



GOVERNMENT OF KERALA

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

**DEPARTMENT OF ECONOMICS AND STATISTICS  
THIRUVANANTHAPURAM  
1992**





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DEPARTMENT OF THE ARMY  
GENERAL INVESTIGATION  
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## P R E F A C E

This Report on "Economic and Purpose Classification of the Budget of the Kerala Government" is an attempt to explain the State Government budget into a meaningful economic categories. The publication consists of two classification schemes namely (1) the economic classification (2) the purpose classification. The economic classification presents government expenditure and receipts 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 form '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.







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 which 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 i.e. 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 receive 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

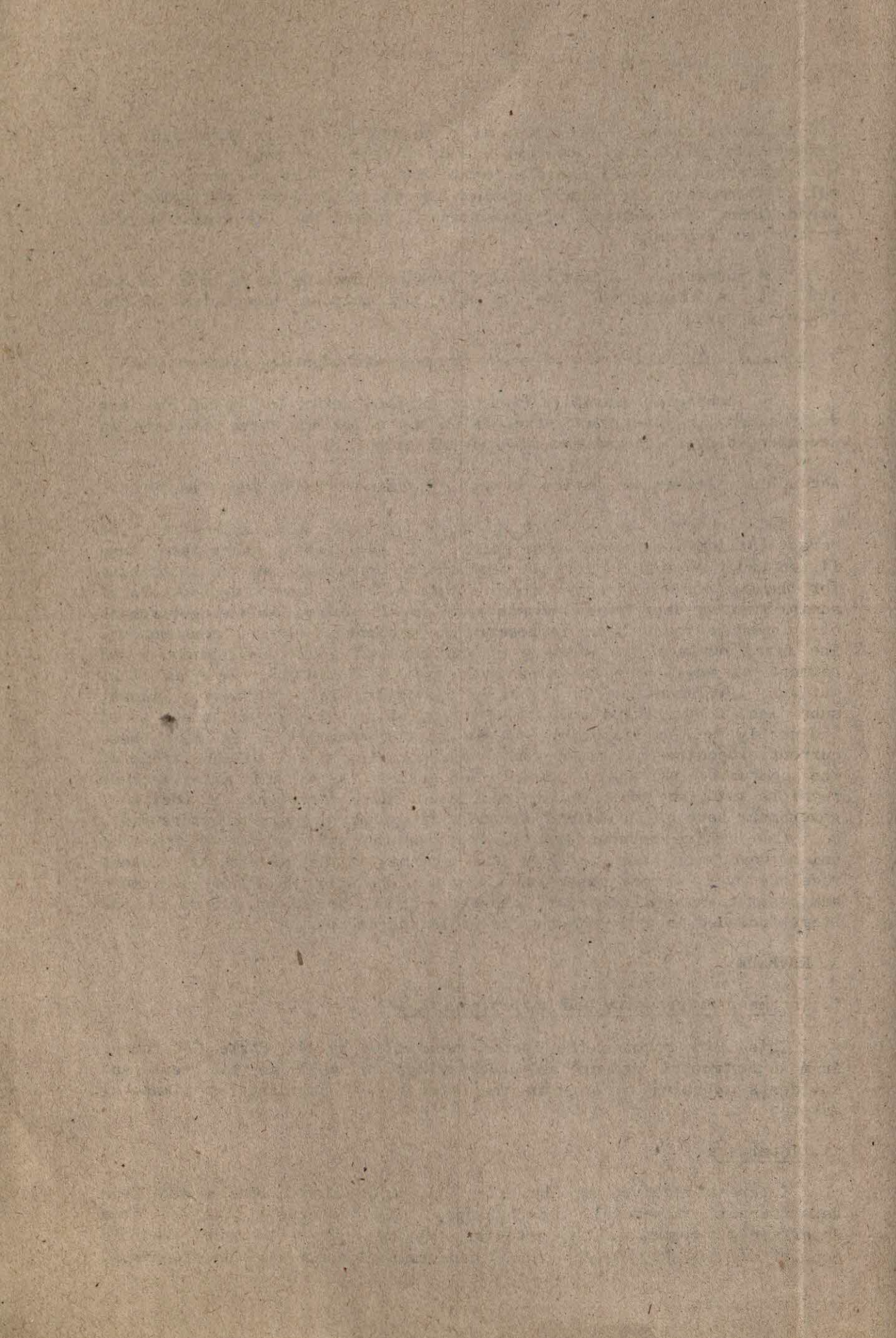
#### i. Income from property and entrepreneurship

This flow records the income receivable by the State Government from departmental commercial undertakings as well as the rent and dividends accruing to it from 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 received 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 are 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.

### v. Miscellaneous receipts

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

### vi. Revenue grants, contribution etc.

Grants from government of India have been divided 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 other 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.

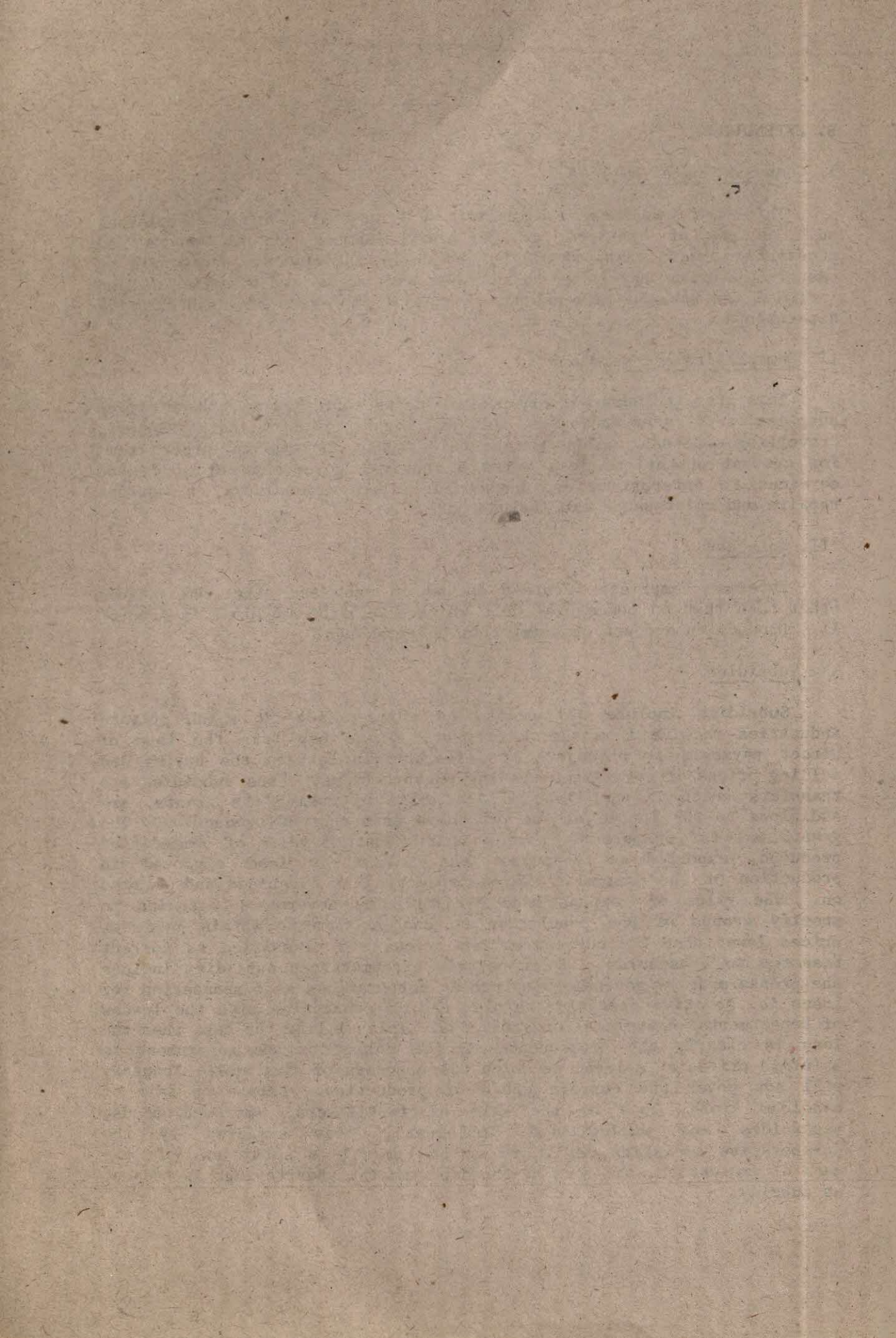
### III. Interest

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. 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. 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 losses 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, pesticides and agricultural implements, loss suffered by the co-operative societies, etc. are to be treated as subsidies. In the 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

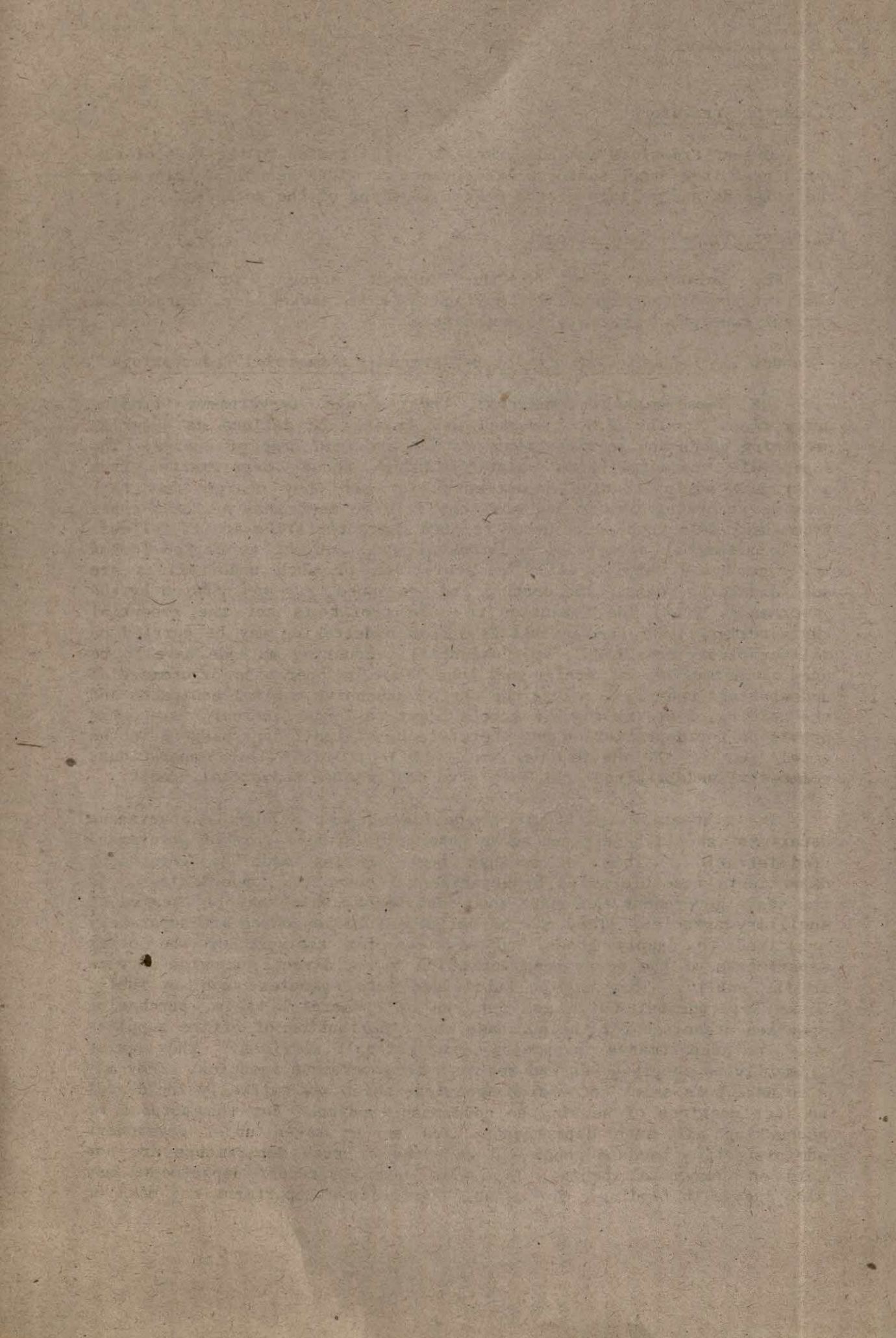
The balancing item on the current account of government administration represents the saving of this sector, i.e. surplus of current receipts over current expenditure.

