

DES No. 62/1998



GOVERNMENT OF KARNATAKA

AN ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET
1998 - 99

DIRECTORATE OF ECONOMICS AND STATISTICS
BANGALORE
1998

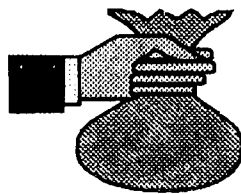
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Government of Karnataka

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*Directorate of Economics and Statistics,
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PREFACE

Economic-cum-purpose classification of Karnataka Government Budget is prepared and published by the Directorate of Economics and Statistics every year in accordance with the recommendations of the Regional Accounts Committee setup by the Government of India and as per the standard methodology set forth by the Central Statistical Organisation (C.S.O) for all the states.

The present publication " Economic -cum- purpose classification of Karnataka Government Budget - 1998-99" is divided into two parts. Part A contains tables relating to Economic Classification, Purpose Classification and Economic-cum-Purpose Classification of the Budgetary transactions. Part B contains reconciliation statements showing reconciliation of the figures of revenue and expenditure given in the Annual Financial Statement of the Budget and in the Economic-cum-Purpose Classification. Economic classification arranges the expenditure and receipts of the Government transactions according to their economic significance, while the purpose classification shows how the expenditure of the Government is categorised according to the different services provided by the Government.

This is twelfth in the series, covering classification of Government Budget for the years 1996-97 (Accounts), 1997-98 (Revised Estimates) and 1998-99 (Budget Estimates).

The State Income Unit of the Directorate of Economics and Statistics under the overall supervision of Joint Director, SIP Division has prepared this report.

The computerisation of the State Budget has been undertaken by the National Informatics Centre (NIC) Government 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 co-operation extended by the National Informatic Centre is gracefully acknowledged.

Bangalore.
Dated 7th December, 1998

Ahalya S. Bhat,
Director.

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PART - A

**ECONOMIC CLASSIFICATION
OF THE
BUDGETARY TRANSACTIONS**

Economic-cum-purpose Classification of the Karnataka Government Budget 1998-99

Introduction

In accordance with the provisions of the constitution, the budget of the State Government is drawn up by the Finance Department and present it to the State Legislature every year. This budget includes financial statements of receipts and expenditure of the state and demands for grants of various departments of the Government. The budget presented reveals more of financial transactions and will not throw light on Economic and Social significance of such transactions. Hence a regular study is being undertaken every year by the Directorate of Economics and Statistics (DES) as per the standard methodology prescribed by the Central Statistical Organisation (C.S.O), Government of India, to classify the budgetary transactions in such a way giving a clear idea of the extent of capital formation, savings of the Government and Government's contribution to generation of State Domestic Product, etc.

The Government expenditure classified in accordance with the economic significance namely consumption expenditure, transfer payments, capital formation, loans etc., is termed as economic classification.

Further, the budget is presented under a few standard heads of accounts of the functional character of expenditure such as Education, Health, Agriculture, Industry etc. The expenditure under these heads are not strictly accounted in accordance with the purpose categories. As such there is a need to reclassify the expenditure purposewise. Thus, the main object of purpose classification is to show how the Government expenditure is categorised according to different services rendered.

Both these classifications are combined together to form an Economic-cum-Purpose classification. This integrated classification indicates 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.

The data contained in the State Budget document for the year 1998-99 referred to the transactions of the years 1996-97 (A/c), 1997-98 (RE) and 1998-99 (BE) has been reclassified and regrouped into a set of three accounts namely ;

- 1) Income and Outlay Account of Administrative Departments. (Table 1)**
- 2) Production Account of Departmental Enterprises. (Table 2)**
- 3) Capital Finance Account of General Government (Table 3)**

Since the formation of Zilla Panchayats during 1987-88, the funds are being transferred to them from the consolidated fund of Government. 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 the transfer of funds to Zilla Panchayats are presented in this report.

The major findings of the economic classification and purpose classification of budgetary transactions is narrated below.

I. ECONOMIC CLASSIFICATION

A. Total expenditure of the State Government (Table 4)

The total expenditure (excluding operating expenses of the departmental commercial undertakings) of the State was Rs. 1080064 lakhs during 1996-97, Rs. 1210772 lakhs during 1997-98 and Rs. 1396751 lakhs during 1998-99. The increase in the total expenditure for the years 1997-98 and 1998-99 over previous year was 12.10 percent and 15.36 percent respectively.

The final outlays consists of the direct expenditure of the State Government on goods and services for consumption, gross capital formation as well as acquisition of fixed assets. It increased from Rs. 354114 lakhs during 1996-97 to Rs.426970 lakhs during 1997-98 and to Rs. 534187 lakhs during 1998-99 thereby showing an increase of 20.57 percent and 25.11 percent during 1997-98 and 1998-99 respectively.

The consumption expenditure comprising the expenditure on wages and salaries as well as on purchase of commodities and services for current use was in the order of Rs. 227156 lakhs during 1996-97 constituting 21.03 percent of total expenditure of the State Government. This was estimated to be Rs. 307609 lakhs and Rs. 368082 lakhs in 1997-98 and 1998-99 respectively constituting 25.41 percent and 26.35 percent of total expenditure.

Contribution to gross capital formation of Karnataka Government, i.e. investments in buildings, other constructions, machinery and equipments and acquisition of stocks amounted to Rs. 125977 lakhs during 1996-97, Rs. 117926 lakhs during 1997-98 and Rs. 164635 lakhs during 1998-99.

Disbursement by way of transfer payments (including current and capital transfers) was Rs. 668082 lakhs, Rs. 744049 lakhs and Rs. 801533 lakhs during the years 1996-97, 1997-98 and 1998-99 respectively. The remaining expenditure of Rs. 57868 lakhs in 1996-97, Rs. 39753 lakhs in 1997-98 and Rs. 61031 lakhs in 1998-99 was on financial investments and loans to the rest of the economy which is intended to supplement the current and capital receipts of other sectors. The percentage share of transfer payments in total expenditure of administrative departments is 61.86 in 1996-97, 61.45 in 1997-98 and 57.39 in 1998-99 and that of financial investments and loans is 5.36 percent in 1996-97, 3.28 percent in 1997-98 and 4.37 percent in 1998-99.

B. Current receipts of State Government (Table 5)

The total current receipts of the Government assess the economic implication of Government expenditure and also show the sources of finance to the Government. Total current receipts with all its components except revenue grants

from Government of India have shown mixed trend. The total current receipts of the State was Rs. 882482 lakhs during 1996-97 which increased to Rs.1059640 lakhs in 1997-98 and to Rs. 1200101 lakhs in 1998-99. Thus, the increase in the current receipt was 20.07 percent during 1997-98 and 13.26 percent during 1998-99 over previous year.

Tax receipt is the major source of current receipt. Its share in the total current receipt was 84.98 percent during 1996-97, 82.07 percent during 1997-98 and 82.90 percent in 1998-99. The increase in tax receipts during the years 1997-98 and 1998-99 over the corresponding previous year is 15.97 percent and 14.40 percent respectively.

C. Current outgoings (Table 6)

The current outgoings of the Government comprising consumption expenditure and transfer payments increased from Rs.953106 lakhs in 1996-97 to Rs.1091411 lakhs in 1997-98 and further to Rs.1230646 lakhs in 1998-99, thus showing an increase of 14.51 percent in 1997-98 and 12.76 percent in 1998-99. It can be seen from this table that transfer payment exceeds consumption expenditure during all the years.

