	3.12
4 Printing Press	2000-01 (A/C)	0	0	0	0	0.1	0.1	0	0.1	0	0.1	0	0.1
	2001-02 (A/C)	0	0	0	0	0.14	0.14	0	0.14	0	0.14	0	0.14
	2002-03 (A/C)	0	0	0	0	0.12	0.12	0	0.12	0	0.12	0	0.12
5 Ports and Light houses	2000-01 (A/C)	0	0	0.41	0	0	0.41	0	0.41	0	0.41	0	0.41
	2001-02 (A/C)	0	0	0.46	0	0	0.46	0	0.46	0	0.46	0	0.46
	2002-03 (A/C)	0	0	0.22	0	0	0.22	0	0.22	0	0.22	0	0.22
6 Roads and Water Transport	2000-01 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0
	2001-02 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0
	2002-03 (A/C)	0	0	0	0	0	0	0	0	0	0	0	0
Total D.C.U. (1 to 6)	2000-01 (A/C)	8.08	0.03	910.77	0	13.13	932.01	0	932.01	52.8	984.81	0	984.81
	2001-02 (A/C)	1.52	0.09	1180.45	0	9.67	1191.73	0	1191.73	-10.33	1181.4	0	1181.4
	2002-03 (A/C)	0.6	0.43	2402.82	0	13.53	2417.38	0	2417.38	-6.53	2410.85	0	2410.85

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)

