



GOVERNMENT OF KERALA

ECONOMIC CUM PURPOSE CLASSIFICATION

OF

KERALA GOVERNMENT BUDGET

2011-12, 2012-13 & 2013-14

**Department of Economics & Statistics
Thiruvananthapuram**

2016

Preface

Analysis of budget data on resources and expenditure provides certain key indicators of economic development and policies of the State. Economic-Cum-Purpose Classification of Government Budget Transactions, an effort has been made to know the Government activities and how expenditure is distributed among economic categories and estimating Gross State Domestic Product and its related Economic Aggregates contributed from the Government Sector. This exercise illustrates financial transactions performed by public agencies to acquire goods and services required by public production or to transfer collected revenues to different destinations. The economic classification of expenditure helps in identifying the nature of the transactions performed by the public sector with the purpose of evaluating the impact and the consequential effect of the fiscal actions in the economy. The purpose classification of expenditure provides a systematic and homogeneous order of goods and services, transfers and the variation of assets and liabilities, which the public sector applies in the development of its activity.

The economic and purpose classification of Kerala State budget for the financial year 2011-12, 2012-13 and 2013-14, contained in this report, has been done in conformity with the guidelines of the “Regional Accounts Committee” of Government of India.

I would like to appreciate the staff of the State Income Division in bring out this Publication under the leadership of Sri. P.V. Babu, Additional Director (State Income). I hope that this publication would be useful for planners, administrators and other data users. Suggestions for the improvement of this publication are most welcome.

V. Ramachandran

Thiruvananthapuram
22.07.2016

Director General

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 e.g. 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 vice versa. Again the budget document contains various internal transfers also. Like revenue accounts show certain transfers to and from the capital accounts, which are mere accounting transaction 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 authorization 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 2011-2012, 2012-2013 & 2013-14 are 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 specialized agencies. The system of national accounts presents in interlocking 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 components of economic and purpose classification of budgetary transactions of Government of Kerala for the years 2011-2012, 2012-2013 & 2013-14 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 emphasized. Economic and purpose classification provide 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 is done on the basis of data on revenue receipts, miscellaneous capital receipts, current expenditure and capital expenditure in budget documents and the expenditure includes the components of consumption expenditure, subsidies, current transfers to local bodies, other current transfers, Gross Fixed Capital Formation, Change in Stock, Capital transfers to local bodies,

Loans and Advances to local bodies, Loans and Advances to domestic sector and other capital transfers.

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

Account I – Income and Outlay Account of Administrative Departments

Income and Outlay Account of Administrative Departments deals with current revenue and expenditure of Government administrative departments. All departments other than those listed under Accounts 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 entrepreneurship and also receives revenue grants, contribution and recoveries from the union government and rest of the economy. The excess of 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

Revenue receipts include all tax and non-tax receipts, except those resulting from sale of assets.

Tax Receipts

1. Taxes on Income and Wealth: Corporation tax, taxes on income other than corporation tax, other taxes on income and expenditure, taxes on wealth.

Product Tax: Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. The tax may be a specific amount of money per unit of quantity of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit or value of the goods or services transacted. e.g. Union & State Excise duty, Customs Duty, Service Tax, Receipts under State Motor Vehicle Act, Taxes on Goods and Passengers, Taxes and Duties on electricity, Taxes on Sales, Trade etc.

2. Production Taxes : Production tax or production subsidy is paid/ received on the factors of production – land, labour or capital, irrespective of the volume of production- Stamps and registration, Land Revenue, Taxes on Pollution

Non-tax receipts

1. Sale of Goods and Services: Examination fees, Registration fees, publication
2. Fees and Misc. Receipts: Unclaimed deposits, misc. receipts
3. Interest: Interest comprises interest on public debt and other obligations other than that on commercial undertakings.
4. Property Receipts: Rent of property, dividends & profits, guest houses, govt. hostel, royalty etc.
5. Transfers: Transfer to Centre, State, Foreign, Local Body, Other
6. Capital Transfers: Capital Transfer to Centre, State, Foreign, Local Body, Other
7. Pensions receipts: Pensions contributions
8. Commercial Receipts: Sale of commercial water & electricity, sale of timber & other forest products, grazing and grass, major medium and minor irrigation
9. Receipts to funds
10. Sale of Second hand assets
11. Sale of land
12. Sale of Financial Assets

B. EXPENDITURE

Revenue expenditures are expenditures that are recurring in nature and are supposed to be met out of revenue receipts. Transfer payments to State Governments and other entities are also treated as revenue expenditures.

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 labours have also been taken as wages and salaries. Also included pension Payments and employers Contribution to Pension Fund

2. Commodities and Services

This item includes all expenditure under contingency such as office supplies, rent, rate and taxes, fuel and light, printing and stationary, travelling expense, 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.

3. Interest

Interest comprises interest on public debt and other obligations other than that on commercial undertakings.

4. Product & Production Subsidies:-

“Subsidies are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies have the same impact as negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production.”

(Para 7.98, SNA 2008)

“Subsidies are not payable to final consumers; current transfers that governments make directly to households as consumers are treated as social benefits. Subsidies also do not include grants that governments may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers.” (Para 7.99, SNA 2008)

5. Current transfers

Current transfer includes grants to local bodies or to the other sectors, like grants to aided schools, 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

Departmental Enterprises (DE) also referred to as Departmental Commercial Undertakings (DCUs) are unincorporated enterprises owned, controlled and run directly by public authorities. These enterprises normally do not hold or manage financial assets and liabilities apart from their working balances and business accounts payables and receivables. These are included in public financial and non-financial institutions on the basis of their activity. The other related characteristics are as follows:

- Having an operational authority to carry on a business.
- Sale of goods and services to other entities at a maximum cost recovery.
- They are financed from Government budget i.e. its receipts and payments flow into and out of Consolidated fund or the Public Account.
- Pays interest on Government Fund and maintains proforma accounts and is controlled by the Government.

- They control capital in the form of machinery and equipment and stocks.
- Engaged in Market Production.
- It does not exist as a separate legal entity from government unit itself.
- These enterprises generally do not hold financial assets and liabilities apart from their working balance and business account payables and receivables.

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

1. Forests
2. Road & Water Transport
3. Ports & Pilotages
4. Manufacturing
5. Electricity
6. Irrigation
7. Trade & Hotels
8. Communication
9. Other Services- Broadcasting

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, when the sale proceeds are given.

Account III – Capital Finance Account of State Government

Capital receipts mainly include sale proceeds of government assets, including those realized from disinvestment of Government equity in PSUs. Capital Expenditures are those that are incurred with the objective of increasing concrete assets of a material and permanent character. These include expenditures incurred on acquisition of immovable assets, machinery and equipment and Government equity investments. 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 has been given separately while the source of finance is common to both. The different items include in the account are discussed here under.

1. Gross Fixed Capital Formation

Gross Fixed Capital formation represents to gross value of 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) Building 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 includes 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 here are 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 explained as under.

5. Saving

The saving on current account is directly taken from accounts.

6. Net Borrowing

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

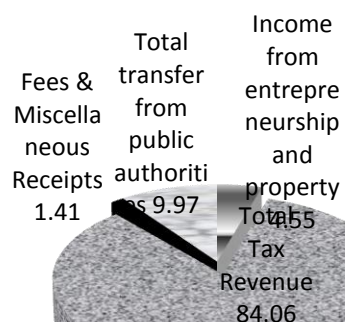
OTHER LIABILITIES

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, interstate 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.

