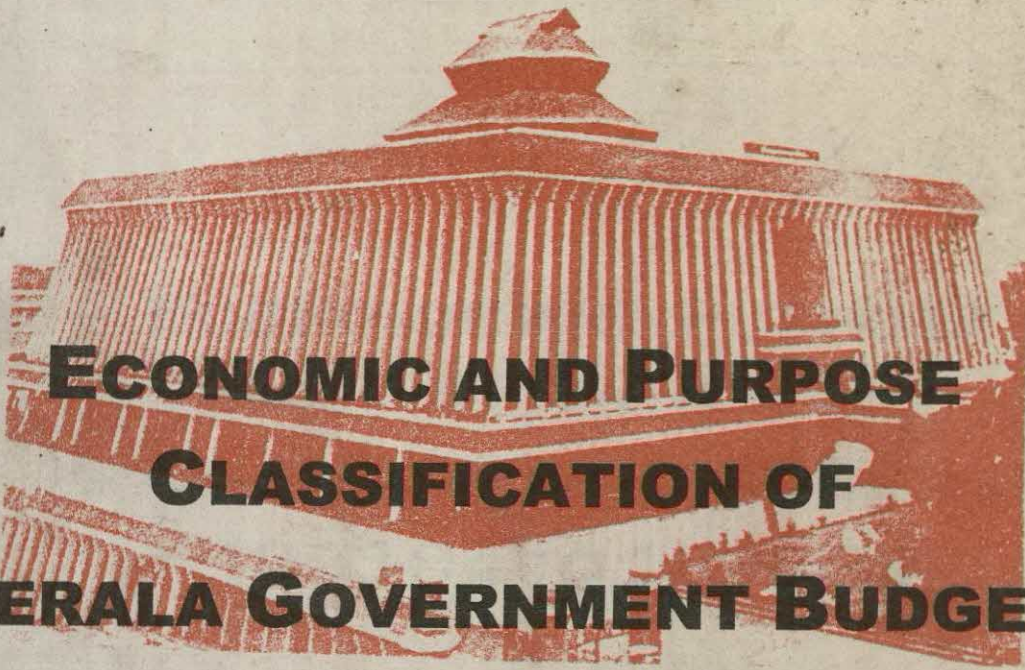


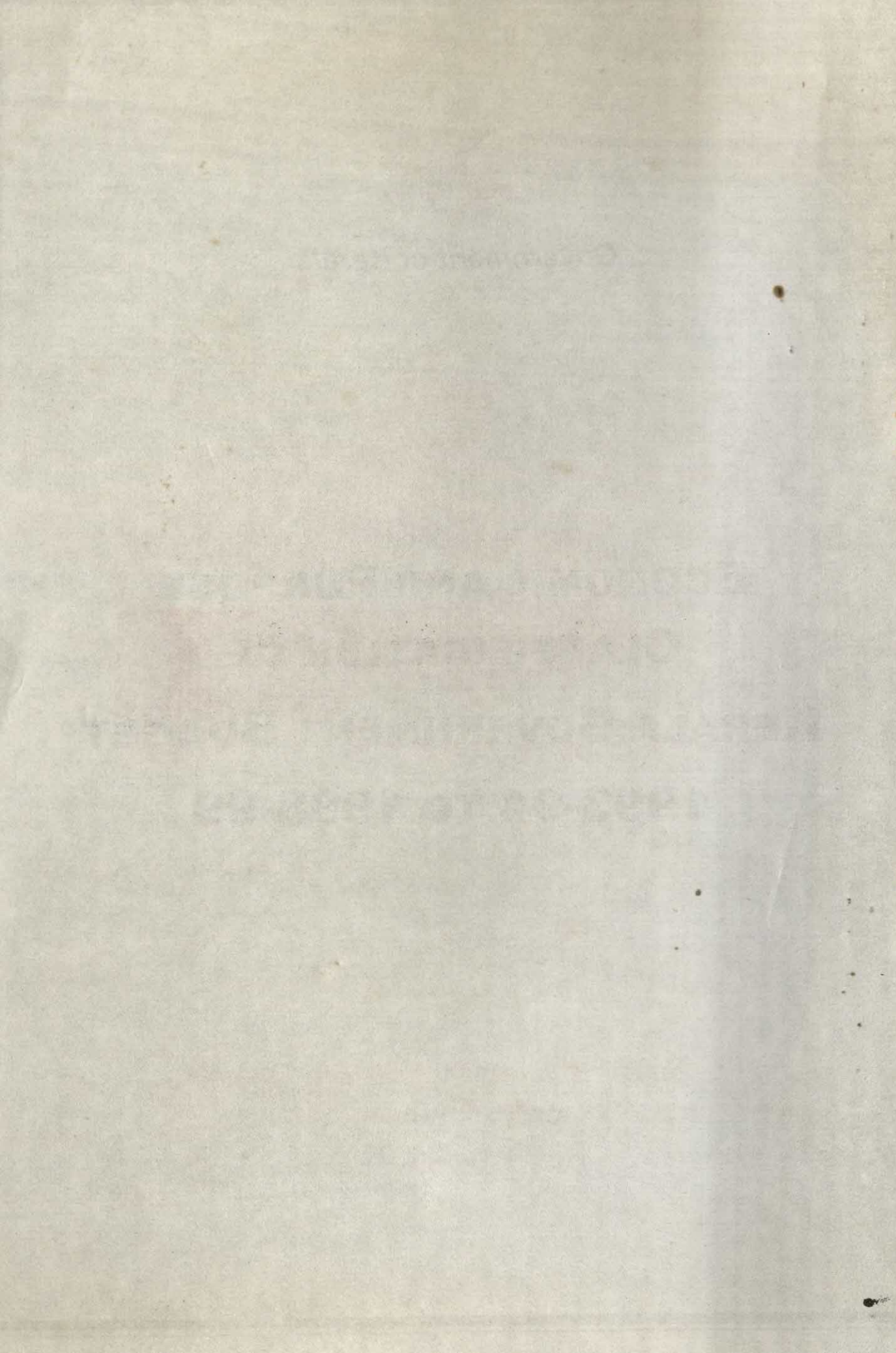


Government of Kerala

A red-toned illustration of the Kerala Legislative Assembly building, a large, modern structure with a prominent central dome and many windows.

**ECONOMIC AND PURPOSE
CLASSIFICATION OF
KERALA GOVERNMENT BUDGET
1993-94 TO 1998-99**

**Department of Economics and Statistics
Thiruvananthapuram
2000**



Government of Kerala

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Preface

This Publication " Economic and Purpose classification of Kerala Government Budget 1993-94 to 1998-99 is an attempt to explain the state Government Budget Accounts for the years 1993-94 to 1998-99 into meaningful economic categories. The Analysis of state budgetary transactions indicating the economic significance and its functional purpose is expected to provide an outline to understand the Kerala Government Budget better in its role to bring out alround development in different aspects of the economy. The Economic classification presents the expenditure and receipts of the Government by economic categories. This gives a clear idea about the general impact of the Government transaction of the economy. The purpose classification presents the government expenditure by functional categories. These two are clubbed together to form Economic-cum-purpose classification.

This publication is prepared as a part of the system of Regional Accounts and conforms to the guidelines recommended by the Regional Accounts Committee set up by Government of India for the purpose.

This publication is an outcome of the sincere efforts of the budget section of the State Income unit of this department. The contents of the report may be useful to planners, Administrators and others interested on this subject.

Constructive Comments and Suggestions for further improvement of the contents of this publication are cordially invited.

A. Meera Sahib
DIRECTOR

Thiruvananthapuram,

10 - 08 - 2001.

I. Introduction

Budget is the most important financial document of the government. In these days it has become a major Instrument of policy, as the change in the level and composition of both revenue and expenditure significantly affect the level of state income. However the budget presented in the legislative assembly as such reveals financial transactions and not the economic and social significance of various items of revenue and expenditure. For example from the study of budget documents, as they are, it is not possible to get a clear idea of capital formation out of budgetary resources, savings of state government, contributions of the government to the total income generation etc. Moreover though budget is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and viceversa. Again the budget document contains various internal transfers also. For example revenue accounts shows certain transfers to and from the capital accounts, which are mere accounting transactions or transfers. These have to be eliminated since they do not have any impact on the economy. Budget, which is primarily designed for facilitating the authorisation of expenditure and revenue, has therefore to be sorted out, reclassified and interpreted into meaningful economic and functional categories. Such an attempt of the Kerala Government Budget for the years 1993-94 to 1998-99 is presented in this publication.

The economic classification system presented here is based on the system of national accounts recommended by the United Nations or its specialised agencies. The system of national account presents an interlocking system of accounts for the transactions of the whole economy and government accounts appears as one elements of this whole system.

The usefulness of economic and functional classification of government budgetary transactions in the formulation of fiscal and economic policies has received increasing recognition. The components of economic and purpose classification of budgetary transactions of Government of Kerala for the year 1993-94 to 1998-99 are presented in the following paragraphs with analytical table appended. The ultimate aim of applying these methods of classification is to relate information obtained on the government sector to similar information made available on other major sectors of the economy. It is also designed to get this kind of information on government transactions which are required for determining aggregates of national income and expenditure and for tracing their inter relationship with other major sectors of the economy. In a country like India the government sector is so important that a proper analysis of its transactions is highly valuable. In such countries the importance of economic and functional classification cannot be over emphasised. 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.

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 out lay 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 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 this current expenditure, the government appropriates a part of the income of the community through a variety of taxes, fees; miscellaneous receipts etc. occurring in the course of administration. In addition, government has an investment income from property and entrepreneur ship 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

1. Income from property and entrepreneur ship

This flow records the income receivable by the state government from departmental commercial undertakings as well as rent and dividends accruing to it from the ownership of buildings or financial assets.

