

ECONOMIC AND PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGET OF CHHATTISGARH

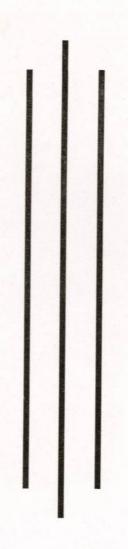
2002-2003 (A.C.) & 2003-2004 (R.E.)



Directorate of Economics & Statistics, Chhattisgarh

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2002-2003 (A.C.) & 2003-2004 (R.E.)



PREFACE

The State Government budget is presented to the Legislative Assembly every year. It is primarily designed to facilitate the financial administration and the authorisation of expenditure and revenue proposals by the state Legislature. It gives detailed information about its receipts and expenditure and other financial transactions for a given financial year and the preceding two years. This form of presentation may secure accountability for any act of spending and may also meet the needs of administrative convenience and ensure control by the Legislature. But it does not bring out the economic significance of the budgetary transactions of the government.

2. The Economic and purpose Classification is an attempt to recast the State government transactions in order to assess the economic significance of these transactions. The economic classification shows government expenditure and receipts by economic categories that are of significance for analysing the general effects of the government transactions on the economy. In more specific terms, it throws light on the extent of capital formation out of the budgetary resources, savings of the government and contribution of the government to the net domestic product. This is therefore, an attempt to classify, regroup and reduce the data scattered over in the budget documents to a set of three accounts in the above direction.

3. The purpose classification deals with the classification of the government expenditure according to different types services provided directly or financed by the State government through current and capital grants or loans. The two types of classification, viz. economic classification and purpose classification are combined to form an "Economic-cum- Purpose-Classification." This integrated classification shows how the expenditure for a particular purpose is distributed among the economic categories. It also shows how the expenditure in a particular economic category is distributed among different purpose or types of public services provided.

4. This brochure, second in the series, Presents the Economic and Purpose Classification of State Government Budget for the year 2002-2003 (Account) and 2003-2004 (Revised Estimates). It is hoped that the analysis presented herein will be found useful by administrators and research scholars engaged in the study of the budgetary transactions of the State Government. Suggestions for improvement are welcome.

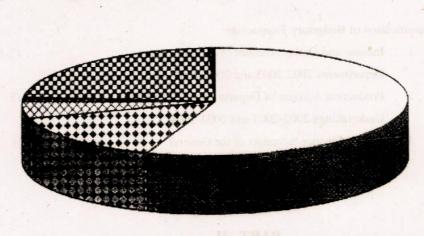
5. This publication has been prepared in the Budget Analysis Division with sincere efforts of Shri Yacub Kujur and Shri Julius Kerketta Assistant Statistical Officer's and Shri Harashnarayan Mishra, Computer operator under the supervision and guidance of Shri J.N. Patidar, Assistant Director.

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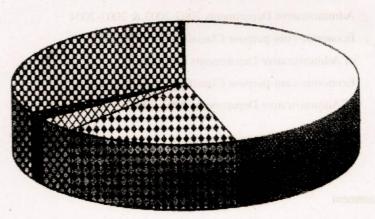
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		PART -I	Page
Economic (Classific	ration of Budgetary Transaction	1-11
Table	1:	Income and Outlay Account of Administrative	12-14
		Departments 2002-2003 and 2003-2004	
Table	2	Production Account of Departments Commercial	15
		Undertakings 2002-2003 and 2003-2004	
Table	3:	Capital Finance Accounts of the General	16
		Government 2002-2003 and 2003-2004	
			,
r			
		PART -II	
Purpose Cla	assificati	ion of the Expenditure of General Government	20-23
Table	1;	Purpose Classification of Expenditure of	24
		Administrative Departments 2002-2003 & 2003-2004	
Table	2:	Economic-cum-purpose Classification of Expenditure	25-29
		of Administrative Departments 2002-2003	
Table	3:	Economic-cum-purpose Classification of Expenditure	30-34
		of Administrative Departments 2003-2004	
		PART -III	
Reconciliati	ion State	ment	37-40
		PART -IV	
Some Signif	fication	Magnitudes	43-55

ECONOMIC CLASSIFICATION OF STATE GOVERNMENT BUDGET



2002-2003 (A.C.)



2003-2004 (R.E.)

- □ Current Consumption expenditure
- Capital Transfers
- □ Current Transfers Payment
- Financial Assets

- ☐ Gross Capital formation
- Loan and Advances
- Net Purchase of Land

PART-I ECONOMIC CLASSIFICATION OF BUDGETARY TRANSACTIONS

PART-1

ECONOMIC CLASSIFICATION OF BUDGETARY TRANSACTIONS

The Annual 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 fegislative 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 Government, 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 form transfers. The current transactions of Government Administration are distinguished form the current operations of Departmental Commercial Undertakings as current expenditure of the former on wages and safaries 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 goods 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.

eta: The Government's gransactions are significant only to terms of such avgus in order to avers

TABLE-3 CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT.

nor expendinger of final goods appropriates. Purely inspecial general tions are upon segment from

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

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

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. form 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 traveling and daily allowances. Wages paid to casual labour have also been 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: - Subsides 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 form 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 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 corporation for compensation of losses, i.e., negative operating surplus, and in connection with the losses of departmental commercial undertakings. Rehate 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 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 the saving of this sector, i.e., surplus of current receipts over current expenditure.

Income from Property and Enterpreneurship: - This flow records the income receivable by the State Government from department commercial undertakings as well as the net rent, interest and dividends accruing to it from ownership of building 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 Account 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

Miscellaneous Receipts:- These receipts are in the nature of fees, fines and forfeitures

Revenue Grants, Contributions, etc.,: - Grant from Government of India have been divided into two parts:

(i) revenue grants, and (ii) capital grants. Revenue grants have been shown in table-1

The items in this table are self explanatory. The expenditure part of the said account spells out compensation of employees (i.e. wages and salaries), commodities and services (i.e. purchase of raw materials, expenditure on repairs and maintenance, etc.) interest, consumption of fixed capital and profits. The receipts part shows their gross sale proceeds.

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 undertakings 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:

Building and other Construction: -Building 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 work 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 of Capital Account: - This part deals with the financing of capital formation and the sources for the same are discusses as under:

Saving: - The saving on current account is directly taken form 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 cooperative 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, here are some funds maintained by the government like famine relief fund, road fund etc.
which are also covered here.

The matter as explained above Chhattisgarh State Gvernment budget for the years 2002-2003 (Account) and 2003-2004 (R.E.) are presented in the three tables on next pages.

TABLES

TABLE1: Income and outlay account of administrative Departments.

