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Government of Karnataka

**AN ECONOMIC -CUM- PURPOSE CLASSIFICATION  
OF THE  
KARNATAKA GOVERNMENT BUDGET  
1997-98**

NIEPA DC



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*Directorate of Economics and Statistics  
Bangalore*

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## **PREFACE**

*The Regional Accounts Committee set up by the Government of India recommended in its Final Report to prepare Economic and Purpose Classification of the State Government Budget as a part of the system of Regional Accounts. Accordingly, the Central Statistical Organisation, (CSO) Government of India, had set forth revised uniform methodology for all the States in a workshop held in July, 1983. The Directorate of Economics and Statistics has adopted the methodology as per recommendations of C.S.O. and bringing out every year an annual publication, viz., 'An Economic-cum-Purpose Classification of the Karnataka Government Budget'.*

*The Publication is divided into two parts. Part A contains tables relating to Economic Classification, Purpose Classification and Economic-cum-Purpose Classifications of the budgetary transactions. Economic Classification arranges the expenditure and receipts of the Government by significant economic categories. Whereas, Purpose Classification of the expenditure of the General Government is prepared by rearranging the expenditure of the Government according to functions served irrespective of organisational units responsible for performing these services. Finally, the integration of the economic as well as the Purpose Classification is done with a view to study the interrelationship of expenditures under both systems. Part B presents Reconciliation Statements showing a reconciliation of the figures of revenue and expenditure given in the budget (Annual Financial Statement) and in the economic and purpose classification*

*The Computerisation of the entire State Budget has been undertaken by National Informatics Centre (NIC), Govt. of India, Bangalore. Taking advantage of the availability of budget data in computer media, the Directorate has computerised the budget analysis with the help of NIC, this year also*

*The present issue, eleventh in the series, covers Classification of Government Budget for the years 1995-96 (Accounts), 1996-97 (Revised Estimates) and 1997-98 (Budget Estimates).*

Bangalore  
Dated: 12th November, 1997

**Ahalya.S.Bhat**  
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## **CONTENTS**

	<b>Page No.</b>
Summary Findings	— i - iii
Economic-cum-Purpose Classification of the Karnataka Government Budget	— 1 - 2

### **PART - A**

#### **I Economic Classification of the Budgetary Transactions:**

1. The Set of Accounts.	
1.1 Income and Outlay Account of Administrative Departments.	— 3 - 4
1.2 Production Account of Departmental Enterprises.	— 5
1.3 Capital Finance Account of General Government.	— 6
2. Some Significant Magnitudes.	
2.1 Total Expenditure by Type of Expenditure.	— 7
2.2 Current Receipts of the State Government.	— 7
2.3 Current outgoings of the State Government.	— 8
2.4 Net surplus of Departmental Enterprises.	— 8
2.5 Net Product from Public Administration.	— 9
3. Borrowing Account of the State.	— 10
4. Subsidiary Tables.	
4.1 Net Domestic Product by Industry of Origin and Factor Incomes of the Departmental Enterprises.	— 11 - 13
4.2 Capital Formation by type of Assets and Industry of Use - Departmental Enterprises.	— 14 - 16
4.3 Capital Formation by type of Assets and Industry of Use - Administration.	— 17 - 19

<b>II Purpose Classification of the Expenditure of General Government.</b>	— 20
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<b>III Economic-cum-purpose classification of State Government Budget.</b>	— 21 - 32
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### **PART - B**

Reconciliation Statements : Between Annual Financial Statement and Economic-Cum-Purpose Classification of Government Budget.	— 33 - 36
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## SUMMARY FINDINGS

<i>Description</i>	<i>Findings</i>
<b>I. ECONOMIC CLASSIFICATION:</b>	
1. Total Expenditure of the State Government (Table 2.1): This is exclusive of operating expenses and gross capital formation of departmental commercial undertakings.	The Total Expenditure of the State Government increased from Rs. 9332,41 lakhs during 1995-96 to Rs. 10997,69 lakhs during 1996-97 and to Rs.12126,00 lakhs during 1997-98, thereby showing an increase of 17.84 percent and 10.26 percent.
2(i) Final outlays (Table 2.1): This is the direct expenditure of the State Government on goods and services for consumption, gross capital formation as well as acquisition of fixed assets.	The final outlays was Rs. 3237,27 lakhs during 1995-96, Rs.3668,60 lakhs during 1996-97 and Rs.4539,17 lakhs during 1997-98. The percentage increase over previous years was 13.32 and 23.73 respectively. The corresponding contribution to total expenditure during the above periods are 34.69 percent, 33.36 percent and 37.43 percent.
(ii) Consumption Expenditure (Table 2.1): This is the expenditure on wages and salaries as well as commodity and services for current use.	The consumption expenditure of the Government ranges between 22 to 27 percent of the total expenditure during the year under review.
(iii) Gross Capital Formation of State Government (Table 2.1): This is investments on buildings, other construction, machinery and equipments and acquisition of stocks.	This accounts for 12.22 percent of the total expenditure of the State Government during 1995-96. The corresponding percentage for 1996-97 and 1997-98 are 10.11 and 10.34 respectively.
3. Transfer payments (Table 2.1): This consists of both current and capital transfers.	The share of transfer payments in 1995-96 is 57.48 percent of the total expenditure. The corresponding percentage share for 1996-97 and 1997-98 are 63.44 and 59.96 respectively.
4. Financial investments and loans (Table 2.1):	During 1997-98 it was Rs.316,17 lakhs as against Rs. 731,10 lakhs during 1995-96. Its contribution to the total expenditure during 1995-96 was 7.83 percent while it were 3.20 and 2.61 percents during the years 1996-97 and 1997-98 respectively.

<b>Description</b>	<b>Findings</b>
5. Current receipts of State Government (Table 2.2): It assesses the economic implication of Government expenditure and also show the sources of finance to the Government.	The current receipts of the State was Rs.7836,01 lakhs during 1995-96, which increased to Rs.9499,89 lakhs in 1996-97 and to Rs.10882,63 lakhs in 1997-98. Thus, the increase in the current receipt was 21.23 percent during 1996-97 and 14.56 percent during 1997-98 over previous year.
6. Tax receipt (Table 2.2): which is major source of current receipt.	Its share in the total current receipt was 85.57 percent during 1995-96, 81.75 percent during 1996-97 and 83.63 percent during 1997-98.
7. Current outgoings of the State (Table 2.3): which comprising consumption expenditure on transfer payments.	The current outgoings of the State increased from Rs.8181,33 lakhs in 1995-96 to Rs.9525,74 lakhs in 1996-97 and then to Rs. 10857,60 lakhs in 1997-98, thus showing an increase of 16.43 percent during 1996-97 and 13.98 percent during 1997-98.
8. Net surplus of departmental enterprises (Table 2.4): which is measured by the excess of gross receipts over operating expenses, indicate the financial results of the working of these enterprises. Transfer of the surplus of these undertakings to Government administration adds to its current receipts.	The operating expenses of departmental enterprises exceeded the receipts, resulting in negative net surplus during all the three years.
9. Net product from Public Administration (Table 2.5): It constitutes compensation of employees for public administration.	The net product from Public Administration was Rs.1309,74 lakhs in 1995-96, which increased to Rs.1605,42 lakhs and Rs.2045,15 lakhs during 1996-97 and 1997-98 respectively.
10. Borrowing Account of the State (Table 3): The major source of borrowing is from Central Government and the borrowings are resorted to augment the capital formation in the State	The net receipt from 'Borrowing at Home' was Rs.540,45 lakhs in 1995-96, Rs.606,42 lakhs in 1996-97 and it is budgetted to be Rs.722,79 lakhs in 1997-98. the net receipt from 'Extra Budgetary Receipts' was Rs.510,27 lakhs in 1995-96, Rs.610,38 lakhs in 1996-97 and it is expected to be of the order of Rs.305,25 lakhs in 1997-98.

<i>Description</i>	<i>Findings</i>
<p>II. <b>Purpose Classification</b> (Table 5): The main object of purpose classification is to show the Government expenditure (current as well as capital) in terms of the immediate or short term purposes served or services rendered, such as, health, education, social welfare, economic services, etc.,</p>	<p>During 1997-98 (budget Estimates) 'Economic Services' accounted for 24.44 percent followed by Education (24.33 percent), General Public Services (20.51 percent), Housing and other Community Amenities (12.74) percent) and Social Services (10.54 percent). Within 'Economic Services', 'Agriculture, Forestry and Fishing and Hunting' accounts for 12.20 percent.</p> <p>The percentage share of 'General Public Services' increased from 17.77 during 1995-96 to 20.51 during 1997-98 and that of 'Housing and other Community Amenities' increased from 7.71 during 1995-96 to 12.74 during 1997-98. In the case of remaining services, except 'Economic Services' and 'Other Services', the percentage shares to total showing mixed trend. The share of 'Economic Services' to total decreased from 34.33 percent during 1995-96 to 24.44 percent and that of 'Other Services' from 0.65 percent to 0.54 percent during 1997-98.</p>



# **ECONOMIC-CUM-PURPOSE CLASSIFICATION OF THE KARNATAKA GOVERNMENT BUDGET**

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## **INTRODUCTION**

The Annual Financial Statement of the 'Budget' presented every year to the State Legislature, does not bring out the economic significance of the budgetary transactions of the Government. Hence, in order to assess the economic significance of the budgetary transactions, a reclassification of the budget becomes necessary and it has to be done in such a way as to throw light on the extent of Capital Formation out of the budgetary resources, savings of the Government, the contribution of the Government to the State Income, etc. Hence, an attempt is made here to re-classify, re-group and relate the data scattered over the budget documents to a set of three accounts. The 'Economic Classification' thus prepared by reclassifying the budget data, deals with the revenue receipts, expenditure, savings, generation of income, capital formation from budgetary resources in Administrative departments and Departmental Enterprises of the State Government. Part A-I of the present report contains the tables pertaining to Economic Classification of Budgetary transactions.