2. 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.

3. 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.

4. 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: -

6. Stamps and Registration fees.
7. Union and State Excise.
8. Sales Tax
9. Taxes on vehicles.
10. Taxes and duties on electricity.
11. Entertainment Tax.
12. Taxes on goods and passengers.
13. Fees realised under factories Act, fees for stamping weights and measures etc.

5. Miscellaneous receipts.

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

6. Revenue grants, Contributions etc

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

B. Expenditure

1. 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.

2. Commodities and Services

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

3. 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.

4. 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, which 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 compensations for losses i.e. negative operating surplus and in connection with the losses of Departmental Commercial Undertakings. This will be in 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 fertilizers,

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.

5. 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.

6. 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 characteristics 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.
- 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 a 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 have be defined as bodies which are separately organised to supply goods and services for the use of other departments of the government but which do not directly provide service to the public. They 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 they have to be taken under government administration because goods and services of such departments are not sold on commercial basis. Like-wise some governments may also engage in lending. For example Agriculture Departments 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.

1. 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 includes all expenditure in new construction and major alterations to residential 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.

2. Change in Stocks

Change in stocks 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 files.

3. Capital Transfers

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

4. Receipts on Capital Accounts

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

5. Saving

The saving on current account is directly taken from Account I

6. 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 advances, 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 out lay account of Administrative Departments
(Receipts)**

(Rs in Lakhs)

Sl. No.	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Income from entrepreneurship and property	25500	29477	45704	24364	32340	26308
1.1	Profits	4277	5757	7294	6682	3840	2206
1.2	Income from property	21223	23720	38410	17682	28500	24102
1.2 (1)	Net interest received	501	2733	8384	2232	2758	3842
	a) Other sectors	501	2650	8263	2063	2570	3593
	b) Foreign	-	-	-	-	-	-
	c) Other public authorities	-	83	121	169	188	249
	1) Centre	-	-	-	-	-	-
	2) State	-	-	-	-	-	-
	3) Local authorities	-	83	121	169	188	249
1.2 (2)	Other property receipts	20722	20987	30026	15450	25742	20260
2	Total Tax Revenue	289957	344576	413828	501614	555053	586876
2.1	Total Direct Taxes	33577	36595	49230	56732	5824	63718
	a) Corporation tax	-	-	-	-	-	-
	b) Land revenue	1636	2245	2214	2173	2350	3220
	c) Other direct tax including Income tax	31941	34350	47016	54559	55934	60498
2.2	Total Indirect tax	256380	307983	364598	444882	496769	523158
	a) Customs	-	-	-	-	-	-
	b) Excise	59511	67659	76776	100600	106176	118021
	c) Sales tax	153324	186493	228596	277228	308409	336662
	d) Stamps	23016	29581	35379	36030	33136	30115
	e) Other taxes & duties	20529	24248	23847	31024	49048	38360
3	Fees & miscellaneous receipts	7299	8257	10593	12156	12908	13450
4	Total transfer from public authorities	50383	63321	46890	49055	79377	60913
4.1	Centre	50312	63321	46890	49055	79331	60913
4.2	State	-	-	-	-	-	-
4.3	Local authorities	71	-	-	-	46	-
	Total Receipts	373139	445631	517015	587189	679678	687547

**Account I – Income and out lay account of Administrative Departments
(Expenditure)**

(Rs in Lakhs)

Sl. No.	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Total Consumption Expenditure	206037	216892	250776	279597	313497	366231
1.1	Compensation of Employees	166091	190584	216750	240285	274457	329008
	a) Wages & Salaries	121699	137427	149329	168586	187617	218666
	b) Pension	44392	53157	67421	71699	86840	110342
1.2	Net Purchase of Commodities & Services	39946	26308	34026	39312	39040	37273
	a) Purchase	36534	25810	28319	33259	32999	32420
	b) Maintenance	10768	7816	17120	15935	19581	18284
	c) Less sales	7356	7318	11413	9882	13540	13431
2	Net Interest received	67276	80502	90767	108704	127005	143079
2.1	Public Authorities	27816	33070	41807	49416	55071	60654
	a) Centre	27816	33070	41807	49416	55071	60654
	b) State	-	-	-	-	-	-
	c) Local authorities	-	-	-	-	-	-
2.2	To Foreign	-	-	-	-	-	-
2.3	To Others	40903	48843	50608	60925	73538	83974
2.4	Less Commercial Interest	1443	1411	1648	1637	1604	1549
3	Subsidies	8799	10672	12281	18037	18533	22860
4	Total Current Transfers (other than inter govt. transfers)	98589	120456	133411	138260	163948	177039
4.1	Other Sectors	98589	120456	133411	138260	163948	177039
4.2	Foreign	-	-	-	-	-	-
5	Total Inter Government Transfers	10389	19267	25671	70361	122782	138366
5.1	Current	10384	8154	16044	49372	118105	125995
	a) To Centre	-	-	-	-	-	-
	b) To State	-	-	-	-	-	-
	c) To Local authorities	10384	8154	16044	49372	118105	125995
5.2	Capital	5	11113	9627	20989	4677	12371
	a) To Centre	-	-	-	-	-	-
	b) To State	-	-	-	-	-	409
	c) To Local authorities	5	11113	9627	20989	4677	11962
6	Total Current Expenditure	391090	447789	512906	614959	745765	847625
7	Surplus Savings of Current Account	(-)17951	-2158	4109	-27770	(-)66087	(-)160078
8	Total Expenditure to Total Receipts	373139	445631	517015	587189	679678	687547

**Account II – Production Account of Departmental Commercial Undertakings of
the State Government**

(Rs in Lakhs)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
	Expenditure						
1	Purchase of Commodities & Services including Maintenance	5534	5521	5606	6269	5886	8218
2	Compensation of Employees including Pension	5935	8749	9809	10462	12225	12815
3	Interest	1443	1141	1648	1637	1604	1549
4	Consumption of Fixed Capital	-	-	-	-	-	-
5	Profit	4277	5757	7294	6682	3840	2206
6	Imputed Irrigation Subsidy	5137	5488	6201	6817	6652	9977
7	Total Expenditure	12052	15680	18156	18233	16903	14811
	Receipts						
8	Sales	12052	15680	18156	18233	16903	14811
	Total Receipts	12052	15680	18156	18233	16903	14811

Account III – Capital Finance Account of Public Authorities (Both Administrative & Enterprises)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
	I. Expenditure Administration						
1	Capital Outlay	19858	31891	34878	38275	45240	41319
2	Net Purchase of Physical Assests	187	14	(-57)	(-22)	226	98
2.1	Second Hand Assests	(-74)	(-10)	(-45)	(-16)	-67	-19
2.2	Land	261	24	(-12)	(-6)	293	117
3	Change in Stocks	(-637)	(-415)	5029	(-827)	(-1036)	(-1619)
4	Capital Transfers	15313	22054	22044	20459	29302	23347
4.1	To Others	15313	22054	22044	20459	29302	23347
	(a) For Capital Formation	3388	22026	22044	20459	29302	23347
	(b) For Others	11925	28	-	-	-	-
4.2	To Foreign	-	-	-	-	-	-
5	Total (1 to 4)	34721	53544	61894	57885	73732	63145
	II. Expenditure Enterprises						
6	Capital Outlay	12733	15460	18389	19120	19969	18614
7	Renewals & Replacements	-	-	-	-	-	-
8	Net Purchase of Physical Assets	500	-	16	1	1	389
8.1	Second Hand Assets	500	-	-	-	-	-
8.2	Land	-	-	16	1	1	389
9	Change in Stocks	379	505	259	443	401	2823
10	Total (6 to 9)	13612	15965	18664	19564	20371	21826
11	Total Expenditure	48333	69509	80558	77449	94103	84971
	III. Receipts						
12	Surplus & Current Account	(-17951)	(-2158)	4109	(-27770)	(-66087)	(-160078)
13	Consumption of Fixed Capital	-	-	-	-	-	-
14	Foreign Grants	-	-	-	-	-	-
15	Net Budgetary Borrowings	50836	101037	78048	93308	106926	217451
15.1	At Home	50836	101037	78048	93308	106926	217451
15.2	At Abroad	-	-	-	-	-	-
16	Other Liabilities	15448	(-29370)	(-1599)	11911	53264	27598
16.1	Net Extra Budgetary Borrowings	23059	(-17316)	13145	28444	73144	44716
16.2	Net Purchase of Financial Assets	7611	12054	14744	16533	19880	17118
	Total Receipts 12 to 16	48333	69509	80558	77449	94103	84971
	Total Expenditure	48333	69509	80558	77449	94103	84971

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, defense, 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, defense, 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 investments 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. UN 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 Recreation 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 utilization 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 are known nor the purpose of utilization is given. In such cases the classification has been done on the basis of account heads under which these expenditure have been shown.

