ECONOMIC AND PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET OF CHHATTISGARH

2001-2002 (A.C.) & 2002-2003 (R.E.)

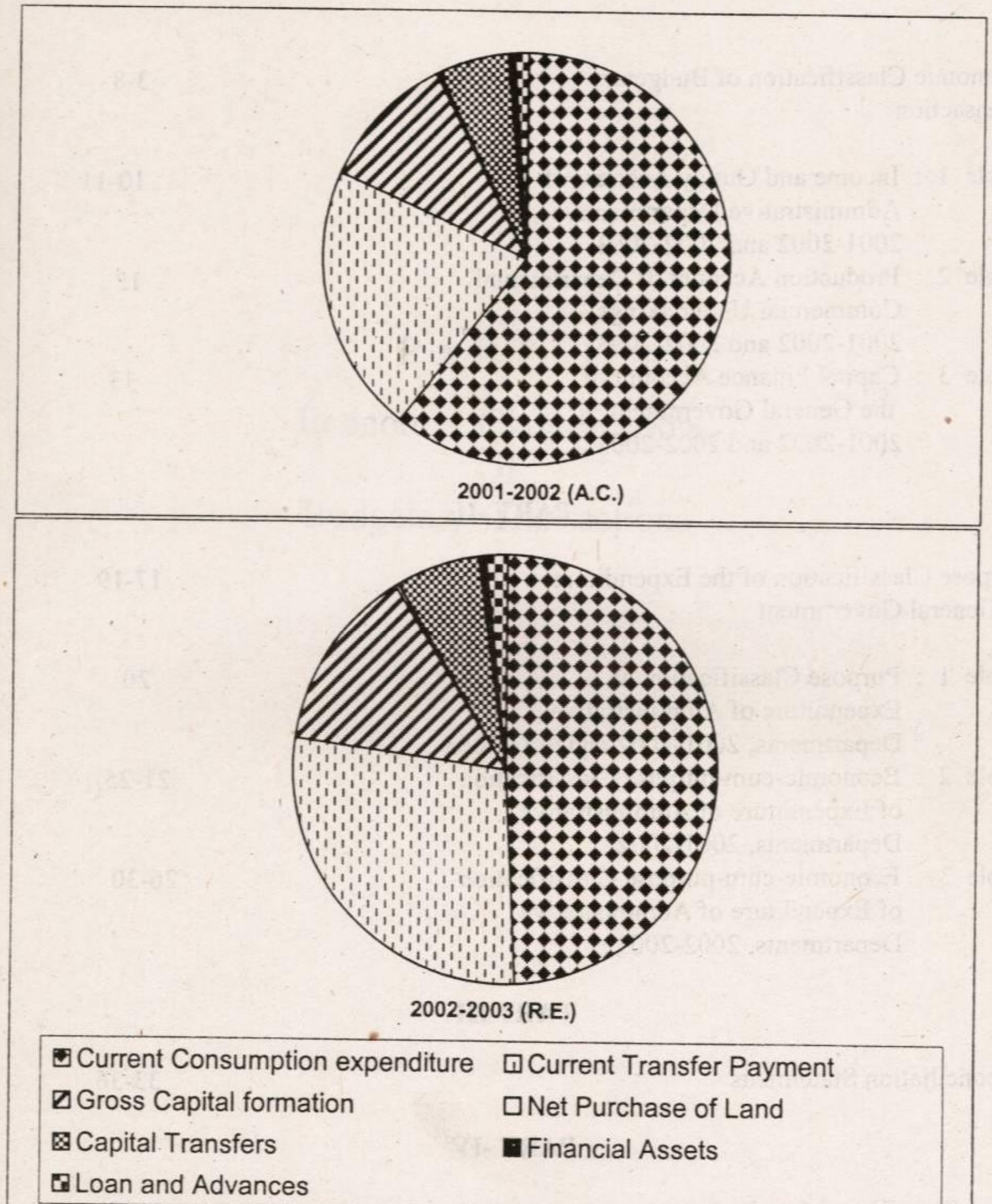
Directorate of Economics & Statistics,
Chhattisgarh

ECONOMIC AND PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET

2001-02 (Accounts) & 2002-03 (Revised Estimates)

Directorate of Economics and Statistics Chhattisgarh

ECONOMICS CLASIIFICATION OF STATE GOVERNMENT BUDGET



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PART - 1

Economic Classification Of Budgetary Transactions

PART - 1

ECONOMIC CLASSIFICATION OF BUDGETARY TRANSACTIONS

The Annul Financial Statement and the Demand for Grant in a Government Budget are drawn up in accordance with the provision under Article 202(1) of the Constitution of India and presented to the State Legislature every year in order to secure legislative control. The expenditure in the Government Budget is generally classified department wise and presented in the form of " Demand for Grant " for various departments. Each demand gives gross expenditure and various recoveries from other Government or State Departments and various organizations. The recoveries are deducted from the gross expenditure to get net expenditure, which are shown in the Financial Statement. Each demand specifies various items of expenditure, viz., pay of officers, pay of establishment, contingencies, etc., which are grouped under major and minor heads of accounts of expenditure.

The budget so presented reveals mere financial transactions and not the economic and social significance of the transactions. 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 State Government, Government's contribution to the generation of State Domestic Product, etc. The Government's transactions are significant only in terms of such items in order to assess the impact of operation of the Government on the economy for purpose of formulation of correct monetary and fiscal policies and hence the need for economic classification of the State Government Budget.

The system of economic classification adopted here is based on a series of distinctions useful for analysing their economic impact on the rest of the economy. The term rest of the economy refers to all entities other than the State Government and includes the Central Government, other State Governments, local bodies, statutory corporations or companies and individuals. 'Current transactions' are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of Government Administration are distinguished from the current operations of Departmental Commercial Undertakings as current 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 of final good and services. Purely financial transactions are again separated from transactions on goods and services and transfers. The Economic Classification of the State Government Budget is presented in three Standard Tables as recommended by the Committee on Regional Account. These are:

TABLE-1 INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

TABLE-2 PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

TABLE-3 CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT.

The following is briefly a description of the derivation and rational of each of these i.e.

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMETNS

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 current expenditure of administrative departments consists of final outlays of the government on current account which represents government's current consumption. The final outlays are made of purchase of goods and services and wages and salaries payment Besides final outlays, government makes transfer payment, i.e. , interests, grants, subsidies, scholarships, etc., to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditures, government appropriates a part of the income of community duly, 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, etc. from the Union Government. The excess of current receipts over current expenditure denotes the saving of the government administration. Available for domestic capital formation. Some of the items included in this account are explained below:

Compensation of employees :- This item comprises of remuneration of general government employees, such as pay of officers, pay of establishment and allowances and honoraria other than travelling and daily allowances. Wages paid to casual labour have alsobeen taken as wages & salaries. Also included are pension payments to government employees of administrative departments.

Commodities and Services :- This item includes all expenditure under contingency, such as office supplies, rent, rates and taxes, fuel and light, printing and stationery, travel expenses, telephone and telegraph charges and other items for current operation less sales by general government of goods and services to enterprises and households. All expenditure on current repairs and maintenance is included here.

Interest :- Interest comprises interest on public debt and other obligations other than that on commercial debt which should be included in Table-2 - Production Account of Departmental Commercial Undertakings. However separate information of interest on commercial debt is not available in the budget document. Therefore, whole interest paid has been shown in Table-1.

