



GOVERNMENT OF KERALA

Economic and Purpose
Classification
of
Kerala Government
BUDGET
1980-81 to 1984-85

DEPARTMENT OF ECONOMICS & STATISTICS
TRIVANDRUM

1987

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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 recast the State Government budget into meaningful economic categories. The publication presents two classification schemes viz. the economic classification and purpose classification. The 'Economic Classification' shows government expenditure and receipts by economic categories. This enables to understand the general effects of the government transaction on the economy. The 'Purpose Classification' deals with the classification of Government expenditure by purpose or functional categories. These two schemes are combined to form 'Economic-cum-purpose classification'. This Economic-cum-purpose classification shows how the expenditure for a particular purpose is distributed among economic categories. It also shows how expenditure in a particular economic category is distributed among different purposes or types of services provided. The classification presented in this report relates to the years 1980-81 to 1984-85.

The classification of the budget of the State Government into economic and purpose categories is done 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.

The report was prepared in the State Income Division of the Directorate. It is hoped that the contents of the report will be useful to planners and administrators and others interested in the subject. Suggestions for improvement are solicited.

This report is the outcome of the sincere efforts put in by Smt.S.Indira, Assistant Director and Smt.Catherine Jacob, Research Officer with the assistance of Sri.G.Chandrasekhara Pillai, U.D. Compiler.

Trivandrum,
31--3--1987.

K.BALAKRISHNAN NAIR
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C O N T E N T S

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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 more of financial transactions and not the economic and social significance of the 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 the State Government, contribution 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 vice versa. Again the budget document contains various internal transfers also. For example the revenue account shows certain transfers to and from the capital accounts, which are more 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 from 1980-81 to 1984-85 is made in the following pages.

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

In the following pages the budgetary transactions of the Kerala Government for the years 1980-81 to 1984-85 is classified into the economic & purpose categories.

II. 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 the final outlays of the government of current account which represents government's current consumptions. 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 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 the 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:

Contd.

A. REVENUE

1. Income from property and entrepreneurship

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

ii. Interest:

Interest received may be from household, local bodies, and from departmental commercial undertakings. The interest received from departmental commercial undertakings appears as a payment item in Account-II - production Accounts of the 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. Entertainment tax
6. Taxes on goods and passengers
7. Taxes and duties on electricity
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 forfeitures etc.

vi. Revenue grants, contributions etc.

Grants from Government of India have been divided into two parts: (i) Revenue grants and (ii) 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 telegraph 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 is included 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 Departmental 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 the coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by government to public Corporation as compensation for losses, i.e. 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 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.

(v) Current transfers

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

(vi) Saving 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 in practice 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 other departments of the government but which do not directly provide services to the public. They may be subdivided into agencies such as public works department 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 function of serving to government bodies. For 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. Likewise, some government departments may also engage in lending. For example, Agriculture Department may make/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

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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 Presses
6. Ports and Piolatage

The expenditure side of the departmental commercial undertakings spells out the current expenditure into wages and salaries, goods and services, interest, consumption of fixed capital and profits. The loss in irrigation is treated as subsidy and is shown as negative expenditure on the 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 the gross value of the goods which are added to the 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 on 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 and bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

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(b) Machinery and Equipments

This item include expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements, office furniture, machinery and equipment 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

Changes in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products which are held by commercial enterprises and in government stockpiles.

(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 are intended to assist capital formation in other sectors of economy.

(iv) Receipts on Capital Account

This part deals with the financing of the capital formation and the sources for 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 included here.

(vii) Other liabilities:- All investments in the share capitals of statutory corporations & cooperative 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 settlements, contingency fund, deposits and advances, suspense, remittances and cash balances. Besides these, there are some funds maintained by the governments like famine relief fund, road fund etc. which are also covered here.

ECONOMIC CLASSIFICATION
Account I - Income and Outlay Account of Administrative departments

(Rs. in lakhs)
Accounts

Items	Receipts				
	1980-81	1981-82	1982-83	1983-84	1984-85
1. Income from entrepreneurship & property.	8768	7659	9126	7985	10722
1.1 Profits	3492	3972	3830	2647	1870
1.2 Income from property.	5276	3687	5296	5338	8852
1.2.1 Net interest received.	585	10	603	428	2439
(a) Public authorities	42	16	26	24	52
i) Centre	-	-	-	-	-
ii) States	-	-	-	-	-
iii) Local authorities	42	16	26	24	52
(b) From foreign.	-	-	-	-	-
(c) From other sectors	543	(-) 6	577	404	2437
1.2.2 Other property receipts	4691	3677	4693	4910	6363
2. Total tax revenue	43704	50449	57098	64262	78331
2.1 Total direct taxes.	5384	5222	5932	6574	7479
(a) Co-operation tax	-	-	-	-	-
(b) Land revenue	211	198	200	292	408
(c) Other direct taxes (including income tax)	5173	5024	5732	6282	7071
2.2 Total indirect taxes	38320	45227	51166	57688	70852
(a) Customs	-	-	-	-	-
(b) Excise	12679	14418	16154	18921	21304
(c) Sales Tax	20394	24549	27520	30660	37519
(d) Stamps	2497	2857	3173	3656	4157
(e) Other taxes and duties	2750	3403	4319	4451	7872
3. Fees and miscellaneous receipts	1066	13779	1631	1964	2150
4. Total transfers from other public authorities.	5239	7428	6989	11973	13881
4.1 Centre	5239	7428	6989	11973	13880
4.2 States	-	-	-	-	-
4.3 Local authorities	-	-	-	-	-
Total receipts	58777	79315	74844	86184	105084

Account I - Income and Outlay Account of Administrative departments (contn..)

(Rs. in lakhs)

Expenditure

Accounts

Items	Accounts				
	1980-81 2	1981-82 3	1982-83 4	1983-84 5	1984-85 6
1. Total consumption expenditure.	34143	39684	38883	44801	53236
1.1 Compensation of employees.	25412	29247	30469	35954	43172
(a) Wages and salaries.	22415	25095	25386	30087	36241
(b) Pensions	2997	4152	5083	5867	6931
1.2 Net purchase of commodities and services	8731	10437	8414	8847	10064
(a) Purchase	8879	10703	9138	9738	10849
(b) Maintenance	3252	3384	3388	3697	3840
(c) Less sales	3400	3650	4112	4588	4625
2. Net interest paid	4303	5371	5809	8699	11529
2.1 To public authorities	2198	2652	2260	4515	5383
(a) Centre	2198	2652	2260	4515	5383
(b) State	-	-	-	-	-
(c) Local authorities	-	-	-	-	-
2.2 To foreign	-	-	-	-	-
2.3 To others	2415	3095	3964	4707	6724
2.4 Less commercial interest	310	376	415	523	578
3. Subsidies	2372	2403	2207	5374	4324
4. Total current transfers (other than inter Government transfer)	16491	18217	20630	26030	28757
4.1 Other sectors	16491	18217	20630	26030	28757
4.2 Foreign	-	-	-	-	-
5. Total inter-government transfers.	1882	809	801	1776	5202
5.1 Current	1519	645	435	992	2296
(a) To centre	-	-	-	-	-
(b) To state	1519	645	435	992	2296
(c) To local authorities.	363	164	366	784	2906
5.2 Capital	-	-	-	-	-
(a) To centre	-	-	-	-	-
(b) To state	363	164	366	784	2906
(c) To local authorities.	-	-	-	-	-
6. Total current expenditure (1+2+3+4+5)	59191	66484	68330	86680	103048
7. Surplus savings of current accounts 8.- 6	(-) 414	12831	6514	(-) 496	2036
8. Total expenditure = Total receipts	58777	79315	74844	86184	105084

ECONOMIC CLASSIFICATION

Account II - Production Account of Departmental commercial undertakings of the State Government

(Rs. in lakhs).

