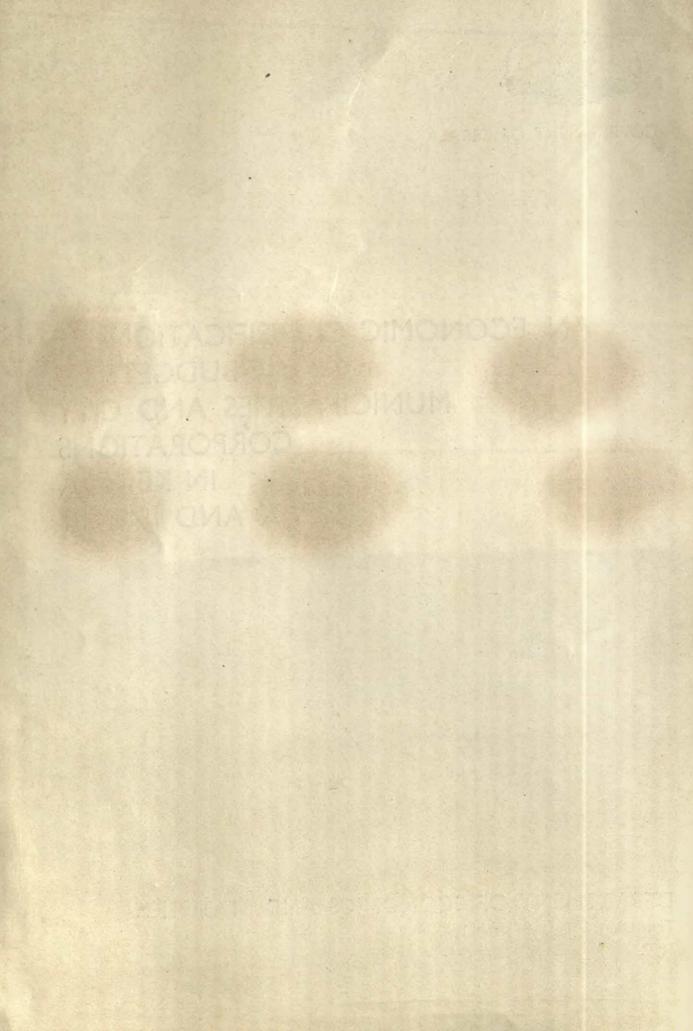


ECONOMIC AND PURPOSE CLASSIFICATION OF KERALA GOVERNMENT BUDGET 1989-'90 & 1990-'91

DEPARTMENT OF ECONOMICS AND STATISTICS
THIRUVANANTHAPURAM
1992



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OF
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PREFACE

This Report on "Economic and Purpose Classification of the Budget of the Kerala Government" is an attempt to explain the State Government budget into economic categories. The publication meaningful consists of two classification schemes namely (1) the classification (2) the classification. The economic classification presents government expenditure and reciepts by economic categories. This gives a clear idea about the general impact of the government transaction on the economy. The purpose classification is the classification of government expenditure by purpose or functional categories. These two schemes are clubbed together to 'Economic-cum-purpose classification'. This economic-cum-purpose classification explains how the expenditure for a particular purpose is distributed among economic categories. It also gives an idea how expenditure in a particular economic category is distributed among different purposes or types of services provided. This classification presented in this report refers to the years 1989-'90 and 1990-'91.

The classification of the budget of the State Govt. into economic and purpose categories is prepared as a part of the system of Regional Accounts as recommended by the Regional Accounts Committee set up by the Government of India in its 'Final Report' on preparation of Regional Accounts.

This report is the outcome of the sincere efforts put in by Smt. Catherine Jacob, Research Officer of State Income Division with the assistance of Smt. J. Kallyanikutty Amma, Research Assistant, Shri. P. Krishnakumar, U.D.Compiler and Smt. K. Ajitha kumari, L.D.Compiler. The contents of the report may be useful to planners and administrators and others interested on the subject. Suggestions for improvement are highly appreciated.

K. ACHUTHAN, Addl. Director-in-Charge.

Thiruvananthapuram, 4.12.1992.

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its value as means of providing in a condensed form of meaningful and informative picture of government expenditure. Economic and purpose classification provides macro economic data and is useful mostly at the policy formulation level and enables the decision makers to review the broad terms, the pattern of resources allocated and its impact on the rest of the economy.

The budgetary transactions of government for the years 1989-'90 and 1990-'91 is classified into economic and purpose categories in the following pages.

2. Economic classification of State Government budgetary transactions.

The economic classification presented here is based on the delineation of government transaction in a set of three accounts as recommended by the committee on Regional Accounts.

Account I Income and Outlay account of administrative departments:

This account deals with current revenue and expenditure of government administrative departments. All departments other than those listed under Account II in this section are considered as administrative for the purpose of economic classification. The current expenditure of administrative departments consists of final outlays of the government of current account wich represents government's current consumption. The final outlays are made up of purchase of goods and services and payment of wages and salaries and capital formation. Besides final outlays government makes transfer payments ie. interest, 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 expenditure, the government appropriates a part of the income of the community through a variety of taxes, fees and miscellaneous receipts etc. accruing in the course of administration. In addition, government have an investment income from property and entrepreneurship and also recive revenue grants, contribution and recoveries from the union government and rest of the economy. The excess of current receipts over current expenditure denotes the savings of the government administration available for domestic capital formation. Some of the items included in this account are explained as under.

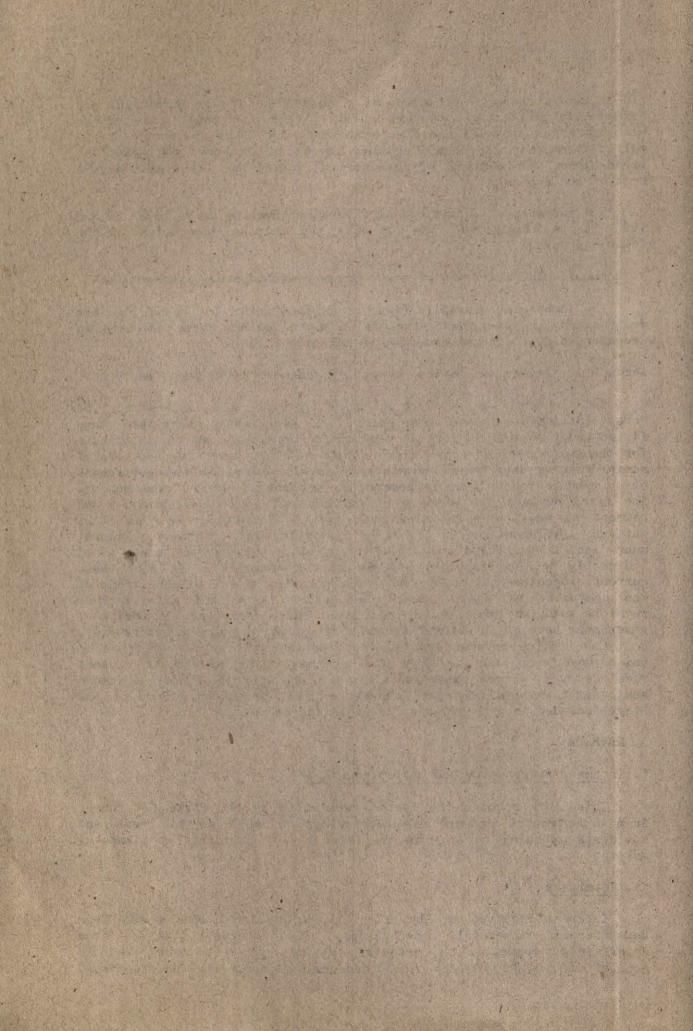
A. REVENUE

i. Income from property and entreprenurship

This flow records the income receivable by the State Government from departmental commercial undertakings as well as the rent and dividents accruing to it form the ownership of buildings or financial assets.

ii. Interests

Interest received may be from households, local bodies and from departmental commercial undertakings. The interest received from departmental commercial undertakings appears as a payment item in Account II. Production Account of departmental commercial undertakings.



This item is therefore deducted from both interest recieved and interest paid so that there is no double counting.

iii. Direct taxes

Direct taxes include two components, viz. direct taxes on income and other direct taxes. The following and the items included under direct taxes.

- 1. Taxes on income other than corporation tax.
- 2. Other taxes on income and expenditure.
- 3. Land revenue.
- 4. Estate duty.
- 5. Taxes on immovable property other than agricultural land.

iv. Indirect taxes

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

- 1. Stamps and registration fees.
- 2. Union and State excise.
- 3. Sales tax.
- 4. Taxes on vehicles.
- 5. Taxes and duties on electricity.
- 6. Entertainment tax.
- 7. Taxes on goods and passengers.
- 8. Fees realised under factories Act, fees for stamping weights and measures etc.

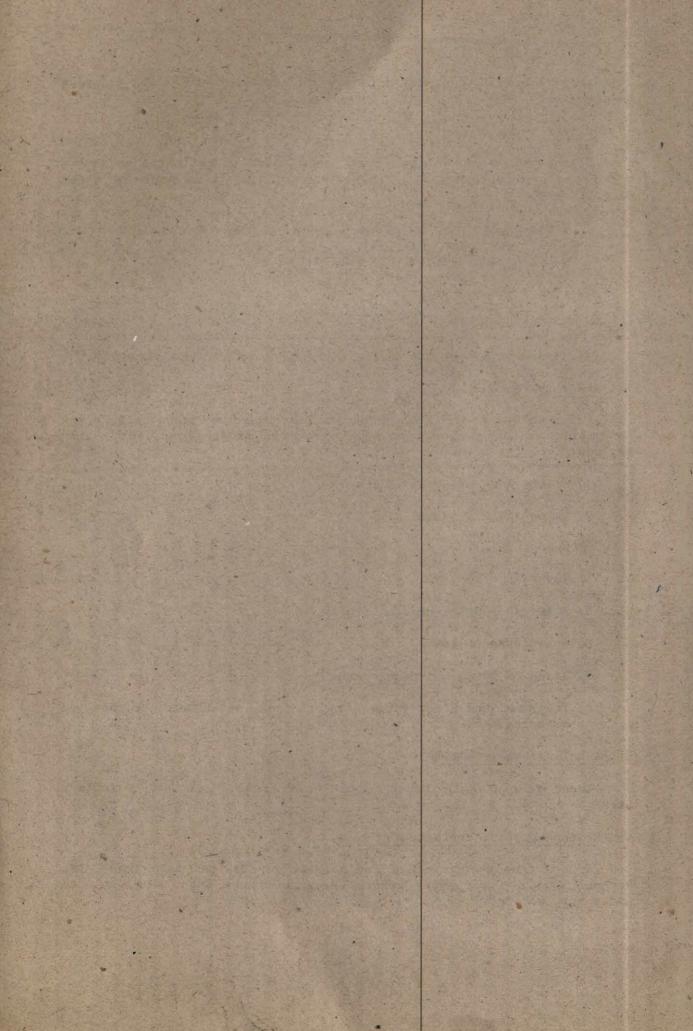
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v. Miscellaneous receipts

These receipts are int the nature of fees, fines and forfeiture etc.

vi. Revenue grants, contribution etc.

Grants from government of India have been devided into two parts, Revenue grants and Capital grants, Revenue grants have been included under this account.



B. EXPENDITURE

I. Compensation of employees

This item comprises of remuneration to general government employees such as pay of officers, pay of establishment and allowances and honorarium othern than travelling and daily allowances. Wages paid to casual labourers have also been taken as wages and salaries. Also included are pension payments to government employees of administrative departments.

II. Commodities and services

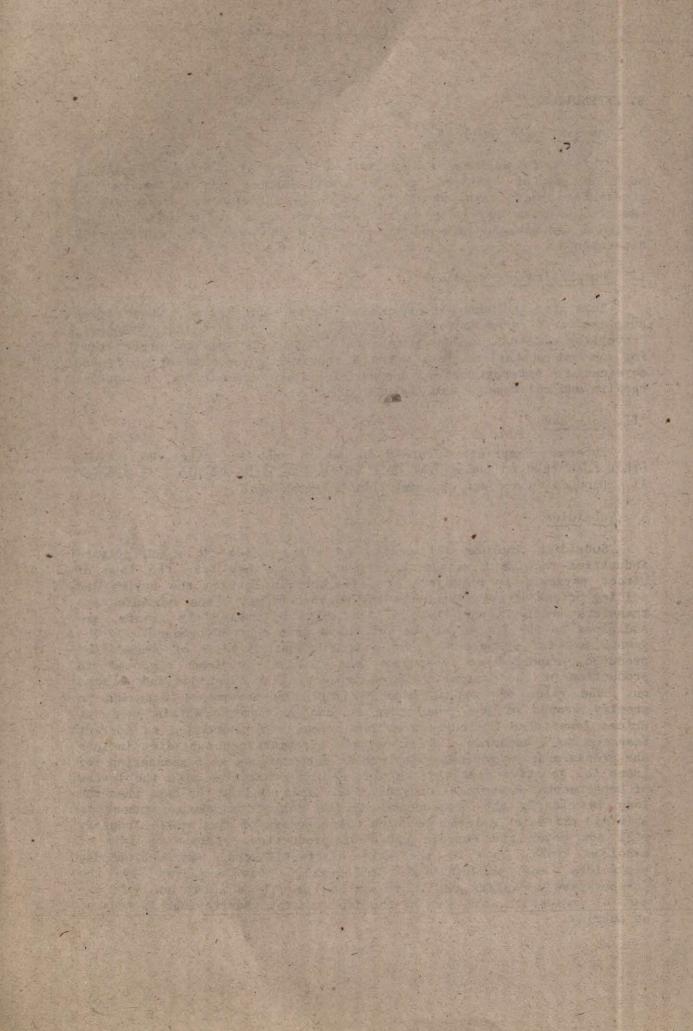
This item includes all expenditure under contingency such as office supplies, rent rates and taxes, fuel and light, printing and stationery, travelling expenses, telephone and telegraphic charges and other items for current operations less sales by general government of goods and services to enterprises and households. All expenditure on current repairs and maintenance are include here.

III. Interest

Interest comprises interest on public debt and other obligations other than that on commercial debt which should be included in Account II. Production account of commercial undertakings.

IV. 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 in the light of the basis of making the grants, are additions to the income of the producers from current production. grants may for example be based on the amount of value of commodities produced, exported or consumed, the labour or land employed production or the manner in which production is organised and carried The value of coupons made available by government agencies to specify groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfer to households. Under certain circumstances subsidies include the grants made by government to public corporations as compensation for loses ie. negative operating surplus and in connection with the losses of Departmental commercial undertakings. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level at which the proceeds of the public industry will not cover the current costs of production. Rebate on sale of handloom cloth, loss on the sale of fertilisers, improved seeds, agricultural implements, loss suffered by pesticides and co-operative societies, etc. are to be treated as subsidies. case of irrigation, the loss by the departmental undertakings is treated as subsidy.



V. Current transfer

Current transfers include grants to local bodies to the rest of the world or to the other sectors, like grants to aided school, scholarships and stipends and welfare of the weaker sections of the society.

