

DES No. 3 OF 1988



GOVERNMENT OF KARNATAKA

AN ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET

1987 - 88

Issued by
THE DIRECTORATE OF ECONOMICS AND STATISTICS
BANGALORE
1988

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Sol. National Systems Unit,
National Educational
Plan Commission
17, Connaught Place, New Delhi-110016
DC. 4249.....
Date. 27.5.88.....

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P R E F A C E

The Annual Financial Statement or the 'Budget' of the State Government is presented to the Legislature every year in a conventional pattern. It furnishes detailed information on its receipts and expenditure and other financial transactions for a given financial year and the preceding two years. This form of presentation may secure accountability for any act of spending and may also meet the needs of administrative convenience and ensure control by the Legislature. But, it does not bring out the economic significance of the budgetary transactions of the Government.

In order to assess the economic significance of the budgetary transactions, a reclassification of the accounts presented in the budget that would throw light on the extent of capital formation out of the budgetary resources, savings of the Government, draft made by the Government on various sources of the economy and the contribution of the Government to the generation of State Income etc., is essential. Hence, the need for economic classification. An attempt is made here to reclassify, regroup and reduce the data scattered over in the budget documents to a set of three accounts in the above direction. The classification presented in this report relates to the years 1985-86 (Accounts), 1986-87 (Revised Estimates) and 1987-88 (Budget Estimates).

The purpose classification deals with the classification of the Government expenditure according to different types of services provided directly or financed by the State Government through current and capital grants or loans. The purpose classification presented here relates to the same years indicated above.

These two classifications have been combined to form an 'Economic-cum-Purpose Classification'. This integrated classification indicates as to how the expenditure for a particular purpose is distributed among different economic

categories and also how the expenditure in a particular economic category is distributed among different purposes or public services provided.

In order to have comparable data, the Central Statistical Organisation, Government of India, New Delhi, had set forth a revised uniform methodology for all the States in the workshop held in July - August, 1983. This methodology is followed in this Classification as against the old classification followed during the earlier years.

It is hoped that the analysis of the budgetary transactions presented here will be useful to all those who are engaged in the study of these transactions.

This publication was prepared in the State Income Division of the Directorate.

Bangalore,
Dated: 8.1.1988.

(Smt.Vatsala Watsa)
Director.

PART I
ECONOMIC CLASSIFICATION

1. Principles of the Economic Classification of the Budgetary Transactions

Government sector is broadly divided into Administrative departments and Departmental enterprises. The economic classification presented here is based on the system of National Accounts. It is based on generally accepted concepts and definitions developed in the field of national accounting for analysis of various sectors of the economy and their inter-relationships, which in effect, presents an inter-locking system of accounts for the transactions of the whole economy and Government accounts appear as one element of this whole system.

The demands for grants in the Budget first show expenditure gross of all recoveries but subsequently recoveries are deducted and only the net figures are shown in the Annual Financial Statement. For purposes of economic classification, expenditures are shown net of recoveries from all outside sectors except recoveries which are in the nature of sale of commodities and services. These recoveries, in turn, are deducted from the purchase of commodities and services of the Government.

The system of classification adopted here is based on a series of distinctions useful for analysing their economic impact on the rest of the economy. The term 'rest of the economy' refers to all entities other than the State Government and includes the Central Government, other State Governments, local bodies, statutory public undertakings private commercial and non-commercial corporations or companies and individuals. 'Current transactions' are distinguished from 'Capital transactions' and under both, transactions in commodities and services are separated from transfers. The current transactions of Government Administration are distinguished from the

current operations of Departmental Enterprises; while current expenditure of the former on wages and salaries and commodities and services are final outlays, those of the latter are intermediate expenditure such as cost of materials, fuels, etc: In other words, such expenditures represent expenses of production and not expenditures on final commodities and services. Purely financial transactions are again separated from transactions in commodities and services and transfers. The Economic Classification of the State Government Budget is presented in three standard tables as recommended by the Regional Accounts committee and adopted for the National Accounts Statistics.

2. THE SET OF ACCOUNTS

The budgetary transactions of the State Government have been classified into three standard tables as indicated below:

Table 1: Income & Outlay Accounts of Administrative Departments.

Table 2: Production Account of Departmental Enterprises.

Table 3: Capital Finance Account of the General Government.

Each of these three tables brings out a meaningful set of totals.

Table 1: This table deals with the current revenue and expenditure of the administrative departments excluding departmental enterprises. On the receipts side, it indicates current tax receipts, income from property and entrepreneurship, revenue grants and contributions from the rest of the economy and other miscellaneous receipts. On the expenditure side, it consists of Government consumption expenditure and current transfer payments.

Table 2: This table furnishes the sales receipts and operating expenses of the departmental enterprises such as Forest, Irrigation, Industries, Dairy Development, etc.

Table 3: This table, on the expenditure side, gives total capital formation by the State Government administration and its departmental enterprises & capital transfers. The receipts side includes savings by the State Government emerging from Table 1, Capital transfers, net borrowing and other liabilities of the State Government.

The structure of these three tables is presented in the following pages.

-4-
Table - 1

Income and Outlay Account of Administrative Departments
(Rs.in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E.)	1987-88 (B.E.)
1	2	3	4	5
<u>EXPENDITURE</u>				
1.	Consumption Expenditure	800,40	954,98	694,21
1.1	Compensation of employees	669,21	823,32	613,51
1.1.1	Wages & salaries	574,69	726,27	479,46
1.1.2	Pensions	94,52	97,05	134,05
1.2	Net purchase of commodities and services	131,19	131,66	80,70
1.2.1	Purchases	170,00	197,87	150,68
1.2.2	Maintenance & repairs	38,69	48,41	29,43
1.2.3	<u>Less</u> Sales	77,50	114,62	99,41
2.	Net interest paid	81,82	119,97	156,73
2.1	to public authorities	15,95	3,00	6,00
a)	Centre	15,95	3,00	6,00
b)	States	-	-	-
c)	Local bodies	-	-	-
2.2	to foreign	-	-	-
2.3	to others	65,87	116,97	150,73
3.	Subsidies	185,73	206,80	195,78
4.	Current transfers	433,47	519,62	1278,48
4.1	to public authorities	80,44	97,62	937,08
a)	Centre	-	-	-
b)	States	-	-	-
c)	Local bodies	80,44	97,62	937,08
4.2	to the rest of the world	-	-	-
4.3	to other sectors	353,03	422,00	341,40
5.	Savings	314,82	374,29	74,13
6.	TOTAL EXPENDITURE	1816,24	2175,66	2399,33

Table - 1 (Concl'd)

(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E.)	1987-88 (B.E.)
1	2	3	4	5
<u>RECEIPTS</u>				
7.	Income from property and entrepreneurship	265,62	344,33	387,52
7.1	Profits	38,20	38,26	37,65
7.2	Income from property	227,42	306,07	349,87
	7.2.1 net interest receipts	63,32	104,21	125,96
	7.2.1.1 from public authority	1	1,61	1,76
	a) Centre	-	-	-
	b) States	-	-	-
	c) Local bodies	1	1,61	1,76
	7.2.1.2 from foreign	-	-	-
	7.2.1.3 from other sectors	63,31	102,60	124,20
	7.2.2 Other property receipts	164,10	201,86	223,91
8.	Direct Taxes	110,46	152,20	133,95
8.1	Land Revenue	4,14	29,75	5,50
8.2	Other taxes	106,32	122,45	128,45
9.	Indirect taxes	1174,81	1390,07	1568,95
9.1	Excise	324,38	365,74	399,45
9.2	Sales tax	596,05	693,00	806,00
9.3	Stamps and Registration	38,32	51,43	53,12
9.4	Other taxes and duties	216,06	279,90	310,38
10.	Miscellaneous receipts	33,71	32,48	36,59
11.	Revenue grants from other Governments	231,64	256,58	272,32
	a) Centre	231,64	256,58	272,32
	b) States	-	-	-
12.	TOTAL RECEIPTS	1816,24	2175,66	2399,33

TABLE -2

Production Account of Departmental Enterprises
(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/C)	1986-87 (R.E.)	1987-88 (B.E)
1	2	3	4	5
<u>EXPENDITURE</u>				
1.	Purchase of commodities and services including maintenance	32,95	32,77	29,42
2.	Compensation of employees	29,82	40,56	39,24
3.	Interest	80,30	90,39	101,45
4.	Consumption of fixed capital	-	-	-
5.	Profits	38,20	38,26	37,65
6.	Less imputed irrigation subsidy	109,73	126,44	128,01
7.	TOTAL EXPENDITURE	71,54	75,54	79,75
<u>RECEIPTS</u>				
8.	Sales	71,54	75,54	79,75
9.	TOTAL RECEIPTS	71,54	75,54	79,75