Items	Years					
	1980-81 Accounts 2	1981-82 Accounts 3	1982-83 Accounts 4	1983-84 Accounts 5	1984-85 Accounts 6	
<u>Expenditure:</u>						
1. Purchase of commodities and services (including maintenance)	1087	1442	1135	2138	1603	
2. Compensation of employees	1093	903	1217	1511	1583	
3. Interest	310	376	415	523	578	
4. Consumption of fixed capital	-	-	-	-	-	
5. Profit	3492	3972	3830	2647	1870	
6. Less imputed irrigation subsidy	930	985	1081	2160	1550	
Total expenditure	5052	5708	5516	4659	4089	
<u>Receipts:</u>						
7. Sales	5052	5708	5516	4659	4089	
8. Total receipts	5052	5708	5516	4659	4089	

ECONOMIC CLASSIFICATION
Account III - Capital Finance account of public authorities (both administration and enterprises)

(Rs. in lakhs)

(Accounts)

Items	1980-81						1981-82						1982-83						1983-84						1984-85					
	2		3		4		3		4		5		4		5		5		6		6		6							
I. Expenditure - administration:																														
1. Capital outlay	597		8329		8966		17309		10011		1225		590		4		1		589		1180		70							
2. Net purchase of physical assets	{ - } 6		13		{ - } 48		1225		10011		1225		590		4		1		589		1180		70							
2.1 Second hand assets.	{ - } 8		(-) 7		{ - } 2		4		10011		1225		590		4		1		589		1180		70							
2.2 Land	2		20		(-) 46		1221		10011		1225		590		4		1		589		1180		70							
3. Change in stocks	(-) 215		(-) 955		(-) 811		3380		(-) 913		625		1180		559		66		1110		10868		7440							
4. Capital transfers	849		435		583		625		1180		559		66		1110		10868		7440		10868		7440							
4.1 For capital formation	682		306		485		559		70		66		1110		10868		7440		10868		7440		10868							
4.2 For others	167		129		98		66		1110		10868		7440		10868		7440		10868		7440		10868							
5. Total (1 to 4)	6585		7822		8690		15779		10868		7440		10868		7440		10868		7440		10868		7440							
II. Expenditure - enterprises:																														
6. Capital outlay	5004		5756		5727		7398		7440		7398		7440		7398		7440		7398		7440		7398							
7. Renewals and replacement	-		-		-		-		-		-		-		-		-		-		-		-							
8. Net purchase of physical assets.	-		-		-		-		-		-		-		-		-		-		-		-							
8.1 Second hand assets	-		-		-		-		-		-		-		-		-		-		-		-							
8.2 Land	-		-		-		-		-		-		-		-		-		-		-		-							
9. Change in stocks	86		245		62		(-) 221		(-) 723		7177		6717		22956		2036		23570		23570		1949							
10. Total (6 to 9)	5090		6001		5789		7177		6717		22956		2036		23570		23570		1949		17585		17585							
11. Total expenditure (5 + 10)	11675		13823		14479		22956		17585		2036		23570		23570		1949		17585		17585		17585							
III. Receipts:																														
12. Surplus on current account	(-) 414		12831		6514		(-) 496		2036		23570		23570		1949		17585		17585		17585		17585							
13. Consumption of fixed capital	-		-		-		-		-		-		-		-		-		-		-		-							
14. Foreign grants.	3751		14584		3838		17371		23570		23570		1949		17585		17585		17585		17585		17585							
15. Net budgetary borrowings.	3751		14584		3838		17371		23570		23570		1949		17585		17585		17585		17585		17585							
15.1 at home	-		-		-		-		-		-		-		-		-		-		-		-							
15.2 at abroad	3751		14584		3838		17371		23570		23570		1949		17585		17585		17585		17585		17585							
16. Other liabilities	8338		(-) 13592		4127		6081		(-) 8021		6081		8454		2373		1949		17585		17585		17585							
16.1 Net extra budgetary borrowings.	10818		(-) 11323		6080		8454		(-) 6072		6081		8454		2373		1949		17585		17585		17585							
16.2 Less net purchase of financial assets	2480		2269		1953		2373		1949		17585		17585		17585		17585		17585		17585		17585							
17. Total receipts (12 to 16)	11675		13823		14479		22956		17585		2036		23570		23570		1949		17585		17585		17585							

III. PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGETARY TRANSACTIONS

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

The purposes of the Government expenditure might be of two types (i) long term and (ii) 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 enterprises.

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 organisations, non-government institutions or the individuals are also included. It may, however, be pointed out that the repayment of loans are excluded.

Inter-government transfers, 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 the goods and services produced in the government sector are taken into account in working out the expenditure on net purchases of goods and services by the government.

The purpose classification attempted for the present study is the conformity with the U.N. recommendations. 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, and
- (ix) other services

These major heads have been split into minor groups. In the present study some adjustments have been made in the minor categories. As against 30 minor heads suggested by the U.N. all the 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 the expenditures are grouped under the appropriate categories regardless of their manner of presentation in the budget. Items which relate to more than one purpose class are first disintegrated 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 functions of the institutions which are receiving the grants, loans and advances. In many cases neither the name of the 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 types of the services likely to be obtained by the utilisation of the loans.

Pensions 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 pensions like old age pensions, pensions to political sufferers or to freedom fighters etc are, however, classified under the welfare services.

Table: 1 Purpose classification of State Government budgetary expenditure (Accounts)
(Rs. in lakhs)

Sl.No.	Item	1980-81	1981-82	1982-83	1983-84	1984-85
		3	4	5	6	7
1	General Government Services.	11118	11944	13255	16640	17859
1.1	General administration (external affair, public order & safety)	11118	11944	13255	16640	17859
1.2	General research	-	-	-	-	-
2.	Defence	23696	28667	31810	36790	40539
3.	Education	648	662	802	972	1062
3.1	General administration, regulation & research.					
3.2	Schools, Universities and other educational facilities including subsidiary services.	23048	28005	31008	35818	39477
4.	Health	5371	6182	6504	7429	9024
4.1	General administration, regulation & research	161	187	163	150	155
4.2	Hospital, Clinic & individual health services.	5210	5995	6341	7279	8869
5.	Social security and welfare services.	4734	4610	4305	6605	7410
6.	Housing and community amenities	2299	3119	5156	6333	12427
7.	Cultural, recreational & other regulation services	677	919	802	893	964
8.	Economic services	20691	21290	15882	28268	18985
8.1	General administration, regulation & research	2766	2909	1403	1571	1928
8.2	Agriculture, Forestry, fishing & hunting.	5429	6545	4245	8392	6627
8.3	Mining, manufacturing and construction.	3360	4110	2974	4473	4210
8.4	Electricity, gas, steam and power	2537	2608	1509	6852	11
8.5	Atomic energy.	-	-	-	-	-
8.6	Transportation & Communication	4368	4197	4664	6115	5352
8.7	Other economic services	2231	921	1087	865	857
9	Other purposes	1236	555	844	321	3026
	Grand Total	69822	77286	78558	103279	110234

Table: 2 Percentage distribution of purpose classification of State Government budgetary expenditure (Accounts)

Sl. No.	Item	(Rs. in lakhs)				
		1980-81	1981-82	1982-83	1983-84	1984-85
1	2	3	4	5	6	7
1	General Government Services.	15.92	15.45	16.87	16.11	16.20
1.1	General administration					
	(external affair, public order & safety)	15.92	15.45	16.87	16.11	16.20
1.2	General research	-	-	-	-	-
2	Defence	-	-	-	-	-
3	Educational	33.94	37.09	40.49	35.62	36.78
3.1	General administration, regulation & research	.93	0.86	1.02	0.94	0.97
3.2	Schools, Universities and other educational facilities including subsidiary services.	33.01	36.23	39.47	34.68	35.81
4	Health	7.69	8.00	8.28	7.19	8.19
4.1	General administration, regulation & research	0.23	0.24	0.21	0.15	0.14
4.2	Hospital, clinic and individual health services	7.46	7.76	8.07	7.04	8.05
5	Social Security and welfare services	6.78	5.96	5.48	6.40	6.72
6	Housing and community amenities	3.30	4.04	6.56	6.13	11.27
7	Cultural, recreational and other regulation services.					
8	Economic services.	.97	1.19	1.02	0.87	0.87
8.1	General administration, regulation & research	29.63	27.55	20.22	27.37	17.22
8.2	Agriculture, forestry, fishing & hunting.	3.96	3.76	1.79	1.52	1.75
8.3	Mining, manufacturing and construction	7.78	8.47	5.40	8.13	6.01
8.4	Electricity, gas, steel and power	4.81	5.32	3.79	4.33	3.82
8.5	Atomic energy	3.63	3.38	1.92	6.63	0.01
8.6	Transportation and communication.	-	5.43	5.94	5.92	4.85
8.7	Other economic services	3.19	1.19	1.38	0.84	0.78
9	Other purposes	1.77	.72	1.08	0.31	2.75
	Grand Total	100.00	100.00	100.00	100.00	100.00

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 purposes or types of services provided by the 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 from 1980-81 to 1984-85 is furnished in Tables 3.1 to 3.5. 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-purpose classification of Government Budget

1980-81 (Accounts)
(Rs. in lakhs)

