



**ECONOMIC AND PURPOSE  
CLASSIFICATION  
OF  
STATE GOVERNMENT  
BUDGET  
OF CHHATTISGARH  
2002-2003 (A.C.) & 2003-2004 (R.E.)**



**Directorate of Economics & Statistics,  
Chhattisgarh**

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## PREFACE

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

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

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

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

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

Raipur  
Date 03.07.05

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Director of Economic & Statistics  
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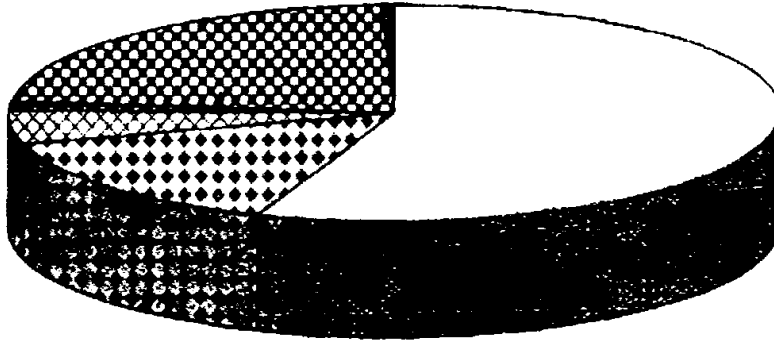
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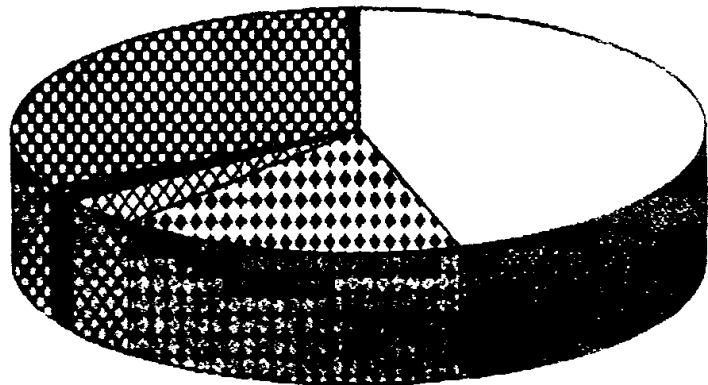
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## ECONOMIC CLASSIFICATION OF STATE GOVERNMENT BUDGET

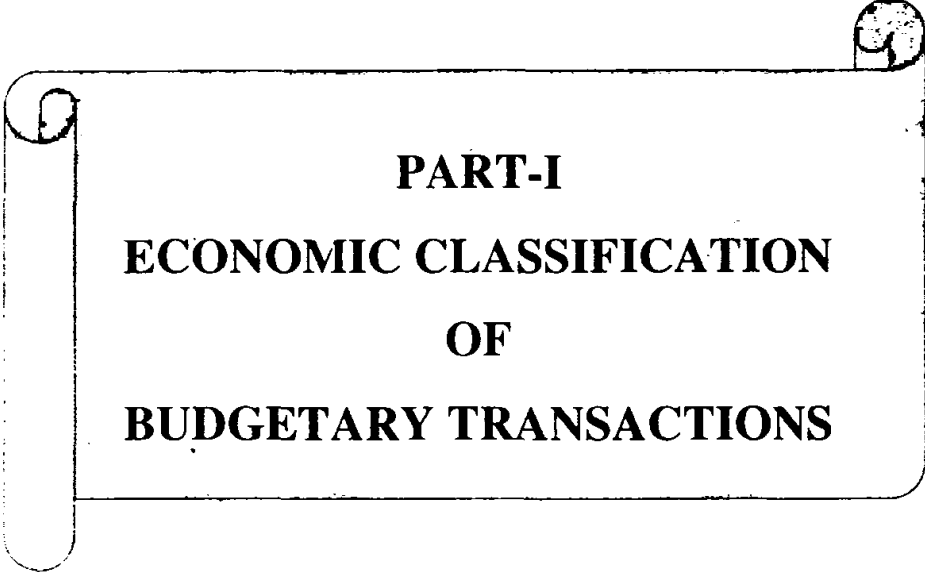


2002-2003 (A.C.)



2003-2004 (R.E.)

- |  |  |
|--|--|
| <input type="checkbox"/> Current Consumption expenditure | <input type="checkbox"/> Gross Capital formation |
| <input type="checkbox"/> Capital Transfers               | <input type="checkbox"/> Loan and Advances       |
| <input type="checkbox"/> Current Transfers Payment       | <input type="checkbox"/> Net Purchase of Land    |
| <input type="checkbox"/> Financial Assets                |  |



**PART-I**  
**ECONOMIC CLASSIFICATION**  
**OF**  
**BUDGETARY TRANSACTIONS**

## PART-1

### ECONOMIC CLASSIFICATION OF BUDGETARY TRANSACTIONS

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

The budget so presented reveals mere financial transactions and not the economic and social significance of the transactions. For instance, from the study of budget documents as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, savings of the State Government, Government's contribution to the generation of State Domestic Product, etc. The Government's transactions are significant only in terms of such items in order to assess the impact of operation of the Government on the economy for purpose of formulation of correct monetary and fiscal policies and hence the need for economic classification of the State Government Budget.

The system of economic classification adopted here is based on a series of distinctions useful for analysing their economic impact on the rest of the economy. The term rest of the economy refers to all entities other than the State Government and includes the Central Government, other State Government, local bodies, statutory corporations or companies and individuals. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of Government Administration are distinguished from the current operations of Departmental Commercial Undertakings as current expenditure of the former on wages and salaries and goods and services are final outlays but those of the latter are intermediate expenditure, such as cost of raw materials, fuels, etc. In other words, such expenditure represent expenses of production and not expenditure of final goods and services. Purely financial transactions are again separated from

transactions on goods and services and transfers. The Economic Classification of the State Government Budget is presented in three Standard Tables as recommended by the Committee on Regional Account. These are:

**TABLE-1 INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS.**

**TABLE-2 PRODUCTION ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS.**

**TABLE-3 CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT.**



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

### **INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS**

This account deals with the current revenue and expenditure of government administrative departments. All departments, other than those, which are commercial in nature, are considered as administrative for the Purpose of Economic Classification. The Current expenditure of administrative departments consists of final outlays of the government on current account, which represents government's current consumption. The final outlays are made of purchase of goods and services and wages and salaries payment. Besides final outlays, Government makes transfer payment, i.e., interests, grants, subsidies, scholarships, etc., to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditures, government appropriates a part of the income of community duly, through a variety of taxes, miscellaneous fees, etc., accruing in the course of administration. In addition government has an investment income from property and entrepreneurship and also receives revenue grants, etc. from the union Government. The excess of current receipts over current expenditure denotes the saving of the government administration. Available for domestic capital formation. Some of the items included in this account are explained below:

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

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

**Interest:** - Interest comprises interest on Public debt and other obligations, other than that on commercial debt which should be included in Table-2. Production Account of Departmental

Commercial Undertakings. However separate information of interest on commercial debt is not available in the budget document. Therefore, whole interest paid has been shown in table-I.

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

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

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

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

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

- (i) Taxes on income other than corporation tax
- (ii) Other taxes on income and expenditure
- (iii) Land revenue
- (iv) Estate duty (According to System of National Account U.N. this is included under capital transfer but in our classification this has been treated as direct tax)
- (v) Taxes on immovable property other than agricultural land.

**Indirect Taxes:** - Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include:

- (i) Stamps & registration fees
- (ii) Union & State excise
- (iii) Sales Tax
- (iv) Taxes on vehicles
- (v) Entertainment Tax
- (vi) Taxes on goods & passengers
- (vii) Taxes and duties on electricity
- (viii) Fees realised under Factories Act, fees for stamping weights and measures etc

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

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

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

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

## **CAPITAL FINANCE ACCOUNT OF THE GENERAL GOVERNMENT**

This account is concerned with the total capital formation by government administration and departmental commercial undertakings together with capital transfer payments, which are mostly for assisting capital formation. The capital expenditure of government administration and departmental commercial undertakings have been given separately whereas the sources of finance are common to both.

**Change in Stocks:** - Change in stocks represent the value of the physical change in raw materials, work-in-progress (other than the work-in-progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in government stockpiles.

**Gross Fixed Capital Formation:** - Gross capital formation represents the gross value of goods which are added to the domestic capital stocks of the State. It comprises both expenditure on the acquisition of fixed assets and the value of physical change in stocks. The gross fixed capital formation has been classified into buildings and other construction and machinery and equipment. These terms may be specified as:

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

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

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

**Capital Transfers:** - Capital transfers cover grants to finance the construction of buildings, etc. and for purchase of machinery and equipment for public works. water supply and sewage disposal

schemes, etc. Capital transfers are intended to assist capital formation in other sectors of economy.

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

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

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

**Other Liabilities:** - All investments in the share capital of statutory corporations and co-operative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, contingency fund, deposits and advances, suspense, remittances and cash balances. Besides these, here are some funds maintained by the government like famine relief fund, road fund etc. which are also covered here.