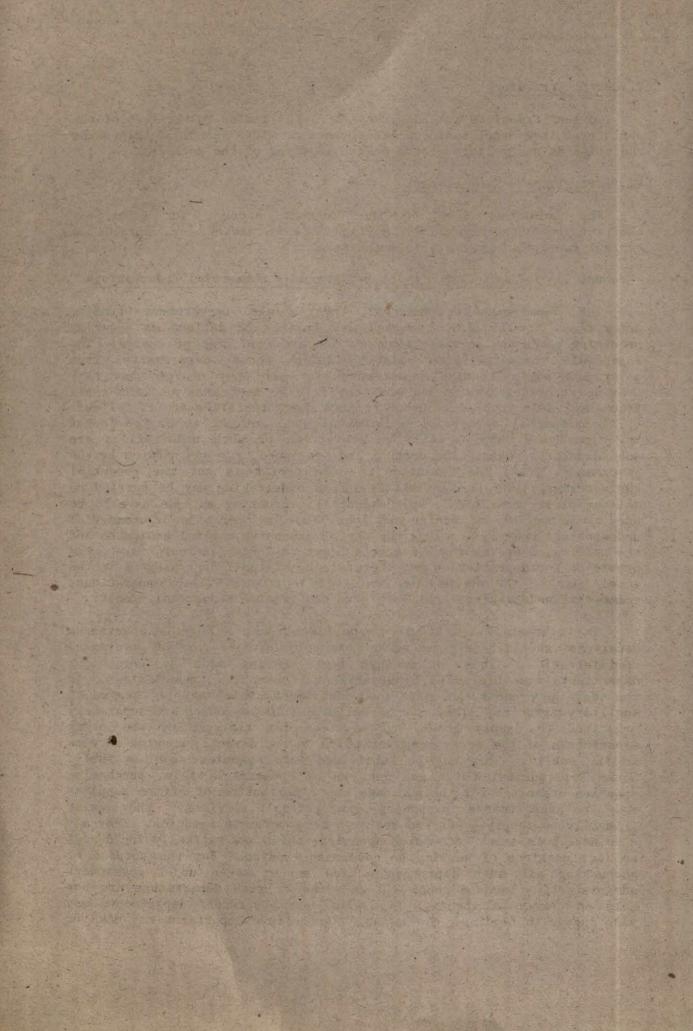
VI. Savings on current account

The balancing item on the current account of government administration represents the saving of this sector, ie. surplus of current receipts over current expenditure.

Account II Production Account of Departmental Commercial Undertakings.

Departmental Commercial Undertakings (government trading enterprises in the U.N. reports) may briefly be defined as agencies producing goods and services that are not provided free of charge. characteristics distinguishing these departments government administrative departments are that they charge what they provide according to use and are thus able to meet most of their costs from their sale proceeds. Other related characteristics are as follows. (i) Departmental commercial undertakings are subject to market forces ie. demand and supply, (ii) The activities of such undertakings are subordinate to legislative control and are owned, run and managed by the government, (iii) The intention to make profit is not the essential characteristic and the activities of an undertaking may be carried on deliberatively at a loss, (iv) Commercial accounting methods have to be used to determine the profit and loss, (v) The operation of commercial undertakings usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may therefore be a significant element in the total cost of the operations, and (vi) To maintain their operations, commercial undertakings must both give and receive commercial credit.

It is sometimes difficult to decide whether a certain government department should be treated as an enterprise or as a part of government This is because some charges made by government administration. departments resemble sales by departmental commercial undertakings. the state government there are some departments which may be treated as ancillary agencies. They may be defined as bodies which are separately organised to supply goods and services for the use of the other departments of the government but which do not directly provide service to the public. They may be subdivided into agencies such as Public Works Departments, which are not run on commercial basis, purchasing agencies organised for the purchase and distribution of office supplies and the departments providing professional services. primarily to supply goods and services to government agencies. They may also have some sales to outside agencies, which are typically incidental to its functions of serving to government bodies. For the purpose of accounting all such departments have to be taken under government administration because goods and services of such departments are not sold on commercial basis. Like-wise some government departments may also engage in lending. For example Agriculture Department may make or



give loans to farmers which is also incidental to its main function of serving the government and thus cannot be grouped with financial enterprises.

Independent statutory corporations and boards set up by the state government are excluded from the purview of those commercial undertakings included in this account. In the case of Kerala the following head of accounts are to be classified as departmental commercial undertakings.

- 1. Irrigation
- 2. Road and water transport schemes.
- 3. Forests
- 4. Milk supply schemes.
- 5. Printing press
- 6. Ports and pilotage.

The expenditure side of commercial undertakings spells out the current expenditure in the wages and salaries, goods and services interest, consumption of fixed capital and profits. The loss in irrigation is treated as subsidy and is shown on negative expenditure on expenditure side of the account. On the revenue side, the sale proceeds are given.

Account III Capital Finance Account of State 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 in the rest of the economy. The capital expenditure of government administration and departmental commercial undertakings have been given separately while the sources of finance are common to both. The different items included in the account are discussed here under.

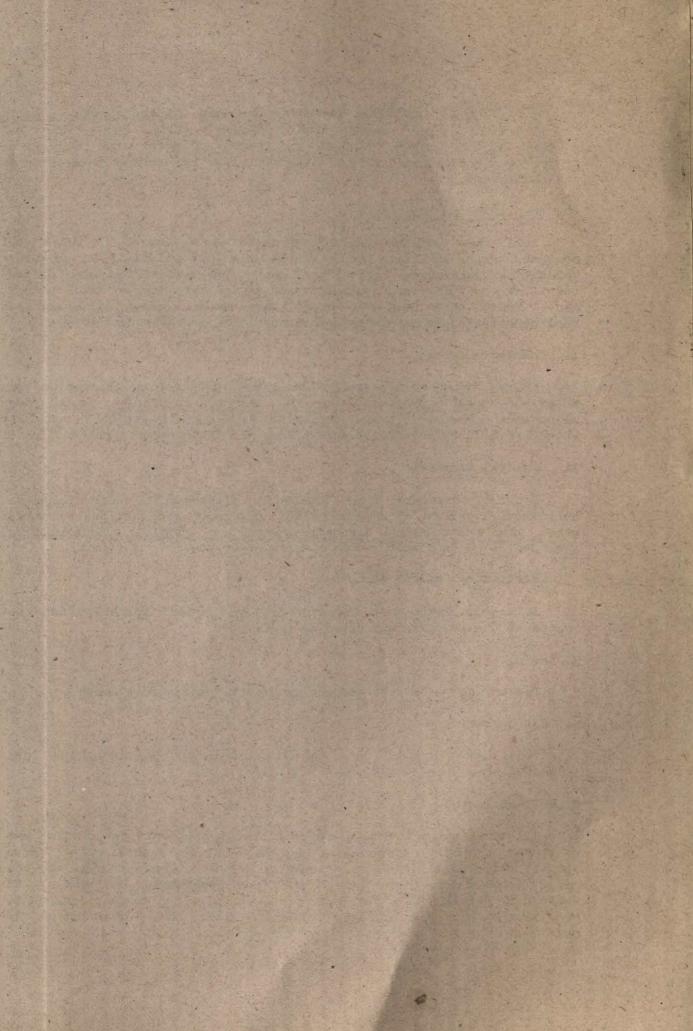
I. Gross Fixed Capital Formation

Gross Capital Formation represents to gross value of goods which are added to domestic capital stocks of the nation. 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.

(a) Buildings and other construction

Capital formation under buildings include all expenditure in new construction and major alterations to residential and non-residential

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Account I - Income and outlay account of administrative departments (Receipts)

(Rs. in lakhs)

		ears
Ttems	1989-'90	1990-91
тиешь	Accounts	Accounts
	2	3
I. Income from enterpreneurship and property	12333	12632
1.1 Profits	(-)336	(-)805
1.2 Income from property	12669	13437
1.2 (1) Net interest received	1023	1150
(a) Other sectors	979	1081
(b) Foreign (c) Otheor public authorities	44	69
(c) Otheor public authorization		-
i. Centre		
ii. States	44	69
iii. Local authorites	11646	12287
1.2.2 Other property receipts	156110	169438
2. Total Tax Revenue	16948	19002
2.1 Total Direct Taxes		-
(a) Corporation tax	867	852
(b) Land revenue	16081	18150
(c) other direct taxes including income tax	139162	150436
2.2 Total Indirect Taxes		-
(a) Customs	36518	37870
(b) Excise	76874	89743
(c) Sales tax	11047	11905
(d) Stamps	14723	10918
(e) Other taxes and duties	5973	7780
3. Fees and miscellaneous receipts	18828	36906
4. Total transfer from public authorities	18813	36870
4.1 Centre	15	36
4.2 States	世 (1)	
4.3 Local authorities		
	193244	226756
Total receipts	AND THE SAME TO SEE	

and non-residental buildings including the value of the change in work in progress. Other construction includes mostly expenditure on construction of roads, birdges and works on power and irrigation projects, flood control, forest clearance, land reclamation water supply and sanitation.

(b) Machinery and Equipment

This item include expenditure incurred on purchase of various equipments such as buses, jeeps, trucks, tractors for road hawlage power generating machinery, agricultural machinery and implements, office furniture, machinery and equipments and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to departmental commercial undertakings.

II. Change in stocks

Change in stock represents the value of physical change in raw materials, work in progress (other than the work in progress in building which are included in fixed capital formation) and finished products which are held by commercial enterprises and in government stock piles.

III. Capital transfers

Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works water supply and sewage disposal schemes etc. capital transfers were intended to assist capital formation in other sectors of economy.

IV. Receipts on Capital Account

This part deals with the financing of capital formation and the source of the same are discussed as under.

V. Saving

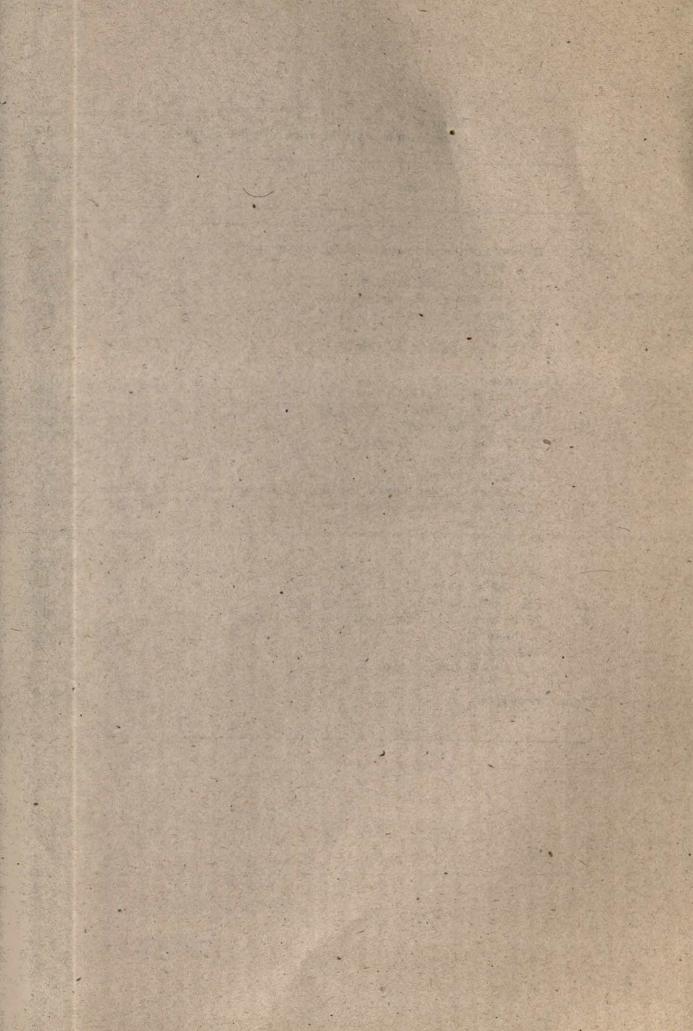
The saving on current account is directly taken from Account I.

VI. Net borrowings

Items like internal debt, small savings, provident fund etc. are indicated here.

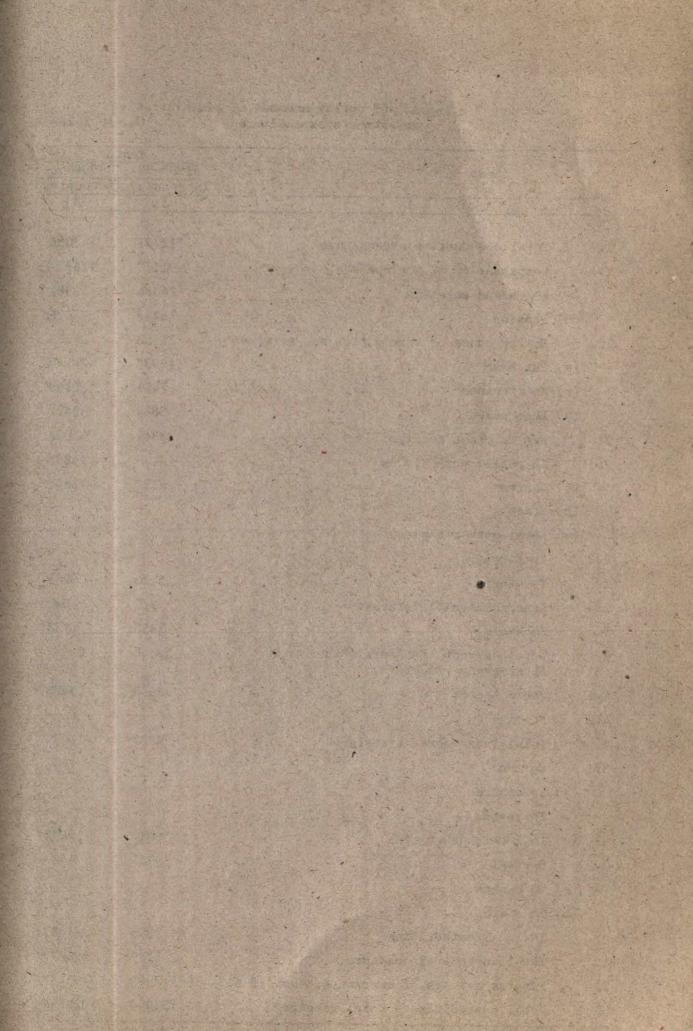
Other liabilities

All investments in the share capitals of statutory corporation 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, inter state debt settlement, contingency fund, deposits and avances, suspense, remittances and cash balances. Besides these, there are some funds maintained by the government like famine relief fund, road fund etc. which are also covered here.



