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

 - (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 Debtof whichDischarge 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