

DES No. 101 of 1992



GOVERNMENT OF KARNATAKA

AN ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET
1992-93

Issued by :

THE DIRECTORATE OF ECONOMICS AND STATISTICS
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P R E F A C E

The Budget of the State Government presented to the State Legislature every year does not bring out the economic significance of the budgetary transactions of the Government. The 'Economic-cum-Purpose Classification of State Government Budget' is therefore, an attempt to reclassify, regroup and relate the data scattered over the budget documents according to meaningful economic categories. The 'Economic Classification' shows Government expenditure and receipts by economic categories and enables one to understand the general effects of the Government transactions on the economy. The 'Purpose Classification' shows the Government expenditure according to the different types of services provided directly or financed by the State Government through current and capital grants or loans. These two classifications are combined to form 'Economic-cum-Purpose Classification' which 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.

The data presented in this publication cover transactions of the Government during 1990-91 (Accounts); 1991-92 (Revised estimates) and 1992-93 (Budget Estimates).

This publication is prepared in the Regional Accounts section of the Directorate of Economics and Statistics, Government of Karnataka.

Bangalore
Dated: 4-12-1992.

V. Shantappa
Director

C O N T E N T S

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ECONOMIC-CUM-PURPOSE CLASSIFICATION OF THE KARNATAKA GOVERNMENT BUDGET, 1992-93

1. Introduction:

1.1 Economic Classification: The annual Financial Statement or the 'Budget' presented every year to the Legislature, does not bring out the economic significance of the budgetary transactions of the Government. Hence, in order to assess the economic significance of the budgetary transactions, a re-classification of the budget in such a way as to throw light on the extent of Capital Formation out of the budgetary resources, savings of the Government, draft made by the Government on the economy and the contribution of the Government to the State income, etc., becomes necessary. Hence, an attempt to re-classify, regroup and relate the data scattered over the budget documents to a set of three accounts, is made here. The 'Economic Classification' thus prepared by reclassifying the budget data, deals with the revenue receipts, expenditure, savings, generation of income, capital formation from budgetary resources in Administrative departments and Departmental Enterprises of the State Government. Part I of the present report contains the tables pertaining to Economic Classification giving a brief analysis of their significant Magnitudes.

1.2 Purpose Classification: The budgets are presented under a few standard heads of accounts of the functional character of the expenditure such as, health, education, agriculture, industry, etc. But, the expenditures under these heads are not specific to any purpose categories. As such, an attempt has been made here to re-classify these expenditures afresh-purposewise. The purpose classification, thus prepared, deals with the categorisation of Government expenditure according to different types of services provided directly or financed by the State Government through current and capital grants or loans. The table relating to purpose classification is presented in Part II of this report.

1.3 Economic-cum-Purpose Classification: The above 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. Part III of this report gives tables relating to 'Economic-cum-Purpose Classification' of the State Government Budget.

2. Methodology followed in preparation of Classification, Coverage, etc.

2.1 In order to facilitate uniform comparable analysis and presentation, the Central Statistical Organisation, Government of India, had set forth an uniform methodology for all the States in July-August 1983. This methodology is followed in the preparation of this Classification since 1986-87 and onwards including the present one.

2.2 The coverage, scope, definition, principles of Economic/Purpose Classification, notes on accounts, need for purpose classification, etc. adopted for classification in this report are the same as given in the earlier reports. They are, therefore, not included in this report.

2.3 The data presented in this publication refer to the transactions of the years 1990-91 (A/C), 1991-92 (Revised Estimates) and 1992-93 (Budget Estimates).

PART I
ECONOMIC CLASSIFICATION

3. The set of Accounts:

3.1 The budgetary transactions of the State Government have been classified into three standard tables viz. (i) Income and outlay Accounts of Administrative departments, (ii) Production Account of Departmental Enterprises; and (iii) Capital Finance Account of the General Government. These accounts are presented in Tables 3.1, 3.2 and 3.3 respectively.