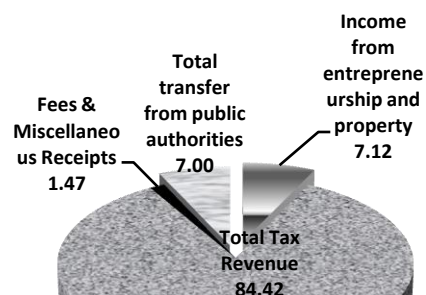
Account I – Income and out lay account of Administrative Departments (Receipts)
(Rs in Lakhs)

Sl. No.		Items	Account(Year)		
			2011-12	2012-13	2013-14
1	2	3	4	5	6
1		Income from entrepreneurship and property	171738	311385	423541
	1.1	Profits	142956	279197	387384
	1.2	Income from property	28782	32188	36157
	1.2.1	Net interest received	12663	16263	13543
		a) Public Authorities	9443	13644	9265
		i) Centre	0	0	0
		ii) States	9419	13622	9246
		iii) Local Authorities	24	22	19
		b) Foreign	0	0	0
		c) From other Sectors	3220	2619	4278
	1.2.2	Other property receipts	16119	15925	22614
2		Total Tax Revenue	3171307	3692202	3947509
		2.1 Import Duty	0	0	0
		2.2 Export Duty	0	0	0
		2.3 Production Taxes	339151	343613	310865
		2.4 Product Taxes	2465450	2946503	3209129
		2.5 Other Transfers	366706	402086	427515
3		Fees & Miscellaneous Receipts	53171	64101	89450
4		Total transfer from public authorities	376260	306061	414821
	4.1	Centre	376227	306030	414787
	4.2	State	0	0	0
	4.3	Local authorities	33	31	34
		Total Receipts	3772476	4373749	4875321

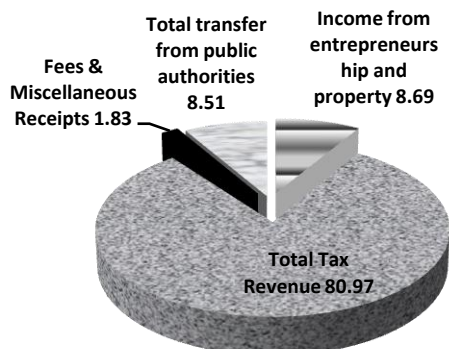
Percentage Break up of Budget Outlay -Receipts (2011-12)



Percentage Breakup of Budget Outlay -Receipts 2012-13



Percentage Breakup of Budget Outlay - Receipts 2013-14

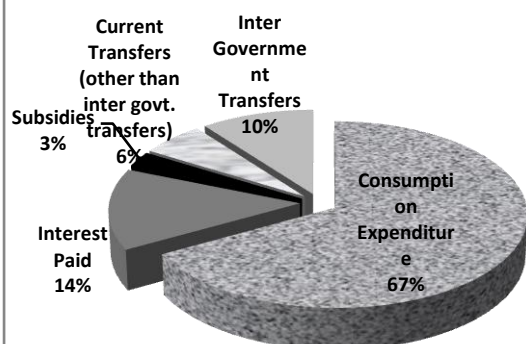


Account I - Income Outlay Account of Administrative Departments (Expenditure)

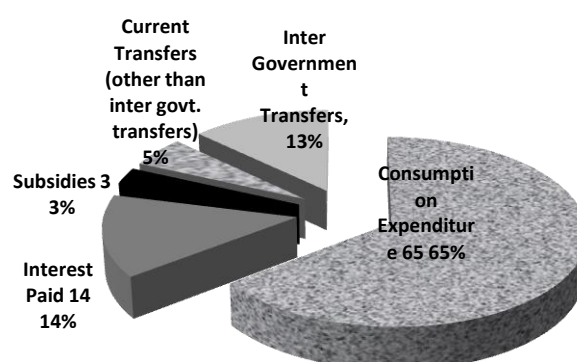
(Rs in Lakhs)

Sl No.	Items	Account (Year)		
		2011-12	2012-13	2013-14
1	Government Final Consumption Expenditure (GFCE)	2963672	3263507	3517685
	1.1 Compensation of Employees	2527698	2724109	2967003
	a) Wages & Salaries	1665759	1830643	1962383
	b) Pension	861939	893466	1004620
	1.2 Net Purchases of Goods & Services	435754	539204	549221
	a) Purchases	363013	433548	471262
	b) Maintenance	79511	110888	85273
	c) Less Sales	6770	5232	7314
	1.3 Transfers in kind	220	194	1461
2	Net Interest Paid to	628196	719253	831645
	2.1 Public Authorities	249674	246986	245910
	a) Centre	142546	131534	141718
	b) States	107128	115452	104192
	c) Local Authorities	0	0	0
	2.2 Foreign Agencies	0	0	0
	2.3 Others	379686	473495	587138
	2.4 Less Commercial Interest	1164	1228	1403
3	Total Subsidies	115797	144763	139216
	3.1 Production Subsidies	48755	65512	60426
	3.2 Product Subsidies	67042	79251	78790
4	Total Current Transfers to (Other than Inter-Government)	260854	266605	362814
	4.1 Other Sectors	260854	266605	362814
	4.2 Foreign	0	0	0
5	Total Inter-Government Transfers	459606	655281	780762
	5.1 Current to	204675	360671	415485
	a) Centre			
	b) States	278	0	200
	c) Local Authorities	204397	360671	415285
	5.2 Capital to	254931	294610	365277
	a) Centre			
	b) States	0	0	0
	c) Local Authorities	254931	294610	365277
6	Total Current Expenditure	4428125	5049409	5632122
7	Surplus on Current Account	-655649	-675660	-756801

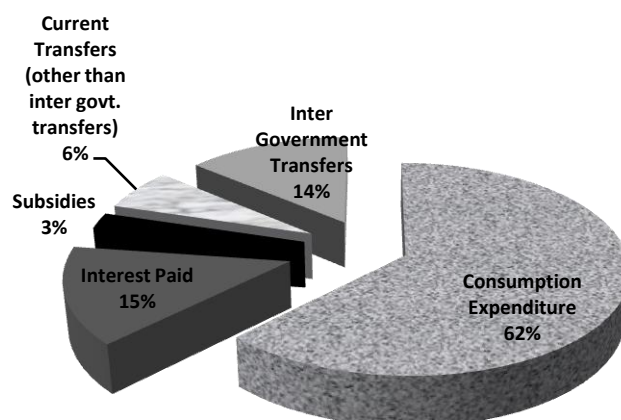
Percentage Breakup of Budget Outlay- Expenditure -2011-12



Percentage Breakup of Budget Outlay - Expenditure 2012-13



Percentage Breakup of Budget outlay - Expenditure 2013-14



Account – II – Production Account of Departmental Commercial Undertakings of the State government

(Rs in Lakhs)

Sl. No.	Items	Account(Year)		
		2011-12	2012-13	2013-14
1	2	3	4	5
	Expenditure			
1	Purchase of commodities and & Services including Maintenance	20089	29054	25270
2	Compensation of employees including Pension and other benefits	5947	5741	6782
3	Interest	1164	1228	1403
4	Consumption of Fixed Capital	0	0	0
5	Profit	142956	279197	387384
6	Less Imputed Irrigation Subsidy	14502	18042	11022
	Total Expenditure	155654	297178	409817
	Receipts			
	Sales	155654	297178	409817
	Total Receipts	155654	297178	409817

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

(Rs in Lakhs)

Sl. No.	Items	Account(Year)		
		2011-12	2012-13	2013-14
1	2	3	4	5
	I. Expenditure Administration			
1	Capital Outlay	361519	445877	331665
2	Net Purchase of Physical Assets	16783	12292	75071
	2.1 Second Hand Assets	0	0	0
	2.2 Land	16783	12292	75071
3	Change in Stock	887	1141	346
	3.1 Inventory	887	1141	346
	3.2 Others	0	0	0
4	Capital Transfers	-391	3060	5537
	4.1 For Capital Formation	-391	3060	5537
	4.2 For Others	0	0	0
5	Total (1 to 4)	378798	462370	412619
	II.Expenditure Enterprises			
6	Capital Outlay	929	464	509
7	Net Purchase of Physical Assets	0	0	0
	7.1 Second Hand Assets	0	0	0
	7.2 Land	0	0	0
8	Change in Stock	0	0	0
9	Total (6 to 8)	929	464	509
	Total Expenditure (5 + 9)	379727	462834	413128
	III. Receipts			
10	Surplus on Current Account	-655649	-675660	-756801
11	Consumption of Fixed Capital	0	0	0

12		Foreign Grants	0	0	0
13		Net Budgetary Borrowing	1070834	1391656	1540780
	13.1	At Home	1070834	1391656	1540780
	13.2	From Abroad	0	0	0
14		Other Liabilities	44518	-405	-80487
	14.1	Net Extra Budgetary Borrowing	69676	20333	-34152
	14.2	Net Purchase of Financial Assets	25158	20738	46335
		Total Receipts (11 to 14)	459703	715591	703492

3. PURPOSE CLASSIFICATION OF STATE GOVERNMENT BUDGETARY TRANSACTIONS

The budgets are presented under a few standard account heads of the functional character of the expenditure. The expenditure shown under these account heads are not strictly in accordance with the principles of purpose classification. In other words, there may be more than one purpose classification under one head. Therefore, it is essential to classify socio-economic objectives of current transactions and capital outlays by general government and its sub-sectors under each head according to purpose. Purpose classification is done for Administrative Department only.