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TABLES - 3

Capital Finance Account of General Government
(Rs.in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E)	1987-88 (B.E)
1	2	3	4	5
<u>EXPENDITURE</u>				
1.	Change in stocks	240	20	20
	1.1 Administrative departments	308	20	20
	1.2 Departmental enterprises	(-) 68	-	-
2.	Gross fixed capital formation	441,04	404,40	409,97
	2.1 Administrative departments	227,70	166,73	73,63
	2.2 Departmental enterprises	213,34	237,67	336,34
3.	Net purchase of physical assets	44	65	1,21
	3.1 Second hand Assets	-	-	-
	a) Administrative departments	-	-	-
	b) Departmental enterprises	-	-	-
	3.2 Land	44	65	1,21
	a) Administrative departments	39	58	1,10
	b) Departmental enterprises	5	7	11
4.	Capital transfers	31,70	42,13	14,25
	4.1 to other Governments	-	-	-
	4.2 to the rest of the world	-	-	-
	4.3 to other sectors	31,70	42,13	14,25
5.	TOTAL EXPENDITURE	475,58	447,38	425,63

ssc/-

Table - 3 (Concl'd)

1	2	3	4	5
<u>RECEIPTS</u>				
6. Savings		314,82	374,29	74,13
7. Consumption of fixed capital		-	-	-
8. Capital transfers		-	-	-
8.1 from the other Governments		-	-	-
8.2 from the rest of the world		-	-	-
9. Net borrowings		107,90	131,74	160,87
9.1 at home		107,90	131,74	160,87
9.2 abroad		-	-	-
10. Other liabilities		52,86	(-)58,65	190,63
10.1 Extra budgetary receipts		83,50	(-)19,99	249,28
10.2 <u>Less</u> net purchase of financial assets		30,64	38,66	58,65
11. TOTAL RECEIPTS		475,58	447,38	425,63

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3. SIGNIFICANT MAGNITUDES

The three standard tables presented earlier indicate the various aspects of the budgetary transactions of the State Government. Some of the significant magnitudes arrived at on the basis of these tables are presented below.

Total expenditure:

The following table furnishes the total expenditure of the State Government excluding operating expenses of the departmental enterprises. This represents aggregate flow back of funds to the rest of the economy. It has increased from Rs.2273.40 lakhs during 1985-86(A/c) to Rs.2643,19 lakhs during 1986-87(R.E) or by 16.7%. Further, it has increased to Rs.3127,59 lakhs during 1987-88 (R.E) or by 18.3%. Distribution of the total expenditure by three major components are presented below.

(Rs in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E)	1987-88 (B.E)
1	2	3	4	5
1.	Final outlays	1244,28	1360,23	1105,59
	(a) Govt.consumption expenditure	800,40	954,98	694,21
	(b) Gross capital formation	443,44	404,60	410,17
	(c) Acquisition of fixed assets	44	65	1,21
2.	Transfer payments to the rest of the economy	732,72	888,52	1645,24
	(a) Current transfers*	701,02	846,39	1630,99
	(b) Capital transfers	31,70	42,13	14,25
3.	Financial investments & loans to the rest of the economy	296,40	394,44	376,76
4.	TOTAL EXPENDITURE	2273,40	2643,19	3127,59

*Current transfers include interest & subsidy also.

Final outlays:

This is the major component of the total expenditure of the State Government during the years 1985-86 (A/c) and 1986-87 (R.E). This has declined during 1987-88 due to transfer of funds to Zilla Parishads or local bodies. Its share during 1985-86 (A/c) is Rs.1244,28 lakhs or 54.7% of the total expenditure. The corresponding percentage shares during 1986-87(R.E) and 1987-88(B.E) are Rs.51.5 and 35.4.

Final outlay is the direct expenditure of the State Government on commodities and services for current consumption as well as capital formation.

Transfer payments:

This consists of both current and capital transfers. This has increased by 85.2% during 1987-88(B.E) over 1986-87 (R.E) which is due to transfer of funds to local bodies or Zilla Parishads. Its share of Rs.1645,24 lakhs during 1987-88(B.E) forms 52.6% of the total expenditure. The corresponding percentages for the years 1985-86(A/c) and 1986-87(R.E) are 33.6 and 32.2.

Financial investments and loans:

The contribution of this expenditure to the total expenditure during 1985-86(A/c) is Rs.296,40 lakhs or 13.0%. Corresponding percentages for 1986-87(R.E) and 1987-88(B.E) are 14.9 and 12.1.

Current receipts:

In assessing the economic implication of the expenditure of the Government, it is necessary to examine the sources from which it is financed. The current receipts of the State Government are furnished under significant economic heads in the table given below.

Current receipts

(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E)	1987-88 (B.E)
1	2	3	4	5
1.	Tax receipts	1285,27	1542,27	1702,90
2.	Income from property & entrepreneurship	265,62	344,33	387,52
3.	Fees & miscellaneous receipts	33,71	32,48	36,59
4.	Revenue grants from Government of India	231,64	256,58	272,32
5.	Total current receipts	1816,24	2175,66	2399,33

All the components of total current receipts of the State Government are showing an increasing trend except the item "Fees and miscellaneous receipts" for the year 1986-87 which has declined by 3.6% compared to 1985-86. Tax receipts are the major source of total current receipts during all the three years. Its contribution to total current receipts during 1985-86(A/c), 1986-87(R.E) and 1987-88(B.E) are Rs.1285,27 lakhs, Rs.1542,27 lakhs and Rs.1702,90 lakhs respectively and constitutes 70.8%, 70.9% and 71.0% correspondingly.

Current outgoings:

This constitutes consumption expenditure as well as transfer payments of the State Government as indicated below:

Current outgoings

(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E)	1987-88 (B.E)
1	2	3	4	5
1.	Consumption expenditure	800,40	954,98	694,21
2.	Transfer payments	701,02	846,39	1645,24
3.	Total current outgoings(1+2)	1501,42	1801,37	2339,45

Current outgoings have increased from Rs.1501,42 lakhs during 1985-86(A/c) to Rs.1801,37 lakhs during 1986-87(R.E) and further to Rs.2339,45 lakhs during 1987-88(B.E). Consumption expenditure exceeds transfer payments during the year 1985-86(A/c)

and 1986-87(R.E) where as during the year 1987-88(B.E) transfer payments exceed consumption expenditure and it constitutes 70.3% of the total current outgoings.

Net surplus of departmental enterprises:

Net surplus of departmental enterprises as measured by the excess of gross receipts over operating expenses, indicate the financial results of the working of these enterprises. Transfer of this surplus to Government administration adds to its current receipts. The net surplus of these enterprises are showing an increasing trend during 1985-86(A/c) and 1986-87(R.E), whereas it is reduced by 1.6% when compared to 1986-87.

Net surplus of departmental enterprises

(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (R.E)	1987-88 (B.E)
1	2	3	4	5
1.	Gross receipts*	181,27	201,98	207,76
2.	Operating expenses	143,07	163,72	170,11
3.	Net surplus (1 - 2)	38,20	38,26	37,65

*includes press charges and irrigation subsidy also.

Estimates of net product from public administration

(Rs. in lakhs)

Sl. No.	Items	1985-86 (A/c)	1986-87 (P.E)	1987-88 (B.E)
1	2	3	4	5
<u>Administration</u>				
1.	Total wages & salaries	669,21	823,32	613,51
	<u>Less wages & salaries in</u>			
2.	Construction (Repairs & maintenance)	10,11	12,18	13,87
3.	Water supply	5,86	5,10	4
4.	Other services	327,10	403,56	149,40
5.	(a) Education	270,18	338,27	115,65
	(b) Medical & Public health	56,92	65,29	33,75
	(c) Sanitation	-	-	-
5.	Sub-total (2 to 4)	343,07	421,84	163,31
6.	Public administration(1-5)	326,14	401,48	450,20

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Borrowing Account

(Rs. in lakhs)