D. Net Surplus of Departmental Enterprises (Table 7)

Net Surplus of Departmental Enterprises as measured by the excess of gross receipts over operating expenses indicate the financial results of the working of these enterprises. Operating expenses refer to compensation of employees, purchase of goods and services including maintenance and interest payments on loans for commercial purposes. Transfer of this surplus to Government administration adds to its current receipts. It can be seen from this table that the operating expenses of these undertakings exceeded the gross receipts resulting in negative net surplus during the year 1996-97 (A/c) and 1998-99 (BE).

E. Net Product from Public Administration (Table 8)

The net product from public administration constitutes compensation of employees for public administration. The State Government budget transactions of public administration and other categories of services is presented in this table.

The net product from public administration was Rs.142041 lakhs in 1996-97, Rs.190032 lakhs in 1997-98 and Rs.241969 lakhs in 1998-99. Thus, the increase in the net product was 33.79 percent during 1997-98 and 27.33 percent during 1998-99 over previous year.

F. Borrowing Account of the State (Table 9)

The major source of borrowing is from Central Government and the borrowings are resorted to augment the capital formation in the State. It may be seen from this table that the net receipt from 'Borrowing at Home' was Rs. 60672 lakhs in 1996-97, Rs. 70972 lakhs in 1997-98 and it is expected to be of the order of Rs. 79404 lakhs during 1998-99. The net receipt from 'Extra Budgetary Receipts' was Rs 98041 lakhs in 1996-97, Rs.63767 lakhs in 1997-98 and it is budgetted to be Rs.92756 lakhs during 1998-99.

The information on Net Domestic Product by industry of use in Departmental Enterprises, Capital formation by industry of use in Departmental Enterprises as well as Administration is presented in subsidiary tables 10 to 18.

II. PURPOSE CLASSIFICATION (TABLE 19)

'Economic Services' accounted for the largest share in all the 3 years at the rate of 35.15 percent during 1996-97 (A/c), 26.26 percent during 1997-98 (R.E) and 26.20 percent during 1998-99 (B.E) followed by 'Education' wherein the percentage shares being 23.15, 23.87 and 25.08 respectively.

The amount spent by the State Government on the 'Economic Services' which was Rs. 318796 lakhs during 1996-97 decreased to Rs.272448 lakhs during 1997-98 and is expected to be of the order of Rs. 309880 lakhs during 1998-99. The major expenditure within the 'Economic Services' during 1996-97 is on 'Electricity, Gas, Steam and Water Supply' which accounted for 12.62 percent, where as during 1997-98 and 1998-99, the major expenditure is on 'Agriculture, Forestry, Fishing and Hunting' which accounts to 10.74 percent and 12.05 percent respectively.

The expenditure on 'Education' increased from Rs.209943 lakhs in

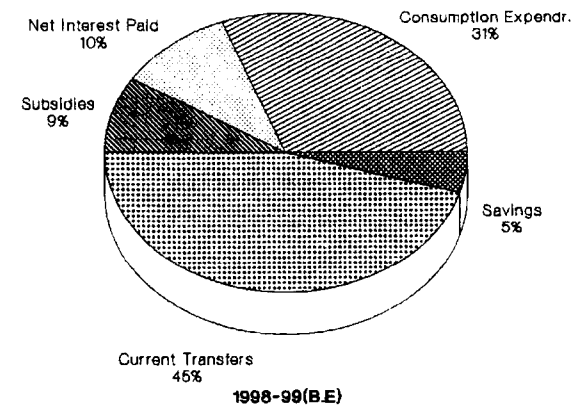
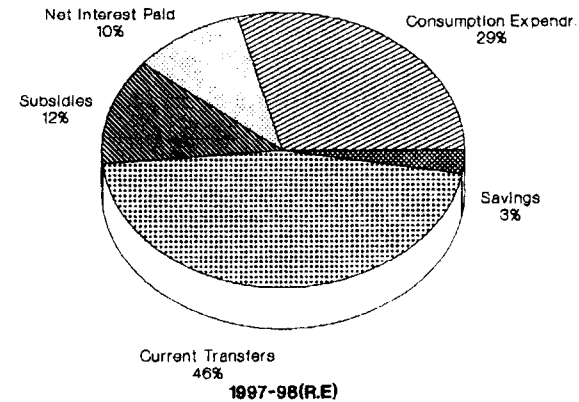
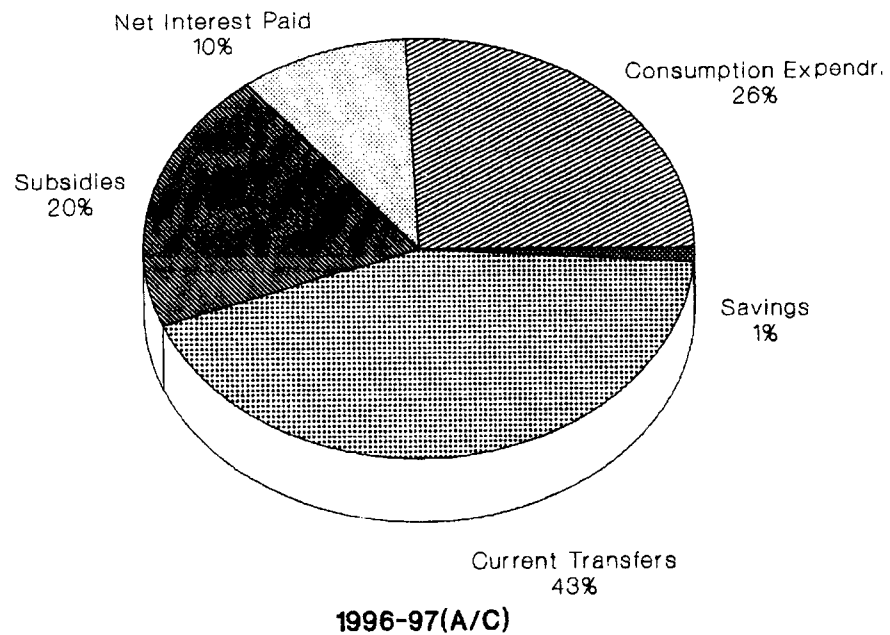
1996-97 to Rs. 247635 lakhs in 1997-98 and it is expected to increase further to Rs. 296620 lakhs during 1998-99.

The expenditure on 'General Public Services' was Rs. 161112 lakhs in 1996-97, which increased to Rs. 218062 lakhs in 1997-98 and further to Rs. 268669 lakhs during 1998-99.

During 1996-97, the expenditure on 'Social Security and Welfare Services' was Rs. 80137 lakhs which increased to Rs. 111196 lakhs in 1997-98 and further it is expected to reach Rs. 115665 lakhs in 1998-99.

The detailed information on Economic-cum-Purpose Classification of State Budget is given in tables 20 to 22. The statements representing the reconciliation between Annual Financial Statement, Economic Classification and Economic-cum-Purpose Classification is presented in tables 23 to 26.