Facilities provided to employees like residential housing facility, free or subsidised medical aid etc. are classified by the nature of 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 type of services likely to be obtained by the utilization 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	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	General Economic Services	104777	128377	155116	159384	330277	353527
1.1	General Administration (External affairs, Public orders & Safety)	104289	128377	155116	159384	328930	351808
1.2	General Research	488	-	-	-	1347	1719
2	Defence	-	-	-	-	-	-
3	Education	126794	146363	158463	180581	190416	360822
3.1	General Administration, Regulation & Research	2396	2125	2215	2828	4109	5839
3.2	University, Schools & other Educational facilities including subsidiary services	124398	144238	156248	177753	186307	354983
4	Health	18986	27769	33098	34657	39617	39731
4.1	General Administration, Regulation & Research	606	548	610	615	1367	1504
4.2	Hospital, Clinic & Individual Health Services	18380	27221	32488	34042	38250	38227
5	Social Security & Welfare Services	18817	19400	19036	35873	56325	60598
6	Housing & Community Amenities	19272	22525	25126	41275	94476	222996
7	Cultural, Recreation & other Religious services	3582	3583	5619	7645	9061	9418
8	Economic Services	78136	121121	127226	160160	137240	159625
8.1	General Administration, Regulation & Research	3986	4746	5468	5683	11918	6203
8.2	Agriculture, Forestry, Fishing & Hunting	28964	64810	68908	75887	38776	47085
8.3	Mining, Manufacturing & Construction	13037	17768	20558	27131	21468	21354
8.4	Electricity, Gas, Steam & Power	7687	7898	9566	9171	33801	35838
8.5	Atomic Energy	-	-	-	-	-	-
8.6	Transport & Communication	19860	22003	18235	32071	26855	43344
8.7	Other Economic Services	4602	3896	4491	10241	4422	5801
9	Other Purposes	69617	81980	92431	110351	120	21098
	Total	439981	551118	616115	729949	857532	1227815

Table 2 - Percentage Distribution of Purpose Classification of State Government Expenditure

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	General Economic Services	23.81	23.29	25.24	21.84	38.52	28.79
1.1	General Administration (External affairs, Public order & Safety)	23.70	23.29	25.24	21.84	38.36	28.65
1.2	General Research	0.11	-	-	-	0.16	0.14
2	Defence	-	-	-	-	-	-
3	Education	28.82	26.56	25.79	24.74	22.21	29.39
3.1	General Administration, Regulation & Research	0.54	0.39	0.36	0.39	0.48	0.48
3.2	University, Schools & other Educational facilities including subsidiary services	28.28	26.17	25.43	24.35	21.73	28.91
4	Health	4.32	5.04	5.39	4.75	4.62	3.24
4.1	General Administration, Regulation & Research	0.14	0.10	0.10	0.08	0.16	0.12
4.2	Hospital, Clinic & Individual Health Services	4.18	4.94	5.29	4.67	4.46	3.12
5	Social Security & Welfare Services	4.28	3.52	3.10	4.91	6.57	4.94
6	Housing & Community Amenities	4.38	4.09	4.09	5.65	11.02	18.16
7	Cultural, Recreation & other Religious services	0.81	0.65	0.91	1.05	1.05	0.77
8	Economic Services	17.76	21.98	20.44	21.94	16.00	13.00
8.1	General Administration, Regulation & Research	0.91	0.86	0.89	0.78	1.39	0.51
8.2	Agriculture, Forestry, Fishing & Hunting	6.58	11.76	10.95	10.39	4.52	3.83
8.3	Mining, Manufacturing & Construction	2.96	3.22	3.35	3.72	2.50	1.74
8.4	Electricity, Gas, Steam & Power	1.75	1.43	1.56	1.26	3.94	2.92
8.5	Atomic Energy	-	-	-	-	-	-
8.6	Transport & Communication	4.51	3.99	2.97	4.39	3.13	3.53
8.7	Other Economic Services	1.05	0.72	0.72	1.40	0.52	0.47
9	Other Purposes	15.82	14.87	15.04	15.12	0.01	1.71
	Total	100	100	100	100	100	100

IV. ECONOMIC – CUM – PURPOSE CLASSIFICATION

In this section, Economic and Purpose classification have been combined into a single two-way cross-classification 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 Kerala Government Budgetary expenditure for the years 1993-94, 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99 are furnished in tables 3.1, 3.2, 3.3, 3.4, 3.5, and 3.6. 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.

TABLE 3.1 ECONOMIC - CUM - PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1993-94

(Rs in Lakhs)

	Economic Classification, Functional Classification	Current Expenditure								Total current expenditure	Gross Fixed Capital Formation		Net increase in stock	Investment in shares	Capital Transfer to		Local advance to		Total Expenditure	Fund	Grand Total
		Wages & Salaries including Pension	Commodities & Services	Interest on general debt	Subsidies	Transfer to income account of households	Transfer to local bodies for current expenditure	Building & other construction	Machinery & other Equipments		Local Bodies	Other Domestic sector			Local Bodies	Other Domestic sector					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	General public Services	82531	6771	-	-	7025	6021	102348	1396	886	(-)531	-	-	678	-	-	2429	-	104777		
1.1	General Administration (External affairs, Public sectors)	82411	6724	-	-	6726	6021	101882	1374	886	(-)531	-	-	678	-	-	2407	-	104289		
1.2	General Research	120	47	-	-	299	-	466	22	-	-	-	-	-	-	-	22	-	488		
2	Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Education	43934	4255	-	5	72024	2555	122773	2969	794	-	231	-	27	-	-	4021	-	126794		
3.1	Administration, Regulation & Research	2006	157	-	-	117	-	2280	115	1	-	-	-	-	-	-	116	-	2396		
3.2	University, Schools & other Educational facilities	41928	4098	-	5	71907	2555	120493	2854	793	-	231	-	27	-	-	3905	-	124398		
4	Health	14054	4096	-	-	163	-	18313	522	103	-	37	-	-	-	-	662	11	18986		
4.1	Administration, Regulation & Research	537	45	-	-	2	-	584	22	-	-	-	-	-	-	-	22	-	606		
4.2	Hospital, Clinic & other Health Services	13517	4051	-	-	161	-	17729	500	103	-	37	-	-	-	-	640	11	18380		

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security & Welfare Services	7856	2700	-	19	6906	16	17497	620	78	-	354	-	127	-	-	1179	141	18817
6	Housing & Community Amenities	1673	8540	-	-	1210	1663	13086	578	11	-	83	5	3409	-	-	4086	2100	19272
7	Cultural, Recreation & other Religious services	935	992	-	55	934	-	2916	244	161	-	168	-	46	-	-	619	47	3582
8	Economic Services	15422	19221	-	3583	9470	28	47724	11460	605	(-)104	7010	-	10979	-	-	29950	462	78136
8.1	General Administration, Regulation & Research	1975	1705	-	24	93	-	3797	-	58	-	69	-	59	-	-	186	3	3986
8.2	Agriculture, Forestry, Fishing & Hunting	8543	7382	-	2661	4252	21	22859	3543	302	28	354	-	1477	-	-	5704	401	28964
8.3	Mining, Manufacturing & Construction	1324	781	-	572	1247	-	3924	115	10	-	5722	-	3171	-	-	9018	95	13037
8.4	Electricity, Gas, Steam & Power	10	88	-	-	3682	-	3780	119	11	-	-	-	3777	-	-	3907	-	7687
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	1781	8989	-	-	96	(-)1	10865	7675	224	329	805	-	-	-	-	9033	(-)38	19860
8.7	Other Economic Services	1789	276	-	326	100	8	2499	8	-	(-)461	60	-	2495	-	-	2102	1	4602
9	Other Purposes	3	70	68716	-	680	101	69570	-	-	-	-	-	47	-	-	47	-	69617
	Total	166408	46645	68716	3662	98412	10384	394227	17789	2638	(-) 635	7883	5	15313	-	-	42993	2761	439981

TABLE 3.2 ECONOMIC – CUM – PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1994-95

Economic Classification, Functional Classification		(Rs in Lakhs)																			
		Current Expenditure						Total current expenditure		Gross Fixed Capital Formation		Net increase in stock	Investment in shares	Capital Transfer to		Local advance to		Total Expenditure		Fund	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Wages & Salaries including Pension	Commodities & Services	Interest on general debt	Subsidies	Transfer to income account of households	Transfer to local bodies	Total current expenditure	Building & other construction	Machinery & other Equipments			Local Bodies	Other Domestic sector							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	General public Services	100528	9252	-	-	9872	6522	126174	1392	1139	(-)533	16	-	189	-	-	2203	-	-	128377	
1.1	General Administration (External affairs, Public sectors)	100528	9252	-	-	9872	6522	126174	1392	1139	(-)533	16	-	189	-	-	2203	-	-	128377	
1.2	Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Education	53751	5080	10	-	84121	-	142962	2703	698	-	-	-	-	-	-	3401	-	-	146363	
3.1	Administration, Regulation & Research	1928	135	-	-	58	-	2121	4	-	-	-	-	-	-	-	4	-	-	2125	
3.2	University, Schools & other Educational facilities	51823	4945	10	-	84063	-	140841	2699	698	-	-	-	-	-	-	3397	-	-	144238	
4	Health	19393	6829	-	-	572	-	26794	633	337	-	-	-	5	-	-	975	-	-	27769	
4.1	Administration, Regulation & Research	491	54	-	-	-	-	545	-	3	-	-	-	-	-	-	3	-	-	548	
4.2	Hospital, Clinic & other Health Services	18902	6775	-	-	572	-	26249	633	334	-	-	-	5	-	-	972	-	-	27221	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security & Welfare Services	8091	2255	-	-	7765	1	18112	75	236	-	254	-	523	-	-	1288	-	19400
6	Housing & Community Amenities	4537	8870	4	9	3184	2191	18795	435	43	-	16	23	406	-	-	923	2807	22525
7	Cultural, Recreation & other Religious services	1225	894	-	-	849	18	2986	24	79	-	220	7	-	-	-	550	47	3583
8	Economic Services	36376	29438	1401	8007	5383	7727	88332	18301	905	798	11015	-	1249	-	-	32268	521	121121
8.1	General Administration, Regulation & Research	2045	2486	-	-	129	-	4660	2	25	-	-	-	-	-	-	27	59	4746
8.2	Agriculture, Forestry, Fishing & Hunting	25177	18931	1395	4941	2978	85	53507	8098	420	512	751	-	974	-	-	10755	548	64810
8.3	Mining, Manufacturing & Construction	2386	996	-	2645	1857	5	7889	1507	223	-	8133	-	1	-	-	9864	15	17768
8.4	Electricity, Gas, Steam & Power	173	92	-	50	265	7318	7898	-	-	-	-	-	-	-	-	-	-	7898
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	4526	6778	6	-	4	299	11613	5694	237	272	1283	-	-	-	-	10486	(-96)	22003
8.7	Other Economic Services	2069	155	-	371	150	20	2765	-	-	14	848	-	274	-	-	1136	(-5)	3896
9	Other Purposes	-	-	81967	-	-	-	81967	-	-	-	-	-	13	-	-	13	-	81980
	Total	223901	62618	83382	8016	111746	16459	506122	23983	3437	265	11521	30	2385	-	-	41621	3375	551118