TABLE2: Production account of Departmental Commercial Undertakings.

TABLE3: Capital Finance account of the General Government.

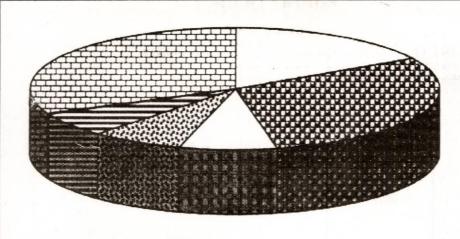
TABLE-1 INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

	ITEMS	YEA	ARS
13	2002-2002-1A.C.) 2003-2004 (I	2002-2003 (A.C.)	2003-2004 (R.E.)
	1	2	3
	Expenditure		New 8
1.	Consumption expenditure	260542	293509
	1.1 Compensation of Employees	200573	227820
	1.1.1. Wages & salaries, etc.	166823	192486
	1.1.2. Pension	33750	35334
	1.2 Net purchase of commodities and services	59969	65689
	1.2.1 Purchases	54065	66216
	1.2.2 Maintenance & repairs	11534	9478
	1.2.3 Less sales	5630	10003
2.	Net interest paid	80986	93637
	2.1 To public authorities	38792	43701
	(a) Centre	38792	43701
	(b) States		Direct tax
	(c) Local bodies	Statio Val. Date	1.2
	2.2 To foreign	ther taxes	0 52
	2.3 To others	42194	49936
3.	Subsidies	29654	88327
4.	Current transfers	80605	120850
	4.1 To public authorities	35924	52794
	(a) Centre	ther taxes and duties	2.6
	(b) States	and receipts	Miscellan
	(c) Local bodies	35924	52794
-	4.2 To rest of the world	- , settes) (6)
	4.3 To other sectors	44681	68056
5.	Saving	46919	(-) 1057
6.	Total expenditure	498706	595266

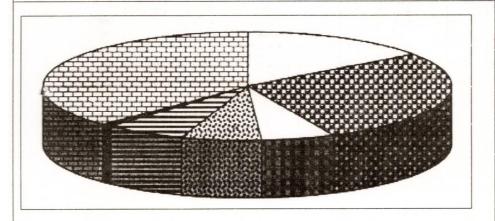
TABLE-1 INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

		ITEMS	YE.	(Rs. Lakhs)
La	2003-2004 (8:	2002-2003 (A.C.) 20	2002-2003 (A.C.)	2003-2004 (R.E.)
	· . F	1	2	3
	Receip	ts	971	Expenditi
7.	Income	e from entrepreneurship & property	57455	68424
	7.1	Profits	(-) 13271	(-) 14358
	7.2	Income from property	70726	82782
	7.2.1	Net interest receipts	6440	10954
	7.2.1.1	From public authority	purchase I (commodini	317
		(a) Centre	- soear	mod 1.2.
		(b) States	гашра В головия	4.2.2. Ma
	10003	(c) Local authority	1 sales	317
	7.2.1.2	From foreign	- bing to	2. Ver intere
	7.2.1.3	From other sectors	6439	10637
	7.2.2	Other property receipts	64286	71828
8.	Direct	taxes	56833	68074
	8.1	Land revenue	335	570
	8.2	Other taxes	56498	67504
9.	Indirec	t taxes	294790	348343
	9.1	Excise Page 1	36173	42888
	9.2	Sales tax	110243	126775
	9.3	Stamps & registration	12636	16708
	9.4	Other taxes and duties	135738	161972
10.	Miscell	aneous receipts	19757	1746
11.	Revenu	e grants from other governments	69871	108679
	(a)	Centre	69871	108679
	(b)	States	and paid 15mi	01 11
12.	Total re	eceipts (199)	498706	595266

ECONOMIC CLASSIFICATION OF STATE **GOVERNMENT BUDGET**



2003-2004 (A.C.)



2003-2004 (R.E.)

- ☐ General Public Services & Defence
- ☐ Education

☐ Health

- ☐ Social Security and Welfare Services
- ☐ Housing and Other Community Amenities
- ☐ Economic and other Services
- □ Cultural, Recreational & Religoius Services

PART-II PURPOSE CLASSIFICATION OF THE EXPENDITURE OF GENERAL GOVERNMENT

TABLE-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 of 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, defence, 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 Administrations, Regulation and Research
- 3.2 Schools, Universities and Institutions Including Subsidiary Services.
- 4. Health
- 4.1 Administrations, 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 untlisation 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 provding 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 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 given purpose classification of chhattisgarh State Government Budget for the years 2002-2003 (Accounts) and 2003-2004 (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

	Purpose classification	2002-03 (Account)		2003-04 (R.E.)	Percentage distribution	Percentage increase or decrease 2003-04 (R.E.) over 2002-03 (A.C.)
	1	2	3	4	5	6
1.	General Public services	75541	16.22	94012	14.53	(+) 24.45
	1.1. General administration, external affairs, public order & safety	75472	16.21	93869	14.51	(+) 24.38
	1.2 General research	69	0.01	143	0.02	(+) 7.25
2.	Defence	1539	0.33	2367	0.37	(+) 53.80
3.	Education	140309	30.13	181935	28.13	(+) 29.67
	3.1 Administration, regulation and research	53306	11.44	59064	9.13	(+) 10.80
	3.2 Schools, universities and institutions including subsidiary services	87003	18.69	122871	19.00	(+) 41.23
1.	Health	35543	7.63	37267	5.76	(+) 4.85
*.	4.1 Administrations regulation and research	1191	0.25	1239	0.19	(+)4.03
	4.2 Hospitals, clinics & individual health services	34352	7.38	36028	5.57	(+)4.88
5.	Social security and welfare services	34153	7.34	42596	6.59	(+)24.72
	5.1 Social welfare services	27524	5.91	32883	5.09	(+)19.47
	5.2 Social security benefits	6629	1.43	9713	1.50	(+)46.52
6.	Housing and other community	29285	6.29	40901	6.32	(+)39.67
7.	Cultural, recreational & religious services	1982	0.43	5142	0.79	(+)59.43
8.	Economic services	146854	31.54	242464	37.49	(+)65.11
	8.1 General administration regulation & research	22458	4.82	65756	10.17	(+)192.80
	8.2 Agriculture, Forestry, fishing & hunting *	39306	8.44	62175	9.61	(+)58.18
	8.3 Mining, manufacturing & construction	4370	0.94	7416	1.15	(+)69.70
	8.4 Electricity, gas steam and water 8.5 Atomic energy	30705	6.60	41599	6.43	(+) 35.48
	8.6 Transport and communication	46441	9.97	58953	9.12	(+)26.94
	8.7 Other economic services	3574	0.77	6565	1.01	(+)83.69
0	Other services	407	0.09	127	0.02	(-)68.80
,	9.1 Relief on calamities 9.2 Other services	407	0.09	127	0.02	(-)68.80
-	Total	465613	100	646811	100	(+)38.92