		चालू महसुली खर्च (प्रत्यक्ष) / Current Expenditure (Actuals)									
		वस्तू व सेवा यांवरील खर्च (प्रत्यक्ष) / Consumption Expenditure (Actuals)									
आर्थिक वर्गीकरण		वेतन व मजुरी Wages and Salaries			वस्तू व सेवा यांवरील निव्वळ खर्च Net purchase of goods and services			निवृत्ती वेतने Pensions			Economic Classification
उद्देशानुसार वर्गीकरण		2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	Purpose Classification
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1)
1.	सर्वसाधारण लोकसेवा-										General Public Services-
1.1.	सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	2643.12	2623.11	2659.58	500.37	547.99	511.97	927.29	1036.20	1200.94	General Administration, Public Order and Safety
1.2.	सर्वसाधारण संशोधन	0.32	0.46	0.51	0.15	0.16	0.19	0.11	0.18	0.23	General Research
2.	संरक्षण	26.33	23.21	24.31	2.74	2.32	5.74	9.24	9.17	10.98	Defence
3.	शिक्षण-										Education-
3.1.	प्रशासन, विनियम आणि संशोधन	44.67	40.93	39.57	10.32	5.62	4.67	15.67	16.17	17.87	Administration, regul. and research
3.2.	शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	410.10	314.23	317.76	71.77	97.17	79.47	143.88	124.13	143.49	Schools, Universities and other education facilities.
4.	आरोग्य-										Health-
4.1.	प्रशासन, विनियम आणि संशोधन	71.18	65.10	69.33	4.85	3.51	5.48	24.98	25.71	31.31	Administration, regul. and research
4.2.	रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	579.31	568.52	562.50	168.71	153.50	181.48	203.24	224.58	254.00	Hospitals, Clinics and other health Services.
5.	सामाजिक सुरक्षा व कल्याण सेवा-										Social security and welfare services-
5.1.	सामाजिक कल्याण सेवा	211.65	146.79	162.15	209.18	150.57	141.03	74.25	57.99	73.22	Social welfare services
5.2.	सामाजिक सुरक्षा फायदे	10.02	8.14	2.65	4.88	5.07	267.44	3.52	3.22	1.20	Social security benefits.
6.	गृहनिर्माण व इतर सामुहिक सुखसोई	32.93	30.08	31.57	32.52	40.39	58.41	11.55	11.88	14.26	Housing and Other community amenities
7.	सांस्कृतिक, मनोरंजन व धार्मिक सेवा	46.83	41.89	42.99	33.40	24.20	27.72	16.43	16.55	19.41	Cultural, Recreational and Religious services
	आर्थिक सेवा-										Economic Services-
8.1.	सर्वसाधारण प्रशासन, विनियमन व संशोधन	167.87	151.36	138.58	19.84	15.43	8.18	58.89	59.79	62.58	General Administration, Regulation and Research
8.2.	कृषि, वनउद्योग, मत्स्योद्योग व शिकार	975.84	1149.09	1212.49	76.01	54.40	43.00	342.35	453.92	547.51	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	32.41	27.76	30.46	5.10	36.46	46.02	11.37	10.96	13.75	Mining, Manufacturing and Construction
8.4.	वीज, गॅस, वाफ व पाणीपुरवठा	15.01	15.24	15.69	26.11	48.36	148.06	5.27	6.02	7.08	Electricity, Gas, Steam and Water Supply.
8.6.	परिवहन व दळणवळण	1.23	30.12	57.32	682.57	574.06	564.54	0.43	11.90	25.89	Transport and Communication
8.7.	इतर आर्थिक सेवा	76.92	70.00	67.12	(-)35.86	(-)35.61	(-)32.70	26.98	27.65	30.30	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	3.00	5.87	5.37	3.06	4.53	1.07	1.05	2.32	2.41	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	495.30	682.52	666.56	0.00	0.00	0.00	(b) Public debt transaction
	एकूण बेरीज	5348.74	5311.90	5439.95	2311.02	2410.65	2728.33	1876.50	2098.34	2456.43	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण	चालू महसुली खर्च (प्रत्यक्ष) / Current Expenditure (Actuals)									Economic Classification
	हस्तांतरित रकमा (प्रत्यक्ष) / Consumption Expenditure (Actuals)									
	व्याज Interest			अर्थसहाय्य Subsidies			स्थानिक संस्थास अनुदान Grants to local bodies			
उद्देशानुसार वर्गीकरण (1)	2000-01 (11)	2001-02 (12)	2002-03 (13)	2000-01 (14)	2001-02 (15)	2002-03 (16)	2000-01 (17)	2001-02 (18)	2002-03 (19)	
1. सर्वसाधारण लोकसेवा—										General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0.00	0.00	0.00	0.20	748.63	0.33	1123.08	966.79	968.20	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Research
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Defence
3. शिक्षण—										Education—
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	0.00	0.00	0.00	0.00	0.00	0.00	4636.47	5149.18	4187.83	Schools, Universities and other education facilities.
4. आरोग्य—										Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.00	0.00	0.00	0.00	0.00	292.15	528.20	408.64	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	0.00	0.00	0.00	245.87	229.22	69.13	209.19	473.85	316.11	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	0.00	0.00	0.00	0.10	1.36	8.31	304.46	319.96	423.85	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cultural, Recreational and Religious services
आर्थिक सेवा—										Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	1.24	0.78	2.36	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	0.00	0.00	0.00	1774.98	1839.08	1873.28	213.62	139.46	74.22	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	0.00	0.00	0.00	5.52	14.77	136.37	0.00	0.00	0.00	Mining, Manufacturing and Construction
8.4.	बीज, गॅस, वाफ व पाणीपुरवठा	0.0	0.00	0.00	40.64	12.41	8.54	0.00	0.00	0.00	Electricity, Gas, Steam and Water Supply.
8.6	परिवहन व दळणवळण	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.04	0.13	Transport and Communication
87.	इतर आर्थिक सेवा	0.00	0.00	0.00	12.05	6.14	18.67	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Services—
9.1.	आपत्ती निवारण										Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	3751.67	4927.45	5604.78	-83.50	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.84	(b) Public debt transaction
	एकूण बेरीज	3751.67	4927.45	5604.78	1995.86	2851.61	2114.63	6781.01	7578.26	6536.18	Grand Total