Subsidies :- Subsidies include all grants on current account which private industries receive from the government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organisations. Thus, subsidies are transfers which are additions to the income of the producers from current production. The grants may, for example be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production, or the manner in which production is organised and carried on.Transfers by the public authorities to private industries for investment purpose or to cover destruction, damage and other losses in capital and working assets are classified as **CAPITAL TRANSFERS** rather than subsidies. Current grants made to the private non-profit institutions serving households are not to be considered as subsidies. Such payments will be classified as purchase of goods and services or current transfers by general government depending on the circumstances and conditions of a given payment. Nor are grants to households classified as subsidies. The value of coupons made available by government agencies to specific groups of the population to enable them too obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by the government to public corporations for compensation of losses, i.e., negative operating surplus, and in connection with the losses of departmental commercial undertakings. Rebate on the sale of handloom cloth, loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by co-operative societies, etc., are treated as subsidies. In case of irrigation, loss by the departmental undertaking is treated as subsidy.

Current Transfers :- Current transfers include grants to local bodies and transfers to households such as pensions for distinguished and meritorious services, territorial and political pensions, old age pensions, family allowances, prizes, gratuitous relief to famine stricken people, awards and other miscellaneous compensations and contributions, etc., to private non-profit institutions.

Saving on Current Account :- The balancing item on the current account of government administration represents the saving of this sector, i.e., surplus of current receipts over current expenditure.

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, interest and dividends accruing to it from ownership of buildings and financial assets.

Direct Taxes :- The following taxes have taken as direct taxes:

(i) Taxes on income other than corporation tax

(ii) Other taxes on income and expenditure

(iii) Land revenue

(iv) Estate duty (According to System of National Accounts U. N. this is included under capital transfer but in our classification this has been treated as direct tax)

(v) Taxes on immovable property other than agricultural land.

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:

(i) Stamps & registration fees

(ii) Union & State excise

(iii) Sales Tax

(iv) Taxes on vehicles

(v) Entertainment Tax

(vi) Taxes on goods & passengers

(vii) Taxes and duties on electricity

(viii) Fees realised under Factories Act, fees for stamping weights and measures,etc.

CAPITAL FINANCE ACCOUNT OF THE GENERAL GOVERNMENT

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. The capital expenditure of government administration and departmental commercial undertaking have been given separately whereas the sources of finance are common to both.

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 buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles.

Gross Fixed Capital Formation :- Gross capital formation represents the gross value of goods which are added to the domestic capital stocks of the State. 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. These terms may be specified as:

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

Machinery and Equipment :- This item includes expenditure incurred on the purchase of various equipment such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements, office furniture, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to departmental commercial undertakings.

Net purchase of physical Assets:- The major component here is purchase of land.

Capital Transfers:- Capital transfers cover grants to finance the construction of buildings, etc. and for purchase of machinery and equipment for public works, water supply and sewage disposal schemes, etc. Capital transfers are intended to assist capital formation in other sectors of economy.

Receipts on Capital Account :- This part deals with the financing of capital formation and the sources for the same are discussed as under :

Saving :- The saving on current account is directly taken from Table -1.

Net Borrowing :- Items like internal debt, small savings, provident fund, etc. are included here.

Other Liabilities:- All investments in the share capital of statutory corporations and co-operative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, 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.

The matter as explained above for Chhattisgarh State Government budget for the years 2001-2002 (Account) and 2002-2003 (R. E.) are presented in the three tables on next pages.

T A B L E S

TABLE 1 : Income and outlay account of Administrative Departments.

TABLE 2 : Production account of Departmental Commercial Undertakings.

TABLE 3 : Capital finance account of the General Government.

TABLE - 1

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

(Rs.Lakhs)

ITEMS	YEARS	
	2001-2002 (A.C.)	2002-2003 (R. E.)
1	2	3
Expenditure		
1. Consumption expenditure	**250118**	**272762**
1.1 Compensation of employees	209580	210142
1.1.1 Wages & salaries, etc.	167792	176623
1.1.2 Pension	41788	33519
1.2 Net purchase of commodities and services	40538	62620
1.2.1 Purchases	36599	58031
1.2.2 Maintenance & repairs	8290	8903
1.2.3 Less sales	4351	4314
2. Net interest paid	**70201**	**89962**
2.1 To public authorities	36223	85739
(a) Centre	36223	85739
(b) States	-	-
(c) Local bodies	-	-
2.2 To foreign	-	-
2.3 To others	33978	4223
3. Subsidies	**11925**	**58657**
4. Current transfers	**75006**	**96925**
4.1 To public authorities	40293	42852
(a) Centre	-	-
(b) States	-	-
(c) Local bodies	40293	42852
4.2 To rest of the world	-	-
4.3 To other sectors	34713	54073
5. Saving	**(-)7336**	**14245**
6. Total expenditure	**399914**	**532551**

TABLE - 1

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

(Rs.Lakhs)

ITEMS	YEARS 2001-2002 (A.C.)	2002-2003 (R.E.)
1	2	3
Receipts		
7. Income from Entrepreneurship & property	**42343**	**51137**
7.1 Profits	(-)8749	(-)10206
7.2 Income from property	51092	61343
7.2.1 Net interest receipts	4123	4481
7.2.1.1 From public authority	9	110
(a) Centre	-	-
(b) States		-
(c) Local authorities	9	110
7.2.1.2 From foreign	-	-
7.2.1.3 From other sectors	4114	4371
7.2.2 Other property receipts	46969	56862
8. Direct taxes	**56485**	**66115**
8.1 Land revenue	1657	586
8.2 Other taxes	54828	65529
9. indirect taxes	**237429**	**308625**
9.1 Excise	104016	120610
9.2 Sales tax	94009	105278
9.3 Stamps & registration	12135	17000
9.4 Other taxes and duties	27269	65737
10. Miscellaneous receipts	**25397**	**3078**
11. Revenue grants from other governments	**38260**	**103596**
(a) Centre	38260	103596
(b) States	-	-
12. Total receipts	**399914**	**532551**

TABLE - 2

PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKING

(Rs.Lakhs)

ITEMS	YEARS	
	2001-2002 (A.C.)	2002-2003 (R.E.)
1	2	3
Expenditure		
1. Purchase of commodities & services (including maintenance)	7683	11007
2. Compensation of employees	19361	17236
3. Interest	-	-
4. Consumption of fixed capital	-	-
5. Profits	(-)8749	(-)10206
6. Total expenditure	**18295**	**18037**
Receipts		
7. Sales	13526	18777
8. Imputed irrigation subsidy	4769	(-)740
9. Total receipts	**18295**	**18037**

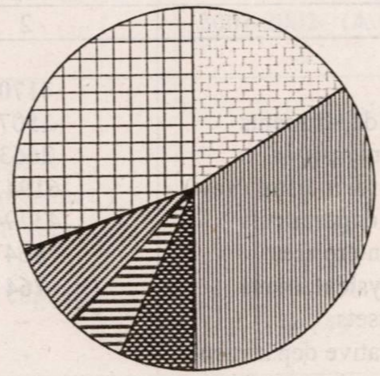
TABLE - 3

CAPITAL FINANCE ACCOUNT OF THE GENERAL GOVERNMENT

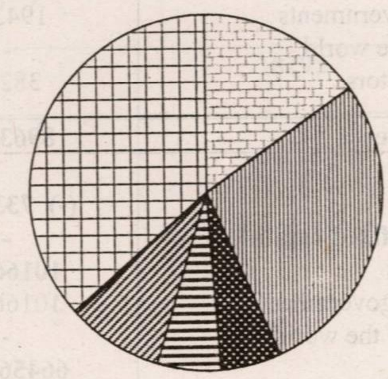
(Rs. lakhs)

ITEMS	YEARS	
	2001-2002 (A.C.)	2002-2003 (R.E.)
1	2	3
Expenditure		
1. Change in stock	**4170**	**3722**
1.1 Administrative departments	1507	3
1.2 Departmental enterprises	2663	3719
2. Gross fixed capital formation (new)	**61941**	**113759**
2.1 Administrative departments	43294	77286
2.2 Departmental enterprises	18647	36473
3. Net purchase of physical assets	**264**	**1111**
3.1 Second hand assets	-	-
(a) Administrative departments	-	-
(b) Departmental enterprises	-	-
3.2 Land	264	1111
(a) Administrative departments	264	1111
(b) Departmental enterprises	-	-
4. Capital transfers	**23258**	**34888**
4.1 To other governments	19434	18035
4.2 To rest of the world	-	-
4.3 To other sectors	3824	16853
5. Total expenditure	**89633**	**153480**
Receipts		
6. Saving	**(-) 7336**	**14245**
7. Consumption of fixed capital	**-**	**-**
8. Capital transfers	**10166**	**13139**
8.1 From other governments	10166	13139
8.2 From rest of the world	-	-
9. Net borrowing	**66456**	**99471**
9.1 At home	66456	99471
9.2 Abroad	-	-
10. Other liabilities	**20347**	**26625**
10.1 Extra- budgetary receipts	22314	30756
102 Less net purchase of financial assets	1967	4131
11. Total receipts	**89633**	**153480**

PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET



2001-2002 (A.C.)



