

## EXPLANATORY NOTES ON DATA SOURCE AND METHODOLOGY

### **Data Sources**

The data on State Government Finances are based on the receipts and expenditure data presented in the Budget documents of the State Governments over the years. The data for the new States have been included as and when they have presented their individual Budgets. The Accounts data for the year 2000-01 include the data of Chhattisgarh and Uttaranchal only. These, however, do not include those of Jharkhand for the period November 2000 to March 2001. The information strictly conforms to the data presented in the State Budgets and the accounting classification thereof. The data conforms to the accounting classification into Revenue and Capital Accounts and their bifurcation into 'Plan' and 'Non-Plan'.

### **Methodology**

As set out in the Budget documents, the expenditure data is also disaggregated into developmental and non-developmental expenditure. All expenditures relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into general services, social services and economic services. Broadly, the social and economic services constitute developmental expenditures, while expenditure on general services is treated as non-developmental. This reclassification is done without altering the total receipts, expenditures and overall balance presented in the budget.