TABLE 3.1: INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

(Rs. in lakhs)

I t e m s	1990-91	1991-92	1992-93
	(A/C)	(R/E)	(B/E)
	(1)	(2)	(3)
<u>Expenditure</u>			
1. Consumption Expenditure	1076,30	1340,39	1593,22
1.1 Compensation of Employees	864,22	1064,53	1304,17
1.1.1 Wages and Salaries	624,69	785,66	1011,48
1.1.2 Pensions	239,53	278,87	292,69
1.2 Net purchase of commodities and services	212,08	275,86	289,05
1.2.1 Purchases	261,25	337,94	334,42
1.2.2 Maintenance & Repairs	63,65	61,65	75,33
1.2.3 Less Sales	112,82	123,73	120,70
2. <u>Net Interest paid</u>	302,68	350,91	426,49
2.1 to public authorities	249,59	287,44	345,72
a) Centre	249,59	287,44	345,72
b) States	-	-	-
c) Local Bodies	-	-	-
2.2 to foreign	-	-	-
2.3 to others	53,09	63,47	80,77
3. Subsidies	302,34	268,27	419,51
4. Current transfers	1822,24	2313,05	2610,77
4.1 to public authorities	1312,50	1606,50	1812,77
a) Centre	-	-	-
b) States	-	-	-
c) Local bodies	1312,50	1606,50	1812,77
4.2 to the rest of the world	-	-	-
4.3 to other sectors	509,74	706,55	798,00
5. Savings	54,29	200,06	213,40
6. Total Expenditure	3557,85	4472,68	5263,39

TABLE 3.1: (Concl'd.)

(Rs. in lakhs)

I t e m s	1990-91	1991-92	1992-93
	(A/C)	(R/E)	(B/E)
(1)	(2)	(3)	(4)
RECEIPTS			
7. Income from property and entrepreneurship	42473	58987	70953
7.1 Profits	1469	290	3676
7.2 Income from property	41004	58697	67277
7.2.1 Net interest receipts	10059	13746	17569
7.2.1.1 From Public Authority	-	-	-
a) Centre	-	-	-
b) States	-	-	-
c) Local bodies	-	-	-
7.2.1.2 From Foreign	-	-	-
7.2.1.3 From other sectors	10059	13746	17569
7.2.2 Other property receipts	30945	44951	49708
8. Direct Taxes	25473	33558	359,69
8.1 Land Revenue	421	793	793
8.2 Other taxes	25052	32765	35176
9. Indirect Taxes	238328	303679	344413
9.1 Excise	60166	67115	71858
9.2 Sales Tax	131692	176400	203300
9.3 Stamps and Registration	9089	15093	20500
9.4 Other taxes and duties	37381	45071	48755
10. Miscellaneous receipts	8269	9645	11208
11. Revenue grants from other Governments	41242	41399	63796
a) Centre	41242	41399	63796
b) States	-	-	-
12. Total receipts	355785	447268	526339

TABLE 3.2: PRODUCTION ACCOUNT OF DEPARTMENTAL ENTERPRISES

(Rs. in lakhs)			
I t e m s	1990-91	1991-92	1992-93
	(A/C)	(R/E)	(E/E)
(1)	(2)	(3)	(4)
<u>EXPENDITURE</u>			
1. Purchase of Commodities and services including maintenance	4707	3724	4651
2. Compensation of Employees	7220	9105	9354
3. Interest	13293	15050	17056
4. Consumption of fixed capital	7	5	5
5. Profits	1469	290	3676
6. <u>Less</u> imputed irrigation subsidy	17789	17583	20479
7. Total Expenditure	8907	10591	14263
<u>RECEIPTS</u>			
8. Sales	8907	10591	14263
9. TOTAL RECEIPTS	8907	10591	14263

TABLE 3.3: CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

(Rs. in lakhs)

I t e m s	1990-91	1991-92	1992-93
	(A/C)	(R/E)	(D/E)
(1)	(2)	(3)	(4)
<u>EXPENDITURE</u>			
1. Change in stocks	1458	(-) 112	-
1.1 Administrative Departments	552	-	-
1.2 Departmental Enterprises	906	(-) 112	-
2. Gross fixed capital formation	41519	52727	73738
2.1 Administrative Departments	13578	16754	19634
2.2 Departmental Enterprises	27941	35973	54104
3. Net purchase of physical assets	131	728	1353
3.1 Second hand assets	-	-	-
a) Administrative Departments	-	-	-
b) Departmental Enterprises	-	-	-
3.2 Land	131	728	1353
a) Administrative Departments	78	375	1145
b) Departmental Enterprises	53	353	208
4. Capital Transfers	2037	4743	4121
4.1 to other Governments	-	-	-
4.2 to the rest of the world	-	-	-
4.3 to other sectors	2037	4743	4121
5. TOTAL EXPENDITURE	45145	58086	79212
<u>RECEIPTS</u>			
6. Savings	5429	20006	21340
7. Consumption of fixed capital	7	5	5
8. Capital transfers	-	-	-
8.1 from other Governments	-	-	-
8.2 from the rest of the world	-	-	-
9. Net borrowings	28020	31014	32435
9.1 at home	28020	31014	32435
9.2 abroad	-	-	-
10. Other liabilities	11689	7061	25432
10.1 Extra budgetary receipts	43403	16352	40287
10.2 <u>Less</u> net purchase of financial assets	31714	9291	14855
11. Total Receipts	45145	58086	79212