2002-2003 (R.E.)

- General Public Services & Defence
- Education
- Health
- Social Security and Welfare Services
- Housing and Other Community Amenities
- Cultural, Recreational & Religoius Services
- Economic and other Services

PART - II

Purpose Classification of the Expenditure of General Government

PART - II

PURPOSE CLASSIFICATION OF THE EXPENDITURE OF GENERAL GOVERNMENT

Introduction :-

The Government expenditure can be classified in accordance with (i) the economic character of the expenditure like current expenditure, capital formation, loans, etc., and (ii) the purpose it is likely to serve, such as health, education, defence, etc. The former is known as economic classification and the latter is termed as the purpose classification. These two schemes are combined to form economic-cum-purpose classification.

This type of classification shows how expenditure for a particular purpose, say health, is divided between economic categories and it also shows how expenditure in a particular economic category, say capital formation is allocated to different purpose or types of public services provided. Economic-cum-purpose classification, therefore, serves as a very good guide to the policy makers for planning expenditure in the best possible manner to attain social and economic objectives of development.

The purpose of the government expenditure might be of two types (i) long term and (ii) short term. Long term expenditure might be aimed at tackling the problem of unemployment, economic development of the country and to bring about certain fundamental changes in the structure of the economy. The short term expenditure relate to immediate objectives of expenditure incurred in regard to health, defence, education, social welfare, economic services, etc. The aim of the purpose classification is, therefore, to classify expenditure in accordance with the immediate or short term social needs.

Coverage and scope :-

The purpose classification of the State Government Budget relates only to general government expenditure excluding departmental commercial enterprises. Financial investment of the government in commercial activities in terms of purchase of shares and debentures, etc., are included. Similarly, grants and loans given to commercial organisations, non-government institutions or the individuals are also included. It may, however, be pointed out that the repayment of loans are excluded. The receipts of the government do not come into the picture. However, some of the receipts like sales of goods and services produced in the government sector are taken into account in working out the expenditure on net purchase of goods and services by the general government.

Classification :-

This classification has been discussed under the following heads :

(a) Need for purpose classification,

(b) Major categories,

(c) Principles of classification adopted.

(a) Need for purpose classification :-

Entire government expenditure are recorded annually in the budget documents issued by State Government. The arrangement in regard to the presentation of the expenditure in the budgets is generally in keeping with the requirements of the legislative control, administrative accountability and auditing. The budget are also presented under a few standard account heads of the functional character of the expenditure such as education, health, agriculture, industry, defense, etc. The expenditure shown under these account heads are not strictly in accordance with the principles of purpose classification. For instance, expenditure on medical colleges and other educational institutions are generally shown under account head medical and so on. Further, there are various account heads which pertain to so many purpose categories, such as public works department, community development, national extension services, cooperation, etc. The expenditure under these heads are not specific to any purpose categories. It becomes, therefore, essential to classify these heads of expenditure afresh.

(b) Major categories :-

The Purpose classification attempted for the present study is in conformity with the United Nations recommended classification in nine major categories. The nine major heads have further the splited into minor groups . Following are the major & minor categories adopted by Chhattisgarh State for purpose classification.

1.	**General Public Services**
1.1	General Administration, External Affairs, Public Order and Safety
1.2	General Research
2.	**Defence**
3.	**Education**
3.1	Administration, Regulation and Research
3.2	Schools, Universities and Institutions Including Subsidiary Services
4.	**Health**
4.1	Administration, Regulation and Research
4.2	Hospitals, Clinics and Individual Health Services
5.	**Social Security and Welfare Services**
5.1	Social Welfare Services
5.2	Social Security Benefits
6.	**Housing and Other Community Amenities**
7.	**Cultural, Recreational and Religious Services**
8.	**Economic Services**
8.1	General Administration, Regulation and Research
8.2	Agriculture, Forestry Fishing and Hunting
8.3	Mining, Manufacturing and Construction
8.4	Electricity, Gas, Steam, and Water
8.5	Atomic Energy (Does Not Appear In The State Government Budget)
8.6	Transport and Communication
8.7	Other Economic Services
9.	**Other Services**
9.1	Relief On Calamities
9.2	Other Miscellaneous Services.

(c) Principles of classification adopted :-

In many cases neither the name of the organisation receiving the grants, loans and advances. All the items of expenditure are grouped under the appropriate categories regardless of their manner of presentation in the budget. Items which relate to more than one purpose class are first disintegrated in accordance with the details that are given in the budget, and then classified into appropriate purpose categories. In the absence of any details, either the major function of the expenditure is considered as the purpose or it is disintegrated into related purpose categories applying some suitable norms. In case of grants, loans and advances to private institutions or to individuals, if the purpose of utilisation is not specifically mentioned, classification is done on the basis of the main function of the institutions which are receiving the grants, loans, and advances. In many cases neither the name of the organisation receiving the grants, loans and advances nor the purpose of utilisation is given. In such cases the classification is done on the basis of account heads under which these expenditure have been shown.

Facilities provided to employees like residential housing facility, free or subsidised medical aid, etc., are classified by the nature of the facility and not by the functional character of the office providing facilities. Accordingly loans and advances to employees for construction of houses, purchase of motor car, etc., are classified according to the types of the services likely to be obtained by the utilisation of the loans.

Pension and other retirement benefits (including employees family pension schemes) are distributed to all the purpose categories in proportion to the amount of wages and salaries attributable to different categories. The welfare pensions like old age pensions, pensions to freedom fighters, etc., are however, classified under the welfare services.

Following tables give purpose classification of Chhattisgarh State Government Budget for the years 2001-2002 (Accounts) and 2002-2003 (R. E.) (Table- 1) and economic-cum-purpose classification separately for these years (Tables -2 & 3).