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

# **T A B L E S**

**TABLE1: Income and outlay account of administrative Departments.**

**TABLE2: Production account of Departmental Commercial Undertakings.**

**TABLE3: Capital Finance account of the General Government.**

**TABLE-1**  
**INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS**

(Rs. Lakhs)

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

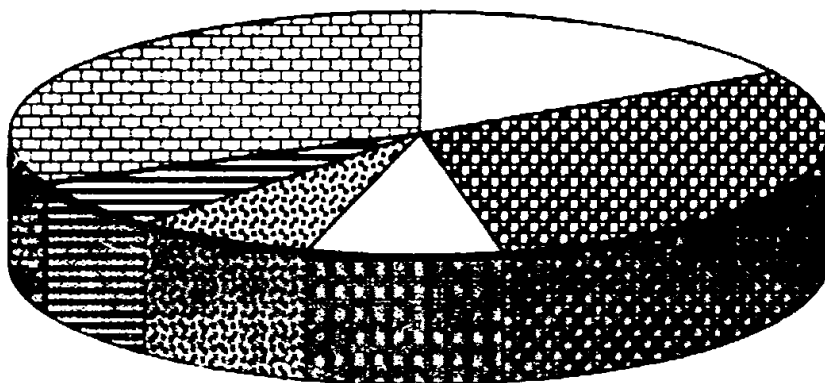


**TABLE-1**  
**INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS**

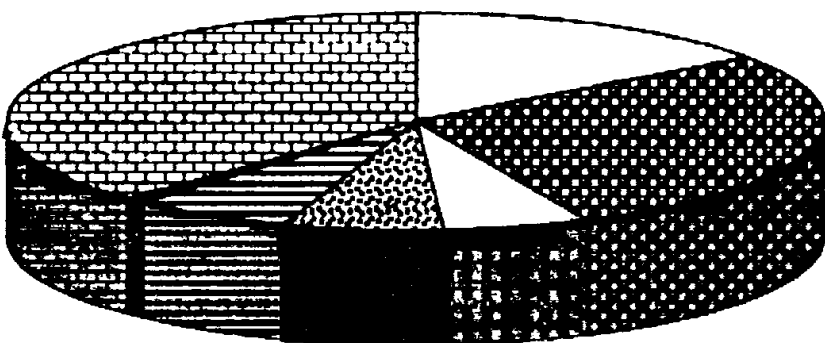
(Rs. Lakhs)

| ITEMS   | YEARS            |                  |
|---|------------------|------------------|
|   | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| 1   | 2                | 3                |
| <b>Receipts</b>                                       |                  |                  |
| <b>7. Income from entrepreneurship &amp; property</b> | <b>57455</b>     | <b>68424</b>     |
| 7.1 Profits   | (-) 13271        | (-) 14358        |
| 7.2 Income from property                              | 70726            | 82782            |
| 7.2.1 Net interest receipts                           | 6440             | 10954            |
| 7.2.1.1 From public authority                         | 1                | 317              |
| (a) Centre  | -                | -                |
| (b) States  | -                | -                |
| (c) Local authority                                   | 1                | 317              |
| 7.2.1.2 From foreign                                  | -                | -                |
| 7.2.1.3 From other sectors                            | 6439             | 10637            |
| 7.2.2 Other property receipts                         | 64286            | 71828            |
| <b>8. Direct taxes</b>                                | <b>56833</b>     | <b>68074</b>     |
| 8.1 Land revenue                                      | 335              | 570              |
| 8.2 Other taxes                                       | 56498            | 67504            |
| <b>9. Indirect taxes</b>                              | <b>294790</b>    | <b>348343</b>    |
| 9.1 Excise  | 36173            | 42888            |
| 9.2 Sales tax   | 110243           | 126775           |
| 9.3 Stamps & registration                             | 12636            | 16708            |
| 9.4 Other taxes and duties                            | 135738           | 161972           |
| <b>10. Miscellaneous receipts</b>                     | <b>19757</b>     | <b>1746</b>      |
| <b>11. Revenue grants from other governments</b>      | <b>69871</b>     | <b>108679</b>    |
| (a) Centre  | 69871            | 108679           |
| (b) States  | -                | -                |
| <b>12. Total receipts</b>                             | <b>498706</b>    | <b>595266</b>    |

# ECONOMIC CLASSIFICATION OF STATE GOVERNMENT BUDGET



2003-2004 (A.C.)



2003-2004 (R.E.)

- |  |  |
|--|--|
| <input type="checkbox"/> General Public Services & Defence     | <input type="checkbox"/> Education                                   |
| <input type="checkbox"/> Health                                | <input type="checkbox"/> Social Security and Welfare Services        |
| <input type="checkbox"/> Housing and Other Community Amenities | <input type="checkbox"/> Cultural, Recreational & Religious Services |
| <input type="checkbox"/> Economic and other Services           |  |

**PART-II**  
**PURPOSE CLASSIFICATION OF**  
**THE EXPENDITURE OF GENERAL**  
**GOVERNMENT**

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## TABLE-II

### PURPOSE CLASSIFICATION OF THE EXPENDITURE OF GENERAL GOVERNMENT

#### **Introduction: -**

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

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

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

#### **Coverage and scope: -**

The purpose classification of the State Government Budget relates only to general government expenditure excluding departmental commercial enterprises. Financial investment of the government in commercial activities in terms of purchase of shares and debentures, etc., are included. Similarly, grants and loans given to commercial organisations, non-government institutions or the individuals are also included. It may, however, be pointed out that the

repayment of loans are excluded. The receipts of the government do not come into the picture. However, some of the receipts like sales of goods and services produced in the government sector are taken into account in working out the expenditure on net purchase of goods and services by the general government.

**Classification: -**

This classification has been discussed under the following heads:

- (a) Need for purpose classification
- (b) Major categories,
- (c) Principles of classification adopted.

**(a) Need for purpose classification:-**

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

**(b) Major categories:**

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

**1. General Public Services**

1.1 General Administration, External Affairs, Public Order and Safety.

1.2 General Research

2. Defence
3. **Education**
  - 3.1 Administrations, Regulation and Research
  - 3.2 Schools, Universities and Institutions Including Subsidiary Services.
4. **Health**
  - 4.1 Administrations, Regulation and Research
  - 4.2 Hospitals, Clinics and Individual Health services
5. **Social Security and Welfare Services**
  - 5.1 Social Welfare services
  - 5.2 Social Security Benefits
6. **Housing and Other Community Amenities**
7. **Cultural, Recreational and Religious Services**
8. **Economic Services**
  - 8.1 General Administration, Regulation and research
  - 8.2 Agriculture, Forestry, Fishing and Hunting
  - 8.3 Mining, Manufacturing and Construction
  - 8.4 Electricity, Gas, Steam, and Water
  - 8.5 Atomic Energy (does not appear in the state government budget)
  - 8.6 Transport and Communication
  - 8.7 Other Economic Services
9. **Other Services**
  - 9.1 Relief On Calamities
  - 9.2 Other Miscellaneous Services

**(c) Principles of classification adopted: -**

In many cases neither the name of the organisation receiving the grants, loans and advances. All the items of expenditure are grouped under the appropriate categories regardless of their manner of presentation in the budget. Items which relate to more than one purpose class are first disintegrated in accordance with the details that are given in the budget, and then classified into appropriate purpose categories. In the absence of any details, either the major function of the expenditure is considered as the purpose or it is disintegrated into related purpose categories applying some suitable norms. In case of grants, loans and advances to private institutions or to individuals, if the purpose of utilisation is not specifically mentioned classification is done on the

basis of the main function of the institutions which are receiving the grants, loans and advances. In many cases neither the name of the organisation receiving the grants, loans and advances nor the purpose of utilisation is given. In such cases the classification is done on the basis of account heads under which these expenditure have been shown.

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

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

Following tables given purpose classification of chhattisgarh State Government Budget for the years 2002-2003 (Accounts) and 2003-2004 (R.E.) (TABLE-1) and economic-cum-purpose classification separately for these years (Tables-2&3).

**TABLE-1**  
**PURPOSE CLASSIFICATION OF EXPENDITURE**  
**OF ADMINISTRATIVE DEPARTMENTS**

(Rs. Lakhs)