4. Significant Magnitudes

4.1 The three standard tables presented above 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 in the following paragraphs:

4.2 Total Expenditure of the State Government (Excluding operating expenses of the departmental enterprises):

4.2.1 The total expenditure of the State Government (excluding operating expenses of departmental enterprises) represents aggregate flow back of funds to the rest of the economy. Table 4.1 below gives this expenditure of the State by its three major components during the years 1990-91 to 1992-93:

TABLE 4.1: TOTAL EXPENDITURE

(Rs. in lakhs)

I t e m s	1990-91	1991-92	1992-93
	(A/O)	(R/E)	(B/E)
(1)	(2)	(3)	(4)
1. Final Outlays	1507,38 (33.72)	1873,82 (34.74)	2344,13 (35.74)
(a) Government Consumption Expenditure	1076,30 (24.08)	1340,39 (24.85)	1593,22 (24.29)
(b) Gross Capital Formation	429,77 (9.61)	526,15 (9.76)	737,38 (11.24)
(c) Acquisition of Fixed Assets	1,31 (0.03)	7,28 (0.13)	13,53 (0.21)
2. Transfer payments to the rest of the economy	2447,63 (54.76)	2979,66 (55.25)	3497,98 (53.34)
(a) Current transfers*	2427,26 (54.30)	2932,23 (54.37)	3456,77 (52.71)
(b) Capital transfers	20,37 (0.46)	47,43 (0.88)	41,21 (0.63)
3. Financial Investments and loans to the rest of the economy	514,88 (11.52)	539,73 (10.01)	716,10 (10.92)
Total Expenditure	4469,89 (100.00)	5393,21 (100.00)	6558,21 (100.00)

* = Current transfers include interest and subsidy also.

Note: Figures in brackets indicate percentage to total.

4.2.2 Total Expenditure: It may be seen from Table 4.1 that the total expenditure of the State which was Rs. 4460,89 lakhs during 1990-91 has gone up by 20.7 percent to Rs. 5393,21 lakhs during 1991-92 and further to Rs. 6558,21 lakhs i.e. an increase of another 21.6 percent during 1991-92.

4.2.3 Final Outlays: Final outlays is the direct expenditure of the State Government on commodities and services for current consumption as well as for capital formation. It increased from Rs. 1507,38 lakhs during 1990-91 to Rs. 1873,82 lakhs during 1991-92 showing an increase of 24.3 percent. It further moved upto Rs. 2344,13 lakhs i.e. by 25.1 percent during 1992-93. Its contribution to the total expenditure varied between 33.7 percent during 1990-91 to 35.7 percent during 1992-93.

4.2.4 Transfer payments: Transfer payments consists of both current and capital transfers. The Zilla Parishads were set up in the State during the year 1987-88. Therefore, the funds under Final Outlays are transferred to Zilla Parishads since that year. It has therefore become one of the major components of the total expenditure of the State Government from 1987-88 & onwards. It was Rs. 2447,63 lakhs during 1990-91 and has increased to Rs. 2979,66 lakhs i.e. by 21.7 percent during 1991-92. In 1992-93 it further increased by 17.4 percent to Rs. 3497,98 lakhs. Its contribution to the total expenditure was 54.8 percent during 1990-91 which increased to 55.3 percent in 1991-92 but then decreased to 53.3 percent in 1992-93.

4.2.5 Financial Investments and Loans: The financial investments and loans to the rest of the economy during 1992-93 was Rs. 716,10 lakhs as against Rs. 514,88 lakhs during 1990-91. Its contribution to the total expenditure during 1990-91 was 11.5 percent while it was 10.0 and 10.9 percents during the years 1991-92 and 1992-93 respectively.