The budgets are presented under a few standard heads of accounts of the functional character of the expenditure such as, health, education, agriculture, industry etc. But, the expenditures under these heads are not specific to any purpose categories. As such, an attempt has been made here to reclassify these expenditures afresh purposewise. The purpose classification, thus prepared, deals with the categorisation of Government expenditure according to different types of services provided directly or financed by the State Government through current and capital grants or loans. The table relating to purpose classification is presented in Part A-II of this report.

The above two classifications have been combined to form an 'Economic-cum-Purpose Classification'. This integrated classification indicates as to how the expenditure for a particular purpose is distributed among different economic categories and also how the expenditure in a particular economic category is distributed among different purposes or public services provided. Part A-III of this report gives tables relating to 'Economic-cum-Purpose Classification' of the State Government Budget.

Since the formation of Zilla Panchayats during 1987-88, the funds are being transferred to them from the consolidated fund of Government of Karnataka. The details of utilisation of funds by them are not readily available and hence, their expenditure figures could not be classified and included here. Only transfer of funds to Zilla Panchayats are presented in this report.

To facilitate uniform comparable analysis and presentation, the Central Statistical Organisation, Government of India, had set forth the uniform methodology for all the States in 1983. Accordingly, this methodology is followed in the preparation of this classification since 1986-87 and onwards.

The coverage, scope, definition, principles of Economic/Purpose Classification, etc. adopted for classification in this report are the same as given in the earlier report brought out during the year 1994-95.

The data presented in this publication refer to the transactions of the years 1995-96 (A/C), 1996-97 (R.E.) and 1997-98 (B.E.).

## **PART - A**

# **ECONOMIC CLASSIFICATION OF THE BUDGETARY TRANSACTIONS**

## THE SET OF ACCOUNTS

**Table 1.1**

**Income and Outlay Account of Administrative Departments**

(Rs. lakhs)

Items	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
<u>Expenditure:</u>			
1. Consumption Expenditure:	2086,19	2548,85	3270,77
1.1 Compensation of employees	1744,48	2160,11	2811,78
1.1.1 Wages and salaries	1239,64	1517,50	2006,00
1.1.2 Pensions	504,84	642,61	805,78
1.2 Net purchase of commodities and services :	341,71	388,74	458,99
1.2.1 Purchases	462,38	499,29	551,74
1.2.2 Maintenance and repairs	106,65	140,04	156,31
1.2.3 Less Sales	227,32	250,59	249,06
2. Net Interest paid	755,87	879,90	1052,99
2.1 To public authorities	635,66	727,34	853,93
a) Centre	635,66	727,34	853,93
b) States	-	-	-
c) Local Bodies	-	-	-
2.2 To foreign	-	-	-
2.3 To others	411,89	487,01	595,64
2.4 Less commercial interest	291,68	334,45	396,58
3. Subsidies	509,06	458,79	524,96
4. Current transfers	3951,28	5465,10	5476,98
4.1 To public authorities	2508,36	3194,79	3913,23
a) Centre	-	-	-
b) States	-	-	-
c) Local bodies	2508,36	3194,79	3913,23
4.2 To the rest of the world	-	-	-
4.3 To other sectors	1442,92	2270,31	1563,75
5. Savings	533,61	147,25	556,93
6. Total expenditure	7836,01	9499,89	10882,63

**Table 1.1 (concl'd)**

(Rs. lakhs)			
Items	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
<u>Receipts:</u>			
7. Income from property and entrepreneurship:	488,20	460,12	243,87
7.1 Profits	-35,69	-2,79	-22,61
7.2 Income from property	523,89	462,91	266,48
7.2.1 Net interest receipts	404,08	238,99	90,22
7.2.1.1 From public authority	19	56	56
a) Centre	-	-	-
b) States	-	-	-
c) Local bodies	19	56	56
7.2.1.2 From foreign	-	-	-
7.2.1.3 From other sectors	403,89	238,43	89,66
7.2.2 Other property receipts	119,81	223,92	176,26
8. Direct taxes:	784,91	913,28	1050,54
8.1 Land revenue	4,70	11,69	11,69
8.2 Other taxes	780,21	901,59	1038,85
9. Indirect taxes:	5920,50	6853,26	8050,58
9.1 Excise	1663,94	1867,33	2091,53
9.2 Sales tax	2954,45	3703,42	4373,00
9.3 Stamps and Registration	536,53	550,00	650,00
9.4 Other taxes and duties	765,58	732,51	936,05
10. Miscellaneous Receipts	52,97	61,64	65,23
11. Revenue grants from other Governments	589,43	1211,59	1472,41
a) Centre	589,43	1211,59	1472,41
b) States	-	-	-
12. Total receipts	7836,01	9499,89	10882,63

**Table 1.2**  
**Production Account of Departmental Enterprises**

(Rs. lakhs)			
Items	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
<u>Expenditure:</u>			
1. Purchase of commodities and services (including maintenance)	79,83	74,17	86,39
2. Compensation of employees	158,47	177,88	211,16
3. Interest	291,68	334,45	396,58
4. Consumption of fixed capital	6	6	6
5. Profits	-35,69	-2,79	-22,61
6. Less imputed irrigation subsidy	364,60	404,38	483,37
7. Total Expenditure			
	129,75	179,39	188,21
<u>Receipts:</u>			
8. Sales	129,75	179,39	188,21
9. Total Receipts			
	129,75	179,39	188,21



**Table 1.3**

**Capital Finance Account of General Government**

		(Rs. lakhs)		
Sl No	Items	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
	1	2	3	4
<b>Expenditure</b>				
1.	Change in Stocks	73,06	-55	25
	1.1 Administrative Departments	6,69	-	-
	1.2 Departmental Enterprises	66,37	-55	25
2.	Gross Fixed Capital Formation	1067,71	1112,13	1253,55
	2.1 Administrative Departments	307,43	357,07	508,19
	2.2 Departmental Enterprises	760,28	755,06	745,36
3.	Net Purchase of Physical Assets	10,31	8,17	14,60
	3.1 Second hand assets	-24	-54	-60
	a) Administrative Departments	-24	-54	-60
	b) Departmental Enterprises	-	-	-
	3.2 Land	10,55	8,71	15,20
	a) Administrative Departments	1,71	5,89	5,15
	b) Departmental Enterprises	8,84	2,82	10,05
4.	Capital Transfers	147,83	173,10	215,73
	4.1 to other Governments	-	-	-
	4.2 to the rest of the world	-	-	-
	4.3 to other sectors	147,83	173,10	215,73
5.	<b>Total Expenditure</b>	<b>1298,91</b>	<b>1292,85</b>	<b>1484,13</b>
<b>Receipts:</b>				
6.	Savings	533,61	147,25	556,93
7.	Consumption of Fixed Capital	6	6	6
8.	Capital Transfers	-	-	-
	8.1 from other Governments	-	-	-
	8.2 from rest of the world	-	-	-
9.	Net Borrowings	540,45	606,42	722,79
	9.1 at home	540,45	606,42	722,79
	9.2 abroad	-	-	-
10.	Other Liabilities	224,79	539,12	204,35
	10.1 Extra budgetary receipts	510,27	610,38	305,25
	10.2 Less net purchase of financial assets	285,48	71,26	100,90
	<b>Total Receipts</b>	<b>1298,91</b>	<b>1292,85</b>	<b>1484,13</b>

## **SOME SIGNIFICANT MAGNITUDES**

**Table 2.1: Total Expenditure by Type of Expenditure**

		Rs. lakhs		
Items		1995-96 A/C	1996-97 R E	1997-98 B E
1		2	3	4
1.	Final Outlays	3237,27	3668,60	4539,17
	(a) Govt. Consumption Expenditure	2086,19	2548,85	3270,77
	(b) Gross Capital Formation	1140,77	1111,58	1253,80
	(c) Acquisition of Fixed Assets	10,31	8,17	14,60
2.	Transfer Payments to the rest of the economy	5364,04	6976,89	7270,66
	(a) Current transfers *	5216,21	6803,79	7054,93
	(b) Capital transfers	147,83	173,10	215,73
3.	Financial Investments and Loans to the rest of the Economy	731,10	352,11	316,17
Total Expenditure		9332,41	10997,60	12126,00

\*: Current transfers include interest and subsidy also.