तक्का क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण	चालू महसुली खर्च (प्रत्यक्ष) / Current Expenditure (Actuals)									Economic Classification
	हस्तांतरित रकमा (प्रत्यक्ष) / Consumption Expenditure (Actuals)									
	इतरास अनुदाने			इतर हस्तांतरित रकमा			एकूण चालू महसुली खर्च			
उद्देशानुसार वर्गीकरण (1)	Grants to others (Actuals)			Other current transfers (Actuals)			Total Current (Revenue) Expenditure			
	2000-01 (20)	2001-02 (21)	2002-03 (22)	2000-01 (23)	2001-02 (24)	2002-03 (25)	2000-01 (26)	2001-02 (27)	2002-03 (28)	
1. सर्वसाधारण लोकसेवा—										General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	21.73	62.68	142.71	250.64	284.40	199.21	5466.43	6269.80	5682.94	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	1.78	1.04	1.38	0.00	0.00	0.00	2.36	1.85	2.32	General Research
2. संरक्षण	0.00	0.00	0.00	0.08	0.06	0.07	38.39	34.77	41.09	Defence
3. शिक्षण—										Education—
3.1. प्रशासन, विनियम आणि संशोधन	8.89	17.88	13.87	0.01	0.09	0.01	79.56	80.69	75.98	Administration, regul. and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	4779.44	4257.22	5019.23	130.95	136.27	214.94	10172.61	10078.20	9962.72	Schools, Universities and other education facilities.
4. आरोग्य—										Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	92.83	0.00	0.00	0.00	0.00	101.01	94.32	106.11	Administration, regul. and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	130.10	0.00	101.91	0.22	7.31	0.19	1373.73	1574.94	1508.72	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	309.75	233.00	220.01	354.90	343.97	53.99	1614.79	1635.39	1035.63	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	80.60	10.31	21.14	34.57	77.51	125.46	133.59	104.26	417.89	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	110.33	32.85	226.86	0.00	0.00	0.44	491.89	436.52	763.69	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	55.04	50.67	69.43	2.83	3.08	2.56	154.53	136.39	162.11	Cultural, Recreational and Religious services
आर्थिक सेवा—										Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	2.18	1.02	1.92	21.37	18.56	16.77	271.39	246.94	230.39	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	52.71	146.24	257.29	7.87	6.68	15.80	3443.38	3788.87	4023.60	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	35.69	15.64	38.99	0.56	0.45	0.45	90.65	106.04	266.04	Mining, Manufacturing and Construction
8.4.	वीज, गॅस, वाफ व पाणीपुरवठा	366.63	265.25	460.66	0.00	0.00	0.00	453.66	347.30	640.04	Electricity, Gas, Steam and Water Supply.
8.6.	परिवहन व दळणवळण	3.20	-0.01	60.31	0.00	0.00	0.00	688.23	616.10	708.20	Transport and Communication
8.7.	इतर आर्थिक सेवा	29.01	1.27	8.34	0.00	0.00	0.00	109.10	69.44	91.73	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.31	0.00	0.59	16.27	21.33	35.74	23.69	34.04	45.17	Relief on calamities.
9.2.	इतर सँकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	3668.17	5636.52	7190.24	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	26.56	764.03	0.00	0.00	0.00	495.30	0.00	0.00	(b) Public debt transaction
	एकूण बेरीज	5987.39	5214.45	7408.67	820.27	899.71	665.63	28872.46	31292.38	32954.61	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure									Economic Classification	
	जमीन खरेदी (प्रत्यक्ष)			जुनी मालमत्ता खरेदी (प्रत्यक्ष)			वजा जमीन विक्री (प्रत्यक्ष)				Purpose Classification
	Purchase of Land (Actuals)			Purchase of second hand assets (Actuals)			Less sale of land (Actuals)				
उद्देशानुसार वर्गीकरण (1)	2000-01 (29)	2001-02 (30)	2002-03 (31)	2000-01 (32)	2001-02 (33)	2002-03 (34)	2000-01 (35)	2001-02 (36)	2002-03 (37)	(1)	
1. सर्वसाधारण लोकसेवा—										General Public Services—	
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	3.48	(-)0.54	1.83	0.00	0.00	0.00	(-)16.83	(-)30.35	(-)16.30	General Administration, Public Order and Safety	
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Research	
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Defence	
3. शिक्षण—										Education—	
3.1. प्रशासन, विनिमय आणि संशोधन	0.00	0.25	0.06	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research	
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Schools, Universities and other education facilities.	
4. आरोग्य—										Health—	
4.1. प्रशासन, विनिमय आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research	
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.35	1.22	0.00	0.00	0.00	0.00	0.00	0.00	Hospitals, Clinics and other health Services.	
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—	
5.1. सामाजिक कल्याण सेवा	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	Social welfare services	
5.2. सामाजिक सुरक्षा फायदे	0.00	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Social security benefits.	
6. गृहनिर्माण व इतर सामुहिक सुखसोई	0.00	31.53	1.11	0.00	0.00	0.00	0.00	0.00	0.00	Housing and Other community amenities	
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cultural, Recreational and Religious services	
आर्थिक सेवा—										Economic Services—	
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Administration, Regulation and Research	
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	0.00	-28.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Agriculture Forestry, Fishing and Hunting.	