Items	1985-86(A/o)		1986-87(R.E)		1987-88(B.E)	
	Recei- pts	Expen- diture	Recei- pts	Expen- diture	Recei- pts	Expen- diture
1	2	3	4	5	6	7
I Borrowing at home						
1. Internal debt	765,55	707,41	701,40	625,66	715,26	625,39
2. Small savings, provident fund etc.	80,72	30,96	90,20	34,20	107,20	36,20
3. Other debt	-	-	-	-	-	-
Total	846,27	738,37	791,60	659,86	822,46	661,59
Net Receipts	107,90	-	131,74	-	160,87	-
II Borrowing Abroad						
1. External debt	-	-	-	-	-	-
2. Other debt	-	-	-	-	-	-
Total	-	-	-	-	-	-
III Extra budgetary Receipts						
1. Loans from Govt. of India	725,26	226,44	417,09	201,05	430,11	211,92
2. Loans & advances by State Govt.	78,76	265,76	93,49	355,98	97,80	318,11
3. Inter State settlement	-	2,00	-	2,00	-	2,00
4. Contingency fund	90,99	54,94	14,94	75,00	15,00	15,00
5. Reserve funds	182,19	35,65	85,19	26,52	89,88	25,34
6. Deposits & Advances	630,14	599,78	647,83	645,83	677,95	655,96
7. Suspense & miscellaneous	1219,19	1179,16	1528,76	1540,05	1525,10	1540,05
8. Remittances	667,06	672,04	654,10	654,10	654,10	654,10
9. Cash balance	(-257,86)	44,90	44,90	(-)65,40	(-)65,40	(-)323,50
10. Funds-Revenue A/c.	5,68	180,01	3,28	75,49	3,25	80,49
11. Funds-capital A/c.	-	(-) 3,36	-	(-) 1,05	-	(-) 96
12. Funds commercial A/c.	-	57	-	-	-	-
Total	3341,39	3257,89	3489,58	3509,57	3427,79	3178,51
Net Receipts	83,50	-	(-)19,99	-	249,28	-

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Net domestic product by industry of origin and factor income - Departmental enterprises
1985-86 (A/C)

(in lakhs)

Items	Compen- sation of em- ployees	Purchase of commo- dities & ser- vices	Maintenance			Inte- rest	Profi- ts	Dep- rec- iat- ion	Receipts			Net pro- duct (2+7+ 8)	Gross product (13+9)
			B(m)	R(m)	C(m)				Sales	Impu- ted irri- gation subsi- dy	Total (10+ 11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	11,71	1,02	-	-	22,57	79,80	-	-	5,37	109,73	115,10	91,51	91,51
2. Forest	11,83	2,78	-	-	-	-	41,34	-	55,95	-	55,95	53,17	53,17
3. Industries	1,20	3,25	-	-	-	50(-)	248	-	2,47	-	2,47	(-)78	(-) 78
4. Stationery & printing	4,51	2,95	-	-	-	-	-	-	7,46	-	7,46	4,51	4,51
5. Dairy Develop- ment	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	8	7	-	-	-	-	(-) 11	-	4	-	-	(-) 3	(-) 3
7. Ports, Light houses & shipping	49	31	-	-	-	-	(-) 55	-	25	-	25	(-) 6	(-) 6
8. Power proje- cts	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	29,82	10,38	-	-	22,57	80,30	38,20	-	71,54	109,73	181,27	148,32	148,32

B(m): Building maintenance
R(m): Road maintenance
C(m): Construction maintenance

1986-87 (R.E)

(Rs. in lakhs)

Items	Compen- sation of em- ployees	Pur- chase of commodi- ties & servi- ces	Maintenance			Inte- rest	Profi- ts	Dep- reci- ation	Receipts			Net produ- ct (2+ 7+8)	Gross product (13+9)
			E(m)	R(m)	C(n)				Sales	Impu- ted ir- riga- tion on sub- sidy	To- tal (10+ 11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	19,20	1,83	-	-	23,10	89,96	-	-	7,65	126,44	134,09	109,16	109,16
2. Forest	13,47	3,24	-	-	-	-	40,93	-	57,64	-	57,64	54,40	54,40
3. Industries	1,46	3,32	-	-	-	43	(-) 1,56	-	3,65	-	3,65	33	33
4. Stationery & printing	5,78	82	-	-	-	-	-	-	6,60	-	6,60	5,78	5,78
5. Dairy Deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	8	11	-	-	-	-	(-) 19	-	-	-	-	(-) 11	(-) 11
7. Ports, Light houses & shipping	57	35	-	-	-	-	(-) 92	-	-	-	-	(-) 35	(-) 35
8. Power pro- jects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	40,56	9,67	-	-	23,10	90,39	38,26	-	75,54	126,44	201,98	169,21	169,21

ad/-

1987-88 (B.E.)

(Rs. in lakhs)

Items	Compensation of employee	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product (2+7+8)	Gross product (13+9)
			B(m)	R(m)	C(m)				Sales	Imputed irrigation subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Irrigation	14,71	1,96	-	-	18,69	101,00	-	-	8,35	128,01	136,36	115,71	115,71
Forest	16,24	2,84	-	-	-	-	40,56	-	59,64	-	59,64	56,80	56,80
Industries	1,52	3,88	-	-	-	-	45 (-)1,75	-	4,10	-	4,10	22	22
Stationery & Printing	5,85	1,42	-	-	-	-	-	-	7,27	-	7,27	5,85	5,85
Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Civil aviation	13	18	-	-	-	-	(-) 27	-	4	-	4	(-) 14	(-)14
Ports, light-houses, and shipping	79	45	-	-	-	-	(-) 89	-	35	-	35	(-) 10	(-)10
Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	39,24	10,73	-	-	18,69	101,45	37,65	-	79,75	128,01	207,76	178,34	178,34

ad/-

Capital formation by types of assets and industry of use - Departmental enterprises.
1985-86 (A/C)

(in lakhs)

Items	Gross domestic fixed capital formation						Total Net pur- chase of physical assets (2 to 6)	Total (7+8)	Change in sto- cks 10	Gross capi- tal forma- tion (9+10)	Dep- recia- tion 12	Net capi- tal forma- tion (11-12)
	Build- ings 2	Other cons- truct- ions 3	Roads and brid- ges 4	Trans- port mach- inery 5	Machi- nery & equip- ment 6	Total new outlay (2 to 6)						
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	5,60	174,46	2,44	-	3,96	186,46	-	186,46	(-)68	185,78	-	185,78
2. Forest	21	22,32	1	-	6	22,60	-	22,60	-	22,60	-	22,60
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-
4. Stationery and print- ing	-	-	-	-	3	3	-	3	-	3	-	3
5. Dairy Deve- lopment	1	-	-	-	-	1	-	1	-	1	-	1
6. Civil avia- tion	14	-	-	-	1	15	-	15	-	15	-	15
7. Ports, light houses and shipping	18	3,83	-	-	8	4,09	-	4,09	-	4,09	-	4,09
8. Power pro- jects	-	-	-	-	-	-	6	6	-	6	-	6
TOTAL	6,14	200,61	2,45	-	4,14	213,34	6	213,40	(-)68	212,72	-	212,72

ad/-

1986-87 (R.E)

(Rs in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)	
	Buil- dings	Other cons- truct- ions	Roads and Brid- ges	Trans- port mach- inery	Machi- nery & equ- ipment	Total new outlay (2 to 6)	Net pur- chase of physical assets					Total (7+8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	16,52	189,51	4,10	-	4,80	214,93	-	214,93	-	214,93	-	214,93
2. Forest	20	20,34	-	-	9	20,63	-	20,63	-	20,63	-	20,63
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-
4. Stationery and prin- ting	-	-	-	-	30	30	-	30	-	30	-	30
5. Dairy deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	50	-	-	-	2	52	-	52	-	52	-	52
7. Ports, li- ght houses and shipping	11	82	-	-	52	1,45	2	1,47	-	1,47	-	1,47
8. Power pro- jects	4	-	-	-	-	4	5	9	-	9	-	1,47
TOTAL	17,37	210,67	4,10	-	5,73	237,87	7	237,94	-	237,94	-	237,94

1987-88 (B.E.)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Chan- ge in sto- cks	Gross capital forma- tion (9+10)	Dep- recia- tion	Net capital forma- tion (11-12)	
	Buil- dings	Other cons- truc- tions	Roads and Brid- ges	Trans- port machi- nery	Machi- nery & equip- ment	Total new outlay (2 to 6)	Net pur- chase of physical assets					Total (7+8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	8,57	288,05	8,68	-	5,31	310,61	-	310,61	-	310,61	-	310,61
2. Forest	10	21,27	-	-	-	21,37	-	21,37	-	21,37	-	21,37
3. Industries	-	-	-	-	2	2	-	2	-	2	-	2
4. Stationery & printing	-	-	-	-	30	30	-	30	-	30	-	30
5. Dairy develop- ment	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	30	-	-	-	5	35	-	35	-	35	-	35
7. Ports, light houses and shipping	18	2,25	-	-	1,22	3,65	5	3,70	-	3,70	-	3,70
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	9,15	311,57	8,68	-	6,90	336,30	5	336,35	-	336,35	-	336,35

si/

Capital formation by types of assets and Industry of use - Administration
1985-86 (A/C)
(Rs. in lakhs)