TABLE 3.3 ECONOMIC - CUM - PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1995-96

Economic Classification, Functional Classification		Current Expenditure											Gross Fixed Capital Formation			Net increase in stock		Investment in shares	Capital Transfer to		Local advance to		Total Expenditure		Fund		Grand Total						
		3	4	5	6	7	8	Total current expenditure		10	11	12	13	14	15	16	17	18	19	20													
		Wages & Salaries including Pension	Commodities & Services	Interest on general debt	Subsidies	Transfer to income account of households	Transfer to local bodies			Building & other construction	Machinery & other Equipments			Local Bodies	Other Domestic sector	Local Bodies	Other Domestic sector																
1	2							9		10	11	12	13	14	15	16	17	18	19	20													
1	General public Services	120623	14392	-	-	8411	7527	150953		2134	1472	409	-	-	146	-	-	4161	2	155116													
1.1	General Administration (External affairs, Public sector)	120623	14392	-	-	8411	7527	150953		2134	1472	409	-	-	146	-	-	4161	2	155116													
1.2	General Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2	Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Education	71043	7102	10	-	77655	(-557)	155233		2168	747	-	308	6	-	-	-	3229	1	158463													
3.1	Administration, Regulation & Research	2099	116	-	-	-	-	2215		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.2	University, Schools & other Educational facilities	68944	6986	10	-	77655	(-557)	153018		2168	747	-	308	6	-	-	-	3229	1	156248													
4	Health	20251	8539	-	-	875	1052	30717		1571	775	30	-	-	-	-	-	2376	5	33098													
4.1	Administration, Regulation & Research	520	87	-	-	-	-	607		-	3	-	-	-	-	-	-	3	-	610													

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
4.2	Hospital, Clinic & other Health Services	19731	8452	-	-	875	1052	30110	1571	772	30	-	-	-	-	-	2373	5	32488
5	Social Security & Welfare Services	13606	2895	-	150	1099	960	18710	32	135	-	-	-	-	-	-	167	159	19036
6	Housing & Community Amenities	4517	11120	-	2	733	4735	21107	3631	64	-	73	251	-	-	-	4019	-	25126
7	Cultural, Recreation & other Religious services	1562	1671	-	8	1312	-	4553	246	139	-	561	-	70	-	-	1016	50	5619
8	Economic Services	33165	33495	1630	8387	17227	3993	97897	15189	594	1365	11712	-	20	-	-	28880	449	127226
8.1	General Administration, Regulation & Research	2237	2992	-	-	131	-	-	5360	-	48	-	-	-	-	-	48	60	5468
8.2	Agriculture, Forestry, Fishing & Hunting	20593	15317	1630	6115	3923	3386	50964	15751	359	1365	94	-	85	-	-	17654	290	68908
8.3	Mining, Manufacturing & Construction	2847	4288	-	2234	3262	104	12735	87	7	-	7605	-	31	-	-	7730	93	20558
8.4	Electricity, Gas, Steam & Power	27	10	-	34	9475	1	9547	-	19	-	-	-	-	-	-	19	-	9566
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	4605	11123	-	-	224	314	16266	(-)689	156	-	2598	-	(-)96	-	-	1969	-	18235
8.7	Other Economic Services	2856	(-)235	-	4	212	188	3025	40	5	-	1415	-	-	-	-	1460	6	4491
9	Other Purposes	-	-	92416	-	15	-	92431	-	-	-	-	-	-	-	-	-	-	92431
	Total	264767	79214	94056	8547	107327	17690	571601	24971	3926	1804	12654	257	236	-	-	43848	666	616115

TABLE 3.3 ECONOMIC – CUM – PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1996-97

(Rs in Lakhs)

1	2	Current Expenditure							Total current expenditure		Gross Fixed Capital Formation		12	13	Capital Transfer to		Local advance to		18	19	20
		3	4	5	6	7	8	9	10	11	14	15			16	17	Fund	Grand Total			
	Economic Classification, Functional Classification	Wages & Salaries including Pension	Commodities & Services	Interest on general debt	Subsidies	Transfer to income account of households	Transfer to local bodies	Total current expenditure	Building & other construction	Machinery & other Equipments	Net increase in stock	Investment in shares	Local Bodies	Other Domestic sector	Total Expenditure	Local Bodies	Other Domestic sector	Total Expenditure	Fund	Grand Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	General public Services	131029	15485	1	-	8547	330	155392	3612	739	(-357)	-	-	(-4)	-	-	3990	2	159384		
1.1	General Administration (External affairs, Public sector)	131029	15485	1	-	8547	330	155392	3612	739	(-357)	-	-	(-4)	-	-	3990	2	159384		
1.2	General Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Education	78827	8106	17	-	89031	67	176048	3890	643	-	-	-	-	-	-	4533	-	+180581		
3.1	Administration, Regulation & Research	2552	270	-	-	6	-	2828	-	-	-	-	-	-	-	-	-	-	-	2828	
3.2	University, Schools & other Educational facilities	76275	7836	17	-	89025	67	173220	3890	643	-	-	-	-	-	-	4533	-	177753		
4	Health	23215	6774	-	-	1527	1917	33433	691	528	-	-	-	-	-	-	1219	5	34657		
4.1	Administration, Regulation & Research	573	42	-	-	-	-	615	-	-	-	-	-	-	-	-	-	-	-	615	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
4.2	Hospital, Clinic & other Health Services	22642	6732	-	-	1527	1917	32818	691	528	-	-	-	-	-	-	1219	5	34042
5	Social Security & Welfare Services	10941	3180	-	-	11305	7576	33002	258	103	-	914	-	-	-	-	1275	1596	35873
6	Housing & Community Amenities	5308	5286	-	-	2622	25221	38437	2705	78	-	55	-	-	-	-	2838	-	41275
7	Cultural, Recreation & other Religious services	1568	1705	-	-	1832	148	5253	1146	114	-	1005	-	-	-	-	2265	127	7645
8	Economic Services	35055	38021	1653	7276	16623	13101	111729	34087	716	840	9537	351	24	-	-	45555	2899	160183
8.1	General Administration, Regulation & Research	2380	265	-	-	723	2310	5679	-	4	-	-	-	-	-	-	4	-	5683
8.2	Agriculture, Forestry, Fishing & Hunting	22069	19071	1647	2670	1445	6718	53620	18622	329	431	-	40	-	-	-	19422	2845	75887
8.3	Mining, Manufacturing & Construction	4334	3639	-	4545	5123	42	17683	561	37	-	8776	10	24	-	-	9408	40	27131
8.4	Electricity, Gas, Steam & Power	897	452	-	29	7771	-	9149	22	-	-	-	-	-	-	-	22	-	9171
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	2729	9859	6	-	15	3941	16550	13785	342	409	680	301	-	-	-	15517	4	32071
8.7	Other Economic Services	2646	4735	-	32	1546	90	9049	1097	4	-	81	-	-	-	-	1182	10	10241
9	Other Purposes	-	-	110341	-	10	-	110351	-	-	-	-	-	-	-	-	-	-	110351
	Total	285943	78557	112012	7276	131497	48360	663645	46389	2921	483	11511	351	20	-	-	61675	4629	729949

TABLE 3.5 ECONOMIC – CUM – PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1997-98

1	2	Economic Classification, Functional Classification	Current Expenditure								Gross Fixed Capital Formation		Net increase in stock		Investment in shares		Capital Transfer to		Local advance to		Total Expenditure	Fund	Grand Total			
			3	4	5	6	7	8	Total current expenditure		Building & other construction	Machinery & other Equipments	12	13	Local Bodies	Other Domestic sector	14	15	Local Bodies	Other Domestic sector				16	17	
									Transfers to income account of households	Transfer to local bodies																
1	2	General public Services	151334	12631	128609	-	15556	13099	321229	5257	2124	131	14	-	-	1491	-	-	-	-	16	17	18	19	20	330277
1.1		General Administration (External affairs, Public sector)	151145	12515	128609	-	14612	13099	319980	5164	2119	131	14	-	-	1491	-	-	-	-	-	-	-	31	328930	
1.2		General Research	189	116	-	-	944	-	1249	93	5	-	-	-	-	-	-	-	-	-	-	-	-	-	1347	
2		Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3		Education	63482	3862	-	6	113828	3206	184384	4363	1202	-	300	113	54	-	-	-	-	-	-	-	-	-	190416	
3.1		Administration, Regulation & Research	3399	364	-	-	160	-	3923	1	185	-	-	-	-	-	-	-	-	-	-	-	-	-	4109	
3.2		University, Schools & other Educational facilities	60083	3498	-	6	113668	3206	180461	4362	1017	-	300	113	54	-	-	-	-	-	-	-	-	-	186307	
4		Health	27920	6952	-	2	1170	1717	37761	626	1019	-	58	-	153	-	-	-	-	-	-	-	-	-	39617	
4.1		Administration, Regulation & Research	1180	165	-	-	-	-	1345	7	15	-	-	-	-	-	-	-	-	-	-	-	-	-	1367	
4.2		Hospital, Clinic & other Health Services	26740	6787	-	2	1170	1717	36416	619	1004	-	58	-	153	-	-	-	-	-	-	-	-	-	38250	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security & Welfare Services	12494	2884	-	9667	9070	14771	48886	1484	143	-	1425	7	123	-	-	3182	4257	56325
6	Housing & Community Amenities	1893	950	-	-	1098	76231	80172	1488	106	-	133	8552	4025	-	-	14304	-	94476
7	Cultural, Recreation & other Religious services	1486	1814	-	-	2595	2	5897	620	203	-	2167	-	164	-	-	3154	10	9061
8	Economic Services	21390	23058	-	2516	19419	10937	77320	25725	620	(-)1419	15887	614	17030	-	-	58457	1463	137240
8.1	General Administration, Regulation & Research	2751	341	-	-	3819	3590	10501	4	112	-	1028	-	89	-	-	1233	184	11918
8.2	Agriculture, Forestry, Fishing & Hunting	12264	4523	-	1246	4808	5328	28169	5068	357	92	1910	614	2420	-	-	10461	146	38776
8.3	Mining, Manufacturing & Construction	1834	496	-	974	1787	291	5382	536	21	-	10174	-	4551	-	-	15282	804	21468
8.4	Electricity, Gas, Steam & Power	1518	12487	-	-	6923	1568	22496	1195	(-)136	456	-	-	9474	-	-	10989	316	33801
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	126	5194	-	-	115	-	5435	18774	261	-	2385	-	-	-	-	21420	-	26855
8.7	Other Economic Services	2897	17	-	296	1967	160	5337	148	5	-1967	390	-	496	-	-	-928	13	4422
9	Other Purposes	-	-	-	-	-	-	-	-	-	-	-	-	120	-	-	120	-	120
	Total	279999	52151	128609	12191	162736	119963	755649	39563	5417	(-)1288	19984	9286	23160	-	-	96122	5761	857532