**Table 2.2: Current Receipts of the State Government**

		Rs. lakhs		
Items		1995-96 (A/C)	1996-97 (R E)	1997-98 (B E)
1		2	3	4
1.	Tax Receipt	6705,41	7766,54	9101,12
2.	Income from Property and Entrepreneurship	488,20	460,12	243,87
3.	Fees and Miscellaneous Receipts	52,97	61,64	65,23
4.	Revenue Grants from Government of India	589,43	1211,59	1472,41
5.	Total Current Receipts	7836,01	9499,89	10882,63

**Table 2.3: Current Outgoings of the State Government**

		Rs. lakhs		
Items	1995-96 (A/C)	1996-97 (R.E)	1997-98 (B.E)	
1	2	3	4	
1. Consumption Expenditure	2086,19	2548,85	3270,77	
2. Transfer Payments	6095,14	6976,89	7586,83	
3. Total Current Outgoings (1+2)	8181,33	9525,74	10857,60	

**Table 2.4: Net Surplus of Departmental Enterprises**

		Rs. lakhs		
Items	1995-96 (A/C)	1996-97 (R.E)	1997-98 (B.E)	
1	2	3	4	
1. Gross Receipt *	494,35	583,77	671,58	
2. Operating Expenses	530,04	586,56	694,19	
3. Net Surplus (1-2)	-35,69	-2,79	-22,61	

\*: Includes imputed Irrigation Subsidy

**Table 2.5: Net Product from Public Administration**

(Rs. lakhs)

Items	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
Administration:			
1. Total Wages and Salaries	1744,48	2160,11	2811,78
2. Less : Wages and Salaries in Construction (repairs and maintenance)	46,83	53,95	110,11
3. Water Supply	7,89	8,65	10,61
4. Other Services	38,002	492,09	645,91
a) Education	239,53	304,00	393,92
b) Medical and Public Health	125,03	162,87	199,09
c) Sanitation	15,46	25,22	52,90
5. Sub-total (2 to 4)	434,74	554,69	766,63
6. Public Administration (1 -5)	1309,74	1605,42	2045,15

# **BORROWING ACCOUNT OF THE STATE**

**Table 3: Borrowing Account Of the State**

(Rs. lakhs)

Items	1995 - 96 (A/C)		1996 - 97 (R.E)		1997 - 98 (B.E)	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
<b>I. Borrowing at Home</b>						
1. Internal Debt	539,49	267,19	1564,75	1229,33	1684,63	1259,94
2. Small Savings, provident fund etc.,	518,24	250,09	502,25	231,25	548,37	250,27
3. Other Debt	-	-	-	-	-	-
Total	1057,73	517,28	2067,00	1460,58	2233,00	1510,21
Net Borrowings		540,45		606,42		722,79
<b>II. Extra Budgetary Receipts &amp; Adjustments for Cash Balance :</b>						
1. Loans from Govt. of India	807,61	193,72	984,68	220,71	1167,38	260,70
2. Loans & Advances by State Government	166,98	445,62	324,11	280,85	86,69	215,27
3. Inter State Settlement	-	-	-	-	-	-
4. Contingency Fund	-	7,73	5,00	25,00	5,00	5,00
5. Reserve Funds	185,23	64,58	151,64	27,71	172,28	27,62
6. Deposits & Advances	4308,64	4332,65	4771,00	4841,80	4871,00	5132,67
7. Suspense & Miscellaneous	15111,43	14904,72	6830,00	6950,00	6935,00	6935,00
8. Remittances	1591,07	1577,05	1900,40	1900,40	2000,50	2000,50
9. Cash Balance	-61,86	-54,64	-54,64	-98,94	-98,94	89,15
10. Funds	14,75	142,15	16,39	170,67	16,94	184,69
Total	22123,85	21613,58	14928,58	14318,20	15155,85	14850,60
Net Receipts		510,27		610,38		305,25

## **SUBSIDIARY TABLES**



**Table 4.1 : Net Domestic product by Industry of Origin and Factor Incomes of Departmental Enterprises**

Year: 1995-96 (A/C)

(Rs. in Lakhs)

Items	Compen- sation of employees including pension	Purchase of commo- dities & services	Maintenance			Inte- rest	Pro- fits	Depre- cia- tion	Receipts			Net pro- duct (2+7+8)	Gross Prod- uct (13+9)
			B(m)	R(m)	C(m)				Sales	Imputed Irriga- tion subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	43,08	-1,08	-	-	49,31	290,99	-	-	17,70	364,60	382,30	334,07	334,07
2. Forest	87,36	14,53	29	15	-	-	3,40	-	105,73	-	105,73	90,76	90,76
3. Industries	4,01	7,76	-	-	-	69	-10,14	6	2,38	-	2,38	-5,44	-5,38
4. Stationery and Printing	20,57	7,86	-	-	-	-	-25,54	-	2,89	-	2,89	-4,97	-4,97
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	28	22	-	-	-	-	-43	-	7	-	7	-15	-15
7. Water Transport	1,07	21	-	-	-	-	-1,16	-	12	-	12	-9	-9
8. Ports, Light Houses & Shipping	2,10	58	-	-	-	-	-1,82	-	86	-	86	28	28
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>158,47</b>	<b>30,08</b>	<b>29</b>	<b>15</b>	<b>49,31</b>	<b>291,68</b>	<b>-35,69</b>	<b>6</b>	<b>129,75</b>	<b>364,60</b>	<b>494,35</b>	<b>414,46</b>	<b>414,52</b>

**Table 4.1 : Net Domestic product by Industry of Origin and Factor Incomes of Departmental Enterprises**

Year: 1996-97 (R.E)

(Rs. in Lakhs)

Items	Compen- sation of emp- loyees including pension	Purcha- se of commod- ities & serv- ices	Maintenance			Inte- rest	Pro- fits	Dep- rec- iat- ion	Receipts			Net pro- duct (2+7+8)	Gross prod- uct (13+9)
			B(m)	R(m)	C(m)				Sales	Imputed Irriga- tion subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	50,22	21	-	-	40,89	333,56	-	-	20,50	404,38	424,88	383,78	383,78
2. Forest	98,48	13,84	27	17	-	-	8,86	-	121,62	-	121,62	107,34	107,34
3. Industries	4,67	8,68	-	-	-	89	-3,86	5	10,43	-	10,43	1,70	1,75
4. Stationery and Printing	20,82	9,04	-	-	-	-	-5,16	-	24,70	-	24,70	15,66	15,66
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	36	29	-	-	-	-	-43	1	23	-	23	-7	-6
7. Water Transport	1,20	16	-	-	-	-	-1,20	-	16	-	16	-	-
8. Ports, Light Houses & Shipping	2,13	62	-	-	-	-	-1,00	-	1,75	-	1,75	1,13	1,13
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>177,88</b>	<b>32,84</b>	<b>27</b>	<b>17</b>	<b>40,89</b>	<b>334,45</b>	<b>-2,79</b>	<b>6</b>	<b>179,39</b>	<b>404,38</b>	<b>583,77</b>	<b>509,54</b>	<b>509,60</b>

**Table 4.1 : Net Domestic product by Industry of Origin and Factor Incomes of Departmental Enterprises**

Year: 1997-98 (B E)

(Rs. in Lakhs)

Items	Compen- sation of emp- loyees including pension	Purcha- se of commod- ities & serv- ices	Maintenance			Inte- rest	Pro- fits	Dep- rec- iat- ion	Receipts			Net pro- duct (2+7+8)	Gross prod- uct (13+9)
			B(m)	R(m)	C(m)				Sales	Imputed Irriga- tion subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	59,11	7,46	-	-	43,74	395,61	-	-	22,55	483,37	505,92	454,72	454,72
2. Forest	118,57	15,61	28	17	-	-	-10,05	-	124,58	-	124,58	108,52	108,52
3. Industries	5,66	9,78	-	-	-	97	-4,92	5	11,54	-	11,54	1,71	1,76
4. Stationery and Printing	23,16	8,22	-	-	-	-	-4,20	-	27,18	-	27,18	18,96	18,96
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	58	31	-	-	-	-	-64	1	26	-	26	-6	-5
7. Water Transport	1,50	17	-	-	-	-	-1,49	-	18	-	18	1	1
8. Ports, Light Houses & Shipping	2,58	65	-	-	-	-	-1,31	-	1,92	-	1,92	1,27	1,27
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>211,16</b>	<b>42,20</b>	<b>28</b>	<b>17</b>	<b>43,74</b>	<b>396,58</b>	<b>-22,61</b>	<b>6</b>	<b>188,21</b>	<b>483,37</b>	<b>671,58</b>	<b>585,13</b>	<b>585,19</b>

**Table 4.2 : Capital formation by types of assets and Industry of use - Departmental Enterprises**

Year: 1995-96 (A/C)

(Rs. lakhs)