The purpose of government expenditure might be of two types. (1) Long term and (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 relates to immediate objectives of expenditure in connection with 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 including departmental commercial undertakings. All the items of expenditure are grouped under the appropriate categories in respect of their manner of presentation in the budget. Items, which relate to more than one purpose class, are first dis-integrated in accordance with the details that are given in the budget and then classified into appropriate purpose categories.

In the 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. In such cases the classification has been done on the basis of account heads under which this expenditure have been shown.

Facilities provided to employees like residential housing facility, free or subsidized 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 employee's 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)

Sl.no.	Items	Account Year		
		2011-12	2012-13	2013-14
1	General Public Services	661058	665413	812699
1.1	General Administration, External affairs, Public Order & Safety	661058	665413	812699
1.2	General Research	0	0	0
2	Defence	0	0	0
3	Education	1454890	1597345	1787715
3.1	Administration, Regulation & Research	23555	68083	29079
3.2	Education Services n.e.c.	1431335	1529262	1758636
4	Health Affairs and Services	288271	312820	360847
4.1	Administration, Regulation and Research	17656	19511	8159
4.2	Health Services	270615	293309	352688
5	Social Security and Welfare Affairs and Services	744483	890634	1052203
6	Housing and Community Amenity Affairs and Services	140378	146063	151945
7	Cultural, Recreational and Religious Affairs Services	70131	85966	86480
8.1	General Administration, Regulation and Research	65265	88158	86065
8.2	Agriculture, Forestry, Fishing and Hunting	322860	403326	406489
8.3	Mining, Manufacturing and Construction	90670	114961	117495
8.4	Electricity, Gas, Steam and Other Sources of Energy	9845	15234	22932
8.5	Water Supply	67553	84932	79910
8.6	Transport and Communication	363031	510701	423610
8.7	Other Economic Services	67799	37811	39286
9	Environmental Protection	6762	7690	8812
10	Relief on Calamities	14209	24493	26116
	Total	4367205	4985547	5462604

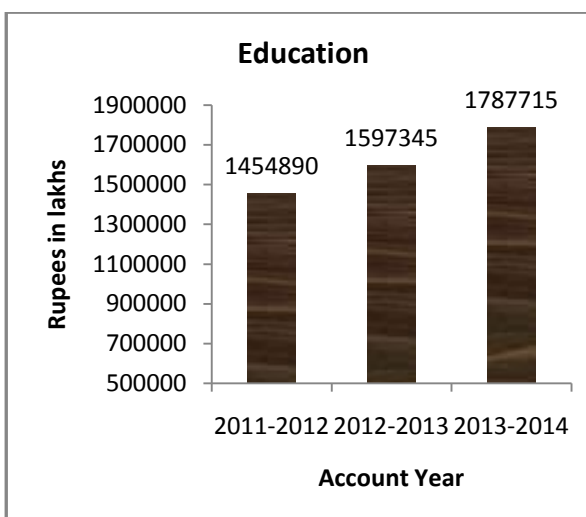
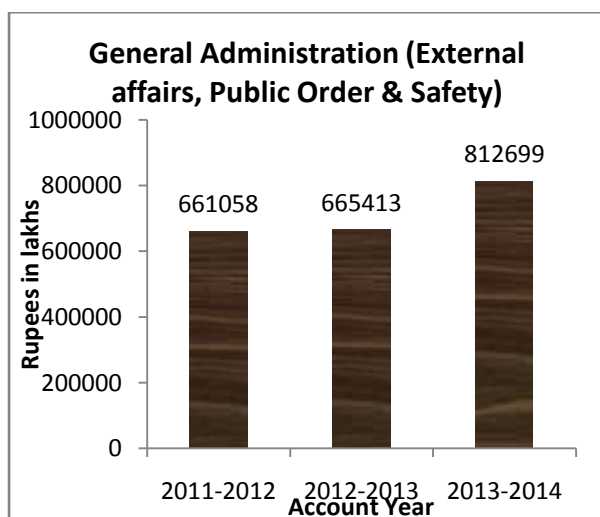


Table 2 – Percentage Distribution of Purpose classification of State Government Expenditure

Sl.No.	Items	Account Year		
		2011-12	2012-13	2013-14
1	General Public Services	15.14	13.35	14.88
1.1	General Administration, External affairs, Public Order & Safety	15.14	13.35	14.88
1.2	General Research	0.00	0.00	0.00
2	Defence	0.00	0.00	0.00
3	Education	33.31	32.04	32.73
3.1	Administration, Regulation & Research	0.54	1.37	0.53
3.2	Education Services n.e.c.	32.77	30.67	32.19
4	Health Affairs and Services	6.60	6.27	6.61
4.1	Administration, Regulation and Research	0.40	0.39	0.15
4.2	Health Services	6.20	5.88	6.46
5	Social Security and Welfare Affairs and Services	17.05	17.86	19.26
6	Housing and Community Amenity Affairs and Services	3.21	2.93	2.78
7	Cultural, Recreational and Religious Affairs Services	1.61	1.72	1.58
8	Economic Affairs and Services	22.60	25.18	21.52
8.1	General Administration, Regulation and Research	1.49	1.77	1.58
8.2	Agriculture, Forestry, Fishing and Hunting	7.39	8.09	7.44
8.3	Mining, Manufacturing and Construction	2.08	2.31	2.15
8.4	Electricity, Gas, Steam and Other Sources of Energy	0.23	0.31	0.42
8.5	Water Supply	1.55	1.70	1.46
8.6	Transport and Communication	8.31	10.24	7.75
8.7	Other Economic Services	1.55	0.76	0.72
9	Environmental Protection	0.15	0.15	0.16
10	Relief on Calamities	0.33	0.49	0.48
	Total	100.00	100.00	100.00

IV.ECONOMIC-CUM-PURPOSE CLASSIFICATION

In this section, Economic and Purpose classification are 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 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 and enables decision makers to review in broad terms about 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 year 2011-12 to 2013-14 is furnished in Table 3. It classifies horizontally expenditure for each service for the years under review into significant economic categories and vertically into different functional categories.

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

MAJOR FINDINGS

This report attempts an analysis of the budgetary transaction of Government of Kerala and its impact on various sectors of the state economy. Major findings are as follows.

1) TOTAL EXPENDITURE

The total expenditure of the state government by major categories excluding departmental commercial undertakings is given in detail in table- 4. This represents the flow back of funds to the rest of the economy. The budget expenditure of Kerala State Government are Rs. 48157, Rs. 55172 and Rs. 60105 Crores each in 2011-12, 2012-13 and 2013-14 respectively.

2) FINAL OUTLAY

The major component of State Government expenditure has been final outlay for various sectors which stood at Rs. 33261, Rs. 37105 and Rs. 38497 Crores each during 2011-12, 2012-13 and 2013-14 respectively working out of 69%, 67% and 64% respectively of total expenditure. Final outlay is the direct expenditure of the state government for goods and services as well as capital formation.