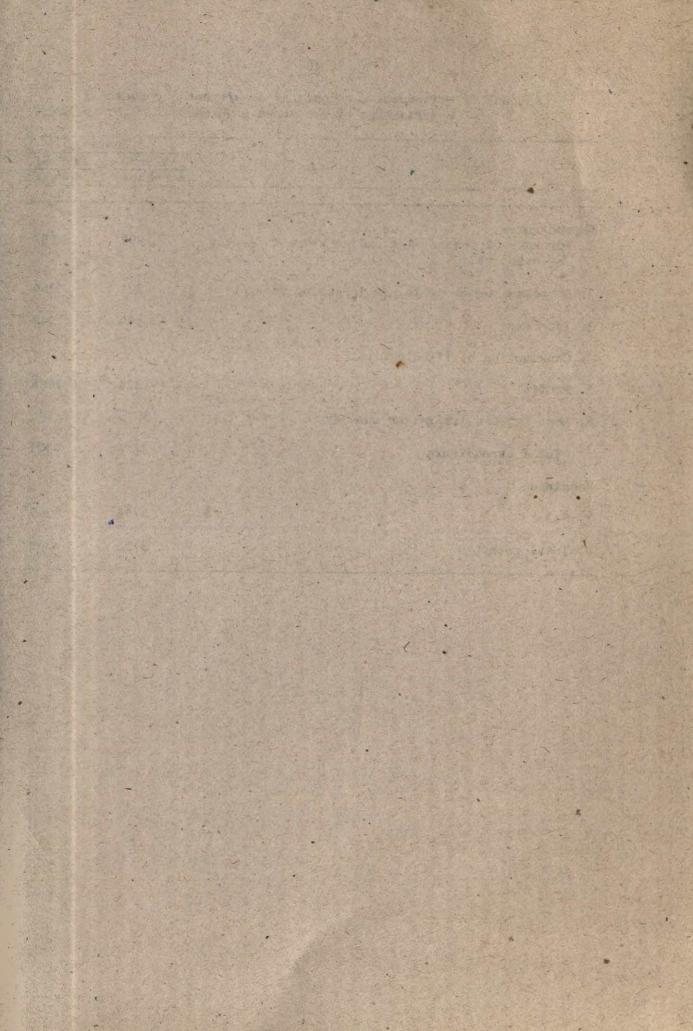
Account I - Income and outlay account of administrative departments expenditure (R. in lakhs)

No. of the Control of	Yea	ars
Items	1989-90	1990-91
	(Accounts)	(Accounts)
Total Control of the		
1. Total consumption expenditure	112731	143096
1.1 Compensation of employees	91173	116517
(a) Wages and salaries	74386	92981
(b) Pension	16787	23536
e dille and corvices	21558	26579
1.2 Net purchase of commodities and services (a) Purchase	19936	24840
(b) Maintenance	7471	8163
	5849	6424
(c) Less sales 2. Net interest received	28341	33026
	14177	13833
2.1 To public authorities	14177	13833
(a) Centre		
(b) States	_	
(c) Local authorities		
2.2 To foreign	15133	20241
2.3 To others	969	1048
2.4 Less commercial interest	7358	6738
3. Subsidies	53830	65978
4. Total current transfers (other than inter-govt. transfers)		
4.1 Other sector	53830	65978
4.2 Foreign		
5. Total inter-govt. transfers	9879	11035
5.1 Current	6834	7602
(a) To centre		
(b) To state		
(c) To local authorites	6834	7602
5.2 Capital	3045	3433
(a) To centre	-	
(b) To state		
(c) To local authorities	. 3045	3433
	212139	259873
$\frac{1}{2} \left(\frac{1}{2} \right)^{-1}$	(-)18895	(-)33117
7. Surplus savings of current account (0 0) 8. Total expenditure = total receipt	193244	226756
8. Total expenditure - notal recorr		



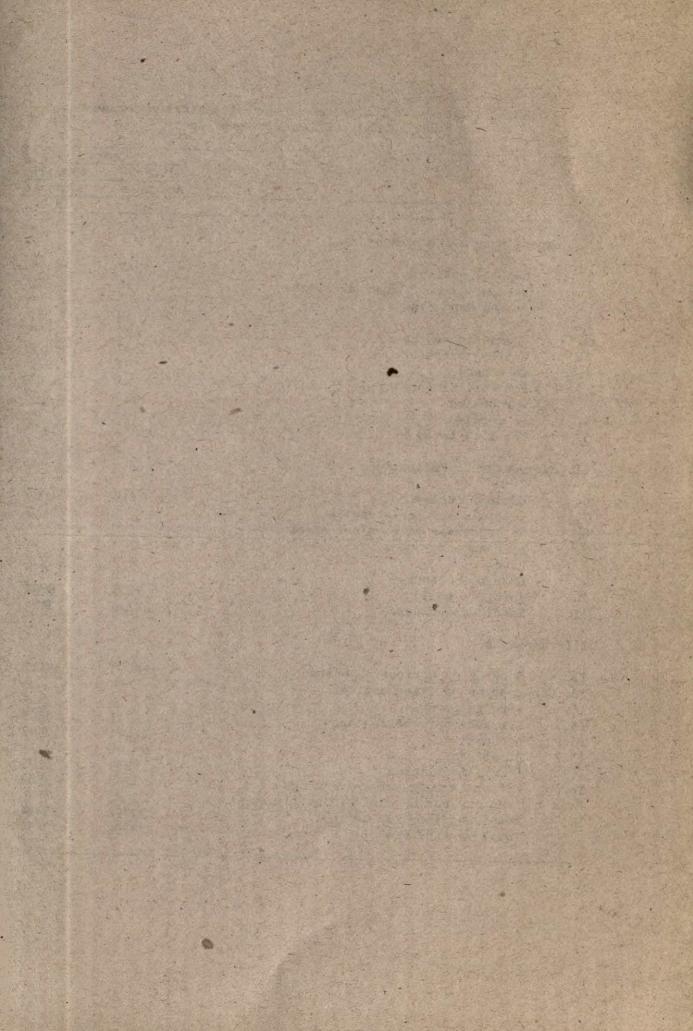
Account II - Production account of departmental commercial undertakings of the state government (% in lakhs)

	The second section of the section of the second section of the section of the second section of the section	ars
Items		1990-91
	(Accounts)	(Accounts)
Figure Passes and a series of the series of	2	3
Expenditures	1992	- 2287
1. Purchase of commodities and services including maintenance.	1992	2207
2. Compensation of employees including pension	4203	5364
Z. Compensation of employees fielding persons		
3. Interest	969	1048
4. Consumption of fixed capital	7	
5. Profit	(-)336	(-)805
J. Prollu		
6. Less imputed irrigation subsidy	3073	3585
	3755	4309
Total expenditure	- 3/33	130
Receipts		
Receipts		
7. Sales	3755	4309
	3755	4309
8. Total receipts	3,33	1307



Account III - Capital finance account of gentral government (both administration & enterprises) (R. in lakhs)

THE PERSON NAMED IN		Yea	rs
	Items	1989-90	1990-91
		Accounts	Accounts
		2	3
I. Expendi	ture - Administration		
1. Cap	ital outlay	12247	14473
2. Net	purchase of physical assets	(-)16	52
2.1 Sec	ond hand assets	(-)13	
2.2 Lan	d	(-)3	52
3. Cha	nge in stocks	629	(-)120
	ital transfers	1597	1027
The second secon	others	1597	1027
	capital formation	58	28
The same of the sa	others .	1539	999
	foreign	entitle tre	-
	al (1 to 4)	14457	15432
II. Expendi	ture - Enterprises		
6. Cap	ital outlay	9240	7783
	ewals and replacements		THE THE PARTY OF THE
	purchase of physical assets		
	ond hand assets		
8.2 Lan			
	nge in stocks	99	279
	al (6 to 9)	9339	8062
	al expenditure	23796	23494
11.	at experience		
III. Receip	nts.		
12. Sur	plus on current accounts	(-)18895	(-)33117
	ption of fixed capital		
	eign grants		
	budgetary borrowings	4241	50508
		42411	50508
	home		
	aproad er liabilities	+280	6103
		5768	13889
16.1 Net	extra budgetary borrowings	5488	7786
	s net purchase of financial assets	23796	23494
	al receipts (12 to 16)	23796	23494
Tot	al expenditure	23730	



3. Purpose classification of state government budgetary transactions

The government expenditure can be classified in accordance with the purpose it is likely to serve such as health, education, defence etc.

The purpose of government expenditure might be of two types. (1) long term (2) 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 attempted here is to classify expenditure in accordance with the immedaite or short term social needs of the government.

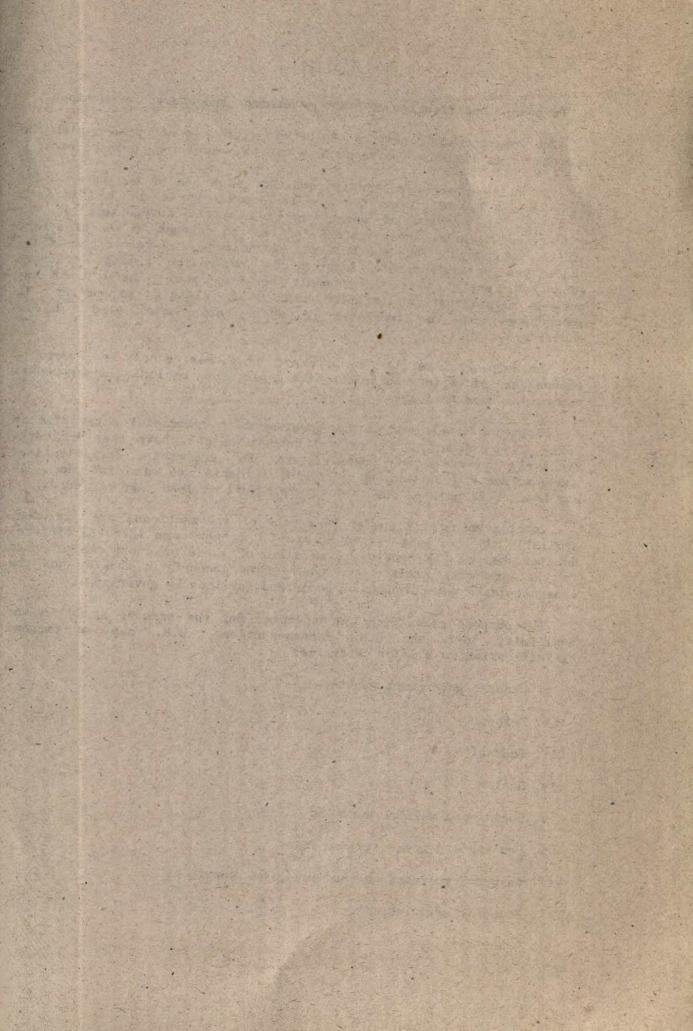
The purpose classification attempted here relates only to government expenditure of various administrative departments excluding departmental commercial undertakings.

Financial investment of the government in commercial activities in terms of purchase of shares and debentures etc. have been included. Similarly grants and loans given to commercial organisation, non-government institutions or the individuals are also included. It may however be pointed out that the repayment of loans are excluded.

Inter-government transfer by nature of transactions, are excluded, similarly 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 government.

The purpose classification attempted for the present study is the confirmity with the U.N. recommendation. U.N. has recommended classification in 9 major categories.

- i. General government services.
- ii. Defence
- iii. Education
 - iv. Health
 - v. Social and welfare services
- vi. Housing and community amenities.
- vii. Cultural recreational and religious services.
- viii. Economic services.
 - ix. Other services



These major heads have been split-up into minor groups. In the present study some adjustments have been made into the minor categories. As against 30 minor heads suggested by the U.N., all major heads mentioned above have been divided into 19 minor heads only in this report. Atomic energy is a new minor head which we have introduced here. It is not given in the U.N. classification.

All the items of expenditure are grouped under the appropriate categories in respect or their manner of presentation in the budget. Items which relate to more than one purpose class are first dis-integrated 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 the 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 organisations receiving the grants, loans and advances are known nor the purpose of utilisation is given. In such cases the classification has been done on the basis of account heads under which these expenditures 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 cars etc. are classified according to the type of the services likely to be obtained by the utilisastion of the loans.

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

Table I - Purpose classification of state government buegetary expenditure (R. in lakhs)

		Year	rs .
	Items	1989-90	1990-91
	Trems	Accounts	Accounts
	. 1	2	3
	General economic services	40289	48307
1.1	General administration (external affaris, public orders and safety)	40289	48307
			(Contd.)

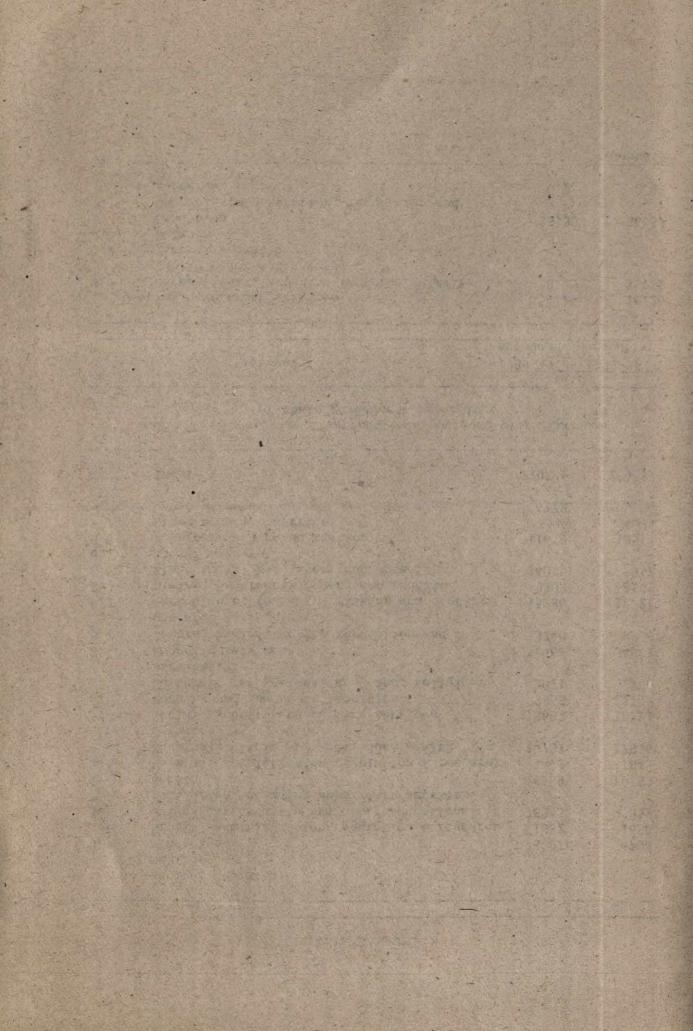
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Table 1 contd..)