| Purpose classification  | 2002-03<br>(Account) | Percentage<br>distribution | 2003-04<br>(R.E.) | Percentage<br>distribution | Percentage<br>increase or<br>decrease<br>2003-04<br>(R.E.) over<br>2002-03<br>(A.C.) |
|---|----------------------|----------------------------|-------------------|----------------------------|--|
| 1   | 2                    | 3                          | 4                 | 5                          | 6  |
| <b>1. General Public services</b>   | <b>75541</b>         | <b>16.22</b>               | <b>94012</b>      | <b>14.53</b>               | <b>(+) 24.45</b>   |
| 1.1. General administration, external affairs, public order & safety      | 75472                | 16.21                      | 93869             | 14.51                      | (+) 24.38  |
| 1.2. General research   | 69                   | 0.01                       | 143               | 0.02                       | (+) 7.25   |
| <b>2. Defence</b>   | <b>1539</b>          | <b>0.33</b>                | <b>2367</b>       | <b>0.37</b>                | <b>(+) 53.80</b>   |
| <b>3. Education</b>   | <b>140309</b>        | <b>30.13</b>               | <b>181935</b>     | <b>28.13</b>               | <b>(+) 29.67</b>   |
| 3.1. Administration, regulation and research                              | 53306                | 11.44                      | 59064             | 9.13                       | (+) 10.80  |
| 3.2. Schools, universities and institutions including subsidiary services | 87003                | 18.69                      | 122871            | 19.00                      | (+) 41.23  |
| <b>4. Health</b>  | <b>35543</b>         | <b>7.63</b>                | <b>37267</b>      | <b>5.76</b>                | <b>(+) 4.85</b>  |
| 4.1. Administrations regulation and research                              | 1191                 | 0.25                       | 1239              | 0.19                       | (+)4.03  |
| 4.2. Hospitals, clinics & individual health services                      | 34352                | 7.38                       | 36028             | 5.57                       | (+)4.88  |
| <b>5. Social security and welfare services</b>                            | <b>34153</b>         | <b>7.34</b>                | <b>42596</b>      | <b>6.59</b>                | <b>(+)24.72</b>  |
| 5.1. Social welfare services  | 27524                | 5.91                       | 32883             | 5.09                       | (+)19.47   |
| 5.2. Social security benefits   | 6629                 | 1.43                       | 9713              | 1.50                       | (+)46.52   |
| <b>6. Housing and other community amenities</b>                           | <b>29285</b>         | <b>6.29</b>                | <b>40901</b>      | <b>6.32</b>                | <b>(+)39.67</b>  |
| <b>7. Cultural, recreational &amp; religious services</b>                 | <b>1982</b>          | <b>0.43</b>                | <b>5142</b>       | <b>0.79</b>                | <b>(+)59.43</b>  |
| <b>8. Economic services</b>   | <b>146854</b>        | <b>31.54</b>               | <b>242464</b>     | <b>37.49</b>               | <b>(+)65.11</b>  |
| 8.1. General administration regulation & research                         | 22458                | 4.82                       | 65756             | 10.17                      | (+)192.80  |
| 8.2. Agriculture, Forestry, fishing & hunting *                           | 39306                | 8.44                       | 62175             | 9.61                       | (+)58.18   |
| 8.3. Mining, manufacturing & construction                                 | 4370                 | 0.94                       | 7416              | 1.15                       | (+)69.70   |
| 8.4. Electricity, gas steam and water                                     | 30705                | 6.60                       | 41599             | 6.43                       | (+) 35.48  |
| 8.5. Atomic energy  | -                    | -                          | -                 | -                          | -  |
| 8.6. Transport and communication  | 46441                | 9.97                       | 58953             | 9.12                       | (+)26.94   |
| 8.7. Other economic services  | 3574                 | 0.77                       | 6565              | 1.01                       | (+)83.69   |
| <b>9. Other services</b>  | <b>407</b>           | <b>0.09</b>                | <b>127</b>        | <b>0.02</b>                | <b>(-)68.80</b>  |
| 9.1. Relief on calamities   | 407                  | 0.09                       | 127               | 0.02                       | (-)68.80   |
| 9.2. Other services   | -                    | -                          | -                 | -                          | -  |
| <b>Total</b>  | <b>465613</b>        | <b>100</b>                 | <b>646811</b>     | <b>100</b>                 | <b>(+)38.92</b>  |

\*= Including irrigation subsidy

neg = negligible



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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification |  | Current expenditure                   |                          |             |                               |
|---|--|---------------------------------------|--------------------------|-------------|-------------------------------|
|   |  | Consumption expenditure               |                          |             |                               |
|   |  | Wages and salaries including pensions | Commodities and services | Less-sales  | Total consumption expenditure |
| 1   | 2  | 3                                     | 4                        | 5           |                               |
| <b>1.</b>   | <b>General Public services</b>                                       | <b>40776</b>                          | <b>12094</b>             | <b>404</b>  | <b>52466</b>                  |
| 1.1.  | General administration, external affairs, public order & safety      | 40770                                 | 12090                    | 404         | 52456                         |
| 1.2.  | General research   | 6                                     | 4                        | -           | 10                            |
| <b>2.</b>   | <b>Defence</b>   | <b>1355</b>                           | <b>144</b>               | <b>-</b>    | <b>1499</b>                   |
| <b>3.</b>   | <b>Education</b>   | <b>102201</b>                         | <b>8486</b>              | <b>467</b>  | <b>110220</b>                 |
| 3.1   | Administration, regulation and research                              | 45576                                 | 2174                     | -           | 47750                         |
| 3.2   | Schools, universities and institutions including subsidiary services | 56625                                 | 6312                     | 467         | 62470                         |
| <b>4.</b>   | <b>Health</b>  | <b>20949</b>                          | <b>11115</b>             | <b>240</b>  | <b>31824</b>                  |
| 4.1   | Administration regulation and research                               | 1052                                  | 134                      | -           | 1186                          |
| 4.2   | Hospitals, clinics & individual health services                      | 19897                                 | 10981                    | 240         | 30638                         |
| <b>5.</b>   | <b>Social security and welfare services</b>                          | <b>6772</b>                           | <b>15465</b>             | <b>1156</b> | <b>21081</b>                  |
| 5.1   | Social welfare services  | 6649                                  | 8994                     | 1156        | 14487                         |
| 5.2   | Social security benefits   | 123                                   | 6471                     | -           | 6594                          |
| <b>6.</b>   | <b>Housing and other community amenities</b>                         | <b>2568</b>                           | <b>1578</b>              | <b>572</b>  | <b>3574</b>                   |
| <b>7.</b>   | <b>Cultural, recreational &amp; religious services</b>               | <b>570</b>                            | <b>636</b>               | <b>-</b>    | <b>1206</b>                   |
| <b>8.</b>   | <b>Economic services</b>   | <b>25311</b>                          | <b>16059</b>             | <b>2314</b> | <b>39056</b>                  |
| 8.1   | General administration regulation & research                         | 990                                   | 165                      | 30          | 1125                          |
| 8.2   | Agriculture, Forestry, fishing & hunting                             | 17590                                 | 6372                     | 1648        | 22314                         |
| 8.3   | Mining, manufacturing & construction                                 | 2082                                  | 741                      | 144         | 2679                          |
| 8.4   | Electricity, gas steam and water                                     | 3638                                  | 1165                     | 128         | 4675                          |
| 8.5   | Atomic energy  | -                                     | -                        | -           | -                             |
| 8.6   | Transport and communication  | -                                     | 7556                     | -           | 7556                          |
| 8.7   | Other economic services  | 1011                                  | 60                       | 364         | 707                           |
| <b>9.</b>   | <b>Other services</b>  | <b>71</b>                             | <b>22</b>                | <b>477</b>  | <b>(-) 384</b>                |
| 9.1   | Relief on calamities   | 71                                    | 22                       | 477         | (-) 384                       |
| 9.2   | Other miscellaneous services   | -                                     | -                        | -           | -                             |
| <b>Total</b>                                      |  | <b>200573</b>                         | <b>65599</b>             | <b>5630</b> | <b>260542</b>                 |

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                         | Current expenditure |                          |              |                                 |                                 |
|---|---------------------|--------------------------|--------------|---------------------------------|---------------------------------|
|   | Transfer Payment    |                          |              |                                 |                                 |
|   | Subsidies           | Transfer to local bodies | To others    | Total transfer payments (6+7+8) | Total current expenditure (5+9) |
| I   | 6                   | 7                        | 8            | 9                               | 10                              |
| 1. General Public services  | -                   | 15328                    | 954          | 16282                           | 68748                           |
| 1.1. General administration, external affairs, public order & safety      | -                   | 15328                    | 895          | 16223                           | 68679                           |
| 1.2. General research   | -                   | -                        | 59           | 59                              | 69                              |
| 2. Defence  | -                   | -                        | 3            | 3                               | 1502                            |
| 3. Education  | -                   | 5625                     | 20018        | 25643                           | 135863                          |
| 3.1. Administration, regulation and research                              | -                   | -                        | 5504         | 5504                            | 53254                           |
| 3.2. Schools, universities and institutions including subsidiary services | -                   | 5625                     | 14514        | 20139                           | 82609                           |
| 4. Health   | -                   | 85                       | 374          | 459                             | 32283                           |
| 4.1. Administration regulation and research                               | -                   | -                        | -            | -                               | 1186                            |
| 4.2. Hospitals, clinics & individual health services                      | -                   | 85                       | 374          | 459                             | 31097                           |
| 5. Social security and welfare services                                   | -                   | 3181                     | 7913         | 11094                           | 32175                           |
| 5.1. Social welfare services  | -                   | 3181                     | 7878         | 11059                           | 25546                           |
| 5.2. Social security benefits   | -                   | -                        | 35           | 35                              | 6629                            |
| 6. Housing and other community amenities                                  | -                   | 54                       | 3440         | 3494                            | 7068                            |
| 7. Cultural, recreational & religious services                            | -                   | -                        | 583          | 583                             | 1789                            |
| 8. Economic services  | 24870               | 11651                    | 10715        | 47236                           | 86292                           |
| 8.1. General administration regulation & research                         | 20658               | -                        | 648          | 21306                           | 22431                           |
| 8.2. Agriculture, Forestry, fishing & hunting                             | 1723                | 9987                     | 2268         | 13978                           | 36292                           |
| 8.3. Mining, manufacturing & construction                                 | 306                 | 1                        | 205          | 512                             | 3191                            |
| 8.4. Electricity, gas steam and water                                     | 2060                | 805                      | 7545         | 10410                           | 15085                           |
| 8.5. Atomic energy  | -                   | -                        | -            | -                               | -                               |
| 8.6. Transport and communication  | -                   | 858                      | 30           | 888                             | 8444                            |
| 8.7. Other economic services  | 123                 | -                        | 19           | 142                             | 849                             |
| 9. Other services   | -                   | -                        | 681          | 681                             | 297                             |
| 9.1. Relief on calamities   | -                   | -                        | 681          | 681                             | 297                             |
| 9.2. Other miscellaneous services   | -                   | -                        | -            | -                               | -                               |
| <b>Total</b>  | <b>24870</b>        | <b>35924</b>             | <b>44681</b> | <b>105475</b>                   | <b>366017</b>                   |