3) CONSUMPTION EXPENDITURE

Consumption expenditure of Government includes expenditure on wages and salaries and goods and services. Being the principal component of final outlay it stood at 89%, 88% and 91% of final outlay in 2011-12, 2012-13 and 2013-14 respectively. The Gross capital formation has been 11%, 12% and 9% of final outlay in 2011-12, 2012-13 and 2013-14 respectively.

4) TRANSFER PAYMENTS

Transfer payments remained at Rs.14645 Crores (30%), Rs. 17859 Crores (32%) and Rs. 21144 Crores (35%) in 2011-12, 2012-13 and 2013-14 respectively. Capital transfer has been the dominant component of transfer payments from the budget accounts of the state.

5) FINANCIAL INVESTMENT AND LOANS

Financial Investments from budget accounts continued to be an insignificant component of Government expenditure. It remained below 1% during the year 2011-2012, 2012-2013 and 2013-2014. This expenditure stood at Rs. 252, Rs. 207 and Rs. 463 Crores each during the above period.

TABLE 3.1(a) ECONOMIC –CUM- PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 2011-2012

(Rs. In Lakhs)

1	2	Current Expenditure						9	Gross Fixed Capital Formation		12	13	Capital Transfer to		Local Advance to		18	19	20
		Compensation of Employees including Benefits	Commodities & Services including Maintenance	Interest on Internal debt	Subsidies	Transfer to income account of households & other institutions	Transfer to other sectors of government for current expenditure		Building & other constructions	Land, Machinery & other Equipments			Local Bodies & Government	Autonomous bodies & Other Domestic sector	Local Bodies & Government	Autonomous 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	559216	61228	0	0	20699	15	641158	14936	4350	609	0	0	0	0	0	19895	5	661058
1.1	General Administration, External affairs, Public Order & Safety	559216	61228	0	0	20699	15	641158	14936	4350	609	0	0	0	0	0	19895	5	661058
1.2	General Research		0	0	0	0	0	0	0	0	0		0	0			0		0
2	Defence		0	0	0	0	0	0	0	0	0		0	0			0		0
3	Education	1328875	47009	0	0	52219	18504	1446607	7409	874	0	0	0	0	0	0	8283	0	1454890
3.1	Administration, Regulation & Research	13802	9740	0	0	13	0	23555	0	0	0	0	0	0	0	0	0	0	23555
3.2	Education Services n.e.c.	1315073	37269	0	0	52206	18504	1423052	7409	874	0	0	0	0	0	0	8283	0	1431335
4	Health Affairs and Services	220909	35435	0	0	19658	356	276358	11637	276	0	0	0	0	0	0	11913	0	288271
4.1	Administration, Regulation and Research	4604	11497	0	0	945	0	17046	607	3	0	0	0	0	0	0	610	0	17656
4.2	Health Services	216305	23938	0	0	18713	356	259312	11030	273	0	0	0	0	0	0	11303	0	270615

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security and Welfare Affairs and Services	110617	106532	0	69958	11155	173670	471932	7012	7253	0	0	254931	0	1	0	269197	3354	744483
6	Housing and Community Amenity Affairs and Services	46360	19963	0	1500	20144	7508	95475	7524	9043	0	0	0	373	27963	0	44903	0	140378
7	Cultural, Recreational and Religious Affairs Services	20215	20695	0	517	15328	0	56755	13147	229	0	0	0	0	0	0	13376	0	70131
8	Economic Affairs and Services	236207	152413	22732	43821	120206	4620	579999	320055	15030	278	25158	0	841	15931	0	377293	29731	987023
8.1	General Administration, Regulation and Research	22434	7905	0	0	16445	3383	50167	599	224	0	0	0	0	0	0	823	14275	65265
8.2	Agriculture, Forestry, Fishing and Hunting	152412	86996	0	21853	15772	1222	278255	39181	984	278	10	0	101	1526	0	42080	2525	322860
8.3	Mining, Manufacturing and Construction	13388	12157	0	3465	10543	15	39568	17669	11522	0	20348	0	0	0	0	49539	1563	90670
8.4	Electricity, Gas, Steam and Other Sources of Energy	76	40	0	5764	3960	0	9840	5	0	0	0	0	0	0	0	5	0	9845
8.5	Water Supply	0	2545	0	0	22243	0	24788	42715	50	0	0	0	0	0	0	42765	0	67553
8.6	Transport and Communication	29122	40126	0	9614	50771	0	129633	200994	2236	0	4800	0	0	14000	0	222030	11368	363031
8.7	Other Economic Services	18775	2644	22732	3125	472	0	47748	18892	14	0	0	0	740	405	0	20051	0	67799
9	Environmental Protection	5103	463	0	0	0	2	5568	1180	14	0	0	0	0	0	0	1194	0	6762
10	Relief on Calamities	196	-1214	0	0	1445	0	427	0	19	0	0	0	0	0	0	19	13763	14209
	Total	2527698	442524	22732	115796	260854	204675	3574279	382900	37088	887	25158	254931	1214	43895	0	746073	46853	4367205

TABLE 3.1(b) ECONOMIC –CUM- PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 2012-2013

(Rs. In Lakhs)

	Economic Classification, Functional Classification	Current Expenditure						Total current expenditure (Col 3 to Col 8)	Gross Fixed Capital Formation		Net increase in stock	Investment in shares	Capital Transfer to		Local Advance to		Total Expenditure (Col 10 to Col 17)	Fund	Grand Total
		Compensation of Employees including Benefits	Commodities & Services including Maintenance	Interest on Internal debt	Subsidies	Transfer to income account of households & other institutions	Transfer to local bodies & government for current expenditure		Building & other constructions	Land, Machinery & other Equipments			Local Bodies & Government	Autonomous bodies & Other Domestic sector	Local Bodies & Government	Autonomous 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	588912	51658	0	2	18674	4	659250	508	5615	0	0	0	0	0	0	6123	40	665413
1.1	General Administration, External affairs, Public Order & Safety	588912	51658	0	2	18674	4	659250	508	5615	0	0	0	0	0	0	6123	40	665413
1.2	General Research	0	0	0	0	0	0	0	0	0	0		0	0			0		0
2	Defence	0	0	0	0	0	0	0	0	0	0		0	0			0		0
3	Education	1447107	72086	0	0	40480	21940	1581613	13317	2415	0	0	0	0	0	0	15732	0	1597345
3.1	Administration, Regulation & Research	24883	12543	0	0	9457	21200	68083	0	0	0	0	0	0	0	0	0	0	68083
3.2	Education Services n.e.c.	1422224	59543	0	0	31023	740	1513530	13317	2415	0	0	0	0	0	0	15732	0	1529262
4	Health Affairs and Services	238254	31710	0	0	28058	967	298989	12525	906	0	0	0	400	0	0	13831	0	312820
4.1	Administration, Regulation and Research	15280	3098	0	0	454	0	18832	238	41	0	0	0	400	0	0	679	0	19511
4.2	Health Services	222974	28612	0	0	27604	967	280157	12287	865	0	0	0	0	0	0	13152	0	293309

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security and Welfare Affairs and Services	128675	94268	0	89497	31882	241621	585943	7143	352	0	0	294203	668	0	1	302367	2324	890634
6	Housing and Community Amenity Affairs and Services	48179	29196	0	0	14755	20229	112359	4596	552	0	25	407	0	0	28124	33704	0	146063
7	Cultural, Recreational and Religious Affairs Services	25155	34677	0	728	18133	0	78693	7239	34	0	0	0	0	0	0	7273	0	85966
8	Economic Affairs and Services	258367	233862	0	54535	113334	75907	736005	371486	28186	1141	20713	0	1992	0	70813	494331	24787	1255123
8.1	General Administration, Regulation and Research	22371	17157	0	0	30239	3365	73132	393	533	0	0	0	0	0	0	926	14100	88158
8.2	Agriculture, Forestry, Fishing and Hunting	174760	122846	0	20759	19995	1231	339591	53892	1305	1141	0	0	0	0	1110	57448	6287	403326
8.3	Mining, Manufacturing and Construction	12474	17868	0	3829	9617	5	43793	18414	18248	0	10213	0	0	0	21893	68768	2400	114961
8.4	Electricity, Gas, Steam and Other Sources of Energy	158	26	0	7685	7365	0	15234	0	0	0	0	0	0	0	0	0	0	15234
8.5	Water Supply	0	3460	0	0	30046	0	33506	25635	100	0	0	0	0	0	25691	51426	0	84932
8.6	Transport and Communication	29392	70703	0	15087	12497	71306	198985	273152	8000	0	10500	0	0	0	18064	309716	2000	510701
8.7	Other Economic Services	19212	1802	0	7175	3575	0	31764	0	0	0	0	0	1992	0	4055	6047	0	37811
9	Environmental Protection	5361	519	0	0	152	3	6035	1642	13	0	0	0	0	0	0	1655	0	7690
10	Relief on Calamities	88	-3140	0	0	1238	0	-1814	0	1914	0	0	0	0	0	0	1914	24393	24493
	Total	2740098	544836	0	144762	266706	360671	4057073	418456	39987	1141	20738	294610	3060	0	98938	876930	51544	4985547