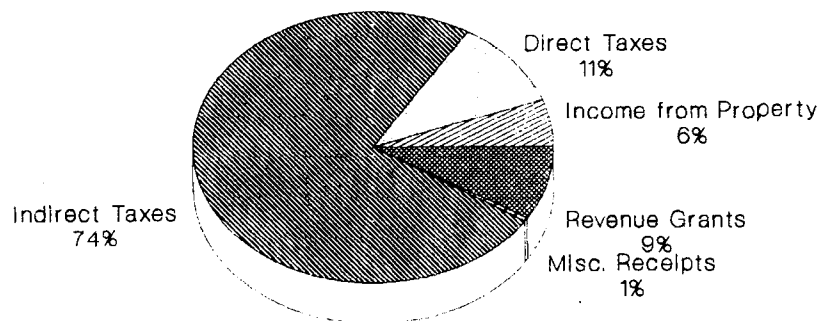
INCOME AND OUTLAY OF ADMINISTRATIVE DEPARTMENTS EXPENDITURE



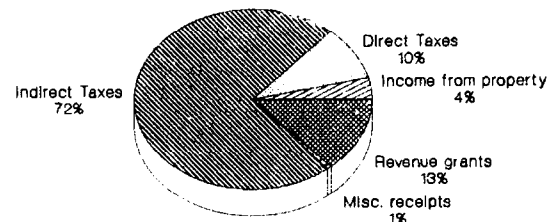
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INCOME AND OUTLAY OF ADMINISTRATIVE DEPARTMENTS

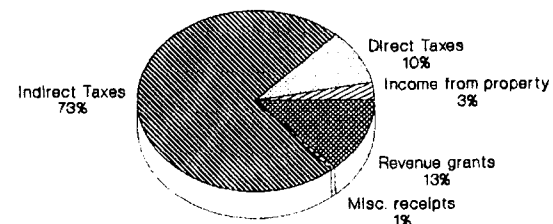
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1996-97(A/C)



1997-98(R.E)



1998-99(B.E)

THE SET OF ACCOUNTS

*Table 1***Income and Outlay Account of Administrative Departments**

Rs. Lakhs

Items	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
Expenditure			
1. Consumption Expenditure	227156	307609	368082
1.1 Compensation of Employees	190411	256738	315232
1.1.1 Wages and Salaries	126567	174662	219803
1.1.2 Pensions	63844	82076	95429
1.2 Net purchase of Commodities and Services	36745	50871	52850
1.2.1 Purchases	50738	62108	65060
1.2.2 Maintenance and Repairs	12034	14224	15620
1.2.3 Less Sales	26027	25461	27830
2. Net Interest Paid	86806	106942	125381
2.1 To Public Authorities	48072	84991	98531
a) Centre	48072	84991	98531
b) States			
c) Local bodies			
2.2 To foreign			
2.3 To Others	72734	57524	69393
2.4 Less Commercial Interest	34000	35573	42543
3. Subsidies	179683	131180	105217
4. Current Transfers	381828	488084	548369
4.1 To Public Authorities	288789	385884	431838
a) Centre			
b) States			
c) Local bodies	288789	385884	431838
4.2 To the rest of the world			
4.3 To other sectors	93039	102200	116531
5. Saving	7009	25825	53052
6. Total Expenditure	882482	1059640	1200101

Table 1
Income and Outlay Account of Administrative Departments

Rs. Lakhs

Items	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
Receipts			
7. Income from property and entrepreneurship	49901	40615	37445
7.1 Profits	-3984	7	-7677
7.2 Income from property	53885	40608	45122
7.2.1 Net interest receipts	33461	22527	25744
7.2.1.1 From public authority	17	56	56
a) Centre			
b) States			
c) Local bodies	17	56	56
7.2.1.2. From foreign			
7.2.1.3 From other sectors	33444	22471	25688
7.2.2 Other property receipts	20424	18081	19378
8. Direct taxes	92707	102953	117450
8.1 Land revenue	4565	2980	2481
8.2 Other taxes	88142	99973	114969
9. Indirect taxes	657225	766707	877450
9.1 Excise	185113	202048	236729
9.2 Sales tax	351019	404300	463450
9.3 Stamps and registration	48763	67000	76050
9.4 Other taxes and receipts	72330	93359	101221
10. Miscellaneous receipts	4425	6777	8438
11. Revenue grants from other Governments	78224	142588	159318
a) Centre	78224	142588	159318
b) States			
12. Total receipts	882482	1059640	1200101

Table 2
Production Account of Departmental Enterprises

Items	Rs. Lakhs		
	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
Expenditure :			
1 Purchase of commodities and services (including maintenance)	9359	7829	9375
2 Compensation of Employees	20726	18500	25490
3 Interest	34000	35573	42543
4 Consumption of fixed capital	6	6	6
5 Profits	-3984	7	-7677
6 Less imputed irrigation subsidy	46211	42978	52058
7 Total Expenditure	13896	18937	17679
Receipts :			
8 Sales	13896	18937	17679
9 Total Receipts	13896	18937	17679

Table 3
Capital Finance Account of General Government

Items	Rs. Lakhs		
	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
Expenditure :			
1. Change in stocks	3400	250	253
1.1 Administrative Departments	-140	0	0
1.2 Departmental Enterprises	3540	250	253
2. Gross Fixed Capital Formation	122577	117676	164382
2.1 Administrative Departments	40802	53010	76888
2.2 Departmental Enterprises	81775	64666	87494
3. Net Purchase of physical assets	981	1435	1470
3.1 Second hand assets	995	1460	1498
a) Administrative Departments	305	520	588
b) Departmental Enterprises	690	940	910
3.2 Land	-14	-25	-28
a) Administrative Departments	-14	-25	-28
b) Departmental Enterprises			
4. Capital Transfers	19765	17843	22566
4.1 To Other Governments			
4.2 To the rest of the world			
4.3 To other sectors	19765	17843	22566
5. Total Expenditure	146723	137204	188671
Receipts :			
6. Savings	7009	25825	53052
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	60672	70972	79404
9.1 At home	60672	70972	79404
9.2 Abroad			
10. Other Liabilities	79036	40401	56209
10.1 Extra budgetary receipts	98041	63767	92756
10.2 Less net purchase of financial assets	19005	23366	36547
11. Total Receipts	146723	137204	188671

**SOME SIGNIFICANT
MAGNITUDES**

Table 4
Total Expenditure by Type of Expenditure

Rs. Lakhs			
Items	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
1 Final Outlays	354114	426970	534187
(a) Government consumption Expenditure	227156	307609	368082
(b) Gross capital Formation	125977	117926	164635
(c) Acquisition of Fixed Assests	981	1435	1470
2 Transfer payments to the rest of the economy	668082	744049	801533
(a) current transfers *	648317	726206	778967
(b) capital transfers	19765	17843	22566
3 Financial Investments and Loans to the rest of the economy	57868	39753	61031
4. Total Expenditure	1022196	1171019	1335720

*: current transfers include interest and subsidy also.

Table 5
Current Receipts of the State Government

Rs. Lakhs			
Items	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
1. Tax Receipt	749932	869660	994900
2. Income from property and entrepreneurship	49901	40615	37445
3. Fees and miscellaneous Receipts	4425	6777	8438
4. Revenue Grants from Government of India	78224	142588	159318
5. Total Current Receipts	882482	1059640	1200101

Table 6
Current Outgoings of the State Government

Items	Rs. Lakhs		
	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
1 Consumption Expenditure	227156	307609	368082
2 Transfer payments	725950	783802	862564
3 Total Current Outgoings	953106	1091411	1230646

Table 7
Net Surplus of Departmental Enterprises

Items	Rs. Lakhs		
	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
1 Gross Receipt *	60107	61915	69737
2 Operating Expenses	64091	61908	77414
3. Net surplus	-3984	7	-7677

*: Includes imputed Irrigation subsidy

Table 8
Net Product from Public Administration

Items	Rs. Lakhs		
	1996-97 (A/C)	1997-98 (R.E)	1998-99 (B.E)
1 Total wages & salaries	190411	256738	315232
2 Less: wages & salaries in construction (repairs and maintenance)	3862	2215	1491
3 Water supply	626	730	1169
4 Other services	43882	63761	70603
a) Education	26474	38198	46088
b) Medical & Public health	15078	23407	23935
c) Sanitation	2330	2156	580
5 Sub-total (2 to 4)	48370	64491	71772
6 Public Administration(1 - 5)	142041	192247	243460