TABLE 3.6 ECONOMIC – CUM – PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 1998-99

Economic Classification, Functional Classification		Current Expenditure							Total current expenditure		Gross Fixed Capital Formation		Net increase in stock		Investment in shares		Capital Transfer to		Local advance to		Total Expenditure		Fund		Grand Total	
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
		Wages & Salaries including Pension	Commodities & Services	Interest on general debt	Subsidies	Transfer to income account of households	Transfer to local bodies		Building & other construction	Machinery & other Equipments			Local Bodies	Other Domestic sector	Local Bodies	Other Domestic sector										
1	2																									
1	General public Services	183358	12306	144626	-	5971	5023	351284	1070	836	330	-	-	3	-	-	-	-	-	-	-	-	-	4	353527	
1.1	General Administration (External affairs, Public sectors)	183147	12179	144626	-	4639	5023	349614	1024	833	330	-	-	3	-	-	-	-	-	-	-	-	-	4	351808	
1.2	General Research	211	127	-	-	1332	-	1670	46	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1719	
2	Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Education	76321	5251	-	-	126829	4350	212751	4977	1745	-	153	-	61	-	-	-	-	-	-	-	-	1411	35	360822	
3.1	Administration, Regulation & Research	3608	327	-	-	1828	-	5763	66	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5839	
3.2	University, Schools & other Educational facilities	72713	4924	-	-	125001	4350	206988	4911	1735	-	153	-	61	-	-	-	-	-	-	-	-	1411	35	354983	
4	Health	29039	6479	-	-	555	1315	37388	1151	862	-	25	-	205	-	-	-	-	-	-	-	-	100	-	39731	
4.1	Administration, Regulation & Research	1363	131	-	-	10	-	1504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1504	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
4.2	Hospital, Clinic & other Health Services	27676	6348	-	-	545	1315	35884	1151	862	-	25	-	205	-	-	2243	100	38227
5	Social Security & Welfare Services	14295	1591	-	10263	11224	14462	51835	380	180	-	1213	151	1455	-	-	3379	5384	60598
6	Housing & Community Amenities	2191	732	-	-	2061	92525	97509	1992	243	-	175	7954	3625	-	-	13989	11149	222996
7	Cultural, Recreation & other Religious services	1707	2237	-	-	2648	-	6592	794	64	-	1665	-	261	-	-	2784	42	9418
8	Economic Services	27180	22168	-	2620	19656	8320	79944	22571	549	(-) 1540	14040	3857	17592	-	-	57069	22612	159625
8.1	General Administration, Regulation & Research	3424	508	-	-	193	1456	5581	39	263	-	36	-	104	-	-	442	180	6203
8.2	Agriculture, Forestry, Fishing & Hunting	14139	5519	-	821	7526	5035	33040	6268	146	35	1231	3857	2187	-	-	13724	321	47085
8.3	Mining, Manufacturing & Construction	1742	321	-	1799	4019	-	7881	363	16	-	7685	-	5194	-	-	13258	215	21354
8.4	Electricity, Gas, Steam & Power	4435	12588	-	-	6734	1731	25488	1372	(-)77	79	-	-	8789	-	-	10163	187	35838
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transportation & Communication	106	3111	-	-	121	-	3338	14461	201	-	3672	-	-	-	-	18334	21672	43344
8.7	Other Economic Services	3334	121	-	-	1063	98	4616	68	-	(-) 1654	1416	-	1318	-	-	1148	37	5801
9	Other Purposes	218	67	2	-	10946	-	11233	3	-	-	20	-	81	-	-	104	9761	21098
	Total	334309	50831	144628	12883	179890	125995	848536	32938	4479	(-) 1210	17291	11962	23283	-	-	88743	290536	1227815

MAJOR FINDINGS

The system of accounts presented in this study analyses the various aspects of government budgetary operations and their impact on the rest of the economy. Some of the major findings emerging out 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 i.e. given in detail in table-4. This represents the flow back of funds to rest of the economy. The expenditure of Kerala state government is increased to Rs 3867 crores in 1994-95 from Rs 3578 crores in 1993-94, Rs 4196 crores in 1995-96, Rs 5211 crores in 1996-97, Rs 6923 crores in 1997-98 and Rs 7609 crores in 1998-99 showing an increase of about 8% in 1994-95, 9 % in 1995-96, 24 % in 1996-97, 33 % in 1997-98 and 10 % in 1998-99.

FINAL OUTLAY

Final outlay is the major component of the state government. In 1993-94 it is accounted for Rs 2258 crores or 63 % of the total expenditure. In 1994-95 it has increased to 2446 and the share same. In 1995-96 it has increased to 2815 crores and share to 67 %. In 1996-97 it is increased to Rs 3294 crores and the share decreased to 63 %.. In 1997-98 it is increased to 3572 crores and share decreased to 52 % of the total expenditure. In 1998-99 it is increased to 4024 crores and share increased to 53 %. 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 91.24 % of the final out lay in 1993-94, 88.68 % in 1994-95, 89.09 % in 1995-96, 84.88 % in 1996-97, 87.77 % in 1997-98 and 91 % in 1998-99.

TRANSFER PAYMENTS

Transfer payments consists of capital and current transfers. Its share is Rs 1241 crores in 1993-94 has increased to Rs 1306 crores in 1994-95 has decreased to Rs 1255 crores in 1995-96 increased to Rs.1802 crores in 1996-97 increases to Rs 3151 crores in 1997-98 and increased to 3411 crores in 1998-99.

FINANCIAL INVESTMENT AND LOANS

This item of expenditure amounting Rs 79 crores in 1993-94 has increased to Rs 115 crores in 1994-95 has increased to Rs.126 crores in 1995-96 decreased to Rs.115 crores in 1996-97, increased to 200 crores in 1997-98. And decreased to 173 crores in 1998-99.

All the components of expenditure show a slight variation, increase or decrease during the periods.

Table 4
Total Expenditure (excluding expenditure of departmental commercial undertakings)

(Rs in Lakhs)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
I	Final Outlay	225829	244577	281477	329390	357189	402438
(a)	Government consumption of Expenditure	206037	216892	250776	279597	313497	366231
(b)	Gross Capital Formation	19792	27685	30701	49793	43692	36207
II	Transfer payments to the rest of the economy	124114	130620	125510	180228	315145	341130
(a)	Current transfer	108796	128205	125017	179857	282699	305885
(b)	Capital transfer	15318	2415	493	371	32446	35245
III	Financial Investment & loan to the rest of the economy	7883	11521	12654	11511	19984	17291
	Total	357826	386718	419641	521129	692318	760859

Table 5
Percentage share of different components of the total expenditure

(Rs in Lakhs)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
I	Final Outlay	63.11	63.24	67.08	63.21	51.59	52.89
II	Transfer payments to the rest of the economy	34.69	33.78	29.91	34.58	45.52	44.83
III	Financial Investment & loan to the rest of the economy	2.20	2.98	3.01	2.21	2.89	2.28
	Total	100	100	100	100	100	100

GROSS CAPITAL FORMATION

Government contribution to gross capital formation i.e., investment in building, machinery and equipments and acquisition of stock is estimated as Rs 198 crores in 1993-94. This has increased to Rs. 277 crores in 1994-95, Rs. 307 crores in 1995-96, Rs. 498 crores in 1996-97, and decreased to Rs. 437 crores in 1997-98 and decreased to Rs. 362 crores in 1998-99.

Table 6
Components of Capital Formation

(Rs in Lakhs)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Construction	17789	23983	24971	46389	39563	32938
2	Machinery & other Equipments	2638	3437	3926	2921	5417	4479
3	Change in Stocks	(-)635	265	1804	483	(-)1288	(-)1210
	Total	19792	27685	30701	49793	43692	36207

SAVINGS ON STATE GOVERNMENT

Gross savings comprise of savings on current account of government administration, i.e. (surplus of current receipts over current expenditure), depreciation provision and retained profit of departmental commercial under takings. It was (-) 135 crores in 1993-94, Rs 36 crores in 1994-95, Rs 114 crores in 1995-96, Rs (-) 211 crores in 1996-97, Rs (-) 622 crores in 1997-98 and Rs (-) 1579 crores in 1998-99.