### Account II Production Account of Departmental Commercial Undertakings.

The 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. The essential characteristics distinguishing these departments from 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 i.e. 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 deliberately 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 administration. This is because some charges made by government departments resemble sales by departmental commercial undertakings. In 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. They exist 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.

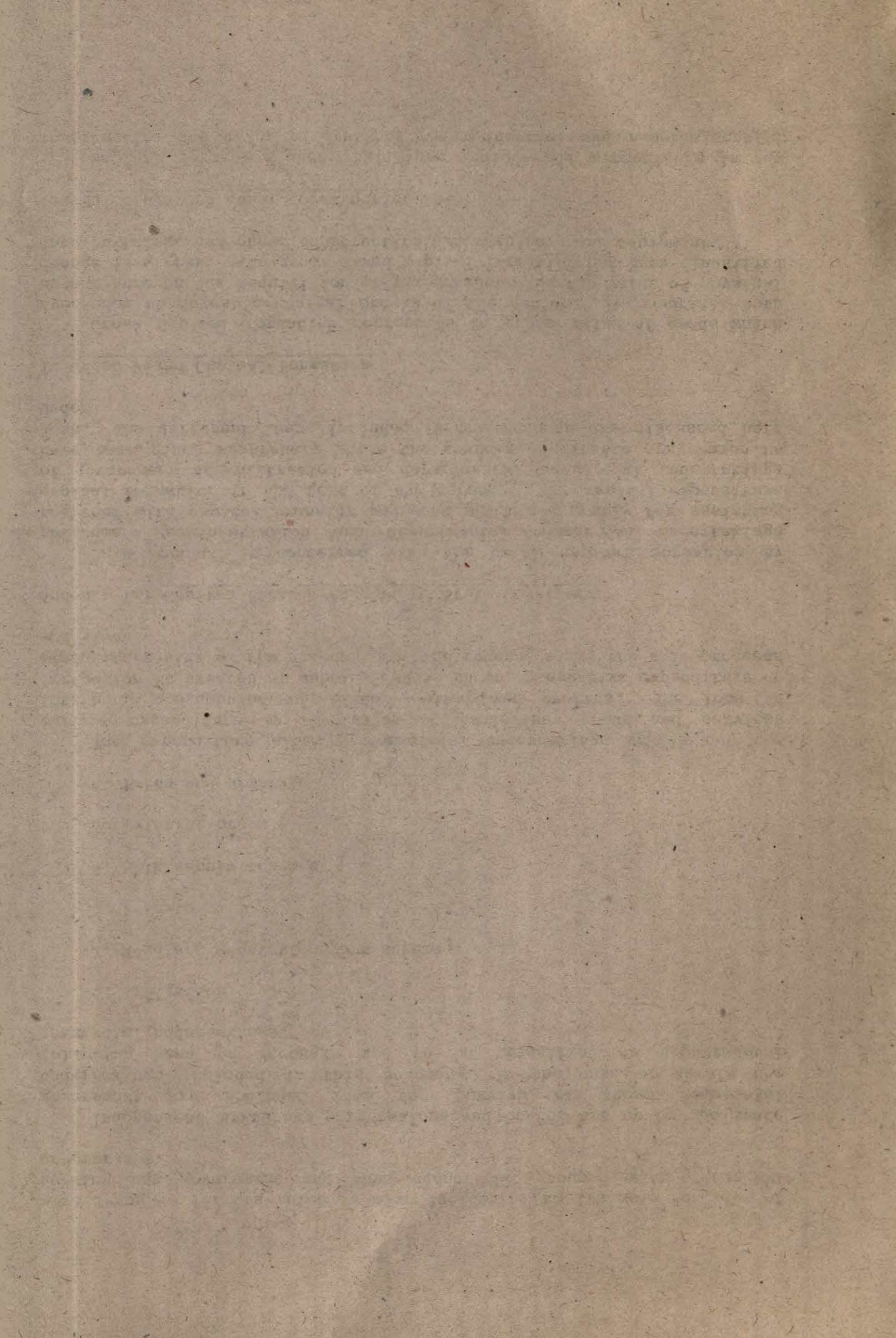
#### I. Gross Fixed Capital Formation

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











Account I - Income and outlay account of  
administrative departments (Receipts) (Rs. in lakhs)

Items	Years	
	1989-'90	1990-91
	Accounts	Accounts
1	2	3
I. Income from entrepreneurship 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) Other public authorities	44	69
i. Centre	-	-
ii. States	44	69
iii. Local authorities	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	-	-
4.3 Local authorities	-	-
<b>Total receipts</b>	<b>193244</b>	<b>226756</b>



and non-residential buildings including the value of the change in work in progress. Other construction includes mostly expenditure on construction of roads, bridges 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 haulage 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.

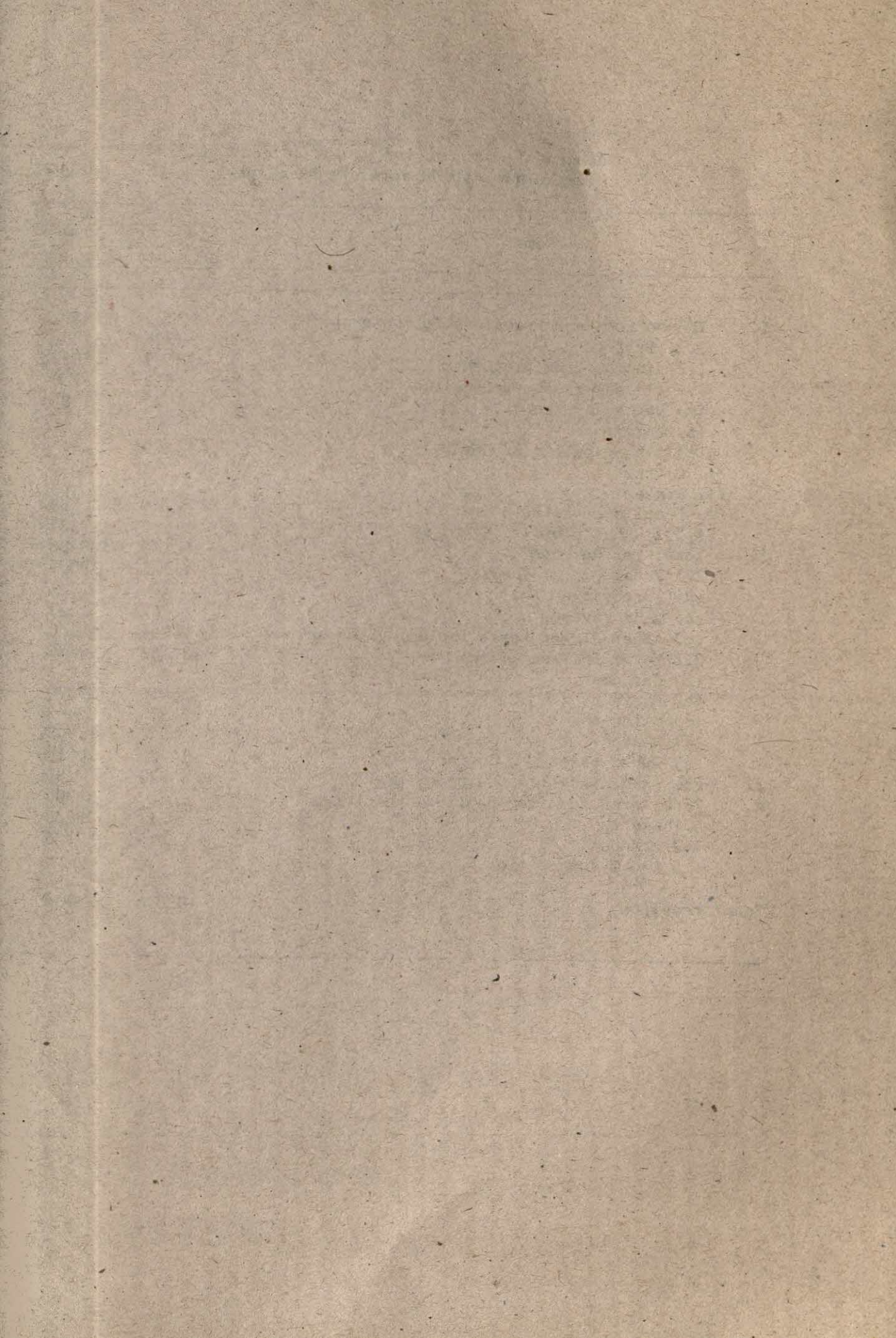
#### VI. Net borrowings

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.



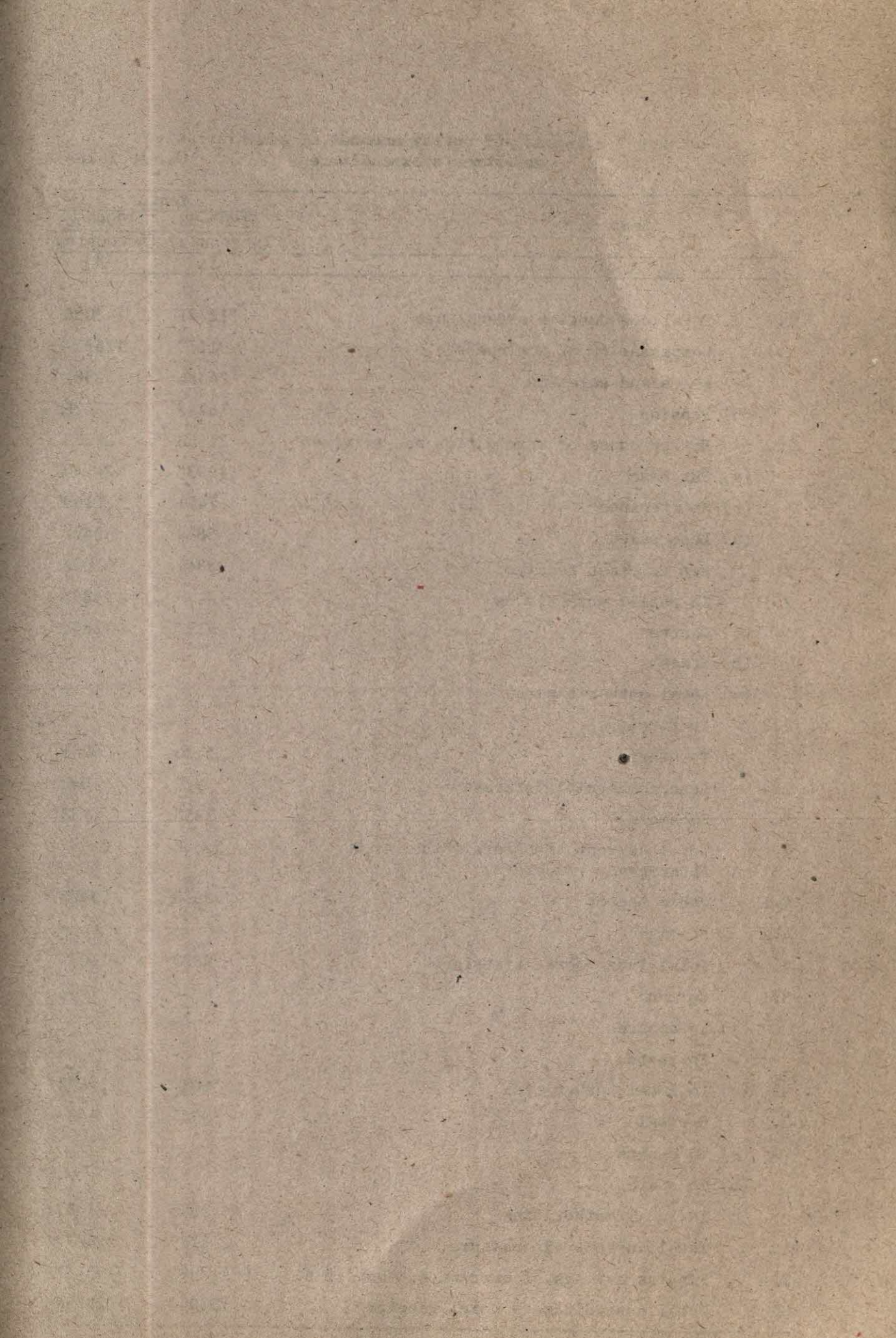




Account I - Income and outlay account of administrative  
departments expenditure (Rs. in lakhs)