*= Including irrigation subsidy

neg = negligible

TABLE-2 ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF **ADMINISTRATIVE DEPARTMENTS 2002-2003 (A.C.)**

10 12 57 7 7		(Rs. Lakhs)					
			Current expenditure				
Econ	omic Classification	9 - 0 - 1000	Consumption	expenditure			
0 0 50	pose Classification	Wages and salaries including pensions	Commodities and services	Less-sales	Total consumption expenditure		
22.00	1	2	3	4	5		
1. Gener	al Public services	40776	12094	404	52466		
1.1. Genera	al administration, external, public order & safety	40770	12090	404	52456		
1.2 Genera	al research	6	4	HOUSENSON IN	10		
2. Defen	ce	1355	144	928	1499		
3. Educa	ition	102201	8486	467	110220		
3.1 Admir	ch	45576	2174	nistración, i ch	47750		
	ls, universities and institutions ing subsidiary services	56625	6312	467	62470		
4. Health	The state of the s	20949	11115	240	31824		
4.1 Admir		1052	134	nistraisons r	1186		
4.2 Hospit	als, clinics & individual health	19897	10981	240	30638		
5. Social service		6772	15465	1156	21081		
	welfare services	6649	8994	1156	14487		
5.2 Social	security benefits	123	6471	Har pinitami	6594		
ameni		2568	1578	572	3574		
7. Cultur service	ral, recreational & religious es	570	636	mai, rece	1206		
8. Econo	mic services	25311	16059	2314	39056		
researc		990	165	30	1125		
8.2 Agricu huntin		17590	6372	1648	22314		
8.3 Mining		2082	741	144	2679		
8.4 Electri 8.5 Atomic	city, gas steam and water c energy	3638	1165	128	4675		
8.6 Transp	ort and communication	-	7556	ASTON OF	7556		
8.7 Other	economic services	1011	60	364	707		
9. Other servi	ices	71	22	477	(-) 384		
	on calamities miscellaneous services	71	22	477	(-) 384		
20 947 Y	Total	200573	65599	5630	260542		

TABLE-2

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS 2002-2003 (A.C.)

(Rs. Lakhs)

	noteemal letine) of	Current expenditure Transfer Payment						
	Economic Classification	010	Tr	ansfer Payn		Беопо		
	Purpose Classification	Subsidies	Transfer to local bodies	To others	Total transfer payments (6+7+8)	Total current expenditur (5+9)		
	2000 1 000	6	7	8	9	10		
1.	General Public services		15328	954	16282	68748		
	1.1. General administration, external affairs, public order & safety	-	15328	895	16223	68679		
	1.2 General research		- 10	59	59	69		
2.	Defence		ERIK .	3	301112	1502		
3.	Education		5625	20018	25643	135863		
	3.1 Administration, regulation and research		seco be	5504	5504	53254		
	3.2 Schools, universities and institutions including subsidiary services		5625	14514	20139	82609		
4.	Health		85	374	459	32283		
•	4.1 Administration regulation and research	-	101	dat vilberi 35. s	arch : pirals, clinic	1186		
	4.2 Hospitals, clinics & individual health services		85	374	459	31097		
5.	Social security and welfare services		3181	7913	11094	32175		
	5.1 Social welfare services	-	3181	7878	11059	25546		
	5.2 Social security benefits	-	SAR THE	35	35	6629		
6.	Housing and other community amenities		54	3440	3494	7068		
7.	Cultural, recreational & religious services		4587	583	583	1789		
8.	Economic services	24870	11651	10715	47236	86292		
	8.1 General administration regulation & research	20658	ng seg	648	21306	22431		
	8.2 Agriculture, Forestry, fishing & hunting	1723	9987	2268	13978	36292		
	8.3 Mining, manufacturing & construction	306	ne 1	205	512	3191		
	8.4 Electricity, gas steam and water	2060	805	7545	10410	15085		
	8.5 Atomic energy	- 4	1666 - BE	pinnamicalia	nspost and c	T OR W		
	8.6 Transport and communication		858	30	888	8444		
	8.7 Other economic services	123		19	142	849		
9.				681	681	297		
,	9.1 Relief on calamities			681	681	297		
	9.2 Other miscellaneous services	. 8	360 .		oto T			
****	Total	24870	35924	44681	105475	366017		

*= Including Irrigation subsidy

TABLE-2
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF
ADMINISTRATIVE DEPARTMENTS 2002-2003 (A.C.)

arrent expenditure)	Capital Ex	LEarmation			
Economic Classification		Gross Capital Formation				
Purpose Classification	Buildings and other construction	Machinery and equipment	change in stock	Gross capital formation (11+12+13)		
ADDITION OF THE PARTY OF THE PA	11	12	13	14		
General Public services	2719	699	407	3825		
1.1. General administration, external affairs, public order & safety	2719	699	407	3825		
1.2 General research	-		-	37		
2. Defence	35	2	i de la compania del compania del compania de la compania del la compania de la compania della c			
3. Education	2293	515		2808		
3.1 Administration, regulation and research	2012	52	tures probes	52		
3.2 Schools, universities and institutions including subsidiary services	2293	463	. istorbu	2756		
	1647	1613		3260		
4. Health 4.1 Administration regulation and	88 -	5		5		
research 4.2 Hospitals, clinics & individual health services	1647	1608		3255		
5. Social security and welfare	1971	7	2000	1978		
services 5.1 Social welfare services	1971	7	pan sandogi	1978		
5.2 Social security benefits Housing and other	8957	251	decad citus	9208		
community amenities Cultural, recreational &	142	4	has ; pitiasme yik	146		
religious services Economic services 8.1 General administration	45874	1053 27	(-)190	46737 27		
regulation & research 8.2 Agriculture, Forestry, fishing	696	627	ividaen & g	1323		
& hunting 8.3 Mining, manufacturing &	245	28	1 200	274		
construction 8.4 Electricity, gas steam and water	9074	58	(-)191	8941		
0.5 Atomic energy	35859	313	w. gay_steam .	36172		
8.6 Transport and communication	33037	-	1250000	HIRITA - A.B.		
8.7 Other economic services	868 1-1	Bestebu	ti miniop Linus ti	S.S. Territor		
o Other services		30	oscorgio servici	and El		
0 1 Relief on calamities			- 83	7250 75740		
9.2 Other miscellaneous services		4144	217	67999		
Total	63638	4144	211	Contd		

TABLE-2

ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS 2002-2003 (A.C.)