Economic Classification/ Functional classification	Current expenditure								Total current expenditure
	1	2	3	4	5	6	7	8	
	Wages and salaries including pension	Commodities and services	Interest in general debt	Subsidies	Transfer to income account of house hold	Transfer to local bodies for current expenditure			
1. General Public Service	7012	2430	5	-	155	1372	-	10974	
1.1 General administration, external affairs, public sector.	7012	2430	5	-	155	1372	-	10974	
1.2 General Research	-	-	-	-	-	-	-	-	
2. Defence	-	-	-	-	-	-	-	-	
3. Education	8501	1457	15	-	12898	-	-	22869	
3.1 General administration, regulation & research	484	163	-	-	-	-	-	647	
3.2 Universities, schools and other educational facilities.	8017	1294	15	-	12896	-	-	22222	
4. Health	3107	1895	-	-	78	-	-	5080	
4.1 General administration, regulation & research	133	28	-	-	-	-	-	161	
4.2 Hospital, clinical and other health services.	2974	1867	-	-	78	-	-	4919	
5. Social security and welfare services.	2986	563	-	-	164	-	-	4287	
6. Housing and community amenities.	594	238	7	-	73	117	-	1059	
7. Cultural, recreational and religious services.	176	160	-	-	229	-	-	565	

Table: 3.1 (contn..)

1980-81

	1	2	3	4	5	6	7	8
8. Economic Services	3035	5237	27	1278	2187	11764		
8.1 General administration, regulation and research	613	667	-	1406	2686			
8.2 Agriculture, forestry, fishing & hunting.	1552	1814	245	1675	4286			
8.3 Mining, manufacturing and construction	263	107	442	82	894			
8.4 Electricity, gas, steam and power	31	507	27	25	590			
8.5 Atomic energy	-	-	-	-	-			
8.6 Transportation and communication	324	2122	-	220	2466			
8.7 Other economic services	252	20	566	4	842			
9. Other purposes	1	-	-	300	301			
Total	25412	11980	54	1442	16492	1519	56899	

Table: 3.1 (contn..)

1980-81

Economic Classification/ Functional Classification	Capital expenditure				Loans and transfer to advances to				Grand total		
	Fixed capital formation	Other construction	Machinery and other equipment	Investment in stock	Local bodies	Other domestic bodies	Local bodies	Other domestic bodies			
	9	10	11	12	13	14	15	16	17	18	19
1. General Public Service	426	83	-456	46	-	.37	-	-	136	8	11118
1.1 General/administration, external affairs, public sector	426	83	-456	46	-	.37	-	-	136	8	11118
1.2 General Research	-	-	-	-	-	-	-	-	-	-	-
2. Defence	-	-	-	-	-	-	-	-	-	-	-
3. Education	378	245	-	67	-	1	-	135	826	1	23696
3.1 General administration, regulation & research.	1	-	-	-	-	-	-	-	1	-	.648
3.2 Universities, Schools and other educational facilities.	377	245	-	67	-	1	-	135	825	1	23048
4. Health	159	100	34	1	-	-3	-	-	291	-	5371
4.1 General administration, regulation & research	-	-	-	-	-	-	-	-	-	-	161
4.2 Hospital, clinical and other health services.	159	100	34	1	-	-3	-	-	291	-	5210
5. Social security and welfare services.	58	18	-	64	-	261	-	-	401	46	4734
6. Housing and community amenities	315	11	34	23	93	281	135	309	1201	39	2299
7. Cultural, recreational and religious services.	20	-	-	44	-	-	-	48	112	-	677

Table: 3.1 (contn..)

1980-81

1	9	10	11	12	13	14	15	16	17	18	19
8. Economic services	3262	92	173	2298	270	127	-	2697	8919	8	20691
8.1 General administration, regulation & research	21	19	-	8	30	-	-	2	80	-	2766
8.2 Agriculture, forestry, fishing and hunting	459	24	-151	301	30	94	-	411	1168	-25	5429
8.3 Mining, manufacturing and construction	19	2	-	1533	-	25	-	870	2449	17	3360
8.4 Electricity, gas, steam and power	1348	19	34	-	26	-	-	520	1947	-	2537
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-
8.6 Transportation and communication	1415	28	-	260	184	-	-	-	1887	15	4368
8.7 Other economic services	-	-	290	196	-	8	-	894	1388	1	2231
9. Other purposes	775	15	-	-	-	145	-	-	935	-	1236
Total	5393	564	-215	2543	363	849	135	3189	12821	102	69822

Table: 3.2 Economic-cum-purpose classification of Government Budget

1981-82 (Accounts)
(Rs. in lakhs)

Economic Classification/ Functional Classification	Current expenditure							
	1	2	3	4	5	6	7	8
	Wages and salaries including pension	Commodities and services	Interest on Govt. debt	Subsidies	Transfer to income account of household	Transfer to Local bodies for current expenditure	Total current expenditure	
1. General Public Services	8123	2858	5	-	276	195	11457	
1.1 General administration, external affairs, public sector.	8123	2858	5	-	276	195	11457	
1.2 General research	-	-	-	-	-	-	-	-
2. Defence	-	-	-	-	-	-	-	-
3. Education	10337	1391	-	-	15629	-	27357	
3.1 Administration, regulation and research	385	274	-	-	-	-	659	
3.2 Universities, Schools and other educational facilities.	9952	1117	-	-	15629	-	26698	
4. Health	3561	2218	-	-	122	-	5901	
4.1 Administration, regulation and research	157	28	-	-	-	-	185	
4.2. Hospital, clinical and other Health Services.	3404	2190	-	-	122	-	5716	
5. Social security and welfare services.	2261	1391	-	111	725	-	4488	

Table 3(2)

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1981-82

	1	2	3	4	5	6	7	8
6. Housing and community amenities.		689	208	11	-	46	164	1118
7. Cultural, recreational and religious services.		216	205	-	-	331	-	752
8. Economic Services		4059	5614	27	1173	900	286	12059
8.1 General administration, regulation & research.		948	1458	-	-	440	-	2846
8.2 Agriculture, forestry, fishing and hunting.		2074	1437	-	434	147	-	4092
8.3 Mining, manufacturing and construction.		374	104	-	515	205	-	1198
8.4 Electricity, gas, steam and power.		48	643	27	25	-	-	743
8.5 Atomic energy		-	-	-	-	-	-	-
8.6 Transportation and communication		308	1944	-	-	-	286	2538
8.7 Other economic services.		307	28	-	199	108	-	642
9. Other purposes		1	18	-	-	196	-	215
Total		29247	13903	43	1284	18225	645	63347

Table 3.2

Economic classification/ Functional classification	Capital expenditure											Total expenditure	Fund
	Gross fixed capital formation			Capital transfer to			Loans and advances to			Other domestic sectors	Total expenditure		
	Buildings and other structures	Machinery and other equipments	Increase in stock	Investment in shares	Local bodies	Other domestic sectors	Local bodies	Local bodies	Other domestic sectors				
9	10	11	12	13	14	15	16	17	18	19			
1. General Public services.	587	126	-306	50	-	21	-	-	-	478	9	11944	
1.1 General administration, external affairs, public sector.	587	126	-306	50	-	21	-	-	-	478	9	11944	
1.2 General research	-	-	-	-	-	-	-	-	-	-	-	-	
2. Defence	706	413	-	66	-	2	-	123	1310	-	-	28667	
3.1 Administration, regulation and research.	-	3	-	-	-	-	-	-	3	-	-	662	
3.2 Universities, Schools and other educational facilities.	706	410	-	66	-	2	-	123	1307	-	-	28005	
4. Health	187	100	(-9)	3	-	-	-	-	281	-	-	6182.	
4.1 Administration, regulation & research	-	2	-	-	-	-	-	-	2	-	-	187	
4.2 Hospital, clinical and other Health services.	187	98	(-9)	3	-	-	-	-	279	-	-	5995	
5. Social security and welfare services.	43	22	-	-	1	26	-	-	92	30	-	4610	