Items	Years	
	1989-90	1990-91
	(Accounts)	(Accounts)
	2	3
1. Total consumption expenditure	112731	143096
1.1 Compensation of employees	91173	116517
(a) Wages and salaries	74386	92981
(b) Pension	16787	23536
1.2 Net purchase of commodities and services	21558	26579
(a) Purchase	19936	24840
(b) Maintenance	7471	8163
(c) Less sales	5849	6424
2. Net interest received	28341	33026
2.1 To public authorities	14177	13833
(a) Centre	14177	13833
(b) States	-	-
(c) Local authorities	-	-
2.2 To foreign	-	-
2.3 To others	15133	20241
2.4 Less commercial interest	969	1048
3. Subsidies	7358	6738
4. Total current transfers (other than inter-govt. transfers)	53830	65978
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 authorities	6834	7602
5.2 Capital	3045	3433
(a) To centre	-	-
(b) To state	-	-
(c) To local authorities	3045	3433
6. Total current expenditure	212139	259873
7. Surplus savings of current account (8-6)	(-)18895	(-)33117
8. Total expenditure = total receipt	193244	226756







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

Items	Years	
	1989-90 (Accounts)	1990-91 (Accounts)
	2	3
<b>Expenditures</b>		
1. Purchase of commodities and services including maintenance.	1992	2287
2. Compensation of employees including pension	4203	5364
3. Interest	969	1048
4. Consumption of fixed capital	-	-
5. Profit	(-)336	(-)805
6. Less imputed irrigation subsidy	3073	3585
<b>Total expenditure</b>	<b>3755</b>	<b>4309</b>
<b>Receipts</b>		
7. Sales	3755	4309
8. Total receipts	3755	4309



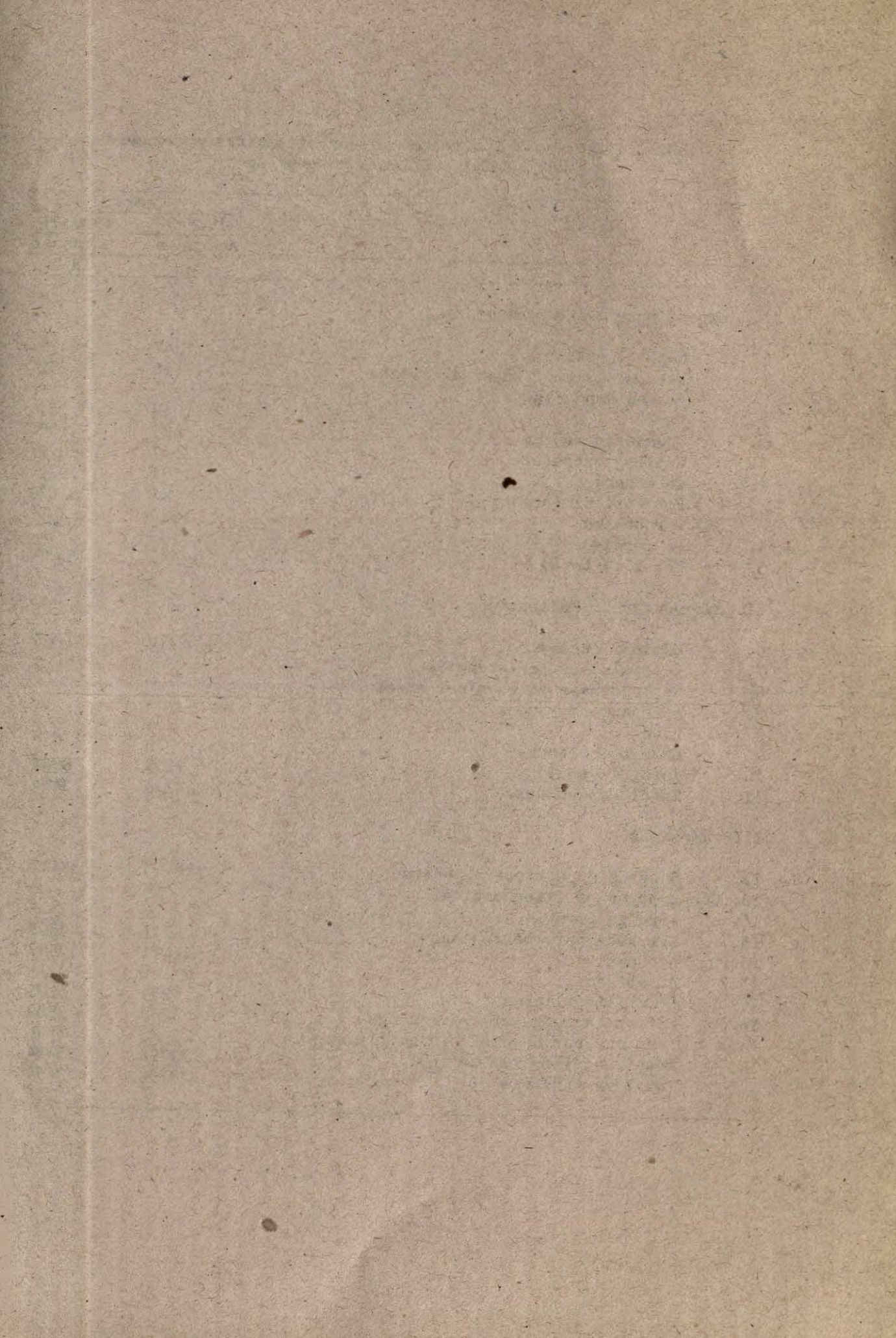




Account III - Capital finance account of general government  
(both administration & enterprises) (Rs. in lakhs)

Items	Years		
	1989-90 Accounts	1990-91 Accounts	
	1	2	3
<b>I. Expenditure - Administration</b>			
1. Capital outlay	12247	14473	
2. Net purchase of physical assets	(-)16	52	
2.1 Second hand assets	(-)13	-	
2.2 Land	(-)3	52	
3. Change in stocks	629	(-)120	
4. Capital transfers	1597	1027	
4.1 To others	1597	1027	
(a) For capital formation	58	28	
(b) For others	1539	999	
4.2 To foreign	-	-	
5. Total (1 to 4)	14457	15432	
<b>II. Expenditure - Enterprises</b>			
6. Capital outlay	9240	7783	
7. Renewals and replacements	-	-	
8. Net purchase of physical assets	-	-	
8.1 Second hand assets	-	-	
8.2 Land	-	-	
9. Change in stocks	99	279	
10. Total (6 to 9)	9339	8062	
11. Total expenditure	23796	23494	
<b>III. Receipts</b>			
12. Surplus on current accounts	(-)18895	(-)33117	
13. Consumption of fixed capital	-	-	
14. Foreign grants	-	-	
15. Net budgetary borrowings	4241	50508	
15.1 At home	42411	50508	
15.2 At abroad	-	-	
16. Other liabilities	+280	6103	
16.1 Net extra budgetary borrowings	5768	13889	
16.2 Less net purchase of financial assets	5488	7786	
Total receipts (12 to 16)	23796	23494	
Total expenditure	23796	23494	







### 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 immediate 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 conformity 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 of 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 utilisation 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 welfare 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  
budgetary expenditure (Rs. in lakhs)

Items	Years	
	1989-90 Accounts	1990-91 Accounts
1	2	3
1. General economic services	40289	48307
1.1 General administration (external affairs, public orders and safety)	40289	48307

(Contd.)







Table 1 contd..)

	1	2	3
1.2	General research	-	-
2.	Defence	-	-
3.	Education	78007	96708
3.1	General administration regulation & research	1662	1656
3.2	University, schools and other educational facilities including subsidiary services.	76345	95052
4.	Health	16209	19801
4.1	General administration regulation & research	1472	1845
4.2	Hospital, clinic and individual health services.	14737	17956
5.	Social security and welfare services	13602	16221
6.	Housing and community amenities	9968	22703
7.	Cultural, recreational and other religious services.	2071	2746
8.	Economic services	56466	54901
8.1	General administration regulation and research	3740	3830
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
8.5	Atomic energy	-	-
8.6	Transport and communication	11619	13514
8.7	Other economic services	2344	4324
9.	Other purposes	4172	3104
	<b>Total</b>	<b>220784</b>	<b>264491</b>

Table 2 - Percentage distribution of purpose classification of state government expenditure (Rs. in lakhs)

Items	Years	
	1989-90	1990-91
	Accounts	Accounts
1	2	3
1. General 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
3.2	Universities, schools and other educational facilities including subsidiary services	34.58	35.94
4.	Health	7.34	7.49
4.1	General administration, regulation and research	0.67	0.70
4.2	Hospital, clinic and individual health services	6.67	6.79
5.	Social security and welfare services	6.16	6.13
6.	Housing and community amenities	4.51	8.58
7.	Cultural, recreational and other religious services	0.94	1.04
8.	Economic services	25.58	20.76
8.1	General administration, regulation and research	1.69	1.45
8.2	Agriculture, forestry, fishing and hunting	6.97	7.46
8.3	Mining, manufacturing and construction	4.21	4.01
8.4	Electricity, gas, steam and power	6.38	1.10
8.5	Atomic energy	-	-
8.6	Transport and communication	5.27	5.11
8.7	Other economic services	1.06	1.63
9.	Other purposes	1.89	1.17
	<b>Total</b>	<b>100.00</b>	<b>100.00</b>

#### 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 various 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.







(Rs. in Lakhs)

Table 3.1: Economic-cum-purpose classification of government budget 1989-'90

ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	CURRENT EXPENDITURE							Total current expendi- ture	GROSS FIXED CAPITAL FORMATION	
	2	3	4	5	6	7	8		9	10
	Wages & sal- aries includ- ing pension	Commo- dities & ser- vices	Inter- est on general debt	Subsi- dies	Trans- fer to income a/c of house hold	Trans- fer to local bodies for current expendi- ture		Build- ings & other constr- uctions	Machinery & other equipments	
1. General public services	25815	5597	-	-	3769	2904	38085	758	429	
1.1 General administration, external affairs, public sectors.	25815	5597	-	-	3769	2904	38085	758	429	
1.2 General research	-	-	-	-	-	-	-	-	-	
2. Defence	-	-	-	-	-	-	-	-	-	
3. Education	33145	3743	10	-	39918	-	76816	863	300	
3.1 Administration, regulation and research	1461	75	-	-	125	-	1661	1	-	
3.2 Universities, school and other educational facilities.	31684	3668	10	-	39793	-	75155	862	300	
4. Health	11373	4182	-	-	261	-	15816	205	168	
4.1 Administration, regulation and research.	1003	463	-	-	-	-	1466	-	6	
4.2 Hospital, clinical and other health services.	10370	3719	-	-	261	-	14350	205	162	
5. Social security and welfare services	5572	1844	-	50	4698	-	12164	687	515	
6. Housing & community amenities	3912	967	-	152	948	1492	7471	699	14	
7. Cultural, recreational and religious services	793	469	-	-	491	-	1753	101	48	
8. Economic services	10551	8004	-	4083	2844	5438	30920	6616	834	
8.1 General administration regulation and research	1237	2331	-	-	55	-	3623	-	44	
8.2 Agriculture, forestry, fishing and hunting	5617	1691	-	1746	1917	76	11047	1775	103	
8.3 Mining, manufacturing and construction	1319	220	-	1510	755	-	3804	26	100	
8.4 Electricity, gas, steam & power	15	116	-	-	107	4991	5229	157	99	
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
8.6 Transportation & communication	1335	3566	-	-	8	371	5280	4579	488	
8.7 Other economic services	1028	80	-	827	2	-	1937	79	-	
9. Other purposes	12	2601	-	-	958	-	3571	10	-	
<b>Total</b>	<b>91173</b>	<b>27407</b>	<b>10</b>	<b>4285</b>	<b>53887</b>	<b>9834</b>	<b>186596</b>	<b>9939</b>	<b>2308</b>	

(Contd.)