(Rs. Lakhs)

	a consensation in the second		Capital Exp	enditure		
E	conomic Classification	D	7	Capital Transfers		
Purpose Classification		Purchase of assets land	Less sales of assets land	to local bodies	to others	
155-111	(1416 21)	15	16	17	18	
1.	General Public services	05 - 9	-	- 1		
1.1.	General administration,		- 2901	d Public serv	- General	
	external affairs, public order &		noisestin		TOTO LLE	
	safety		S mismo		CTSIXO	
1.2	General research	• 1	-	-	violas .	
2.	Defence		-	I resenteh	L. Cemera	
	Education		-	1138	- Defen	
3.1	Administration, regulation and		-	- nois	e Educa	
	research		bns notal	emation, regr	3.1 Admir	
3.2	Schools, universities and	Maria de Maria	-	1138	165257	
	institutions including		bas 198		3.2 School	
	subsidiary services		gubalini		utikini	
4.	Health		-	espivese yea	bieduz -	
4.1	Administration regulation and		-	-	Health -	
	research		bins noite		4.f Admir	
4.2	Hospitals, clinics & individual		-	- 1	resear	
	health services		(ephiviba)		igzoH C4	
5.	Social security and welfare		-	ervides	- health	
	services		d welfare		Social	
	Social welfare services	- 1	-	- 2	pieras -	
	Social security benefits		- 19	welfare servi-	S.f. Social	
6.	Housing and other		- 21	3467	8612	
29195	community amenities		radio		House	
7.	Cultural, recreational &		- 20	onity amenit	47	
	religious services		2 Isaai	leston le	artin'i	
8.	Economic services	92	-	5822	4627	
8.1	General administration	· · · 531	-	saic services	Month -	
	regulation & research		nintereside		8.11 Oction	
8.2	Agriculture, Forestry, fishing			508	1141	
4000	& hunting		midal w		plagia C.8	
8.3	Mining, manufacturing &	85	-	1 25	718	
	construction		2 ganu		minibil (A)	
	Electricity, gas steam and water			4911	1268	
	Atomic energy		- ingw-bm	music talk wis	S.4 Electri	
	Transport and communication	7	-	402	1416	
8.7	Other economic services		STOER THUS	nmos bar no	84	
	er services	- 00	noes ·	res simentes	156X) *.8	
	Relief on calamities	W .	-	* 290	Cher seal	
9.2	Other miscellaneous services		- '	enimentan da	feelest to	
	Total	92	-unistina.	10427	13286	

TABLE-2
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF
ADMINISTRATIVE DEPARTMENTS 2002-2003 (A.C.)

	Silk and the first of		Ca	pital expend	iture	
	apital Expenditure			dadvances	Parel Valence	Art .
	Economic Classification Purpose Classification	Financial assets	To local bodies	To others	Total Capital expenditure (14 to 21)	Grand Total (10+22)
	1	19	20	21	22	23
1.	General Public services			2968	6793	75541
	1.1. General administration, external affairs, public order &			2968	6793	75472
	safety			-	A SHEDSON IN THE SECOND	69
	1.2 General research			-	37	1539
2.	Defence			500	4446	140309
3.	Education			500	52	53306
	3.1 Administration, regulation and research			estities an	einu "akoorts	8.2 5
	3.2 Schools, universities and		- 3	500	4394	87003
	institutions including subsidiary services			7	desdiary service	
4.	Health			no no salaga	3260	35543
	4.1 Administration regulation and research	-	- 1	ubevibni st	5 days	1191
	4.2 Hospitals, clinics & individual health services	-		mild welfur	3255	34352
5.	Social security and welfare services	•		ESCIPS	1978	34153
	5.1 Social welfare services	-	-	- intens	1978	27524
	5.2 Social security benefits	-	- 0	edito - be	-guiene	6629
6.	Housing and other community amenities	•	930	mittee reational	22217	29285
7.	Cultural, recreational & religious services	•	ie 92	- 20	193	1982
8.	Economic services	1912	- 8	1372	60562	146854
	8.1 General administration regulation & research	-		sarch - nestry, fish n	27	22458
	8.2 Agriculture, Forestry, fishing & hunting	2	85	40	3014	39306
	8.3 Mining, manufacturing & construction	101		bitw bhe was	1179	4370
	8.4 Electricity, gas steam and water8.5 Atomic energy	:		500	15620	30705
	8.6 Transport and communication	-	-	20017102	37997	46441
	8.7 Other economic services	1809	-	832	2725	3574
).	Other services			110	110	407
	9.1 Relief on calamities	-	A 7	110	110	407
	9.2 Other miscellaneous services		10	-	Islo?	
	Total	1912	930	4950	99596	465613

TABLE-3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF
ADMINISTRATIVE DEPARTMENTS 2003-2004 (A.C.)

	fatoT		Current e	expenditure	BERROH
	Total corr	4		n expenditur	P
230	Economic Classification Purpose Classification	Wages and salaries including pensions	Commoditi es and services	Less-sales	Total consumption expenditure
	carso mas beese series	2	3	4	5
1.	General Public services	44971	17174	2676	59469
	1.1. General administration, external affairs, public order & safety	44961	17168	2676	59453
	1.2 General research	10	6	-	16
2.	Defence	1833	464	• 00000	2297
3.		115518	11393	117	126794
	3.1 Administration, regulation and research	49003	1818	do	50821
	3.2 Schools, universities and institutions including subsidiary services	66515	9575	117	75973
4.	Health	23126	9450	375	32201
	4.1 Administration regulation and research	807	244	-	1051
	4.2 Hospitals, clinics & individual health services	22319	9206	375	31150
5.	Social security and welfare services	8044	21642	80	29606
	5.1 Social welfare services	7910	14301	80	22131
	5.2 Social security benefits	134	7341	(Althum a	7475
5.	Housing and other community amenities	3677	2331	213	5795
7.	Cultural, recreational & religious services	678	1240	1 100	1917
3.	Economic services	29894	11977	6539	35332
	8.1 General administration regulation & research	1236	185	38	1383
	8.2 Agriculture, Forestry, fishing & hunting	20637	4905	5865	19677
	8.3 Mining, manufacturing & construction	2821	810	76	3555
	8.4 Electricity, gas steam and water	4012	1173	185	5000
-	8.5 Atomic energy	-1.01	a -	- 49/3	LINE TO
	8.6 Transport and communication	-	4823	special 3	4823
	8.7 Other economic services	1188	81	375	894
).	Other services	79	21	2	98
	9.1 Relief on calamities	79	21	2	98
	9.2 Other miscellaneous services		noitenine	noo bae b	more T. S. S.
	Total and	227820	75692	10003	293509

TABLE-3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF
ADMINISTRATIVE DEPARTMENTS 2003-2004 (A.C.)