Table: 3.2

1981-82

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6. Housing and community amenities	1209	14	(-)	9	22	55	105	175	386	1957	44	3119							
7. Cultural, recreational & religious services.	36	-	-	70	-	-	-	-	61	167	-	919							
8. Economic Services	4675	180	-631	2127	108	152			2553	9164	67	21290							
8.1 General administration, regulation and research.	-	22	-	4	34	-	-	-	3	63	-	2909							
8.2 Agriculture, forestry, fishing and hunting.	1500	74	-47	253	58	83			514	2435	18	6545							
8.3 Mining, manufacturing & construction	32	2	-	1564	-	24			1275	2897	15	4110							
8.4 Electricity, gas, steam and power.	1619	20	-10	-	-	-			236	1865	-	2608							
8.5 Atomic energy	-	-	-	-	-	-			-	-	-	-							
8.6 Transportation and communication.	1524	62	-	20	16	4			-	1626	33	4197							
8.7 Other economic services	-	-	-574	286	-	41			525	278	1	921							
9. Other purposes	29	2	-	-	-	86			86	246	94	555							
Total	7472	857	-955	2338	164	435			3209	13695	244	77286							

Table: 3.3 Economic-cum-purpose classification of Government Budget

1982-83 (Accounts)
(Rs. in lakhs)

Economic Classification/ Functional classification	Current expenditure								Total current expenditure
	1	2	3	4	5	6	7	8	
	Wages and salaries including pension	Commodities and services	Interest on general debt	Subsidies	Transfer to income account of household	Transfer to local bodies for current expenditure	Transfer to local bodies for current expenditure	Transfer to local bodies for current expenditure	Total current expenditure
1. General Public Services.	9359	2574	-	-	226	230	-	12389	
1.1. General administration, external affairs, public sector.	9359	2574	-	-	226	230	-	12389	
1.2 General research	-	-	-	-	-	-	-	-	
2. Defence	-	-	-	-	-	-	-	-	
3. Education	11909	1351	30	63	17603	-	-	30956	
3.1 Administration, regulation and research	513	285	-	-	-	-	-	798	
3.2 Universities, Schools and other educational facilities.	11396	1066	30	63	17603	-	-	30158	
4. Health	2947	3322	-	-	117	-	-	6386	
4.1 Administration, regulation and research	125	38	-	-	-	-	-	163	
4.2 Hospital, clinical and other Health services.	2822	3284	-	-	117	-	-	6223	
5. Social security and welfare services	1421	380	-	3	2200	82	-	4086	

Table 3.3

	1	2	3	4	5	6	7	8
6. Housing and community amenities.	977	320	22	2	49	-	1370	
7. Cultural, recreational and religious services.	253	176	-	-	221	-	650	
8. Economic services	3602	4066	35	1058	165	123	9049	
8.1 General administration, regulation & research.	625	121	-	-	111	-	857	
8.2 Agriculture, forestry, fishing & hunting.	1720	971	-	459	46	-	3196	
8.3 Mining, manufacturing & construction.	340	80	-	560	4	-	984	
8.4 Electricity, gas, steam and power.	58	610	35	-	3	-	706	
8.5 Atomic energy	-	-	-	-	-	-	-	
8.6 Transportation and communication.	497	2255	-	-	1	123	2876	
8.7 Other economic services	362	29	-	39	-	-	430	
9. Others	1	110	-	-	59	-	170	
Total	30469	12299	87	1126	20640	435	65056	

Table: 3.3

Economic classification/functional classification	Gross fixed capital formation			Capital expenditure							Fund	Grand Total
	Building and other construction	Machinery and other equipments	Increase in stock	Investment in	Local	Other	Domestic	Local	Other	Domestic			Total expenditure
	9	10	11	12	13	14	15	16	17	18	19	
1. General Public services.	484	375	-100	22	72	9	-	-	862	4	13255	
1.2. General administration, external affairs, Public sector.	484	375	-100	22	72	9	-	-	862	4	13255	
1.2. General research	-	-	-	-	-	-	-	-	-	-	-	-
2. Defence	499	149	-	8	-	15	1	182	853	1	31810	
3. Education	4	-	-	-	-	-	-	-	4	-	802	
3.1 Administration, regulation and research.	4	-	-	-	-	-	-	-	-	-	-	-
3.2 Universities, Schools and other educational facilities	495	149	-	8	-	15	-	182	849	1	31008	
4. Health	109	125	-118	2	-	-	-	-	118	-	6504	
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	163	
4.2 Hospital, clinical and other Health services	109	125	-118	2	-	-	-	-	118	-	6341	
5. Social security & welfare services.	81	12	-	56	-	33	-	-	182	37	4305	

Table: 3.3

	9	10	11	12	13	14	15	16	17	18	19
6. Housing and community amenities	2958	29	-98	71	255	178	129	239	3761	25	5156
7. Cultural, recreational & religious services.	14	9	-	38	-	-	-	91	152	-	802
8. Economic services.	3362	180	-495	1798	39	254	-	1662	6800	33	15882
8.1 General administration, regulation and research	526	19	-	-	1	-	-	-	546	-	1403
8.2 Agriculture, forestry, fishing and hunting.	544	37	-15	175	33	173	-	97	1014	5	4245
8.3 Mining, manufacturing, construction	-	1	-	1205	-	2	-	782	1990	-	2974
8.4 Electricity, gas, steam & power	845	70	-117	-	5	-	-	-	803	-	1509
8.5 Atomic energy.	-	-	-	-	-	-	-	-	-	-	-
8.6 Transportation and communication.	1447	53	-	260	-	-	-	-	1760	28	4664
8.7 Other economic services	-	-	-363	158	-	79	-	783	657	-	1087
9. Others	562	18	-	-	-	94	-	-	674	-	844
Total	8069	897	-811	1995	366	583	129	2174	13402	100	78558

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Table: 3.4 Economic-cum-purpose classification of Government Budget 1983-84 (Accounts) (Rs. in lakhs)

Economic Classification/ Functional classification	Current expenditure								Total current expenditure
	1	2	3	4	5	6	7	8	
	Wages and salaries including pension	Commodities and services	Interest on debt	Subsidies	Transfer to income account of household	Transfer to local bodies	Transfer to current expenditure		
1. General Public services.	10987	2974	-	-	401	424	14786		14786
1.1 General administration, external affairs, public sector.	10987	2974	-	-	401	424	14786		14786
1.2 General research	-	-	-	-	-	-	-		-
2. Defence	-	-	-	-	-	-	-		-
3. Education	13606	1530	-	-	20493	-	35629		35629
3.1 Administration, regulator and research	641	331	-	-	-	-	972		972
3.2 Universities, Schools and other educational facilities	12965	1199	-	-	20493	-	34657		34657
4. Health	5056	2687	-	-	100	-	7843		7843
4.1 Administration, regulation and research.	135	15	-	-	-	-	150		150
4.2 Hospital, clinical and other health services.	4921	2672	-	-	100	-	7693		7693
5. Social security and welfare services	1490	692	-	93	3641	115	6031		6031

Table: 3.4

1	2	3	4	5	6	7	8
6. Housing and community amenities.	802	490	26	954	84	3	2359
7. Cultural, recreational and religious services.	264	184	-	-	299	-	747
8. Economic services.	3747	4563	47	2167	992	450	11966
8.1 General administration, regulation & research	556	178	-	-	784	-	1518
8.2 Agriculture, forestry, fishing & hunting.	2177	1291	-	1161	199	-	4828
8.3 Mining, manufacturing and construction.	431	100	-	890	7	-	1428
8.4 Electricity, gas, steam and power.	-154	723	47	-	1	-	577
8.5 Atomic energy.	-	-	-	-	-	-	-
8.6 Transportation and communication	398	2187	-	-	1	450	3036
8.7 Other Economic services	379	84	-	116	-	-	579
9. Other purposes	2	74	-	-	162	-	238
Total	35954	13194	73	3214	26172	992	79599

Economic classification/ functional classification	Capital expenditure										Fund	Grand Total	
	Gross fixed capital formation		Capital transfer to				Loans and advances to						Total expenditure
	Buildings and other non-structure	Machinery and other equipments	Increase in stock	Investment in shares	Local bodies	Other domestic sectors	Local bodies	Other domestic sectors					
	9	10	11	12	13	14	15	16	17	18	19		
1. General public services	765	350	-611	1343	-	-2	-	-	1845	9	16640		
1.1 General administration, external affairs, public sector	765	350	-611	1343	-	-2	-	-	1845	9	16640		
1.2 General research	-	-	-	-	-	-	-	-	-	-	-		
2. Defence	-	-	-	-	-	-	-	-	-	-	-		
3. Education	569	242	-	144	-	20	-	186	1161	-	36790		
3.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	972		
3.2 Universities, Schools and other educational facilities.	569	242	-	144	-	20	-	186	1161	-	35818		
4. Health	280	100	-794	-	-	-	-	-	-414	-	7429		
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	150		
4.2 Hospital, clinical & other health services.	280	100	-794	-	-	-	-	-	-414	-	7279		
5. Social security & welfare services.	165	24	-	270	-	62	-	3	524	50	6605		