Table 7
Gross savings of State Government

(Rs in Lakhs)

	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Gross savings of government administration	(-)17951	(-)2158	4109	(-)27770	(-)66087	(-)160078
2	Provision for depreciation of departmental commercial undertakings						
3	Retained forfeit of departmental commercial undertakings	4277	5757	7294	6682	3840	2206
	Total	(-)13674	3599	11403	(-)21088	(-)62247	(-)157872

The savings of the state government for 6 years are furnished in the above table. Though it was (-) Rs 135 crores in 1993-94 increased to Rs 36 crores in 1994-95 it was Rs 114 crores in 1995-96, decreased to Rs (-) 211 crores in 1996-97, decreased to Rs (-) 622 crores in 1997-98 and again decreased to (-) 1579 crores in 1998-99.

CURRENT RECEIPTS

For the assessment of the economic implementation of the expenditure incurred by the government, it is necessary to examine it against the background of the sources from which they are financed.

Table 8
Total Current Receipts

		(Rs in Lakhs)					
	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Tax Receipts	289957	344576	413828	501614	555053	586876
		77.72	77.32	79.99	85.43	81.66	85.36
2	Income from property & entrepreneurship	25500	29477	45704	24364	32340	26308
		6.83	6.61	8.83	4.15	4.76	3.82
3	Fees & Miscellaneous receipts	7299	8257	10953	12156	12908	13450
		1.96	1.85	2.12	2.07	1.90	1.96
4	Revenue grants from government of India	50312	63321	46890	49055	79377	60913
		13.49	14.22	9.06	8.35	11.68	8.86
	Total	373068	445631	517375	587189	679678	687547
		100	100	100	100	100	100

Note: - Figures in brackets indicate percentage.

Table 9
Current outgoing of the State Government

		(Rs in Lakhs)					
	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Consumption Expenditure	206037	216892	250776	279597	313497	366231
2	Transfer Payments	124114	130620	125510	180228	315145	341130
	Total	330151	347512	376286	459825	628642	707361

TOTAL CURRENT RECEIPTS

In Table 8, the current receipts of the state government are furnished under significant economic heads.

The total current receipts of the state government has increased from Rs 3031 crores in 1993-94 to Rs.4456 crores in 1994-95 to Rs 5174 crores in 1995-96 to Rs 5872 crores in 1996-97, Rs 6797 crores in 1997-98 and Rs 6875 crores in 1998-99. The tax receipt alone contributed 77.72 % in 1993-94 of the total receipt, 77.32 % in 1994-95, 79.99 % in 1995-96,

85.43 % in 1996-97, 81.67 % in 1997-98 and 85.36 % in 1998-99. During the six years tax receipts remained the highest contributor.

CURRENT OUTGOING

The current outgoing of the state government is shown in Table 9.

NET SURPLUS OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

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

The net surplus was Rs 43 crores in 1993-94, Rs 58 crores in 1994-95, Rs 73 crores in 1995-96, Rs 67 crores in 1996-97, Rs 38 crores in 1997-98 and to 22 crores in 1998-99.

Year	Revenue	Expenditure	Net Surplus
1993-94	43	0	43
1994-95	58	0	58
1995-96	73	0	73
1996-97	67	0	67
1997-98	38	0	38
1998-99	22	0	22

Year	Revenue	Expenditure	Net Surplus
1993-94	43	0	43
1994-95	58	0	58
1995-96	73	0	73
1996-97	67	0	67
1997-98	38	0	38
1998-99	22	0	22

Table 10 - Borrowing Account

1	2	1993-94 Accounts		1994-95 Accounts		1995-96 Accounts	
		3	4	5	6	7	8
I	Borrowing at home						
1	Internal debt	114335	110281	50932	16468	42764	2068
2	Small Savings-Provident fund	235047	188265	268556	201983	272271	234919
3	Other debt	-	-	-	-	-	-
	Total	349382	298546	319488	218451	315035	236987
	Net Receipts	50836	-	101037	-	78048	-
II	Borrowing abroad-External debt						
	Other debt						
	Total						
III	Extra ordinary Receipts & Adjustments						
1	Loans from government of India	59585	20267	74942	13759	65545	14325
2	Loans & advances by state government	569470	619613	2571	28847	3173	36811
3	Inter state settlement						
4	Contingency fund	-	116	4616	4520	(-)980	(-)778
5	Reserve fund	2028	1650	3701	3182	8962	4920
6	Deposits & Advances	93043	92188	107437	106262	131266	119460
7	Suspence & Miscellaneous	170930	176455	267651	313222	541465	545720
8	Remittances	637023	604854	153894	163965	188260	192265
9	Cash Balance	12752	4132	4132	1635	41753	48140
10	Funds Revenue Accounts	194	2691	455	1323	55	5491
11	Funds Capital Account						
12	Funds commercial Account						
	Total	1545025	1521966	619399	636715	979499	966354
	Net Receipts	23059		(-)17316	-	13145	-

Table 10 - Borrowing Account (Contd.)

1	2	1996-97 Accounts		1997-98 Accounts		1998-99 Accounts	
		9	10	11	12	13	14
I	Borrowing at home						
1	Internal debt	62301	13844	94781	33354	310190	226266
2	Small Savings-Provident fund	290723	245872	341555	296056	505570	372043
3	Other debt	-	-	-	-	-	-
	Total	353024	259716	436336	329410	815760	598309
	Net Receipts	93308	-	106926	-	217451	-
II	Borrowing abroad-External debt						
	Other debt						
	Total						
III	Extra ordinary Receipts & Adjustments						
1	Loans from government of India	53994	16565	56715	18918	86958	21196
2	Loans & advances by state government	6410	34102	3627	58835	6706	39767
3	Inter state settlement						
4	Contingency fund	(-)2278	(-)1472	3528	2532	(-)2468	(-)2484
5	Reserve fund	4957	5522	6538	5910	6807	6396
6	Deposits & Advances	177147	137766	295851	230439	432324	426955
7	Suspence & Miscellaneous	504080	514019	807625	766287	480341	478032
8	Remittances	215879	222536	245816	243694	283729	288441
9	Cash Balance	461	(-)1635	-	14423	12788	(-)1579
10	Funds Revenue Accounts	2205	7008	1937	7455	891	6636
11	Funds Capital Account						
12	Funds commercial Account						
	Total	962855	934411	1421637	1348493	1308076	1263360
	Net Receipts	28444	-	73144	-	44716	-

Table 11 - Net Surplus of Departmental Commercial Undertakings

		Rs in Lakhs					
	Items	1993-94 Accounts	1994-95 Accounts	1995-96 Accounts	1996-97 Accounts	1997-98 Accounts	1998-99 Accounts
1	2	3	4	5	6	7	8
1	Gross Receipt	17189	21168	24357	25050	23555	13258
2	Operation Expenses	12912	15411	17063	18368	19715	11052
3	Net surplus	4277	5757	7294	6682	3840	2206

Gross receipts including irrigation subsidy.

APPENDIX

- Appendix A - Estimates of net product from Public Administrative 1993-94 to 1998-99.
- Appendix B₁ to B₆ - Domestic product by industry of origin and factor income (departmental enterprises 1993-94 to 1998-99)
- Appendix Ca₁ to Ca₆ - Capital formation by type of assets and industry of use 1993-94 to 1998-99.
- Appendix Cb₁ to cb₆ - Capital formation by type of assets and industry of use departmental enterprises 1993-94 to 1998-99.

Appendix A

Estimates of Net product from Public Administration

Rs in Lakhs

	Items	1993-94 Account s	1994-95 Account s	1995-96 Account s	1996-97 Account s	1997-98 Account s	1998-99 Account s
1	2	3	4	5	6	7	8
1	Administration (Total wages & salary)	166091	190584	216750	240285	274457	329008
2	Wages & salaries in construction	3509	2560	3826	3871	3171	8343
3	Water supply	-	-	-	-	-	-
4	Other services	55553	90506	100729	110648	127924	151232
a	Education (3.2)	41928	68493	75031	81463	93307	109405
b	Medical & Public health (4.2)	13517	21898	25583	29050	34459	41642
c	Sanitation	108	115	115	135	158	185
5	Sub Total (2 to 4)	59062	93066	104555	114519	131095	159575
	Public Administration	107029	97518	112195	125766	143362	169433

Appendix B1

Domestic Product by industry of origin and factor income (Enterprises) 1993-94

Rs in Lakhs

Items	Compen- sation & Pension of em- ployees	Purchase of goods & services	Maintenance			Interest	Profit	Depreciat ion	Total receipt & Total expenditure			Net product (2+7+8)	Gross product (13+9)	
			Building Mainten- ance	Road Mainten- ance	Construct ion Mainten- ance				Sales	Imputed irrigation receipts	Total receipts (10+11)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Agriculture (Irrigation)	2699	(-265)	-	-	1544	1427	14	-	282	5137	5419	4140	4140
2	Forest	1018	1714	5	2	-	-	7481	-	10220	-	10220	8499	8499
3	Manufacturing	1410	2368	10	-	-	10	(-2496)	-	1302	-	1302	(-1076)	(-1076)
1)	Printing Press	1410	2368	10	-	-	10	(-2496)	-	1302	-	1302	(-1076)	(-1076)
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Transport	808	152	-	-	4	6	(-700)	-	270	-	270	114	114
8.1	Ports, Pilotage, houses & Light houses	421	31	-	-	4	-	(-384)	-	72	-	72	37	37
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	387	121	-	-	-	6	(-316)	-	198	-	198	77	77
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	5935	3969	15	2	1548	1433	4299	-	12074	5137	17211	11677	11677