8.3.	खनिकर्म, कारखाने व बांधकाम	0.00	-0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Mining, Manufacturing and Construction
8.4.	बीज, गॅस, वाफ व पाणीपुरवठा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Electricity, Gas, Steam and Water Supply.
8.6.	परिवहन व दळणवळण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Transport and Communication
8.7.	इतर आर्थिक सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(b) Public debt transaction
	एकूण बेरीज	3.48	2.88	4.46	0.00	0.00	0.00	(-16.83)	(-30.35)	(-16.30)	Grand Total

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 (प्रत्यक्ष)			इमारतीवरील खर्च (प्रत्यक्ष)			रस्त्यावरील खर्च (प्रत्यक्ष)				Purpose Classification
	Less sale of second hand asset (Actuals)			Buildings outlay (Actuals)			Road outlays (Actuals)				
उद्देशानुसार वर्गीकरण (1)	2000-01 (38)	2001-02 (39)	2002-03 (40)	2000-01 (41)	2001-02 (42)	2002-03 (43)	2000-01 (44)	2001-02 (45)	2002-03 (46)	(1)	
1. सर्वसाधारण लोकसेवा—										General Public Services—	
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0.00	0.00	0.00	78.96	-69.98	-102.21	0.00	0.00	0.00	General Administration, Public Order and Safety	
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Research	
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Defence	
3. शिक्षण—										Education—	
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research	
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	0.00	0.00	0.00	9.81	6.80	5.18	0.00	0.00	0.00	Schools, Universities and other education facilities.	
4. आरोग्य—										Health—	
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	Administration, regul. and research	
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.00	0.00	28.82	15.99	14.02	0.00	0.00	0.00	Hospitals, Clinics and other health Services.	
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—	
5.1. सामाजिक कल्याण सेवा	0.00	0.00	0.00	21.63	41.31	14.08	0.00	0.00	0.00	Social welfare services	
5.2. सामाजिक सुरक्षा फायदे	0.00	0.00	0.00	0.00	3.43	0.00	0.00	0.00	0.00	Social security benefits.	
6. गृहनिर्माण व इतर सामुहिक सुखसोई	0.00	0.00	0.00	66.88	57.06	111.75	0.00	0.00	0.00	Housing and Other community amenities	
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	0.00	2.34	0.69	0.43	0.00	0.00	0.00	Cultural, Recreational and Religious services	
आर्थिक सेवा—										Economic Services—	
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.00	0.00	0.00	8.12	0.60	9.81	0.00	0.00	0.00	General Administration, Regulation and Research	
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	0.00	0.00	0.00	13.88	1.86	2.20	0.03	0.09	0.43	Agriculture Forestry, Fishing and Hunting.	

8.3.	खनिकर्म, कारखाने व बांधकाम	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Mining, Manufacturing and Construction
8.4.	वीज, गॅस, वाफ व पाणीपुरवठा	0.00	0.00	0.00	0.00	0.00	0.00	0.45	0.00	0.00	Electricity, Gas, Steam and Water Supply.
8.6.	परिवहन व दळणवळण	0.00	0.00	0.00	0.00	0.06	0.00	765.38	646.64	506.46	Transport and Communication
8.7.	इतर आर्थिक सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	0.00	0.00	0.00	3.76	0.00	1.62	(b) Public debt transaction
	एकूण बेरीज	0.00	0.00	0.00	230.49	57.87	55.26	769.62	646.73	508.51	Grand Total