**BORROWING ACCOUNT OF
THE STATE**

Table 9
Borrowing Account of the State

Rs. Lakhs

Items	1996-97 (A/C)		1997-98 (R.E)		1998-99 (B.E)	
	Receipts	Expen- diture	Receipts	Expen- diture	Receipts	Expen- diture
I. Borrowing at Home						
1 Internal Debt	136460	104302	116291	75129	192456	145881
2 Small savings, provident fund, etc.,	59932	31418	54837	25027	59730	26901
3 Other Debt						
Total	196392	135720	171128	100156	252186	172782
Net Borrowings	60672		70972		79404	
II. Extra Budgetary Receipts and Adjustments for Cash Balance						
1 Loans from Government of India	106526	22076	112648	25627	141274	30474
2 Loans & Advances by State Government	17345	38663	11885	15887	13221	24484
3 Inter State Settlement						
4 Contingency Fund	773	854	1354	500	500	500
5 Reserve Funds	20645	5149	21559	7092	34785	18092
6 Deposits & Advances	519065	491606	470100	496267	535125	570125
7 Suspense & Miscellaneous	1679321	1670565	693500	693500	693500	694500
8 Remittances	173983	171945	200000	200000	200000	200000
9 Cash Balance	-5463	-1078	-1078	-10430	-10430	-52662
10 Funds	958	15332	1153	18911	1147	30853
Total	2513153	2415112	1511121	1447354	1609122	1516366
Net Receipts	98041		63767		92756	

SUBSIDIARY TABLES

Table 10

Net domestic Product by Industry of Origin and Factor Incomes of Departmental Enterprises - 1996-97 (A/c)

Rs. Lakhs

Industry	Compensation of employees including pension	Purchase of commodities and services	Rent rates and taxes	Maintenance			Interest	Profits	Depreciation	Receipts			Net Product	Gross Product
				B(m)	R(m)	C(m)				Sales	Imputed Irrigation subsidy	Total		
1. Irrigation	7975	755	5			5411	33931		1866	46211	48077	41911	41911	
2. Forest	9385	1621	9	28	16			236	11295		11295	9630	9630	
3. Industries	555	527					69	-825	6	332	332	-201	-195	
4. Stationery & printing	2447	880						-3060		267	267	-613	-613	
5. Dairy Development														
6. Civil Aviation	30	28						-38		20	20	-8	-8	
7. Water Transport	110	16	1					-114		13	13	-3	-3	
8. Ports, Light Houses & Shipping	224	60	2					-183		103	103	43	43	
9. Power Projects														
Total	20726	3887	17	28	16	5411	34000	-3984	6	13896	46211	60107	50759	50765

Table 11

Net domestic Product by Industry of Origin and Factor Incomes of Departmental Enterprises - 1997-98 (R.E)

Rs. Lakhs

Industry	Compensation of employees including pension	Purchase of commodities and services	Rent rates and taxes	Maintenance			Interest	Profits	Depreciation	Receipts			Net Product	Gross Product
				B(m)	R(m)	C(m)				Sales	Imputed Irrigation subsidy	Total		
1. Irrigation	5383	93	16			4373	35481		2368	42978	45346	40880	40880	
2. Forest	10022	1575	10	28	17		806		12458		12458	10838	10838	
3. Industries	481	782					92	-206	5	1154		1154	367	372
4. Stationery & Printing	2231	822						-332		2721		2721	1899	1899
5. Dairy Development														
6. Civil Aviation	37	31						-43	1	26		26	-6	-5
7. Water Transport	133	16	1					-132		18		18	2	2
8. Ports, Light Houses & Shipping	213	64	1					-86		192		192	128	128
9. Power Projects														
Total	18500	3383	28	28	17	4373	35573	7	6	18937	42978	61915	54108	54114

Table 12

Net domestic Product by Industry of Origin and Factor Incomes of Departmental Enterprises - 1998-99 (B.E)

Rs. Lakhs

Industry	Compensation of employees including pension	Purchase of commodities and services	Rent rates and taxes	Maintenance			Interest	Profits	Depreciation	Receipts			Net Product	Gross Product
				B(m)	R(m)	C(m)				Sales	Imputed Irrigation subsidy	Total		
1. Irrigation	7231	113	16			4679	42443		2598	52058	54656	49864	49864	
2. Forest	13730	2666	11	29	18			-3699	13086		13086	10373	10373	
3. Industries	627	1027					100	-620	5	1154		1154	122	127
4. Stationery & printing	2751	698						-2934		582		582	-116	-116
5. Dairy Development														
6. Civil Aviation	64	32						-71	1	28		28	-5	-4
7. Water Transport	181	17	1					-183		20		20	3	3
8. Ports, Light Houses & Shipping	306	67	1					-170		211		211	144	144
9. Power Projects														
Total	24890	4620	29	29	18	4679	42543	-7677	6	17679	52058	69737	60385	60391

Table 13

Capital formation by types of assets and industry of use - Departmental Enterprises - 1996-97 (A/c)

Rs. Lakhs

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Irrigation	1125	1285	71504	9	549	74472		74472	3540	78012		78012
2. Forest	158	10	6348	42	14	6572		6572		6572		6572
3. Industries					129	129		129		129	6	123
4. Stationery & printing					151	151		151		151		151
5. Dairy Development												
6. Civil Aviation					5	5		5		5		5
7. Water Transport			4	6		10		10		10		10
8. Ports, Light Houses & Shipping	7		429			436		436		436		436
9. Power Projects												
Total	1290	1295	78285	57	848	81775		81775	3540	85315	6	85309

Table 14

Capital formation by types of assets and industry of use - Departmental Enterprises - 1997-98 (R.E)

Rs. Lakhs

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Irrigation	555	836	55746	10	931	58078		58078	250	58328		58328
2. Forest	30	15	5414	44	14	5517		5517		5517		5517
3. Industries					5	5		5		5	5	
4. Stationery & printing					173	173		173		173		173
5. Dairy Development												
6. Civil Aviation	500		50		6	556		556		556	1	555
7. Water Transport			11	1	8	20		20		20		20
8. Ports, Light Houses & Shipping	10		290		17	317		317		317		317
9. Power Projects												
Total	1095	851	61511	55	1154	64666		64666	250	64916	6	64910

Table 15

Capital formation by types of assets and industry of use - Departmental Enterprises - 1998-99 (B.E)

Rs. Lakhs

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Irrigation	579	877	76410		786	78652		78652	253	78905		78905
2. Forest	131	5	8014	46	15	8211		8211		8211		8211
3. Industries					6	6		6		6	5	1
4. Stationery & printing					233	233		233		233		233
5. Dairy Development												
6. Civil Aviation					6	6		6		6	1	5
7. Water Transport			11	1	9	21		21		21		21
8. Ports, Light Houses	15		328		22	365		365		365		365
9. Power Projects												
Total	725	882	84763	47	1076	87494		87494	253	87747	6	87741

Table 16
Capital formation by types of assets and industry of use - Administration - 1996-97 (A/c)

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Administration(Total)	15487	9648	10251	3085	2331	40802		40802	-140	40662		40662
Less												
2. Construction - Machinery and stocks of P.W.D.					628	628		628	-66	562		562
3. Water Supply												
4. Other Services	6389		2711	3	1129	10232		10232	-74	10158		10158
(I) Education	5907		58	2	521	6488		6488		6488		6488
(ii) Medical and public health	482			1	596	1079		1079		1079		1079
(iii) Sanitation			2653		12	2665		2665	-74	2591		2591
5. Total (2 to 4)	6389		2711	3	1757	10860		10860	-140	10720		10720
6. Public Administration (1-5)	9098	9648	7540	3082	584	29952		29952	0	29952		29952