Appendix B2

Domestic Product by industry of origin and factor income (Enterprises) 1994-95

Items	Compensation & Pension of employees	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Total receipt & Total expenditure			Net product (2+7+8)	Gross product (13+9)
			Building Maintenance	Road Maintenance	Construction Maintenance				Sales	Imputed irrigation receipts	Total receipts (10+11)		
	3	4	5	6	7	8	9	10	11	12	13	14	15
1													
1	2768	415	-	-	1130	1395	9	-	229	5488	5717	4172	4172
2	2997	2277	5	1	-	-	8288	-	13568	-	13568	11285	11285
3	1756	1483	-	-	-	10	(-1724)	-	1525	-	1525	42	42
1)	1756	1483	-	-	-	10	(-1724)	-	1525	-	1525	42	42
2)	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	958	198	-	-	-	6	(-798)	-	376	-	376	166	166
8.1	457	37	-	-	12	-	(-396)	-	110	-	110	61	61
8.2	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	501	161	-	-	-	6	(-402)	-	266	-	266	105	105
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
Banking & Insurance	8479	4373	5	1	1142	1411	5775	-	15698	5488	21186	15665	15665
Total	8479	4373	5	1	1142	1411	5775	-	15698	5488	21186	15665	15665

Appendix B3

Domestic Product by industry of origin and factor income (Enterprises) 1995-96

Rs in Lakhs

Items	Compen- sation & Pension of em- ployees	Purchase of goods & services	Maintenance			Interest	Profit	Depreci- ation	Total receipt & Total expenditure			Net product (2+7+8)	Gross product (13+9)
			Buid- ing Mainten- ance	Road Mainten- ance	Constru- ction Mainten- ance				Sales	Imputed irrig- ation receipts	Total receipts (10+11)		
1	3	4	5	6	7	8	9	10	11	12	13	14	15
1	3104	77	-	-	1692	1630	10	-	312	6201	6513	4744	4744
2	3402	1943	8	1	3	-	10695	-	16052	-	16052	14097	14097
3	2228	1658	16	-	-	10	(-2541)	-	1371	-	1371	(-303)	(-303)
1)	2228	1658	16	-	-	10	(-2541)	-	1371	-	1371	(-303)	(-303)
2)	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	1075	203	-	-	5	8	(-851)	-	440	-	440	232	232
8.1	504	46	-	-	5	-	(-460)	-	95	-	95	44	44
8.2	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	571	157	-	-	-	8	(-391)	-	345	-	345	188	188
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9809	3881	24	1	1700	1648	7313	-	18175	6201	24376	18770	18770

Appendix B4

Domestic Product by industry of origin and factor income (Enterprises) 1996-97

Rs in Lakhs

	Items	Compensation & Pension of employees	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Total receipt & Total expenditure			Net product (2+7+8)	Gross product (13+9)
				Building Maintenance	Road Maintenance	Construction Maintenance				Sales	Imputed irrigation receipts	Total receipts		
		3	4	5	6	7	8	9	10	11	12	13	14	15
1	2													
1	Agriculture (Irrigation)	3109	575	-	-	1822	1614	12	-	315	6817	7132	4735	4735
2	Forest	3849	1638	8	4	-	-	10565	-	16064	-	16064	14414	14414
3	Manufacturing	2301	1974	7	-	-	17	(-2925)	-	1374	-	1374	(-607)	(-607)
1)	Printing Press	2301	1974	7	-	-	17	(-2925)	-	1374	-	1374	(-607)	(-607)
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Transport	1203	232	-	-	9	6	(-947)	-	503	-	503	262	262
8.1	Ports, Pilot age, houses & Light houses	521	46	-	-	9	-	(-440)	-	136	-	136	81	81
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	682	186	-	-	-	-	(-507)	-	367	-	367	181	181
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	10462	4419	15	4	1831	1637	6705	-	18256	6817	25073	18804	18804

Appendix B5

Domestic Product by industry of origin and factor income (Enterprises) 1997-98

Rs in Lakhs

1	2	3	4	5			8	9	10	11			14	15
				Compensation & Pension of employees	Purchase of goods & services	Maintenance				Total receipt & Total expenditure	Sales	Imputed irrigation receipts		
Building Maintenance	Road Maintenance	Construction Maintenance	Depreciation			Profit	Interest							
1	Agriculture (Irrigation)	3863	163	-	6	7	1588	19	-	646	6652	7298	5470	5470
2	Forest	4378*	1846	10	2	-	-	8132	-	14368	-	14368	12510	12510
3	Manufacturing	2587	1882	7	-	-	10	(-)3018	-	1468	-	1468	(-)421	(-)421
4	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Other Transport	1397	298	-	-	13	6	(-)1255	-	459	-	459	148	148
5.1	Ports, Pilotage, houses & Light houses	597	45	-	-	13	-	(-)576	-	79	-	79	21	21
5.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	-
5.3	Others (Road & Water)	800	253	-	-	-	-	(-)679	-	380	-	380	127	127
6	Trade & Hotels	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12225	4189	17	2	1678	1604	3878	-	16941	6652	23593	17707	17707

Appendix B6

Domestic Product by industry of origin and factor income (Enterprises) 1998-99

	Items	Compensation & Pension of employees	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Total receipt & Total expenditure			Net product (2+7+8)	Gross product (13+9)
				Building Maintenance	Road Maintenance	Construction Maintenance				Sales	Imputed irrigation receipts	Total receipts (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Agriculture (Irrigation)	5846	410	-	-	2866	1543	30	-	718	9977	10695	7419	7419
2	Forest	2574	2959	18	5	-	-	6421	-	11977	-	11977	8995	8995
3	Manufacturing	2802	1615	8	-	-	-	(-2737)	-	1688	-	1688	65	65
1)	Printing Press	2802	1615	8	-	-	-	(-2737)	-	1688	-	1688	65	65
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Transport	1593	324	-	-	12	6	(-1468)	-	467	-	467	131	131
8.1	Ports, Pilot age, houses & Light-houses	674	42	-	-	12	-	(-631)	-	97	-	97	43	43
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	919	282	-	-	-	6	(-837)	-	370	-	370	88	88
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12815	5308	26	5	2878	1549	2246	-	14850	9977	24827	16610	16610

Appendix Ca1

Capital Formation by type of assets and Industry of use (Administration) 1993-94 Accounts

1	Items	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
		Build- ing	Roads & Bridges	Other Construction	Transport Equip- ments	Machinery Equip- ments	Total New Outlay				
2		3	4	5	6	7	8	9	10	11	12
1	Administration - Total	6325	7472	4085	1106	1570	20558	(-74)	20484	(-637)	19847
2	Construction machinery & Stock of PWD	-	-	-	-	66	66	-	66	-	66
3	Water Supply	-	-	-	-	-	-	-	-	-	-
4	Other Services	3354	-	70	24	872	4320	-	4320	-	4320
4.1	Education	2854	-	-	12	781	3647	-	3647	-	3647
4.2	Medical & Public Health	500	-	-	12	91	603	-	603	-	603
4.3	Sanitation	-	-	70	-	-	70	-	70	-	70
5	Total (2 to 4)	3354	-	70	24	938	4386	-	4386	-	4386
6	Net Public Administration & Defense (1-5)	2971	7472	4015	1082	632	16172	(-74)	16098	(-637)	15461

Appendix Ca2

Capital Formation by type of assets and Industry of use (Administration) 1994-95 Accounts

Items	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
	Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total New Outlay				
1	3	4	5	6	7	8	9	10	11	12
1 Administration - Total	9663	14655	4930	337	2306	31891	(-)	31881	(-)	31466
2 Construction machinery & Stock of PWD	-	-	-	-	-	7	-	7	-	7
3 Water Supply	-	-	-	-	-	-	-	-	-	-
4 Other Services	3829	-	646	33	1180	5688	-	5688	-	5688
4.1 Education	3034	-	10	26	988	4058	-	4058	-	4058
4.2 Medical & Public Health	795	-	-	7	192	994	-	994	-	994
4.3 Sanitation	-	-	636	-	-	636	-	636	-	636
5 Total (2 to 4)	3829	-	646	33	1187	5695	-	5695	-	5695
6 Net Public Administration & Defense (1-5)	5834	14655	4284	304	1119	26196	(-)	26186	(-)	25771

Rs in Lakhs

Appendix Ca3

Capital Formation by type of assets and Industry of use (Administration) 1995-96 Accounts

	Items	Gross Domestic Fixed Capital Formation						Total New Outlay	Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments						
1	2	3	4	5	6	7	8	9	10	11	12	
1	Administration - Total	10836	12050	8240	1007	2745	34878	(-)	34833	5029	39862	
2	Construction machinery & Stock of PWD	-	-	-	-	8	8	-	8	-	8	
3	Water Supply	-	-	-	-	-	-	-	-	-	-	
4	Other Services	4684	-	400	66	1646	6796	-	6796	-	6796	
4.1	Education	3669	-	-	-	1302	4971	-	4971	-	4971	
4.2	Medical & Public Health	1015	-	-	66	344	1425	-	1425	-	1425	
4.3	Sanitation	-	-	400	-	-	400	-	400	-	400	
5	Total (2 to 4)	4684	-	400	66	1654	6804	-	6804	-	6804	
6	Net Public Administration & Defence (1-5)	6152	12050	7840	941	1091	28074	(-)	28029	5029	33058	

Appendix Ca4

Capital Formation by type of assets and Industry of use (Administration) 1996-97 Accounts