Items	Gross domestic fixed capital formation							Total (7+8)	Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings and bridges	Roads and bridges	Other constructions	Transport machinery	Machinery & equipment	Total new outlay (2 to 6)	Net purchase of physical assets					
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	23,65	17,63	655,50	-	4,64	701,42	-	701,42	66,37	767,79	-	767,79
2. Forest	1,77	-	48,97	40	13	51,27	-	51,27	-	51,27	-	51,27
3. Industries	-	-	-	-	1	1	-	1	-	1	6	-5
4. Printing & Stationery	-	-	-	-	1,14	1,14	-	1,14	-	1,14	-	1,14
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	-	-	9	-	2	11	-	11	-	11	-	11
7. Water Transport	-	-	5	7	2	14	-	14	-	14	-	14
8. Ports, Light Houses & Shipping	7	-	6,12	-	-	6,19	-	6,19	-	6,19	-	6,19
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>25,49</b>	<b>17,63</b>	<b>710,73</b>	<b>47</b>	<b>5,96</b>	<b>760,28</b>	<b>-</b>	<b>760,28</b>	<b>66,37</b>	<b>826,65</b>	<b>6</b>	<b>826,59</b>

**Table 4.2 : Capital formation by types of assets and Industry of use - Departmental Enterprises**

Year: 1996-97 (R.E)

(Rs. lakhs)

Items	Gross domestic fixed capital formation							Total (7+8)	Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings and bridges	Roads	Other constructions	Transport machinery	Machinery & equipment	Total new outlay (2 to 6)	Net purchase of physical assets					
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	12,29	11,31	659,69	21	11,16	694,66	-	694,66	-55	694,11	-	694,11
2. Forest	1,60	10	51,04	42	13	53,29	-	53,29	-	53,29	-	53,29
3. Industries	-	-	-	-	3	3	-	3	-	3	5	-2
4. Printing & Stationery	-	-	-	-	1,52	1,52	-	1,52	-	1,52	-	1,52
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	-	-	50	-	5	55	-	55	-	55	1	54
7. Water Transport	-	-	10	1	8	19	-	19	-	19	-	19
8. Ports, Light Houses & Shipping	11	-	4,60	-	11	4,82	-	4,82	-	4,82	-	4,82
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>14,00</b>	<b>11,41</b>	<b>715,93</b>	<b>64</b>	<b>13,08</b>	<b>755,06</b>	<b>-</b>	<b>755,06</b>	<b>-55</b>	<b>754,51</b>	<b>6</b>	<b>754,45</b>

**Table 4.2 : Capital formation by types of assets and Industry of use - Departmental Enterprises**

Year: 1997-98 (B.E)

(Rs. lakhs)

Items	Gross domestic fixed capital formation						Net purchase of physical assets	Total (7+8)	Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other constructions	Transport machinery	Machinery & equipment	Total new outlay (2 to 6)						
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	6,16	8,95	655,13	10	9,52	679,86	-	679,86	25	680,11	-	680,11
2. Forest	1,30	15	45,81	44	14	47,84	-	47,84	-	47,84	-	47,84
3. Industries	-	-	-	-	5	5	-	5	-	5	5	-
4. Printing & Stationery	-	-	-	-	1,73	1,73	-	1,73	-	1,73	-	1,73
5. Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil Aviation	10,00	-	50	-	36	10,56	-	10,56	-	10,56	1	10,55
7. Water Transport	-	-	11	1	8	20	-	20	-	20	-	20
8. Ports, Light Houses & Shipping	10	-	4,70	-	32	5,12	-	5,12	-	5,12	-	5,12
9. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,56</b>	<b>9,10</b>	<b>706,25</b>	<b>55</b>	<b>11,90</b>	<b>745,36</b>	<b>-</b>	<b>745,36</b>	<b>25</b>	<b>745,61</b>	<b>6</b>	<b>745,55</b>

**Table 4.3 : Capital formation by types of assets and Industry of use - Administration**

Year: 1995-96 (A/c)										(Rs. lakhs)	
Items	Gross domestic capital formation							Net pur- chase of Physical assets	Total (7+8)	Change in stocks	Gross/ net capital forma- tion (9+10)
	Build- ings	Roads and brid- ges	Other cons- truc- tion	Trans- port equip- ment	Other machi- nery equip- ment	Total new &outlay (2 to 6)					
1	2	3	4	5	6	7	8	9	10	11	
1. Administration (Total)	132,91	66,34	66,72	17,02	24,44	307,43	-	307,43	6,69	314,12	
Less											
2. Construction- Machinery and Stocks of P.W.D.	-	-	-	-	7,22	7,22	-	7,22	5,21	12,43	
3. Water Supply	-	-	-	-	-	-	-	-	-	-	
4. Other services	50,56	-	16,73	49	10,94	78,72	-	78,72	1,48	80,20	
(i) Education	43,98	-	41	49	8,52	53,40	-	53,40	-	53,40	
(ii) Medical and Public Health	6,58	-	-	-	2,28	8,86	-	8,86	-	8,86	
(iii) Sanitation	-	-	16,32	-	14	16,46	-	16,46	1,48	17,94	
5. Total (2 to 4)	50,56	-	16,73	49	18,16	85,94	-	85,94	6,69	92,63	
6. Public Administration (1-5)	82,35	66,34	49,99	16,53	6,28	221,49	-	221,49	-	221,49	

**Table 4.3 : Capital formation by types of assets and Industry of use - Administration**

Year: 1996-97 (R.E)									(Rs. lakhs)		
Items	Gross domestic capital formation							Net pur chase of Physical assets	Total (7+8)	Change in stocks	Gross/ net capital forma- tion (9+10)
	Build- ings	Roads and brid- ges	Other cons- truc- tion	Trans- port equip- ment	Other machi nery equip ment	Total outlay (2 to 6)	Total				
1	2	3	4	5	6	7	8	9	10	11	
1. Administration (Total)	142,45	50,80	94,63	22,71	46,48	357,07	-	357,07	-	357,07	
Less											
2. Construction- Machinery and Stocks of P.W.D.	-	-	-	-	8,04	8,04	-	8,04	-	8,04	
3. Water Supply	-	-	-	-	-	-	-	-	-	-	
4. Other services	64,96	-	21,51	9	21,00	107,56	-	107,56	-	107,56	
(i) Education	49,70	-	60	5	6,11	56,46	-	56,46	-	56,46	
(ii) Medical and Public Health	15,26	-	-	4	14,22	29,52	-	29,52	-	29,52	
(iii) Sanitation	-	-	20,91	-	67	21,58	-	21,58	-	21,58	
5. Total (2 to 4)	64,96	-	21,51	9	29,04	115,60	-	115,60	-	115,60	
6. Public Administration (1-5)	77,49	50,80	73,12	22,62	17,44	241,47	-	241,47	-	241,47	



**Table 4.3 : Capital formation by types of assets and Industry of use - Administration**

Year: 1997-98 (B E) (Rs. lakhs)

Items	Gross domestic fixed capital formation							Net purchase of Physical assets	Total (7+8)	Change in stocks	Gross/net capital formation (9+10)
	Buildings	Roads and bridges	Other construction	Transport equipment	Other machinery & equipment	Total new outlay (2 to 6)	Total				
1	2	3	4	5	6	7	8	9	10	11	
1. Administration (Total)	203,34	78,85	141,29	21,94	62,77	508,19	-	508,19	-	508,19	
Less											
2. Construction-Machinery and Stocks of P.W. D.	-	-	-	-	8,40	8,40	-	8,40	-	8,40	
3. Water Supply	-	-	-	-	-	-	-	-	-	-	
4. Other services	130,58	-	60,77	40	40,24	231,99	-	231,99	-	231,99	
(i) Education	79,66	-	60	28	15,53	96,07	-	96,07	-	96,07	
(ii) Medical and Public Health	50,92	-	-	12	23,38	74,42	-	74,42	-	74,42	
(iii) Sanitation	-	-	60,17	-	133	61,50	-	61,50	-	61,50	
5. Total (2 to 4)	130,58	-	60,77	40	48,64	240,39	-	240,39	-	240,39	
6. Public Administration (1-5)	72,76	78,85	80,52	21,54	14,13	267,80	-	267,80	-	267,80	