4.3 Current Receipts of the State Government:

4.3.1 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 4.2 given below:

TABLE 4.2: CURRENT RECEIPTS

(Rs. in lakhs)			
I t e m s	1990-91 (A/C)	1991-92 (R/E)	1992-93 (B/E)
(1)	(2)	(3)	(4)
1. Tax receipts	2638.01 (74.15)	3372.37 (75.40)	3803.82 (72.27)
2. Income from property & entrepreneurship	424.73 (11.94)	589.87 (13.19)	709.53 (13.48)
3. Fees and miscellaneous receipts	82.69 (2.32)	96.45 (2.16)	112.08 (2.13)
4. Revenue grants from Government of India	412.42 (11.59)	413.99 (9.25)	637.96 (12.12)
5. Total current receipts	3557.85 (100.00)	4472.68 (100.00)	5263.39 (100.00)

Note: Figures in brackets indicate percentage to total.

4.3.2 The total current receipts of the State was Rs.3557,85 lakhs during 1990-91 which increased to Rs.4472,68 lakhs in 1991-92 and to Rs.5263,39 lakhs in 1992-93. Thus, the increase in the current receipt was 25.7 percent during 1991-92 and 17.7 percent during 1992-93 over previous year. The major source of current receipts is 'Tax Receipt'. Its share in the total current receipt was 74.2 percent during 1990-91, 75.4 percent during 1991-92 and 72.3 percent during 1992-93.

4.4 Current Outgoings of the State:

4.4.1 The current outgoings of the State constitutes consumption expenditure as well as transfer payments of the State Government as indicated in Table 4.3 below:

TABLE 4.3 CURRENT OUTGOINGS

(Rs. in lakhs)			
I t e m s	1990-91 (A/C)	1991-92 (R/E)	1992-93 (B/E)
(1)	(2)	(3)	(4)
1. Consumption Expenditure	1076.30 (30.72)	1340.39 (31.37)	1593.22 (31.55)
2. Transfer payments	2427.26 (69.28)	2932.23 (68.63)	3456.77 (68.45)
3. Total current outgoings(1+2)	3503.56 (100.00)	4272.62 (100.00)	5049.99 (100.00)

Note: Figures in brackets indicate percentage to total.

4.4.2 The total current outgoings of the Government increased from Rs.3503,56 lakhs in 1990-91 to Rs.4272,62 lakhs in 1991-92 and further to Rs.5049,99 lakhs in 1992-93, thus showing an increase of 22.0 percent during 1991-92 and 18.2 percent during 1992-93. 'Transfer payments' constituted more than 68 percent of the total current outgoings of the State during all the three years under report.

4.5 Net surplus of departmental enterprises:

4.5.1 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 following Table 4.4 shows the net surplus of departmental enterprises during the three years under study.

TABLE 4.4: NET SURPLUS OF DEPARTMENTAL ENTERPRISES

(Rs. in lakhs)			
I t e m s	1990-91 (A/C)	1991-92 (R/E)	1992-93 (B/E)
(1)	(2)	(3)	(4)
1. Gross receipts*	266,96	281,74	347,42
2. Operating expenses	252,27	278,84	310,66
3. Net surplus (1-2)	14,69	2,90	36,76

* = Includes irrigation subsidy also.

4.5.2 The Net surplus of departmental enterprises was Rs.14,69 lakhs during 1990-91 which declined to Rs.2,90 lakhs in 1991-92 but again increased during 1992-93 to Rs.36.76 lakhs.

4.6 Estimates of net product from Public Administration:

4.6.1 The net product from public administration constitutes compensation of employees for public administration. The net product from public administration was Rs.627,15 lakhs in 1990-91 which increased to Rs.755,01 lakhs during 1991-92 and to Rs.946,47 lakhs during 1992-93. Details are as shown in Table 4.5 given below:

TABLE 4.5: ESTIMATES OF NET PRODUCT FROM PUBLIC ADMINISTRATION

I t e m s	(Rs. in lakhs)		
	1990-91 (A/C)	1991-92 (R/E)	1992-93 (B/E)
(1)	(2)	(3)	(4)
<u>Administration</u>			
1. Total wages and salaries	864,22	10,64,53	13,04,17
<u>Less Wages and Salaries in</u>			
2. Construction (Repairs & maintenance)	24,10	39,02	42,74
3. Water Supply	5,14	5,78	7,15
4. Other Services	207,83	264,72	307,81
a) Education	145,54	187,43	222,73
b) Medical & Public health	61,73	76,58	84,23
c) Sanitation	56	71	85
5. Sub-total (2 to 4)	237,07	309,52	357,70
6. Public Administration (1-5)	627,15	755,01	946,47

5. Borrowing Account of the State

5.1 The details of receipts and expenditure of the State on 'Borrowing Account' are given in Table 5.1. It may be seen that the net receipt from 'Borrowing at home' was Rs. 280,20 lakhs in 1990-91 which increased to Rs. 310,14 lakhs in 1991-92 and to Rs. 324,35 lakhs in 1992-93 while the net receipt from 'Extra budgetary receipts' was Rs. 434,03 lakhs in 1990-91, and Rs. 402,87 lakhs in 1992-93. It was Rs. 583,52 lakhs in 1991-92.