TABLE 3.1(c) ECONOMIC –CUM- PURPOSE CLASSIFICATION OF GOVERNMENT BUDGET ACCOUNTS 2013-2014

(Rs. In Lakhs)

	Economic Classification, Functional Classification	Current Expenditure						Total current expenditure (Col 3 to Col 8)	Gross Fixed Capital Formation		Net increase in stock	Investment in shares	Capital Transfer to		Local Advance to		Total Expenditure (Col 10 to Col 17)	Fund	Grand Total
		Compensation of Employees including Benefits	Commodities & Services including Maintenance	Interest on Internal debt	Subsidies	Transfer to income account of households & other institutions	Transfer to local bodies & government for current expenditure		Building & other constructions	Land, Machinery & other Equipments			Local Bodies & Government	Autonomous bodies & Other Domestic sector	Local Bodies & Government	Autonomous 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	667149	75637	0	0	14239	200	757225	682	54787	0	0	0	0	0	0	55469	5	812699
1.1	General Administration, External affairs, Public Order & Safety	667149	75637	0	0	14239	200	757225	682	54787	0	0	0	0	0	0	55469	5	812699
1.2	General Research	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0		0
2	Defence	0	0	0	0	0	0	0	0	0	0		0	0			0		0
3	Education	1587040	62062	0	3015	98798	23437	1774352	10930	2433	0	0	0	0	0	0	13363	0	1787715
3.1	Administration, Regulation & Research	15649	13426	0	0	4	0	29079	0	0	0	0	0	0	0	0	0	0	29079
3.2	Education Services n.e.c.	1571391	48636	0	3015	98794	23437	1745273	10930	2433	0	0	0	0	0	0	13363	0	1758636
4	Health Affairs and Services	271155	42773	0	0	32257	679	346864	12785	423	0	0	0	775	0	0	13983	0	360847
4.1	Administration, Regulation and Research	6515	681	0	0	0	0	7196	534	29	0	0	0	400	0	0	963	0	8159
4.2	Health Services	264640	42092	0	0	32257	679	339668	12251	394	0	0	0	375	0	0	13020	0	352688

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5	Social Security and Welfare Affairs and Services	127927	104965	0	90301	52089	281782	657064	15795	10163	0	0	364561	2120	0	2500	395139	0	1052203
6	Housing and Community Amenity Affairs and Services	57867	12531	6510	1050	22946	13843	114747	4462	590	0	0	716	5	0	31425	37198	0	151945
7	Cultural, Recreational and Religious Affairs Services	14180	24367	0	741	22556	0	61844	24460	176	0	0	0	0	0	0	24636	0	86480
8	Economic Affairs and Services	251957	235830	0	44109	117527	95541	744964	244954	22003	346	46335	0	4556	0	90940	409134	21689	1175787
8.1	General Administration, Regulation and Research	26361	29428	0	0	14413	1582	71784	464	242	0	0	0	0	0	0	706	13575	86065
8.2	Agriculture, Forestry, Fishing and Hunting	162271	129437	0	10035	47209	1124	350076	48285	1178	346	0	0	979	0	2831	53619	2794	406489
8.3	Mining, Manufacturing and Construction	10674	17814	0	5153	7607	5	41253	23076	15291	0	13035	0	0	0	23391	74793	1449	117495
8.4	Electricity, Gas, Steam and Other Sources of Energy	66	-765	0	15136	8095	0	22532	0	0	0	0	0	400	0	0	400	0	22932
8.5	Water Supply	0	20200	0	0	25703	0	45903	14490	150	0	0	0	0	0	19367	34007	0	79910
8.6	Transport and Communication	31871	38258	0	5663	11134	92830	179756	158639	5142	0	33300	0	97	0	42805	239983	3871	423610
8.7	Other Economic Services	20714	1458	0	8122	3366	0	33660	0	0	0	0	0	3080	0	2546	5626	0	39286
9	Environmental Protection	6114	394	0	0	225	3	6736	2076	0	0	0	0	0	0	0	2076	0	8812
10	Relief on Calamities	0	-1904	0	0	2177	0	273	0	41	0	0	0	0	0	0	41	25802	26116
	Total	2983389	556655	6510	139216	362814	415485	4464069	316144	90616	346	46335	365277	7456	0	124865	951039	47496	5462604

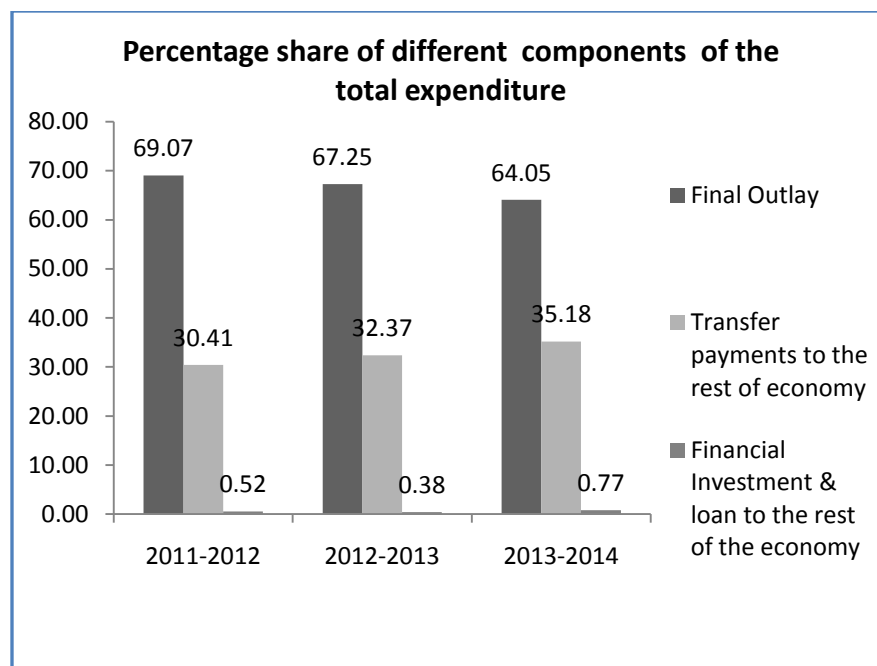
Table 4**Total Expenditure-excluding expenditure of departmental commercial undertakings**

(Rs in Lakhs)

Sl.No.	Items	Account Year		
		2011-12	2012-13	2013-14
I	Final Outlay	3326078	3710525	3849696
(a)	Government consumption of Expenditure	2963672	3263507	3517685
(b)	Gross Capital Formation	362406	447018	332011
II	Transfer payments to the rest of economy	1464453	1785902	2114437
(a)	Current transfer	1209522	1491292	1749160
(b)	Capital transfer	254931	294610	365277
III	Financial Investment & loan to the rest of the economy	25158	20738	46335
	Total	4815689	5517165	6010468

Table 5**Percentage share of different components of the total expenditure**

Sl.No.	Items	Account Year		
		2011-12	2012-13	2013-14
I	Final Outlay	69.07	67.25	64.05
II	Transfer payments to the rest of economy	30.41	32.37	35.18
III	Financial Investment & loan to the rest of the economy	0.52	0.38	0.77
	Total	100.00	100.00	100.00



6) GROSS CAPITAL FORMATION

Investment in building, machinery, equipment and acquisition of stock constitute the major component of Gross Capital Formation. Capital formation in 2011-2012, 2012-2013 and 2013-2014 is Rs. 3633 Crores, Rs. 4475 Crores and Rs. 3325 Crores respectively. Acquisitions of stocks have been positive for the above period. Details are furnished in Table 6.