\*= Including Irrigation subsidy

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                         | Capital Expenditure                    |                               |                    |  |
|---|--|-------------------------------|--------------------|--|
|   | Gross Capital Formation                |                               |                    |  |
|   | Buildings and<br>other<br>construction | Machinery<br>and<br>equipment | change in<br>stock | Gross capital<br>formation<br>(11+12+13) |
| 1   | 11                                     | 12                            | 13                 | 14                                       |
| 1. General Public services  | 2719                                   | 699                           | 407                | 3825                                     |
| 1.1. General administration, external affairs, public order & safety      | 2719                                   | 699                           | 407                | 3825                                     |
| 1.2. General research   | -                                      | -                             | -                  | -  |
| 2. Defence  | 35                                     | 2                             | -                  | 37                                       |
| 3. Education  | 2293                                   | 515                           | -                  | 2808                                     |
| 3.1. Administration, regulation and research                              | -                                      | 52                            | -                  | 52                                       |
| 3.2. Schools, universities and institutions including subsidiary services | 2293                                   | 463                           | -                  | 2756                                     |
| 4. Health   | 1647                                   | 1613                          | -                  | 3260                                     |
| 4.1. Administration regulation and research                               | -                                      | 5                             | -                  | 5  |
| 4.2. Hospitals, clinics & individual health services                      | 1647                                   | 1608                          | -                  | 3255                                     |
| 5. Social security and welfare services                                   | 1971                                   | 7                             | -                  | 1978                                     |
| 5.1. Social welfare services  | 1971                                   | 7                             | -                  | 1978                                     |
| 5.2. Social security benefits   | -                                      | -                             | -                  | -  |
| 6. Housing and other community amenities                                  | 8957                                   | 251                           | -                  | 9208                                     |
| 7. Cultural, recreational & religious services                            | 142                                    | 4                             | -                  | 146                                      |
| 8. Economic services  | 45874                                  | 1053                          | (-)190             | 46737                                    |
| 8.1. General administration regulation & research                         | -                                      | 27                            | -                  | 27                                       |
| 8.2. Agriculture, Forestry, fishing & hunting                             | 696                                    | 627                           | -                  | 1323                                     |
| 8.3. Mining, manufacturing & construction                                 | 245                                    | 28                            | 1                  | 274                                      |
| 8.4. Electricity, gas steam and water                                     | 9074                                   | 58                            | (-)191             | 8941                                     |
| 8.5. Atomic energy  | -                                      | -                             | -                  | -  |
| 8.6. Transport and communication  | 35859                                  | 313                           | -                  | 36172                                    |
| 8.7. Other economic services  | -                                      | -                             | -                  | -  |
| 9. Other services   | -                                      | -                             | -                  | -  |
| 9.1. Relief on calamities   | -                                      | -                             | -                  | -  |
| 9.2. Other miscellaneous services   | -                                      | -                             | -                  | -  |
| <b>Total</b>  | <b>63638</b>                           | <b>4144</b>                   | <b>217</b>         | <b>67999</b>                             |

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TABLE-2

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                        | Capital Expenditure        |                              |                    |              |
|--|----------------------------|------------------------------|--------------------|--------------|
|  | Purchase of<br>assets land | Less sales of<br>assets land | Capital Transfers  |              |
|  |                            |                              | to local<br>bodies | to others    |
| 1  | 15                         | 16                           | 17                 | 18           |
| <b>1. General Public services</b>  | -                          | -                            | -                  | -            |
| 1.1. General administration, external affairs, public order & safety     | -                          | -                            | -                  | -            |
| 1.2. General research  | -                          | -                            | -                  | -            |
| <b>2. Defence</b>  | -                          | -                            | -                  | -            |
| <b>3. Education</b>  | -                          | -                            | 1138               | -            |
| 3.1 Administration, regulation and research                              | -                          | -                            | -                  | -            |
| 3.2 Schools, universities and institutions including subsidiary services | -                          | -                            | 1138               | -            |
| <b>4. Health</b>   | -                          | -                            | -                  | -            |
| 4.1 Administration regulation and research                               | -                          | -                            | -                  | -            |
| 4.2 Hospitals, clinics & individual health services                      | -                          | -                            | -                  | -            |
| <b>5. Social security and welfare services</b>                           | -                          | -                            | -                  | -            |
| 5.1 Social welfare services  | -                          | -                            | -                  | -            |
| 5.2 Social security benefits   | -                          | -                            | -                  | -            |
| <b>6. Housing and other community amenities</b>                          | -                          | -                            | 3467               | 8612         |
| <b>7. Cultural, recreational &amp; religious services</b>                | -                          | -                            | -                  | 47           |
| <b>8. Economic services</b>  | 92                         | -                            | 5822               | 4627         |
| 8.1 General administration regulation & research                         | -                          | -                            | -                  | -            |
| 8.2 Agriculture, Forestry, fishing & hunting                             | -                          | -                            | 508                | 1141         |
| 8.3 Mining, manufacturing & construction                                 | 85                         | -                            | 1                  | 718          |
| 8.4 Electricity, gas steam and water                                     | -                          | -                            | 4911               | 1268         |
| 8.5 Atomic energy  | -                          | -                            | -                  | -            |
| 8.6 Transport and communication  | 7                          | -                            | 402                | 1416         |
| 8.7 Other economic services  | -                          | -                            | -                  | 84           |
| <b>9. Other services</b>   | -                          | -                            | -                  | -            |
| 9.1 Relief on calamities   | -                          | -                            | -                  | -            |
| 9.2 Other miscellaneous services   | -                          | -                            | -                  | -            |
| <b>Total</b>   | <b>92</b>                  | <b>-</b>                     | <b>10427</b>       | <b>13286</b> |

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                         | Capital expenditure |                    |             |   |                           |
|---|---------------------|--------------------|-------------|---|---------------------------|
|   | Financial<br>assets | Loans and advances |             | Total<br>Capital<br>expenditure<br>(14 to 21) | Grand<br>Total<br>(10+22) |
| To local<br>bodies  |                     | To others          |             |   |                           |
| 1   | 19                  | 20                 | 21          | 22  | 23                        |
| <b>1. General Public services</b>   | -                   | -                  | 2968        | 6793  | 75541                     |
| 1.1. General administration, external affairs, public order & safety      | -                   | -                  | 2968        | 6793  | 75472                     |
| 1.2. General research   | -                   | -                  | -           | -   | 69                        |
| <b>2. Defence</b>   | -                   | -                  | -           | 37  | 1539                      |
| <b>3. Education</b>   | -                   | -                  | 500         | 4446  | 140309                    |
| 3.1. Administration, regulation and research                              | -                   | -                  | -           | 52  | 53306                     |
| 3.2. Schools, universities and institutions including subsidiary services | -                   | -                  | 500         | 4394  | 87003                     |
| <b>4. Health</b>  | -                   | -                  | -           | 3260  | 35543                     |
| 4.1. Administration regulation and research                               | -                   | -                  | -           | 5   | 1191                      |
| 4.2. Hospitals, clinics & individual health services                      | -                   | -                  | -           | 3255  | 34352                     |
| <b>5. Social security and welfare services</b>                            | -                   | -                  | -           | 1978  | 34153                     |
| 5.1. Social welfare services  | -                   | -                  | -           | 1978  | 27524                     |
| 5.2. Social security benefits   | -                   | -                  | -           | -   | 6629                      |
| <b>6. Housing and other community amenities</b>                           | -                   | 930                | -           | 22217   | 29285                     |
| <b>7. Cultural, recreational &amp; religious services</b>                 | -                   | -                  | -           | 193   | 1982                      |
| <b>8. Economic services</b>   | 1912                | -                  | 1372        | 60562   | 146854                    |
| 8.1. General administration regulation & research                         | -                   | -                  | -           | 27  | 22458                     |
| 8.2. Agriculture, Forestry, fishing & hunting                             | 2                   | -                  | 40          | 3014  | 39306                     |
| 8.3. Mining, manufacturing & construction                                 | 101                 | -                  | -           | 1179  | 4370                      |
| 8.4. Electricity, gas steam and water                                     | -                   | -                  | 500         | 15620   | 30705                     |
| 8.5. Atomic energy  | -                   | -                  | -           | -   | -                         |
| 8.6. Transport and communication  | -                   | -                  | -           | 37997   | 46441                     |
| 8.7. Other economic services  | 1809                | -                  | 832         | 2725  | 3574                      |
| <b>9. Other services</b>  | -                   | -                  | 110         | 110   | 407                       |
| 9.1. Relief on calamities   | -                   | -                  | 110         | 110   | 407                       |
| 9.2. Other miscellaneous services   | -                   | -                  | -           | -   | -                         |
| <b>Total</b>  | <b>1912</b>         | <b>930</b>         | <b>4950</b> | <b>99596</b>                                  | <b>465613</b>             |