Items	Gross domestic fixed capital formation						Total new outlay (2 to 6)	Net pur- chase of second hand assets	Total (7+8)	Change in stocks	Gross/net capital formation (9+10)
	Buil- dings	Roads and brid- ges	Other cons- truc- tions	Trans- port equip- ment	Other machi- nery equip- ment						
1	2	3	4	5	6	7	8	9	10	11	
1. Administration (Total)	36,56	35,72	134,95	2,51	17,96	227,20	-	227,20	3,08	230,28	
<u>Less</u>											
2. Construction - Machinery and stocks of P.W.D.	-	-	-	-	3,57	3,57	-	3,57	81	4,38	
3. Water supply	-	-	33,25	-	3,83	37,08	-	37,08	1,09	38,17	
4. Other services	8,62	-	27	37	3,79	13,05	-	13,05	-	13,05	
(a) Education	3,08	-	8	-	1,20	4,36	-	4,36	-	4,36	
(b) Medical and public health	5,54	-	19	37	1,95	8,05	-	8,05	-	8,05	
(c) Sanitation	-	-	-	-	64	64	-	64	-	64	
5. Total (2 to 4)	8,62	-	33,52	37	11,19	53,70	-	53,70	1,90	55,60	
6. Public adminis- tration (1-5)	27,94	35,72	101,43	2,14	6,77	173,50	-	173,50	1,18	174,68	

1986-87(R.E.)

(Rs. in Lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross/net capital formation (9+10)	
	Buil- dings	Roads and Brid- ges	Other cons- truc- tions	Trans- port machi- nery	Other machi- nery equip- ments	Total new outlay (2 to 6)	Net pu- rchase of phy- sical assets			Total (7+8)
1	2	3	4	5	6	7	8	9	10	11
1. Administration(Total)	38,90	35,72	67,89	3,71	20,51	166,73	-	166,73	20	166,93
<u>Less</u>										
2. Construction - Machi- nery and stocks of I.W.D.	-	-	-	-	4,49	4,49	-	4,49	-	4,49
3. Water supply	-	-	16,66	-	1,41	18,07	-	18,07	-	18,07
4. Other services	6,55	-	70	24	4,58	12,13	-	12,13	-	12,13
a) Education	3,55	-	15	-	2,24	5,94	-	5,94	-	5,94
b) Medical and public health	3,00	-	61	24	1,84	5,69	-	5,69	-	5,69
c) Sanitation	-	-	-	-	50	50	-	50	-	50
5. Total (2 to 4)	6,55	-	17,42	24	10,48	34,69	-	34,69	-	34,69
6. Public administration (1-5)	32,35	35,72	50,47	3,47	10,03	132,04	-	132,04	20	132,24

ssc/-

1987-88 (B.E.)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Net purchase of physical assets	Total (7+8)	Change in stocks	Gross/net capital formation (9+10)
	Buildings	Roads & Bridges	Other constructions	Transport machinery equipment	Other machinery equipment	Total new outlay (2 to 6)	Total				
1	2	3	4	5	6	7	8	9	10	11	
1. Administration	41,14	10,66	7,40	2,31	12,13	73,63	-	73,63	20	73,83	
Less											
2. Construction - machinery and stocks of P.W.D.	-	-	-	-	3,07	3,07	-	3,07	-	3,07	
3. Water supply	-	-	13	-	10	23	-	23	-	23	
4. Other services	3,58	-	61	6	3,91	8,16	-	8,16	-	8,16	
a) Education	1,59	-	7	-	1,95	3,61	-	3,61	-	3,61	
b) Medical and public health	1,99	-	54	6	1,86	4,45	-	4,45	-	4,45	
c) Sanitation	-	-	-	-	10	10	-	10	-	10	
5. Total (2 to 4)	3,58	-	74	6	7,00	11,46	-	11,46	-	11,46	
6. Public administration (1-5)	37,56	10,66	6,66	2,25	5,04	62,17	-	62,17	20	62,37	

sso/-

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NOTES ON THE ACCOUNTS

Table 1: Income and outlay Account of Administrative Departments

This account deals with the current revenue and expenditure of Government administrative departments. All the departments other than those which are commercial in nature, are considered administrative for the purpose of economic classification. These include organs of the State, Fiscal services, Interest payment and servicing of debt, administrative services like police, Jails, Supplies and disposals, pensions etc., and economic services like agriculture, animal husbandry, community development etc. The management of expenditure of various funds like famine relief, and drought relief funds; etc., are also included. The current expenditure of administrative departments consists of the final outlays of Government on current account which represent Government's current consumption. The final outlays are made up of purchases of commodities and services and wages and salaries. Besides, Government makes transfer payments, such as, interest, grants, subsidies, etc., to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditures. Government appropriates a part of the income of the community through a variety of taxes, miscellaneous fees etc., accruing in the course of administration. In addition, Government has an investment income from property and entrepreneurship and also receives revenue grants, contributions and recoveries from the Central Government and the rest of the economy. The excess of current receipts over current expenditure denotes the 'Saving' of the Government administration available for domestic capital formation. Some of the items included in this account are explained below:

Compensation of employees: This item comprises of pay of Officers, pay of establishment, wages paid to casual labour, allowances and honoraria other than travelling and daily allowances, contribution to Provident fund pension payments and the payments in kind, such as, the cost of liveries and uniforms and rations supplied to police personnel.

Commodities and services: This item includes all expenditure under contingency, such as, office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges, and other items of current operations and the whole of expenditure on current repairs and maintenance, less sale of commodities and services by Government to enterprises and households.

Interest: Interest paid on public debt and other obligations other than on commercial debt which is included in Table-2.

Subsidies: These are grants on current account which private industries receive from the Government. These may take the form of direct payments to the producers or differentials between the buying and selling prices of Government trading organisations. All current transfers to public Corporations, irrespective of whether they are made to maintain the price level or for other purposes, are treated as subsidies. Rebate on the sale of handloom cloth, loss on the sale of fertilisers, improved seeds, pesticides and agricultural implements, loss suffered by the Co-operative societies etc., are treated as subsidies. In the case of Irrigation, the loss incurred by the departmental Commercial undertaking is treated as subsidy.

Current transfers: Include grants to local bodies, grants to aided schools, scholarships and stipends and other current transfers to households, such as, pensions for distinguished and meritorious services, territorial and political pensions, old age pensions, family allowances, prizes, gratuitous relief to famine stricken people, awards and other miscellaneous compensations and contributions etc., to private non-profit institutions.

Saving on current account: This represents the excess of current receipts over current expenditure.

Income from property and Entrepreneurship: This flow records the income receivable by the State Government from departmental enterprises as well as the net rent, and dividends accruing to it from the ownership of buildings or financial assets.

Interest: Interest received can be classified into three broad categories, from the household, from the local bodies and from the departmental enterprises. The interest received from departmental enterprises appears as a payment item in Table 2, Production Account of Departmental Enterprises. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

Direct Taxes: These include taxes on income other than Corporation Tax, Agricultural Income Tax, Land Revenue, Estate Duty and other Taxes on Income and Expenditure.

Indirect Taxes: These are defined as taxes assessed on producers that are chargeable to the cost of commodities and services produced or sold. They include union and State Excise Duties, Stamps and Registration fees, Sales Tax, Taxes on vehicles, Taxes on goods and passengers, Electricity duties, Betting and Entertainment Taxes, Education cess and Health cess.

Miscellaneous Receipts: Include fees, fines and forfeitures.

Revenue Grants, Contributions, etc.: Grants received from Govt. of India have been divided into revenue and capital grants, revenue grants are shown here.

Table 2: Production Account of Departmental Enterprises

The departmental enterprises or Government trading enterprises may be defined as Government agencies producing commodities and services that are not provided free of charge. The operation of these enterprises, are of the nature of entrepreneurial activities of Government. Current expenditure of these enterprises, like working expenses of productive enterprises, constitute intermediate expenditure that enter into prices of commodities and services as these are sold to the other sectors of the economy. Hence, expenditures of these enterprises are different in character from final outlays by administrative departments. And the sale proceeds of these are different from the receipts of purely administrative departments which have no income of their own and draw upon incomes of other sectors to meet their expenditure. Other main characteristics are,

- (i) Departmental enterprises are subject to market forces i.e., demand and supply.
- (ii) The activities of such enterprises are subordinate to legislative control and are owned, run and managed by the Government.
- (iii) The intention to make profit is not the essential characteristics and the activities of such enterprise may be carried on deliberately at a loss.
- (iv) The operation of departmental enterprises 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 operations.
- (v) Commercial accounting methods have to be used to determine the profit or loss.
- (vi) To maintain their operations, departmental enterprises must both give and receive commercial credit.