Table 6
Components of Capital Formation

(Rs. In Lakhs)

Sl.No.	Items	2011-12	2012-13	2013-14
1	Construction	344201	418606	316578
2	Machinery and Equipment	17516	24765	14656
3	Other Assets	731	2970	940
4	Change in Stocks	887	1141	346
	Total	363335	447482	332520

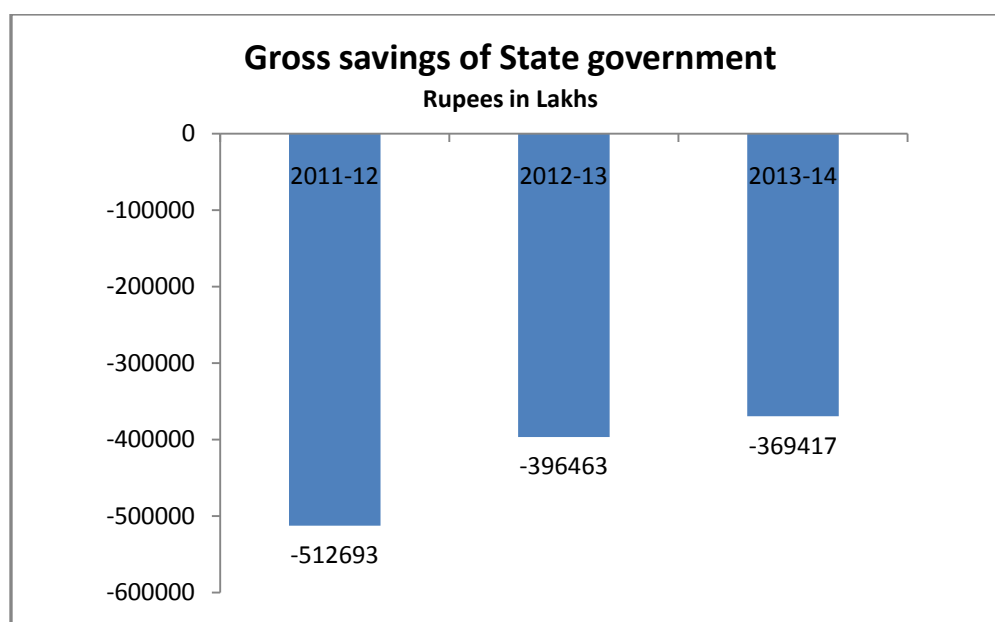
7) SAVINGS OF STATE GOVERNMENT

Analysis of budget data revealed negative savings in Government transactions. 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 undertakings. It

was (-) 7986 crores , (-) 9549 crores and (-)11442 crores during 2011-12, 2012-13 and 2013-14 respectively. Data on savings of State Government for the year is furnished in Table 7.

Table 7
Gross savings of State Government

Sl.No.	Items	(Rs. In Lakhs)		
		Account Year		
		2011-12	2012-13	2013-14
1	Gross savings of government administration	-655649	-675660	-756801
2	Provision for depreciation of departmental commercial undertakings			
3	Retained forfeit of departmental commercial undertakings	142956	279197	387384
	Total	-512693	-396463	-369417



8) CURRENT RECEIPTS

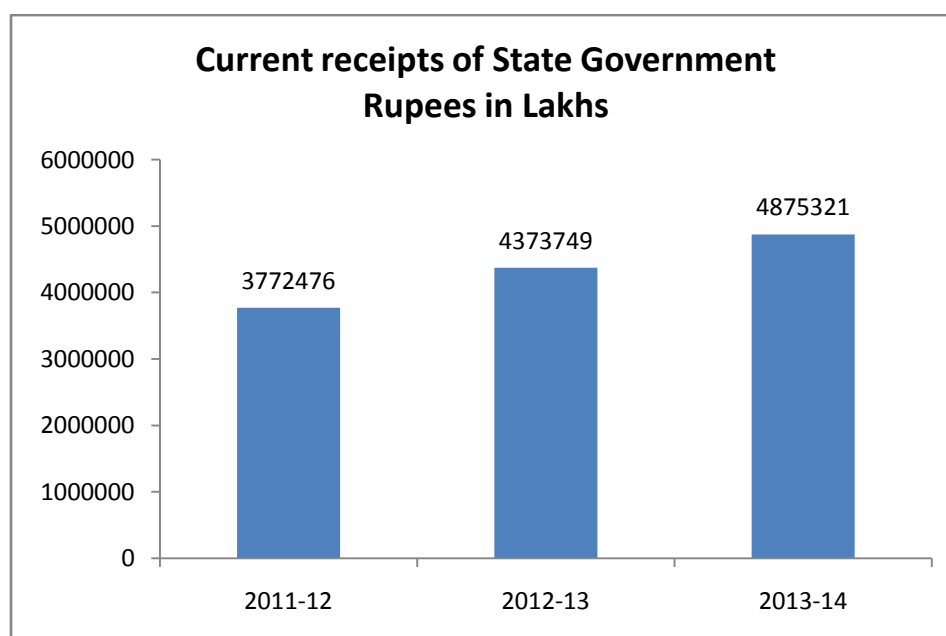
A detailed examination of the source of finance may be required to make a realistic assessment of government expenditure and its impact on various socio-economic indicators of the economy. Table 8 reveals that tax receipts has been the main source of government receipts. The tax receipt stood at 84.06%, 84.42% & 80.97% of the total receipt for the period 2011-2012, 2012-13 & 2013-14 respectively. Revenue

grants from Central Government constituted the second major source of finance, which stood at 9.97%, 7% and 8.51% in 2011-12, 2012-13 and 2013-14 respectively. Fee and miscellaneous receipts have been only around 1.5% of total receipt..

Table 8
Total Current Receipts

Sl.No	Items	(Rs. In Lakhs)		
		Account Year		
		2011-12	2012-13	2013-14
1	Tax Receipts	3171307(84.06)	3692202(84.42)	3947509(80.97)
2	Income from property & entrepreneurship	171738 (4.55)	311385 (7.12)	423541 (8.69)
3	Fees & Miscellaneous receipts	53171 (1.41)	64101 (1.47)	89450 (1.83)
4	Total Transfers from Public Authorities (Centre, State, Local Authorities)	376260 (9.97)	306061 (7.00)	414821 (8.51)
Total		3772476	4373749	4875321

Note: Figures in brackets indicate percentage



9) CURRENT OUTGOING

Consumption expenditure and transfer payments are the major components of out goings from State Government budget. Details of current outgoing of state government furnished in Table 9. It shows that the current outgoing is stood at Rs. 41732, Rs. 47548 and Rs. 52668 crores each in 2011-2012, 2012-2013 and 2013-2014 respectively.

Table 9
Current outgoing of the State Government

Sl.No.	Items	Account Year		
		2011-12	2012-13	2013-14
1	Consumption Expenditure	2963672	3263507	3517685
2	Transfer Payments (including interest & subsidy)	1209522	1491292	1749160
	Total	4173194	4754799	5266845

10) NET SURPLUS OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS

Table 11 indicates the net surplus of departmental commercial undertakings. It includes the performance of three concerns. It is measured as the excess of revenue over expenditure.