TABLE - 1
PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS

(Rs. Lakhs)

Purpose classification	2001-02 (Account)	Percentage distribution	2002-03 (R. E.)	Percentage distribution	Percentage increase or decrease 2002-03 (R.E) over 2001-02 (A.C.)
1	2	3	4	5	6
1. General public services	**64355**	**15.61**	**82251**	**14.83**	**(+) 27.81**
1.1 General administration, external affairs, public order & safety	64341	15.61	82139	14.81	(+) 27.66
1.2 General research	14	-	112	0.02	(+) 700.00
2. Defence	**1238**	**0.30**	**1835**	**0.33**	**(+) 48.22**
3. Education	**141802**	**34.39**	**156746**	**28.26**	**(+) 10.54**
3.1 Administration, regulation and research	51965	12.60	58334	10.52	(+) 12.26
3.2 Schools, universities and institutions including subsidiary services	89837	21.79	98412	17.74	(+) 9.55
4. Health	**27062**	**6.56**	**29640**	**5.34**	**(+) 9.53**
4.1 Administration, regulation and research	887	0.21	910	0.16	(+) 2.59
4.2 Hospitals, clinics & individual health services	26175	6.35	28730	5.18	(+) 9.76
5. Social security and welfare services	**21139**	**5.13**	**32432**	**5.85**	**(+) 53.42**
5.1 Social welfare services	21031	5.10	32231	5.81	(+) 53.25
5.2 Social security benefits	108	0.03	201	0.04	(+) 86.11
6. Housing and other community amenities	**30512**	**7.40**	**47604**	**8.58**	**(+) 56.02**
7. Cultural, recreational & religious services	**1421**	**0.35**	**2802**	**0.51**	**(+) 97.19**
8. Economic services	**123548**	**29.97**	**201045**	**36.25**	**(+) 62.73**
8.1 General administration, regulation & research	3756	0.91	50909	9.18	(+)1255.40
8.2 Agriculture, forestry, fishing & hunting	* 57142	13.86	* 52160	9.40	(-) 8.72
8.3 Mining, manufacturing & construction	3755	0.91	5809	1.05	(+)54.70
8.4 Electricity, gas steam and water	26274	6.38	37079	6.69	(+) 41.12
8.5 Atomic energy	-	-	-	-	-
8.6 Transport and communication	29354	7.12	48239	8.70	(+) 64.34
8.7 Other economic services	3267	0.79	6849	1.23	(+)109.64
9. Other services	**1214**	**0.29**	**265**	**0.05**	**(-) 78.17**
9.1 Relief on calamities	1214	0.29	265	0.05	(-) 78.17
9.2 Other miscellaneous services	-	-	-	-	-
TOTAL	**412291**	**100.00**	**554620**	**100.00**	**(+) 34.52**

*= Including irrigation subsidy. neg.= negligible.

TABLE - 2
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE
ADMINISTRATIVE DEPARTMENTS- 2001-2002 (A. C.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Current expenditure — Consumption expenditure: wages and salaries including pensions	Commodities and services	Less-Sales	Total consumption expenditure
1	2	3	4	5
1. General public services	**34927**	**13916**	**1243**	**47600**
1.1 General administration, external affairs, public order & safety	34921	13914	1243	47592
1.2 General research	6	2	-	8
2. Defence	**391**	**836**	**-**	**1227**
3. Education	**112554**	**4064**	**470**	**116148**
3.1 Administration, regulation and research	49894	352	-	50246
3.2 Schools, universities and institutions including subsidiary services	62660	3712	470	65902
4. Health	**20763**	**3797**	**95**	**24465**
4.1 Administration, regulation and research	577	312	95	794
4.2 Hospitals, clinics & individual health services	20186	3485	-	23671
5. Social security and welfare services	**7710**	**6122**	**1388**	**12444**
5.1 Social welfare services	7630	6095	1388	12337
5.2 Social security benefits	80	27	-	107
6. Housing and other community amenities	**2398**	**1592**	**323**	**3667**
7. Cultural, recreational & religious services	**547**	**539**		**1086**
8. Economic services	**30290**	**14023**	**736**	**43577**
8.1 General administration, regulation & research	1115	326	121	1320
8.2 Agriculture, forestry, fishing & hunting	23145	5521	399	28267
8.3 Mining, manufacturing & construction	2140	412	60	2492
8.4 Electricity, gas steam and water	2842	1257	17	4082
8.5 Atomic energy	-	-	-	-
8.6 Transport and communication	-	6467	-	6467
8.7 Other economic services	1048	40	139	949
9. Other services	**-**	**-**	**96**	**(-) 96**
9.1 Relief on calamities	-	-	96	(-) 96
9.2 Other miscellaneous services	-			-
Total	**209580**	**44889**	**4351**	**250118**

Contd----

TABLE - 2

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2001-2002 (A. C.)

(Rs. Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Transfer payment				
	Subsidies	Transfer to local bodies	To others	Total transfer payments (6+7+8)	Total current expenditure (5+9)
1	6	7	8	9	10
1. General public services	-	**12204**	**766**	**12970**	**60570**
1.1 General administration, external affairs, public order & safety	-	12204	762	12966	60558
1.2 General research	-	-	4	4	12
2. Defence	-	-	**5**	**5**	**1232**
3. Education	-	**7828**	**15137**	**22965**	**139113**
3.1 Administration, regulation and research	-	-	1707	1707	51953
3.2 Schools, universities and institutions including subsidiary services	-	7828	13430	21258	87160
4. Health	-	**264**	**208**	**472**	**24937**
4.1 Administration, regulation and research	-	-	90	90	884
4.2 Hospitals, clinics & individual health services	-	264	118	382	24053
5. Social security and welfare services	-	**7250**	**1334**	**8584**	**21028**
5.1 Social welfare services	-	7250	1333	8583	20920
5.2 Social security benefits	-		1	1	108
6. Housing and other community amenities	-	**18**	**1612**	**1630**	**5297**
7. Cultural, recreational & religious services	-	**37**	**238**	**275**	**1361**
8. Economic services	**11925**	**12692**	**14103**	**38720**	**82297**
8.1 General administration, regulation & research	1647		642	2289	3609
8.2 Agriculture, forestry, fishing & hunting	*6941	11282	6670	24893	53160
8.3 Mining, manufacturing & construction	198	7	47	252	2744
8.4 Electricity, gas steam and water	2922	328	6618	9868	13950
8.5 Atomic energy	-	-	-		
8.6 Transport and communication	-	1075	30	1105	7572
8.7 Other economic services	217	-	96	313	1262
9. Other services	-	-	**1310**	**1310**	**1214**
9.1 Relief on calamities	-	-	1310	1310	1214
9.2 Other miscellaneous services	-	-	-	-	-
Total	**11925**	**40293**	**34713**	**86931**	**337049**

Contd----

*= Including Irrigation Subsidy

TABLE - 2

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2001-2002 (A. C.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Capital expenditure: Gross Capital formation: Buildings and other construction	Machinery and equipment	Change in stock	Gross capital formation (11+12+13)
1	11	12	13	14
1. General public services	**1828**	**1140**	**800**	**3768**
1.1 General administration, external affairs, public order & safety	1828	1140	800	3768
1.2 General research	-	-	-	-
2. Defence	**4**	**2**	-	**6**
3. Education	**1587**	**233**	-	**1820**
3.1 Administration, regulation and research	-	12	-	12
3.2 Schools, universities and institutions including subsidiary services	1587	221	-	1808
4. Health	**1124**	**836**	-	**1960**
4.1 Administration, regulation and research	1	2	-	3
4.2 Hospitals, clinics & individual health services	1123	834	-	1957
5. Social security and welfare services	**98**	**13**	-	**111**
5.1 Social welfare services	98	13	-	111
5.2 Social security benefits	-	-	-	-
6. Housing and other community amenities	**9744**	**335**	-	**10079**
7. Cultural, recreational & religious services	**53**	-	-	**53**
8. Economic services	**24132**	**2165**	**707**	**27004**
8.1 General administration, regulation & research	-	39	-	39
8.2 Agriculture, forestry, fishing & hunting	1697	96	-	1793
8.3 Mining, manufacturing & construction	52	18	3	73
8.4 Electricity, gas steam and water	6537	26	704	7267
8.5 Atomic energy	-	-	-	-
8.6 Transport and communication	15843	1986	-	17829
8.7 Other economic services	3	-	-	3
9. Other services	-	-	-	-
9.1 Relief on calamities	-	-	-	-
9.2 Other miscellaneous services	-	-	-	-
Total	**38570**	**4724**	**1507**	**44801**

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TABLE - 2
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2001-2002 (A. C.)