(Table 3.1 contd.)

ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	CAPITAL TRANS-										LOCAL ADVANCE TO Local bodies	Other domes- tic sectors	Total expendi- ture	Fund	Grand total (8+17+18)		
	Net in- crease in stock	Invest- ment in shares	FER TO		TRANS-		LOCAL		16	17						18	19
			Local bodies	Other domes- tic sectors	Local bodies	Other domes- tic sectors	13	14									
1	11	12	13	14	15	16	17	18	19								
1. General public services	858	14	-	43	20	80	2202	2	40289								
1.1 General administration, external affairs, public sectors.	858	14	-	43	20	80	2202	2	40289								
1.2 General research	-	-	-	-	-	-	-	-	-								
2. Defence	-	-	-	-	-	-	-	-	-								
3. Education	-	-	-	-	-	28	1191	-	78007								
3.1 Administration, regulation and research	-	-	-	-	-	-	1	-	1662								
3.2 Universities, school and other educational facilities	-	-	-	-	-	28	1190	-	76345								
4. Health	-	20	-	-	-	-	393	-	16209								
4.1 Administration, regulation and research	-	-	-	-	-	-	6	-	1472								
4.2 Hospital, clinical and other health services	-	20	-	-	-	-	387	-	14737								
5. Social security and welfare services	-	182	-	1	53	-	1438	-	13602								
6. Housing and community amenities	-	4	45	775	956	4	2497	-	9968								
7. Cultural, recreational and religious services	-	145	-	1	-	20	315	3	2071								
8. Economic services	(- )229	5233	-	229	-	12730	25413	133	56466								
8.1 General administration, regulation and research	-	-	-	-	-	-	44	73	3740								
8.2 Agriculture, forestry, fishing and hunting	8	1241	-	167	-	969	4263	76	15386								
8.3 Mining, manufacturing and construction	-	3279	-	37	-	2035	5477	22	9303								
8.4 Electricity, gas, steam and power	-	-	-	-	-	8589	8845	-	14074								
8.5 Atomic energy	-	-	-	-	-	-	-	-	-								
8.6 Transportation & communication	(- )86	473	-	-	-	924	6378	(- )39	11619								
8.7 Other economic services	(- )151	240	-	25	-	213	406	1	2344								
9. Other purposes	-	-	-	548	-	43	601	-	4172								
<b>Total</b>	<b>629</b>	<b>5598</b>	<b>45</b>	<b>1597</b>	<b>1029</b>	<b>12905</b>	<b>34050</b>	<b>138</b>	<b>220784</b>								







ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	Net in- crease in stock		Invest- ment in shares		CAPITAL TRANS- FER TO		LOCAL ADVANCE TO		Total expendi- ture	Fund	Grand total (8+17+18)
	11	12	sectors		sectors		16	17			
			13	14	15	18					
1. General public services	858	14	-	43	20	80	2202	2	40289		
1.1 General administration, external affairs, public sectors.	858	14	-	43	20	80	2202	2	40289		
1.2 General research	-	-	-	-	-	-	-	-	-		
2. Defence	-	-	-	-	-	-	-	-	-		
3. Education	-	-	-	-	-	28	1191	-	78007		
3.1 Administration, regulation and research	-	-	-	-	-	-	1	-	1662		
3.2 Universities, school and other educational facilities	-	-	-	-	-	28	1190	-	76345		
4. Health	-	20	-	-	-	-	393	-	16209		
4.1 Administration, regulation and research	-	-	-	-	-	-	6	-	1472		
4.2 Hospital, clinical and other health services	-	20	-	-	-	-	387	-	14737		
5. Social security and welfare services	-	182	-	1	53	-	1438	-	13602		
6. Housing and community amenities	-	4	45	775	956	4	2497	-	9968		
7. Cultural, recreational and religious services	-	145	-	1	-	20	315	3	2071		
8. Economic services	(- )229	5233	-	229	-	12730	25413	133	56466		
8.1 General administration, regulation and research	-	-	-	-	-	-	44	73	3740		
8.2 Agriculture, forestry, fishing and hunting	8	1241	-	167	-	969	4263	76	15386		
8.3 Mining, manufacturing and construction	-	3279	-	37	-	2035	5477	22	9303		
8.4 Electricity, gas, steam and power	-	-	-	-	-	8589	8845	-	14074		
8.5 Atomic energy	-	-	-	-	-	-	-	-	-		
8.6 Transportation & communication	(- )86	473	-	-	-	924	6378	(- )39	11619		
8.7 Other economic services	(- )151	240	-	25	-	213	406	1	2344		
9. Other purposes	-	-	-	548	-	43	601	-	4172		
<b>Total</b>	<b>629</b>	<b>5598</b>	<b>45</b>	<b>1597</b>	<b>1029</b>	<b>12905</b>	<b>34050</b>	<b>138</b>	<b>220784</b>		







ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	CURRENT EXPENDITURE							Total current expendi- ture	GROSS FIXED CAPITAL FORMATION		
	1	2	3	4	5	6	7		8	9	10
	Wages & sal- aries Inclu- ding pension	Commo- dities & ser- vices	Inter- est on general debt	Subsi- dies	Trans- fer to income a/c of house hold	Trans- fer to local bodies for current expendi- ture	Build- ings & other constr- uctions	Machinery & other equipments			
1. General public services	32933	6412	-	-	4216	3230	46791	928	566		
1.1 General administration, external affairs, public sectors.	32933	6412	-	-	4216	3230	46791	928	566		
1.2 General research	-	-	-	-	-	-	-	-	-	-	-
2. Defence	-	-	-	-	-	-	-	-	-	-	-
3. Education	40179	2824	10	-	51342	-	94355	1900	343		
3.1 Administration, regulation and research	1530	77	-	-	47	-	1654	2	-		
3.2 Universities, school and other educational facilities.	38649	2747	10	-	51295	-	92701	1898	343		
4. Health	14325	4644	-	-	385	-	19354	172	260		
4.1 Administration, regulation and research.	1290	544	-	-	-	-	1834	-	11		
4.2 Hospital, clinical and other health services.	13035	4100	-	-	385	-	17520	172	249		
5. Social security and welfare services	7177	2281	-	65	5630	-	15153	649	24		
6. Housing & community amenities	6193	5108	-	3	438	3637	15379	432	7		
7. Cultural, recreational and religious services	929	504	-	-	606	-	2039	267	54		
8. Economic services	14780	9522	-	3085	3416	735	31538	7688	1117		
8.1 General administration regulation and research	1625	2080	-	-	51	-	3756	-	4		
8.2 Agriculture, forestry, fishing and hunting	7990	2750	-	922	1400	68	13130	2601	943		
8.3 Mining, manufacturing and construction	1934	438	-	694	1263	-	4329	367	90		
8.4 Electricity, gas, steam & power	125	16	-	71	179	397	788	-	-		
8.5 Atomic energy	-	-	-	-	-	-	-	-	-		
8.6 Transportation & communication	1852	4177	-	-	9	270	6308	5052	80		
8.7 Other economic services	1254	61	-	1398	514	-	3227	(-)	332		
9. Other purposes	1	1708	-	-	307	-	2016	66	-		
<b>Total</b>	<b>116517</b>	<b>33003</b>	<b>10</b>	<b>3153</b>	<b>66340</b>	<b>7602</b>	<b>225625</b>	<b>12102</b>	<b>2371</b>		



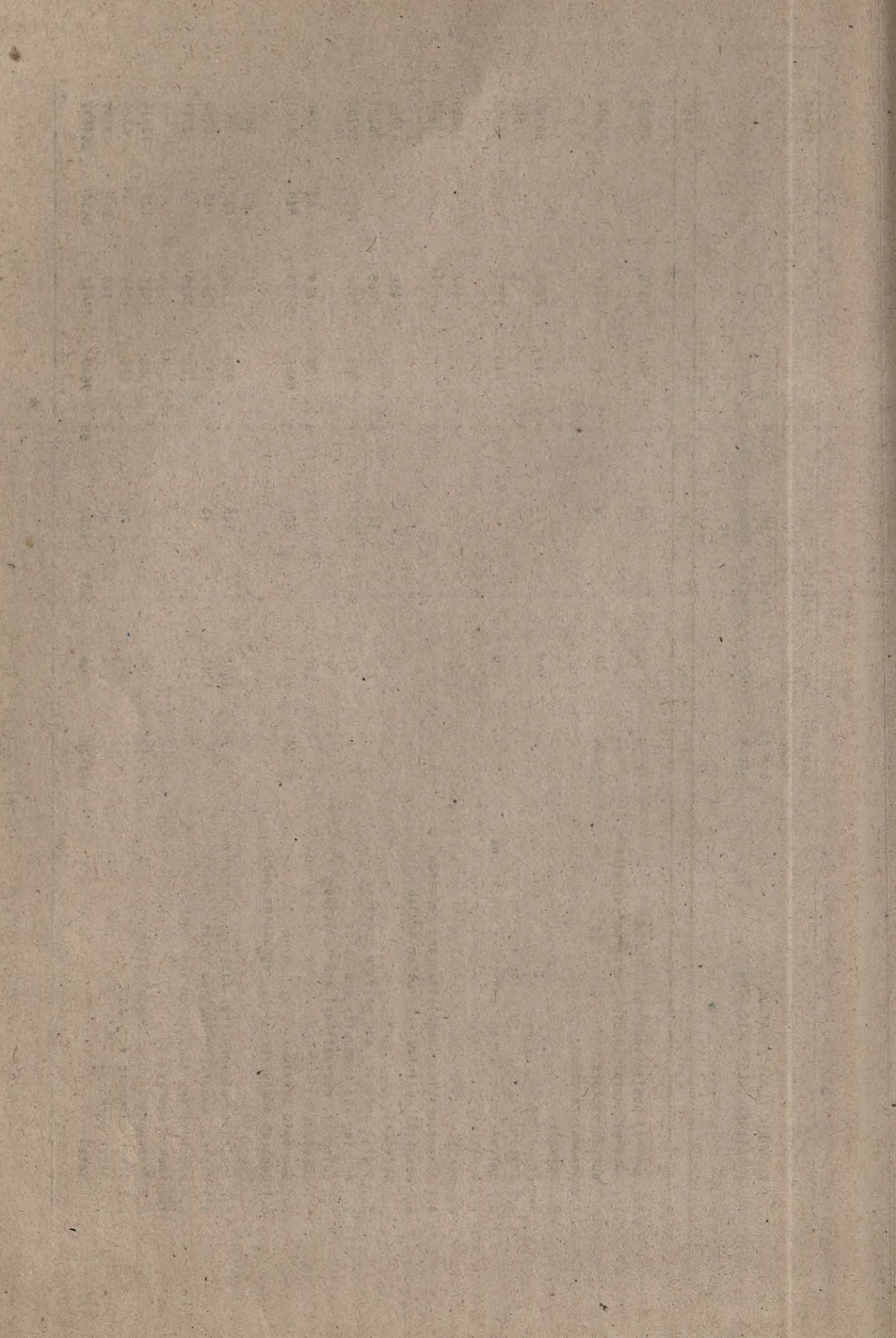




(Table 3.2 contd.)