तक्का क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च / Capital Expenditure									Economic Classification
	एकूण भांडवल निर्मिती / Gross Capital formation									
	बांधकामावरील खर्च (प्रत्यक्ष)			वाहतुकीवरील खर्च (प्रत्यक्ष)			यंत्रसामग्रीवरील खर्च (प्रत्यक्ष)			
	Construction outlay (Actuals)			Transport outlays (Actuals)			Machinery outlays (Actuals)			
उद्देशानुसार वर्गीकरण	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	Purpose Classification
(1)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(1)
1. सर्वसाधारण लोकसेवा—										General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	1.39	-14.95	4.56	0.52	0.00	0.00	65.88	185.50	201.47	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.16	0.09	0.06	0.00	0.00	0.00	0.01	0.00	0.00	General Research
2. संरक्षण	0.03	0.02	0.02	0.00	0.00	0.00	0.04	0.01	0.50	Defence
3. शिक्षण—										Education—
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	6.17	Administration, regul.and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	16.78	0.00	0.00	0.00	0.00	0.00	3.39	12.31	1.84	Schools, Universities and other education facilities.
4. आरोग्य—										Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.07	0.67	Administration, regul.and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	11.45	36.06	82.17	0.00	0.00	0.00	12.24	5.75	14.83	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	0.11	5.46	6.65	0.00	0.00	0.34	3.81	74.00	0.40	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.08	0.04	0.04	0.00	0.00	0.00	0.00	0.03	0.00	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसौई	221.41	218.96	277.74	0.00	0.00	0.00	0.02	0.12	0.06	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	12.37	9.58	6.59	0.00	0.00	0.00	0.02	0.01	0.20	Cultural, Recreational and Religious services
आर्थिक सेवा—										Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	6.93	2.43	5.45	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	1073.45	1431.26	2689.02	0.00	0.00	0.07	299.64	105.37	280.01	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	0.03	0.02	0.01	0.00	0.00	0.00	0.10	0.20	0.36	Mining, Manufacturing and Construction
8.4.	बीज, गॅस, वाफ व पाणीपुरवठा	229.66	301.69	306.27	0.00	0.00	0.00	1.35	1.22	0.67	Electricity, Gas, Steam and Water Supply.
8.5.	परिवहन व दळणवळण	1.62	1.69	1.52	0.00	0.00	0.00	29.77	25.17	20.17	Transport and Communication
8.6.	इतर आर्थिक सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	0.00	0.00	0.00	-9.53	-13.19	-19.85	(b) Public debt transaction
	एकूण बेरीज	1568.54	1989.92	3374.65	0.52	0.00	0.45	413.77	399.04	512.95	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखत /Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च (प्रत्यक्ष) / Capital Expenditure (Actuals)									Economic Classification
	हस्तांतरित भांडवली रकमा / Capital transfers									
	एकूण भांडवल निर्मिती / Gross Capital formation									
	साठ्यातील बदल (प्रत्यक्ष) Change in stock (Actuals)			भाग भांडवलात केलेली गुंतवणूक(प्रत्यक्ष) Investment in shares(Actuals)			स्थानिक संस्थास भांडवली अनुदाने(प्रत्यक्ष) Capital grants to local bodies (Actuals)			
उद्देशानुसार वर्गीकरण (1)	2000-01 (56)	2001-02 (57)	2002-03 (58)	2000-01 (59)	2001-02 (60)	2002-03 (61)	2000-01 (62)	2001-02 (63)	2002-03 (64)	Purpose Classification (1)
1. सर्वसाधारण लोकसेवा—										General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	129.16	12.31	36.68	0.00	0.00	0.00	148.45	97.86	106.18	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Research
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Defence
3. शिक्षण—										Education—
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul.and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	Schools, Universities and other education facilities.
4. आरोग्य—										Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	1.23	0.47	0.51	Administration, regul.and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	175.07	245.05	9.88	1.90	6.39	9.43	0.05	0.00	0.10	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	0.00	0.00	0.00	0.00	0.00	0.00	39.85	39.03	58.73	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	0.00	0.29	0.30	0.00	0.00	0.00	0.00	Cultural, Recreational and Religious services
आर्थिक सेवा—										Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.00	0.00	0.00	-0.02	0.00	-0.01	0.03	0.00	0.00	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार and	53.26	-11.33	-5.89	37.15	17.02	139.85	18.20	16.69	6.07	Agriculture Forestry, Fishing Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	0.00	0.00	0.00	2193.23	194.03	62.59	0.16	0.31	0.17	Mining, Manufacturing and Construction
8.4.	वीज, गॅस, वाफ व पाणीपुरवठा	4.22	0.10	0.40	0.00	0.00	0.00	384.85	280.96	176.07	Electricity, Gas, Steam and Water Supply.
8.5.	परिवहन व दळणवळण	0.00	0.00	0.00	1.00	218.72	123.43	251.28	217.10	231.08	Transport and Communication
8.6.	इतर आर्थिक सेवा	0.00	0.00	0.00	-8.28	-1.25	9.47	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	-225.15	-75.54	-42.09	0.00	0.18	0.50	0.00	0.00	0.00	(b) Public debt transaction
	एकूण बेरीज	136.56	170.59	-1.02	2225.27	435.39	345.31	844.35	652.42	578.91	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखत /Rs. in lakh)