TABLE 5.1: BORROWING ACCOUNT

(Rs. in lakhs)

I t e m s	1990-91(A/C)		1991-92(R/E)		1992-93(E/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	317,68	177,84	856,18	689,04	881,42	707,07
2. Small Savings, Provident Fund, etc.,	228,83	88,47	245,40	102,40	265,40	115,40
3. Other Debt	-	-	-	-	-	-
Total - I	546,51	266,31	1101,58	791,44	1146,82	822,47
Net Receipts	280,20		310,14		324,35	
II Borrowing abroad:						
1. External Debt	-	-	-	-	-	-
2. Other Debt	-	-	-	-	-	-
Total - II	-	-	-	-	-	-
III Extra Budgetary Receipts & Adjustments for cash balances:						
1. Loans from Govt. of India	459,70	145,73	518,97	164,81	817,77	197,25
2. Loans & Advances by State Government	373,00	197,74	118,90	446,82	91,11	567,55
3. Inter State Settlement	-	4	-	-	-	1,00
4. Contingency Fund	8,20	27,19	447,18	10,00	10,00	10,00
5. Reserve Funds	69,15	20,97	72,80	18,04	79,40	18,08
6. Deposits & Advances	2049,18	1911,91	2300,78	2275,79	2501,01	2476,02
7. Suspense & Miscellaneous	2952,81	3120,97	3330,00	3330,00	3780,00	3830,00
8. Remittances	730,36	733,04	750,25	750,25	800,25	800,25
9. Cash Balance (-)	28,06	3,30	3,30	(-)58,86	(-)58,86	(-)326,59
10. Funds Rev. A/c. (ADM)	14,19	38,72	24,64	48,89	12,10	60,21
11. Funds Capital A/c.	-	(-) 73	-	(-) 72	-	(-)2,24
12. Funds Commercial A/c. DCU (Rev. A/c)	-	(-)4,38	-	(-) 1,72	-	(-)1,62
Total - III	6628,53	6194,50	7566,82	6983,30	8032,78	7629,91
Net Receipts	434,03		585,52		402,87	

5. Subsidiary Tables:

5.1 Three subsidiary tables to Economic-Classification viz. Estimates of Net Domestic Product by industry of origin in respect of Departmental Enterprises; and estimates of Capital Formation by type of assets and industry of use in Departmental Enterprises and Government Administration during the years 1990-91 to 1992-93 are given in Tables 6.1 to 6.3 respectively.

TABLE 6.1: NET DOMESTIC PRODUCT BY INDUSTRY OF ORIGIN AND FACTOR INCOME OF DEPARTMENTAL ENTERPRISES

(Rs. in lakhs)

Year: 1990-91 (A/C)

Departmental Enterprises	Compensation of employees including pension	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)
1. Irrigation	2529	280	-	-	3491	13235	-	-	1746	17789	19535	15764	15764
2. Forest	3041	401	-	-	-	-	2294	-	5736	-	5736	5335	5335
3. Industries	284	975	-	-	-	58	(-)702	1	616	-	616	(-)360	(-)359
4. Stationery & Printing	1224	(-)489	-	-	-	-	-	-	735	-	735	1224	1224
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	13	4	-	-	-	-	(-)17	6	6	-	6	(-)4	2
7. Ports, light houses & shipping	129	45	-	-	-	-	(-)108	-	66	-	66	21	21
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7220	1216	-	-	3491	13293	1467	7	8905	17789	26694	21980	21987

-: 13 :-

TABLE 6.1 (CONTD)

Year: 1991-92 (R/E)

(Rs. in lakhs)