**PURPOSE CLASSIFICATION OF THE  
EXPENDITURE OF GENERAL GOVERNMENT**

**Table 5: Purpose Classification of State Government Budget**

Rs. lakhs							
Sl. No.	Purpose Classification	1995-96 (A/C)	% Distribution	1996-97 (R.E.)	% Distribution	1997-98 (B.E.)	% Distribution
1	General Public Services	1375,40	17.77	1690,92	18.06	2115,86	20.51
1.1	General Administration, External Affairs, Public order & Safety	1367,99	17.67	1683,72	17.99	2108,58	20.44
1.2	General Research	7,41	0.10	7,20	0.07	7,28	0.07
2	Defence	88	0.01	1,09	0.01	1,37	0.01
3	Education	1862,63	24.06	2149,51	22.96	2510,23	24.33
3.1	Administration, Regulation & Research	46,16	0.60	59,81	0.63	69,40	0.67
3.2	Schools, Universities & Institutions including subsidiary services	1816,47	23.46	2089,70	22.33	2440,83	23.66
4	Health	375,26	4.85	453,82	4.85	602,18	5.84
4.1	Administration, Regulation & Research	17,94	0.23	20,39	0.22	24,32	0.24
4.2	Hospitals, Clinics & individual health Services	357,32	4.62	433,43	4.63	577,86	5.60
5	Social Security & Welfare Services	738,02	9.54	997,62	10.66	1087,55	10.54
5.1	Social Welfare Services	517,95	6.69	639,33	6.83	644,61	6.25
5.2	Social Security benefits	220,07	2.85	358,29	3.83	442,94	4.29
6	Housing and other community amenities	596,56	7.71	858,28	9.17	1314,79	12.74
7	Cultural, Recreational & Religious Services	83,88	1.08	76,39	0.82	108,70	1.05
8	Economic Services	2658,21	34.33	3077,74	32.88	2520,63	24.44
8.1	General Administration	22,60	0.29	24,86	0.27	35,58	0.35
8.2	Agriculture, Forestry & Fishing & Hunting	827,11	10.68	971,90	10.38	1258,82	12.20
8.3	Mining, Manufacturing & Construction	313,34	4.05	269,95	2.89	344,52	3.34
8.4	Electricity, Gas, Steam & Water Supply	776,85	10.03	1175,65	12.56	261,27	2.53
8.5	Atomic Energy	-	-	-	-	-	-
8.6	Transport & Communication	335,72	4.34	288,66	3.08	351,62	3.41
8.7	Other Economic Services	382,59	4.94	346,72	3.70	268,82	2.61
9	Other Services	50,21	0.65	55,00	0.59	56,04	0.54
9.1	Relief on Calamities	51,08	0.66	52,67	0.56	55,59	0.54
9.2	Other Misc. Services	-87	-0.01	2,33	0.03	45	0.00
Total		7741,05	100.00	9360,37	100.00	10317,35	100.00

**ECONOMIC -CUM- PURPOSE  
CLASSIFICATION OF STATE GOVERNMENT  
BUDGET**

**Table 6: Economic-cum-purpose Classification of State Government Budget**

Year: 1995-96 (A/C)		Rs. lakhs			
Sl. No.	Economic Classification Purpose Classification	Current Expenditure			
		Consumption Expenditure			
		Wages & Salaries Includg Pension	Commo- dities and Services	Less Sales	Total
1	General Public Services	952,19	175,48	36,13	1091,54
1.1	General Administration, External Affairs, Public order & Safety	949,53	173,72	36,13	1087,12
1.2	General Research	2,66	1,76	-	4,42
2	Defence	71	12	-	83
3	Education	268,20	104,20	15,00	357,40
3.1	Administration, Regulation & Research	28,67	6,00	-	34,67
3.2	Schools, Universities & Institutions including subsidiary services	239,53	98,20	15,00	322,73
4	Health	128,73	71,35	21,12	178,96
4.1	Administration, Regulation & Research	3,70	13,47	-	17,17
4.2	Hospitals, Clinics & individual health Services	125,03	57,88	21,12	161,79
5	Social Security & Welfare Services	37,46	16,78	7,16	47,08
5.1	Social Welfare Services	30,84	15,16	1,37	44,63
5.2	Social Security benefits	6,62	1,62	5,79	2,45
6	Housing and other community amenities	26,69	25,85	51,74	80
7	Cultural, Recreational & Religious Services	25,12	26,16	1,38	49,90
8	Economic Services	304,71	148,73	94,79	358,65
8.1	General Administration	39,05	4,35	23,42	19,98
8.2	Agriculture, Forestry & Fishing & Hunting	135,19	43,35	20,02	158,52
8.3	Mining, Manufacturing & Construction	71,65	23,49	28,43	66,71
8.4	Electricity, Gas, Steam & Water Supply	9,06	1,53	1,60	8,99
8.5	Atomic Energy	-	-	-	-
8.6	Transport & Communication	19,55	72,69	3,58	88,66
8.7	Other Economic Services	30,21	3,32	17,74	15,79
9	Other Services	67	36	-	1,03
9.1	Relief on Calamities	67	36	-	1,03
9.2	Other Misc. Services	-	-	-	-
Total		1744,48	569,03	227,32	2086,19

**Table 6 (Contd.)**

Year : 1995-96(A/C)		Rs. lakhs				
Sl. No.	Economic Classification Purpose Classification	Current Expenditure				Total
		Transfer Payments			Total	
		Subsidy	Local Bodies	Others		Total
1	General Public Services	1,11	168,32	53,35	222,78	1314,32
1.1	General Administration, External Affairs, Public order & Safety	1,11	168,32	51,93	221,36	1308,48
1.2	General Research	-	-	1,42	1,42	5,84
2	Defence	-	-	5	5	88
3	Education	-	1072,99	375,16	1448,15	1805,55
3.1	Administration, Regulation & Research	-	-	11,33	11,33	46,00
3.2	Schools, Universities & Institutions including subsidiary services	-	1072,99	363,83	1436,82	1759,55
4	Health	-	172,71	9,55	182,26	361,22
4.1	Administration, Regulation & Research	-	-	-	-	17,17
4.2	Hospitals, Clinics & individual health Services	-	172,71	9,55	182,26	344,05
5	Social Security & Welfare Services	-	428,28	215,53	643,81	690,89
5.1	Social Welfare Services	-	295,86	130,33	426,19	470,82
5.2	Social Security benefits	-	132,42	85,20	217,62	220,07
6	Housing and other community amenities	-	350,86	3,35	354,21	355,01
7	Cultural, Recreational & Religious Services	-	4,16	21,58	25,74	75,64
8	Economic Services	507,95	311,04	715,27	1534,26	1892,91
8.1	General Administration	-	3	63	66	20,64
8.2	Agriculture, Forestry & Fishing & Hunting	364,60	190,36	47,46	602,42	760,94
8.3	Mining, Manufacturing & Construction	40,27	29,33	79,73	149,33	216,04
8.4	Electricity, Gas, Steam & Water Supply	-	-	318,79	318,79	327,78
8.5	Atomic Energy	-	-	-	-	-
8.6	Transport & Communication	-	57,03	42,46	99,49	188,15
8.7	Other Economic Services	103,08	34,29	226,20	363,57	379,36
9	Other Services	-	-	49,08	49,08	50,11
9.1	Relief on Calamities	-	-	48,46	48,46	49,49
9.2	Other Misc. Services	-	-	62	62	62
Total		509,06	2508,36	1442,92	4460,34	6546,53

**Table 6 (contd)**

Year : 1995-96(A/C)

Rs. lakhs

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure						
		Gross Capital Formation						
		Build-ings	Roads and Bridges	Other Constr-uction	Trans-port equip-ment	Mechi-nary & equip-ment	Change in Stocks	Total
1	General Public Services	36,93	-	1,57	16,08	4,77	1,97	61,32
1.1	General Administration, External Affairs, Public order & Safety	36,93	-	-	16,08	4,77	1,97	59,75
1.2	General Research	-	-	1,57	-	-	-	1,57
2	Defence	-	-	-	-	-	-	-
3	Education	43,97	-	41	49	8,67	-	53,54
3.1	Administration, Regulation & Research	-	-	-	-	16	-	16
3.2	Schools, Universities & Institutions including subsidiary services	43,97	-	41	49	8,51	-	53,38
4	Health	7,30	-	-	-	2,32	-	9,62
4.1	Administration, Regulation & Research	72	-	-	-	5	-	77
4.2	Hospitals, Clinics & individual health Services	6,58	-	-	-	2,27	-	8,85
5	Social Security & Welfare Services	23,04	-	3,08	3	3	-	26,18
5.1	Social Welfare Services	23,04	-	3,08	3	3	-	26,18
5.2	Social Security benefits	-	-	-	-	-	-	-
6	Housing and other community amenities	12,37	-	23,46	-	2,21	1,48	39,52
7	Cultural, Recreational & Religious Services	2,36	-	2,72	5	4	-	5,17
8	Economic Services	6,94	66,34	35,48	37	6,40	3,24	118,77
8.1	General Administration	-	-	-	-	36	-	36
8.2	Agriculture, Forestry & Fishing & Hunting	1,43	32	35,44	28	6	-	37,53
8.3	Mining, Manufacturing & Construction	5,33	-	-	9	3,13	-	8,55
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	-	-	-
8.5	Atomic Energy	-	-	-	-	-	-	-
8.6	Transport & Communication	1	66,02	4	-	2,85	3,24	72,16
8.7	Other Economic Services	17	-	-	-	-	-	17
9	Other Services	-	-	-	-	-	-	-
9.1	Relief on Calamities	-	-	-	-	-	-	-
9.2	Other Misc. Services	-	-	-	-	-	-	-
	<b>Total</b>	<b>132,91</b>	<b>66,34</b>	<b>66,72</b>	<b>17,02</b>	<b>24,44</b>	<b>6,69</b>	<b>314,12</b>

Table 6 (contd)

Year : 1995-96(A/C)