Independent statutory corporations and boards set up by the State Government are excluded from the purview of this table. In this study, the following have been classified as departmental enterprises.

- (a) Stationary and printing
- (b) Dairy Development
- (c) Forest
- (d) Industries
- (e) Irrigation
- (f) Power projects
- (g) Ports, Light Houses and Shipping
- (h) Civil Aviation

The expenditure side of this table consists of the following items of current expenditure of departmental enterprises, such as, compensation of employees (i.e. Wages and Salaries), purchase of commodities and services (including maintenance and repairs), interest, consumption of fixed capital and profits. The loss on irrigation is treated as subsidy and is shown as negative expenditure on the expenditure side of the table. The sale proceeds are furnished on the receipt side.

Table 3: Capital Finance Account
of General Government

This account deals with the total capital formation by State Government Administration and its departmental enterprises 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 enterprises are given separately, whereas, the sources of finance are common to both.

Expenditure on Capital Account

Items of expenditure appearing under this account are discussed below:

Change-in-stocks: Change-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 departmental enterprises and in Government stock piles. The net increase or decrease in stocks needed for construction works and stocks of departmental enterprises are differentiated from changes-in-stocks of strategic materials like food, fertilizers, etc., held by administrative departments for policy purposes.

Gross fixed capital formation: Gross capital formation represents the gross value of the commodities which are added to the domestic capital stocks of the State. It comprises of expenditure on acquisition of fixed assets as well as the value of physical change in stocks. The gross fixed capital formation appearing under this head consists of new outlay on buildings and other construction and machinery and equipment.

Buildings and other construction: Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings including the value of 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.

Machinery and Equipment: This item includes 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.

Net purchase of physical Assets: The major component here is purchase of land. Occasionally, purchase and sale of second hand capital assets are also shown in budgets. These transactions of both land as well as second hand assets are treated as sale/purchase to arrive at net purchase of physical assets and they are classified separately.

Capital Transfers: Cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewerage/disposal schemes etc. These are intended to assist capital formation in other sectors of the economy.

Receipts on Capital Account

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

Savings: The savings on current account is directly taken from Table-1.

Consumption of fixed capital: This is brought over from Table-

Capital Transfers: Include capital grants received from Government of India.

Net borrowing: Includes items like internal debt, small savings, provident funds etc.

Other liabilities: All investments in the share capitals of statutory corporations, co-operative societies and others 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, Loans and Advances by State Government, Inter-State settlement, contingency fund, Reserve funds, Deposits and Advances, Suspense and Miscellaneous, 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 under the heads revenue, capital and commercial accounts.

PART - II
PURPOSE CLASSIFICATION

Purpose classification of the Expenditure of General Government

The main object of purpose classification is to show the Government expenditure (current as well as capital) in terms of the immediate or short-term purposes served or services rendered, such as, health, education, social welfare, economic services etc.

Coverage & Scope

The purpose classification of the State Government budget relates only to the administrative departments, excluding departmental enterprises.

Financial investments of the Government in commercial activities in terms of purchase of shares and debentures etc., are included. Similarly grants and loans given to Commercial Organisations, non-government institutions or the individual are also included. However, repayment of loans are excluded.

Inter-government transfers as well as receipts of the Government are excluded. However, some of the receipts like sale of commodities and services produced in the Government sector are taken into account in working out the expenditure on net purchases of commodities and services of administrative departments of the general Government.

Classification

The classification adopted here is discussed under the following heads.

- (a) Need for purpose classification
- (b) Major categories
- (c) Principles of classification adopted
- (d) Classification of some important items.

(a) Need for purpose classification:

The entire government expenditures are recorded annually in the budget documents issued by the State Government.

The arrangement of presentation of the expenditure in the budget documents are generally in keeping with the requirements of the legislative control, administrative accountability and auditing.

The budgets are also presented under a few standard heads of accounts of the functional character of the expenditure such as, education, health, agriculture, industry etc. The expenditure shown under these heads of accounts are not strictly in accordance with the principles of purpose classification. For instance, expenditures on medical colleges and other educational institutions are generally shown under the head of account 'medical'; expenditures on water supply are shown under the head of account 'Public health'; expenditures on youth welfare and cultural activities are shown under 'education' and so on. Further, there are various heads of accounts which pertain to so many purpose categories such as public works department, Community development, national extension services, Co-operation etc. The expenditures under these heads are not specific to any purpose categories. It is, therefore, essential to classify these heads of expenditure afresh.

(b) Major categories:

The purpose classification attempted in the present study is in conformity with the U.N. recommendations as adopted by the Central Statistical Organisation, Government of India, New Delhi. The nine main categories recommended are as follows.

- (1) General Government Services
- (2) Defence
- (3) Education
- (4) Health
- (5) Social security and welfare services
- (6) Housing & other Community services
- (7) Cultural, recreational & religious services
- (8) Economic Services
- (9) Other services.

These major heads have been further divided into 20 minor heads as against 30 suggested by the U.N.

(c) Principles of classification adopted:

All the items of expenditure are grouped under the appropriate categories regardless of their manner of presentation in the budget. For example, expenditure on education might be shown in the budget under various heads like medical (Medical college), industries (Engineering college), Community development (Schools), etc. All these are sorted out and put under the purpose category 'education'. Items which relate to more than one purpose class are first disintegrated in accordance with the details that are given in the budget & 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 case of grants, loans and advances to private institutions or to individuals, if the purpose of utilisation is not specifically mentioned, classification 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 nor the purpose of utilisation is given. In such cases, the classification is done on the basis of heads of accounts 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) are 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.

(d) Classification of some important items:

Expenditure on general administration is of two types, namely,

- (i) expenditure on administrative work relating to various purpose categories like education, health, defence, agriculture, industries etc.
- (ii) expenditure on general administration of the government as a whole, like, the department of personnel administrative reforms, home, police, jails, justice, etc.

Both types of administrative and secretariat expenditures are given in the budget. In our classification, expenditure relating to type (ii) are shown under general administration and those relating to type (i) are shown under related purpose categories.

Expenditure on education can be split into three groups:

- (i) general education provided in schools, colleges, universities etc.
- (ii) In-service training or on the job training for the employees deputed by any organisation or office.
- (iii) apprenticeship or similar other training in specialised fields organised for persons with the object of fixing them in employment on the basis of the performance in the training.

In this regard, category (i) is classified as

expenditure on education and the other two categories are classified into purpose categories according to the character of the body organising the training. Accordingly, the medical schools and colleges, engineering schools and colleges, mining schools, nursery schools, etc., are grouped under the category 'education', even though they are reported under other heads of accounts, such as, 'health', 'industries', etc. However, the educational activities which are integral part of other services are grouped along with respective services. Thus, expenditures relating to police training schools are grouped under police, prisons reformatory schools under jails. All types of scholarships and stipends to students whether paid by the Department of Education, Department of Social Welfare or any other body are grouped under category 'education'. Expenditure on cultural, recreational and religious activities (including that for N.S.C., youth welfare and physical education) are classified under 'recreational services'. Expenditure with regard to physical training in the educational institutions, are, however, grouped under 'education'.

Hospitals & dispensaries are grouped under 'health', but the hospitals attached to medical colleges are considered as integral part of medical education, & therefore, grouped under 'education'. Expenditure incurred on registration of births, deaths, diseases etc., are considered as expenditure on health research & therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditures relating to heads of accounts like Rural Development, Community Development, National Extension Services etc., have been broken up to the extent possible, on the basis of the information provided in the budgets. The overhead expenditures on the specific general expenditures relating to these heads of accounts are classified under category 'Housing and community amenities'.

The expenditures on P.W.D. are also split up and classified under different categories according to the nature

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of offices for which construction has been done. Thus, expenditure on construction of school buildings is classified under the category 'education', hospital buildings under 'health' and general government office buildings under 'general government services'. If an office building is constructed for a definite purpose, then they are classified under relevant purpose categories and not under general government services. Expenditure on residential quarters for employees is classified under the category 'Housing and community amenities' irrespective of the fact that whether the accommodations are for school teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norm.

Co-operation, in general, is classified under the category 'other economic services'. But expenditure of co-operative societies serving particular economic activity is classified under that category.

Expenditure incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism, etc. Therefore, these expenditures are put under various purpose categories according to the nature of the services. But the expenditure incurred on the Directorate of Information & publicity which serve all the departments of government is classified under 'general government services'.