Table: 3.4

1983-84

	9	10	11	12	13	14	15	16	17	18	19
6. Housing and community amenities	3366	31	-794	59	763	230	122	138	3915	59	6333
7. Cultural recreational and religious services.	57	13	-	-51	-	-	-	25	146	-	893
8. Economic services	10864	481	-1181	1882	21	240	-	3437	15744	558	28268
8.1 General administration, regulation, and research	2	11	-	2	2	-	-	-	17	36	1571
8.2 Agriculture, forestry, fishing & hunting.	1352	25	4	190	15	206	-	1652	3444	120	8392
8.3 Mining, manufacturing and construction.	15	-	-	1569	-	10	-	1135	2729	316	4473
8.4 Electricity, gas, steam & power.	6581	384	-794	-	4	-	-	100	6275	-	6852
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-
8.6 Transportation and communication	2913	61	-	20	-	-	-	-	2994	85	6115
8.7 Other economic services.	1	-	-391	101	-	24	-	550	285	1	865
9. Other purposes	-	2	-	-	-	75	-	6	83	-	321
Total	16066	1243	-3380	3749	784	625	122	3795	23004	676	103279

Table: 3.5 Economic-cum-purpose classification of Government Budget
1984-85 (Accounts)
(Rs. in lakhs)

Economic classification/ Functional classification	Current Expenditure							
	1	2	3	4	5	6	7	8
	Wages and salaries including pension	Commodities and services	Interest on general debt	Subsidies	Transfer to income account or household	Transfer to local bodies	Transfer to local bodies for current expenditure	Total current expenditure
1. General Public services,	12345	3325	-	-	616	565	-	16821
1.1 General administration, external affairs, public sector.	12315	3325	-	-	616	565	-	16821
1.2 General research	-	-	-	-	-	-	-	-
2. Defence	-	-	-	-	-	-	-	-
3. Education	15414	1624	-	-	22547	-	-	39585
3.1 Administration, regulation and research	769	293	-	-	-	-	-	1062
3.2 Universities, schools and other educational facilities.	14645	1331	-	-	22547	-	-	38523
4. Health	5677	2886	-	2	114	-	-	8679
4.1 Administration, regulation and research	144	11	-	-	-	-	-	155
4.2 Hospital, clinical and other health services.	5533	2875	-	2	114	-	-	8524
5. Social security and welfare services.	2048	641	-	47	3499	-	-	6235

Table: 3.5

	1	2	3	4	5	6	7	8
6. Housing and community amenities	2892	809	-	-	313	65	1423	5502
7. Cultural, recreational and religious services.	305	279	-	-	-	270	-	854
8. Economic Services	4519	3586	-	-	2392	1011	285	11793
8.1 General administration, regulation & research	610	166	-	-	-	902	-	1678
8.2 Agriculture, forestry, fishing and hunting.	2428	1349	-	-	1163	74	-	5014
8.3 Mining, manufacturing and construction.	424	90	-	-	1109	34	-	1657
8.4 Electricity, gas, steam and power	-	-	-	-	-	-	-	-
8.5 Atomic energy.	-	-	-	-	-	-	-	-
8.6 Transportation and communication.	555	1950	-	-	-	1	285	2791
8.7 Other economic services	502	31	-	-	120	-	-	653
9. Other purposes	2	1268	-	-	20	703	23	2016
Total	43172	14418	-	-	2774	28825	2296	91485

Table: 3.5

1984-85

Economic classification/ functional classification	Gross fixed capital formation			Capital expenditure							Total expenditure	Fund	Grand Total
	Buildings and other constructions	Machinery and other equipments	Net increase in stock	Investment in shares	Local bonds	Other domestic	Local bonds	Other domestic	Land and advances to				
	9	10	11	12	13	14	15	16	17	18	19		
1. General Public Services.	677	297	-591	637	-	2	-	-	1022	16	17859		
1.1 General administration, external affairs, Public sector	677	297	-591	637	-	2	-	-	1022	16	17859		
1.2 General research	-	-	-	-	-	-	-	-	-	-	-		
2. Defence	700	157	-	19	-	61	-	17	954	-	40539		
3. Education	-	-	-	-	-	-	-	-	-	-	-		
3.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	1062		
3.2 Universities, Schools and other educational facilities.	700	157	-	19	-	61	-	17	954	-	39477		
4. Health	252	87	-	6	-	-	-	-	345	-	9024		
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	155		
4.2. Hospital, clinical & other Health services.	252	87	-	6	-	-	-	-	345	-	8869		
5. Social security & welfare services.	687	152	-	161	27	104	-	-	1131	44	7410		

	9	10	11	12	13	14	15	16	17	18	19
6. Housing and community amenities.	3097	6	-	54	2836	487	143	238	6861	64	12427
7. Cultural, recreational and religious services.	47	12	-	25	-	-	-	26	110	-	964
8. Economic services.	3068	105	-322	1779	43	195	-	1962	6830	362	18985
8.1 General administration, regulation & research	-	27	-	100	10	-	-	2	139	111	1928
8.2 Agriculture, forestry, fishing and hunting.	909	35	-2	176	33	138	-	175	1464	149	6627
8.3 Mining, manufacturing and construction	34	3	-	1046	-	39	-	1431	2553	-	4210
8.4 Electricity, gas, steam & power	-	-	-24	-	-	-	-	35	11	-	11
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-
8.6 Transportation and communication	2125	40	-	295	-	-	-	-	2460	101	5352
8.7 Other economic services	-	-	-296	162	-	18	-	319	203	1	857
9. Other purposes	650	17	-	3	-	331	-	9	1010	-	3026
Total	9178	833	-913	2684	2906	1180	143	2252	18263	486	110234

V. MAJOR FINDINGS

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

1. Total expenditure of the State Government:

Table 4 hereunder presents in detail the total expenditure of the State Government by major categories exclusive of the operating expenses of the departmental commercial undertakings. This represents the flow back of funds to the rest of the economy. The expenditure of the Kerala State Government increased to Rs. 1225 crores in 1984-85 from Rs. 723 crores in 1980-81 showing an increase of about 70% over the period.

2. Final outlay:

Final outlay is the major component of the total expenditure of the State Government. In 1980-81 it accounted for Rs. 399 crores or 55% of the total expenditure. In 1984-85 though it has increased to Rs. 623 crores, the share has decreased to 51% of the total expenditure. Final outlay is the direct expenditure of the State Government for goods and services as well as for capital formation.

3. Consumption Expenditure:

The consumption expenditure represents expenditure on wages and salaries and goods and services for current use. It accounted for 86% of the final outlay in 1980-81 and 85% in 1984-85.

4. Transfer payments:

This consists of capital and current transfers. It's share of Rs. 259 crores in 1980-81 has been increased to Rs. 510 crores in 1984-85. In other words it increased from 36% of the total expenditure in 1980-81 to 42% in 1984-85 (of all the components of expenditure) transfer payments show the highest increase during the period.

Contd.....

Table: 4. Total expenditure (excluding expenditure of the Departmental Commercial undertakings)

(% in lakhs)

Sl. No.	Items	1980-81 Accounts	1981-82 Accounts	1982-83 Accounts	1983-84 Accounts	1984-85 Accounts
1	2	3	4	5	6	7
I.	Final Outlays	39885	47058	47038	58730	62334
	(a) Government consumption expenditure	34143	39684	38883	44801	53236
	(b) Gross capital formation	5742	7374	8155	13929	9098
II.	Transfer Payments to the rest of the economy	25897	27235	30030	42504	50992
	(a) Current transfer	25048	26800	29447	41879	49812
	(b) Capital Transfer	849	435	583	625	1180
III.	Financial Investments and loans to the rest of the economy	6521	6392	5550	7145	9197
	Total:	72303	80685	82618	108379	122523

Table: 5. Percentage share of different components to the total expenditure

Sl.No.	Items	1980-81	1981-82	1982-83	1983-84	1984-85
1	2	3	4	5	6	7
1	Fiscal Outlays	55.16	58.32	56.93	54.19	50.87
2	Transfer payments to the rest of the economy	35.82	33.76	36.35	39.22	41.63
3	Financial Investments and loans to the rest of the economy	9.02	7.92	6.72	6.59	7.51
4	Total expenditure	100.00	100.00	100.00	100.00	100.00

5. Financial investment and loans (net):

This item of expenditure, amounting to Rs. 65 crores in 1980-81 and 92 crores in 1984-85, contributed to about 9% of the total expenditure in 1980-81 and 8% in 1984-85 respectively.