		Current expenditure						
	Mr. L. 23(1)		Tr	ansfer pa	yment			
Economic Classification Purpose Classification		Subsidies	Transfer to local bodies	To others	Total transfer payments (6+7+8)	Total current expenditure (5+9)		
73.02	The state of the s	6	7	8	9	10		
1.	General Public services	1 mpl23998	25150	1226	26376	85845		
1.	1.1. General administration,	2.	25150	1104	26254	85707		
	external affairs, public order &			zooly 1		118-1		
	safety		lamano	PROTESTS	munde: les	and it is		
	1.2 General research	1		122	122	138		
2.	Defence	101		4	4	2301		
3.	Education	CEST.	9855	31912	41767	168561		
٥.	3.1 Administration, regulation and	Pleas.	27	7343	7370	58191		
	research		jens - m	Melangot.	STOLLS IS CO.	1632		
	3.2 Schools, universities and	-	9828	24569	34397	110370		
	institutions including	60818	ZOUREN RE	DREE TO	USIO I BILL , AND	100		
	subsidiary services			SECTION A	ERLERIES SOU	1		
4.	Health	- Carley	59	1017	1076	33277		
	4.1 Administration regulation and	-	northeres 1	156	156	1207		
	research	N. W. B.	LINERAS (EL	CHORE EX		22070		
	4.2 Hospitals, clinics & individual	-	59	861	920	32070		
	health services	1.1418	53213 138	STRIBLE D	07.10	200254		
5.	Social security and welfare	•	4211	4537	8748	38354		
	services				(510	20641		
	5.1 Social welfare services		3981	2529	6510	28641		
	5.2 Social security benefits		230	2008	2238	9713		
6.	Housing and other	-810	198	8715	8913	14708		
	community amenities	Luigar				*****		
7.	Cultural, recreational &	-	59	825	884	2801		
	religious services		ar manage	9-1-15/1-		4		
8.	Economic services	86144	13262	19804	119210	154542		
	8.1 General administration	63589	-	674	64263	65646		
	regulation & research	1000		7051	36058	55735		
	8.2 Agriculture, Forestry, fishing	*16860	11847	7351	30038	33733		
	& hunting	101		643	1127	4682		
	8.3 Mining, manufacturing &	484		043	1127	1002		
	construction	5103	175	11018	16296	21296		
	8.4 Electricity, gas steam and	3103	113	11010	10270	92 Tagita 9		
	water	199			on celamitie	Milest 1.6		
	8.5 Atomic energy 8.6 Transport and communication		1240	1.300/1003	1240	6063		
	8.7 Other economic services	108		118	226	1120		
0	Other services	100		16	16	114		
9.	9.1 Relief on calamities			16	16	114		
	9.2 Other miscellaneous services		-		-			
	7.2 Other iniscentaneous services	86144	52794	68056	206994	500503		

^{*=} Including Irrigation subsidy

TABLE-3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS 2003-2004 (R.E.)

	egallorene letina	Capital expenditure						
	Economic Classification		Gross capita	l formation	2110000003			
	Purpose Classification	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	3781	1406	ricular	5187			
	1.1. General administration, external affairs, public order & safety	3781	1401	diang mintle	5182			
	1.2 General research		5	-	5			
2.	Defence	20	46		66			
3.	Education	11025	1322	decima • manual	12347			
	3.1 Administration, regulation and research	152	121	inisasvien	273			
	3.2 Schools, universities and institutions including subsidiary services	10873	1201	en essivise g	12074			
١.	Health	2259	1731	shorts mederal	3990			
	4.1 Administration regulation and research		32	i december	32			
	4.2 Hospitals, clinics & individual health services	2259	1699	essive Nue-village	3958			
	Social security and welfare services	4166	76	saires anti-	4242			
	5.1 Social welfare services	4166	76	Themse various	4242			
	5.2 Social security benefits	-	their	tron :	sisted .			
	Housing and other community amenities	14309	245	airy adecedate 1. merceda	14554			
	Cultural, recreational & religious services	2109	22	estivine e logivine ein	2131			
	Economic services	60522	1920	3	62445			
	8.1 General administration regulation & research		34	m denjocenin une, Potentry	34			
	8.2 Agriculture, Forestry, fishing & hunting	899	655	er istugen	1554			
	8.3 Mining, manufacturing & construction	417	175	3 more	595			
	8.4 Electricity, gas steam and water	8708	327	vinario	9035			
	8.5 Atomic energy	50400	712	amotion bits to	51211			
	8.6 Transport and communication	50498	713	error amoros	CO TOTAL CONTRACTOR			
	8.7 Other economic services		10	25	16			
).	Other services	5		PROPRIETOS O	5 5			
	9.1 Relief on calamities9.2 Other miscellaneous services	3	and the second	LEUGHTELFORM	3			
-	7.2 Other miscellaneous services Total	98196	6768	3	- 104967			

TABLE-3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF
ADMINISTRATIVE DEPARTMENTS 2003-2004 (R.E.)

	onulibrates latique	Capital expenditure					
	Economic Classification	Purchase of	Less sales of	Capital Transfers			
Purpose Classification		assets land	assets land	to local bodies	to others		
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	15	16	17	18		
1.	General Public services						
	1.1. General administration, external affairs, public order &	1810	ismatiço.	imba bilanta ili imba li imba li	noise i		
	safety 1.2 General research				size d		
•	Defence			- notessen f	i il. Gener		
2.	Determent	20		407	620		
3.	Education	71811			600		
	3.1 Administration, regulation and	192	'nodeline	notion	000		
	research 3.2 Schools, universities and institutions including	- crigor	Lida sa	407	20		
	subsidiary services			aconvice vi	A section		
4.	Health	0355	-		Rilesti -		
	4.1 Administration regulation and research		ban noise	stration regul	simbA 1.8		
	4.2 Hospitals, clinics & individual health services	2259	8 - 3	als, clus	4.2 Mospie		
5.	Social security and welfare services	5012	eyellası	um valentes	biseli - C		
	5.1 Social welfare services	28/3	-	welfaire servic	10002 12		
	5.2 Social security benefits		91	3123	7559		
6.	Housing and other community amenities	(4309	Aprilia	3123	madi		
7.	Cultural, recreational &		-	ricerca gains	210		
	religious services		N Marie	necreson le			
8.	Economic services	185	-	7676	6479		
0.	8.1 General administration	1000		soften sin	76		
	regulation & research		- acitsman	mba	12 00 12		
	8.2 Agriculture, Forestry, fishing & hunting	edg	gainen.	396	1679		
	8.3 Mining, manufacturing & construction	169	5 900	1 Sel	1738		
	8.4 Electricity, gas steam and water	8078	bes ma	7279	1155		
	8.5 Atomic energy	- 10.			SURW.		
	8.6 Transport and communication	16	-	2,000	1663		
	8.7 Other economic services	80808	unidation	omoa bak na	168		
9.		75 1 6 A Sec.	. 8901	THE SHARE THE	18 (31)		
,	9.1 Relief on calamities	. 3	-	4. 193	FEDS 15150		
	9.2 Other miscellaneous services	. 6	-	on-column tess	HALFE VT A.		
	Total	185	- 100 cy 156	11206	14868		