		2	3
1 0	General research		
1.2	- 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		
2.	Defence	78007	96708
3.	Education	1662	1656
3.1	General administration regulation & research	76345	95052
3.2	University, schools and other educational	70343	93032
	facilities including subsidiary services.	16000	10001
4.	Health	16209	19801
4.1	General administration regulation & research	1472	1845
4.2	Hospital, clinic and individual health	14737	17956
	services.		
5.	Social security and welfare services	13602	16221
6.	Housing and community amenities	9968	22703
7.	Cultural, recreational and other religious	2071	2746
	services.		CARL PL
8.	Economic services	56466	54901
8.1	General administration regulation and	3740 *	3830
0.1	research		
8.2	Agriculture, forestry, fishing and hunting	15386	19721
8.3	Mining, manufacturing and construction	9303	10595
8.4	Electricity, gas, steam and power	14074	2917
	Atomic energy		
8.5		11619	13514
8.6	Transport and communication Other economic services	2344	4324
8.7		4172	3104
9.	Other purposes		
	Total	220784	264491
	Tonat		

Table 2 - Percentage distribution of purpose classification of state government expendirue (%. in lakhs)

		Year	rs .
	Items	1989-90 Accounts	1990-91 Accounts
	- 1	2	3
1 Ge	eneral government services	18.25	18.26
1.1	General administration (external affairs Public order and safety)	18.25	18.26
1.2	General research		
2.	Defence		
3.	Education	35.33	36.57
3.1	General administration, regulation and research	0.75	0.63
	······································		(Contd.)



(Table 2 contd.)

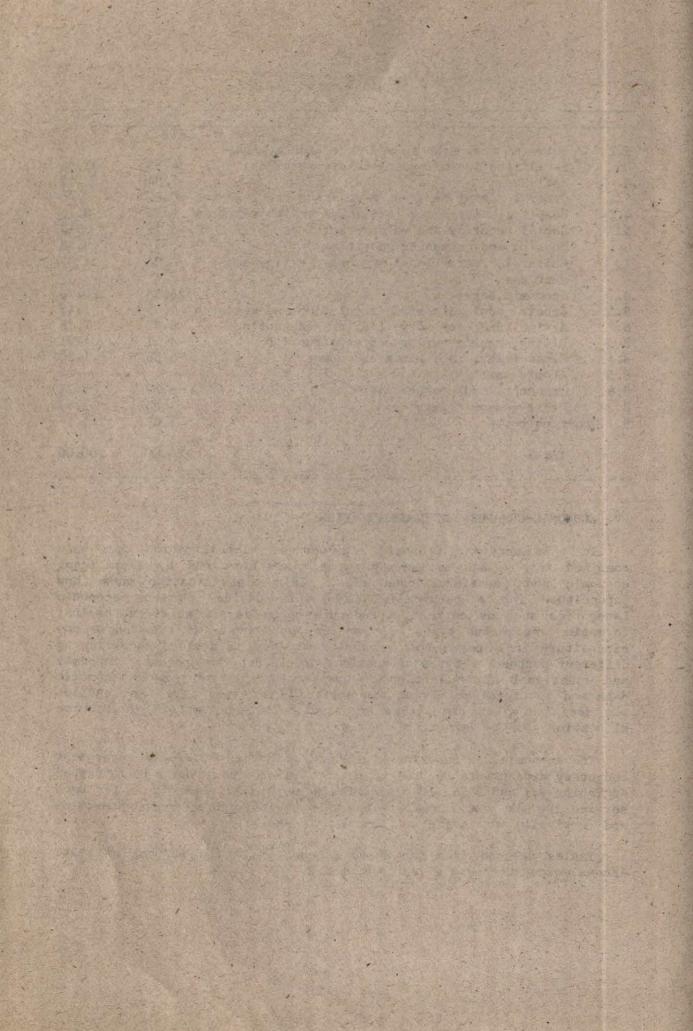
1	2	3
Universities, schools and other educational	3/ 58	35.94
		7.49
Health		0.70
General administration, regulation and research		6.79
Hospital, clinic and individual health services	0.0/	
Social security and welfare services	0.10	6.13
Housing and community amenities		8.58
Cultural recreational and other religious	0.94	1.04
	25.58	20.76
Composite services regulation and research	1.69	1.45
General administration, regularized hunting	6.97	7.46
Agriculture, lorestry, fishing the harries	4.21	4.01
Mining, manufacturing and constituents		1.10
	_	
Atomic energy	5 27	5.11
	TO SEE STATE OF THE PARTY OF TH	1.63
Other economic services		1.17
ther purposes	1.89	1.17
		100 00
Total	100.00	100.00
	Social security and welfare services Housing and community amenities Cultural, recreational and other religious services Economic services General administration, regulation and research Agriculture, forestry, fishing and hunting Mining, manufacturing and construction Electricity, gas, steam and power Atomic energy Transport and communication Other economic services ther purposes	Universities, schools and other educational facilities including subsidiary services Health General administration, regulation and research 0.67 Hospital, clinic and individual health services 6.67 Social security and welfare services 6.16 Housing and community amenities 4.51 Cultural, recreational and other religious 0.94 services Economic services General administration, regulation and research 1.69 Agriculture, forestry, fishing and hunting 6.97 Mining, manufacturing and construction 4.21 Electricity, gas, steam and power 6.38 Atomic energy Transport and communication 5.27 Other economic services 1.89

IV. ECONOMIC-CUM-PURPOSE CLASSIFICATION

In this section, economic and purpose classification have been combined into a single two-way cross classifications by significant economic and functional categories. This classification shows how expenditure for a particular purpose is divided between economic categories such as current expenditure on goods and services, capital formation and varous types of transfer and loans. It also shows how expenditure in a particular economic category is divided according to different purpose or types of services provided by government. Economic and functional classification of transactions provides macro economic data and is useful mostly at the policy formulation level and enables the decision makers to review in broad terms the pattern of resource allocation and its impact on the rest of the economy.

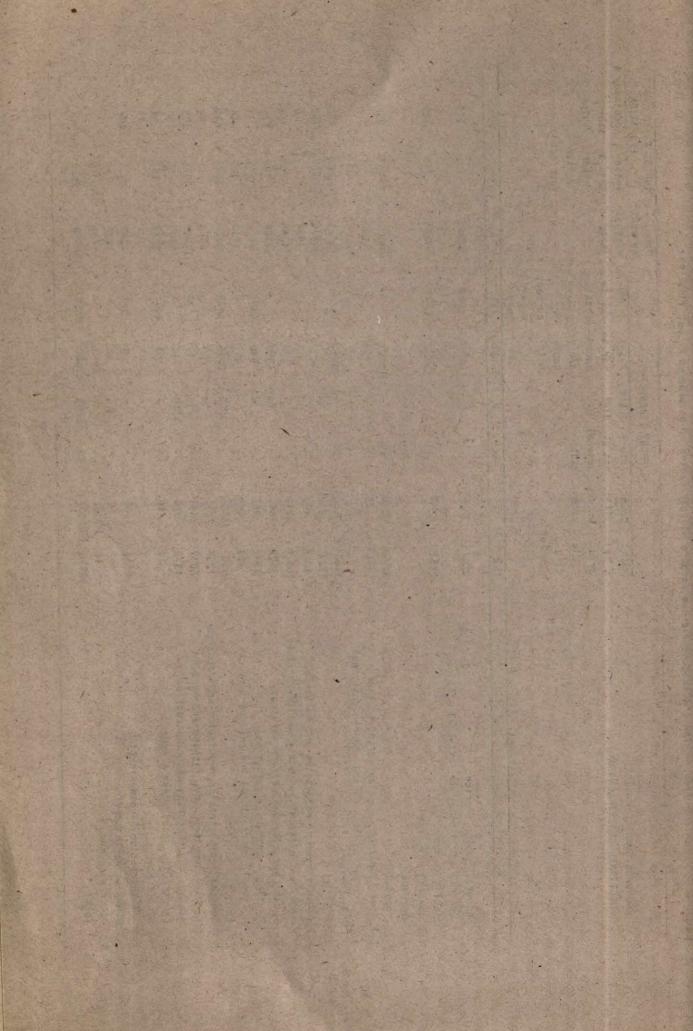
The economic and functional classification of the Kerala government budgetary expenditure for the years for 1989-90 and 1990-91 is furnished in Tables 3.1 and 3.2. It classifies horizontally expenditure for each service for the years under review into significant economic categories and vertically into different functional categories.

Tables derived from the above accounts, for the purpose of state income computation are given in appendix.



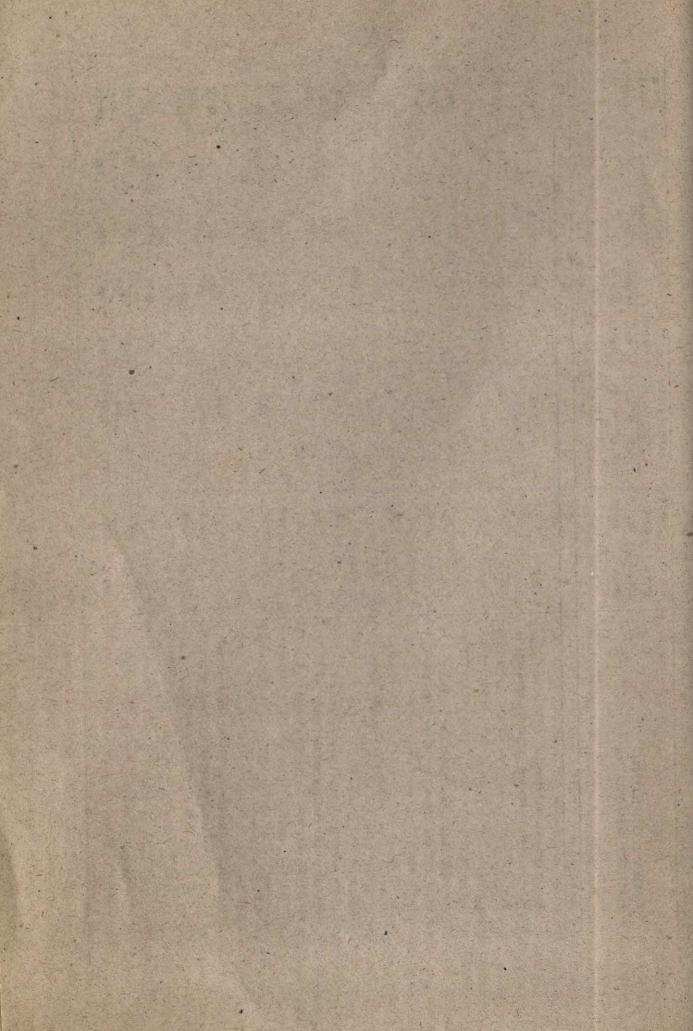
GROSS FIXED CAPITAL

			CURRENT	CURRENT EXPENDITURE	URE		current	FOF	FORMATION
NOTE ROLLINGS OF COMMUNICATION	Mages	Commo-	Inter-	Subst-	Trans-	Trans-	expend1-	Build-	Machinery &
ECUNOMIC CLASSIFICATION	R sal-	dities	est on	dies	fer to	fer to	ture	ings &	other
FUNCTIONAL CLASSIFICATION	aries	& ser-	general		income	local		other	equipments
	inclu-	vices	debt		a/c of	bodies		constr-	
	ding				house	for		uctions	
	pension				p1 ou	current			
には、世界の特別のでは、なるでは、ないでは、これでは、						expendi- ture			
	2	3	4	5	9	7	8	6	10
•					0350	4000	20005	758	429
1. General public services	25815	5597	•		3/69	4067	30000	3	
1.1 General administration, external affairs,					0.200	2000	20005	759	420
public sectors.	25815	2237	1	-	3/69	5904	28082	007	G .
1.2 General research		1	•						
			•	•	•				
2. Fallor	33145	3743	10	1	39918	•	76816	863	300
	1461	75			125		1991		
3.1 Administration, regulation and research									
3.2 Universities, school and Other educational	31684	3668	10	•	39793		75155	862	300
facilities.	11373	4182		•	261		15816	205	168
4. Health	1003	463			•	1	1466		9
4.1 Administration, regulation and research.	0001	2710			261		14350	205	162
A 2 Hospital, clinical and other health services.	01001	1044		20	4698		12164	687	515
5. Social security and welfare services	2100	1401	•	152	948	1492	7471	669	14
6. Housing & community amenities	2016	469		!	491		1753	101	48
	10551	8004		4083	2844	5438	30920	9199	834
	1237	2331	1		55		3623	10	44
General administration regulation and huntin	5617	1691		1746	1917	16	11047	1775	103
8.2 Agriculture, torestry, Tisming and munching	1319	220	-	1510	755		3804	26	100
8.3 Mining, manufacturing and constituction	7	116	1	一 の 日 の こ	107	4991	5229	157	66
8.4 Electricity, gas, steam & power	2			•	•				
	1335	3566			8	371	5280	4579	488
	1028	NO.	1	827	2	,1	1937	97	•
8.7 Other economic services	12	2601			958		3571	10	
9. Other purposes	91173	27407	10	4285	53887	9834	186596	9939	2308
lotai									(Contd.)
							THE RESERVE TO SERVE		一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一



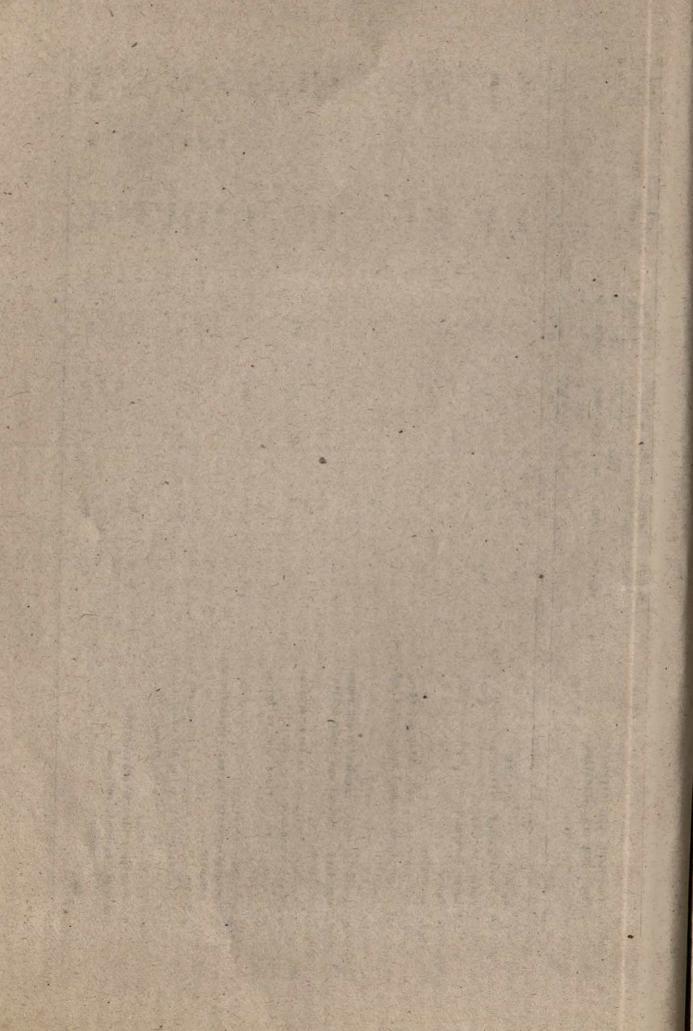
(Table 3.1 contd.)