आर्थिक वर्गीकरण	भांडवली खर्च (प्रत्यक्ष) / Capital Expenditure (Actuals)									Economic Classification
	हस्तांतरित भांडवली रकमा / Capital transfers									
	इतरांस भांडवली अनुदाने (प्रत्यक्ष)			इतर हस्तांतरित भांडवली रकमा (प्रत्यक्ष)			स्थानिक संस्थास कर्जे (प्रत्यक्ष)			
	Capital grants to others (Actuals)			Other capital transfers (Actuals)			Land to local bodies (Actuals)			
उद्देशानुसार वर्गीकरण (1)	2000-01 (65)	2001-02 (66)	2002-03 (67)	2000-01 (68)	2001-02 (69)	2002-03 (70)	2000-01 (71)	2001-02 (72)	2002-03 (73)	Purpose Classification (1)
1. सर्वसाधारण लोकसेवा—										General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	0.00	0.48	0.01	0.00	0.00	0.00	-1403.95	-1572.05	41.94	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	General Research
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Defence
3. शिक्षण—										Education—
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	90.55	107.46	95.49	0.00	0.00	0.00	0.00	0.00	0.00	Schools, Universities and other education facilities.
4. आरोग्य—										Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul. and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—										Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	0.11	1.11	0.09	21.75	4.46	17.77	0.00	0.00	0.00	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.00	0.00	0.00	0.00	0.25	0.00	0.00	0.00	0.00	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	196.64	101.24	82.12	0.10	0.08	0.16	1.92	4.72	2.85	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	Cultural, Recreational and Religious services
आर्थिक सेवा—										Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	4.50	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	0.49	0.54	2.11	34.75	36.08	52.12	70.41	0.00	0.00	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	4.22	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Mining, Manufacturing and Construction
8.4.	बीज, गॅस, वाफ व पाणीपुरवठा	2392.64	644.81	725.96	0.00	0.00	0.00	0.00	119.76	136.68	Electricity, Gas, Steam and Water Supply.
8.5.	परिवहन व दळणवळण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Transport and Communication
8.6.	इतर आर्थिक सेवा	10.08	9.75	10.16	0.00	0.00	0.00	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा										Other Services—
9.1.	आपत्ती निवारण	0.00	0.00	0.00	2.94	1.31	8.03	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.10	-0.52	-0.22	0.00	-0.16	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—										Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(b) Public debt transaction
	एकूण बेरीज	2699.23	865.59	924.94	59.64	41.69	77.86	-1331.62	-1447.73	181.47	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण उद्देशानुसार वर्गीकरण (1)	भांडवली खर्च (प्रत्यक्ष) / Capital Expenditure (Actuals)						Economic Classification Purpose Classification (1)
	सरकारी ऋणाची परतफेड / Repayment of public debts			सरकारी ऋणाची परतफेड (प्रत्यक्ष)			
	कर्जे इतरांस (प्रत्यक्ष) Loans to others (Actuals)			Repayment of public debts (Actuals)			
	2000-01 (74)	2001-02 (75)	2002-03 (76)	2000-01 (77)	2001-02 (78)	2002-03 (79)	
1. सर्वसाधारण लोकसेवा—							General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	7.64	5.91	13.54	0.00	0.00	0.00	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	General Research
2. संरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	Defence
3. शिक्षण—							Education—
3.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul.and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	0.00	0.00	0.00	0.00	0.00	0.00	Schools, Universities and other education facilities.
4. आरोग्य—							Health—
4.1. प्रशासन, विनियम आणि संशोधन	0.00	0.00	0.00	0.00	0.00	0.00	Administration, regul.and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	0.00	0.00	0.00	0.00	0.00	0.00	Hospitals, Clinics and other health Services.
सामाजिक सुरक्षा व कल्याण सेवा—							Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	30.60	9.95	0.98	0.00	0.00	0.00	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.00	0.00	0.00	0.00	0.00	0.00	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	149.71	196.86	223.95	0.00	0.00	0.00	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	0.00	0.00	1.63	0.00	0.00	0.00	Cultural, Recreational and Religious services
आर्थिक सेवा—							Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	0.17	0.11	0.09	0.00	0.00	0.00	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	25.96	31.26	19.10	0.00	0.00	0.00	Agriculture Forestry, Fishing and Hunting.