ECONOMIC CLASSIFICATION/ FUNCTIONAL CLASSIFICATION	LOCAL ADVANCE TO										Total expenditure	Fund	Grand total (8+17+18)
	Net increase in stock	Investment in shares	CAPITAL FER TO		TRANS-Other domestic sectors		LOCAL ADVANCE TO		Total expenditure	Fund			
			Local bodies	Other domestic sectors	Local bodies	Other domestic sectors							
	11	12	13	14	15	16	17	18	19				
1. General public services													
1.1 General administration, external affairs, public sectors.	(-96)	10	-	28	-	80	1516	-	48307				
1.2 General research	(-96)	10	-	28	-	80	1516	-	48307				
2. Defence	-	-	-	-	-	-	-	-	-				
3. Education	-	100	-	-	-	10	2353	-	96708				
3.1 Administration, regulation and research	-	-	-	-	-	-	2	-	1656				
3.2 Universities, school and other educational facilities	-	100	-	-	-	10	2351	-	95052				
4. Health	-	15	-	-	-	-	447	-	19801				
4.1 Administration, regulation and research	-	-	-	-	-	-	11	-	1845				
4.2 Hospital, clinical and other health services	-	15	-	-	-	-	436	-	17956				
5. Social security and welfare services	-	236	-	142	8	9	1068	-	16221				
6. Housing and community amenities	-	42	3433	551	47	983	5495	1829	22703				
7. Cultural, recreational and religious services	-	250	-	-	-	93	664	43	2746				
8. Economic services	(-124)	7251	-	226	-	6465	22723	640	54901				
8.1 General administration, regulation and research	-	-	-	-	-	-	4	70	3830				
8.2 Agriculture, forestry, fishing and hunting	7	1502	-	145	-	970	6168	423	19721				
8.3 Mining, manufacturing and construction	-	4118	-	43	-	1633	6251	15	10595				
8.4 Electricity, gas, steam and power	-	-	-	-	-	2129	2129	-	2917				
8.5 Atomic energy	-	-	-	-	-	-	-	-	-				
8.6 Transportation & communication	(-45)	800	-	-	-	1188	7075	131	13514				
8.7 Other economic services	14	831	-	38	-	545	1096	1	4324				
9. Other purposes	-	-	-	80	-	-	146	942	3104				
Total	(-120)	7904	3433	1027	55	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 Rs.300 crores in 1990-'91 from Rs.249 crores in 1989-'90. Showing an increase of about 20% over the period.

### Final outlay

Final outlay in the major component of the State Government in 1989-'90 it accounted for Rs.1257 crores or 50% of the total expenditure. In 1990-'91 it has increased to Rs.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 Rs.1041 crores in 1989-'90 has increased to Rs.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 Rs.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.







Table - 4: Total expenditure (excluding expenditure of departmental commercial undertakings) (Rs. in lakhs)

Items	1989-90	1990-91
	(Accounts)	(Accounts)
1	2	3
I. Final outlay	125717	157567
(a) Govt. consumption of expenditure	112731	143096
(b) Gross capital formation	12986	14471
II. Transfer payments to the rest of the economy	104050	121237
(a) Current transfer	102453	120210
(b) Capital transfer	1597	1027
III. Financial investment and loans to the rest of the economy	19548	21611
<b>Total</b>	<b>249315</b>	<b>300415</b>

Table - 5: Percentage share of different components of the total expenditure (Rs. in lakhs)

Items	1989-90	1990-91
	(Accounts)	(Accounts)
1	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
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

#### Gross capital formation

Govt. contribution to gross capital formation i.e., investment in building, machinery and equipments and acquisition of stock is estimated at Rs.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.



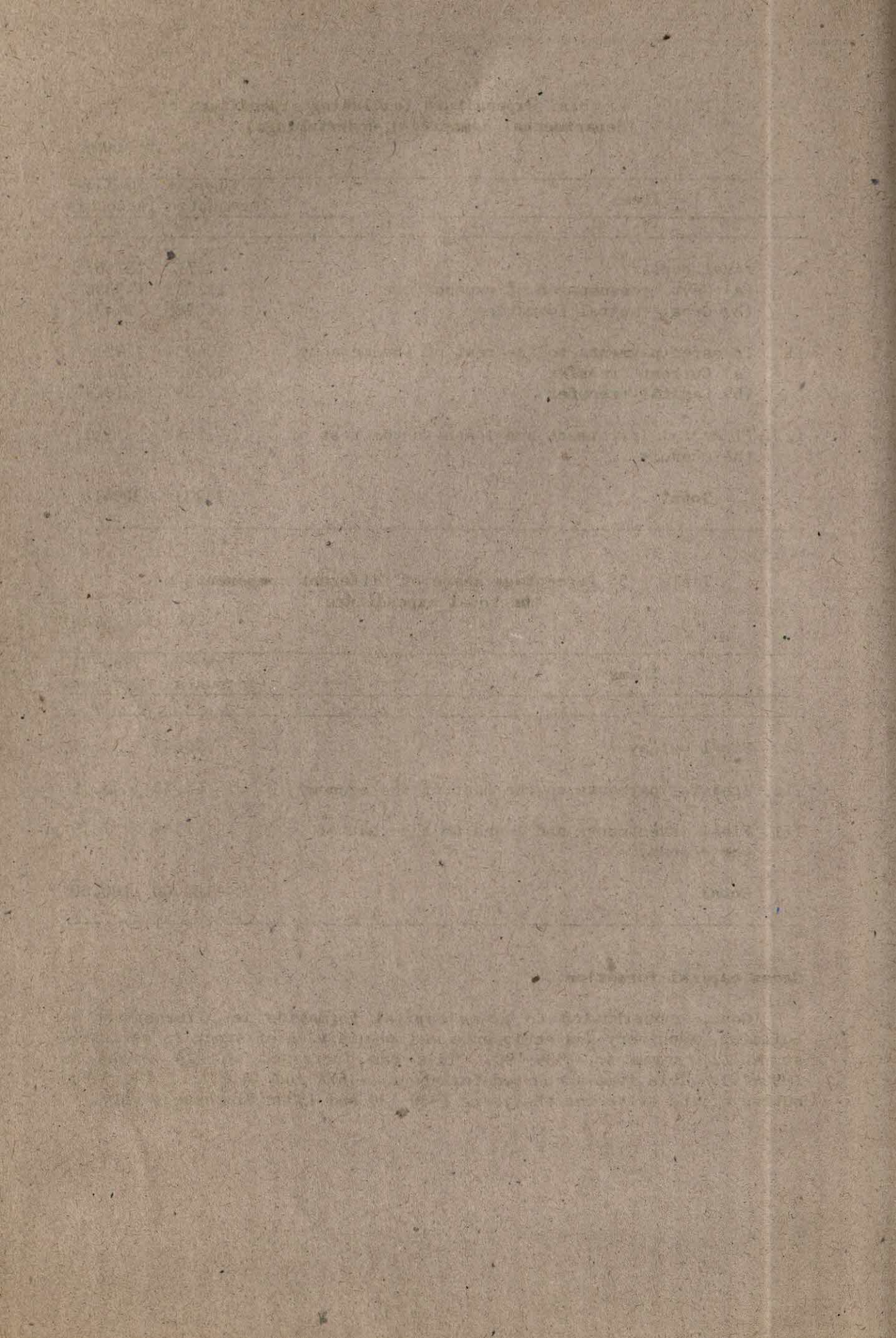




Table - 6: Components of capital formation (Rs. in lakhs)

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

### 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	1989-90	1990-91
	(Accounts)	(Accounts)
1	2	3
1. Gross savings of Government administration	(-)18895	(-)33117
2. Provision for depreciation of departmental commercial undertakings	-	-
3. Retained profit of departmental commercial undertakings	(-)336	(-)805
<b>Total</b>	<b>(-)19231</b>	<b>(-)33922</b>

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

(Rs. 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)
<b>Total current receipts</b>	<b>193244</b> <b>(100.00)</b>	<b>226756</b> <b>(100.00)</b>

Figures in brackets indicate percentage.

The total current receipt of the State government has increased from Rs.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

(Rs. in lakhs)

Items	1989-90 (Accounts)	1990-91 (Accounts)
1	2	3
1. Consumption expenditure	112731	143096
2. Transfer payments	102453	120210
<b>Total</b>	<b>215184</b>	<b>263306</b>







## Borrowing account

(Rs. in lakhs)

Items	1989-90	Accounts	1990-91	Accounts
	Receipts	Expendi- ture	Receipts	Expendi- ture
1	2	3	5	6
I. Borrowing at home	-	-	-	-
(1) Internal debt	111611	90636	135550	114387
(2) Small savings provident fund	91687	90251	118901	89556
(3) Other debt	-	-	-	-
<b>Total</b>	<b>203298</b>	<b>180887</b>	<b>254451</b>	<b>203943</b>
<b>Net receipts</b>	<b>42411</b>		<b>50508</b>	
II. Borrowing abroad	-	-	-	-
(1) External debt	-	-	-	-
(2) Other debt	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
III. Extrabudgetary receipts & adjustments-				
(1) Loans from Govt. of India	34930	19062	40842	13858
(2) Loans and advances by state	1881	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
(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	-	-	-	-
<b>Total</b>	<b>206338</b>	<b>200570</b>	<b>266900</b>	<b>253011</b>
<b>Net receipts</b>	<b>5768</b>		<b>13889</b>	

## 10. Net surplus of departmental commercial undertakings

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

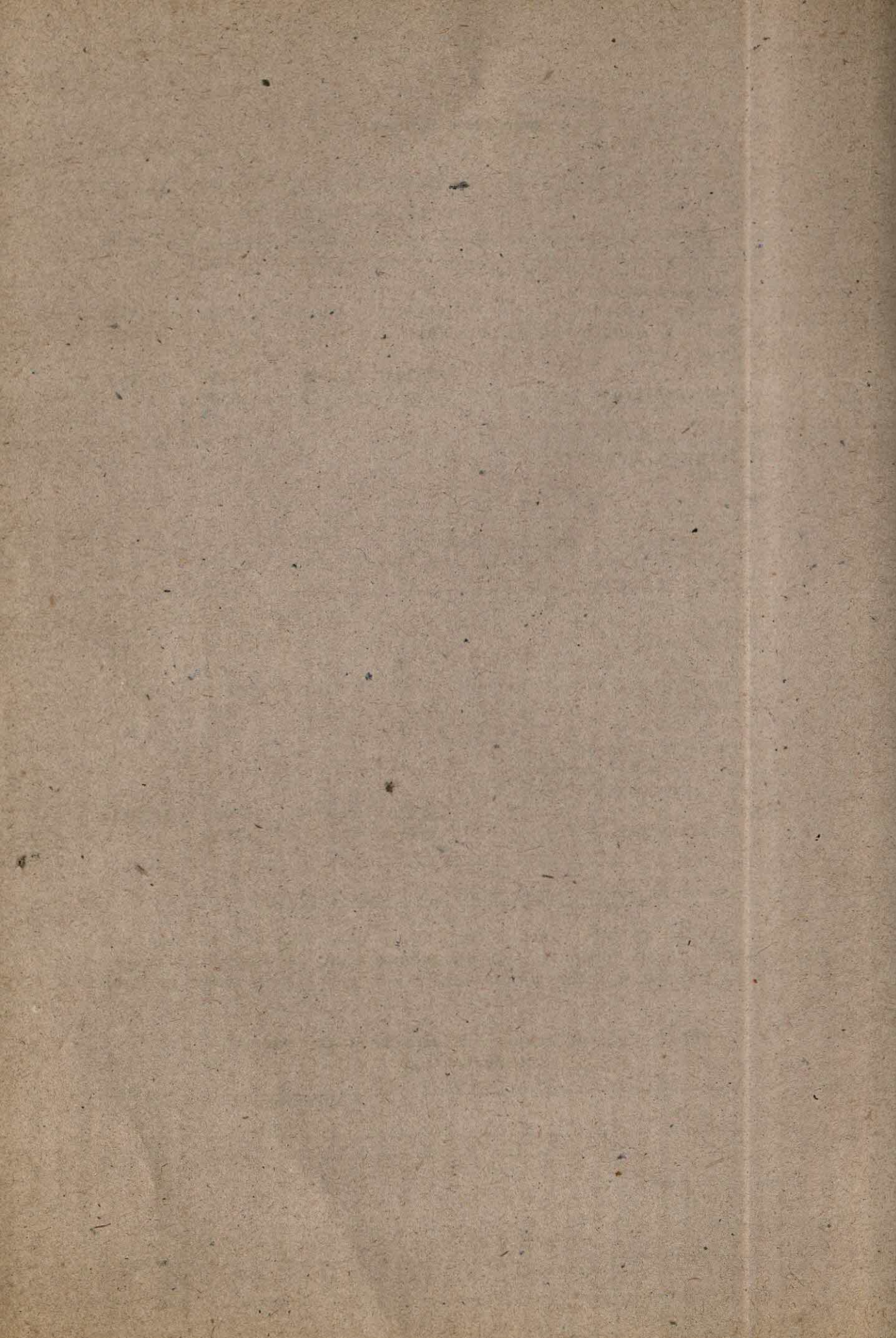
Table - 11: Net surplus of departmental commercial undertakings (Rs. in lakhs)

Items	1989-90	1990-91
	(Accounts)	(Accounts)
1	2	3
1. Gross receipts*	6828	7894
2. Operation expenses	7164	8699
3. Net surplus	(-)336	(-)805

\* Including irrigation subsidy.