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1 12 13 14 15 16 17 18	General public services General public services General administration, external affairs, 858 General administration, external affairs, 858 General research Defence Education Administration, regulation and research Universities, school and other educational facilities Health Administration, regulation and research Hospital, clinical and other health services Social security and welfare services Cultural, recreational and religious Services Economic services Economic services Economic services Cultural, recreational and religious Services Economic services Economic services Footal security and welfare services Cultural, recreational and religious Services Economic services Footal security and welfare services Cultural, recreational and religious Services Footal security and welfare services Cultural, recreational and religious Services Footal security and welfare services Cultural, recreational and religious Services Footal security and welfare services		43 43 43 43 43 43 43 43 43 43 43 43 43 4	20 20 20	domes- tic sectors 16 80 80 - 28 28	2202 2202 2202 - 1191 1 1190 393	18 2 2 1 1 1 1	19 40289 40289 78007 1662 76345
1	General public services General administration, external affairs, 858 public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities Health Administration, regulation and research Hospital, clinical and other health services Social security and welfare services Cultural, recreational and religious services Economic services Cultural, recreational and religious Economic services Conomic services	4 4 1 1 1 1 1 0	sectors 14 43 43 14 14	20 20 11 11 1	80 80 80 28 28 28	2202 2202 2202 - 1191 1 1190 393	8 2 2 1 1 1 1	19 40289 40289 78007 1662 76345
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Secretors. Sec	General research Defence Education Administration, regulation and research facilities Health Administration, regulation and research Hospital, clinical and other health Social security and welfare services Cultural, recreational and religious services Economic services Conomic services Footomic services	11111 0			1 1 8 1 8 1 1	1191 1190 393	1 1 1 1	78007 1662 76345
Defence Def	General research Defence Education Administration, regulation and research facilities Health Administration, regulation and research Hospital, clinical and other health Social security and welfare services Cultural, recreational and religious services Economic services Economic services Conomic services Footomic services Footomic services Footomic services Footomic services Footomic services Footomic services	1 1 1 1 2			1 8 1 8 1 1	1191 1 1190 393		78007 1662 76345
Education Indemnistration, regulation and research Indemnistration, regulation and research Indemnistration, regulation and religious Economic services Economic services Economic services Economic services Economic services Indemnistration, regulation and religious Economic services Economic services Indemnistration, regulation and religious Indemnistration, regulation and religious Economic services Economic services Economic services Economic services Energy Indemnistration, regulation and Indemnistration and communication Indemni	Education Administration, regulation and research Universities, school and other educational facilities Health Administration, regulation and research Hospital, clinical and other health Services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services				58 1 8	1191 1 1190 393		78007 1662 76345
Education Administration, regulation and research Administration, regulation and research Administration, regulation and research Administration, regulation and research Hospital, clinical and other health Administration, regulation and research Hospital, clinical and other health Administration, regulation and religious Services Cultural, recreational and religious Services Servi	Education Administration, regulation and research facilities Health Administration, regulation and research Hospital, clinical and other health Services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services Footomic services Footomic services Footomic services Footomic services Footomic services Footomic services				58 1 8	1190		1662
Administration, regulation and research Universities, school and other educational facilities Health Hospital, clinical and other health Social security and welfare services Social security and welfare services Local transmitter Local transmitt	Administration, regulation and research facilities Health Administration, regulation and research Hospital, clinical and other health Services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services 1. (-)229	500			78 1 1	1190		76345
Administration, regulation and research Health Hospital, clinical and other educational Hospital, clinical and other health Services Cultural, recreational and religious Services Economic services Economic services Cultural, recreational and religious Services Economic services Cultural, recreational and religious Services Se	facilities facilities facilities Health Administration, regulation and research Hospital, clinical and other health Services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services (-)229				7 1 28	393	Contract of the last	16345
facilities facili	facilities facilities Health Administration, regulation and research Hospital, clinical and other health services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services	- 50				393	The state of the s	
ting (-)86 473 393 - 1 20 6 144 73 - 1273	Health Administration, regulation and research Hospital, clinical and other health Services Social security and welfare services Housing and community amenities Cultural, recreational and religious Services Economic services FCONOMIC Services	- 02		1,1		393		
ting (-)151 240 - 25 - 387 - 1182 - 1182 - 1182 - 1183 - 11438 - 1183 - 1145 - 1182 - 1183 - 1145 - 1182 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 - 1183 -	Health Administration, regulation and research Hospital, clinical and other health services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services		•			1		16209
ting (-)86 473 - 1387 - 1 20 - 1 53 - 1438 - 1 4 45 775 956 4 2497 - 1 20 315 3 - 1445 - 1 4 4 73 - 229 - 12730 25413 133 5 (-)86 473 - 2035 5477 22 (-)86 473 - 25 - 213 406 1 (-)151 240 - 25 - 213 406 1 5 548 - 43 601 - 548 2	Administration, regulation and research Hospital, clinical and other health services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services . (-)229				A STATE OF THE PARTY OF THE PAR	4		1472
ting (-)151 240 - 25 - 387 - 1182 - 182 - 145 - 145 - 145 - 12730 25413 133 5 1 137	Hospital, clinical and other health services Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services			TO AN ON				
ting (-)86 473 - 1438 - 1448 - 145	Social security and welfare services Housing and community amenities Cultural, recreational and religious services Economic services					207		14737
ting (-)86 4 2497 - 1 53 - 1450 - 1450 - 1450 - 1450 - 1450 - 1450 - 12730 25413 133 5 5 1 1241 - 167 - 969 4263 76 76 7 22 22 22 22 22 22 22 22 22 22 22 22 2	glous . (-)229 5	- 02	* 5 4	. ;		1420		13602
ting (-)86 4 2497 - 145 - 145 - 146 - 120 315 3 229 - 12730 25413 133 5 44 73 - 3279 - 8589 8845 - 167 - 8589 8845 - 167 - 167 - 167 - 168 473 - 1692 4263 76 1691 - 1692 4263 76 1691 - 1692 4263 76 1691 - 1691 - 1692 4263 76 1691 - 1693 4263 76 1693 4263 76 1693 4263 76 1693 4263 76 1693 4263 76 1693 4263 76 1693 4263 76 1793 1295 1295 1295 3405 138 2	glous	185		53	-	1430		2000
ting (-)86 473 - 1 - 20 315 3 5 5 1 - 229 12730 25413 133 5 5 1 - 229 12730 25413 133 5 5 1 - 44 73	glous (-)229 5	4 45	775	926	4	2497		9968
ting (-)86 473 - 1 - 20 315 3 5 5 1	. (-) 229							
ting 8 1241 - 167 - 969 4263 76 73 137 5 144 73 141	. (-)229	145			20	315	3	2071
ting 8 1241	677(-) •	1.50	229		12730	25413	133	56466
ting 8 1241	but notification							
ting 8 1241 - 167 - 969 4263 76 1 22 3279 - 37 - 2035 5477 22 22 22 2	General administration, regulation and					44	73	3740
(-)86 473 - 213 406 1 - 548 - 43 601 - 548 159 12905 34050 138 2			167		969	4263	. 9/	15386
(-)86 473 - 25 - 213 406 1 - 548 - 43 601 - 548 - 1597 1029 12905 34050 138 2	&	- 147	101		2035	5477	22	9303
(-)86 473 - 25 - 213 406 1 1 - 548 - 43 601 - 548 - 1597 1029 12905 34050 138 2:	•	- 612	10		0020	8845		14074
Atomic energy Transportation & communication (-)86 473 - 25 - 213 406 1 Other economic services Other purposes 45 1597 1029 12905 34050 138 2	Flectricity, das, steam and power	1			6000	2		1
Transportation & communication (-)86 473 - 25 - 213 406 1 1 0ther economic services (-)151 240 - 25 - 43 601 - 43 601 - 548 20ther purposes 34050 138 2	Tours of the state		1	•				01311
Transportation & communication (-)151 240 - 25 - 213 406 1 0ther economic services 601 - 548 - 43 601 - 601 0ther purposes 34050 138 2	Atomic energy	473	1		924	6378	(-)39	61011
548 - 43 601 - 548 - 138 2	Transportation & communication	- 240	25		213	406	-	2344
C C C C C C C C C C C C C C C C C C C			548		43	109	-	4172
		500	1597	1029	12905	34050	138	220784



(Table 3.1 contd.)

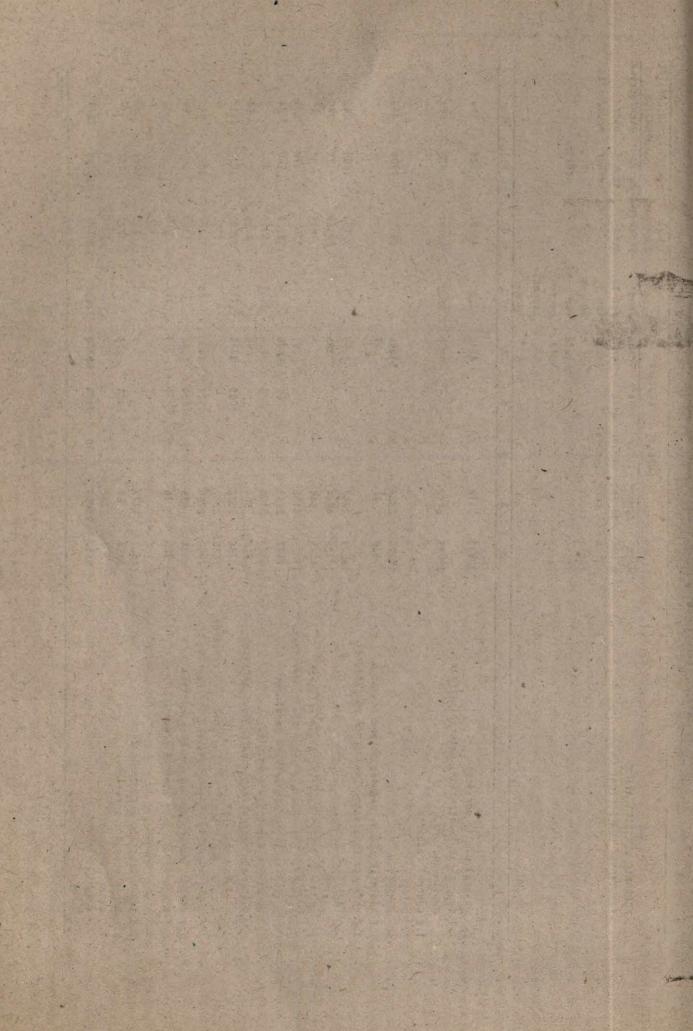
	Net. in-	Invest-	CAPITAL TRANS-	TRANS-	LOCAL		Total		Grand
			000	TO	ADVANCE TO	CF TO	expendi-	Fund	total
	1ncre-	ment 1n	Local	Other	Local	Other	ture		(8+17+18
ECONOMIC CLASSIFICATION/	stock	shares	bodies	domes-	bodies	domes-			
				tic		tic			
				sectors	Transfer of	sectors			
	11	12	13	14	15	16	17	18	19
									40000
1. General public services	858	41		43	20	80	2202	2	40289
1.1 General administration, external affairs,							0000		40200
	858	14	-	43	20	80.	2022	7	60704
1 2 General research			-			•			
		-	- West - CA	- W.			1		•
Z. Derence		•		-		28	1191		78007
3. Education		,					1	•	1662
3.1 Administration, regulation and research						28	1190		76345
3.2 Universities, school and other educational	1			•		9			The state of the s
facilities							200		16209
4. Health	•	20	1	•	•		29.5		1070
A 1 Administration, requiation and research	-		N. L. Control	-			0	No. of Street	7/41
1.t nospical, cimino (1.t)	1	20	. 4				387	-	. 14737
	1	182			53		1438	-	13602
5. Social security and wellare services		Y	45	775	926	4	2497		8966
6. Housing and community amenities		•	1						
7. Cultural, recreational and religious						20	315		2071
services	•	145	•			00101	25413	133	56466
8. Economic services	(-)529	5233		229		12/30	61467	5	20100
8.1 General administration, regulation and							. 77	73	3740
research	-			167		090	4263	16	15386
8.2 Agriculture, forestry, fishing and hunting	8	1241		101		2025	5477	2.2	9303
8.3 Mining, manufacturing and construction		32/9		10		2007	9845		14074
8.4 Electricity, gas, steam and power	1	1	1			6000	2100	11	
8.5 Atomic energy		1			-		0.00	, ,,,	11610
	98(-)	473			THE REAL PROPERTY.	924	63/8	65(-)	61011
	(-)151	240	1	52		213	406		2344
	1		1	548	-	43	601	1	4172
9. Other purposes	629	5598	45	1597	1029	12905	34050	138	220784



(Contd.)

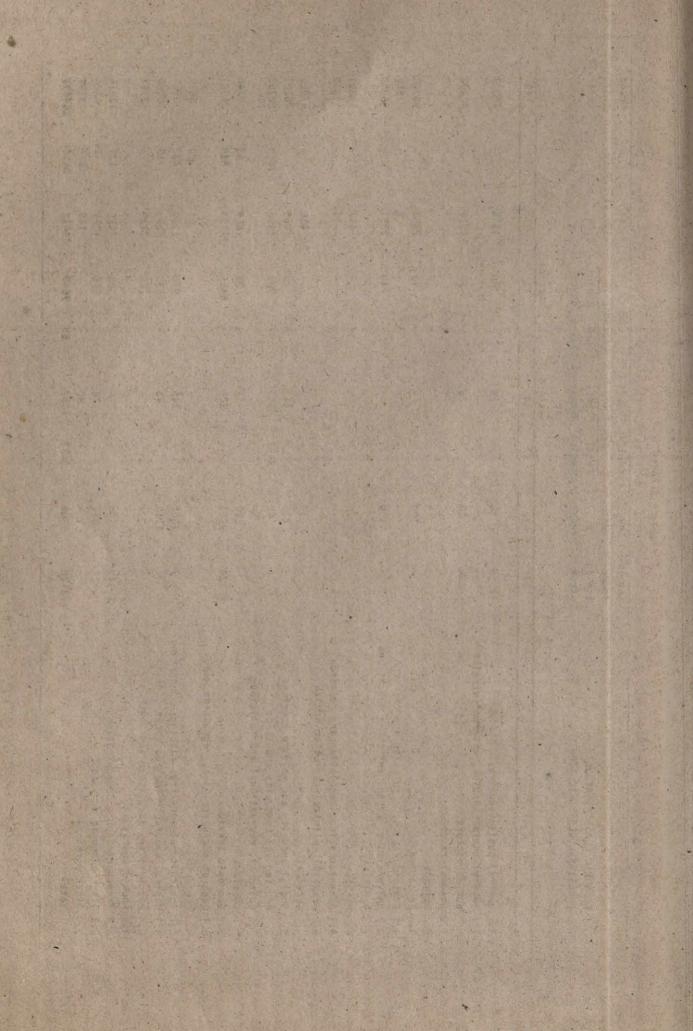
Table 3.2: Economic-cum-purpose classification of government budget 1990-191