TABLE-3
ECONOMIC-CUM-PURPOSE CLASSIFICATION OF EXPENDITURE OF ADMINISTRATIVE DEPARTMENTS 2003-2004 (R.E.)

		Capital expenditure (Rs. Lakt					
	Economic Classification	Loans and advances					
	Purpose Classification	Financial assets	To local bodies	To others	Total Capital expenditure (14 to 21)	Grand Total (10+22	
	1	19	20	21	22	23	
1.	a the said a delice set tiers	-		2980	8167	94012	
	1.1. General administration, external affairs, public order & safety	-	•	2980	8162	93869	
	1.2 General research	1 - 1			-	1.10	
2.	Defence				5 66	143	
3.					13374	2367	
	 Administration, regulation and research 	-	-		873	181935 59064	
	3.2 Schools, universities and institutions including subsidiary services			-	12501	122871	
4.				- 1	3990	37267	
	4.1 Administration regulation and research	- 0		-	32	1239	
	4.2 Hospitals, clinics & individual health services			-	3958	36028	
	Social security and welfare services	-		-	4242	42596	
	5.1 Social welfare services5.2 Social security benefits		-	-	4242	32883	
		-		-	-	9713	
	community amenities	19	937	1	26193	40901	
	religious services		•	-	2341	5142	
	Economic services 8.1 General administration regulation & research	3564	1220	6353	87922 110	242464 65756	
	8.2 Agriculture, Forestry, fishing & hunting	1		2810	6440	62175	
	8.3 Mining, manufacturing & construction	225	-	6	2734	7416	
	8.4 Electricity, gas steam and water	-	1220	1614	20303	41599	
	8.5 Atomic energy	-	-	-			
	8.6 Transport and communication	-	-	-	52890	58953	
	8.7 Other economic services	3338		1932	5445	6565	
	Other services 9.1 Relief on calamities	-		8	13	127	
	9.2 Other miscellaneous services			8	13	127	
-	Total	3583	2157	9342	146308	646811	

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 classification 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			
	ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)		
	1	2	region burgov 3		
Curr	ent Account :Revenue	nd nei	nen lejege) - (i) - e		
Curr	ent revenue of Government	541657	652571		
Administration as shown in the Financial		341037	032371		
state	ment		rotener (d)		
Less	51400 H.		(B)		
E.	Revenue attributable to Departmental	vd bnef-staras	to sandana riii).		
	Commercial Undertakings-commercial receipts (Table-2)	12455	14895		
2.	Revenue attributable to capital		Commercia		
	account-grant-in-aid from Central Government (Table-3)	8469	15519		
3.	Revenue receipts netted against revenue expenditure-sale of goods and	5630	10003		
	services (Table-1)		ucios lavero		
4.	Revenue receipts netted against capital expenditure sale of assets-Land	2	20		
5.	Fund (Borrowing Account)	3124	2510		
Add			Revenue espendit		
1.	Surplus transferred by Departmental Commercial Undertakings (Table-2)	(-)13271	(-)14358		
Total adjustments		(-)42951	(-)57305		
Current revenue of Government administration-administrative		(-)42/31	(-)37303		
	departments as shown in the economic classification of the budget (Table-1)	498706	595266		

TON STATEMENTS	YEA	ARS
ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)
1	2	3
Current Account :Expenditure Revenue Expenditure as shown in the Financial statement	552927	711020
Less		
Current expenditure of Departmental Commercial Undertakings	30510	31436
Expenditure of capital nature in revenue account	55879	55648
(i) Capital transfer	21972	25381
(a) Transfer to non-government bodies or individual	11668	14292
(b) Transfer to local authorities	10304	11089
(ii) Capital formation in administrative departments	26514	29573
(iii) Purchase of assets-land by administrative departments	7	15
(iv) Capital formation in Departmental Commercial undertakings	7386	679
3. Revenue receipts netted against revenue expenditure	5630	10003
4. Fund (Borrowing Account)	14070	19918
Add		in the street day
Expenditure of revenue nature in the capital account	165	125
2. Irrigation subsidy	4784	2183
3. Savings	46919	(-)1057
Total adjustments	(-)54221	(-)115754
Revenue expenditure as shown in the economic classification of the budget (Table -1)	498706	595266

8. X sayment of public

	TOPING	YE	ARS
	ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)
	1	2	3
Capital	Account :Expenditure expenditure as shown in the al Statement.	81979	125687
Less		ure of Departmenti	Surgar expendi
1. (Current expenditure of Departmental	(C-sidaT) zenimme	net leimennett
	Commercial Undertaking in the capital account	ca in Departmental	Capital Forman
	Expenditure of revenue nature in apital account	165	125
	Revenue receipts netted against capital expenditure	2	20
4. F	Financial assets	1912	3583
5. F	Fund (Borrowing Account)	-	
Add	,	Amica bolton al	15001 - 0012/59
	Expenditure of capital nature in evenue account	55879	55648
Total ad	ljustments	53800	51920
Capital	expenditure as shown in the ic classification of the budget	135779	177607

	ITEMS	YE	ARS
	TI EIVIS	2002-2003 (A.C.)	2003-2004 (R.E.)
	1	2	3
As p	l expenditure per consolidated Fund shown in the ncial Statement	677207	949744
Less			
1.	Current expenditure of Departmental Commercial Undertakings (Table-2)	30510	31436
2.	Capital Formation in Departmental Commercial Undertakings (Table-3)	43880	46584
3.	Net purchase of physical assets in Departmental Commercial Underta- kings - Land (Table-3)	langes the eye better	Rayunus receipts Rayunus receipts Rayunus receipts Rayunus Rayunus Richandial arkuts
4.	Revenue receipts netted against revenue expenditure (Table-1)	5630	10003
5.	Revenue receipts netted against capital expenditure	2	20
6.	Fund (Borrowing account)	14070	19918
7.	Interest (Table-1)	80986	93637
8.	Repayment of public debt (Borrowing account)	41300	103518
Add			
	Irrigation subsidy adjustments Expenditure as shown in the	4784 (-)211594	2183 (-)302933
	omic com-purpose classification of the	465613	646811