(Rs. Lakhs)

Economic Classification Purpose Classification	Capital expenditure			
	Purchase of assets-land	Less sales of assets-land	Capital Transfers to local bodies	 to others
1	15	16	17	18
1. General public services	-	-	-	**2**
1.1 General administration, external affairs, public order & safety	-	-	-	-
1.2 General research	-	-	-	2
2. Defence	-	-	-	-
3. Education	-	-	**866**	-
3.1 Administration, regulation and research	-	-	-	-
3.2 Schools, universities and institutions including subsidiary services	-	-	866	-
4. Health	-	-	**165**	-
4.1 Administration, regulation and research	-	-	-	-
4.2 Hospitals, clinics & individual health services	-	-	165	-
5. Social security and welfare services	-	-	-	-
5.1 Social welfare services	-	-	-	-
5.2 Social security benefits	-	-	-	-
6. Housing and other community amenities	**200**	-	**11690**	**1980**
7. Cultural, recreational & religious services	-	-	-	**7**
8. Economic services	**64**	-	**6713**	**1835**
8.1 General administration, regulation & research	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	-	-	90	374
8.3 Mining, manufacturing & construction	63	-	1	712
8.4 Electricity, gas steam and water	-	-	2670	749
8.5 Atomic energy	-	-	-	-
8.6 Transport and communication	1	-	3952	-
8.7 Other economic services	-	-	-	-
9. Other services	-	-	-	-
9.1 Relief on calamities	-	-	-	-
9.2 Other miscellaneous services	-	-	-	-
Total	**264**	-	**19434**	**3824**

Contd----

TABLE - 2

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2001-2002 (A. C.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Capital expenditure: Financial assets	Loans and advances: to local bodies	Loans and advances: to others	Total capital expenditure (14 to21)	Grand Total (10+22)
1	19	20	21	22	23
1. General public services	**15**	**-**	**-**	**3785**	**64355**
1.1 General administration, external affairs, public order & safety	15	-	-	3783	64341
1.2 General research	-	-	-	2	14
2. Defence	**-**	**-**	**-**	**6**	**1238**
3. Education	**-**	**-**	**3**	**2689**	**141802**
3.1 Administration, regulation and research	-	-	-	12	51965
3.2 Schools, universities and institutions including subsidiary services	-	-	3	2677	89837
4. Health	**-**	**-**	**-**	**2125**	**27062**
4.1 Administration, regulation and research	-	-	-	3	887
4.2 Hospitals, clinics & individual health services	-	-	-	2122	26175
5. Social security and welfare services	**-**	**-**	**-**	**111**	**21139**
5.1 Social welfare services	-	-	-	111	21031
5.2 Social security benefits	-	-	-	-	108
6. Housing and other community amenities	**2**	**307**	**957**	**25215**	**30512**
7. Cultural, recreational & religious services	**-**	**-**	**-**	**60**	**1421**
8. Economic services	**1950**	**3**	**3682**	**41251**	**123548**
8.1 General administration, regulation & research	108	-	-	147	3756
8.2 Agriculture, forestry, fishing & hunting	2	-	1723	3982	57142
8.3 Mining, manufacturing & construction	157	3	2	1011	3755
8.4 Electricity, gas steam and water	-	-	1638	12324	26274
8.5 Atomic energy	-	-	-	-	-
8.6 Transport and communication	-	-	-	21782	29354
8.7 Other economic services	1683	-	319	2005	3267
9. Other services	**-**	**-**	**-**	**-**	**1214**
9.1 Relief on calamities	-	-	-	-	1214
9.2 Other miscellaneous services	-	-	-	-	-
Total	**1967**	**310**	**4642**	**75242**	**412291**

TABLE - 3

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2002-2003(R. E.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Current expenditure: Consumption expenditure: wages and salaries including pensions	Commodities and services	Less-Sales	Total consumption expenditure
1	2	3	4	5
1. General public services	**38817**	**21539**	**2566**	**57790**
1.1General administration, external affairs, public order & safety	38809	21533	2566	57776
1.2 General research	8	6	-	14
2. Defence	**565**	**1251**	-	**1816**
3. Education	**106295**	**11170**	**176**	**117289**
3.1 Administration, regulation and research	49213	2288	-	51501
3.2 Schools, universities and institutions including subsidiary services	57082	8882	176	65788
4. Health	**20459**	**5334**	**377**	**25416**
4.1 Administration, regulation and research	488	111	-	599
4.2 Hospitals, clinics & individual heath services	19971	5223	377	24817
5. Social security and welfare services	**7480**	**10752**	**90**	**18142**
5.1 Social welfare services	7386	10680	90	17976
5.2 Social security benefits	94	72	-	166
6. Housing and other community amenities	**2923**	**1678**	**102**	**4499**
7. Cultural, recreational & religious services	**574**	**928**	1	**1501**
8. Economic services	**32958**	**14265**	**1000**	**46223**
8.1 General administration, regulation & research	1286	298	38	1546
8.2 Agriculture, forestry, fishing & hunting	24130	6304	461	29973
8.3 Mining, manufacturing & construction	2608	524	51	3081
8.4 Electricity, gas steam and water	3800	931	175	4556
8.5 Atomic energy	-	-		-
8.6 Transport and communication	-	6138	-	6138
8.7 Other economic services	1134	70	275	929
9. Other services	**71**	**17**	**2**	**86**
9.1 Relief on calamities	71	17	2	86
9.2 Other miscellaneous services	-	-	-	-
Total	**210142**	**66934**	**4314**	**272762**

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TABLE - 3

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2002-2003 (R. E.)

(Rs. Lakhs)

Economic Classification Purpose Classification	Current expenditure				
	Subsidies	Transfer payment			Total current expenditure (5+9)
		Transfer to local bodies	To others	Total transfer payments (6+7+8)	
1	6	7	8	9	10
1. General public services	-	**15751**	**912**	**16663**	**74453**
1.1 General administration external affairs, public order & safety	-	15751	878	16629	74405
1.2 General research	-	-	34	34	48
2. Defence	-	-	**4**	**4**	**1820**
3. Education	-	**5575**	**27984**	**33559**	**150848**
3.1 Administration, regulation and research	-	27	6598	6625	58126
3.2 Schools, universities and institutions including subsidiary services	-	5548	21386	26934	92722
4. Health	-	**353**	**466**	**819**	**26235**
4.1 Administration, regulation and research	-	-	302	302	901
4.2 Hospitals, clinics & individual health services	-	353	164	517	25334
5. Social security and welfare services	-	**10131**	**2453**	**12584**	**30726**
5.1 Social welfare services	-	10131	2418	12549	30525
5.2 Social security benefits	-	-	35	35	201
6. Housing and other community amenities	**24**	**185**	**5364**	**5573**	**10072**
7. Cultural, recreational & religious services	-	**56**	**561**	**617**	**2118**
8. Economic services	**58633**	**10801**	**16210**	**85644**	**131867**
8.1 General administration, regulation & research	48307	-	930	49237	50783
8.2 Agriculture, forestry, fishing & hunting	*2647	9768	7624	20039	50012
8.3 Mining, manufacturing & construction	469	90	112	671	3752
8.4 Electricity, gas steam and water	6880	243	7247	14370	18926
8.5 Atomic energy	-	-			
8.6 Transport and communication	-	700	60	760	6898
8.7 Other economic services	330	-	237	567	1496
9. Other services	-	-	**119**	**119**	**205**
9.1 Relief on calamities	-	-	119	119	205
9.2 Other miscellaneous services	-	-	-	-	-
Total	**58657**	**42852**	**54073**	**155582**	**428344**