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                         | Current expenditure                   |                          |              |                               |
|---|---------------------------------------|--------------------------|--------------|-------------------------------|
|   | Consumption expenditure               |                          |              |                               |
|   | Wages and salaries including pensions | Commodities and services | Less-sales   | Total consumption expenditure |
| 1   | 2                                     | 3                        | 4            | 5                             |
| 1. General Public services  | 44971                                 | 17174                    | 2676         | 59469                         |
| 1.1. General administration, external affairs, public order & safety      | 44961                                 | 17168                    | 2676         | 59453                         |
| 1.2. General research   | 10                                    | 6                        | -            | 16                            |
| 2. Defence  | 1833                                  | 464                      | -            | 2297                          |
| 3. Education  | 115518                                | 11393                    | 117          | 126794                        |
| 3.1. Administration, regulation and research                              | 49003                                 | 1818                     | -            | 50821                         |
| 3.2. Schools, universities and institutions including subsidiary services | 66515                                 | 9575                     | 117          | 75973                         |
| 4. Health   | 23126                                 | 9450                     | 375          | 32201                         |
| 4.1. Administration regulation and research                               | 807                                   | 244                      | -            | 1051                          |
| 4.2. Hospitals, clinics & individual health services                      | 22319                                 | 9206                     | 375          | 31150                         |
| 5. Social security and welfare services                                   | 8044                                  | 21642                    | 80           | 29606                         |
| 5.1. Social welfare services  | 7910                                  | 14301                    | 80           | 22131                         |
| 5.2. Social security benefits   | 134                                   | 7341                     | -            | 7475                          |
| 6. Housing and other community amenities                                  | 3677                                  | 2331                     | 213          | 5795                          |
| 7. Cultural, recreational & religious services                            | 678                                   | 1240                     | 1            | 1917                          |
| 8. Economic services  | 29894                                 | 11977                    | 6539         | 35332                         |
| 8.1. General administration regulation & research                         | 1236                                  | 185                      | 38           | 1383                          |
| 8.2. Agriculture, Forestry, fishing & hunting                             | 20637                                 | 4905                     | 5865         | 19677                         |
| 8.3. Mining, manufacturing & construction                                 | 2821                                  | 810                      | 76           | 3555                          |
| 8.4. Electricity, gas steam and water                                     | 4012                                  | 1173                     | 185          | 5000                          |
| 8.5. Atomic energy  | -                                     | -                        | -            | -                             |
| 8.6. Transport and communication  | -                                     | 4823                     | -            | 4823                          |
| 8.7. Other economic services  | 1188                                  | 81                       | 375          | 894                           |
| 9. Other services   | 79                                    | 21                       | 2            | 98                            |
| 9.1. Relief on calamities   | 79                                    | 21                       | 2            | 98                            |
| 9.2. Other miscellaneous services   | -                                     | -                        | -            | -                             |
| <b>Total</b>  | <b>227820</b>                         | <b>75692</b>             | <b>10003</b> | <b>293509</b>                 |

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

| Economic Classification<br>Purpose Classification |  | Current expenditure |                             |              |  | Total current<br>expenditure<br>(5+9) |
|---|--|---------------------|-----------------------------|--------------|--|---------------------------------------|
|   |  | Transfer payment    |                             |              | Total<br>transfer<br>payments<br>(6+7+8) |                                       |
|   |  | Subsidies           | Transfer to<br>local bodies | To<br>others |  |                                       |
| 1   | 6  | 7                   | 8                           | 9            | 10                                       |                                       |
| 1.  | General Public services  | -                   | 25150                       | 1226         | 26376                                    | 85845                                 |
| 1.1.  | General administration, external affairs, public order & safety      | -                   | 25150                       | 1104         | 26254                                    | 85707                                 |
| 1.2.  | General research   | -                   | -                           | 122          | 122                                      | 138                                   |
| 2.  | Defence  | -                   | -                           | 4            | 4  | 2301                                  |
| 3.  | Education  | -                   | 9855                        | 31912        | 41767                                    | 168561                                |
| 3.1.  | Administration, regulation and research                              | -                   | 27                          | 7343         | 7370                                     | 58191                                 |
| 3.2.  | Schools, universities and institutions including subsidiary services | -                   | 9828                        | 24569        | 34397                                    | 110370                                |
| 4.  | Health   | -                   | 59                          | 1017         | 1076                                     | 33277                                 |
| 4.1.  | Administration regulation and research                               | -                   | -                           | 156          | 156                                      | 1207                                  |
| 4.2.  | Hospitals, clinics & individual health services                      | -                   | 59                          | 861          | 920                                      | 32070                                 |
| 5.  | Social security and welfare services                                 | -                   | 4211                        | 4537         | 8748                                     | 38354                                 |
| 5.1.  | Social welfare services  | -                   | 3981                        | 2529         | 6510                                     | 28641                                 |
| 5.2.  | Social security benefits   | -                   | 230                         | 2008         | 2238                                     | 9713                                  |
| 6.  | Housing and other community amenities                                | -                   | 198                         | 8715         | 8913                                     | 14708                                 |
| 7.  | Cultural, recreational & religious services                          | -                   | 59                          | 825          | 884                                      | 2801                                  |
| 8.  | Economic services  | 86144               | 13262                       | 19804        | 119210                                   | 154542                                |
| 8.1.  | General administration regulation & research                         | 63589               | -                           | 674          | 64263                                    | 65646                                 |
| 8.2.  | Agriculture, Forestry, fishing & hunting                             | *16860              | 11847                       | 7351         | 36058                                    | 55735                                 |
| 8.3.  | Mining, manufacturing & construction                                 | 484                 | -                           | 643          | 1127                                     | 4682                                  |
| 8.4.  | Electricity, gas steam and water                                     | 5103                | 175                         | 11018        | 16296                                    | 21296                                 |
| 8.5.  | Atomic energy  | -                   | -                           | -            | -  | -                                     |
| 8.6.  | Transport and communication  | -                   | 1240                        | -            | 1240                                     | 6063                                  |
| 8.7.  | Other economic services  | 108                 | -                           | 118          | 226                                      | 1120                                  |
| 9.  | Other services   | -                   | -                           | 16           | 16                                       | 114                                   |
| 9.1.  | Relief on calamities   | -                   | -                           | 16           | 16                                       | 114                                   |
| 9.2.  | Other miscellaneous services   | -                   | -                           | -            | -  | -                                     |
| <b>Total</b>                                      |  | <b>86144</b>        | <b>52794</b>                | <b>68056</b> | <b>206994</b>                            | <b>500503</b>                         |

Contd.....

\*= Including Irrigation subsidy

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

| Economic Classification<br>Purpose Classification                        | Capital expenditure                    |                               |                    |  |
|--|--|-------------------------------|--------------------|--|
|  | Gross capital formation                |                               |                    |  |
|  | Buildings and<br>other<br>construction | Machinery<br>and<br>equipment | change in<br>stock | Gross capital<br>formation<br>(11+12+13) |
| 1  | 11                                     | 12                            | 13                 | 14                                       |
| 1. General Public services   | 3781                                   | 1406                          | -                  | 5187                                     |
| 1.1. General administration, external affairs, public order & safety     | 3781                                   | 1401                          | -                  | 5182                                     |
| 1.2. General research  | -                                      | 5                             | -                  | 5  |
| 2. Defence   | 20                                     | 46                            | -                  | 66                                       |
| 3. Education   | 11025                                  | 1322                          | -                  | 12347                                    |
| 3.1 Administration, regulation and research                              | 152                                    | 121                           | -                  | 273                                      |
| 3.2 Schools, universities and institutions including subsidiary services | 10873                                  | 1201                          | -                  | 12074                                    |
| 4. Health  | 2259                                   | 1731                          | -                  | 3990                                     |
| 4.1 Administration regulation and research                               | -                                      | 32                            | -                  | 32                                       |
| 4.2 Hospitals, clinics & individual health services                      | 2259                                   | 1699                          | -                  | 3958                                     |
| 5. Social security and welfare services                                  | 4166                                   | 76                            | -                  | 4242                                     |
| 5.1 Social welfare services  | 4166                                   | 76                            | -                  | 4242                                     |
| 5.2 Social security benefits   | -                                      | -                             | -                  | -  |
| 6. Housing and other community amenities                                 | 14309                                  | 245                           | -                  | 14554                                    |
| 7. Cultural, recreational & religious services                           | 2109                                   | 22                            | -                  | 2131                                     |
| 8. Economic services   | 60522                                  | 1920                          | 3                  | 62445                                    |
| 8.1 General administration regulation & research                         | -                                      | 34                            | -                  | 34                                       |
| 8.2 Agriculture, Forestry, fishing & hunting                             | 899                                    | 655                           | -                  | 1554                                     |
| 8.3 Mining, manufacturing & construction                                 | 417                                    | 175                           | 3                  | 595                                      |
| 8.4 Electricity, gas steam and water                                     | 8708                                   | 327                           | -                  | 9035                                     |
| 8.5 Atomic energy  | -                                      | -                             | -                  | -  |
| 8.6 Transport and communication  | 50498                                  | 713                           | -                  | 51211                                    |
| 8.7 Other economic services  | -                                      | 16                            | -                  | 16                                       |
| 9. Other services  | 5                                      | -                             | -                  | 5  |
| 9.1 Relief on calamities   | 5                                      | -                             | -                  | 5  |
| 9.2 Other miscellaneous services   | -                                      | -                             | -                  | -  |
| <b>Total</b>   | <b>98196</b>                           | <b>6768</b>                   | <b>3</b>           | <b>~ 104967</b>                          |

Contd.....



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

(Rs. Lakhs)