8.3.	खनिकर्म, कारखाने व बांधकाम	84.01	115.97	176.13	0.00	0.00	0.00	Mining, Manufacturing and Construction
8.4.	वीज, गॅस, वाफ व पाणीपुरवठा	231.40	522.29	179.64	0.00	0.00	0.00	Electricity, Gas, Steam and Water Supply.
8.5.	परिवहन व दळणवळण	32.08	36.13	18.39	0.00	0.00	0.00	Transport and Communication
8.6.	इतर आर्थिक सेवा	39.04	588.13	887.69	0.00	0.00	0.00	Other economic Services.
9.	इतर सेवा							Other Services—
9.1.	आपत्ती निवारण	0.63	0.45	1.47	0.00	0.00	0.00	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.00	0.00	0.00	0.00	0.00	0.00	Other Misc. Services.
9.3.	वाटप न करता येणारे—							Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	0.00	0.00	0.00	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	0.00	0.00	0.00	7021.94	13622.55	15352.84	(b) Public debt transaction
	एकूण बेरीज	601.24	1507.05	1522.61	7021.94	13622.55	15352.84	Grand Total

तक्ता क्रमांक / TABLE NO. 13—Contd.

(रुपये लाखात /Rs. in lakh)

आर्थिक वर्गीकरण उद्देशानुसार वर्गीकरण (1)	एकूण भांडवली खर्च (प्रत्यक्ष) Total Capital Expenditure (Actuals)			एकूण खर्च (चालू महसुली खर्च + भांडवली खर्च)(प्रत्यक्ष) Total Expenditure (Current + Capital) (Actuals)			Economic Classification Purpose Classification (1)
	2000-01 (80)	2001-02 (81)	2002-03 (82)	2000-01 (83)	2001-02 (84)	2002-03 (85)	
1. सर्वसाधारण लोकसेवा—							General Public Services—
1.1. सर्वसाधारण प्रशासन, सार्वजनिक सुव्यवस्था आणि सुरक्षितता.	(-)985.30	(-)1385.81	287.70	4481.13	4883.99	5970.64	General Administration, Public Order and Safety
1.2. सर्वसाधारण संशोधन	0.17	0.09	0.06	2.53	1.94	2.38	General Research
2. संरक्षण	0.07	0.03	0.52	38.46	34.80	41.61	Defence
3. शिक्षण—							Education—
3.1. प्रशासन, विनिमय आणि संशोधन	0.00	0.29	6.23	79.56	80.98	82.21	Administration, regul. and research
3.2. शाळा, विद्यापिठे आणि इतर शैक्षणिक सोयी	120.78	126.57	102.51	10293.39	10204.77	10065.23	Schools, Universities and other education facilities.
4. आरोग्य—							Health—
4.1. प्रशासन, विनिमय आणि संशोधन	1.38	0.59	1.18	102.39	94.91	107.29	Administration, regul. and research
4.2. रुग्णालये, चिकित्सालये आणि इतर आरोग्य सेवा	52.51	58.15	112.24	1426.24	1633.09	1620.96	Hospitals, Clinics and other health Services.
5. सामाजिक सुरक्षा व कल्याण सेवा—							Social security and welfare services—
5.1. सामाजिक कल्याण सेवा	255.03	387.73	59.96	1869.82	2023.12	1095.59	Social welfare services
5.2. सामाजिक सुरक्षा फायदे	0.08	4.14	0.09	133.67	108.40	417.98	Social security benefits.
6. गृहनिर्माण व इतर सामुहिक सुखसोई	676.53	649.60	758.47	1168.42	1086.12	1522.16	Housing and Other community amenities
7. सांस्कृतिक, मनोरंजन व धार्मिक सेवा	15.02	10.61	8.85	169.55	147.00	170.96	Cultural, Recreational and Religious services
8. आर्थिक सेवा—							Economic Services—
8.1. सर्वसाधारण प्रशासन, विनियमन व संशोधन	19.73	3.14	24.34	291.12	250.08	254.73	General Administration, Regulation and Research
8.2. कृषि, वनउद्योग, मत्स्योद्योग व शिकार	1627.22	1599.99	3185.09	5070.60	5388.86	7208.69	Agriculture Forestry, Fishing and Hunting.
8.3. खनिकर्म, कारखाने व बांधकाम	2281.75	310.48	239.26	2372.40	416.52	505.30	Mining, Manufacturing and Construction