Table -10
Borrowing Account

(Rs. In
Lakhs)

Sl.No.	Items	2011-12 Accounts		2012-13 Accounts		2013-14 Accounts	
		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
A	Revenue and Capital Account	3802637	4989757	4415210	5809206	4919615	6477984
I	Borrowing at Home						
1	Internal Debt	939182	252252	1270889	247788	1406917	289323
2	Small Savings, Provident Fund etc.	2298193	1914289	2382084	2013529	2947254	2524068
3	Other Debt						
	Total	3237375	2166541	3652973	2261317	4354171	2813391
	Net Receipts (I)	1070834		1391656		1540780	
II	Borrowing Abroad						
1	External Debt						
2	Other Debt						
	Total						
	Net Receipts (II)						
III	Extra Budgetary Receipts & Adjustments						
1	Loans from Government of India	40715	37054	55229	32620	39202	35128
2	Loans and Advances from States Government	4898	99854	7361	113615	10373	146418
3	InterState Settlement	0	0	0	0	0	0
4	Contingency Fund	3392	2080	2080	0	0	6739
5	Reserve Funds	40235	38318	25613	19541	49454	52605
6	Deposits & Advances	637075	642222	783966	669873	986563	967819
7	Suspense and Miscellaneous	10643061	10477232	13156199	13134135	12676638	12527516
8	Remittances	927014	942754	970472	967423	892260	909108
9	Cash Balance	5889	-52923	0	0	0	0
10	Funds Revenue Account	1841	47853	8164	51544	4187	47496
11	Funds Commercial Account		0		0		0
	Total	12304120	12234444	15009084	14988751	14658677	14692829
	Net Receipts (III)	69676		20333		-34152	
	Total excluding Funds	19342291	19342889	23069103	23007730	23928276	23936708
	Difference (Receipt - Expenditure)	-598		61373		-8432	

Table 11- Net Surplus of Departmental Commercial Undertakings(Rs. In
Lakhs)

Sl. No.	Items	Account Year		
		2011-12	2012-13	2 013-14
1	Gross Receipt	170156	315220	420839
2	Operation Expenses	27200	36023	33455
3	Net surplus	142956	279197	387384

Gross receipts including irrigation subsidy

Appendix A**Estimates of Net product from Public Administration**

(Rs. In Lakhs)

Sl. No.	Items	Account Year		
		2011-12	2012-13	2013-14
1	Administration (Total wages & salary)	2527698	2724109	2967003
2	Wages & salaries in construction	42408	42580	46679
3	Water supply	0	0	0
4	Other services	1532592	1646450	1837449
a	Education (3.2)	1315073	1422225	1571391
b	Medical & Public health (4.2)	216306	222974	264640
c	Sanitation	1213	1251	1418
5	Sub Total (2 to 4)	1575000	1689030	1884128
6	Public Administration	952698	1035079	1082875

Appendix B (1)

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

Account Year: 2011-12

(Rs. In Lakhs)

Sl. No.	Items	Compensation & Pension of employees and other benefits	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Rent	Total receipts & total expenditure			Net product (3+8+9+11)	Gross product
				Building Maintenance	Road Maintenance	Construction Maintenance					Sales	Imputed irrigation receipts	Total receipts (12 + 13)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture (Irrigation)	1698	2242	0	0	395	1164	0	0	0	611	4888	5499	2862	2862
2	Forest	535	1312	0	0	0	0	20027	0	0	21874	0	21874	20562	20562
3	Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1) Printing Press	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2) Milk Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Railways	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Transport	3714	6388	0	0	1	0	4406	0	0	4895	9614	14509	8120	8120
	1) Port, Pilotage. Houses & Light houses	0	0	0	0	0	0	4406	0	0	4406	0	4406	4406	4406
	2) Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3) Road Transport	156	5459	0	0	0	0	0	0	0	0	5615	5615	156	156
	4) Water Transport	3558	929	0	0	1	0	0	0	0	489	3999	4488	3558	3558
9	Trade, Hotel & Restaurants	0	9751	0	0	0	0	118523	0	0	128274	0	128274	118523	118523
10	Banking & Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		5947	19693	0	0	396	1164	142956	0	0	155654	14502	170156	150067	150067

Appendix B (2)

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

Account Year: 2012-13

(Rs. In Lakhs)

Sl. No.	Items	Compensation & Pension of employees and other benefits	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Rent	Total receipts & total expenditure			Net product (3+8+9+11)	Gross product
				Building Maintenance	Road Maintenance	Construction Maintenance					Sales	Imputed irrigation receipts	Total receipts (12 + 13)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture (Irrigation)	1651	2660	0	0	870	1222	0	0	0	648	5755	6403	2873	2873
2	Forest	572	4	0	0	0	0	22907	0	0	23483	0	23483	23479	23479
3	Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1) Printing Press	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2) Milk Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Railways	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Transport	3518	9008	0	0	234	6	5191	0	0	5670	12287	17957	8715	8715
	1) Port, Pilotage. Houses & Light houses	0	0	0	0	0	0	5191	0	0	5191	0	5191	5191	5191
	2) Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3) Road Transport	159	8046	0	0	234	0	0	0	0	0	8439	8439	159	159
	4) Water Transport	3359	962	0	0	0	6	0	0	0	479	3848	4327	3365	3365
9	Trade, Hotel & Restaurants	0	16278	0	0	0	0	251099	0	0	267377	0	267377	251099	251099
10	Banking & Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		5741	27950	0	0	1104	1228	279197	0	0	297178	18042	315220	286166	286166

Appendix B (3)

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

Account Year: 2013-14

(Rs. In Lakhs)

Sl. No.	Items	Compensation & Pension of employees and other benefits	Purchase of goods & services	Maintenance			Interest	Profit	Depreciation	Rent	Total receipts & total expenditure			Net product (3+8+9+11)	Gross product
				Building Maintenance	Road Maintenance	Construction Maintenance					Sales	Imputed irrigation receipts	Total receipts (12 + 13)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture (Irrigation)	1925	1900	0	0	826	1403	0	0	0	695	5359	6054	3328	3328
2	Forest	668	5	0	0	0	0	28879	0	0	29552	0	29552	29547	29547
3	Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1) Printing Press	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2) Milk Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Railways	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Transport	4189	1377	0	0	97	0	0	0	0	0	5663	5663	4189	4189
	1) Port, Pilotage. Houses & Light houses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2) Civil Aviation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3) Road Transport	190	204	0	0	97	0	0	0	0	0	491	491	190	190
	4) Water Transport	3999	1173	0	0	0	0	0	0	0	0	5172	5172	3999	3999
9	Trade, Hotel & Restaurants	0	21065	0	0	0	0	358505	0	0	379570	0	379570	358505	358505
10	Banking & Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		6782	24347	0	0	923	1403	387384	0	0	409817	11022	420839	395569	395569

Appendix C (a) - 1
Industry and Asset wise Capital Formation of General Government

Account Year: 2011-12

(Rs. In Lakhs)

Sl. No.	Items	Construction	Water Supply	Other Services	Education	Health	services (Sanitation)	Public Administration & Defence	Total
1	2	3	4	5	6	7	8	9	10
(I)	Construction (1+2)	0	19482	18737	7409	11030	298	305110	343329
1	Dwelling		0	0	0	0	0	5542	5542
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	19482	18737	7409	11030	298	299568	337787
2.1	Non-Residential Building		0	15226	6015	9211	0	27670	42896
2.2	Other Structures		19482	3511	1394	1819	298	101167	124160
2.3	Land Improvement		0	0	0	0	0	0	0
2.4	Roads & Bridges		0	0	0	0	0	170731	170731
(II)	Machinery and Equipment (3+4+5+6)	2876	50	1147	874	273	0	13386	17459
3	Transport Equipment		0	2	2	0	0	7731	7733
4	ICT Equipment	101	50	0	0	0	0	1082	1233
5	Other Machinery and Equipment	2775	0	1145	872	273	0	4573	8493
6	Weapons Systems	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	731	731
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	489	489
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	242	242
	Total New Outlay	2876	19532	19884	8283	11303	298	319227	361519
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	887	887
	Gross Capital Formation	2876	19532	19884	8283	11303	298	320114	362406

Appendix C (a) - 2

Industry and Asset wise Capital Formation of General Government

Account Year: 2012-13

(Rs. In Lakhs)