Rs. lakhs

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure							Total capital expenditure	Grand Total
		Purchase of assets	Less sale of assets	Capital Transfers Local Bodies	Financial Assets	Loans & Advances Local Bodies	Others	Others		
1	General Public Services	-	24	-	-	-	-	-	61,08	1375,40
1.1	General Administration, External Affairs, Public order & Safety	-	24	-	-	-	-	-	59,51	1367,99
1.2	General Research	-	-	-	-	-	-	-	1,57	7,41
2	Defence	-	-	-	-	-	-	-	-	88
3	Education	2	-	-	32	90	-	2,30	57,08	1862,63
3.1	Administration, Regulation & Research	-	-	-	-	-	-	-	16	46,16
3.2	Schools, Universities & Institutions including subsidiary services	2	-	-	32	90	-	2,30	56,92	1816,47
4	Health	-	-	-	4,41	1	-	-	14,04	375,26
4.1	Administration, Regulation & Research	-	-	-	-	-	-	-	77	17,94
4.2	Hospitals, Clinics & individual health Services	-	-	-	4,41	1	-	-	13,27	357,32
5	Social Security & Welfare Services	-	-	-	1,99	14,86	-	4,10	47,13	738,02
5.1	Social Welfare Services	-	-	-	1,99	14,86	-	4,10	47,13	517,95
5.2	Social Security benefits	-	-	-	-	-	-	-	-	220,07
6	Housing and other community amenities	-	-	88,98	48,53	5,29	11,13	48,10	241,55	596,56
7	Cultural, Recreational & Religious Services	-	-	-	2,45	4	-	58	8,24	83,88
8	Economic Services	10	-	-	2,65	264,37	-	379,41	765,30	2658,21
8.1	General Administration	10	-	-	-	-	-	1,50	1,96	22,60
8.2	Agriculture, Forestry & Fishing & Hunting	-	-	-	2,50	11,40	-	14,74	66,17	827,11
8.3	Mining, Manufacturing & Construction	-	-	-	-	37,49	-	51,26	97,30	313,34
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	143,91	-	305,16	449,07	776,85
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-
8.6	Transport & Communication	-	-	-	-	70,82	-	4,59	147,57	335,72
8.7	Other Economic Services	-	-	-	15	75	-	2,16	3,23	382,59
9	Other Services	1,59	-	-	-1,50	1	-	-	10	50,21
9.1	Relief on Calamities	1,59	-	-	-	-	-	-	1,59	51,08
9.2	Other Misc. Services	-	-	-	-1,50	1	-	-	-1,49	-87
Total		1,71	24	88,98	58,85	285,46	11,13	434,49	1194,52	7741,05



Table 6 (contd)

Year : 1996-97 (R.E)		Rs. lakhs			
Sl. No.	Economic Classification Purpose Classification	Current Expenditure			Total
		Consumption	Expenditure		
		Wages & Salaries Includg Pension	Commo- dities and Services	Less Sales	
1	General Public Services	1152,96	215,37	58,33	1310,00
1.1	General Administration, External Affairs, Public order & Safety	1149,98	213,71	58,33	1305,36
1.2	General Research	2,98	1,66	-	4,64
2	Defence	89	15	-	1,04
3	Education	344,77	92,73	9,13	428,37
3.1	Administration, Regulation & Research	40,77	5,40	-	46,17
3.2	Schools, Universities & Institutions including subsidiary services	304,00	87,33	9,13	382,20
4	Health	167,34	78,06	23,81	221,59
4.1	Administration, Regulation & Research	4,47	15,58	-	20,05
4.2	Hospitals, Clinics & individual health Services	162,87	62,48	23,81	201,54
5	Social Security & Welfare Services	59,41	18,18	43,43	34,16
5.1	Social Welfare Services	52,12	16,30	3,98	64,44
5.2	Social Security benefits	7,29	1,88	39,45	-30,28
6	Housing and other community amenities	49,22	25,50	35	74,37
7	Cultural, Recreational & Religious Services	27,83	29,30	12,30	44,83
8	Economic Services	356,99	179,70	103,24	433,45
8.1	General Administration	42,75	3,93	24,71	21,97
8.2	Agriculture, Forestry & Fishing & Hunting	169,77	44,50	26,23	188,04
8.3	Mining, Manufacturing & Construction	83,20	29,31	30,75	81,76
8.4	Electricity, Gas, Steam & Water Supply	10,96	1,78	56	12,18
8.5	Atomic Energy	-	-	-	-
8.6	Transport & Communication	17,25	97,30	6,99	107,56
8.7	Other Economic Services	33,06	2,88	14,00	21,94
9	Other Services	70	34	-	1,04
9.1	Relief on Calamities	70	34	-	1,04
9.2	Other Misc. Services	-	-	-	-
Total		2160,11	639,33	250,59	2548,85

**Table 6 (contd)**

Year : 1996-97 (R.E)		Rs. lakhs				
Sl. No.	Economic Classification Purpose Classification	Current Expenditure				Total Current Expenditure
		Transfer Payments			Total	
		Subsidy	Local Bodies	Others		
1	General Public Services	1,21	267,85	41,29	310,35	1620,35
1.1	General Administration, External Affairs, Public order & Safety	1,21	267,85	40,17	309,23	1614,59
1.2	General Research	-	-	1,12	1,12	5,76
2	Defence	-	-	5	5	1,09
3	Education	-	1277,69	385,52	1663,21	2091,58
3.1	Administration, Regulation & Research	-	-	13,64	13,64	59,81
3.2	Schools, Universities & Institutions including subsidiary services	-	1277,69	371,88	1649,57	2031,77
4	Health	-	182,90	15,01	197,91	419,50
4.1	Administration, Regulation & Research	-	-	-	-	20,05
4.2	Hospitals, Clinics & individual health Services	-	182,90	15,01	197,91	399,45
5	Social Security & Welfare Services	-	628,25	278,65	906,90	941,06
5.1	Social Welfare Services	-	329,70	188,63	518,33	582,77
5.2	Social Security benefits	-	298,55	90,02	388,57	358,29
6	Housing and other community amenities	-	495,72	28,41	524,13	598,50
7	Cultural, Recreational & Religious Services	-	4,21	19,99	24,20	69,03
8	Economic Services	457,58	338,17	1451,08	2246,83	2680,28
8.1	General Administration	-	2	58	60	22,57
8.2	Agriculture, Forestry & Fishing & Hunting	404,38	193,68	120,28	718,34	906,38
8.3	Mining, Manufacturing & Construction	27,83	29,80	69,39	127,02	208,78
8.4	Electricity, Gas, Steam & Water Supply	-	-	972,75	972,75	984,93
8.5	Atomic Energy	-	-	-	-	-
8.6	Transport & Communication	15,00	56,03	35,56	106,59	214,15
8.7	Other Economic Services	10,37	58,64	252,52	321,53	343,47
9	Other Services	-	-	50,31	50,31	51,35
9.1	Relief on Calamities	-	-	48,05	48,05	49,09
9.2	Other Misc. Services	-	-	2,26	2,26	2,26
Total		458,79	3194,79	2270,31	5923,89	8472,74

**Table 6 (contd)**

Year : 1996-97 (R E)		Rs. lakhs						
Sl. No.	Economic Classification	Capital Expenditure						Total
	Purpose Classification	Build-ings	Roads and Bridges	Other Constr-uction	Trans-port equip-ment	Mechi-nary & equip-ment	Change in Stocks	
1	General Public Services	36,04	-	1,44	22,06	11,07	-	70,61
1.1	General Administration, External Affairs, Public order & Safety	36,04	-	-	22,06	11,07	-	69,17
1.2	General Research	-	-	1,44	-	-	-	1,44
2	Defence	-	-	-	-	-	-	-
3	Education	49,70	-	60	5	6,11	-	56,46
3.1	Administration, Regulation & Research	-	-	-	-	-	-	-
3.2	Schools, Universities & Institutions including subsidiary services	49,70	-	60	5	6,11	-	56,46
4	Health	15,54	-	-	4	14,28	-	29,86
4.1	Administration, Regulation & Research	28	-	-	-	6	-	34
4.2	Hospitals, Clinics & individual health Services	15,26	-	-	4	14,22	-	29,52
5	Social Security & Welfare Services	10,88	-	4,85	7	24	-	16,04
5.1	Social Welfare Services	10,88	-	-	7	24	-	16,04
5.2	Social Security benefits	-	-	4,85	-	-	-	-
6	Housing and other community amenities	12,96	-	35,91	-	3,43	-	52,30
7	Cultural, Recreational & Religious Services	71	-	3,16	7	7	-	4,01
8	Economic Services	16,62	50,80	48,67	42	11,28	-	127,79
8.1	General Administration	18	-	-	1	5	-	24
8.2	Agriculture, Forestry & Fishing & Hunting	1,22	35	43,03	35	15	-	45,10
8.3	Mining, Manufacturing & Construction	9,66	-	-	6	8,60	-	18,32
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	-	-	-
8.5	Atomic Energy	-	-	-	-	-	-	-
8.6	Transport & Communication	5,40	50,45	5,64	-	2,48	-	63,97
8.7	Other Economic Services	16	-	-	-	-	-	16
9	Other Services	-	-	-	-	-	-	-
9.1	Relief on Calamities	-	-	-	-	-	-	-
9.2	Other Misc. Services	-	-	-	-	-	-	-
Total		142,45	50,80	94,63	22,71	46,48	-	357,07