ECONOMIC CLASSIFICATION FUNCTIONAL CLASSIFICATION R sal- dities aries & ser- inclu- vices ding l. General public services l.1 General administration, external affairs, public sectors. l.2 General research l.3 General research l.4 General research l.5 General research l.6 General model and research l.7 General research l.8 General research l.9 General research lead administration, regulation and research lead the Health l.9 Administration, regulation and research. lead the Health lead the	Wages & salaries including ding pension 2 2 2 2 32933 32933 32933 38649	dities & ser- vices vices 6412 6412 2824	1. = 5	d1es d1es	fer to for the form of	Trans- fer to Tocal bodies for current expendi- ture 7 7	8 8 46791 46791 46791 1654	ings & other constructions uctions 928 928 1900 2	Machinery other equipments 566 343
FUNCTIONAL CLASSIFICATION General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	& sal- artes inclu- ding pension 32933 32933 32933 1530	dities & ser- vices 4 12 6412 6412 - 2824 77	a l	S 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	fer to income a/c of house hold 6 . 6 . 4216	fer to Tocal bodies for current expendi- ture 7 7 3230		ings & other constructions uctions 928 928 - 1900 2	
General public services General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Administration, regulation and research. 1530 Health Health	aries including pension 32933 32933 32933 1530 1530	6412 6412 6412 6412 77	1 1 1 1 0 1	un 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6 6 4216 4216 4216 477	Tocal bodies for current expenditure 7 7 7 3230		9 928 928 928 5 6 7 7 9 9 7 8 9 7 8 9 7 9 7 9 9 7 9 9 7 9 9 7 9 9 9 9	
General public services General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	2 2 2 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 32933 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3293 3290 3290	6412 6412 6412 77	debt		4216 4216 4216 4217 4216 4216 4217 47	bodies for current expenditure 17 7 3230		9 928 928 928 - 1900 2	
General public services General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	41ng pension 32933 32933 32933 1530 1530	6412 6412 - 2824 77	4 1 1 1 2 1		6 6 6 4216 4216 4216 47	for current expenditure 7 7 7 7 7		9 928 928 - 1900 2	
General public services General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	2 2 32933 32933 40179 1530 38649	6412 6412 - 2824 77			6 6 6 4216 4216 51342 47	current expenditure 7 7 3230	发展的 数据 医 基性原则	9 928 928 - 1900 2	
General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Administration, regulation and research Health 1290	32933 32933 32933 40179 1530	6412 6412 - 2824 77			4216 4216 51342 47	3230 3230		928 928 - 1900 2	566 343
General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	32933 32933 32933 40179 1530 38649	6412 6412 - 2824 77			6 4216 4216 51342 51342 47	3230 3230	46791 46791 - 94355 1654	928 928 - 1900 2	566 343
General public services General administration, external affairs, public sectors. General research Befence Education Administration, regulation and research Universities, school and other educational facilities. Health Health 1290	32933 32933 32933 40179 1530 38649	6412 6412 - 2824 77			4216 4216 51342 47	3230	46791 46791 - 94355 1654	928 928 - 1900 2	566
General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Administration, regulation and research Health Administration, regulation and research. 1230	32933 32933 40179 1530 38649	6412 6412 - 2824 77	1 71.2		4216 4216 - 51342 - 47	3230	46791	928 928 - 1900 2	566 343
General public services General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research facilities. Health Administration, regulation and research 1530 1630 Health Administration, regulation and research. 1290	32933 32933 40179 1530 38649	6412	1 1 1 2 1 3		4216 4216 51342 47	3230	46791	928	343
General administration, external affairs, public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1530 1632 Administration, regulation and research.	32933 40179 1530 38649	6412	11.21	1,000	4216 - 51342 - 47	3230	46791	928	343
public sectors. General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1230 14325	32933 40179 1530 38649	2824	11121		4216 - 51342 - 47	3230	46791	928	343
General research Defence Education Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1230	40179	2824	1,51		51342		94355	1900	343
Education Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1290	40179 1530 38649	2824	- 2 -	1/1.1	51342		94355	1900	343
Education Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1290	40179 1530 38649	2824	0 .	4.0	51342	•	94355	1900	343
Administration, regulation and research Universities, school and other educational facilities. Health Administration, regulation and research. 1530 16325	1530	77	•		. 41		1654	2	
Universities, school and other educational 38649 facilities. 14325 Health Administration, regulation and research. 1290	38649	777.0				1			
38649 14325 1290	38649	TATC	The state of the s		The state of the s				
14325	The state of the s	1417	10		51295		92701	1898	343
1290	14325	4644			385		19354	172	260
	1290	544		•	1		1834	1	
4.2 Hospital, clinical and other health services. 13035 4100	13035	4100	•		385		17520	172	. 249
5. Social security and welfare services . 7177 2281	7117	2281	•	65	5630		15153	649	24
6. Housing & community amenities 5108	6193	5108		3	438	3637	15379	432	7
7. Cultural, recreational and relious services 929 504	626	504	-	-	909	•	2039	. 267	54
8. Economic services 14780 9522	14780	9522		3085	3416	735	31538	7688	1117
8.1 General administration regulation and research 1625 2080	1625	2080	•	,	51	•	3756	1	4
8.2 Agriculture, forestry, fishing and hunting 7990 2750	7990	2750		922	1400	89	13130	2601	943
8.3 Mining, manufacturing and construction 1934 438	1934	438		694	1263		4329	367	06
8.4 Electricity, gas, steam & power 125 16	125	16	•	11	179	397	788	•	
8.5 Atomic energy	1	•		•		•	•	•	
8.6 Transportation & communication 1852 4177	1852	4177			6	270	6308	5052	80
8.7 Other economic services 61	1254	. 19		1398	514		3227	(-)332	
9. Other purposes	1	1708	•	-	307		2016	99	1000
Total 33003	116517	33003	10	3153	66340	7602	226625	12102	2371
				To the second	1				



(Table 3.2 contd.)

	Net in-	Invest-	ביייים בייי	-	ANVANCE TO	CF TO	expend1-	Fund	total
ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	incre- ase in stock	ment in shares	Local Oth bodies do	Other domes- tic	Local bodies	Other domes- tic	ture		(8+17+18
	-	12	13	sectors 14	15	16	17	18	19
Comment with 14° convices	. 96(-)	10	•	28	1	80	1516	1,	48307
General administration, external affairs,	, , , ,	91		28	•	80	1516	•	48307
public sectors.	BE(-)		1	•	•	•	•		
General research	•			•	•	٠ =	2353		80296
Education		100	•			2 •	2		1656
Administration, regulation and research		100				. 10	2351		95052
Universities, school and other educations:							7111		19801
lacillois.		15	•				Ì F		1845
Administration, regulation and research		•			1				
Hospital, clinical and other health							436	,	17956
services	1	136		142	80	6	1068		16221
Social security and welfare services		42	3433	. 551	47	983	5495	1829	22703
Housing and community amenities					1	•			2746
Cultural, recreational and consider	•	250	•		-	93	664	42	54901
Services Economic services	(-)24	7251		226		6465	67177		
General administration, regulation and					-		4	.70	3830
research		1502	•	145	一、 秦國	970	6168	423	19721
8.2 Agriculture, forestry, fishing and hunting	7	4118		43	- 1	1633	6251	15	10595
8.3 Mining, manufacturing and construction					-	12129	2129		2917
8.4 Electricity, gas, steam and power		•			•		•		•
8.5 Atomic energy	-1145	800			The state of the s	1188	7075	131	13514
	14	831		38	•	545	1096		4324
8.7 Other economic services	•			80	•		146	942	3104
Other purposes	(-)120	7904	3433	1027	99	7640	34412	3454	264491



Major findings

The system of accounts presented in this study analysis the various aspects of government budgetary operations and their impact on the rest of the economy. Some of the major findings emerging out of this is presented below.

Total expenditure of the state government

The total expenditure of the State government by major categories exclusive of operating expenses of departmental commercial undertakings is given in detail in Table 4. This represents the flow back of funds to the rest of the economy. The expenditure of Kerala State Government increased to %.300 crores in 1990-'91 from %.249 crores in 1989-'90. Showing an increase of about 20% over the period.

Final outlay

Final outplay in the major component of the State Government in 1989-'90 it accounted for &.1257 crores or 50% of the total expenditure. In 1990-'91 it has increased to &.1576 crores. The share has also increased to 52% of the total expenditure. Final outlay is the direct expenditure of the State Government for goods and services as well as Capital formation.

Consumption expenditure

This expenditure includes expenditure on wages and salaries and goods and services. It accounted for 89.67% of final outlay in 1989-'90 and 90.82% in 1990-'91.

Transfer payments

Transfer payments consists of capital and current transfers. It's share of &.1041 crores in 1989-'90 has increased to &.1212 crores in 1990-'91. In other words it decreased from 42% of the total expenditure in 1989-'90 to 40% in 1990-'91.

Financial investment and loans

This item of expenditure amounting to R.195 crores in 1989-'90 and 216 crores in 1990-'91 contributed to about 8% of the total expenditure in 1989-'90 and 7% of the total expenditure in 1990-'91 respectively.

All the components of expenditure show a slight change during the period.

STALL STA The state of the s Walter Branch Branch Tall Transfer of the second of the TO THE REMARKS TO SERVICE A RESIDENCE OF THE PROPERTY OF THE P

Table - 4: Total expenditure (excluding expenditure of departmental commercial undertakings)

4	Items	1989-90 (Accounts)	1990-91 (Accounts
	1	2	3
I.	Final outlay (a) Govt. consumption of expenditure (b) Gross capital formation	125717 112731 12986	157567 143096 14471
ii.	Transfer payments to the rest of the economy (a) Current transfer (b) Capital transfer	104050 102453 1597	
III.	Financial investment and loans to the rest of the economy	19548	21611
	Total	249315	300415

Table - 5: Percentage share of different components of the total expenditure

(Rs. in lakhs)

Items	1989-90 (Accounts) (
	2	3
I. Final outlay	50.43	52.45
II. Transfer payments to the rest of the economy	41.73	40.36
III. Final investments and loans to the rest of the economy	7.84	7.19
Total	100.00	100.00

Gross capital formation

Govt. contribution to gross capital formation ie., investment in building, machinery and equipments and acquisition of stock is estimated at R.222 crores in 1989-'90. This has increased to 224 crores in 1990-'91. This item accounted for about 17.67% and 14.23% of the final outlay of the state for the years 1989-'90 and 1990-'91 respectively.

Carl Managers (and M.C. Van) Pract Line of the Company of the Comp THE REPORT OF THE PARTY OF THE · CL TO CATEGORIES met remarket the water sevent The control of the co

Table - 6: Components of capital formation (R. in lakhs)

	Items	1989-90 (Accounts)	1990-91 (Accounts
	1	Z	<u></u>
1.	Construction	. 19173	19507
2.	Machinery and other equipments	2314	2749
3.	Change in stocks	728	159
	Total	22215	22415

Savings on State Government

Gross savings comprises of savings on current account of Government administration, ie. (surplus of current receipts over current expenditure), depreciation provision and retained profit of departmental commercial undertakings. It was (-) 192 crores in 1989-'90 and (-) 339 crores in 1990-'91 as detailed here under.

Table - 7: Gross savings of the State Government

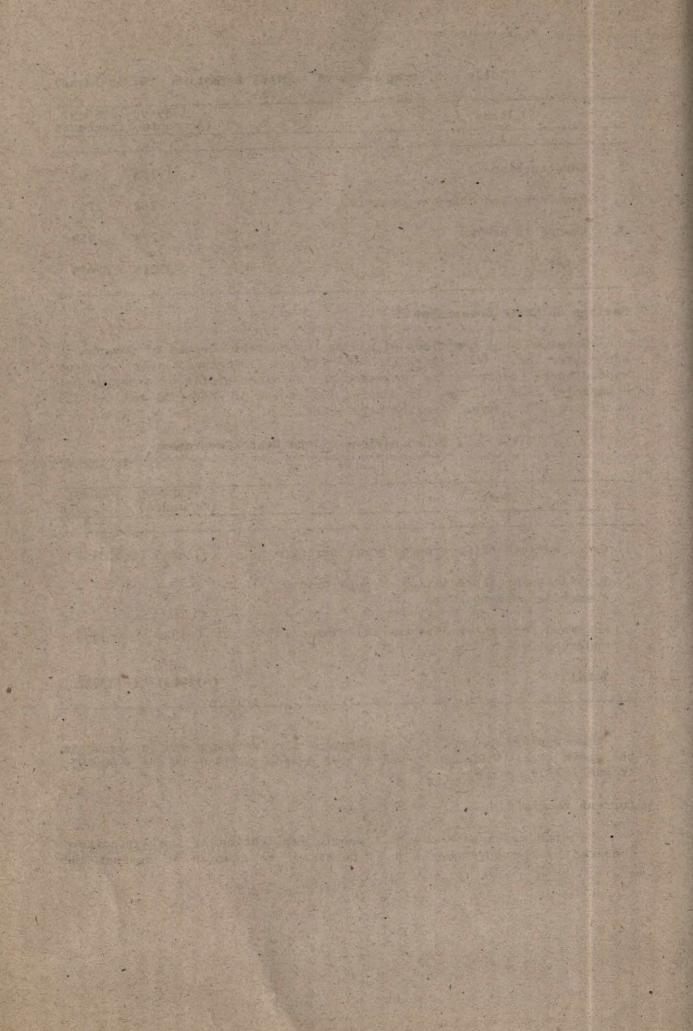
(Rs. in lakhs)

Items	1989-9 (Accounts	0 1990-91) (Accounts
The state of the s	2	3
1. Gross savings of Government administration	(-)18895	(-)33117
2. Provision for depreciation of departmental commercial undertakings		
3. Retained forfiet of departmental commercial undertakings	(-)336	(-)805
Total	(-)19231	(-)33922

The savings of the state government for two years are furnished in the above table. Though it was (-)192 crores in 1989-'90 in 1990-'91, it was (-)339 crores.

Current receipts

For the assessment of the economic implication of the expenditure incurred by the government it is necessary to examine it against the



back ground of the sources from which they are financed.

In table 8 the current receipts of the State government are furnished under significant economic heads.

Table - 8: Total current receipts

(R. in lakhs)

Items	1989-90 (Accounts)	1990-91 (Accounts)
1	2	3
1. Tax receipts	156110 (80.79)	169438 (74.72)
2. Income from property and entrepreneurship	12333 (6.38)	12632 (5.57)
3. Fees and miscellaneous receipts	5973 (3.09)	7780 (3.43)
4. Revenue grants from Govt. of India	18828 (9.74)	36906 (16.28)
Total current receipts	193244 (100.00)	226756 (100.00)

Figures in brackets indicate percentage.