Sl. No.	Items	Construction	Water Supply	Other Services	Education	Health	other utility services (Sanitation)	Public Administration & Defence	Total
1	2	3	4	5	6	7	8	9	10
(I)	Construction (1+2)	0	25635	26204	13317	12287	600	366367	418206
1	Dwelling		0	1002	1002	0	0	7586	8588
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	25635	25202	12315	12287	600	358781	409618
2.1	Non-Residential Building		0	22886	12315	10571	0	45609	68495
2.2	Other Structures		25635	2316	0	1716	600	109305	137256
2.3	Land Improvement		0	0	0	0	0	0	0
2.4	Roads & Bridges		0	0	0	0	0	203867	203867
(II)	Machinery and Equipment (3+4+5+6)	2881	100	3280	2415	865	0	18440	24701
3	Transport Equipment		0	0	0	0	0	6285	6285
4	ICT Equipment	39	100	0	0	0	0	3565	3704
5	Other Machinery and Equipment	2842	0	3280	2415	865	0	8590	14712
6	Weapons Systems	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	2970	2970
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	774	774
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	2196	2196
	Total New Outlay	2881	25735	29484	15732	13152	600	387777	445877
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	1141	1141
	Gross Capital Formation	2881	25735	29484	15732	13152	600	388918	447018

Appendix C (a) - 3
Industry and Asset wise Capital Formation of General Government

Account Year: 2013-14

(Rs. In Lakhs)

Sl. No.	Items	Construction	Water Supply	Other Services	Education	Health	Remediation & other utility services (Sanitation)	Public Administration & Defence	Total
1	2	3	4	5	6	7	8	9	10
(I)	Construction (1+2)	0	14490	23381	10930	12251	200	278273	316144
1	Dwelling		0	1395	1395	0	0	16720	18115
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	0	14490	21986	9535	12251	200	261553	298029
2.1	Non-Residential Building		0	18527	7787	10740	0	47389	65916
2.2	Other Structures		14490	3459	1748	1511	200	57877	75826
2.3	Land Improvement		0	0	0	0	0	0	0
2.4	Roads & Bridges		0	0	0	0	0	156287	156287
(II)	Machinery and Equipment (3+4+5+6)	1099	150	2827	2433	394	0	10505	14581
3	Transport Equipment		0	0	0	0	0	1260	1260
4	ICT Equipment	44	150	0	0	0	0	2830	3024
5	Other Machinery and Equipment	1055	0	2827	2433	394	0	6415	10297
6	Weapons Systems	0	0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	940	940
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	940	940
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0
	Total New Outlay	1099	14640	26208	13363	12645	200	289718	331665
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	346	346
	Gross Capital Formation	1099	14640	26208	13363	12645	200	290064	332011

Appendix C (b) - 1
Industry and Asset wise Capital Formation of Enterprises

Account Year: 2011-12

(Rs. In Lakhs)

Sl. No.	Items	Agriculture	Forestry & Logging	Manufacturing	Construction	Electricity	Railway	Communication	Other Transport	Railways	Road Transport	water Transport	Air Transport	Services Incidental to Transport	Trade & Repair Services	Banking & Insurance	Total
(I)	Construction (1+2)	872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	872
1	Dwelling	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	872
2.1	Non-Residential Building	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
2.2	Other Structures	872	0	0	0	0	0	0	0		0	0	0	0	0	0	872
2.3	Land Improvement	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
(II)	Machinery and Equipment (3+4+5+6)	0	0	0	0	0	0	0	57	0	0	57	0	0	0	0	57
3	Transport Equipment	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
4	ICT Equipment	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
5	Other Machinery and Equipment	0	0	0	0	0	0	0	57		0	57	0	0	0	0	57
6	Weapons Systems	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
	Total New Outlay	872	0	0	0	0	0	0	57	0	0	57	0	0	0	0	929
	Net Purchase of Second Hand Assets	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
	Gross Capital Formation	872	0	0	0	0	0	0	57	0	0	57	0	0	0	0	929

Appendix C (b) - 2
Industry and Asset wise Capital Formation of Enterprises

Account Year: 2012-13

(Rs. In Lakhs)

Sl. No.	Items	Agriculture	Forestry & Logging	Manufacturing	Construction	Electricity	Railway	Communication	Other Transport	Railways	Road Transport	Water Transport	Air Transport	Services Incident to Transport	Trade & Repair Services	Banking & Insurance	Total
(I)	Construction (1+2)	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	400
1	Dwelling	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2	Other Building and Structure (P2.1+P2.2+P2.3)	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	400
2.1	Non-Residential Building	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2.2	Other Structures	400	0	0	0	0	0		0		0	0	0	0	0	0	400
2.3	Land Improvement	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0	0	0	0		0		0	0	0	0	0	0	0
(II)	Machinery and Equipment (3+4+5+6)	0	0	0	0	0	0	0	64	0	0	64	0	0	0	0	64
3	Transport Equipment	0	0	0	0	0	0		0		0	0	0	0	0	0	0
4	ICT Equipment	0	0	0	0	0	0		0		0	0	0	0	0	0	0
5	Other Machinery and Equipment	0	0	0	0	0	0		64		0	64	0	0	0	0	64
6	Weapons Systems	0	0	0	0	0	0		0		0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0		0		0	0	0	0	0	0	0
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0		0		0	0	0	0	0	0	0
(IV)	Intellectual Property Products (9+10+11+12+13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Research and Development	0	0	0	0	0	0		0		0	0	0	0	0	0	0
10	Mineral Exploration and Evaluation								0								0
11	Computer Software and Databases	0	0	0	0	0	0		0		0	0	0	0	0	0	0
12	Entertainment, Literary or Artistic Originals								0								0
13	Other Intellectual Property Products	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Total New Outlay	400	0	0	0	0	0	0	64	0	0	64	0	0	0	0	464
	Net Purchase of Second Hand Assets	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Gross Capital Formation	400	0	0	0	0	0	0	64	0	0	64	0	0	0	0	464

Appendix C (b) - 3
Industry and Asset wise Capital Formation of Enterprises

Account Year: 2013-14

(Rs. In Lakhs)

Sl. No.	Items	Agriculture	Forestry & Logging	Manufacturing	Construction	Electricity	Railway	Communication	Other Transport	Railways	Road Transport	Water Transport	Air Transport	Services incidental to Transport	Trade & Repair Services	Banking & Insurance	Total
(I)	Construction (1+2)	434	0	0	0	0	0	0	0	0	0	0	0	0	0	0	434
1	Dwelling	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2	Other Building and Sturcture (P2.1+P2.2+P2.3)	434	0	0	0	0	0	0	0	0	0	0	0	0	0	0	434
2.1	Non-Residential Building	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2.2	Other Structures	434	0	0	0	0	0		0		0	0	0	0	0	0	434
2.3	Land Improvement	0	0	0	0	0	0		0		0	0	0	0	0	0	0
2.4	Roads & Bridges	0	0	0	0	0	0		0		0	0	0	0	0	0	0
(II)	Machinery and Equipment (3+4+5+6)	0	0	0	0	0	0	0	75	0	0	75	0	0	0	0	75
3	Transport Equipment	0	0	0	0	0	0		0		0	0	0	0	0	0	0
4	ICT Equipment	0	0	0	0	0	0		0		0	0	0	0	0	0	0
5	Other Machinery and Equipment	0	0	0	0	0	0		75		0	75	0	0	0	0	75
6	Weapons Systems	0	0	0	0	0	0		0		0	0	0	0	0	0	0
(III)	Cultivated Biological Resources (7+8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Animal Resources Yielding Repeat Products	0	0	0	0	0	0		0		0	0	0	0	0	0	0
8	Tree, Crop and Plant Resources Yielding Repeat Products	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Total New Outlay	434	0	0	0	0	0	0	75	0	0	75	0	0	0	0	509
	Net Purchase of Second Hand Assets	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Change in Stocks	0	0	0	0	0	0		0		0	0	0	0	0	0	0
	Gross Capital Formation	434	0	0	0	0	0	0	75	0	0	75	0	0	0	0	509