Table 6 (contd)

Year : 1996-97 (R.E)

Rs. lakhs

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure							Grand Total	
		Purchase of assets	Less sale of assets	Capital Local Bodies	Transfers Others	Financial Assets	Loans & Advances Local Bodies	Others		
1	General Public Services	50	54	-	-	-	-	-	70,57	1690,92
1.1	General Administration, External Affairs, Public order & Safety	50	54	-	-	-	-	-	69,13	1683,72
1.2	General Research	-	-	-	-	-	-	-	1,44	7,20
2	Defence	-	-	-	-	-	-	-	-	1,09
3	Education	1	-	-	27	1,09	-	10	57,93	2149,51
3.1	Administration, Regulation & Research	-	-	-	-	-	-	-	-	59,81
3.2	Schools, Universities & Institutions including subsidiary services	1	-	-	27	1,09	-	10	57,93	2089,70
4	Health	-	-	-	4,45	1	-	-	34,32	453,82
4.1	Administration, Regulation & Research	-	-	-	-	-	-	-	34	20,39
4.2	Hospitals, Clinics & individual health Services	-	-	-	4,45	1	-	-	33,98	433,43
5	Social Security & Welfare Services	1,00	-	-	11,18	25,21	-	3,13	56,56	997,62
5.1	Social Welfare Services	1,00	-	-	11,18	25,21	-	3,13	56,56	639,33
5.2	Social Security benefits	-	-	-	-	-	-	-	-	358,29
6	Housing and other community amenities	-	-	82,00	69,37	6,09	27,50	22,52	259,78	858,28
7	Cultural, Recreational & Religious Services	-	-	-	2,48	12	-	75	7,36	76,39
8	Economic Services	80	-	-	3,28	38,74	1	226,84	397,46	3077,74
8.1	General Administration	5	-	-	-	-	-	2,00	2,29	24,86
8.2	Agriculture, Forestry & Fishing & Hunting	-	-	-	3,28	1,68	1	15,45	65,52	971,90
8.3	Mining, Manufacturing & Construction	75	-	-	-	18,67	-	23,43	61,17	269,95
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	18,05	-	172,67	190,72	1175,65
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-
8.6	Transport & Communication	-	-	-	-	14	-	10,40	74,51	288,66
8.7	Other Economic Services	-	-	-	-	20	-	2,89	3,25	346,72
9	Other Services	3,58	-	-	7	-	-	-	3,65	55,00
9.1	Relief on Calamities	3,58	-	-	-	-	-	-	3,58	52,67
9.2	Other Misc. Services	-	-	-	7	-	-	-	7	2,33
Total		5,89	54	82,00	91,10	71,26	27,51	253,34	887,63	9360,37

Table 6 (contd)

Year : 1997-98 (B E)		Rs. lakhs			
Sl. No.	Economic Classification	Current Expenditure			
	Purpose Classification	Consumption Expenditure			
		Wages & Salaries Includg Pension	Commo-dities and Services	Less Sales	Total
1	General Public Services	1529,85	173,39	51,25	1651,99
1.1	General Administration, External Affairs, Public order & Safety	1526,18	171,76	51,25	1646,69
1.2	General Research	3,67	1,63	-	5,30
2	Defence	1,16	16	-	1,32
3	Education	442,51	91,74	10,13	524,12
3.1	Administration, Regulation & Research	48,59	7,02	-	55,61
3.2	Schools, Universities & Institutions including subsidiary services	393,92	84,72	10,13	468,51
4	Health	203,87	111,29	25,92	289,24
4.1	Administration, Regulation & Research	4,78	18,66	-	23,44
4.2	Hospitals, Clinics & individual health Services	199,09	92,63	25,92	265,80
5	Social Security & Welfare Services	61,01	17,83	33,25	45,59
5.1	Social Welfare Services	52,38	15,94	4,11	64,21
5.2	Social Security benefits	8,63	1,89	29,14	-18,62
6	Housing and other community amenities	92,27	48,09	2	140,34
7	Cultural, Recreational & Religious Services	36,44	40,31	16,93	59,82
8	Economic Services	443,47	224,89	111,56	556,80
8.1	General Administration	52,58	5,49	27,24	30,83
8.2	Agriculture, Forestry & Fishing & Hunting	219,10	59,44	28,82	249,72
8.3	Mining, Manufacturing & Construction	98,20	31,01	32,14	97,07
8.4	Electricity, Gas, Steam & Water Supply	13,18	1,66	61	14,23
8.5	Atomic Energy	-	-	-	-
8.6	Transport & Communication	16,86	104,21	7,69	113,38
8.7	Other Economic Services	43,55	23,08	15,06	51,57
9	Other Services	1,20	35	-	1,55
9.1	Relief on Calamities	1,20	35	-	1,55
9.2	Other Misc. Services	-	-	-	-
Total		2811,78	708,05	249,06	3270,77

**Table 6 (contd)**

Year : 1997-98 (B E)		Rs. lakhs				
Sl. No.	Economic Classification Purpose Classification	Current Expenditure				Total Current Expenditure
		Transfer Payments			Total	
		Subsidy	Local Bodies	Others		
1	General Public Services	1,27	356,20	46,67	404,14	2056,13
1.1	General Administration, External Affairs, Public order & Safety	1,27	356,20	46,14	403,61	2050,30
1.2	General Research	-	-	53	53	5,83
2	Defence	-	-	5	5	1,37
3	Education	-	1478,94	409,62	1888,56	2412,68
3.1	Administration, Regulation & Research	-	-	13,79	13,79	69,40
3.2	Schools, Universities & Institutions including subsidiary services	-	1478,94	395,83	1874,77	2343,28
4	Health	-	214,64	16,59	231,23	520,47
4.1	Administration, Regulation & Research	-	-	-	-	23,44
4.2	Hospitals, Clinics & individual health Services	-	214,64	16,59	231,23	497,03
5	Social Security & Welfare Services	1	739,94	243,75	983,70	1029,29
5.1	Social Welfare Services	1	397,75	124,38	522,14	586,35
5.2	Social Security benefits	-	342,19	119,37	461,56	442,94
6	Housing and other community amenities	-	707,57	29,68	737,25	877,59
7	Cultural, Recreational & Religious Services	-	5,84	32,24	38,08	97,90
8	Economic Services	568,68	410,10	689,26	1668,04	2224,84
8.1	General Administration	-	-	75	75	31,58
8.2	Agriculture, Forestry & Fishing & Hunting	483,37	236,18	212,19	931,74	1181,46
8.3	Mining, Manufacturing & Construction	29,72	31,71	94,07	155,50	252,57
8.4	Electricity, Gas, Steam & Water Supply	-	-	231,13	231,13	245,36
8.5	Atomic Energy	-	-	-	-	-
8.6	Transport & Communication	10,00	80,45	45,56	136,01	249,39
8.7	Other Economic Services	59	61,76	150,56	212,91	264,48
9	Other Services	-	-	50,89	50,89	52,44
9.1	Relief on Calamities	-	-	50,46	50,46	52,01
9.2	Other Misc. Services	-	-	43	43	43
Total		524,96	3913,23	1563,75	6001,94	9272,71

Table 6 (contd)

Year : 1997-98 (B E)		Rs. lakhs						
Economic Classification		Capital Expenditure						
Sl. No.	Purpose Classification	Gross Capital Formation						
		Build-ings	Roads and Bridges	Other Constr-uction	Trans-port equip-ment	Mechi-nary & equip-ment	Change in Stocks	Total
1	General Public Services	24,92	-	1,45	21,01	12,42	-	59,80
1.1	General Administration, External Affairs, Public order & Safety	24,92	-	-	21,01	12,42	-	58,35
1.2	General Research	-	-	1,45	-	-	-	1,45
2	Defence	-	-	-	-	-	-	-
3	Education	79,66	-	60	28	15,53	-	96,07
3.1	Administration, Regulation & Research	-	-	-	-	-	-	-
3.2	Schools, Universities & Institutions including subsidiary services	79,66	-	60	28	15,53	-	96,07
4	Health	51,71	-	-	12	23,47	-	75,30
4.1	Administration, Regulation & Research	79	-	-	-	9	-	88
4.2	Hospitals, Clinics & individual health Services	50,92	-	-	12	23,38	-	74,42
5	Social Security & Welfare Services	25,03	-	8,35	7	24	-	33,69
5.1	Social Welfare Services	25,03	-	8,35	7	24	-	33,69
5.2	Social Security benefits	-	-	-	-	-	-	-
6	Housing and other community amenities	10,94	-	74,99	-	4,25	-	90,18
7	Cultural, Recreational & Religious Services	2,11	-	4,38	7	13	-	6,69
8	Economic Services	8,97	78,85	51,52	39	6,73	-	146,46
8.1	General Administration	3,72	-	-	6	17	-	3,95
8.2	Agriculture, Forestry & Fishing & Hunting	68	5	51,27	31	1,90	-	54,21
8.3	Mining, Manufacturing & Construction	4,50	-	-	2	1,89	-	6,41
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	-	-	-
8.5	Atomic Energy	-	-	-	-	-	-	-
8.6	Transport & Communication	1	78,80	25	-	2,77	-	81,83
8.7	Other Economic Services	6	-	-	-	-	-	6
9	Other Services	-	-	-	-	-	-	-
9.1	Relief on Calamities	-	-	-	-	-	-	-
9.2	Other Misc. Services	-	-	-	-	-	-	-
Total		203,34	78,85	141,29	21,94	62,77	-	508,19