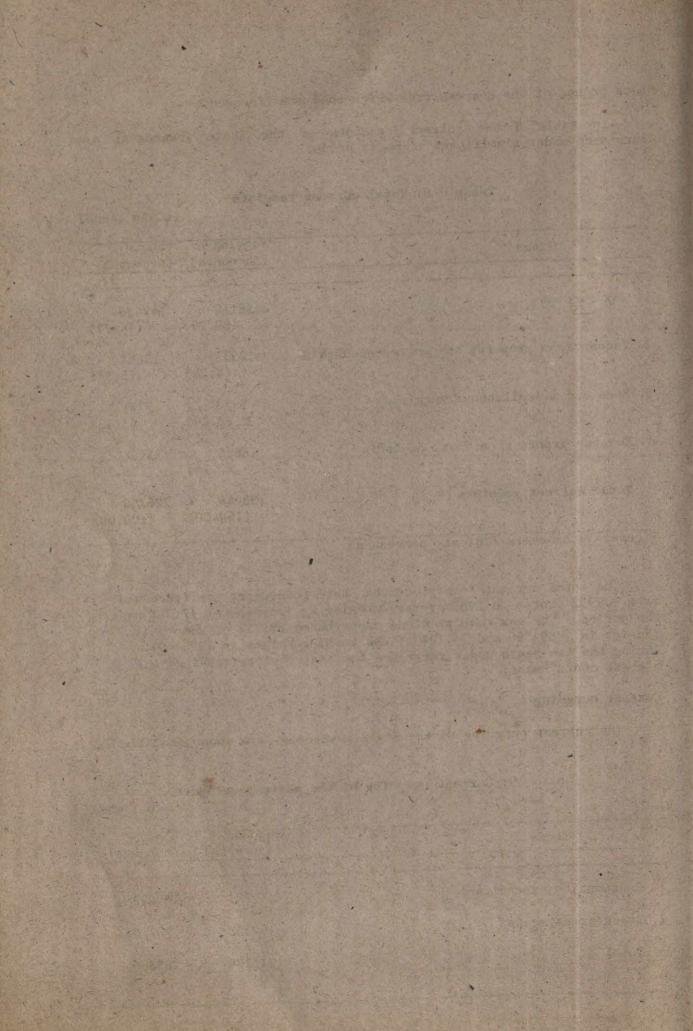
The total current receipt of the State government has increased from &.1932 crores to 2268 crores, showing an increase of 17.34% over the period. The tax receipt alone contributed 80.79% of the total receipt in 1989-'90 and 74.72% of the total receipts in 1990-'91. During the two years under reference the tax receipts remained the highest contributor.

Current outgoing

The current outgoing of the State government are shown in Table 9.

Table - 9: Current outgoing of the state government

Items	1989-90 (Accounts)	1990-91 (Accounts)
1	2	3
1. Consumption expenditure	112731	143096
2. Transfer payments	102453	120210
Total	215184	263306
	是自己的 一种一种 的 对对对 "	



Borrowing account

(Rs. in lakhs)

		The state of the s			
		1989-90			
	Items	Receipts	Expendi-	Receipts	Expend-
100			ture		iture
	1	2	3	5	6
I.	Borrowing at home	-		- 4	200
19.725	(1) Internal debt	111611	90636	135550	114387
1000	(2) Small savings provident fund	1 91687	90251	118901	89556
	(3) Other debt		- 1		
	Total	203298	180887	254451	203943
	Net receipts	42411		50508	
II.	Borrowing abroad	-	"自然时候 "		国际
	(1) External debt				
	(2) Other debt				
	Total			-	
					1
III.	Extrabudgetary receipts & adjus	tments-		-	
111.	(1) Loans from Govt. of India	- 34930	19062	40842	13858
	(2) Loans and advances by state		14060	1769	13825
	(3) Inter-State settlement				
	(4) Contingency fund	338	381	381	108
	(5) Reserve fund	113	57	3156	2181
	(6) Deposit and advances	59030	60415	71463	66865
	(7) Suspense and miscellaneous	37250	36149	63440	64944
7000	(8) Remittance	73275	70098	85586	86410
	(9) Cash balance	(-)522	210	210	1366
	(10)Funds revenue accounts	43	138	53	3454
	(11)Funds capital account				-
	(12)Funds commercial account				-
	Total	206338	200570	266900	253011
260	Net receipts	5768		13889	
	Hen tecerbee	100			
				CONTRACTOR OF THE PARTY OF THE PARTY.	

10. Net surplus of departmental commercial undertakings

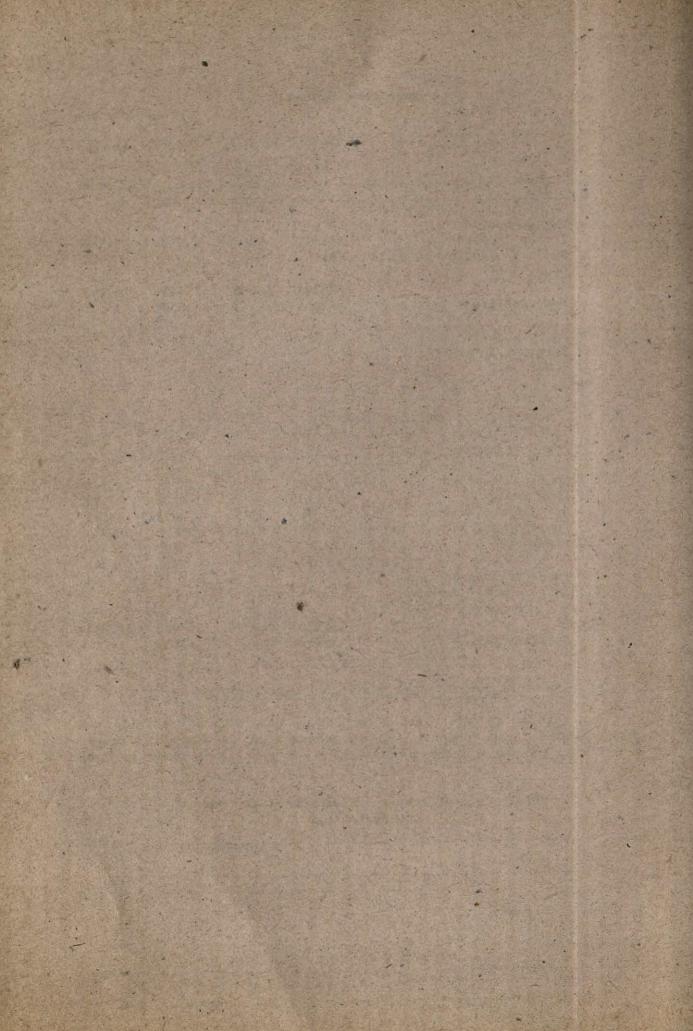
Net surplus of departmental commercial undertakings indicates the peformance of three concerns. It is measured as the excess of revenue over the expenditures. The derivation of net surplus is shown in Table 11.

Table - 11: Net surplus of departmental commercial undertakings (Rs. in lakhs)

1989-90 (Accounts)-	1990-91 (Accounts)
2	3
6828	7894
7164	8699
(-)336	(-)805
	(Accounts)- 2 6828 7164

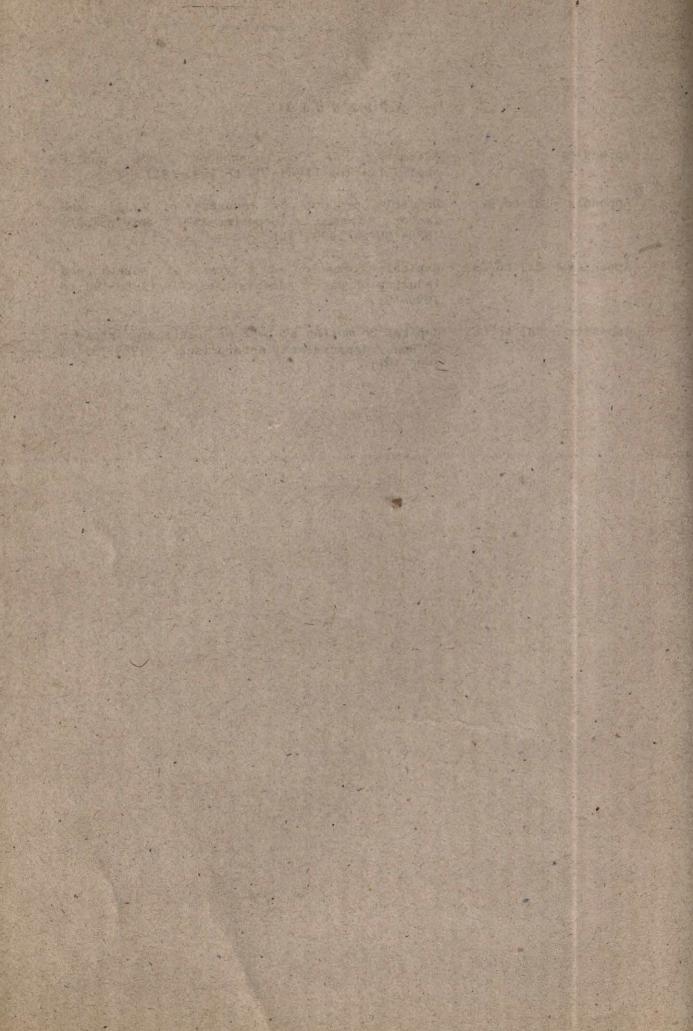
^{*} Including irrigation subsidy.

The net surplus was (-)336 crores in 1989-'90 where it was (-)805 crores in 1990-'91.



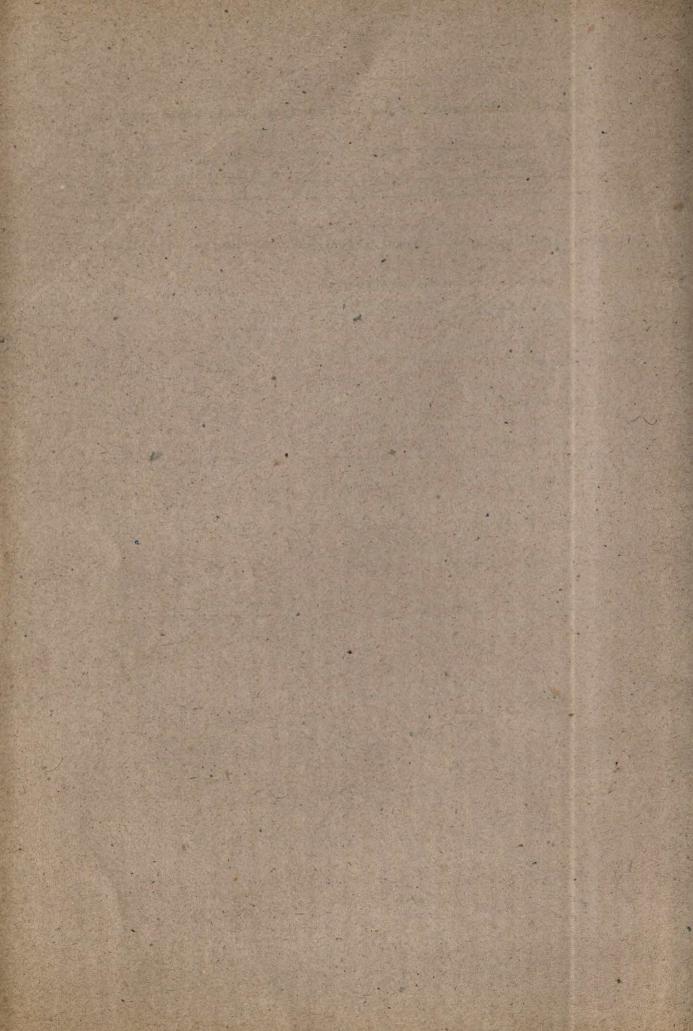
APPENDIX

- Appendix A Estimates of net product from public administration (1989-'90 to 1990-'91)
- Appendix B1 to B2 Domestic product by industry of origin and factor income (departmental enterprises) 1989-'90 to 1990-'91)
- Appendix Cal to Ca2 Capital formation by types of assets and industry of use administration (1989-'90 to 1990-'91)
- Appendix Cb1 to Cb2 Capital formation by type of assets and industry of use departmental enterprises (1989-'90 to 1990-'91)



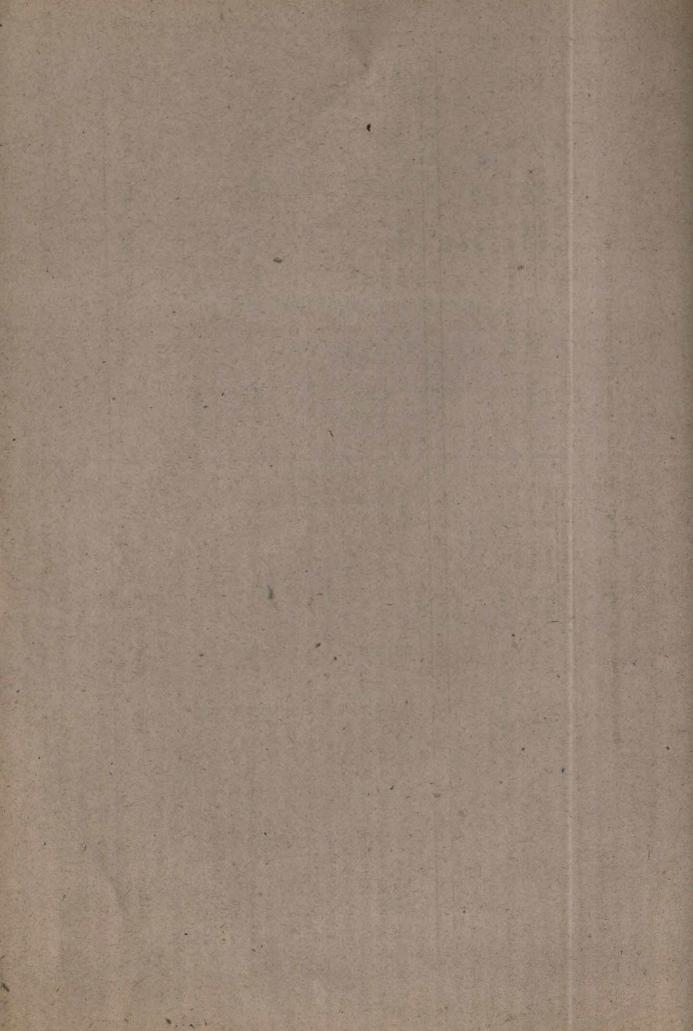
Appendix- A: Estimates of net product from public administration (R. in lakhs)

Items	1989-90 (Accounts)	1990-91 (Accounts)
	2	3
1. Administration (Total wages & salaries)	91173	116517
2. Less wages & salaries in construction	2027	2685
3. Water supply		<u> </u>
4. Other services	42129	51762
. (a) Education	31684	38649
(b) Medical and Public health	10370	13025
(c) Sanitation	. 75	88
5. Sub total (2 to 4)	44156	54447
Public administration	47017	62070