Table 17

Capital formation by types of assets and industry of use - Administration - 1997-98 (R.E)

Rs. Lakhs

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Administration(Total)	22079	10351	14608	2211	3761	53010		53010		53010		53010
Less												
2. Construction - Machinery and stocks of P.W.D.					840	840		840		840		840
3. Water Supply												
4. Other Services	8320		2498	22	1861	12701		12701		12701		12701
(I) Education	7122		60	18	1408	8607		8607		8607		8607
(ii) Medical and public health	1198			4	422	1625		1625		1625		1625
(iii) Sanitation			2438		31	2469		2469		2469		2469
5. Total (2 to 4)	8320		2498	22	2701	13541		13541		13541		13541
6. Public Administration (1-5)	13759	10351	12110	2189	1060	39469		39469		39469		39469

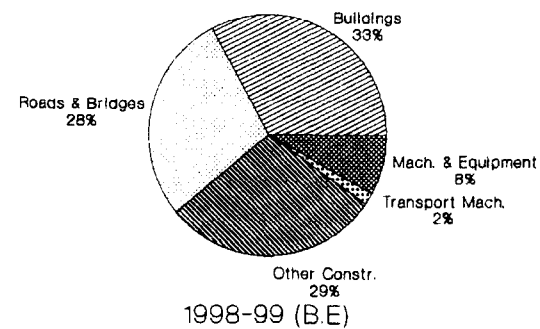
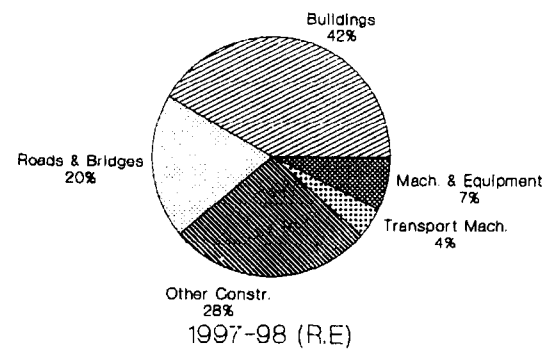
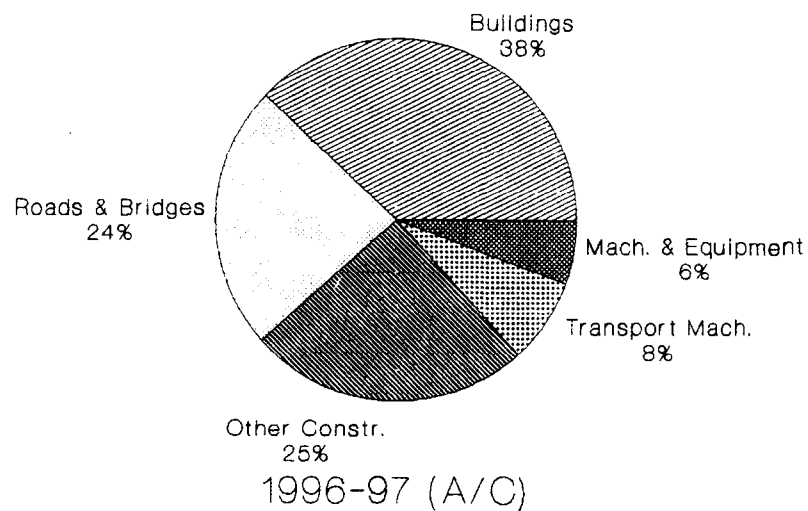
Table 18

Capital formation by types of assets and industry of use - Administration - 1998-99 (B.E)

Rs. Lakhs

Industry	Gross domestic fixed capital formation								Change in stock	Gross capital formation	Depreciation	Net capital formation
	Buildings	Roads and bridges	Other construction	Transport machinery	Machinery and equipment	Total new outlay	Net purchase of physical assets	Total				
1. Administration(Total)	25183	21799	22463	1261	6182	76888		76888		76888		76888
Less												
2. Construction - Machinery and stocks of P.W.D.					949	949		949		949		949
3. Water Supply												
4. Other Services	9228		60	222	3691	13201		13201		13201		13201
(I) Education	5726		60	32	1167	6985		6985		6985		6985
(ii) Medical and public health	3502			190	2450	6142		6142		6142		6142
(iii) Sanitation					74	74		74		74		74
5. Total (2 to 4)	9228		60	222	4640	14150		14150		14150		14150
6. Public Administration (1-5)	15955	21799	22203	1039	1542	62538		62538		62538		62538

GROSS DOMESTIC FIXED CAPITAL FORMATION ADMINISTRATION



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

Table 19
Purpose Classification of State Government Budget

Rs. Lakhs

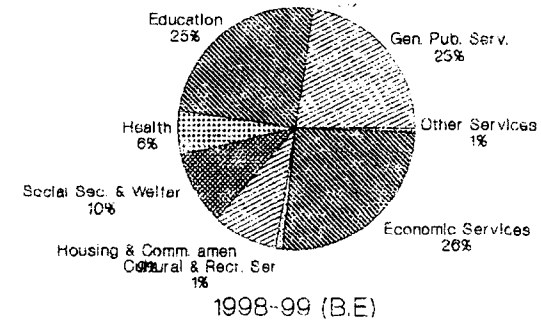
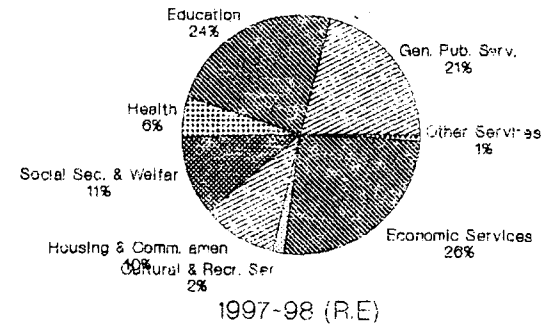
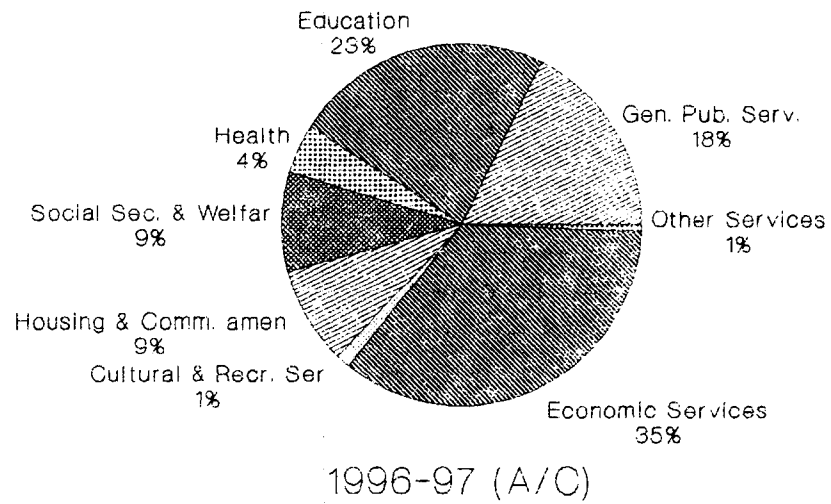
Sl. No.	Purpose Classification	1996-97 (A/c)	% Distribu- tion	1997-98 (R.E)	% Distribu- tion	1998-99 (B.E)	% Distribu- tion
1	General public services	161112	17.76	218062	21.02	268669	22.72
1.1	General Administration, External Affairs, Public Order & Safety	160365	17.68	217416	20.96	267861	22.65
1.2	General Research	747	0.08	646	0.06	808	0.07
2	Defence	121	0.01	130	0.01	157	0.01
3	Education	209943	23.15	247635	23.87	296620	25.08
3.1	Administration, Regulation and Research	4988	0.55	6599	0.64	7545	0.64
3.2	Schools, Universities and Institutions including subsidiary services	204955	22.60	241036	23.23	289075	24.44
4	Health	40365	4.45	57633	5.56	69167	5.85
4.1	Administration, Regulation and Research	2065	0.23	2584	0.25	2921	0.25
4.2	Hospitals, Clinics and individual health services	38300	4.22	55049	5.31	66246	5.60
5	Social security and welfare services	80137	8.83	111196	10.72	115665	9.78
5.1	Social welfare services	60140	6.63	68112	6.57	69815	5.90
5.2	Social security benefits	19997	2.20	43084	4.15	45850	3.88
6	Housing and other community amenities	79674	8.78	106538	10.27	105997	8.96
7	Cultural, Recreational and Religious services	11477	1.27	16015	1.54	10634	0.90
8	Economic Services	318796	35.15	272448	26.26	309880	26.20
8.1	General Administration	3834	0.42	2997	0.29	8252	0.70
8.2	Agriculture, Forestry, Fishing and Hunting	105526	11.64	111428	10.74	142571	12.05
8.3	Mining, Manufacturing and Construction	32770	3.61	28453	2.75	29383	2.48
8.4	Electricity, Gas, Steam and Water supply	114450	12.62	65381	6.30	56793	4.80
8.5	Atomic Energy						
8.6	Transport and communication	30595	3.37	34152	3.29	43964	3.72
8.7	Other Economic Services	31621	3.49	30007	2.89	28917	2.45
9	Other Services	5428	0.60	7817	0.75	5924	0.50
9.1	Relief on Calamities	5332	0.59	7772	0.75	5874	0.50
9.2	Other Misc. Services	96	0.01	45	0.00	50	0.00
Total		907053	100.00	1037474	100.00	1182713	100.00