6. Gross capital formation:

Government's contribution to gross capital formation, i.e. investments in building, machinery and equipments and acquisition of stocks is estimated at Rs. 108 crores in 1980-81. It has increased to Rs. 211 crores in 1983-84. But it has decreased in 1984-85 to Rs. 158 crores. This item accounted for about 24% and 23% of the final outlay of the state for the years 1980-81 and 1984-85 respectively.

7. The components of the capital formation:

The components of the capital formation are given in table 6. Major share of government expenditure accounts for construction expenditure. In 1980-81 expenditure on construction accounted for about 103 crores lakhs which has increased to Rs. 162 crores in 1984-85.

Table: 6. Components of Capital formation (Administration)

		Rs. in lakhs				
Sl. No.	Items	1980-81 Accoun- ts	1981-82 Accoun- ts	1982-83 Accoun- ts	1983-84 Accoun- ts	1984-85 Accoun- ts
1	2	3	4	5	6	7
1.	Construction	10258	13095	13676	22944	16239
2.	Machinery and other equipments	703	990	1017	1763	1212
3.	Change in stocks	(-)129	(-)710	(-)749	(-)3601	(-)1636
	Total:	10832	13375	13944	21106	15815

Savings of the 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 profits of departmental commercial undertakings. It was 31 crores in 1980-81 and 39 crores in 1984-85 as detailed hereunder.

Contd.....

Table: 7 - Gross savings of the State Government

(Rs. in lakhs)

Item	1980-81	1981-82	1982-83	1983-84	1984-85
1	2	3	4	5	6
Gross Savings:					
(a) Savings of Government Administration.	(-)414	12831	6514	(-)496	2036
(b) Provision for depreciation of departmental commercial undertakings	-	-	-	-	-
(c) Retained profits of Departmental commercial undertakings.	3492	3972	3830	2647	1870
Total	3078	16803	10344	2151	3906

The savings of the State Government for all the five years are furnished in the above table. It shows an erratic trend. In the year 1981-82 savings reached the highest level at Rs.168 crores, but in 1983-84 it was only Rs.22 crores.

3. Current receipts:

For the assessment of the economic implications of the expenditure incurred by the Government it is necessary to examine it against the background of the sources from which they are financed. The current receipts of the State Government are furnished under significant economic heads in table-8.

Table: 8 - Current Receipts (Rs. in lakhs)

Items	1980-81	1981-82	1982-83	1983-84	1984-85
1	2	3	4	5	6
1. Tax Receipts	43704 (74.36)	50449 (63.61)	57098 (76.29)	64262 (74.56)	78331 (74.54)
2. Income from property and entrepreneurship	8768 (14.92)	7659 (9.66)	9126 (12.19)	7985 (9.27)	10722 (10.20)
3. Fees and miscellaneous receipts.	1066 (1.81)	13779 (17.37)	1631 (2.18)	1964 (2.28)	2150 (2.05)
4. Revenue grants from Government of India.	5239 (8.91)	7428 (9.36)	6989 (9.34)	11973 (13.89)	13881 (13.21)
5. Total current receipts	58777 (100.00)	79315 (100.00)	74844 (100.00)	86184 (100.00)	105084 (100.00)

(Figures in brackets indicate percentages)

The total current receipts have been showing an upward trend (except in 1982-83) during the period under reference. The current receipts of the State Government have increased from Rs.588 crores in 1980-81 to Rs.1051 crores in 1984-85 showing an increase of 80% over the period.

The tax receipts alone contributed about 74.36% of the total receipts in 1980-81. During all the five years under reference tax receipts remained the highest contributor.

Current outgoings:

The current outgoing of the State Government are shown in table 9.

Table: 9 - Current outgoings of the State Government
(Rs. in lakhs)

Items 1	1980-81 2	1981-82 3	1982-83 4	1983-84 5	1984-85 6
1. Consumption expenditure.	34143	39684	38883	44801	53236
2. Transfer payments.	25048	26800	29447	41879	49812
Total	59191	66484	68330	86680	103048

Current outgoings have increased from Rs.592 crores in 1980-81 to Rs.1030 crores in 1984-85.

As is seen from the table consumption expenditure exceeds transfer payments in all the years. It accounts for about 58% of the current outgoings in 1980-81. By 1984-85 the share has decreased to 52%.

9. Borrowing Accounts:

Net receipts from the borrowing and extra budgetary resources have been shown in the borrowing account. This is shown in Account III as a source of finance for capital formation. The trend of net borrowing for the five years under reference is a fluctuating one. The net borrowing in 1980-81 was Rs.108 crores whereas it was Rs. (-) 61 crores in 1984-85.

10. Net surplus of the Departmental Commercial undertakings:

Net surplus of the departmental commercial undertakings indicates the performance of these concerns. It is measured as the excess of revenue over expenditure. The derivation of the net surplus is shown in table-11.

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

Items 1	1980-81 2	1981-82 3	1982-83 4	1983-84 5	1984-85 6
1. Gross receipts*	5982	6693	6597	6819	5634
2. Operating expenses	2490	2721	2767	4172	3764
3. Net surplus	3492	3972	3830	2647	1870

*Including irrigation subsidy and press charges

The above table indicates a fluctuating trend in net surplus over the period. The net surplus was Rs.35 crores in 1980-81 and it decreased to Rs.19 crores in 1984-85.

Table: 10. Borrowing Account

Sl. No.	Items	1980-81		1981-82		1982-83		1983-84		1984-85	
		Receipt	Expen- diture	Receipt	Expen- diture	Receipt	Expen- diture	Receipt	Expen- diture	Receipt	Expen- diture
1	2	3	4	5	6	7	8	9	10	11	12
I. Borrowing at home:											
1.	Internal debt	6930	4785	47294	33472	40833	43202	62966	52796	79414	62736
2.	Small savings provident fund etc.	17410	15804	20705	16943	27276	21069	33040	25839	46206	33314
3.	Other debt	..	..	..	..	..	..	..	..	..	..
	Total:	24340	20589	67999	53415	68109	64271	96006	78635	125620	102050
	Net receipt	3751	..	14584	..	3838	..	17371	..	23570	..
II. Borrowing abroad:											
1.	External debt	..	..	..	..	..	..	..	..	..	..
2.	Other debt	..	..	..	..	..	..	..	..	..	..
	Total:	..	..	..	..	..	..	..	..	..	..
III. Extra Budgetary receipts & adjustments for cash balance:											
1.	Loans from Government of India	7482	1874	9347	14771	20240	3932	19969	5471	21297	17211
2.	Loans & advances by State Govt.	1051	4041	1647	4123	1474	3597	1471	4772	2094	7248
3.	Interstate settlement.	..	..	..	..	..	..	..	..	..	..
4.	Contingency funds.	..	161	161	..	..	316	1016	875	175	39
5.	Reserve funds	340	460	301	812	2631	593	205	688	153	1258
6.	Deposits and advances	15350	14182	16408	16600	17536	17545	24197	21274	30413	20108

Table: 10 (Contd.....)

	1	2	3	4	5	6	7	8	9	10	11	12
7. Suspense and miscellaneous	44697	40530	19487	19260	27353	28101	29803	29911	43643	43237		
8. Remittances	33314	33869	38525	40865	36562	39607	42683	47427	44471	49158		
9. Cash balance	2735	(-)1255	(-)1255	(-)919	(-)919	3090	3090	2755	2755	3240		
10. Funds Revenue accounts	74	414	91	523	90	338	67	873	56	630		
11. Funds capital accounts	..	..	..	..	..	..	..	..	..	..	..	..
12. Funds commercial accounts	..	..	..	..	..	..	..	..	..	..	..	..
Total:	105094	94276	84712	96035	103199	97119	123501	114047	145057	151129		
Net Receipt	10918	..	(-)11323	..	6080	..	8454	..	(-)6072	..		