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





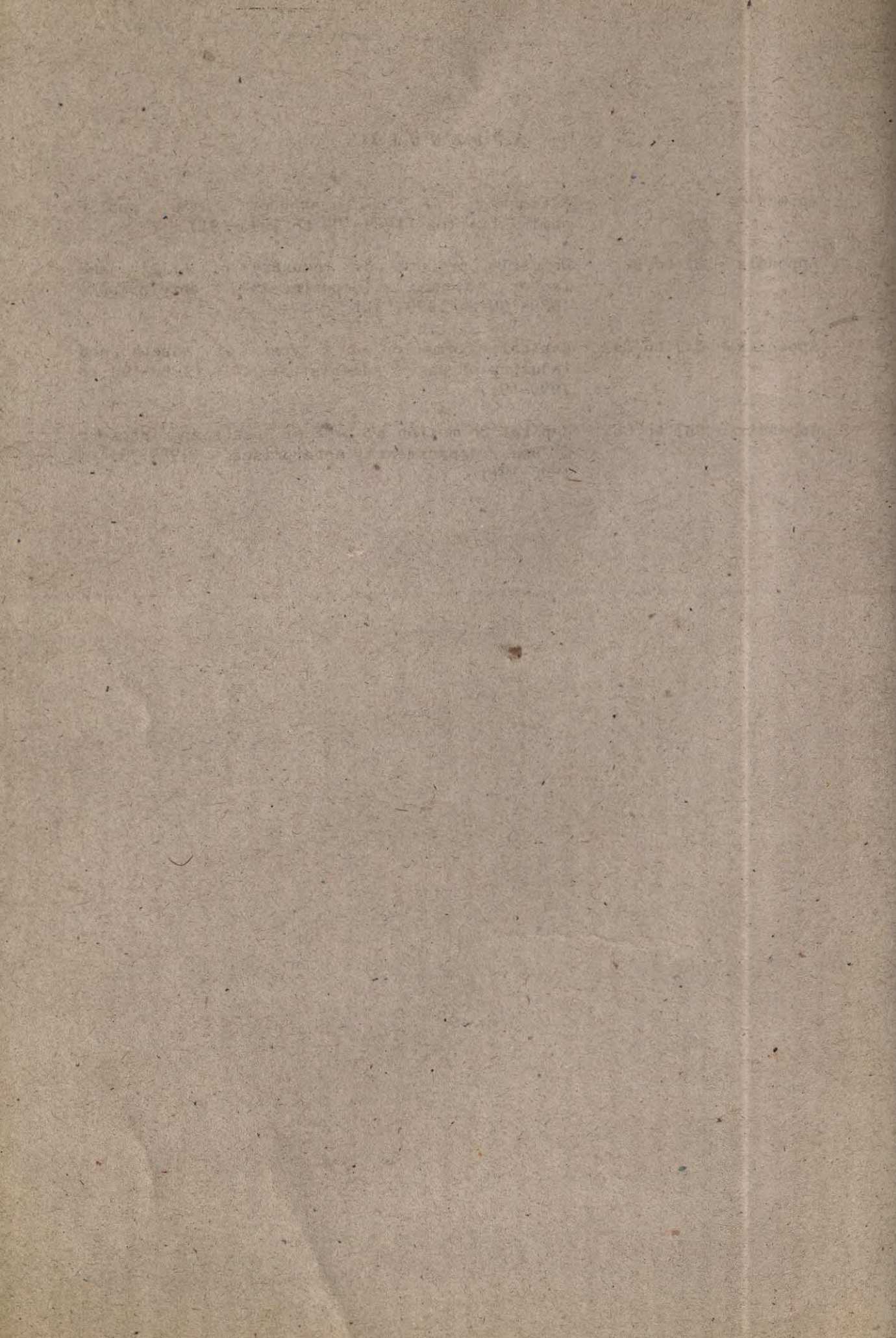


## A P P E N D I X

- 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 - Ca1 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)

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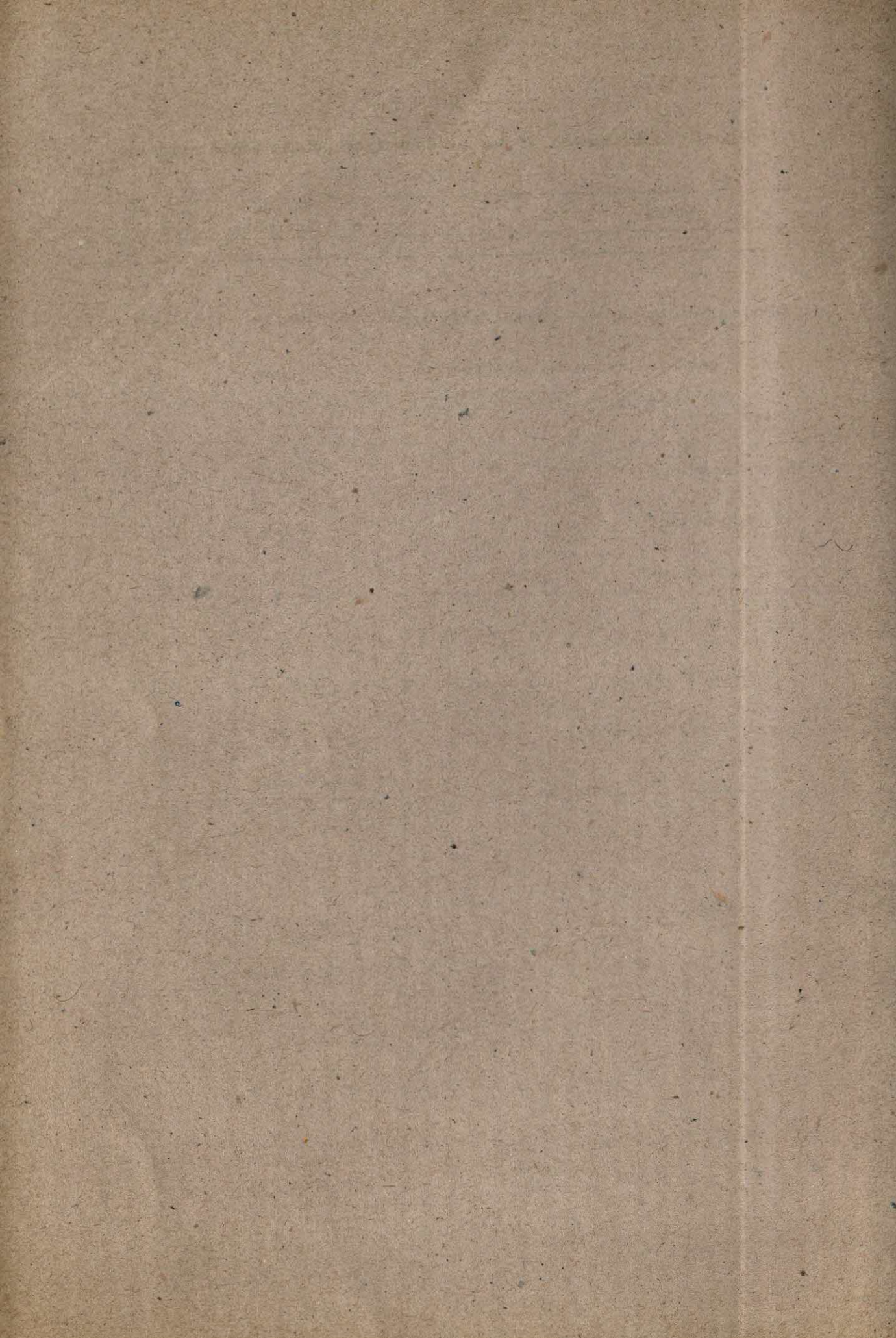




Appendix- A: Estimates of net product from public administration  
(Rs. in lakhs)

Items	1989-90 (Accounts)	1990-91 (Accounts)
1	2	3
1. Administration (Total wages & salaries)	91173	116517
2. Less wages & salaries in construction	2027	2685
3. Water supply	-	-
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







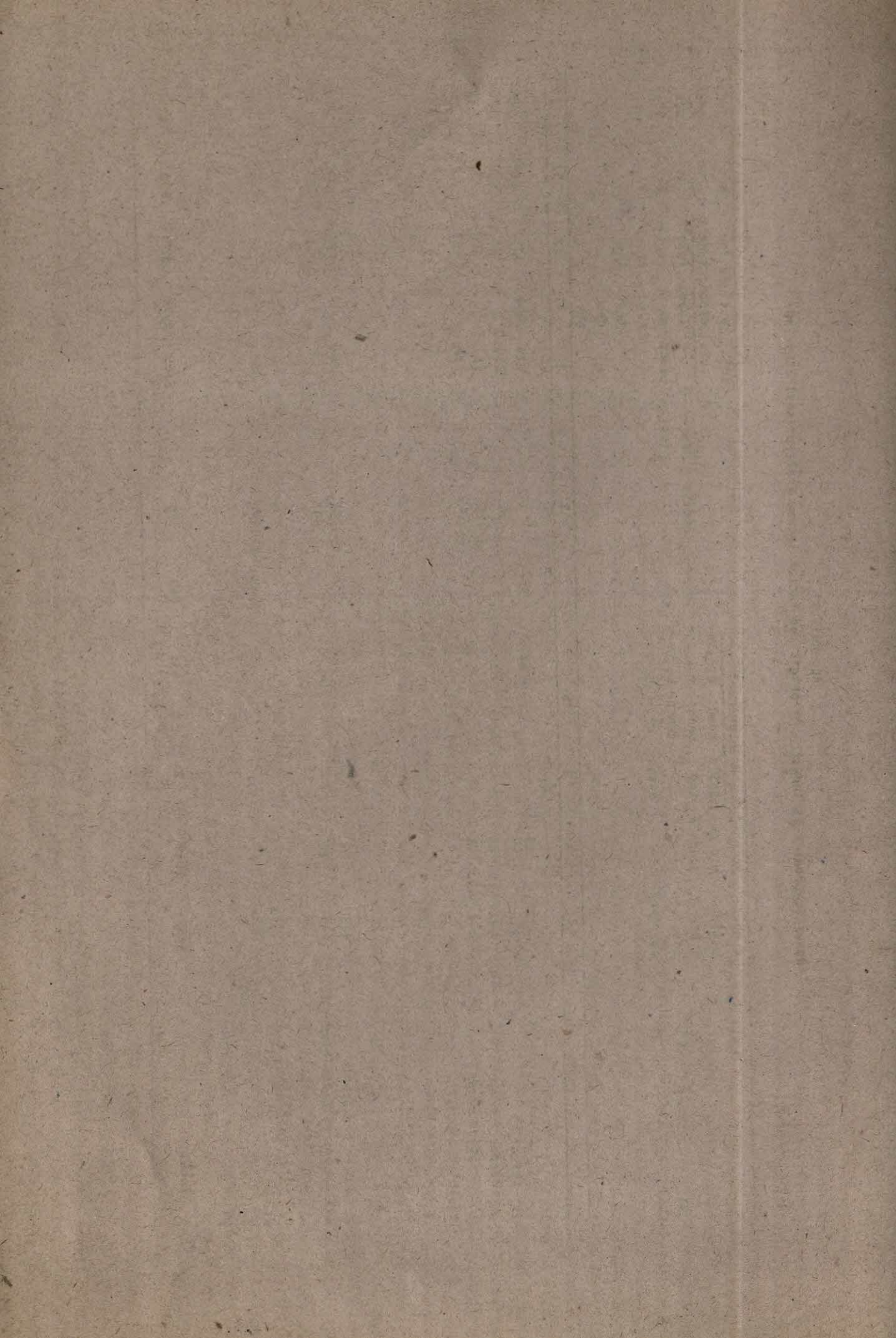
Appendix B1  
Domestic product by industry of origin and factor income (enterprises) 1989-'90