8.4.	बीज, गॅस, वाफ व पाणीपुरवठा	3244.57	1870.83	1525.69	3698.23	2218.13	2165.73	Electricity, Gas, Steam and Water Supply.
8.5.	परिवहन व दळणवळण	1081.13	1145.51	901.05	1769.36	1761.61	1609.25	Transport and Communication
8.6.	इतर आर्थिक सेवा	40.84	596.63	907.32	149.94	666.07	999.05	Other economic Services.
9.	इतर सेवा							Other Services—
9.1.	आपत्ती निवारण	3.57	1.76	9.54	27.26	35.80	54.71	Relief on calamities.
9.2.	इतर संकिर्ण सेवा	0.10	-0.68	-0.22	0.10	-0.68	-0.22	Other Misc. Services.
9.3.	वाटप न करता येणारे—							Un-allocable—
	(ए) व्याज	0.00	0.00	0.00	3668.17	5636.52	7190.24	(a) Interest.
	(बी) सरकारी ऋण व्यवहार	6791.02	13534.00	15293.02	7286.32	13534.00	15293.02	(b) Public debt transaction
	एकूण बेरीज	15226.20	18913.64	23422.90	44098.66	50206.02	56377.51	Grand Total

APPENDIX II

SECTION I

ECONOMIC CLASSIFICATION OF BUDGETARY TRANSACTION

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 over emphasised.

3. Principles of economic classification not the accounts.

3.1 The economic classification scheme presented here is based mostly on the schemes already used or recommended by the United Nations in its reports entitled "A Manual for Economic and Functional Classification of Government Transactions, 1958" and "A System of National Accounts" (Series F.No.2, Rev.2); it is based on generally accepted concepts, definitions and classifications developed in the field of

national accounting for analysis of various sectors of the economy and their inter-relationships. The systems of national accounts present in inter-looking system of accounts for the transaction 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 shown 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 Governments, other State Government 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.

Account 1: Income and outlay account of administrative departments

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

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 economics 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 1999-00 (actuals). 2000-01 (R.E.) and 2001-02 (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.

6. 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.

7. 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 transfer which in the light on 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, i.e. 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 building 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 to 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 not-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, entertainments tax, real estate and land taxes (unless they are merely administrative devise for collecting income tax), levies on value added and 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 the 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 :-

(i) Forests, (2) Irrigation (Excluding non-commercial), (3) Milk supply scheme, (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 fixed 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 include 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 receipts 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.

Expenditureside

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 No. 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.

42. Receiptside

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 objective 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, Dy. 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 Agriculture 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-operative 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.

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