PART-IV

SomeSignificantMagnitudes

PART -IV SOME SIGNIFICANT MAGNITUDES

The standard tables presented earlier analysis the all various aspects of the State Governments budgetary operations vis-a-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)

ACTIFICATION OF THE PARTY OF TH	YE	ARS
ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)
1 (2004) **Consequent 1 (2004) (2002) (2002)	2	3
1. Final outlays	328633	398661
116617		and incernit
a. Government consumption expenditure	260542	293509
b. Gross capital formation	67999	104967
c. Acquisition of land (net)	92	185
2. Transfer payments to the rest of the economy	210174	326705
a. Current transfers*	186461	300631
b. Capital transfers	23713	26074
3. Financial investments and loans to the rest of the economy	7792	15082
4. Total expenditure	546599	740448

^{*} Includes interest and subsidy also.

Final outlays: - This is the major component of the total expenditure of Rs. 740448 lakhs of the State Government during 2003-2004 (R.E.) and its share is Rs. 398661 lakhs or 53.84 percent of the total expenditure. The corresponding percentage share for 2002-2003 (Account) is 60.12 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 2003-2004 (R.E.) is 44.12 Percent of the total expenditure. The corresponding percentage share for 2002-2003 (Account) is 38.45.

Financial investments and loans: - The contribution of financial investments and loans in 2003-2004 (R.E.) is 2.04 percent. The corresponding percentage share in 2002-2003 (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)

	A STANKE CHEE	YE	ARS
	ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)
-	1	2	3,414
1.	Tax receipts	351623	416417
2.	Income from property and enterprenesurship	57455	68424
3.	Fees and miscellaneous receipts	19757	1746
4.	Revenue grants form Governments of India	69871	108679
5.	Total current receipts	498706	595266

Total current receipts with its three components- tax receipts, revenue grants from Government of India and income form property and enterprenesurship have shown an increasing trend, while one components- fees and miscellaneous receipts have shown a declining trend. The current receipts of the State Government have increased by 19.36 percent in 2003-2004 (R.E.) over 2002-2003 (Accounts). The tax receipts alone contribute 70.51 percent of the total current receipts during 2002-2003 (Accounts). The corresponding percentage share for 2003-2004 (R.E.) is 69.95

CURRENT OUTGOINGS OF THE STATE GOVERNMENT

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

(Rs. Lakhs)

1 V Chie enable	ARS
2002-2003 (A.C.)	2003-2004 (R.E.)
2	3
260542	293509
186461	300631
447003	594140
	2 260542 186461

Current outgoing have increased from **Rs. 447003** lakhs in 2002-2003 (Accounts) to **Rs. 594140** lakhs in 2003-2004 (R.E.). It can be seen from the above table that consumption expenditure exceeds transfer payments during the years 2002-2003 but it is decrees in 2003-2004 (R.E.) its percentage **58.29** and **49.40** percent respectively of total current outgoing.

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

BORROWING ACCOUNT

2002-2003 (A.C.)

(Rs. in Lakhs)

1		(Rs. in Lakh
ITMES	RECEIPTS	EXPENDITURE
260342 1 293509	2	pandigmu 3
I. Borrowing at home		
1. Internal debt	117919	4652
2. Small saving, provident funds, etc.	37474	33631
3. Other debt	-	
Total	155393	38283
Net receipts	117110	Custon install
II. Borrowing abroad	auc g - / 5/-gx - cos	trock at all all exits
External debt		-
2. Other debt	minut meaninged taxe	THE CONTRACTOR OF THE PARTY OF
Total	Mested Black ben K	r se sgamoonig an (a
Net receipts		
III. Extra budgetary receipts and adjustments cash balance		
Loans From Govt. of India	43412	36648
2. Loans and advances by State Govt.	1846	5880
3. Inter-state settlement	22	-
Contingency fund	-	
5. Reserve funds	25620	14492
6. Deposits and advances	105796	91819
7. Suspense & miscellaneous	1653223	1725873
8. Remittances	184557	178315
9. Cash balance	25845	11155
. 10. Funds –revenue account	3124	13840
11. Funds- capital account		-
12. Funds-commercial account	<u> </u>	230
Total	2043445	2078252
Net receipts	(-)34807	

BORROWING ACCOUNT

2003-2004 (R.E.)

ITMES	RECEIPTS	(Rs. in Lak EXPENDITURE
microlica the cummit to biglio of the government	2	3
I. Borrowing at home	torg tell off to notice	unistracon Conde
1. Internal debt	217138	23587
2. Small saving, provident funds, etc.	43903	37748
3. Other debt	- 237	
Total	261041	61335
Net receipts	199706	digitabil sugail
I. Borrowing abroad	. 200	e xa gallasago
External debt	- (8-1	TENOMITTEN
2. Other debt	-	
Total	- Obles	CONTRACTOR DESCRIPTION
Net receipts		-
II. Extra budgetary receipts and adjustments for cash balance 1. Loans From Govt. of India	53398	79931
Loans and advances by State Govt.	2344	11499
3. Inter-state settlement	2544	11499
Contingency fund	4000	4000
5. Reserve funds	20111	20110
Deposits and advances	114389	
7. Suspense & miscellaneous	1455738	98916 1452316
8. Remittances	241619	
9. Cash balance	25569	240121
10. Funds –revenue account	2510	25845
11. Funds- capital account	2310	18918
12. Funds-commercial account	-	1000
Total	1919678	
Net receipts		1952656
. петесерь	(-)32978	

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:

	ITEMS	YE.	ARS
	HEWIS	2002-2003 (A.C.)	2003-2004 (R.E.)
	251041 1 51335	2	3
1.	Gross receipts *	17239	17078
2.	Operating expenses	30510	31436
3.	NET PROFIT (1-2)	(-) 13271	(-)14358

^{*} Including irrigation subsidy.

The above table presents the net profit of the departmental commercial undertakings. The net profit in 2002-2003 (Accounts) is **Rs.** (-) 13271 Lakhs. It has decreased in 2003-2004 (R.E.) to **Rs.** (-) 14358 Lakhs.

ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

	VODAG	YEA	ARS
	ITEMS	2002-2003 (A.C.)	2003-2004 (R.E.)
	1	2	3
Admini	istration		
1.	Total wages and salaries	200573	227820
	Less wages and salaries in		9
2.	Construction	1959	557
	(Repairs and maintenance)		是是是 5.
3.	Water supply	3636	4002
4.	Other services	76522	88834
	a. Education	56625	66515
	b. Medical and public health	19897	22319
	c. Sanitation		
5.	Sub-total (2 to 4)	82117	93393
6.	Public Administration (1-5)	118456	134427

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-2002-2003 (A.C.)