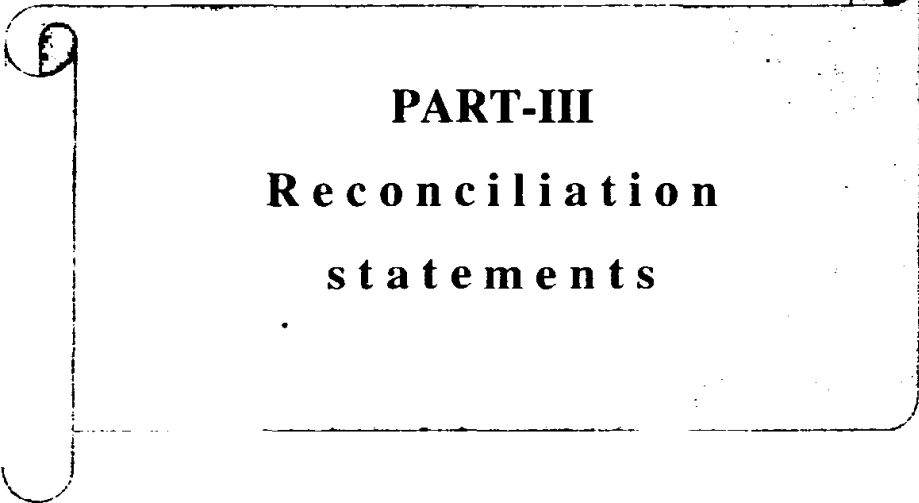
| Economic Classification<br>Purpose Classification                        | Capital expenditure        |                              |                    |              |
|--|----------------------------|------------------------------|--------------------|--------------|
|  | Purchase of<br>assets land | Less sales of<br>assets land | Capital Transfers  |              |
|  |                            |                              | to local<br>bodies | to others    |
| 1  | 15                         | 16                           | 17                 | 18           |
| <b>1. General Public services</b>  | -                          | -                            | -                  | -            |
| 1.1. General administration, external affairs, public order & safety     | -                          | -                            | -                  | -            |
| 1.2. General research  | -                          | -                            | -                  | -            |
| <b>2. Defence</b>  | -                          | -                            | -                  | -            |
| <b>3. Education</b>  | -                          | -                            | 407                | 620          |
| 3.1 Administration, regulation and research                              | -                          | -                            | -                  | 600          |
| 3.2 Schools, universities and institutions including subsidiary services | -                          | -                            | 407                | 20           |
| <b>4. Health</b>   | -                          | -                            | -                  | -            |
| 4.1 Administration regulation and research                               | -                          | -                            | -                  | -            |
| 4.2 Hospitals, clinics & individual health services                      | -                          | -                            | -                  | -            |
| <b>5. Social security and welfare services</b>                           | -                          | -                            | -                  | -            |
| 5.1 Social welfare services  | -                          | -                            | -                  | -            |
| 5.2 Social security benefits   | -                          | -                            | -                  | -            |
| <b>6. Housing and other community amenities</b>                          | -                          | -                            | 3123               | 7559         |
| <b>7. Cultural, recreational &amp; religious services</b>                | -                          | -                            | -                  | 210          |
| <b>8. Economic services</b>  | 185                        | -                            | 7676               | 6479         |
| 8.1 General administration regulation & research                         | -                          | -                            | -                  | 76           |
| 8.2 Agriculture, Forestry, fishing & hunting                             | -                          | -                            | 396                | 1679         |
| 8.3 Mining, manufacturing & construction                                 | 169                        | -                            | 1                  | 1738         |
| 8.4 Electricity, gas steam and water                                     | -                          | -                            | 7279               | 1155         |
| 8.5 Atomic energy  | -                          | -                            | -                  | -            |
| 8.6 Transport and communication  | 16                         | -                            | -                  | 1663         |
| 8.7 Other economic services  | -                          | -                            | -                  | 168          |
| <b>9. Other services</b>   | -                          | -                            | -                  | -            |
| 9.1 Relief on calamities   | -                          | -                            | -                  | -            |
| 9.2 Other miscellaneous services   | -                          | -                            | -                  | -            |
| <b>Total</b>   | <b>185</b>                 | <b>-</b>                     | <b>11206</b>       | <b>14868</b> |

Contd.....

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

(Rs. Lakhs)

| Economic Classification<br>Purpose Classification                         | Capital expenditure |                    |             |                                      |                     |
|---|---------------------|--------------------|-------------|--------------------------------------|---------------------|
|   | Financial assets    | Loans and advances |             | Total Capital expenditure (14 to 21) | Grand Total (10+22) |
| 1   | 19                  | 20                 | 21          | 22                                   | 23                  |
| <b>1. General Public services</b>   | -                   | -                  | 2980        | 8167                                 | 94012               |
| 1.1. General administration, external affairs, public order & safety      | -                   | -                  | 2980        | 8162                                 | 93869               |
| 1.2. General research   | -                   | -                  | -           | 5                                    | 143                 |
| <b>2. Defence</b>   | -                   | -                  | -           | 66                                   | 2367                |
| <b>3. Education</b>   | -                   | -                  | -           | 13374                                | 181935              |
| 3.1. Administration, regulation and research                              | -                   | -                  | -           | 873                                  | 59064               |
| 3.2. Schools, universities and institutions including subsidiary services | -                   | -                  | -           | 12501                                | 122871              |
| <b>4. Health</b>  | -                   | -                  | -           | 3990                                 | 37267               |
| 4.1. Administration regulation and research                               | -                   | -                  | -           | 32                                   | 1239                |
| 4.2. Hospitals, clinics & individual health services                      | -                   | -                  | -           | 3958                                 | 36028               |
| <b>5. Social security and welfare services</b>                            | -                   | -                  | -           | 4242                                 | 42596               |
| 5.1. Social welfare services  | -                   | -                  | -           | 4242                                 | 32883               |
| 5.2. Social security benefits   | -                   | -                  | -           | -                                    | 9713                |
| <b>6. Housing and other community amenities</b>                           | 19                  | 937                | 1           | 26193                                | 40901               |
| <b>7. Cultural, recreational &amp; religious services</b>                 | -                   | -                  | -           | 2341                                 | 5142                |
| <b>8. Economic services</b>   | 3564                | 1220               | 6353        | 87922                                | 242464              |
| 8.1. General administration regulation & research                         | -                   | -                  | -           | 110                                  | 65756               |
| 8.2. Agriculture, Forestry, fishing & hunting                             | 1                   | -                  | 2810        | 6440                                 | 62175               |
| 8.3. Mining, manufacturing & construction                                 | 225                 | -                  | 6           | 2734                                 | 7416                |
| 8.4. Electricity, gas steam and water                                     | -                   | 1220               | 1614        | 20303                                | 41599               |
| 8.5. Atomic energy  | -                   | -                  | -           | -                                    | -                   |
| 8.6. Transport and communication  | -                   | -                  | -           | 52890                                | 58953               |
| 8.7. Other economic services  | 3338                | -                  | 1932        | 5445                                 | 6565                |
| <b>9. Other services</b>  | -                   | -                  | 8           | 13                                   | 127                 |
| 9.1. Relief on calamities   | -                   | -                  | 8           | 13                                   | 127                 |
| 9.2. Other miscellaneous services   | -                   | -                  | -           | -                                    | -                   |
| <b>Total</b>  | <b>3583</b>         | <b>2157</b>        | <b>9342</b> | <b>146308</b>                        | <b>646811</b>       |



**PART-III**  
**Reconciliation**  
**statements**

**PART-III**  
**RECONCILIATION STATEMENTS**

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

(Rs. Lakhs)

| ITEMS  | YEARS            |                  |
|--|------------------|------------------|
|  | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| 1  | 2                | 3                |
| <b>Current Account :Revenue</b>  |                  |                  |
| <b>Current revenue of Government Administration as shown in the Financial statement</b>  | <b>541657</b>    | <b>652571</b>    |
| <b>Less</b>  |                  |                  |
| 1. Revenue attributable to Departmental Commercial Undertakings-commercial receipts (Table-2)  | 12455            | 14895            |
| 2. Revenue attributable to capital account-grant-in-aid from Central Government (Table-3)  | 8469             | 15519            |
| 3. Revenue receipts netted against revenue expenditure-sale of goods and services (Table-1)  | 5630             | 10003            |
| 4. Revenue receipts netted against capital expenditure sale of assets-Land   | 2                | 20               |
| 5. Fund (Borrowing Account)  | 3124             | 2510             |
| <b>Add</b>   |                  |                  |
| 1. Surplus transferred by Departmental Commercial Undertakings (Table-2)   | (-)13271         | (-)14358         |
| <b>Total adjustments</b>   | <b>(-)42951</b>  | <b>(-)57305</b>  |
| <b>Current revenue of Government administration-administrative departments as shown in the economic classification of the budget (Table-1)</b> | <b>498706</b>    | <b>595266</b>    |

(Rs. Lakhs)

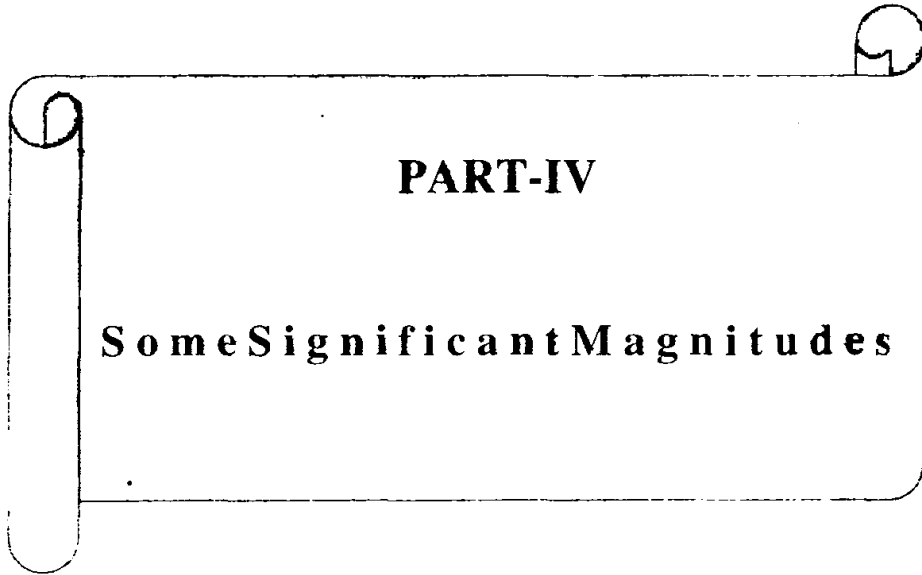
| ITEMS  | YEARS            |                  |
|--|------------------|------------------|
|  | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| 1  | 2                | 3                |
| <b>Current Account :Expenditure</b>  |                  |                  |
| <b>Revenue Expenditure as shown in the Financial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