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PURPOSE CLASSIFICATION OF STATE GOVT. BUDGET



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

Table 20

Economic-Cum-Purpose Classification of State Government Budget - 1996-97 (A/c)

Rs. Lakhs

Economic Classification Sl. No. Purpose Classification		Current Expenditure								Total current Expendi- ture
		Consumption Expenditure				Transfer payments				
		Wages & salaries including pension	Commodi- ties and services	Less sales	Total	Subsidy	Local Bodies	others	Total	
1	2	3	4	5	6	7	8	9	10	11
1	General public services	104509	21266	5760	120015	187	25517	3929	29633	149648
1.1	General Administration, External Affairs, Public Order & Safety	104190	21157	5760	119587	187	25517	3809	29513	149100
1.2	General Research	319	109		428			120	120	548
2	Defence	94	22		116			5	5	121
3	Education	29459	9917	1462	37914		126992	38520	165512	203426
3.1	Administration, Regulation and Research	2985	693		3678			1310	1310	4988
3.2	Schools, Universities and Institutions including subsidiary services	26474	9224	1462	34236		126992	37210	164202	198438
4	Health	15651	6302	2093	19860		18325	1042	19367	39227
4.1	Administration, Regulation and Research	573	1434		2007					2007
4.2	Hospitals, Clinics and individual health services	15078	4868	2093	17853		18325	1042	19367	37220

Table 20 Contd.,

1	2	3	4	5	6	7	8	9	10	11
5	Social security and welfare services	3965	1203	993	4175		45151	26550	71701	75876
	5.1 Social welfare services	3242	1030	190	4082		33494	18308	51802	55884
	5.2 Social security benefits	723	173	803	93		11657	8242	19899	19992
6	Housing and other community amenities	4495	3327	4888	2934		42703	2603	45306	48240
7	Cultural, Recreational and Religious services	2984	3041	222	5803		420	4412	4832	10635
8	Economic Services	29238	17624	10609	36253	179496	29681	10609	219786	256039
	8.1 General Administration	4270	425	2600	2095		5	58	63	2158
	8.2 Agriculture, Forestry, Fishing and Hunting	13228	4641	2828	15041	46938	18346	4426	69710	84751
	8.3 Mining, Manufacturing and Construction	7501	3498	3136	7863	7294	2975	4245	14514	22377
	8.4 Electricity, Gas, Steam and Water supply	978	149	124	1003	96046		1386	97432	98435
	8.5 Atomic Energy									
	8.6 Transport and communication	18	8634	535	8117	3020	6105	88	9213	17330
	8.7 Other Economic Services	3243	277	1386	2134	26198	2250	406	28854	30988
9	Other Services	16	70		86			5369	5369	5455
	9.1 Relief on Calamities	16	70		86			5140	5140	5226
	9.2 Other Misc. Services							229	229	229
Total		190411	62772	26027	227156	179683	288789	93039	561511	788667

Table 20 Contd.,

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure														Grand Total	
		Gross capital Formation							Purchase of assets	Less sale of assets	Capital Transfers		Financial assets	Loans and Advances			Total capital Expenditure
		Buildings	Roads and Bridges	Other construction	Transport equipment	Machinery & equipment	Change in stocks	Total			Local Bodies	Others		Local Bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	General public services	6463		199	3033	350	89	10134	95	14			1249			11464	161112
1.1	General Administration, External Affairs, Public Order & Safety	6463			3033	350	89	9935	95	14			1249			11265	160365
1.2	General Research			199				199								199	747
2	Defence																121
3	Education	5907		57	2	521		6487				20			10	6517	209943
3.1	Administration, Regulation and Research																4988
3.2	Schools, Universities and Institutions including subsidiary services	5907		57	2	521		6487				20			10	6517	204955
4	Health	537			1	600		1138								1138	40365
4.1	Administration, Regulation and Research	55				3		58								58	2065
4.2	Hospitals, Clinics and individual health services	482			1	597		1080								1080	38300

Table 20 Cona.

1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
5	Social security and welfare services	938		215	3	40		1196	24			1132	1828		81	4261	80137
	5.1 Social welfare services	938		215	3	40		1196	24			1127	1828		81	4256	60140
	5.2 Social security benefits											5				5	19997
6	Housing and other community amenities	337		2653		209	-74	3125			8768	9534	8	3187	6812	31434	79674
7	Cultural, Recreational and Religious services	117		384	11	18		530				257			55	842	11477
8	Economic Services	1188	9648	6743	35	593	-155	18052	80			187	15920	1142	27376	62757	318796
	8.1 General Administration			59		2		61	5						1610	1676	3834
	8.2 Agriculture, Forestry, Fishing and Hunting	116	58	5524	14	33		5745				187	12984	1	1858	20775	105526
	8.3 Mining, Manufacturing and Construction	1046		154	21	238		1459	75				714		8145	10393	32770
	8.4 Electricity, Gas, Steam and Water supply												460	1141	14414	16015	114450
	8.5 Atomic Energy																
	8.6 Transport and communication	26	9590	1006		320	-155	10787					1500		978	13265	30595
	8.7 Other Economic Services												262		371	633	31621
9	Other Services								106			-133				-27	5428
	9.1 Relief on Calamities								106							106	5332
	9.2 Other Misc. Services											-133				-133	96
	Total	15487	9648	10251	3085	2331	-140	40662	305	14	8768	10997	19005	4329	34334	118386	907053

Table 21

Economic-Cum-Purpose Classification of State Government Budget - 1997-98 (R.E)

