Annex 8.2

BUDGETARY OPERATIONS OF STATE GOVERNMENTS - MAJOR HEADS

Revenue Account (A & B)

(A) Revenue Receipts (i+ii)
   (i) Tax Revenue (a+b)
      (a) States’ Own Tax Revenue
      (b) States’ Share in Central Taxes
   (ii) Non-Tax Revenue
      (a) States’ Own Non-Tax Revenue
         of which
         Interest Receipts
      (b) Grants from Centre (i+ii)
         (i) Statutory Grants
         (ii) Non-Statutory Grants

(B) Revenue Expenditure
   I. Developmental Expenditure
      (a) Economic Services
      (b) Social Services
   II. Non-Developmental Services
      (General Services)
      (a) Organs of State
      (b) Fiscal Services
      (c) Interest Payments
         of which
         Loans from Centre
         Market Borrowings
      (d) Administrative Services
      (e) Pensions
      (f) Miscellaneous General Services
   (III) Grants-in-Aid and Contributions
   (IV) Compensation and Assignments to
        Local Bodies and Panchayati Raj
        Institutions
   (V) Reserve with Finance Department

Capital Account (I & II)

I. Capital receipts (a to l)
   (a) Internal Debt
      of which
      Market Loans
   (b) Loans and Advances from Centre
   (c) Recoveries of Loans and Advances
   (d) Inter-State Settlement
   (e) Contingency Fund
   (f) Small Savings, Provident Funds, etc
   (g) Reserve Funds
   (h) Deposits and Advances
   (i) Suspense and Miscellaneous
   (j) Appropriation to Contingency Funds
   (k) Miscellaneous Capital receipts
      of which
      Disinvestments
   (l) Remittances

II. Capital Disbursement
   (a) Capital Outlay
   (b) Loans and Advances by State
        Governments
   (c) Discharge of Internal Debt
      of which
      Discharge of Market Borrowings
   (d) Repayment of Loans to Centre
   (e) Inter-State Settlement
   (f) Contingency Fund
   (g) Small Savings, Provident Funds, etc
   (h) Reserve Funds
   (i) Deposits and Advances
   (j) Suspense and Miscellaneous
   (k) Appropriation to Contingency Funds
   (l) Remittances