(Rs. Lakhs)

| ITEMS  | YEARS            |                  |
|--|------------------|------------------|
|  | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| 1  | 2                | 3                |
| <b>Capital Account :Expenditure</b>  |                  |                  |
| <b>Capital expenditure as shown in the Financial Statement.</b>                            | <b>81979</b>     | <b>125687</b>    |
| <b>Less</b>  |                  |                  |
| 1. Current expenditure of Departmental Commercial Undertaking in the capital account       | -                | -                |
| 2. Expenditure of revenue nature in capital account  | 165              | 125              |
| 3. Revenue receipts netted against capital expenditure                                     | 2                | 20               |
| 4. Financial assets  | 1912             | 3583             |
| 5. Fund (Borrowing Account)  | -                | -                |
| <b>Add</b>   |                  |                  |
| 1. Expenditure of capital nature in revenue account  | 55879            | 55648            |
| <b>Total adjustments</b>   | <b>53800</b>     | <b>51920</b>     |
| <b>Capital expenditure as shown in the economic classification of the budget (Table-3)</b> | <b>135779</b>    | <b>177607</b>    |

(Rs. Lakhs)

| ITEMS   | YEARS            |                  |
|---|------------------|------------------|
|   | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| 1   | 2                | 3                |
| <b>Total expenditure</b>  |                  |                  |
| As per consolidated Fund shown in the Financial Statement                                   | 677207           | 949744           |
| <b>Less</b>   |                  |                  |
| 1. Current expenditure of Departmental Commercial Undertakings (Table-2)                    | 30510            | 31436            |
| 2. Capital Formation in Departmental Commercial Undertakings (Table-3)                      | 43880            | 46584            |
| 3. Net purchase of physical assets in Departmental Commercial Undertakings – Land (Table-3) | -                | -                |
| 4. Revenue receipts netted against revenue expenditure (Table-1)                            | 5630             | 10003            |
| 5. Revenue receipts netted against capital expenditure                                      | 2                | 20               |
| 6. Fund (Borrowing account)   | 14070            | 19918            |
| 7. Interest (Table-1)   | 80986            | 93637            |
| 8. Repayment of public debt (Borrowing account)   | 41300            | 103518           |
| <b>Add</b>  |                  |                  |
| 1. Irrigation subsidy   | 4784             | 2183             |
| <b>Total adjustments</b>  | (-)211594        | (-)302933        |
| <b>Total Expenditure as shown in the economic com-purpose classification of the budget</b>  | <b>465613</b>    | <b>646811</b>    |



**PART-IV**

**Some Significant Magnitudes**



**PART -IV**  
**SOME SIGNIFICANT MAGNITUDES**

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

**TOTAL EXPENDITURE**

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

(Rs. Lakhs)

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

\* Includes interest and subsidy also.

**Final outlays:** - This is the major component of the total expenditure of Rs. 740448 lakhs of the State Government during 2003-2004 (R.E.) and its share is Rs. 398661 lakhs or 53.84 percent of the total expenditure. The corresponding percentage share for 2002-2003 (Account) is 60.12 Final outlays is the direct expenditure of the State Government on goods and services for consumption as well as capital formation.

Transfer payment: - This consists of current and capital transfers. Its Share in 2003-2004 (R.E.) is 44.12 Percent of the total expenditure. The corresponding percentage share for 2002-2003 (Account) is 38.45.

Financial investments and loans: - The contribution of financial investments and loans in 2003-2004 (R.E.) is 2.04 percent. The corresponding percentage share in 2002-2003 (Accounts) is 1.43

### CURRENT RECEIPTS

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

(Rs. Lakhs)

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

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

## CURRENT OUTGOINGS OF THE STATE GOVERNMENT

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

(Rs. Lakhs)

| ITEMS                      | YEARS            |                  |
|----------------------------|------------------|------------------|
|                            | 2002-2003 (A.C.) | 2003-2004 (R.E.) |
| I                          | 2                | 3                |
| 1. Consumption expenditure | 260542           | 293509           |
| 2. Transfer payments       | 186461           | 300631           |
| 3. Total                   | 447003           | 594140           |

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

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

**BORROWING ACCOUNT**  
**2002-2003 (A.C.)**

| (Rs. in Lakhs)  |                |                |
|---|----------------|----------------|
| ITMES   | RECEIPTS       | EXPENDITURE    |
| 1   | 2              | 3              |
| <b>I. Borrowing at home</b>                                       |                |                |
| 1. Internal debt  | 117919         | 4652           |
| 2. Small saving, provident funds, etc.                            | 37474          | 33631          |
| 3. Other debt   | -              | -              |
| <b>Total</b>  | <b>155393</b>  | <b>38283</b>   |
| Net receipts  | 117110         | -              |
| <b>II. Borrowing abroad</b>                                       | -              | -              |
| 1. External debt  | -              | -              |
| 2. Other debt   | -              | -              |
| <b>Total</b>  | -              | -              |
| Net receipts  | -              | -              |
| <b>III. Extra budgetary receipts and adjustments cash balance</b> |                |                |
| 1. Loans From Govt. of India                                      | 43412          | 36648          |
| 2. Loans and advances by State Govt.                              | 1846           | 5880           |
| 3. Inter-state settlement   | 22             | -              |
| 4. Contingency fund   | -              | -              |
| 5. Reserve funds  | 25620          | 14492          |
| 6. Deposits and advances  | 105796         | 91819          |
| 7. Suspense & miscellaneous                                       | 1653223        | 1725873        |
| 8. Remittances  | 184557         | 178315         |
| 9. Cash balance   | 25845          | 11155          |
| 10. Funds –revenue account  | 3124           | 13840          |
| 11. Funds- capital account  | -              | -              |
| 12. Funds-commercial account                                      | -              | 230            |
| <b>Total</b>  | <b>2043445</b> | <b>2078252</b> |
| Net receipts  | (-)34807       |                |

## BORROWING ACCOUNT

2003-2004 (R.E.)

(Rs. in Lakhs)

| ITEMS   | RECEIPTS | EXPENDITURE |
|---|----------|-------------|
| 1   | 2        | 3           |
| <b>I. Borrowing at home</b>   |          |             |
| 1. Internal debt  | 217138   | 23587       |
| 2. Small saving, provident funds, etc.                                | 43903    | 37748       |
| 3. Other debt   | -        | -           |
| Total   | 261041   | 61335       |
| Net receipts  | 199706   | -           |
| <b>II. Borrowing abroad</b>   | -        | -           |
| 1. External debt  | -        | -           |
| 2. Other debt   | -        | -           |
| Total   | -        | -           |
| Net receipts  | -        | -           |
| <b>III. Extra budgetary receipts and adjustments for cash balance</b> |          |             |
| 1. Loans From Govt. of India  | 53398    | 79931       |
| 2. Loans and advances by State Govt.                                  | 2344     | 11499       |
| 3. Inter-state settlement   | -        | -           |
| 4. Contingency fund   | 4000     | 4000        |
| 5. Reserve funds  | 20111    | 20110       |
| 6. Deposits and advances  | 114389   | 98916       |
| 7. Suspense & miscellaneous   | 1455738  | 1452316     |
| 8. Remittances  | 241619   | 240121      |
| 9. Cash balance   | 25569    | 25845       |
| 10. Funds –revenue account  | 2510     | 18918       |
| 11. Funds- capital account  | -        | -           |
| 12. Funds-commercial account  | -        | 1000        |
| Total   | 1919678  | 1952656     |
| Net receipts  | (-)32978 | -           |

## NET PROFIT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

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

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

\* Including irrigation subsidy.

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

## ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

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

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

**DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOMES  
DEPARTMENTAL ENTERPRISES-2002-2003 (A.C.)**

(Rs. Lakhs)

| ITEMS                          | Compensati-<br>on of<br>employees | Purchase<br>of goods<br>and<br>services | Maintenance |      |      | Interest | Profits  | Depre-<br>ciation | Receipts |                                  |                   | Net Product<br>(2+7+8) | Gross<br>Product<br>(9+13) |
|--------------------------------|-----------------------------------|---|-------------|------|------|----------|----------|-------------------|----------|----------------------------------|-------------------|------------------------|----------------------------|
|                                |                                   |   | B(m)        | R(m) | C(m) |          |          |                   | Sales    | Imputed<br>irrigation<br>subsidy | Total<br>receipts |                        |                            |
| 1                              | 2                                 | 3                                       | 4           | 5    | 6    | 7        | 8        | 9                 | 10       | 11                               | 12                | 13                     | 14                         |
| 1. Agriculture<br>(Irrigation) | 6443                              | 232                                     | -           | -    | 2909 | -        | -        | -                 | 4800     | 4784                             | 9584              | 6443                   | 6443                       |
| 2. Forest                      | 12162                             | 8108                                    | 358         | -    | 92   | -        | (-)13073 | -                 | 7647     | -                                | 7647              | (-)911                 | (-)911                     |
| 3. Manufacturing               | 135                               | 70                                      | -           | -    | 1    | -        | (-)198   | -                 | 8        | -                                | 8                 | (-)63                  | (-)63                      |
| 3.1. Milk supply               | -                                 | -                                       | -           | -    | -    | -        | -        | -                 | -        | -                                | -                 | -                      | -                          |
| 3.2. Printing<br>Press         | 135                               | 70                                      | -           | -    | 1    | -        | (-)198   | -                 | 8        | -                                | 8                 | (-)63                  | (-)63                      |
| 4. Electricity                 | -                                 | -                                       | -           | -    | -    | -        | -        | -                 | -        | -                                | -                 | -                      | -                          |
| Total                          | 18740                             | 8410                                    | 358         | -    | 3002 | -        | (-)13271 | -                 | 12455    | 4784                             | 17239             | 5469                   | 5469                       |