Table 6 (contd)

Year : 1997-98 (B E) Rs. lakhs

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure							Grand Total	
		Purchase of assets	Less sale of assets	Capital Transfers Local Bodies	Others	Financial Assets	Loans & Advances Local Bodies	Others		Total Capital Expenditure
1	General Public Services	53	60	-	-	-	-	-	59,73	2115,86
1.1	General Administration, External Affairs, Public order & Safety	53	60	-	-	-	-	-	58,28	2108,58
1.2	General Research	-	-	-	-	-	-	-	1,45	7,28
2	Defence	-	-	-	-	-	-	-	-	1,37
3	Education	4	-	-	29	1,00	-	15	97,55	2510,23
3.1	Administration, Regulation & Research	-	-	-	-	-	-	-	-	69,40
3.2	Schools, Universities & Institutions including subsidiary services	4	-	-	29	1,00	-	15	97,55	2440,83
4	Health	-	-	-	6,40	1	-	-	81,71	602,18
4.1	Administration, Regulation & Research	-	-	-	-	-	-	-	88	24,32
4.2	Hospitals, Clinics & individual health Services	-	-	-	6,40	1	-	-	80,83	577,86
5	Social Security & Welfare Services	1,00	-	-	1,00	20,14	-	2,43	58,26	1087,55
5.1	Social Welfare Services	1,00	-	-	1,00	20,14	-	2,43	58,26	644,61
5.2	Social Security benefits	-	-	-	-	-	-	-	-	442,94
6	Housing and other community amenities	-	-	134,10	68,81	6,30	75,50	62,31	437,20	1314,79
7	Cultural, Recreational & Religious Services	-	-	-	2,61	50	-	1,00	10,80	108,70
8	Economic Services	-	-	-	2,50	72,95	-	73,88	295,79	2520,63
8.1	General Administration	-	-	-	-	5	-	-	4,00	35,58
8.2	Agriculture, Forestry & Fishing & Hunting	-	-	-	2,50	4,40	-	16,25	77,36	1258,82
8.3	Mining, Manufacturing & Construction	-	-	-	-	51,01	-	34,53	91,95	344,52
8.4	Electricity, Gas, Steam & Water Supply	-	-	-	-	1,50	-	14,41	15,91	261,27
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-
8.6	Transport & Communication	-	-	-	-	15,40	-	5,00	102,23	351,62
8.7	Other Economic Services	-	-	-	-	59	-	3,69	4,34	268,82
9	Other Services	3,58	-	-	2	-	-	-	3,60	56,04
9.1	Relief on Calamities	3,58	-	-	-	-	-	-	3,58	55,59
9.2	Other Misc. Services	-	-	-	2	-	-	-	2	45
Total		5,15	60	134,10	81,63	100,90	75,50	139,77	1044,64	10317,35



## **PART - B**

**Reconciliation Statements - Between Annual Financial Statement and  
Economic-cum-Purpose Classification of Government Budget**

**B.1: Revenue Receipts on Current Account**

(Rs. lakhs)			
Item	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
I. Current revenue of Government administration as shown in the financial statement	8543,45	10293,94	11766,45
II. LESS	671,75	791,26	861,21
1. Revenue attributable to Departmental commercial undertakings-commercial receipts (Table 1.2)	129,75	179,39	188,21
2. Interest receipts from Departmental Commercial Undertakings (Table 1.2)	291,68	334,45	396,58
3. Revenue receipts netted against revenue expenditure-sale of goods and services (Table 1.1)	227,32	250,59	249,06
4. Revenue receipts netted against capital expenditure-sale of assets (Table 1.3)	24	54	60
5. Fund (Borrowing Account)	14,75	16,39	16,94
6. Pension contribution receipts	8,00	9,82	9,82
7. Financial Assets	1	8	-
III. ADD	-35,69	-2,79	-22,61
1. Surplus transferred by Departmental Commercial Undertakings (Table 1.2)	-35,69	-2,79	-22,61
2. Rounding error	-	-	-
IV. Total adjustments	-707,44	-794,05	-883,82
V. Current revenue of Government administration-administrative departments as shown in the Economic classification of the budget (Table 1.1)	7836,01	9499,89	10882,63

## B.2: Revenue Expenditure on Current Account

(Rs. lakhs)			
Item	1995-96 (A/C)	1996-97 (R/E)	1997-98 (B/E)
I Revenue expenditure as shown in the financial statement	8481,18	10756,10	11965,45
II LESS:	1546,07	1807,84	2123,23
1. Current expenditure of Departmental commercial undertakings	529,98	586,50	694,13
2. Expenditure of capital nature in revenue account	343,57	451,77	584,84
i) Capital transfer	146,83	169,75	213,21
a) Transfer to non-government bodies or individuals	57,85	87,75	79,11
b) Transfer to local authorities	88,98	82,00	134,10
ii) Capital formation in administrative departments	141,80	218,64	313,77
iii) Purchase of assets-land in administrative departments	1,71	5,89	5,15
iv) Capital formation in Departmental commercial undertakings	53,23	57,49	52,71
3. Revenue receipts netted against revenue expenditure	227,32	250,59	249,06
4. Fund (Borrowing Account)	143,72	171,82	185,85
5. Pension contribution receipts	8,00	9,82	9,82
6. Interest receipts from Departmental commercial undertakings (Table 1.2)	291,68	334,45	396,58
7. Financial Assets	1,80	2,89	2,95
III ADD	900,90	551,63	1040,41
1. Expenditure of revenue nature in the capital account	2,70	-	11
2. Irrigation subsidy (Table 1.2)	364,60	404,38	483,37
3. Savings (Table 1.1)	533,61	147,25	556,93
4. Current expenditure of departmental commercial undertakings in the capital account	-	-	-
5. Rounding error	-1	-	-
IV Total adjustments	-645,17	-1256,21	-1082,82
V Revenue expenditure as shown in the economic classification of the budget (Table 1.1)	7836,01	9499,89	10882,63

**B.3: Expenditure on Capital Account**

Items	(Rs. lakhs)		
	1995-96 (A/C)	1996-97 (R E)	1997-98 (B E)
I Capital expenditure as shown in the financial statement	1240,45	908,98	996,85
II Less:	285,06	67,84	97,50
1. Current expenditure of departmental Commercial undertakings in the capital account	-	-	-
2. Expenditure of revenue nature in capital account	2,70	-	11
3. Revenue receipts netted against capital expenditure	24	54	60
4. Financial assets	283,69	68,45	97,95
5. Fund (Borrowing account)	-1,57	-1,15	-1,16
III Add:			
1. Expenditure of capital nature in revenue account	343,57	451,77	584,84
2. Rounding Error	-5	-6	-6
IV Total adjustments	58,51	383,93	487,34
V Capital expenditure as shown in the economic classification of the budget (Table 1.3)	1298,91	1292,85	1484,13

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### B.4: Total Expenditure

(Rs. lakhs)			
Item	1995-96 (A/C)	1996-97 (R E)	1997-98 (B E)
I As per Consolidated Fund Shown in the Financial Statement	10628,16	13395,97	14698,18
II Less:	3251,70	4439,90	4864,23
1. Current expenditure of departmental Commercial undertakings (Table 1.2)	529,98	586,50	694,13
2. Capital Formation in Departmental Commercial Undertakings (Table 1.3)	826,71	754,57	745,67
3. Net purchase of physical assets in Departmental Commercial Undertakings- land (Table 1.3)	8,84	2,82	10,05
4. Revenue receipts netted against revenue expenditure (Table 1.1)	227,32	250,59	249,06
5. Revenue receipts netted against capital expenditure (Table 1.3)	24	54	60
6. Fund (Borrowing account)	142,15	170,67	184,69
7. Interest	1047,55	1214,35	1449,57
8. Repayment of public debt (Borrowing Account)	460,91	1450,04	1520,64
9. Pension contribution Receipts	8,00	9,82	9,82
IV Add:	364,59	404,30	483,40
1. Irrigation subsidy (Table 1.2)	364,60	404,38	483,37
2. Rounding Error	-1	-8	3
V Total adjustments	-2887,11	-4035,60	-4380,83
VI Total expenditure as shown in the economic - Cum - purpose classifi- cation of the budget (Table 6)	7741,05	9360,37	10317,35

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