Appendix

- Appendix A - Estimates of net product from
Public Administration
1980-81 to 1984-85
- Appendix B1 to B5 - Domestic Product by Industry of
origin and factor income
(Departmental Enterprises)
1980-81 to 1984-85
- Appendix C a 1 to C a 5 - Capital formation by types of
assets of industry of use -
Administration
1980-81 to 1984-85
- C b 1 to c b 5 - Capital formation by type of
assets of industry of use
(Departmental Enterprises)
1980-81 to 1984-85

Appendix A - Estimates of Net Product from Public Administration

(Rs. in lakhs)

	1980-81	1981-82	1982-83	1983-84	1984-85
	2	3	4	5	6

I. Administration:	25412	29247	30469	35954	43172
1. Total wages and salaries	338	337	486	474	590
Less wages and salaries in construction.	129	144	160	210	-
3. Water Supply	11119	13500	14379	18097	20178
4. Other services	8017	9952	11396	12965	14645
(a) Education	2974	3404	2822	4921	5533
(b) Medical and Public Health	128	144	161	211	-
(c) Sanitation					
5. Sub Total (2 to 4)	11586	13981	15025	18781	20768
6. Public Administration (1 - 5)	13826	15266	15444	17173	22404

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Appendix B.1 - Domestic product by Industry of Origin and factor income
(Departmental Enterprises)

Year: 1980-81

(Rs. in lakhs)

Items	Maintenance										Total receipts		Total expenditure		Net product	Gross product
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
	Compensation of employees	Purchase of goods and services	Building maintenance	Food maintenance	Other maintenance	Construction maintenance	Interest	Profit	Depreciation	Sales	Imputed receipts	Total receipts	Imputed receipts	Total expenditure		
1. Agriculture	463	96	-	-	-	229	304	-	-	162	930	1092	-	4573	767	767
2. Forest	325	669	3	2	-	-	-	3574	-	4573	-	4573	-	3899	3899	3899
3. Manufacturing:	190	20	-	-	-	4	-	(-)	-	214	-	214	-	190	190	190
1. Printing Press	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	113	64	-	-	-	-	6	(-80)	-	103	-	103	-	39	39	39
8. Other transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1 Parts, Pilotage light houses and light ships.	58	24	-	-	-	-	-	(-62)	-	20	-	20	-	(-4)	(-4)	(-4)
8.2 Civil aviation.	55	40	-	-	-	-	6	(-18)	-	83	-	83	-	43	43	43
8.3 Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Trade, hotels and restaurants.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking and insurance.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1093	849	3	2	233	310	3492	-	5052	930	5982	477	-	5	5	5

Appendix B.2 Domestic product by Industry of origin and factor income
(Departmental Enterprises)

Year: 1981-82

Items	(Rs. in lakhs)														Gross product	
	Maintenance										Total receipts					Net product
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Compensation of employees	Purchase of goods and services	Building maintenance	Road maintenance	Construction maintenance	Interest	Profits	Depreciation	Sales	Imputed depreciation	Receipts	Total receipts	Receipts	Total expenditure			
1. Agriculture	163	51	-	-	-	547	376	-	152	985	1137	539	539	539		
2. Forest	391	735	3	2	-	-	4060	-	5191	-	5191	4451	4451	4451		
3. Manufacturing:																
3.1 Printing press	208	26	-	-	2	-	-	-	236	-	236	208	208	208		
3.2 Milk supply	2	-	-	-	-	-	4	-	6	-	6	6	6	6		
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8. Other Transport	139	71	-	-	5	-	(-) 92	-	123	-	123	47	47	47		
8.1 Ports, Pilotage, light houses and light ships.	70	14	-	-	5	-	(-) 68	-	21	-	21	2	2	2		
8.2 Civil aviation.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8.3 Others	69	57	-	-	-	-	(-) 24	-	102	-	102	45	45	45		
9. Trade, hotels and restaurants.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10. Banking and Insurance.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	903	883	3	2	554	376	3972	-	5708	985	6693	5251	5251	5251		

Appendix B3 - Domestic product by Industry of origin and factor income
(Departmental Enterprises)

Year: 1982-83

(Rs. in lakhs)

Items	Maintenance										Total receipts =	Total expenditure	Net product	Gross product
	1	2	3	4	5	6	7	8	9	10					11	12	13	14
	Compensation of employees	Purchase of goods and services	Building maintenance	Road maintenance	Construction maintenance	Interest	Profits	Depreciation	Sales	Inventories	Dividends	Receipts	Receipts	
1. Agriculture	256	21	-	-	1	-	-	-	278	-	-	278	-	256
2. Forest	357	34	-	-	409	415	-	-	134	1081	-	1215	1215	772
3. Manufacturing:	445	584	-	-	-	-	3935	-	4964	-	-	4964	4964	4380
3.1 Printing Press	256	21	-	-	1	-	-	-	278	-	-	278	278	256
3.2 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Transport	159	77	-	-	9	(-)	105	-	140	-	-	140	140	54
8.1 Ports, Pilotage light houses and light ships.	80	15	-	-	3	-	(-)	80	18	-	-	-	18	-
8.2 Civil Aviation	-	62	-	-	6	-	(-)	25	122	-	-	122	122	54
8.3 Others	79	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Trade, hotel and restaurants.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking and Insurances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1217	716	-	-	419	415	3830	-	5516	1081	-	6597	6597	5462

Domestic Products by Industry of origin and factor income
(Departmental Enterprises)

Year: 1983-84

(Rs. in lakhs)

Item	Maintenance										Total receipts =	Total expenditure	Net product	Gross product
	1	2	3	4	5	6	7	8	9	10					11	12	13	14
	Compenation of employees	Purchase of goods and services	Building maintenance	Road maintenance	Construction maintenance	Interest	Profits	Depreciation	Sales	Imputed depreciation	Total receipts	Total expenditure	Net product	Gross product
1. Agriculture	499	98	-	-	1197	517	-	-	10	11	12	12	13	14
2. Forest	539	728	2	2	-	-	2785	-	151	2160	2311	1016	1016	1016
3. Manufacturing:	285	28	-	-	1	-	-	-	4056	-	4056	3324	3324	3324
3.1 Printing Press	12	3	-	-	-	-	(-)	-	314	-	314	285	285	285
3.2 Milk supply	-	-	-	-	-	-	-	-	1	-	1	(-)	(-)	(-)
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Transport.	176	76	-	-	3	6	(-)	124	137	-	137	58	58	58
8.1 Ports, Pilotage, Lighthouses and light ships.	89	14	-	-	3	-	(-)	84	22	-	22	5	5	5
8.2 Civil Aviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 Others	87	62	-	-	-	6	(-)	40	115	-	115	53	53	53
9. Trade, hotels and restaurants.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking and Insurance.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1511	933	2	2	1201	523	2647	-	4659	2160	6819	-	-	-

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Appendix B5 - Domestic Product by Industry of origin and factor income
(Departmental enterprises)

Year: 1984-85

(Rs. in lakhs)

Item	Maintenance									Total receipts =		Gross product
	2	3	4	5	6	7	8	9	10	11	12		Net product
	Compensation of employees	Purchase of goods and services	Building maintenance	Road maintenance	Construction	Interest	Profit	Depreciation	Sales	Imputed Irrigation receipts	Patent receipts	
1. Agriculture	480	56	-	-	613	572	-	-	171	1550	1721	1052
2. Forest	572	316	4	3	-	-	1986	-	3381	-	3381	2558
3. Manufacturing:												
3.1 Printing Press	333	28	-	-	2	-	-	-	363	-	363	333
3.2 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Transport	198	78	-	-	3	6	-116	-	169	-	169	88
9.1 Ports, Pilotage, Lighthouses	-	-	-	-	-	-	-	-	-	-	-	-
8.2 Light ships & Civil Aviation	98	15	-	-	3	-	(-82)	-	34	-	34	16
8.3 Others	100	63	-	-	-	6	(-34)	-	135	-	135	72
9. Trade, hotels & restaurants.	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking and Insurance.	-	-	-	-	-	-	-	-	-	-	-	-
Total	1583	978	4	3	618	578	1870	-	4084	1550	5721	3111

Appendix C.a.1 Capital formation by type of assets of Industry of use
(Administration)

Year: 1980-81

(Rs. in Lakhs)

Items	Gross domestic fixed capital formation										Accounts		
	2	3	4	5	6	7	8	9	10	11	Net purchase of assets	Change in stock	Gross/Net Capital formation
1. Administration Total	1242	1415	2717	20	563	5957	2	5959	(-)	215	5744		
2. Construction & Machinery (P.W.D.)	-	-	1201	-	35	35	-	35	(-)	456	(-)	421	
3. Water supply	-	-	-	-	19	1220	-	1220	34	1254			
4. Other services	465	2	95	46	309	917	-	917	68	985			
4.1 Education	321	2	-	43	203	569	-	569	-	569			
4.2 Medical	144	-	-	3	97	244	-	244	34	278			
4.3 Family Welfare	-	-	-	-	-	-	-	-	-	-			
4.4 Public Health and Sanitation	-	-	95	-	9	104	-	104	3	138			
5. Total (2 to 4)	465	2	1296	46	363	2172	-	2172	(-)	5	110		
6. Net Public administration and defence (1 - 5)	777	1413	1421	-26	200	3785	2	3787	1				