State: KERALA

(Rs. in lakhs)

Sl. No.	Items	1	2	3	Maintenance		7	8	9	Total receipts and total expenditure			13	14
					4	5				6	10	11		
			Compen- sation & pension of employed	Purch- ase of goods & services	Build- ing main- tenance	Road main- tenance	Inter- est	Profit	Depre- ciation	Sales	Imput- ed riga- tion	Total receiv- ing pts	Net prod- uct	Gross prod- uct
1.	Agriculture (Irrigation)	1318	-	89	-	927	963	-	-	224	3073	3297	2281	2281
2.	Forest	1718	5	813	1	-	-	989	-	3210	-	3210	2707	2707
3.	Manufacturing	744	-	54	-	5	-	(-)543	-	123	-	123	201	201
(1)	Printing press	744	-	54	-	5	-	(-)543	-	123	-	123	201	201
(2)	Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
6.	Railways	-	-	-	-	-	-	-	-	-	-	-	-	-
7.	Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	Other transport	423	-	93	-	5	6	(-)251	-	198	-	198	178	178
8.1	Ports, Pilotage houses, and light ships	217	-	21	-	5	-	(-)145	-	58	-	58	72	72
8.2	Civil aviation	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	206	-	72	-	-	6	(-)106	-	140	-	140	106	106
9.	Trade, hotel & restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-
10.	Banking & insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>4203</b>	<b>1049</b>	<b>5</b>	<b>1</b>	<b>937</b>	<b>969</b>	<b>195</b>	<b>-</b>	<b>3755</b>	<b>3073</b>	<b>6828</b>	<b>5367</b>	<b>5367</b>







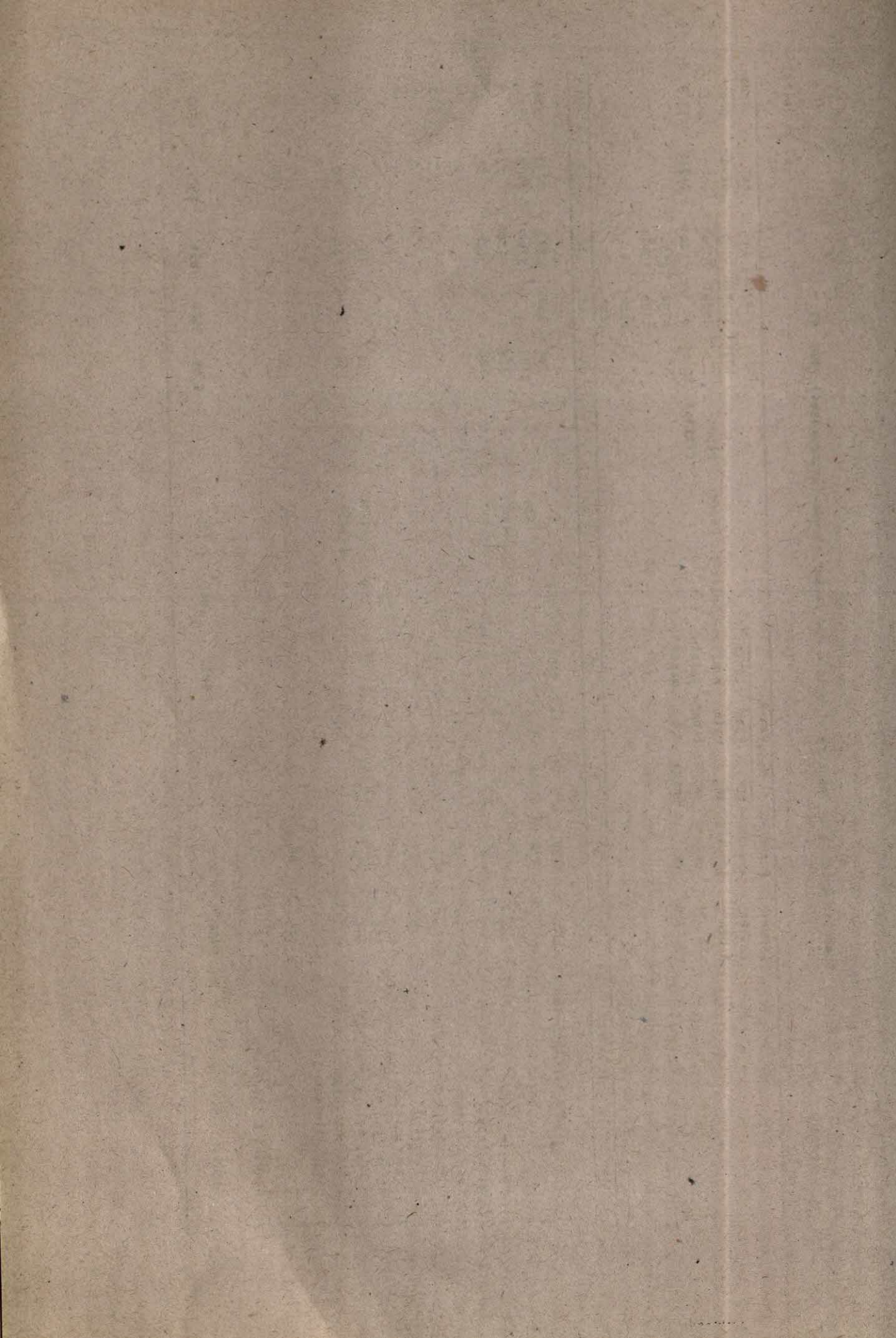
Appendix B2  
Domestic product by industry of origin and factor income (enterprises) 1990-'91

State: KERALA

(Rs. in lakhs)

Sl. No.	Items	Compen- sation & pen- sion of employed		Purch- ase of goods & servi- ces		Maintenance		Inter- est	Profit	Depre- ciation	Total receipts and total expenditure		Net prod- uct	Gross prod- uct	
		2	3	4	5	6	7				8	9			10
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Agriculture (Irrigation)	1701	126	-	-	-	1004	1042	-	-	288	3585	3873	2743	2743
2.	Forest	2134	975	4	1	-	-	-	589	-	3703	-	3703	2723	2723
3.	Manufacturing	973	52	-	-	3	3	-	(-)900	-	128	-	128	73	73
(1)	Printing press	973	52	-	-	3	3	-	(-)900	-	128	-	128	73	73
(2)	Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.	Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.	Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	Other transport	556	118	-	-	4	4	6	(-)494	-	190	-	190	68	68
8.1	Ports, Pilotage houses, and light ships	275	30	-	-	4	4	-	(-)253	-	56	-	56	22	22
8.2	Civil aviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	281	88	-	-	-	-	6	(-)241	-	134	-	134	46	46
9.	Trade, hotel & restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.	Banking & insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>5364</b>	<b>1271</b>	<b>4</b>	<b>1</b>	<b>1011</b>	<b>1048</b>	<b>(-)805</b>	<b>4309</b>	<b>3585</b>	<b>7894</b>	<b>5607</b>	<b>5607</b>	<b>5607</b>	





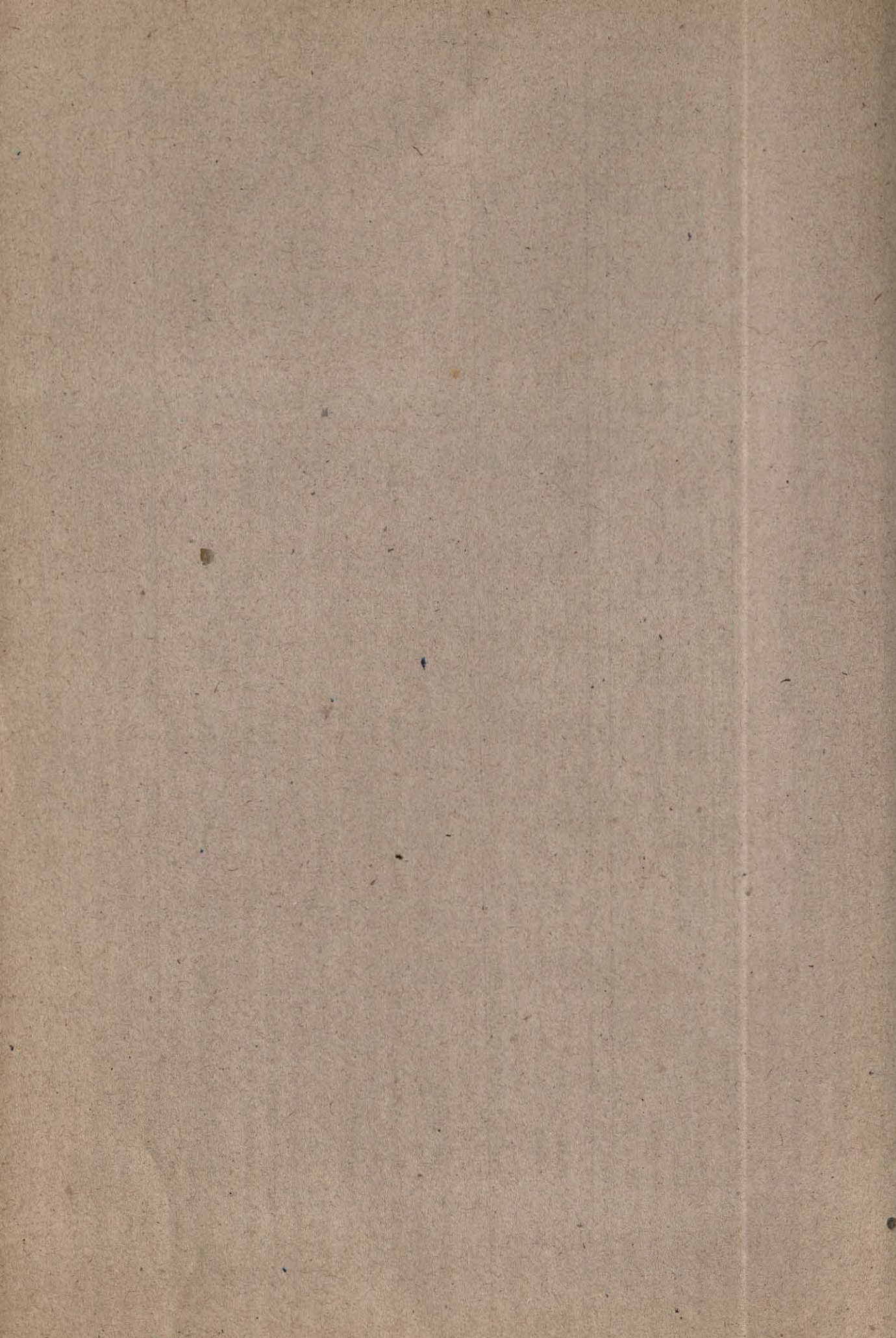


Appendix Ca1  
**Capital formation by type of assets of industry of use (administration)**  
**1989-'90 (Accounts)**

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Net purchase of second hand assets	Total 7+8	Change in stock	Gross/ net capital formation 9+10
	2	3	4	5	6	7	8				
	Building and bridges	Roads and bridges	Other construction	Transport equipments	Machinery equipments	Total new outlay					
1	3170	410	6769	446	1452	12247	110	12357	629	12986	
1. Administration - Total											
Less											
2. Construction machinery and stock of PHD	-	-	-	-	80	80	-	80	772	852	
3. Water supply	-	-	-	-	-	-	-	-	-	-	
4. Other services	998	-	140	7	456	1601	-	1601	-	1601	
4.1 Education	611	-	38	-	90	739	-	739	-	739	
4.2 Medical	387	-	2	7	267	663	-	663	-	663	
Public health and sanitation	-	-	100	-	99	199	-	199	-	199	
5. Total (2 to 4)	998	-	140	7	536	1681	-	1681	772	2453	
6. Net public administration and defence (1-5)	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)**