Rs. Lakhs)

	Product (9+13)	14	6443	1,171	(-)	(-)63		(-)63	24.35		5469
141	Net Product (2+7+8)	13	6443	A) E0	(-)911	(-)63		(-)63		i	5469
187	Total	12	9584	ETE	7647	∞		∞			17239
Receipts	Imputed irrigation subsidy	11	4784	686		1				no sa	4784
	Sales	10	4800		7647	8		8			12455
) to	Depre-	6		Feg		1		7	Masil	e fekt	
	Profits	8		T11 6794	(-)13073	861(-)		861(-)	(8-1)	Inoi	(-)13271
	Interest	7	de	jorg w	. 1	1	-	ntrez	esq.		1
ce	C(m)	9	2909		92	-		1			3002
Maintenance	R(m)	5	,		1	1	1	1			1
Σ	B(m)	4			358	1	1				358
Purchase	of goods and services	3	232		8108	70	1	70		1	8410
Compensati-	on of employees	2	6443		12162	135		135		1	18740
	ITEMS	-	1. Agriculture	(Irrigation)	2. Forest	3. Manufacturing	3.1. Milk supply	3.2. Printing	Press	4. Electricity	Total

* Based on budgetary data. Estimates of Net State Domestic B(m) = Building Maintenance. R(m) = Road Maintenance. C(m) = Construction Maintenance. Product from "Forestry and logging" are worked out by production approach.

DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES DEPARTMENTAL ENTERPRISES-2003-2004 (R.E.)

(Rs. Lakhs)

		Purchase	Z	Maintenance	90					Receipts			
	Compensa	of goods			200	2	0.00	Denre-	0	Imputed	88861	Net	Gross
ITEMS	-tion of	and	R(m)	R(m)	C(m)	Interest	Profits	ciation	Colos	irrigatio	Total	Product	Product
	employees	services					160		Sales	n ybisdus	receipts	(2+7+8)	(9+13)
- manual sa	2	3	4	5	9	7	8	6	10	=	12	13	14
1. Agriculture	3847	48	1	-	2972	1		-	4684	2183	1989	3847	3847
(Irrigation)							. 23	2			Ē		
2. Forest	13065	10114	434		420	-	(-)14208		9825		9825	(-)1143	(-)1143
3. Manufacturing	163	309	1	09	4	1	(-)150		386		386	13	13
3.1. Milk supply	, in the second	0000	07-38	1	1	1				,	58.28	1 715	1 . 090
1.2. Printing	163	309		09	4		(-)150		386	1	386	13	13
Press													
4. Electricity	1		Banda B			Louisbox	1	100	10 - 1	BC001		Sales of the sales	
Total	17075	10471	434	09	3396		(-)14358	,	14895	2183	17078	2717	2717

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 2002-2003 (A.C.)

(Rs. Lakhs)

			Gross	domestic fixe	Gross domestic fixed capital formation	mation				
							Net			Gross/Net
Items	17801	Roads &	Other	Transport	Transport Machinery	Total new	purchase of second	Total	Change in stock	capital
	Building	Bridges	construction	equipment	equipment	(2 to 6)	hand	(7+8)		(9+10)
Strong Strong	,	٤	4	5	9	7	∞	6	10	1.1
1. Administration Total	12676	36570	14392	279	3865	67782	1	67782	217	66629
Less					270	25.7		192	407	774
2. Construction machinery and					30/	100	G 1	Š		
P.W.D.		T.	330							000
3. Water supply		1	7223	,	28	7281		7281	161(-)	060/
4. Other services	3838	,	102	12	2059	1109	10	1109	-	6011
	2100	1.	96	9	457	2756	,	2756	1	2756
1. Education						3300	2.00	3255		3255
ii. Medical and public health	1639		∞	9	1602	5575		26.33		
iii. Sanitation	1	0.5122		1	1 111	1	The state of the s	1		
5. Total (2 to 4)	3838	1	7325	12	2484	13659	-	13659	216	13875
Dublic administration (1-5)	8838	36570	1901	267	1381	54123	,	54123	-	54124

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE- ADMINISTRATION 2003-2004 (R.E.)

(Rs. Lakhs)

			Gross	domestic fixe	Gross domestic fixed capital formation	mation				
TOUR STATE OF THE PARTY.		800		383			Net	49841		Gross/Net
Items	Diilding	Roads &	Other	Transport	Machinery	Total new	purchase	Total	Change	capital
A Security Seed	Banding	Bridges	construction	equipment	equipment	outlay (2 to 6)	of second hand	(7+8)	In stock	(9+10)
							assets			
	2	3	4	5	9	7	∞	6	10	11
1. Administration Total Less	30108	50741	17347	739	6059	104964		104964	3	104967
2. Construction machinery and					850	850		850		850
P.W.D.		, E			12843	+	20 20			90000
3. Water supply			8108	1	327	9035		9035		9035
4. Other services	12873		269	29	2871	16042		16042		16042
i. Education	10614		259	7	1.194	12074		12074		12074
ii. Medical and public health	2259			22	1677	3958		3958	-	3958
iii. Sanitation			10			10	,	10	in the second	10
5. Total (2 to 4)	12873		8977	29	4048	25927		25927		25927
6. Public administration (1-5)	17235	50741	8370	710	1981	79037		79037	3	79040

CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE- DEPARTMENTAL ENTERPRISES 2003-2004 (R.E.)

(Rs. Lakhs)

	Net capital formation (11+12)			13	45225	843	333	1	333		46401	
		for	Ξ			4	-	4,		6		46
	Depreciat	ion			12					,		
	Gross/ Net	formation	(9+10)		11	45225	843	333		333		46401
	Change	in stock			10	(-)183				1		(-) 183
	E	(7+8)			6	45408	843	333		333		46584
	Net purchase	second	hand	assets	∞							
on	Total	outlay	(2to6)		7	45408	843	333		333		46584
ntal tormati	Transport machinery equipment				9	273	55	208		208		536
stic fixed cap	Transport				5		8					000
Gross domestic fixed capital formation	Other Transport machinery construction equipment				4	45135		J				45135
	Roads & Bridges				3		390	125		125		515
	4	Buildings			2		390					390
	i teme				-	1. Agriculture (Irrigation)	2. Forest	3. Manufacturing	3.1. Milk supply	3.2. Printing Press	4. Electricity	Total