Expenditures under the head of account 'Relief on account of Natural calamities' are also meant for some specific types of services, such as, medical, housing, education, etc. Such expenditures are attributed to specific purposes for which they are meant. Those which cannot be attributed to specific purposes are classified under general relief operations.

Purpose classification of the State Govt. Budget

(Rs. in lakhs)

Items	1985-86 (A/c)	1986-87 (R.E.)	1987-88 (B.E.)
1	2	3	4
1. General public services	273,98 (13.84)	317.66 (13.93)	472,23 (17.93)
1.1 General administration, external affairs, public order and safety	273,17 (13.80)	316,80 (13.89)	471,22 (17.89)
1.2 General research	81 (0.04)	86 (0.04)	1,01 (0.04)
2. Defence	21 (0.01)	20 (0.01)	33 (0.01)
3. Education	482,85 (24.40)	595,61 (26.11)	591,80 (22.46)
3.1 Administration, regulation and research	12,63 (0.64)	13,21 (0.58)	7,38 (0.28)
3.2 Schools, Universities and institutions including subsidiary services	470,22 (23.76)	582,40 (25.53)	584,42 (22.18)
4. Health	96,41 (4.87)	110,05 (4.83)	124,33 (4.72)
4.1 Administration, regulation and research	5,45 (0.27)	7,44 (0.33)	7,44 (0.28)
4.2 Hospitals, clinics and individual health services	90,96 (4,60)	102,61 (4.50)	116,89 (4.44)
5. Social security and welfare services	161,78 (8.17)	204,63 (8.97)	276,15 (10.48)
5.1 Social welfare services	126,15 (6.37)	156,49 (6.86)	205,80 (7.81)
5.2 Social security	35,63 (1.80)	48,14 (2.11)	70,35 (2.67)
6. Housing and other community amenities	142,44 (7.20)	137,60 (6.03)	107,37 (4.08)
7. Cultural, recreational and other religious services	16,92 (0.86)	18,76 (0.82)	23,09 (0.88)
8. Economic services	745,40 (37.67)	877,21 (38.46)	957,92 (36.36)
8.1 General administration, regulation and research	22,15 (1.12)	23,99 (1.05)	30,67 (1.16)

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Purpose classification of the State Govt. Budget (Concid).
(Rs. in lakhs)

	2	3	4	5
8.2 Agriculture, forestry, fishing and hunting	283,51 (14.32)	340,53 (14.93)	398,07 (15.11)	
8.3 Mining, manufacturing and construction	81,05 (4.10)	80,36 (3.52)	91,31 (3.47)	
8.4 Electricity, gas, steam and water	235,75 (11.91)	297,95 (13.06)	302,92 (11.50)	
8.5 Atomic energy	-	-	-	
8.6 Transport and communication	81,66 (4.13)	93,21 (4.09)	95,28 (3.62)	
8.7 Other economic services	41,28 (2.09)	41,17 (1.81)	39,67 (1.50)	
9. Other services	58,88 (2.98)	19,06 (0.84)	81,19 (3.08)	
9.1 Relief on calamities	58,39 (2.95)	18,55 (0.81)	80,94 (3.45)	
9.2 Other miscellaneous services.	49 (0.02)	51 (0.02)	25 (0.01)	
GRAND TOTAL	1978,87 (100.00)	2280,78 (100.00)	2634,41 (100.00)	

ssc/-

PART - III

ECONOMIC-CUM-PURPOSE CLASSIFICATION

Economic-cum-purpose classification of the State Government Budget

Expenditure of the Government can be classified in accordance with (i) the economic character of the expenditure like current expenditure, capital formation, loans & advances etc. (ii) the purpose it is likely to serve, such as health, education, defence etc. The former is known as economic classification and the latter is termed as the purpose classification. Some times these two schemes are combined to form economic-cum-purpose classification, a single two-way classification by significant economic-functional categories.

This types of classification shows how expenditure for a particular purpose, say, health, is divided between economic categories and it also shows how expenditure in a particular economic category, say, capital formation, is allocated to different purposes or types of public services provided. Thus economic-cum-purpose classification serves as a good guide to the policy makers for planning expenditures in the best possible manner to attain social and economic objectives of development. It provides useful economic data and gives, in broad terms, the pattern of allocation of resources and its impact on the rest of the economy. Such a cross classification of the Government expenditure is of great value in evaluating the progress of actual expenditure.

The purposes of 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 and economic development of the State and to bring about certain fundamental changes in the structure of the economy. The short term expenditures relate to immediate objectives of expenditure incurred in regard to health, defence, social welfare, economic services, etc., While the economic classification classifies government expenditure incurred on the long-term problems of economic development, the purpose classification classifies the expenditure in accordance with the immediate or short-term socio needs of the State.

Economic classification	Current expenditure								
	Consumption expenditure				Transfer payments			Total	
Purpose classification	Wages & salaries including pension	Commodities & services	Less Sales	Total consumption expenditure	Subsidies	Transfer to local bodies	Other transfers payments	Total (6+7+8)	Total current expenditure (5+9)
1	2	3	4	5	6	7	8	9	10
1. General public services	180,57	46,72	33,24	194,05	1,46	50,85	8,63	60,94	254,99
1.1 General administration, external affairs, public order and safety	180,11	46,50	33,24	193,37	1,46	50,85	8,62	60,93	254,30
1.2 General research	46	22	-	68	-	-	1	1	69
2. Defence	18	3	-	21	-	-	-	-	21
3. Education	278,15	26,11	3,11	301,15	-	1,93	174,28	176,21	477,36
3.1 Administration, regulation & research	7,97	1,88	-	9,85	-	-	2,78	2,78	12,63
3.2 Schools, universities and institutions including subsidiary services	270,18	24,23	3,11	291,30	-	1,93	171,50	173,43	464,73
4. Health	61,41	29,00	7,09	83,32	-	-	4,99	4,99	88,31
4.1 Administration, regulation & research	4,49	88	-	5,37	-	-	3	3	5,40
4.2 Hospitals, clinics and individual health services	56,92	28,12	7,09	77,95	-	-	4,96	4,96	82,91

1	2	3	4	5	6	7	8	9	10
5. Social security & welfare services	28,42	14,00	81	41,61	1,25	-	96,30	97,55	139,16
5.1 Social welfare services	26,89	13,92	81	40,00	1,25	-	62,28	63,53	103,53
5.2 Social security benefits	1,53	8	-	1,61	-	-	34,02	34,02	35,63
6. Housing & other community amenities	14,00	5,08	1,39	17,69	5,17	23,05	8,67	36,89	54,58
7. Cultural, recreational & religious services	4,02	4,17	1,74	6,45	-	-	6,30	6,30	12,75
8. Economic services	102,30	79,80	30,12	151,98	177,85	1,35	51,49	230,69	382,67
8.1 General administration	11,89	2,07	6,02	7,94	15	-	5,60	5,75	13,69
8.2 Agriculture, forestry, fishing & hunting	55,28	22,14	7,75	69,67	127,53	-	44,90	172,43	242,10
8.3 Mining, manufacturing & construction	16,41	10,11	9,86	16,66	24,71	-	58	25,29	41,95
8.4 Electricity, gas, steam & water	6,82	5,99	-	12,81	2,06	1,35	-	3,41	16,22
8.5 Atomic energy	-	-	-	-	-	-	-	-	-
8.6 Transport & communication	4,71	33,28	1,29	36,70	-	-	-	-	36,70
8.7 Other economic services	7,19	6,21	5,20	8,20	23,40	-	41	23,81	32,01
9. Other services	16	3,78	-	3,94	-	-	2,37	2,37	6,31
9.1 Relief on calamities	16	3,78	-	3,94	-	-	1,88	1,88	5,82
9.2 Other miscellaneous services	-	-	-	-	-	-	49	49	49
Grand total:	669,21	208,69	77,50	800,40	185,73	77,18	353,03	615,91	1416,34

ssc/-

(Rs. in lakhs)