Rs. Lakhs

Sl. No.	Economic Classification Purpose Classification	Current Expenditure								Total current Expenditure
		Consumption Expenditure				Transfer payments				
		Wages & salaries including pension	Commodities and services	Less sales	Total	subsidy	Local Bodies	others	Total	
1	2	3	4	5	6	7	8	9	10	11
1	General public services	142851	25305	5480	162676	187	36231	5798	42216	204892
1.1	General Administration, External Affairs, Public Order & Safety	142510	25229	5480	162259	187	36231	5750	42168	204427
1.2	General Research	341	76		417			48	48	465
2	Defence	108	17		125			5	5	130
3	Education	42618	8803	1065	50356		147591	41037	188628	238984
3.1	Administration, Regulation and Research	4420	948		5368			1231	1231	6599
3.2	Schools, Universities and Institutions including subsidiary services	38198	7855	1065	44988		147591	39806	187397	232385
4	Health	24025	12062	2700	33387		21233	1300	22533	55920
4.1	Administration, Regulation and Research	618	1878		2496					2496
4.2	Hospitals, Clinics and individual health services	23407	10184	2700	30891		21233	1300	22533	53424

Table 21 Contd.,

1	2	3	4	5	6	7	8	9	10	11
5	Social security and welfare services	5601	1850	3526	3925	1	72452	28582	101035	104960
	5.1 Social welfare services	4830	1661	499	5992	1	39049	16842	55892	61884
	5.2 Social security benefits	771	189	3027	-2067		33403	11740	45143	43076
6	Housing and other community amenities	5754	3459	2	9211		67689	2664	70353	79564
7	Cultural, Recreational and Religious services	3219	4325	1693	5851		550	3744	4294	10145
8	Economic Services	32541	20447	10995	41993	130992	40138	11785	182915	224908
	8.1 General Administration	4755	497	2724	2528			175	175	2703
	8.2 Agriculture, Forestry, Fishing and Hunting	14781	5062	2693	17150	43053	23277	5299	71629	88779
	8.3 Mining, Manufacturing and Construction	8106	3351	3212	8245	5622	2950	4633	13205	21450
	8.4 Electricity, Gas, Steam and Water supply	1231	175	61	1345	60098		1094	61192	62537
	8.5 Atomic Energy									
	8.6 Transport and communication	18	9047	769	8296	5000	7734	55	12789	21085
	8.7 Other Economic Services	3650	2315	1536	4429	17219	6177	529	23925	28354
9	Other Services	21	64		85			7285	7285	7370
	9.1 Relief on Calamities	21	64		85			7254	7254	7339
	9.2 Other Misc. Services							31	31	31
	Total	256738	76332	25461	307609	131180	385884	102200	619264	926873

Table 21 Contd.,

St. No.	Economic Classification Purpose Classification	Capital Expenditure														Grand Total	
		Gross capital Formation							Purchase of assets	Less sale of assets	Capital Transfers		Financial assets	Loans and Advances			Total capital Expenditure
		Buildings	Roads and Bridges	Other construction	Transport equipment	Mechinery & equipment	Change in stocks	Total			Local Bodies	Others		Local Bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	General public services	9811		181	2135	1012		13139	53	25						13170	218062
	1.1 General Administration, External Affairs, Public Order & Safety	9811			2135	1012		12958	53	25		3				12989	217416
	1.2 General Research			181				181								181	646
2	Defence																130
3	Education	7122		60	18	1408		8608	4			24			15	8651	8651
	3.1 Administration, Regulation and Research																6599
	3.2 Schools, Universities and Institutions including subsidiary services	7122		60	18	1408		8608	4			24			15	8651	241036
4	Health	1277			5	431		1713								1713	57633
	4.1 Administration, Regulation and Research	79				9		88								88	2584
	4.2 Hospitals, Clinics and individual health services	1198			5	422		1625								1625	55049

Table 21 Contd.,

1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
5	Social security and welfare services	3115		835	7	24		3981	30			138	1900		187	6236	111196
	5.1 Social welfare services	3115		835	7	24		3981	30			130	1900		187	6228	68112
	5.2 Social security benefits											8				8	43084
6	Housing and other community amenities	135		2438		323		2896			8394	8772	630	3665	2617	26974	106538
7	Cultural, Recreational and Religious services	141		5389	7	10		5547				248	15		60	5870	16015
8	Economic Services	478	10351	5705	39	553		17126				250	20821	2441	6902	47540	272448
	8.1 General Administration	274			6	14		294								294	2997
	8.2 Agriculture, Forestry, Fishing and Hunting	68	5	5357	31	73		5534				250	15390		1475	22649	111428
	8.3 Mining, Manufacturing and Construction	130			2	189		321					3402		3310	7033	28483
	8.4 Electricity, Gas, Steam and Water supply												203	2441	200	2844	65381
	8.5 Atomic Energy																
	8.6 Transport and communication	6	10346	348		277		10977					1500		590	13067	34152
	8.7 Other Economic Services												326		1327	1653	30007
9	Other Services								433			14				447	7817
	9.1 Relief on Calamities								433							433	7772
	9.2 Other Misc. Services											14				14	45
	Total	22079	10351	14608	2211	3761		53010	520	25	8394	9446	23366	6106	9781	110601	1037474

Table 22

Economic-Cum-Purpose Classification of State Government Budget - 1998-99 (B.E)

Rs. Lakhs

Sl. No.	Economic Classification Purpose Classification	Current Expenditure								Total current Expenditure
		Consumption Expenditure				Transfer payments				
		Wages & salaries including pension	Commodities and services	Less sales	Total	Subsidy	Local Bodies	others	Total	
1	2	3	4	5	6	7	8	9	10	11
1	General public services	183133	27771	6430	204474	208	42126	6135	48469	252943
1.1	General Administration, External Affairs, Public Order & Safety	182666	27717	6430	203953	208	42126	6027	48361	252314
1.2	General Research	467	54		521			108	108	629
2	Defence	135	17		152			5	5	157
3	Education	51257	10772	1213	60816		177860	50920	228780	289596
3.1	Administration, Regulation and Research	5169	1047		6216			1329	1329	7545
3.2	Schools, Universities and Institutions including subsidiary services	46088	9725	1213	54600		177860	49591	227451	282051
4	Health	24685	12462	2981	34166		23687	5111	28798	62964
4.1	Administration, Regulation and Research	750	2110		2860					2860
4.2	Hospitals, Clinics and individual health services	23935	10352	2981	31306		23687	5111	28798	60104

Table 22 Contd.,

1	2	3	4	5	6	7	8	9	10	11
5	Social security and welfare services	5649	2896	3578	4967	2	76259	28239	104500	109467
	5.1 Social welfare services	4674	2664	548	6790	2	40462	16371	56835	63625
	5.2 Social security benefits	975	232	3030	-1823		35797	11868	47665	45842
6	Housing and other community amenities	3035	1190	3	4222		69144	2738	71882	76104
7	Cultural, Recreational and Religious services	3852	4402	1814	6440		594	2296	2890	9330
8	Economic Services	43461	21106	11811	52756	105007	42168	15704	162879	215635
	8.1 General Administration	6177	479	2988	3668			4198	4198	7866
	8.2 Agriculture, Forestry, Fishing and Hunting	20265	6189	3018	23436	52109	24738	3500	80347	103783
	8.3 Mining, Manufacturing and Construction	9774	3943	3236	10481	3858	3686	6426	13970	24451
	8.4 Electricity, Gas, Steam and Water supply	1355	148	64	1439	28120		934	29054	30493
	8.5 Atomic Energy									
	8.6 Transport and communication	752	7633	846	7539	5500	7789	58	13347	20886
	8.7 Other Economic Services	5138	2714	1659	6193	15420	5955	588	21963	28156
9	Other Services	25	64		89			5383	5383	5472
	9.1 Relief on Calamities	25	64		89			5352	5352	5441
	9.2 Other Misc. Services							31	31	31
	Total	315232	80680	27830	368082	105217	431838	116531	653586	1021668