Appendix C.c.2 Capital formation by type of assets of Industry of use (Administration)

Year: 1981-82

(Rs. in lakhs)

Accounts

Gross domestic fixed capital formation

Items	Accounts									
	2	3	4	5	6	7	8	9	10	11
	Buildings	Roads and Bridges	Other construction	Transport equipments	Machinery equipments	Total new outlay	Net purchase of second hand assets	Total 7 + 8	Change in stock	Gross/Net formation 9 + 10
1. Administration Total	1927	1525	4020	52	805	8329	-	8329	(-)955	7374
2. Less Construction & Machinery (P.W.D.)	-	-	-	-	82	82	-	82	(-)306	(-)224
3. Water Supply	-	-	1400	-	20	1420	-	1420	(-) 10	1410
4. Other services	721	-	351	2	518	1592	-	1592	(-) 18	1574
4.1 Education	556	-	43	-	410	1009	-	1009	-	1009
4.2 Medical	165	-	-	2	96	263	-	263	(-) 9	254
4.3 Family Welfare	-	-	-	-	-	-	-	-	-	-
4.4 Public Health and Sanitation	-	-	308	-	12	320	-	320	(-) 9	311
5. Total (2 to 4)	721	-	1751	2	620	3094	-	3094	(-)334	2760
6. Net Public administration and defence (1 - 5)	1206	1525	2269	50	185	5235	-	5235	(-)621	4614

Appendix C.b.1 Capital formation by type of assets & industry of use
(Departmental enterprises)

(Rs. in lakhs)

Year: 1980-81

Accounts

Items	Gross domestic capital formation													Net capital formation
	Buildings	Roads & Bridges	Other construction	Transport equipments	Machinery equipments	Total new outlay 2 to 6	Net purchase of second hand assets	Total 7 + 8	Change in stock	Gross capital formation	Depreciation	Net capital formation		
1	2	3	4	5	6	7	8	9	10	11	12	13		
1. Agriculture	-	-	4638	-	46	4684	-	4684	74	4758	-	4758		
2. Forestry.	11	9	135	3	14	172	-	172	12	184	-	184		
3. Manufacturing:	-	-	-	-	4	4	-	4	-	4	-	4		
3.1. Printing Press	1	-	-	-	9	10	-	10	-	10	-	10		
3.2. Milk Supply	-	-	-	-	-	-	-	-	-	-	-	-		
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-		
5. Electricity.	-	-	-	-	-	-	-	-	-	-	-	-		
6. Railway	-	-	-	-	-	-	-	-	-	-	-	-		
7. Communication	2	-	88	-	44	134	-	134	-	134	-	134		
8. Other transport	-	-	-	-	19	109	-	109	-	109	-	109		
8.1 Ports, Pilotage, light-houses & light ships.	2	-	88	-	-	-	-	-	-	-	-	-		
8.2 Civil Aviation.	-	-	-	-	25	25	-	25	-	25	-	25		
8.3 Others	-	-	-	-	-	-	-	-	-	-	-	-		
9. Trade, hotels and Restaurants.	-	-	-	-	-	-	-	-	-	-	-	-		
10. Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-		
Total	14	9	4861	3	117	5004	-	5004	86	5099	-	5099		

Appendix C.b.2 Capital formation by type of assets & industry of use
(Departmental enterprises)

Year: 1981-82

Items	Accounts (Rs. in lakhs)												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Buildings	Roads and Bridges	Other construction	Transport equipment	Machinery equipment	Total new outlay	Net purchase of second hand assets	Total 7 + 8	Change in stock	Gross capital formation	Depreciation	Net capital formation	
1. Agriculture	-	-	-	-	-	-	-	9	10	11	12	13	
2. Forestry	-	-	5300	9	30	5339	-	5339	228	5567	-	5567	
3. Manufacturing:	14	21	189	13	61	243	-	243	17	260	-	260	
3.1 Printing Press	-	-	-	-	-	-	-	-	-	-	-	-	
3.2 Milk supply	-	-	-	-	10	10	-	10	-	10	-	10	
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-	
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
6. Railways	-	-	-	-	-	-	-	-	-	-	-	-	
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-	
8. Other transport:	1	-	98	-	65	164	-	164	-	164	-	164	
8.1 Ports, Pilotage, light- houses, light ships.	1	-	98	-	34	133	-	133	-	133	-	133	
8.2 Civil aviation.	-	-	-	-	-	-	-	-	-	-	-	-	
8.3 Others	-	-	-	-	31	31	-	31	-	31	-	31	
9. Trade, hotels and Restaurants.	-	-	-	-	-	-	-	-	-	-	-	-	
10. Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-	
Total	15	21	5587	22	111	5756	-	5756	245	6001	-	6001	

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Appendix C.b.3 Capital formation by type of assets & industry of use
(Departmental enterprises)

Year: 1982-83

Items	Gross domestic capital formation												Accounts (in lakhs)		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Buildings	Roads and bridges	Other construction	Transport equipment	Machinery	Total new outlay (2 to 6)	Net purchases of second hand assets	Total (7+8)	Change in stock	Gross capital formation (9+10)	Depreciation	Net capital formation 11-12			
1. Agriculture															
2. Forestry	11	26	5322			63		5385	46	5431		5431			
3. Manufacturing:						6		165	16	181		181			
3.1 Printing Press						3		3		3		3			
3.2 Milk supply															
4. Construction															
5. Electricity															
6. Railway															
7. Communication															
8. Other Transport	1														
8.1 Ports, pilotage, light houses, light ships			125			48		174		174		174			
8.2 Civil aviation	1		107			34		142		142		142			
8.3 Others			18			14		32		32		32			
9. Trade, hotels and Restaurants															
10. Banking & Insurance															
Total	12	26	5569			120		5727	62	5789		5789			

Gross domestic capital formation

Items	2	3	4	5	6	7	8	9	10	11	12	13
	Buildings	Bridges and Roads	Other construction	Transport equipment	Machinery equipment	Total new outlay (2 to 6)	Net purchase of second hand assets (7 + 8)	Change in stock formation (9 + 10)	Depreciation	Net capital formation (11-12)		
1. Agriculture	203	-	6308	-	117	6628	-	6628(-)	248	6380	-	6380
2. Forestry	24	13	215	5	1	258	-	258	27	285	-	285
3. Manufacturing:	-	-	-	-	9	9	-	9	-	9	-	9
3.1 Printing Press	1	-	-	-	-	1	-	1	-	1	-	1
3.2 Milk supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Construction	-	-	-	-	-	-	-	-	-	-	-	-
5. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
6. Railway	-	-	-	-	-	-	-	-	-	-	-	-
7. Communication	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Transport	-	-	114	-	388	502	-	502	-	502	-	502
8.1 Ports, pilotage, light houses & light ships	-	-	113	-	46	159	-	159	-	159	-	159
8.2 Civil aviation	-	-	1	-	342	343	-	343	-	343	-	343
8.3 Others	-	-	-	-	-	-	-	-	-	-	-	-
9. Trade, hotels and restaurants	-	-	-	-	-	-	-	-	-	-	-	-
10. Banking & Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Total	228	13	6637	5	515	7398	-	7398 (-)	221	71	-	77

Capital formation by type of assets of industry of use
(Departmental enterprises)

Year: 1984-85

Accounts (Rs. in lakhs)

Items	1	2	3	4	5	6	7	8	9	10	11	12	13
	Buildings	Roads and Bridges	Other construction	Transport equipment	Machinery equipment	Total new outlay (2 to 6)	Net purchase of second hand assets	Total (7+8)	Change in stock	Gross capital formation (9+10)	Depreciation	Net capital formation	
1. Agriculture													
2. Forestry	317		6493						70	71	72	73	
3. Manufacturing	25	8	135	3	159	6969		6969	-747	6222		6222	
3.1 Printing Press						171		171	24	195		195	
3.2 Milk supply					140	140		140		140		140	
4. Construction													
5. Electricity													
6. Railway													
7. Communication													
8. Other Transport	6		77		77	160		160		160		160	
8.1 Ports, pilotage, light houses, light ships	6		74		39	119		119		119		119	
8.2 Civil aviation													
8.3 Others			3		38	41		41		41		41	
9. Trade, hotels and Restaurants													
10. Banking & Insurance													
Total	348	8	6705	3	376	7440		7440	-723	6717		6717	

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