Sl. No.	Economic classification Purpose classification	Capital expenditure											Grand Total (10+22)	
		Gross capital formation				Purchase of assets		Capital transfers		Fin-Loans & advances		Total		
		Build- ing and other constru- ctions	Machi- nery and equip- ment	Chan- ge in stock	Gross total for- mation (11+12* 13)	Pur- chase of ass- ets	Less sale of ass- ets	Cap- ital trans- fers to lo- cal bo- dies	Oth- er cap- ital trans- fers to lo- cal bo- dies	Fin- anci- al ass- ets	Loans & advances to lo- cal bo- dies	To- tal cap- ital expe- ndi- ture (14 to 21)		
		11	12	13	14	15	16	17	18	19	20	21	22	23
1.	General Public Services	12,78	5,62	64	19,04	-	6	-	-	-	1	-	18,99	273,98
	1.1 General administration, external affairs, public order and safety	12,68	5,60	64	18,92	-	6	-	-	-	1	-	18,99	273,17
	1.2 General research	10	2	-	12	-	-	-	-	-	-	-	12	81
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	21
3.	Education	3,16	1,20	-	4,36	-	-	-	62	-	-	51	5,49	482,85
	3.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-	-	-	12,63
	3.2 Schools, universities and institutions including subsidiary services	3,16	1,20	-	4,36	-	-	-	62	-	-	51	5,49	470,22
4.	Health	5,73	2,37	-	8,10	-	-	-	-	-	-	-	8,10	96,41
	4.1 Administration, regulation & research	-	5	-	5	-	-	-	-	-	-	-	5	5,45
	4.2 Hospitals, clinics and individual health services	5,73	2,32	-	8,05	-	-	-	-	-	-	-	8,05	90,96
5.	Social security & welfare services	7,97	2	-	7,99	-	-	-	50	3,16	-	10,97	22,62	161,78

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	1	11	12	13	14	15	16	17	18	19	20	21	22	23
1 Social welfare services	7,97	2	-	7,99	-	-	-	-	50	3,16	-	10,97	22,62	126,15
52 Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	35,63
Housing and other community amenities	57,73	64	-	58,37	-	-	2,41	6,09	2,95	5,16	12,88	87,86	142,44	
Cultural, recreational and religious services	1,16	1	-	1,17	-	-	-	50	49	-	2,01	4,17	16,92	
Economic services	75,13	10,61	2,44	88,18	45	-	85	15,52	24,04	1	233,68	362,73	745,40	
8.1 General administration	15	7	-	22	-	-	-	3,09	1	-	5,14	8,46	22,15	
8.2 Agriculture, forestry, fishing and hunting	11,42	17	1,18	12,77	-	-	-	9,79	1,01	1	17,83	41,41	283,51	!
8.3 Mining, manufacturing and construction	75	4,73	-	5,48	-	-	-	2,59	10,66	-	20,37	39,10	81,05	!
8.4 Electricity, gas, steam and water	33,27	3,83	1,09	38,19	45	-	85	-	-	-	180,04	219,53	235,75	!
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	!
8.6 Transport & communication	29,54	1,81	17	31,52	-	-	-	-	11,07	-	2,37	44,96	81,66	!
8.7 Other economic services	-	-	-	-	-	-	-	5	1,29	-	7,93	9,27	41,28	!
Other services	43,57	-	-	43,57	-	-	-	8,47	-	-	53	52,57	58,88	!
9.1 Relief on calamities	43,57	-	-	43,57	-	-	-	8,47	-	-	53	52,57	58,39	!
9.2 Other miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	-	49
Grand Total:	207,23	20,47	3,08	230,78	45	6	3,26	31,70	30,64	5,18	260,58	562,53	1978,87	

Economic-cum-purpose classification of the State Govt. Budget 1986-87(R.E.)

(Rs. in lakhs)

Economic Classification → Purpose Classification ↓	Current Expenditure								
	Consumption expenditure			Transfer payments					Total current expenditure(5+9)
	Wages & salaries including pension	Comm- dities & ser- vices	Less Sales	Total con- sump- tion expen- diture	Sub- sidies	Trans- fer to local bodies	Other trans- fer payme- nts	Total (6+7+ 8)	
1	2	3	4	5	6	7	8	9	10
1. General public services	220,08	54,79	54,49	220,38	3,32	62,36	7,75	73,43	293,81
1.1 General administration, external affairs, public order & safety	219,44	54,58	54,49	219,53	3,32	62,36	7,75	73,43	292,96
1.2 General research	64	21	-	85	-	-	-	-	85
2. Defence	19	-	-	19	-	-	1	1	20
3. Education	346,43	31,99	3,80	374,62	-	2,32	211,43	213,75	588,37
3.1 Administration, regulation & research	8,16	3,20	-	11,36	-	-	1,85	1,85	13,21
3.2 Schools, Universities & Institutions including subsidiary services	338,27	28,79	3,80	363,26	-	2,32	209,58	211,90	575,16
4. Health	70,71	36,20	8,40	98,51	-	-	5,44	5,44	103,95
4.1 Administration, regulation & research	5,42	1,61	-	7,03	-	-	-	-	7,03

	1	2	3	4	5	6	7	8	9	10
4.2 Hospitals, clinics & individual health services	65,29	34,59	8,40	91,48	-	-	5,44	5,44	96,92	
5. Social security & Welfare services	37,53	13,23	73	50,03	19	-	120,26	120,45	170,48	
5.1 Social welfare services	35,66	12,07	73	47,00	19	-	75,15	75,34	122,54	
5.2 Social security benefits	1,87	1,16	-	3,03	-	-	45,71	45,11	48,14	
6. Housing & Other community amenities	16,62	5,25	15,08	6,79	4,32	23,14	8,41	35,87	42,66	
7. Cultural, recreational & religious services	5,03	3,58	2,14	6,47	-	2	7,23	7,25	13,72	
8. Economic services	126,25	96,93	29,98	193,20	198,97	1,93	58,39	259,29	452,49	
8.1 General administration	14,79	2,27	7,50	9,56	21	-	4,26	4,47	14,03	
8.2 Agriculture, forestry, fishing & hunting	69,35	26,23	7,19	88,39	159,26	-	50,31	209,57	297,96	
8.3 Mining, manufacturing & construction	21,00	11,47	10,36	22,11	25,85	-	26	26,11	48,22	
8.4 Electricity, gas, steam & water	6,93	6,70	4	13,59	2,22	1,93	3,03	7,18	20,77	
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
8.6 Transport & communications	4,61	43,29	2,16	45,74	-	-	-	-	45,74	
8.7 Other economic services	9,57	6,97	2,73	13,81	11,43	-	53	11,96	25,77	
9.0 other services	48	4,31	-	4,79	-	-	3,08	3,08	7,87	
9.1 Relief on calamities	48	4,31	-	4,79	-	-	2,57	2,57	7,36	
9.2 Other miscellaneous services	-	-	-	-	-	-	51	51	51	
Grand Total	825,32	246,28	114,62	954,98	206,80	89,77	422,00	718,57	1673,55	

Economic-cur-purpose classification of the State Government Budget 1986-87(R.E.)(Concl'd.)

(Rs. in lakhs)

Sl. Economic Classification No	Capital Expenditure													Grand Total (10+22)
	Gross capital formation				Pur- cha- se of ass- ets	Less Sale of ass- ets	Capital tra- nsfers			Fina- ncial ass- ets	Loans & advances		Total capi- tal expe- ndi- ture (14 to 21)	
Purpose classification	Build- ings & other cons- truction	Machi- nery and equi- pment	Cha- nge in sto- cks	Gross capi- tal forma- tion (11+12 +13)			Cap- ital tran- sfers to cal bodies	Other capi- tal tran- sfers	29		20	21		22
1. General public Services	17,61	6,16	-	23,77	13	5	-	-	-	-	23,85	317,66		
1.1 General administra- tion, external affairs, public order & safety	17,50	6,16	-	23,76	13	5	-	-	-	-	23,84	316,80		
1.2 General research	1	-	-	1	-	-	-	-	-	-	1	86		
2. Defence	-	-	-	-	-	-	-	-	-	-	-	2020		
3. Education	3,70	2,24	-	5,94	-	-	-	64	-	66	7,24	595,61		
3.1 Administration, re- gulation & research	-	-	-	-	-	-	-	-	-	-	-	13,21		
3.2 Schools, Universities & Institutions including subsidiary services	3,70	2,24	-	5,94	-	-	-	64	-	66	7,24	582,40		
4. Health	3,61	2,49	-	6,10	-	-	-	-	-	-	6,10	110,05		
4.1 Administration, re- gulation and research	-	41	-	41	-	-	-	-	-	-	41	7,44		
4.2 Hospitals, clinics and individual health services	3,61	2,08	-	5,69	-	-	-	-	-	-	5,69	102,61		

(Concl'd.)