Table 22 Contd.,

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure														Grand Total	
		Gross capital Formation							Purchase of assets	Less sale of assets	Capital Transfers		Financial assets	Loans and Advances			Total capital Expenditure
		Buildings	Roads and Bridges	Other construction	Transport equipment	Machinery & equipment	Change in stocks	Total			Local Bodies	Others		Local Bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	General public services	12173		179	731	916		13999	55	28		900	800			15726	268669
	1.1 General Administration, External Affairs, Public Order & Safety	12173			731	916		13820	55	28		900	800			15547	267861
	1.2 General Research			179				179								179	808
2	Defence																157
3	Education	5726		60	32	1167		6985				39				7024	296620
	3.1 Administration, Regulation and Research																7545
	3.2 Schools, Universities and Institutions including subsidiary services	5726		60	32	1167		6985				39				7024	289075
4	Health	3556			190	2457		6203								6203	69167
	4.1 Administration, Regulation and Research	54				7		61								61	2921
	4.2 Hospitals, Clinics and individual health services	3502			190	2450		6142								6142	66246

Table 22 Contd.,

1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
5	Social security and welfare services	2511		1005	250	144		3910	100			108	1922		158	6198	115665
	5.1 Social welfare services	2511		1005	250	144		3910	100			100	1922		158	6190	69815
	5.2 Social security benefits											8				8	45850
6	Housing and other community amenities	445				395		840			12097	8853	630	6255	1218	29893	105997
7	Cultural, Recreational and Religious services	158		682	2	12		854				350			100	1304	10634
8	Economic Services	614	21799	20537	56	1091		44097				200	33195	12000	4753	94245	309880
	8.1 General Administration	362			7	17		386								386	8252
	8.2 Agriculture, Forestry, Fishing and Hunting	150	10	7112	49	105		7426				200	29736		1426	38788	142571
	8.3 Mining, Manufacturing and Construction	95				647		742					2932		1258	4932	29383
	8.4 Electricity, Gas, Steam and Water supply			13200				13200					150	12000	950	26300	56793
	8.5 Atomic Energy																
	8.6 Transport and communication	7	21789	225		322		22343					65		670	23078	43964
	8.7 Other Economic Services												312		449	761	28917
9	Other Services								433			19				452	5924
	9.1 Relief on Calamities								433							433	5874
	9.2 Other Misc. Services											19				19	50
	Total	25183	21799	22463	1261	6182		76888	588	28	12097	10469	36547	18255	6229	161045	1182713

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PART - B

Table 23
Revenue Receipts on Current Account

Rs. Lakhs			
Items	1996-97 (A/c)	1997-98 (R.E)	1998-99 (B.E)
I. Current revenue of Government administration as shown in the financial statement	962218	1141732	1297956
II. LESS:	75752	82099	90177
1 Revenue attributable to Departmental Commercial Undertakings	13896	18937	17679
2 Interest receipts from Departmental Commercial Undertakings (Table 1.2)	34000	35573	42543
3 Revenue receipts netted against revenue expenditure-sale of goods and services	26027	25461	27830
4 Revenue receipts netted against capital expenditure-sale of assets (Table 1.3)	14	25	28
5 Fund (Borrowing Account)	958	1153	1147
6 Pension contribution receipts	857	950	950
III. ADD:	-3984	7	-7678
1 Surplus transferred by Departmental Commercial undertakings (Table 1.2)	-3984	7	-7677
2 Rounding error			-1
IV. Total adjustments	79736	82092	97855
V. Current revenue of Government administrative departments as shown in the Economic Classification of the Budget	882482	1059640	1200101

Table 24

Revenue Expenditure on Current Account

Rs. Lakhs

Items	1996-97 (A/c)	1997-98 (R.E)	1998-99 (B.E)
I. Revenue expenditure as shown in the financial statement	1020108	1183320	1336058
II. LESS:	190851	192486	241070
1 Current expenditure of Departmental commercial undertakings	64085	61902	77408
2 Expenditure of capital nature in revenue account	50414	49561	61351
I) Capital transfer	19711	16529	21447
a) Transfer to non-government bodies or individuals	10943	8135	9350
b) Transfer to local authorities	8768	8394	12097
II) capital formation in administrative departments	23426	26427	30541
III) Purchase of assets-land in administrative departments	305	520	588
IV) Capital formation in Departmental commercial undertakings	6972	6085	8775
3 Revenue receipts netted against revenue expenditure-sale of goods and services	26027	25461	27830
4 Fund (Borrowing Account)	15468	19039	30988
5 Pension contribution receipts	857	950	950
6 Interest receipts from Departmental Commercial Undertakings	34000	35573	42543
III. ADD:	53225	68806	105113
1 Expenditure of revenue nature in the capital account			
2 Irrigation subsidy (Table 1.2)	46211	42978	52058
3 Savings (Table 1.1)	7009	25825	53052
4 Current expenditure of departmental commercial undertakings in the capital account			
5 Rounding error	5	3	3
IV. Total adjustments	-137626	-123680	-135957
V. Expenditure as shown in the Economic classification of the budget (Table 1.1)	882482	1059640	1200101

Table 25
Expenditure on Capital Account

Items	Rs. Lakhs		
	1996-97 (A/c)	1997-98 (R.E)	1998-99 (B.E)
I. Capital expenditure as shown in the financial statement	115195	110912	163765
II. LESS:	18883	23263	36440
1 Current expenditure of Departmental commercial undertakings in the capital account			
2 Expenditure of revenue nature in the capital account			
3 Revenue receipts netted against capital expenditure	14	25	28
4 Financial Assets	19005	23366	36547
5 Fund (Borrowing Account)	-136	-128	-135
III. ADD:	50411	49555	61346
1 Expenditure of capital nature in the Revenue account	50414	49561	61351
2 Rounding error	-3	-6	-5
IV. Total adjustments	31528	26292	24906
V. Expenditure as shown in the Economic classification of the budget (Table 1.3)	146723	137204	188671

Table 26
Total Expenditure

Rs. Lakhs			
Items	1996-97 (A/c)	1997-98 (R.E)	1998-99 (B.E)
I. As per Consolidated Fund shown in the Financial Statement	1300344	1410874	1700660
II. LESS:	439510	416381	570011
1 Current expenditure of Departmental Commercial Undertakings (Table 1.2)	64085	61902	77408
2 Capital formation in Departmental Commercial Undertaking (Table 1.3)	85321	64922	87753
3 Net purchase of physical assets in Departmental Commercial Undertakings-Land (Table 1.3)	690	940	910
4 Revenue receipts netted against revenue expenditure (Table 1.1)	26027	25461	27830
5 Revenue receipts netted against capital expenditure (Table 1.3)	14	25	28
6 Fund (Borrowing Account)	15332	18911	30853
7 Interest	120806	142515	167924
8 Repayment of Public debt (Borrowing A/C)	126378	100755	176355
9 Pension contribution receipts	857	950	950
IV. ADD:	46219	42981	52064
1 Irrigation subsidy (Table-1.2)	46211	42978	52058
2 Rounding error	8	3	6
V. Total adjustments	-393291	-373400	-517947
VI. Total expenditure as shown the Economic-cum Purpose classification of the Budget	907053	1037474	1182713