Domestic product by industry of origin and factor income (enterprises) 1989-'90

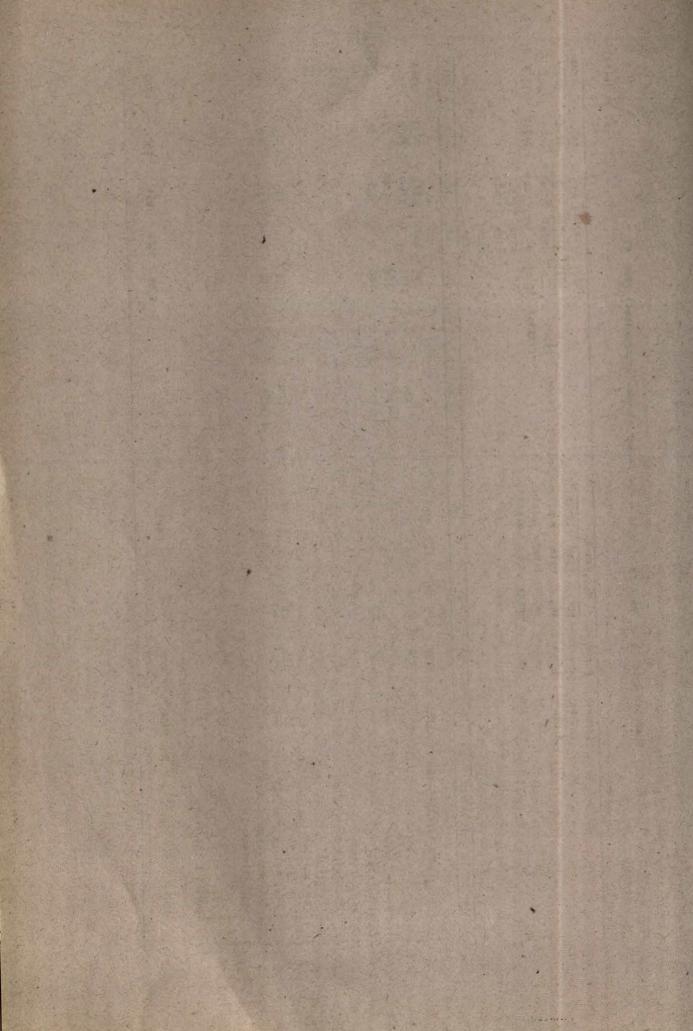
State: KERALA								1			. e	(B. in lakhs)
	Compen-	- Purch-	Maintenance	nce				Total r	Total receipts and	and	Net	Gross
	sation	ase of	Bufld- Road	Const-				total	total expenditure	ture	prod-	prod-
	& pen-	goods &	ing main-	- ruction	Inter-	Profit	Depre-		Imput-	Total	uct	uct
S1. Items	sion of	servi-	maint- tenan-	n- mainte-	est	はない	ciation	Sales	19110	recei-	2+7+8	13+9
No.	employed	ces	enance ce	nance						pts		
10 mm 10	The State of the S									10+11		
									recei- pts			
	2	3	4	5 6	7	8	6	10	11	12	13	14
					· d							
1. Agriculture (Irrigation)	1318	89	•	- 927	963		-	224	3073	3297	2281	2281
2. Forest	17.18	813	2			686		3210		3210	2707	2707
3. Manufacturing	744	54		- 5		(-)543		123	1	123	201	201
(1) Printing press	744	. 54		- 2		(-)243	•	123		123	201	201
(2) Milk supply						• 1	1		-	-		
4. Construction	1					•	•	-	1			•
5. Electricity		•						•	•	•		•
6. Railways					•			-		-	*	
7. Communications	1	•								-	•	
8. Other transport	423	93			9	(-)52		198		198	178	178
8.1 Ports, Pilotage houses,	217	, 21	•	ىم. 1		(-)145	•	58	1	58	72	72
and light ships			行 - 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2									
8.2 Civil aviation	-	-			1	1	-	1	1			
8.3 Others	206	72			9	901(-)		140	-	140	106	106
9. Trade, hotel & restaruants		10000000000000000000000000000000000000						-	100000	-	•	
10. Banking & insurance		•				•	-	1	-	1人等		1
Total	4203	1049		1 937	696	195		3755	3073	6828	5367	5367
					Month of the Park							
中国 は の の の の の の の の の の の の の の の の の の	信をしているのでは、	CONTRACTOR OF THE PERSON AND PERS	THE PERSON NAMED IN			SA STANDARD SAND						



Domestic product by industry of origin and factor income (enterprises) 1990-'91

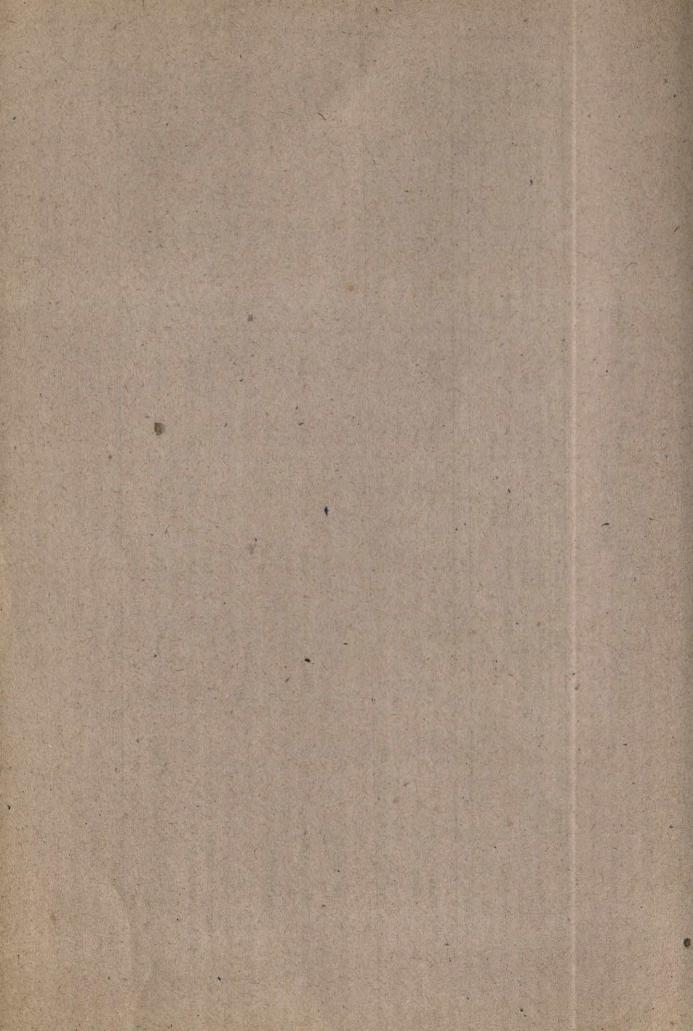
State: KERALA

		Compen-	Purch-	Maintenance	nance					Total	Total receipts and	pue s	Net	Gross
		sation	ase of	Build- Road	153	Const-				total	total expenditure	ture	-posd-	-poud
	と は の の の の の の の の の の の の の の の の の の	& pen-	goods &	ing ma	main- 1	ruction	Inter-	Profit	Depre-	18 TO	Imput- Total	Total	uct	uct
51.	Items	ston of	servi-	maint- tenan-	nan- I	mainte-	est		ciation	Sales	ed 1r-	recei-	2+7+8	13+6
No.		employed	ces	enance c	ce	nance					riga-	pts		
	The state of the s						* 0				tion	10+11		
											recei-			
1				1		MON BU				0.	prs	113	13	V.L.
100	1	2	3	4	5	9	1	8	6	010		71	2	*
1308		1												
	Agriculture (Irrigation)	1701	126	•		1004	1042		-	288	3585	3873	2743	2743
1000	Forest	2134	975	7.	1			589		3703	-	3703	2723	2723
	Manufacturing	973	52			3		006(-)		128		128	73	73
	Printing press	973	52			3	· · · · · · · · · · · · · · · · · · ·	006(-)		128		128	73	73
(2)	Milk supply					1			57-07	-		•	•	•
	Construction					-		• 11			•		• 200	
	Electricity	•								-	•			•
1000	Raflways	1			-	1			1		•	•		
	Communications		-		1	10.000		•	•	•	•			•
	Other transport	929	118			4	9	(-)494		190		190	89	88
8.1	Ports, Pilotage houses,	275	30			4		(-)523		99	•	26	22	22
	and light ships													
1000	8.2 Civil aviation	1					-	1	· · · · · · · · · · · · · · · · · · ·	1				
8.3	Others	281	88		•	1	9	(-)241		134	-	134	46	46
	Trade, hotel & restaruants	•			•	1	•						-	•
	10. Banking & insurance	•			1			. *						•
	Total	5364	1271	•	-	1011	1048	(-)802		4309	3585	7894	2095	2007
														The second
d	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN THE PERSON NAMED IN COLU	The state of the s					The state of the s	THE R. P. LEWIS CO., LANSING, MICH.	The same of the sa				The state of the s	ころとの のではないというと



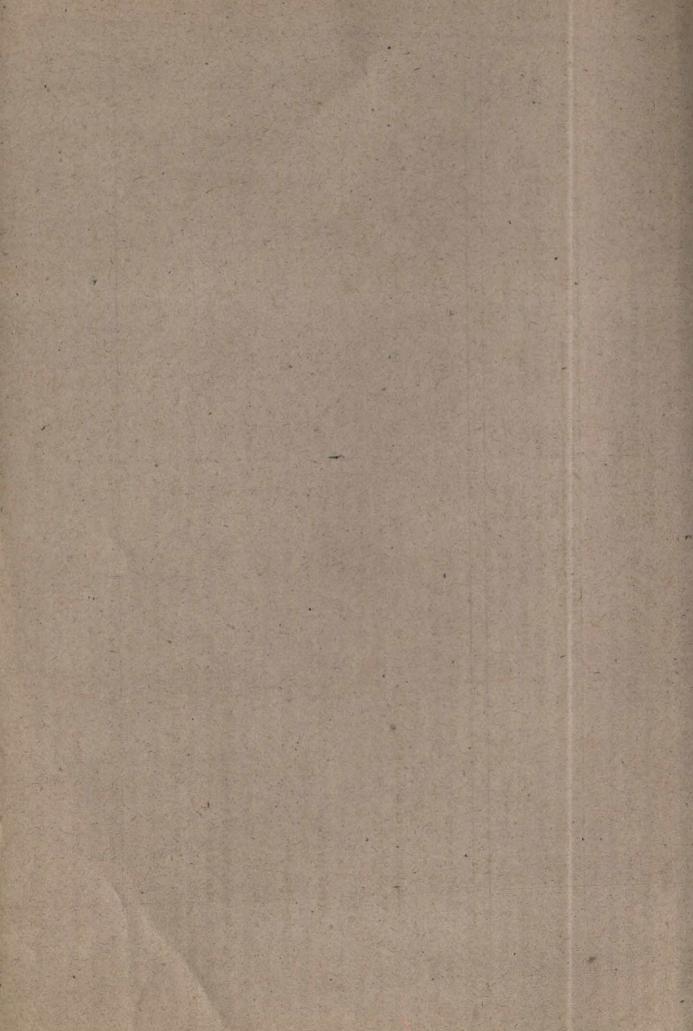
Appendix Cal
Capital formation by type of assets of industry of use (administration)
1989-190 (Accounts)

		Gross dome	Gross domestic fixed capital	1000	formation	1 1 1 1	Net pur-		Change	uross/
Items	Building	Roads and bridges	Other const- ruction	Trans- port equip- ments	Machi- nery equip- ments	Total new outlay	purchase of second hand assets	7+8	in the stock	capital forma- tion 9+10
			7	5	9 ,	1	8	6	10	I
1. Administration - Total	3170	410	6929	446	1452	12247	110	12357	629	12986
Less Construction machinery and		•	,		. 80	80		08	. 772	852
stock of PWD										
3. Water supply	•			1	1					
4. Other services	866		140	7	456	1091		1091	•	001
4.1 Education	611		38		06	739		739	•	739
4.2 Medical	387	•	2	7	. 267	663		699		663
Public health and sanitation 5. Total (2 to 4)	- 866		140	1	99	199		199	772	199 2453
6. Net public administration and	1d 2172	410	6629	439	916	10566	110	10676	(-)143	10533



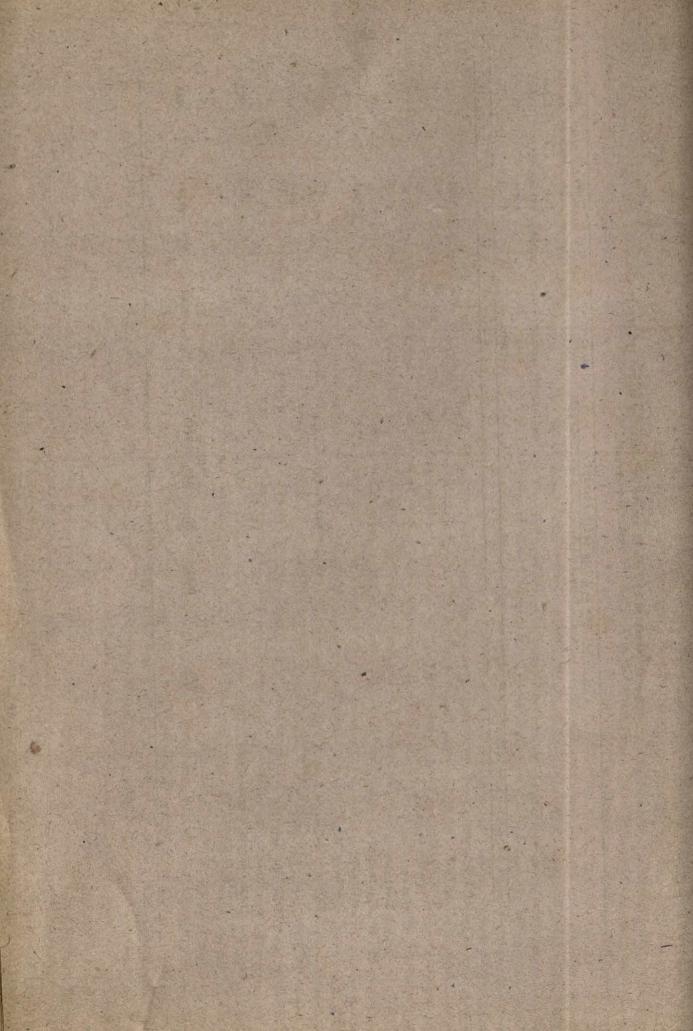
Appendix Ca2 Capital formation by type & assets of industry of use (administration) 1990-'91 (Accounts)

		Gross dome	Gross domestic fixed capital	1000	formation		Net pur-			Gross/
Items	Building	Roads and bridges	Other const- ruction	Out of the second	Machi- nery equip- ments	Total new outlay	purchase of second hand assets	Total 7+8	Change in stock	capital forma- tion 9+10
	2	3	4	2	9	1)	8	6	10	=
1. Administration - Total	4322	5085	2692	1280	1091	14473	118	14591	(-)120	14471
Less 2. Construction machinery and stock of PWD			•		99	99		99.	(-)141	£7(-)
3. Water supply			•							
4. Other services	1689	1	479	69	458	2695	103	2798		2798
'4.1 Education	1247	•	477		127	1851	103	1954	. 10	1954
4.2 Medical	442		2	69	331	844		844		844
Public health and sanitation 5. Total (2 to 4)	1689		479	69	524	2761	103	2864	(-)141	2723
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Appendix Cb2
Capital formation by type of assets and industry of use (enterprises)
1990-'91 (Accounts)

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