1	11	12	13	14	15	16	17	18	19	20	21	22	23
5. Social security & Welfare services	7,37	1,07	-	8,44	-	-	-	6,46	92	-	18,33	34,15	204,63
5.1 Social welfare services	7,37	1,07	-	8,44	-	-	-	6,46	92	-	18,33	34,15	156,49
5.2 Social security benefit	-	-	-	-	-	-	-	-	-	-	-	-	48,14
6. Housing & other community amenities	49,74	50	-	50,24	-	-	2,00	5,11	9,70	13,07	14,82	94,94	137,60
7. Cultural, recreational & religious services	1,45	1	-	1,46	-	-	-	60	48	-	2,50	5,04	18,76
8. Economic services	58,34	11,75	20	70,29	50	-	95	18,84	27,56	2	306,56	424,72	877,21
8.1 General administration	12	26	-	38	-	-	-	4,00	25	-	5,33	9,06	23,99
8.2 Agriculture, forestry, fishing & hunting	11,93	22	20	12,35	-	-	-	11,90	1,98	2	16,32	42,57	340,53
8.3 Mining, manufacturing and Construction	48	7,54	-	8,02	50	-	-	2,86	8,80	-	11,96	41,57	80,36
8.4 Electricity, gas, steam and water	16,66	1,41	-	18,07	-	-	95	-	-	-	258,16	277,18	297,95
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport & Communication	29,15	2,32	-	31,47	-	-	-	-	13,34	-	2,66	47,47	93,21
8.7 Other economic services	-	-	-	-	-	-	-	8	3,19	-	12,13	15,40	41,17
9. Other services	69	-	-	69	-	-	-	10,48	-	-	2	11,19	19,06
9.1 Relief on calamities	69	-	-	69	-	-	-	10,48	-	-	2	11,19	18,55
9.2 Other miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	51
Grand Total	142,51	24,22	20	166,93	63	5	2,95	42,13	38,66	13,09	342,89	607,23	2280,78

Economic-cum-purpose classification of the State Government Budget 1987-88 (B.E)
(Rs.lakhs)

Sl. Economic Classification No.	C u r r e n t , E x p e n d i t u r e								
	Consumption expenditure					Transfer payments			Total current expenditure (5+9)
	Wages & salaries including pension	Commo-dities and services	Less Sales	Total consumption expenditure	Sub-sidies	Transfer to local bodies	Other transfer payments	Total (6+7+8)	
1	2	3	4	5	6	7	8	9	10
1. General Public Services	336,00	64,08	35,98	364,10	2,80	75,10	7,81	85,71	449,81
1.1 General administration, external affairs, public order & safety	335,22	63,87	35,98	363,11	2,80	75,10	7,81	85,71	448,82
1.2 General research	78	21	-	99	-	-	-	-	99
2. Defence	24	4	-	28	-	-	5	5	33
3. Education	120,12	19,17	4,49	134,30	-	363,31	88,96	452,27	587,07
3.1 Administration, regulation & research	4,47	65	-	5,12	-	-	2,26	2,26	7,38
3.2 Schools, Universities & institutions including subsidiary services	115,65	18,52	4,49	129,68	-	363,31	86,70	450,01	579,69
4. Health	39,15	22,20	9,26	52,09	-	61,69	5,75	67,44	119,53
4.1 Administration, regulation & research	5,40	1,69	-	7,09	-	-	-	-	7,09
4.2 Hospitals, Clinics & individual health services	33,75	20,51	9,26	45,00	-	61,69	5,75	67,44	112,44
5. Social security & welfare services	19,97	7,09	80	26,26	11	117,01	113,60	230,72	256,98

	1	2	3	4	5	6	7	8	9	10
5.1 Social welfare services		17,56	5,38	80	22,14	11	100,89	63,49	164,49	186,63
5.2 Social security benefits		2,41	1,71	-	4,12	-	16,12	50,11	66,23	70,35
6. Housing, and other community amenities		4,56	97	49,07	(-) 9,54	-	65,04	63	65,67	56,13
7. Cultural, recreational & religious services		6,80	5,57	2,42	9,95	-	-	8,19	8,19	18,14
8. Economic services		86,10	56,84	31,39	111,55	192,87	173,53	114,55	480,95	592,50
8.1 General administration		20,32	2,50	7,00	15,82	15	4,50	64	5,29	21,11
8.2 Agriculture, forestry, fishing & hunting		33,09	14,63	7,80	39,92	162,10	53,65	109,71	325,46	365,38
8.3 Mining, Manufacturing & constructions		17,14	8,04	11,13	14,05	27,03	12,33	61	39,97	54,02
8.4 Electricity, gas, steam & water		3,09	1,11	5	4,15	2,29	45,90	3,26	51,45	55,60
8.5 Atomic energy		-	-	-	-	-	-	-	-	-
8.6 Transport and communication		4,41	24,01	2,25	26,17	-	38,63	-	38,63	64,80
8.7 Other economic services		8,05	6,55	3,16	11,44	1,30	18,52	33	20,15	31,59
9. Other services		57	4,15	-	4,72	-	73,66	1,86	75,52	80,24
9.1 Relief on calamities		57	4,15	-	4,72	-	73,66	1,61	75,27	79,99
9.2 Other miscellaneous services		-	-	-	-	-	-	25	25	25
Grand Total		613,51	180,11	99,41	694,21	195,78	929,34	341,40	1466,52	2160,73

Economic-cum-purpose classification of the State Government Budget 1987-88 (B.E.) (Concl'd.)

(Rs. in lakhs)


Sl. Economic Classification No.	Purpose classification	Capital Expenditure												
		Gross capital formation				Par-cha- se of of ass- ets	Less Sale of ass- ets	Capital tra- nsfers		Fi- na- ncial asse- ts	Loans & advances		Total capi- tal expe- ndi- ture	Grand Total (10+22)
		Build- ings & other cons- truc- tion	Machi- nery and equip- ment	Cha- nge in sto- cks	Gross capi- tal forma- tion (11+12 +13)			Capi- tal tran- sfers to lo- cal bodies	Other capi- tal tran- sfers		to lo- cal bodies	to ot- hers	Total (14 to 21)	
1	1	11	12	13	14	15	16	17	18	19	20	21	22	23
1.	General Public Services	17,68	4,64	-	22,32	15	5	-	-	-	-	-	22,42	472,23
1.1	General administration, external affairs, public order & safety	17,66	4,64	-	22,30	15	5	-	-	-	-	-	22,40	471,22
1.2	General research	2	-	-	2	-	-	-	-	-	-	-	2	1,01
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	33
3.	Education	1,66	1,95	-	3,61	-	-	-	44	-	-	68	4,73	591,80
3.1	Administration, regulation & research	-	-	-	-	-	-	-	-	-	-	-	-	7,36
3.2	Schools, Universities & institutions including subsidiary services	1,66	1,95	-	3,61	-	-	-	44	-	-	68	4,73	584,42
4.	Health	2,53	2,27	-	4,80	-	-	-	-	-	-	-	4,80	124,33
4.1	Administration, regulation & research	-	35	-	35	-	-	-	-	-	-	-	35	7,44
4.2	Hospitals, Clinics and individual health services	2,53	1,92	-	4,45	-	-	-	-	-	-	-	4,45	116,89

Contd.

(Concl'd.)

	1	12	12	43	15	15	18	18	19	20	21	22	23
5. Social security & Welfare services	13,18	7	-	13,25	-	-	-	3,15	2,48	-	29	19,17	276,15
5.1 Social Welfare Services	13,18	7	-	13,25	-	-	-	3,15	2,48	-	29	19,17	205,80
5.2 Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	70,35
6. Housing and other community amenities	2,94	11	-	3,05	-	-	6,49	-	21,50	7,08	13,12	51,24	107,37
7. Cultural, recreational & religious services	1,34	1	-	1,35	-	-	-	60	-	-	3,00	4,95	23,09
8. Economic services	48,94	5,38	20	24,52	1,00	-	1,25	10,06	34,67	2	293,90	365,42	957,92
8.1 General administration	28	21	-	49	-	-	-	4,52	5	-	4,50	9,56	30,67
8.2 Agriculture, forestry, fishing & hunting	6,23	23	20	6,66	-	-	-	2,54	3,81	2	19,66	32,69	398,07
8.3 Mining, manufacturing and construction	1,27	3,40	-	4,67	1,00	-	-	3,00	15,48	-	13,14	37,29	91,31
8.4 Electricity, gas, steam and water	9	10	-	19	-	-	1,25	-	-	-	245,88	247,32	302,92
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport and communication	11,07	1,44	-	12,51	-	-	-	-	15,07	-	2,90	30,48	95,28
8.7 Other economic services	-	-	-	-	-	-	-	-	26	-	7,82	8,08	39,67
9. Other services	93	-	-	93	-	-	-	-	-	-	2	95	61,19
9.1 Relief on calamities	93	-	-	93	-	-	-	-	-	-	2	95	50,94
9.2 Other miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	25
Grand Total	59,20	14,43	20	73,83	1,15	5	7,74	14,25	58,65	7,10	311,01	473,68	2634,41

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