*= Including Irrigation Subsidy

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TABLE - 3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2002-2003 (R. E.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Capital expenditure			
	Gross Capital formation			
	Buildings and other construction	Machinery and equipment	Change in stock	Gross capital formation (11+12+13)
1	11	12	13	14
1. General public services	**3243**	**1801**		**5044**
1.1General administration, external affairs, public order & safety	3243	1801		5044
1.2 General research	-	-		-
2. Defence	**12**	**3**	**-**	**15**
3. Education	**4061**	**752**	**-**	**4813**
3.1 Administration, regulation and research	-	208		208
3.2 Schools, universities and institutions including, subsidiary services	4061	544	-	4605
4. Health	**1670**	**1589**	**-**	**3259**
4.1 Administration, regulation and research	-	9	-	9
4.2 Hospitals, clinics & individual health services	1670	1580	-	3250
5. Social security and welfare services	**1327**	**39**		**1366**
5.1 Social welfare services	1327	39		1366
5.2 Social security benefits	-	-		
6. Housing and other community amenities	**11825**	**356**	**-**	**12181**
7. Cultural, recreational & religious services	**613**	**12**		**625**
8. Economic services	**48732**	**1248**	**3**	**49983**
8.1 General administration, regulation & research	-	126	-	126
8.2 Agriculture, forestry, fishing & hunting	803	145	-	948
8.3 Mining, manufacturing & construction	365	173	3	541
8.4 Electricity, gas steam and water	9765	126		9891
8.5 Atomic energy	-	-	-	-
8.6 Transport and communication	37784	675		38459
8.7 Other economic services	15	3		18
9. Other services	**3**		**-**	**3**
9.1 Relief on calamities	3			3
9.2 Other miscellaneous services	-	-		
Total	**71486**	**5800**	**3**	**77289**

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TABLE - 3

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2002-2003(R. E.)

(Rs. Lakhs)

Economic Classification Purpose Classification	Capital expenditure			
	Purchase of assets-land	Less sales of assets-land	Capital Transfers to local bodies	Capital Transfers to others
1	15	16	17	18
1. General public services	**-**	**20**	**-**	**64**
1.1 General administration, external affairs, public order & safety	-	20	-	-
1.2 General research	-	-	-	64
2. Defence	-	-	-	-
3. Education	-	-	**585**	-
3.1 Administration, regulation and research	-	-	-	-
3.2 Schools, universities and institutions including subsidiary services	-	-	585	-
4. Health	-	-	**146**	-
4.1 Administration, regulation and research	-	-	-	-
4.2 Hospitals, clinics & individual health services	-	-	146	-
5. Social security and welfare services	-	-	-	-
5.1 Social welfare services	-	-	-	-
5.2 Social security benefits	-	-	-	-
6. Housing and other community amenities	**1000**	**-**	**8637**	**14418**
7. Cultural, recreational & religious services	**-**	**-**	**-**	**59**
8. Economic services	**131**	**-**	**8667**	**2332**
8.1 General administration, regulation & research	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	-	-	515	277
8.3 Mining, manufacturing & construction	115	-	2	1202
8.4 Electricity, gas steam and water	-	-	5284	833
8.5 Atomic energy	-	-	-	-
8.6 Transport and communication	16	-	2866	-
8.7 Other economic services	-	-	-	-
9. Other services	-	-	-	-
9.1 Relief on calamities	-	-	-	-
9.2 Other miscellaneous services	-	-	-	-
Total	**1131**	**20**	**18035**	**16853**

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TABLE - 3

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS- 2002-2003 (R. E.)

(Rs. Lakhs)

Economic Classification / Purpose Classification	Capital expenditure				
	Financial assets	Loans and advances		Total capital expenditure (14 to21)	Grand total (10+22)
		to local bodies	to others		
1	19	20	21	22	23
1. General public services	-		**2710**	**7798**	**82251**
1.1 General administration, external affairs, public order & safety	-	-	2710	7734	82139
1.2 General research	-	-	-	64	112
2. Defence	-	-	-	**15**	**1835**
3. Education			**500**	**5898**	**156746**
3.1 Administration, regulation and research		-		208	58334
3.2 Schools, universities and institutions including subsidiary services	-	-	500	5690	98412
4. Health				**3405**	**29640**
4.1 Administration, regulation and research	-	-		9	910
4.2 Hospitals, clinics & individual health services	-	-	-	3396	28730
5. Social security and welfare services	**50**	-	**290**	**1706**	**32432**
5.1 Social welfare services	50	-	290	1706	32231
5.2 Social security benefits					201
6. Housing and other community amenities	**19**	**1036**	**241**	**37532**	**47604**
7. Cultural, recreational & religious services	-	-	-	**684**	**2802**
8. Economic services	**4062**	**9**	**4014**	**69178**	**201045**
8.1 General administration, regulation & research	-	-	-	126	50909
8.2 Agriculture, forestry, fishing & hunting	4	-	404	2148	52160
8.3 Mining, manufacturing & construction	179	9	9	2057	5809
8.4 Electricity, gas steam and water	-	-	2145	18153	37079
8.5 Atomic energy	-	-	-	-	-
8.6 Transport and communication	-	-	-	41341	48239
8.7 Other economic services	3879	-	1456	5353	6849
9. Other services	-	-	**57**	**60**	**265**
9.1 Relief on calamities	-	-	57	60	265
9.2 Other miscellaneous services	-	-	-	-	-
Total	**4131**	**1045**	**7812**	**126276**	**554620**

PART - III

Reconciliation Statements

PART-III

RECONCILIATION STATEMENTS

A reconciliation of the figures of revenue and expenditure given in the budget (financial statement) and in the economic and purpose classifications is given below. The various adjustments made in the classification to arrive at the figures mentioned are spelt out in detail in the following statements :

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	**2002-2003 (R. E.)**
1	2	3
Current Account: Revenue current revenue of Government administration as shown in the Financial Statement	**437495**	**582017**
Less		
1. Revenue attributable to Departmental Commercial Undertaking- commercial receipts (Table-2)	13526	18777
2. Revenue attributable to capital account-Grant-in-aid from Central Government (Table-3)	10166	13139
3. Revenue receipts netted against revenue expenditure-sale of goods and services (Table-1)	4351	4314
4. Revenue receipts netted against capital expenditure-sale of assets-Land	-	20
5. Fund (Borrowing Account)	789	3010
Add		
1. Surplus transferred by Departmental Commercial Undertakings (Table-2)	(-) 8749	(-) 10206
Total adjustments	**(-) 37581**	**(-) 49466**
Current revenue of Government administration-administrative departments as shown in the economic classification of the budget (Table-1)	**399914**	**532551**

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	2002-2003 (R. E.)
1	2	3
Current Account: Expenditure		
Revenue expenditure as shown in the Financial Statement	**491338**	**632549**
Less		
1. Current expenditure of Departmental Commercial Undertakings	27044	28243
2. Expenditure of capital nature in revenue account	44184	62543
(i) Capital transfer	22493	34060
(a) Transfer to non-government bodies or individuals	3117	16138
(b) Transfer to local authorities	19376	17922
(ii) Capital formation in administrative departments	20918	27871
(iii) Purchase of assets-land by administrative departments	1	13
(iv) Capital formation in Departmental Commercial Undertakings	772	599
(v) Financial assets	-	50
3. Revenue receipts netted against revenue expenditure	4351	4314
4. Fund (Borrowing account)	13488	18453
Add		
1. expenditure of revenue nature in the capital account	210	100
2. Irrigation subsidy	4769	(-) 740
3. Savings	(-) 7336	14245
Total adjustments	(-) 91424	(-) 99998
Revenue expenditure as shown in the economic classification of the budget (Table-1)	**399914**	**532551**

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	2002-2003 (R. E.)
1	2	3
Capital Account : Expenditure		
Capital expenditure as shown in the Financial Statement	**47626**	**95138**
Less		
1. Current expenditure of Departmental Commercial Undertaking in the capital account	-	-
2. Expenditure of revenue nature in capital account	210	100
3. Revenue receipts netted against capital expenditure	-	20
4. Financial assets	1967	4081
5. Fund (Borrowing account)	-	-
Add		
1. Expenditure of capital nature in revenue account	44184	62543
Total adjustments	42007	58342
Capital expenditure as shown in the economic classification of the budget (Table-3)	**89633**	**153480**