Rs in Lakhs

	Items	Gross Domestic Fixed Capital Formation						Total New Outlay	Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total					
1	2	3	4	5	6	7	8	9	10	11	12	
1	Administration - Total	11046	13594	7577	693	5365	38275	(-16)	38259	(-827)	37432	
2	Construction machinery & Stock of PWD	-	-	-	-	-	-	-	-	-	-	
3	Water Supply	-	-	-	-	-	-	-	-	-	-	
4	Other Services	5263	-	1124	101	1341	7829	-	7829	-	7829	
4.1	Education	4612	-	17	7	1069	5705	-	5705	-	5705	
4.2	Medical & Public Health	651	-	-	94	272	1017	-	1017	-	1017	
4.3	Sanitation	-	-	1107	-	-	1107	-	1107	-	1107	
5	Total (2 to 4)	5263	-	1124	101	1341	7829	-	7829	-	7829	
6	Net Public Administration & Defense (1-5)	5783	13594	6453	592	4024	30446	(-16)	30430	(-827)	29603	

Appendix Ca5

Capital Formation by type of assets and Industry of use (Administration) 1997-98 Accounts

Rs in Lakhs

	Items	Gross Domestic Fixed Capital Formation						Total New Outlay	Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
		Build- ing	Roads & Bridges	Other Constru- ction	Transport Equip- ments	Machinery Equip- ments	8					
1	2	3	4	5	6	7	8	9	10	11	12	
1	Administration - Total	14417	19490	6332	1254	3747	45240	(-67)	45173	(-1036)	44137	
2	Construction machinery & Stock of PWD	-	-	-	-	-48	-48	-	-48	-	-48	
3	Water Supply	-	-	-	-	-	-	-	-	-	-	
4	Other Services	5169	-	15	86	2069	7339	-	7339	-	7339	
4.1	Education	4637	-	-	79	1470	6186	-	6186	-	6186	
4.2	Medical & Public Health	532	-	-	7	599	1138	-	1138	-	1138	
4.3	Sanitation	-	-	15	-	-	15	-	15	-	15	
5	Total (2 to 4)	5169	-	15	86	2021	7291	-	7291	-	7291	
6	Net Public Administration & Defence (1-5)	9248	19490	6317	1168	1726	37949	(-67)	37882	(-1036)	36846	

Appendix Ca6

Capital Formation by type of assets and Industry of use (Administration) 1998-99 Accounts

1	Items	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)
		Build- ing	Roads & Bridges	Other Constru- ction	Transport Equip- ments	Machinery Equipments	Total New Outlay	8				
1	Administration - Total	15384	14769	7660	602	3942	42357	(-)	42338	(-)	40719	
2	Construction machinery & Stock of PWD	-	-	-	-	34	34	-	34	-	34	
3	Water Supply	-	-	-	-	-	-	-	-	-	-	
4	Other Services	6062	-	30	143	2454	8689	-	8689	-	8689	
4.1	Education	4911	-	-	142	1593	6646	-	6646	-	6646	
4.2	Medical & Public Health	1151	-	-	1	861	2013	-	2013	-	2013	
4.3	Sanitation	-	-	30	-	-	30	-	30	-	30	
5	Total (2 to 4)	6062	-	30	143	2488	8723	-	8723	-	8723	
6	Net Public Administration & Defence (1-5)	9322	14769	7630	459	1454	33634	(-)	33615	(-)	31996	

Rs in Lakhs

Appendix Cb1

Capital Formation by type of assets and Industry of use (Enterprises) 1993-94 Accounts

	Items	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation on (12+13)
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total New Outlay						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Agriculture	219	-	11466	-	62	11747	-	11747	135	11882	-	11882
2	Forestry	508	65	464	44	14	1095	-	1095	237	1332	-	1332
3	Manufacturing	38	-	-	-	86	124	-	124	7	131	-	131
1)	Printing Press	38	-	-	-	86	124	-	124	7	131	-	131
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Transport	-	-	252	-	35	287	500	787	-	787	-	787
8.1	Ports, Pilotage, houses & Light houses	-	-	-	-	6	6	-	6	-	6	-	6
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	-	-	252	-	29	281	500	781	-	781	-	781
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	Total	765	65	12182	44	197	13253	500	13753	379	14132	-	14132

Appendix Cb2

Capital Formation by type of assets and Industry of use (Enterprises) 1994-95 Accounts

	Items	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation (12+13)
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total New Outlay	8						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Agriculture	237	-	13004	-	84	13325	-	13325	451	13776	-	13776	
2	Forestry	307	39	949	28	22	1345	-	1345	54	1399	-	1399	
3	Manufacturing	57	-	-	-	13	70	-	70	-	70	-	70	
1)	Printing Press	57	-	-	-	13	70	-	70	-	70	-	70	
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-	
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-	
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-	
8	Other Transport	2	-	545	17	156	720	-	720	-	720	-	720	
8.1	Ports, Pilotage, houses & Light houses	2	-	98	-	130	230	-	230	-	230	-	230	
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	
8.3	Others	-	-	447	17	26	490	-	490	-	490	-	490	
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	603	39	14498	45	275	15460	-	15460	505	15965	-	15965	

Appendix Cb3

Capital Formation by type of assets and industry of use (Enterprises) 1995-96 Accounts

Items	Gross Domestic Fixed Capital Formation						Total New Outlay	Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation (12+13)
	Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments								
1	3	4	5	6	7	8	9	10	11	12	13	14	
1	289	-	16153	-	147	16589	-	16589	202	16791	-	16791	
2	139	72	730	22	29	992	-	992	57	1049	-	1049	
3	44	-	-	-	57	101	-	101	-	101	-	101	
1)	44	-	-	-	57	101	-	101	-	101	-	101	
2)	-	-	-	-	-	-	-	-	-	-	-	-	
4	-	-	-	-	-	-	-	-	-	-	-	-	
5	-	-	-	-	-	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	-	-	-	-	-	
7	-	-	-	-	-	-	-	-	-	-	-	-	
8	-	-	478	42	187	707	-	707	-	707	-	707	
8.1	-	-	389	-	164	553	-	553	-	553	-	553	
8.2	-	-	-	-	-	-	-	-	-	-	-	-	
8.3	-	-	89	42	23	154	-	154	-	154	-	154	
9	-	-	-	-	-	-	-	-	-	-	-	-	
10	-	-	-	-	-	-	-	-	-	-	-	-	
Total	472	72	17361	64	420	18389	-	18389	259	18648	-	18648	

Appendix Cb4

Capital Formation by type of assets and Industry of use (Enterprises) 1996-97 Accounts

	Items	Gross Domestic Fixed Capital Formation						Total New Outlay	Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation on (12+13)
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Agriculture	287	-	16929	9	35	17260	-	17260	358	17618	-	17618	
2	Forestry	128	93	869	28	20	1138	-	1138	85	1223	-	1223	
3	Manufacturing	133	-	-	-	8	141	-	141	-	141	-	141	
1)	Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-	
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-	
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-	
8	Other Transport	4	-	379	12	186	581	-	581	-	581	-	581	
8.1	Ports, Pilotage, houses & Light houses	4	-	367	-	146	517	-	517	-	517	-	517	
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	
8.3	Others	-	-	12	12	40	64	-	64	-	64	-	64	
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	552	93	18177	49	249	19120	-	19120	443	19563	-	19563	

Appendix Cb5

Capital Formation by type of assets and Industry of use (Enterprises) 1997-98 Accounts

Items	Gross Domestic Fixed Capital Formation							Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation on (12+13)
	Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total New Outlay	8						
1	3	4	5	6	7	8	9	10	11	12	13	14	
1 Agriculture	180	-	17898	87	98	18263	-	18263	334	18597	-	18597	
2 Forestry	84	79	800	17	10	990	-	990	67	1057	-	1057	
3 Manufacturing	87	-	-	-	71	158	-	158	-	158	-	158	
1) Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	
2) Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-	
4 Construction	-	-	-	-	-	-	-	-	-	-	-	-	
5 Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
6 Railways	-	-	-	-	-	-	-	-	-	-	-	-	
7 Communication	-	-	-	-	-	-	-	-	-	-	-	-	
8 Other Transport	25	-	262	27	244	558	-	558	-	558	-	558	
8.1 Ports, Pilotage, houses & Light houses	25	-	261	-	74	360	-	360	-	360	-	360	
8.2 Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	
8.3 Others	-	-	1	27	170	198	-	198	-	198	-	198	
9 Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-	
10 Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	
Total	376	79	18960	131	423	19969	-	19969	401	20370	-	20370	

Appendix Cb6

Capital Formation by type of assets and Industry of use (Enterprises) 1998-99 Accounts

	Items	Gross Domestic Fixed Capital Formation						Net Purchase of Second Hand Assets	Total (8+9)	Change in Stock	Gross Capital Formation (10+11)	Depreciation	Net Capital Formation (12+13)
		Gross Domestic Fixed Capital Formation											
		Building	Roads & Bridges	Other Construction	Transport Equipments	Machinery Equipments	Total New Outlay						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Agriculture	160	-	15977	6	93	16236	-	16236	370	16606	-	16606
2	Forestry	122	117	1847	-	44	2130	-	2130	2433	4563	-	4563
3	Manufacturing	140	-	-	1	28	169	-	169	20	189	-	189
1)	Printing Press	140	-	-	1	28	169	-	169	20	189	-	189
2)	Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-
4	Construction	-	-	-	-	-	-	-	-	-	-	-	-
5	Electricity	-	-	-	-	-	-	-	-	-	-	-	-
6	Railways	-	-	-	-	-	-	-	-	-	-	-	-
7	Communication	-	-	-	-	-	-	-	-	-	-	-	-
8	Other Transport	16	-	273	17	273	579	389	968	-	968	-	968
8.1	Ports, Pilotage, houses & Light houses	16	-	231	-	83	330	258	588	-	588	-	588
8.2	Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Others	-	-	42	17	190	249	131	380	-	380	-	380
9	Trade, Hotel & Restaurants	-	-	-	-	-	-	-	-	-	-	-	-
10	Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	Total	438	117	18097	24	438	19114	389	19503	2823	22326	-	22326

714