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



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

(Rs. Lakhs)

| ITEMS                       | Compensation of employees | Purchase of goods and services | Maintenance |           |             | Interest | Profits         | Depreciation | Receipts     |                            |                | Net Product (2+7+8) | Gross Product (9+13) |
|-----------------------------|---------------------------|--------------------------------|-------------|-----------|-------------|----------|-----------------|--------------|--------------|----------------------------|----------------|---------------------|----------------------|
|                             |                           |                                | B(m)        | R(m)      | C(m)        |          |                 |              | Sales        | Imputed irrigation subsidy | Total receipts |                     |                      |
| 1                           | 2                         | 3                              | 4           | 5         | 6           | 7        | 8               | 9            | 10           | 11                         | 12             | 13                  | 14                   |
| 1. Agriculture (Irrigation) | 3847                      | 48                             | --          | -         | 2972        | -        | -               | -            | 4684         | 2183                       | 6867           | 3847                | 3847                 |
| 2. Forest                   | 13065                     | 10114                          | 434         | -         | 420         | -        | (-)14208        | -            | 9825         | -                          | 9825           | (-)1143             | (-)1143              |
| 3. Manufacturing            | 163                       | 309                            | -           | 60        | 4           | -        | (-)150          | -            | 386          | -                          | 386            | 13                  | 13                   |
| 3.1. Milk supply            | -                         | -                              | -           | -         | -           | -        | -               | -            | -            | -                          | -              | -                   | -                    |
| 1.2. Printing Press         | 163                       | 309                            | -           | 60        | 4           | -        | (-)150          | -            | 386          | -                          | 386            | 13                  | 13                   |
| 4. Electricity              | -                         | -                              | -           | -         | -           | -        | -               | -            | -            | -                          | -              | -                   | -                    |
| <b>Total</b>                | <b>17075</b>              | <b>10471</b>                   | <b>434</b>  | <b>60</b> | <b>3396</b> | <b>-</b> | <b>(-)14358</b> | <b>-</b>     | <b>14895</b> | <b>2183</b>                | <b>17078</b>   | <b>2717</b>         | <b>2717</b>          |

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

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

**CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY  
OF USE- ADMINISTRATION 2002-2003 (A.C.)**

(Rs. Lakhs)

| Items                                   | Gross domestic fixed capital formation |                    |                       |                        |                        |                                 |  |                | Change<br>in stock | Gross/Net<br>capital<br>formation<br>(9+10) |
|---|--|--------------------|-----------------------|------------------------|------------------------|---------------------------------|--|----------------|--------------------|---|
|   | Building                               | Roads &<br>Bridges | Other<br>construction | Transport<br>equipment | Machinery<br>equipment | Total new<br>outlay<br>(2 to 6) | Net<br>purchase<br>of second<br>hand<br>assets | Total<br>(7+8) |                    |   |
| 1                                       | 2                                      | 3                  | 4                     | 5                      | 6                      | 7                               | 8  | 9              | 10                 | 11  |
| 1. Administration Total<br>Less         | 12676                                  | 36570              | 14392                 | 279                    | 3865                   | 67782                           | -  | 67782          | 217                | 67999                                       |
| 2. Construction machinery and<br>P.W.D. | -                                      | -                  | -                     | -                      | 367                    | 367                             | -  | 367            | 407                | 774   |
| 3. Water supply                         | -                                      | -                  | 7223                  | -                      | 58                     | 7281                            | -  | 7281           | (-)191             | 7090  |
| 4. Other services                       | 3838                                   | -                  | 102                   | 12                     | 2059                   | 6011                            | -  | 6011           | -                  | 6011  |
| i. Education                            | 2199                                   | -                  | 94                    | 6                      | 457                    | 2756                            | -  | 2756           | -                  | 2756  |
| ii. Medical and public health           | 1639                                   | -                  | 8                     | 6                      | 1602                   | 3255                            | -  | 3255           | -                  | 3255  |
| iii. Sanitation                         | -                                      | -                  | -                     | -                      | -                      | -                               | -  | -              | -                  | -   |
| 5. Total (2 to 4)                       | 3838                                   | -                  | 7325                  | 12                     | 2484                   | 13659                           | -  | 13659          | 216                | 13875                                       |
| 6. Public administration (1-5)          | 8838                                   | 36570              | 7067                  | 267                    | 1381                   | 54123                           | -  | 54123          | 1                  | 54124                                       |

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

(Rs. Lakhs)

| Items   | Gross domestic fixed capital formation |                    |                       |                        |                        |                                 |  |                | Change<br>in stock | Gross/Net<br>capital<br>formation<br>(9+10) |
|---|--|--------------------|-----------------------|------------------------|------------------------|---------------------------------|--|----------------|--------------------|---|
|   | Building                               | Roads &<br>Bridges | Other<br>construction | Transport<br>equipment | Machinery<br>equipment | Total new<br>outlay<br>(2 to 6) | Net<br>purchase<br>of second<br>hand<br>asscts | Total<br>(7+8) |                    |   |
| 1   | 2                                      | 3                  | 4                     | 5                      | 6                      | 7                               | 8  | 9              | 10                 | 11  |
| <b>1. Administration Total</b>                  | <b>30108</b>                           | <b>50741</b>       | <b>17347</b>          | <b>739</b>             | <b>6029</b>            | <b>104964</b>                   | <b>-</b>                                       | <b>104964</b>  | <b>3</b>           | <b>104967</b>                               |
| Less  |  |                    |                       |                        |                        |                                 |  |                |                    |   |
| <b>2. Construction machinery and<br/>P.W.D.</b> | <b>-</b>                               | <b>-</b>           | <b>-</b>              | <b>-</b>               | <b>850</b>             | <b>850</b>                      | <b>-</b>                                       | <b>850</b>     | <b>-</b>           | <b>850</b>                                  |
| <b>3. Water supply</b>                          | <b>-</b>                               | <b>-</b>           | <b>8708</b>           | <b>-</b>               | <b>327</b>             | <b>9035</b>                     | <b>-</b>                                       | <b>9035</b>    | <b>-</b>           | <b>9035</b>                                 |
| <b>4. Other services</b>                        | <b>12873</b>                           | <b>-</b>           | <b>269</b>            | <b>29</b>              | <b>2871</b>            | <b>16042</b>                    | <b>-</b>                                       | <b>16042</b>   | <b>-</b>           | <b>16042</b>                                |
| i. Education                                    | 10614                                  | -                  | 259                   | 7                      | 1194                   | 12074                           | -  | 12074          | -                  | 12074                                       |
| ii. Medical and public health                   | 2259                                   | -                  | -                     | 22                     | 1677                   | 3958                            | -  | 3958           | -                  | 3958  |
| iii. Sanitation                                 | -                                      | -                  | 10                    | -                      | -                      | 10                              | -  | 10             | -                  | 10  |
| <b>5. Total (2 to 4)</b>                        | <b>12873</b>                           | <b>-</b>           | <b>8977</b>           | <b>29</b>              | <b>4048</b>            | <b>25927</b>                    | <b>-</b>                                       | <b>25927</b>   | <b>-</b>           | <b>25927</b>                                |
| <b>6. Public administration (1-5)</b>           | <b>17235</b>                           | <b>50741</b>       | <b>8370</b>           | <b>710</b>             | <b>1981</b>            | <b>79037</b>                    | <b>-</b>                                       | <b>79037</b>   | <b>3</b>           | <b>79040</b>                                |

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

(Rs. Lakhs)

| items                                  | Gross domestic fixed capital formation |                       |                       |                        |                        |                                  |   |                | Change<br>in stock | Gross/<br>Net<br>capital<br>formation<br>(9+10) | Depreciat<br>ion | Net<br>capital<br>formation<br>(11+12) |
|--|--|-----------------------|-----------------------|------------------------|------------------------|----------------------------------|---|----------------|--------------------|---|------------------|--|
|  | Buildings                              | Roads<br>&<br>Bridges | Other<br>construction | Transport<br>equipment | machinery<br>equipment | Total<br>new<br>outlay<br>(2to6) | Net<br>purchase<br>of<br>second<br>hand<br>assets | Total<br>(7+8) |                    |   |                  |  |
| 1                                      | 2                                      | 3                     | 4                     | 5                      | 6                      | 7                                | 8   | 9              | 10                 | 11  | 12               | 13                                     |
| <b>1. Agriculture<br/>(Irrigation)</b> | -                                      | -                     | <b>45135</b>          | -                      | <b>273</b>             | <b>45408</b>                     | -   | <b>45408</b>   | <b>(-)183</b>      | <b>45225</b>                                    | -                | <b>45225</b>                           |
| <b>2. Forest</b>                       | <b>390</b>                             | <b>390</b>            | -                     | <b>8</b>               | <b>55</b>              | <b>843</b>                       | -   | <b>843</b>     | -                  | <b>843</b>                                      | -                | <b>843</b>                             |
| <b>3. Manufacturing</b>                | -                                      | <b>125</b>            | -                     | -                      | <b>208</b>             | <b>333</b>                       | -   | <b>333</b>     | -                  | <b>333</b>                                      | -                | <b>333</b>                             |
| 3.1. Milk supply                       | -                                      | -                     | -                     | -                      | -                      | -                                | -   | -              | -                  | -   | -                | -                                      |
| 3.2. Printing Press                    | -                                      | 125                   | -                     | -                      | 208                    | 333                              | -   | 333            | -                  | 333   | -                | 333                                    |
| <b>4. Electricity</b>                  | -                                      | -                     | -                     | -                      | -                      | -                                | -   | -              | -                  | -   | -                | -                                      |
| <b>Total</b>                           | <b>390</b>                             | <b>515</b>            | <b>45135</b>          | <b>8</b>               | <b>536</b>             | <b>46584</b>                     | -   | <b>46584</b>   | <b>(-) 183</b>     | <b>46401</b>                                    | -                | <b>46401</b>                           |