(Rs.Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	2002-2003 (R. E.)
1	2	3
Total expenditure		
As per Consolidated Fund shown in the Financial Statement	**562319**	**772054**
Less		
1. Current expenditure of Departmental Commercial Undertaking (Table-2)	27044	28243
2. Capital formation in Departmental Commercial Undertaking (Table-3)	21310	40192
3. Net purchase of physical assets in Departmental Commercial Undertaking-land (Table-3)	-	-
4. Revenue receipts netted against revenue expenditure (Table-1)	4351	4131
5. Revenue receipts netted against capital expenditure	-	-
6. Fund (Borrowing account)	13488	18453
7. Interest (table-1)	70201	89962
8. Repayment of public debt (Borrowing account)	18403	35713
Add		
1. Irrigation subsidy	4769	(-) 740
Total adjustment	(-) 150028	(-) 217434
Total expenditure as shown in the economic-cum-purpose classification of the budget	**412291**	**554620**

PART - IV

Some Significant Magnitudes

PART -IV

SOME SIGNIFICANT MAGNITUDES

The standard tables presented earlier analyses the various aspects of the State Governments budgetary operations vis-à-vis the rest of the economy. Some of the significant magnitudes are presented below:-

TOTAL EXPENDITURE

The following table shows the total expenditure of the State government exclusive of the operating expenses and gross capital formation of departmental commercial undertakings:-

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A.C.)	**2002-2003 (R. E.)**
1	2	3
1. Final outlays	**295183**	**351162**
a. Government consumption expenditure	250118	272762
b. Gross capital formation	44801	77289
c. Acquisition of land (net)	264	1111
2. Transfer payments to the rest of the economy	**180390**	**280432**
a. Current transfers *	157132	245544
b. Capital transfers	23258	34888
3. Financial investments and loans to the rest of the economy	**6919**	**12988**
4. Total expenditure	**482492**	**644582**

*** = Includes interest and subsidy also .**

Final outlays :- This is the major component of the total expenditure of **Rs.644582** lakhs of the State Government during 2002-2003 (R. E) and its share is **Rs. 351162** lakhs or **54.48** Percent of the total expenditure. The corresponding percentage share for 2001-2002 (Accounts) is **61.18** Final outlays is the direct expenditure of the State Government on goods and services for consumption as well as capital formation.

Transfer payment :- This consists of current and capital transfers. Its share in 2002-2003(R.E.) is **43.51** percent of the total expenditure. The corresponding percentage share for 2001-2002 (Accounts) is **37.39**

Financial investments and loans :- The contribution of financial investments and loans in 2002-2003(R.E.) is **2.01** percent. The corresponding percentage share in 2001-2002 (Accounts) is **1.43**

CURRENT RECEIPTS

In order to assess the economic implication of government expenditure, it is necessary to examine the sources from which it is financed. Current receipts of the State Government may be placed in the following economically significant heads :

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A.C.)	**2002-2003 (R.E.)**
1	2	3
1. Tax receipts	293914	374740
2. Income from property and enterpeneurship	42343	51137
3. Fees and miscellaneous receipts	25397	3078
4. Revenue grants from Government of India	38260	103596
5. Total current receipts	**399914**	**532551**

Total current receipts with its two components -tax receipts and revenue grants from Government of India have shown an increasing trend, while two components- income from property and entrepreneurship and fees and miscellaneous receipts have shown a declining trend. The current receipts of the State Government have increased by **33.17** percent in 2002-2003 (R.E.) over 2001-2002(Accounts) . The tax receipts alone contribute **73.49** percent of the total current receipts during 2001-2002 (Accounts). The corresponding percentage share for 2002-2003 (R.E.) is **70.37.**

CURRENT OUTGOINGS OF THE STATE GOVERNMENT

Current outgoings of the State Government are accounted for as follows:-

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	**2002-2003 (R. E.)**
1	2	3
1. Consumption expenditure	250118	272762
2. Transfer payments	157132	245544
3. Total	**407250**	**518306**

Current outgoing have increased from **Rs. 407250** lakhs in 2001-2002 (Account) to **Rs. 518306** lakhs in 2002-2003 (R.E.). It can be seen from the above table that consumption expenditure exceeds transfer payments during both the years and constitutes **61.42** percent in 2001-2002 (Accounts) and **52.63** percent in 2002-2003 (R.E.) of total current outgoings.

Net receipts from borrowing and extra-budgetary resources have been shown in the accounts given below :-

BORROWING ACCOUNT
2001-2002 (A. C.)

(Rs. lakhs)

Items	Receipts	Expenditure
1	2	3
1. Borrowing at home		
1. Internal debt	65374	4513
2. Small saving, provident funds, etc.	39911	34316
3. Other debt	-	-
Total	105285	38829
Net receipts	66456	
II Borrowing abroad		
1. External debt	-	-
2. Other debt		-
Total	-	-
Net receipts	-	-
III Extra budgetary receipts and adjustments for cash balance		
1. Loans from Govt. of India	34086	13890
2. Loans and advances by State Govt.	351	4952
3. Inter-state settlement	-	-
4. Contingency fund	-	-
5. Reserve funds	14942	5523
6. Deposits and advances	90118	72225
7. Suspense & miscellaneous	1408314	1404033
8. Remittances	135586	137052
9. Cash balance	11155	19287
		@ 2577
10. Funds- revenue account	789	13488
11. Funds- capital account	-	-
12. Funds-commercial account		-
Total	**1695341**	**1673027**
Net receipts	**22314**	

@ = Adjustment

BORROWING ACCOUNT
2002-2003 (R. E.)

(Rs. Lakhs)

Items	Receipts	Expenditure
1	2	3
1. Borrowing at home		
1. Internal debt	114554	20109
2. Small saving, provident funds, etc.	38069	33043
3. Other debt	-	-
Total	152623	53152
Net receipts	99471	
II Borrowing abroad		
1. External debt	-	-
2. Other debt	-	-
Total	-	-
Net receipts	-	-
III Extra budgetary receipts and adjustments for cash balance		
1. Loans from Govt. of India	45812	15604
2. Loans and advances by State Govt.	1835	8857
3. Inter-state settlement	-	-
4. Contingency fund	-	-
5. Reserve funds	20410	16842
6. Deposits and advances	73468	65571
7. Suspense & miscellaneous	1330336	1329139
8. Remittances	145572	144035
9. Cash balance	19969	11155
10. Funds- revenue account	3010	18453
11. Funds- capital account	-	-
12. Funds-commercial account	-	-
Total	**1640412**	**1609656**
Net receipts	**30756**	

NET PROFIT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

Net profit of the departmental commercial undertakings, as measured by the excess of gross receipts over operating expenses, indicate the financial results of the working of these undertakings. It is also instrumental in augmenting the current receipts of the government administration. The derivation of the net profit is shown below :-

(Rs. Lakhs)

Item	YEARS	
	2001-2002 (A.C.)	2002-2003 (R.E.)
1	2	3
1.Gross receipts *	18295	18037
2.Operating expenses	27044	28243
3.NET PROFIT (1-2)	**(-) 8749**	**(-) 10206**

* = Including irrigation subsidy.

The above table presents the net profit of the departmental commercial undertakings. The net profit in 2001-2002 (Accounts) is **Rs. (-) 8749** lakhs. It has decreased in 2002-2003 (R.E.) to **Rs. (-) 10206** lakhs.

ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

(Rs. Lakhs)

Items	YEARS	
	2001-2002 (A. C.)	2002-2003 (R. E.)
1	2	3
Administration		
1. Total wages and salaries	**209580**	**210142**
Less wages and salaries in :		
2. Construction (Repairs and maintenance)	**186**	**1816**
3. Water supply	**2839**	**3768**
4. Other services	**82846**	**77053**
a. Education	62660	57082
b. Medical and public health	20186	19971
c. Sanitation	-	-
5. Sub -total (2 to4)	**85871**	**82637**
6. Public Administration (1-5)	**123709**	**127505**

Note : Wages and salaries include pension. Total pension is proportionately distributed in public administration and departmental enterprises.

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES- 2001-2002 (A. C.)

(Rs. Lakhs)

Item	Compensation of employees	Purchase of goods and services	Maintenance			Interest	Profits	Depreciation	Receipts			Net Product (2+7+8)	Gross product (9+13)
			B(m)	R(m)	C(m)				Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.Agriculture (Irrigation)	**6522**	**328**	-	-	**2257**	-	-	-	**4338**	**4769**	**9107**	**6522**	**6522**
2. Forest	**12698**	**4582**	**249**	**22**	**187**	-	**(-) 8564**	-	**9174**	-	**9174**	**4134**	**4134**
3. Manufacturing	**141**	**58**	-	-	-	-	**(-) 185**	-	**14**	-	**14**	**(-) 44**	**(-) 44**
3.1 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2 Printing Press	141	58	-	-	-	-	(-) 185	-	14	-	14	(-) 44	(-) 44
4. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Total	**19361**	**4968**	**249**	**22**	**2444**	-	**(-)8749**	-	**13526**	**4769**	**18295**	**10612**	**10612**

B(m) = Building Maintenance. R(m) = Road Maintenance. C(m) = Construction Maintenance.

- **= Based on budgetary data. Estimates of Net State Domestic Product from "Forestry and logging" are worked out by production approach.**

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES- 2002-2003(R. E.)

(Rs. Lakhs)

Item	Compensation of employees	Purchase of goods and services	Maintenance			Interest	Profits	Depreciation	Receipts			Net Product (2+7+8)	Gross product (9+13)
			(B)M	(R)M	(C)M				Sales	Imputed irrigation subsidy	Total receipts		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.Agriculture (Irrigation)	**3955**	**61**	-	-	**3093**	-	-	-	**7849**	**(-) 740**	**7109**	**3955**	**3955**
2. Forest	**13122**	**6843**	**463**	**8**	**300**	-	**(-) 10063**	-	**10673**	-	**10673**	**3059**	**3059**
3. Manufacturing	**159**	**239**	-	-	-	-	**(-) 143**	-	**255**	-	**255**	**16**	**16**
3.1 Milk supply	-	-	-	-	-	-		-	-	-	-	-	-
3.2 Printing Press	159	239	-	-	-	-	(-) 143	-	255	-	255	16	16
4. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Total	**17236**	**7143**	**463**	**8**	**3393**	-	**(-) 10206**	-	**18777**	**(-) 740**	**18037**	**7030**	**7030**

B(m) = Building Maintenance. R(m) = Road Maintenance. C(m) = Construction Maintenance.

*** = Based on budgetary data. Estimates of Net State Domestic Product from "Forestry and logging" are worked out by production approach.**

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE - ADMINISTRATION -2001-2002 (A.C.)

(Rs. Lakhs)

Items	Gross domestic fixed capital formation								Change in stock	Gross/Net capital formation (9+10)
	Buil dings	Roads & bridges	Other constru ction	Trans port equip ment	Mach inery equip ment	Total new outlay (2 to 6)	Net purchase of second hand assets	Total (7+8)		
1	2	3	4	5	6	7	8	9	10	11
1. Administration Total	**10632**	**16297**	**11641**	**494**	**4230**	**43294**	-	**43294**	**1507**	**44801**
Less										
2. Construction machinery and P.W.D.	-	-	-	-	**765**	**765**	-	**765**	**800**	**1565**
3. Water supply	-	-	**6147**	-	**25**	**6172**	-	**6172**	**704**	**6876**
4. Other services	**2610**	-	**160**	**21**	**1034**	**3825**	-	**3825**	-	**3825**
i. Education	1487	-	100	-	221	1808	-	1808	-	1808
ii. Medical and public health	1123	-	-	21	813	1957	-	1957	-	1957
iii. Sanitation	-	-	60	-	-	60	-	60	-	60
5. Total (2 to 4)	**2610**	-	**6307**	**21**	**1824**	**10762**	-	**10762**	**1504**	**12266**
6. Public administration (1-5)	**8022**	**16297**	**5334**	**473**	**2406**	**32532**	-	**32532**	**3**	**32535**

CAPITAL FORMATIOON BY TYPES OF ASSETS AND INDUSTRY OF USE - ADMINISTRATION -2002-2003 (R. E.)

(Rs. Lakhs)

Items	Gross domestic fixed capital formation								Change in stock	Gross/ Net capital formation (9+10)
	Buildings	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Total new outlay (2 to 6)	Net purchase of second hand assets	Total (7+8)		
1	2	3	4	5	6	7	8	9	10	11
1. Administration Total	**17948**	**37806**	**15732**	**647**	**5153**	**77286**	**-**	**77286**	**3**	**77289**
Less										
2. Construction machinery and P.W.D.	-	-	-	-	**1209**	**1209**	-	**1209**	-	**1209**
3. Water supply	-	-	**8760**	-	**116**	**8876**	-	**8876**	-	**8876**
4. Other services	**5549**	-	**207**	**27**	**2097**	**7880**	-	**7880**	-	**7880**
i. Education	3904	-	157	-	544	4605	-	4605	-	4605
ii. Medical and public health	1645	-	25	27	1553	3250	-	3250	-	3250
iii. Sanitation	-	-	25	-	-	25	-	25	-	25
5. Total (2 to 4)	**5549**	-	**8967**	**27**	3422	**17965**	-	**17965**	-	**17965**
6. Public administration (1-5)	12399	**37806**	6765	**620**	**1731**	59321	-	**59321**	**3**	**59324**

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE - DEPARTMENTAL ENTERPRISES- 2001-2002 (A.C.)

(Rs. Lakhs)

Items/ Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)
	Buildi-ngs	Roads & bridges	Other constr-uction	Trans port equip-ment	Machi-nery equipment	Total new outlay (2 to 6)	Net purchase of second hand assets	Total (7+8)				
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Agriculture (irrigation)	-	-	**17634**	-	**263**	**17897**	-	**17897**	**2663**	**20560**	-	**20560**
2. Forest	**334**	**333**	-	-	**37**	**704**	-	**704**	-	**704**	-	**704**
3. Manufacturing	-	-	-	-	**46**	**46**	-	**46**	-	**46**	-	**46**
3.1 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-
3.2 Printing Press	-	-	-	-	46	46	-	46	-	46	-	46
4. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
5. Total	**334**	**333**	**17634**	-	**346**	**18647**	-	**18647**	**2663**	**21310**	-	**21310**

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE - DEPARTMENTAL ENTERPRISES- 2002-2003 (R. E.)

(Rs. Lakhs)

Items/ Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)
	Buildings	Roads & bridges	Other construction	Transport equipment	Machinery equipment	Total new outlay (2 to 6)	Net purchase of second hand assets	Total (7+8)				
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Agriculture (Irrigation)	-	-	**35424**	-	**265**	**35689**	-	**35689**	**3719**	**39408**	-	**39408**
2. Forest	**351**	**352**	-	**30**	**50**	**783**	-	**783**	-	**783**	-	**783**
3.Manufactring	-	-	-	-	**1**	**1**	-	**1**	-	**1**	-	**1**
3.1 Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-
3.2 Printing Press	-	-	-	-	1	1	-	1	-	1	-	1
4. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
5. Total	**351**	**352**	**35424**	**30**	**316**	**36473**	-	**36473**	**3719**	**40192**	-	**40192**

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