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Net purchase of second hand assets	Total 7+8	Change in stock	Gross/net capital formation 9+10
	2	3	4	5	6	7	8				
1. Administration - Total	4322	5085	2695	1280	1091	14473	118	14591	(-)120	14471	
Less											
2. Construction machinery and stock of PWD	-	-	-	-	66	66	-	66	(-)141	(-)75	
3. Water supply	-	-	-	-	-	-	-	-	-	-	
4. Other services	1689	-	479	69	458	2695	103	2798	-	2798	
4.1 Education	1247	-	477	-	127	1851	103	1954	-	1954	
4.2 Medical	442	-	2	69	331	844	-	844	-	844	
Public health and sanitation	1689	-	479	69	524	2761	103	2864	(-)141	2723	
5. Total (2 to 4)											
6. Net public administration and defence (1-5)	2633	5085	2216	1211	567	11712	15	11727	(+)21	11748	





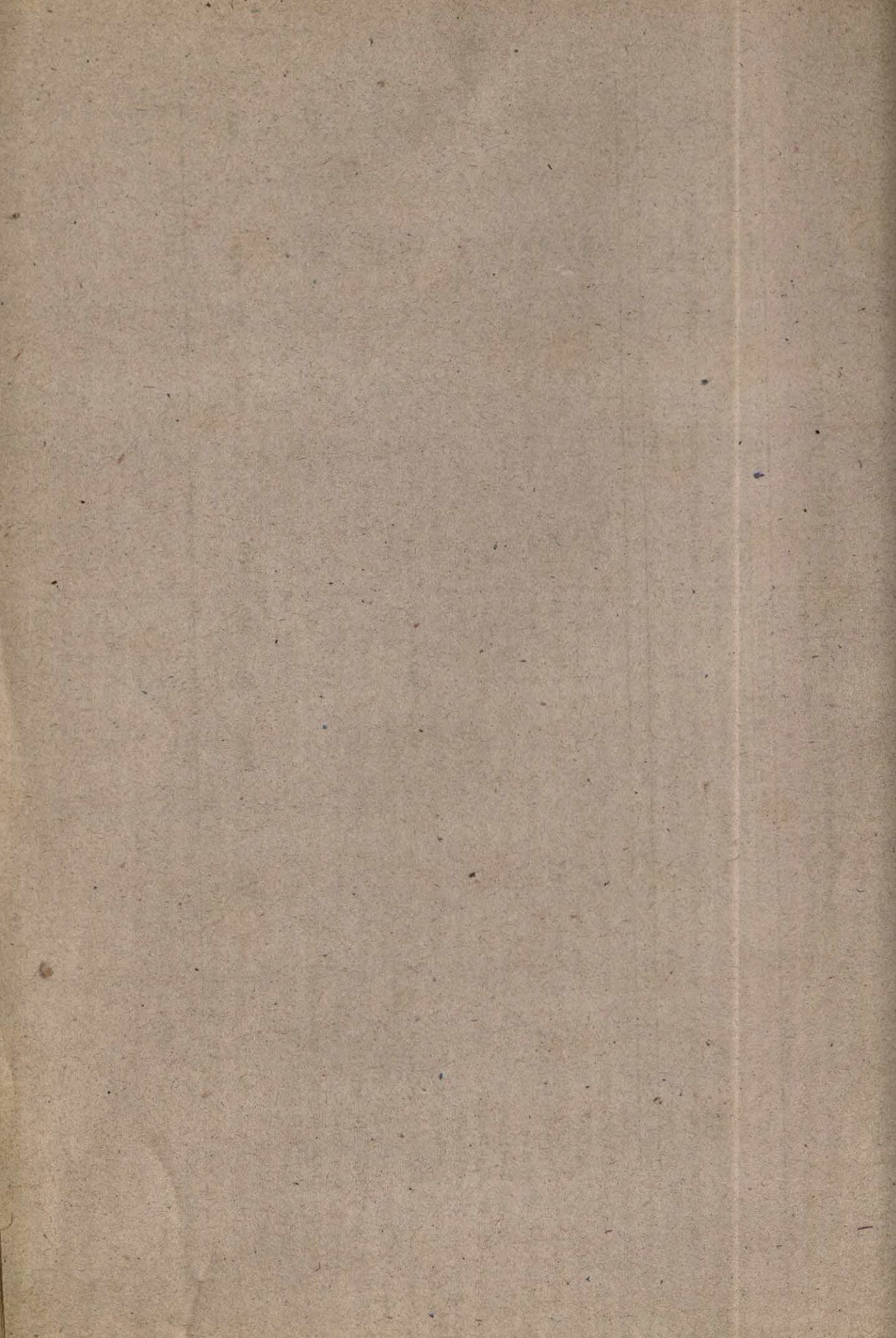


Appendix Cb1  
**Capital formation by type of assets and industry of use (enterprises)**  
 1989-'90 (Accounts)

(Rs. in lakhs)

Items	Gross domestic capital formation										Net purchase of second hand assets	Total 7 + 8	Change in stock	Gross capital formation 9 + 10	Depreciation 11 + 12	Net capital formation 11 + 12	
	2	3	4	5	6	7	8	9	10	11							12
			Roads	Other const- ruction	Trans- port equip- ments	Machi- nery equip- ments	Total new outlay 2 to 6										
1. Agriculture	129	-	-	8210	-	143	8422	-	-	-	-	8422	83	8565	-	-	8565
2. Forestry	5	3	-	2	17	1	28	-	-	-	-	28	16	44	-	-	44
3. Manufacturing	42	-	-	-	-	14	56	-	-	-	-	56	-	56	-	-	56
3.1 Printing press	42	-	-	-	-	14	56	-	-	-	-	56	-	56	-	-	56
3.2 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Other transport	2	-	-	431	54	187	674	-	-	-	-	674	-	674	-	-	674
8.1 Ports & pilotage houses & light ships	2	-	-	130	-	155	287	-	-	-	-	287	-	287	-	-	287
8.2 Civil aviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 Others	-	-	-	301	54	32	387	-	-	-	-	387	-	387	-	-	387
9. Trade, hotels & restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking & insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>178</b>	<b>3</b>	<b>8643</b>	<b>71</b>	<b>345</b>	<b>9240</b>	<b>9240</b>	<b>99</b>	<b>9240</b>	<b>9339</b>	<b>9339</b>	<b>9339</b>	<b>99</b>	<b>9339</b>	<b>9339</b>	<b>9339</b>	<b>9339</b>







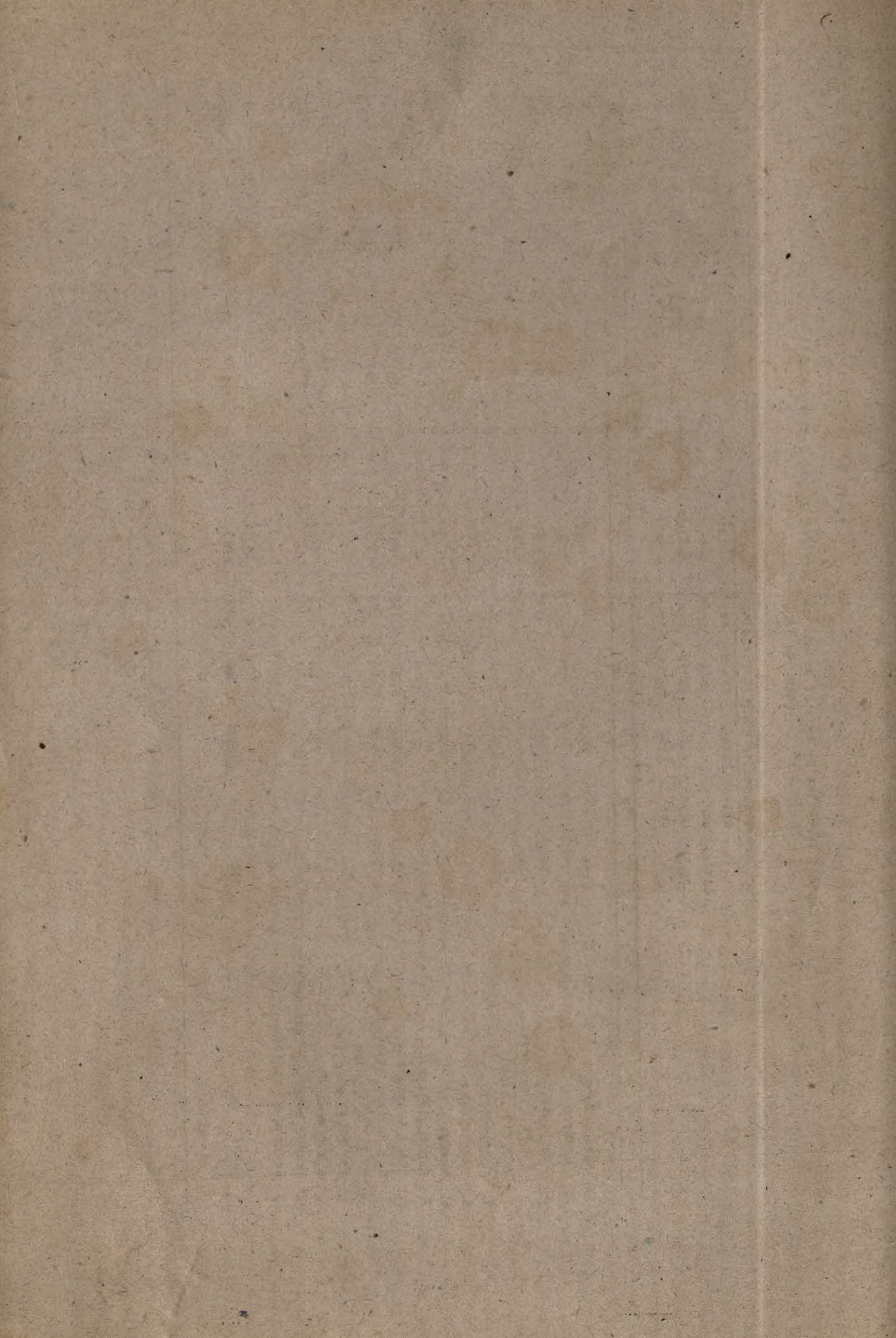
## Appendix Cb2

Capital formation by type of assets and industry of use (enterprises)  
1990-'91 (Accounts)

(Rs. in lakhs)

Items	Gross domestic capital formation							Net purchase of second hand assets	Total 7 + 8	Change in stock 9 + 10	Gross capital formation 9 + 10	Depreciation 11 + 12	Net capital formation 11 + 12
	2	3	4	5	6	7	8						
1. Agriculture	56	-	6854	-	149	7059	-	7059	272	7331	-	7331	
2. Forestry	7	4	5	21	5	42	-	42	7	49	-	49	
3. Manufacturing	46	-	-	-	35	81	-	81	-	81	-	81	
3.1 Printing press	46	-	-	-	35	81	-	81	-	81	-	81	
3.2 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	
8. Other transport	5	-	428	63	105	601	-	601	-	601	-	601	
8.1 Ports & pilotage houses & light ships	5	-	138	43	75	261	-	261	-	261	-	261	
8.2 Civil aviation	-	-	-	-	-	-	-	-	-	-	-	-	
8.3 Others	-	-	290	20	30	340	-	340	-	340	-	340	
9. Trade, hotels & restaurants	-	-	-	-	-	-	-	-	-	-	-	-	
10. Banking & insurance	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>114</b>	<b>4</b>	<b>7287</b>	<b>84</b>	<b>294</b>	<b>7783</b>	<b>-</b>	<b>7783</b>	<b>279</b>	<b>8062</b>	<b>-</b>	<b>8062</b>	







654