Departmental Enterprises	Compensation of employees including pension	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)
1. Irrigation	3102	236	-	-	2388	15007	-	-	3150	17583	20733	18109	18109
2. Forest	4426	810	-	-	-	-	588	-	5824	-	5824	5014	5014
3. Industries	288	749	-	-	-	43	(-192)	1	889	-	889	139	140
4. Stationery & Printing	1167	(-) 516	-	-	-	-	-	-	651	-	651	1167	1167
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	16	9	-	-	-	-	(-) 21	4	8	-	8	(-) 5	(-) 1
7. Ports, light houses & shipping	106	48	-	-	-	-	(-) 85	-	69	-	69	21	21
8. Power / projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9105	1336	-	-	2388	15050	290	5	10591	17583	28174	24445	24450

TABLE 6.1 (CONCLD)

Year: 1992-93 (B/E)

(Rs. in lakhs)

Departmental Enterprises	Compensation of employees including pension	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product (2+7+8)	Gross Product (13+9)
			P(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)
1. Irrigation	3089	163	-	-	2677	17005	-	-	2455	20479	22934	20094	20094
2. Forest	4454	795	-	-	-	-	4068	-	9317	-	9317	8522	8522
3. Industries	343	1203	-	-	-	51	(-293)	1	1307	-	1307	101	102
4. Stationery & Printing	1342	(-) 248	-	-	-	-	-	-	1094	-	1094	1342	1342
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	23	10	-	-	-	-	(-)27	4	10	-	10	(-)4	-
7. Ports, light houses & shipping	103	51	-	-	-	-	(-)72	-	82	-	82	31	31
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9354	1974	-	-	2677	17056	3676	5	14265	20479	34744	30086	30091

TABLE 6.2: CAPITAL FORMATION BY TYPES OF ASSETS AND INDUSTRY OF USE-DEPARTMENTAL ENTERPRISES

Year: 1990-91 (4/0)

(Rs. in lakhs)

Departmental Enterprises	Gross domestic fixed capital formation							Change in stocks	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)	
	Buildings	Other construction	Roads & Bridges	Transport machinery	Machinery equipment	Total new outlay (2 to 6)	Net purchase of physical assets					Total (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Irrigation	1033	23366	445	-	242	25086	-	25086	906	25982	-	25982
2. Forest	6	2632	-	38	13	2689	-	2689	-	2689	-	2689
3. Industries	-	-	-	-	-	-	-	-	-	-	1	(-)1
4. Stationery & Printing	-	-	-	-	22	22	-	22	-	22	-	22
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	1	-	-	-	-	1	-	1	-	1	6	(-)5
7. Ports, light houses and shipping	-	128	-	-	15	143	53	196	-	196	-	196
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,40	261,26	445	38	292	279,41	53	279,94	9,06	288,90	7	288,93

TABLE 6.2 (CONTD)

Year: 1991-92 (R/E)

(Rs. in lakhs)

Departmental Enterprises	Gross domestic fixed capital formation							Change in stocks	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)	
	Buildings	Other construction	Roads & Bridges	Transport machinery	Machinery equipment	Total new outlay (2 to 6)	Net purchase of physical assets					Total (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Irrigation	1361	29458	1108	-	349	32276	200	32476	(-)112	32364	-	32364
2. Forest	20	3411	-	30	13	3474	-	3474	-	3474	-	3474
3. Industries	-	-	-	-	2	2	-	2	-	2	1	1
4. Stationery & Printing	-	-	-	-	24	24	-	24	-	24	-	24
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	-	-	-	-	-	-	-	-	-	-	4	(-) 4
7. Ports, light houses and shipping	5	146	-	-	46	197	153	350	-	350	-	350
8. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	1386	33015	1108	30	434	35973	353	36326	(-)112	36214	5	36209

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TABLE 6.2 (CONCLD)

Year: 1992-93 (B/E)

(Rs. in lakhs)

Departmental Enterprises	Gross domestic fixed capital formation							Change in stocks	Gross capital formation (9+10)	Depreciation	Net capital formation (11-12)	
	Buildings	Other construction	Roads & Bridges	Transport machinery	Machinery equipment	Total new outlay (2 to 6)	Net purchase of physical assets					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Irrigation	1232	46152	1396	-	711	49501	-	49501	-	49501	-	49501
2. Forest	96	3870	-	32	13	4011	-	4011	-	4011	-	4011
3. Industries	-	-	-	-	2	2	-	2	-	2	1	1
4. Stationery & Printing	-	-	-	-	148	148	-	148	-	148	-	148
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	-	-	-	-	300	300	208	508	-	508	4	504
7. Ports, light houses and shipping	5	104	-	-	33	142	-	142	-	142	-	142
8. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	1333	50136	1396	32	1207	54104	208	54312	-	54312	5	54307

TABLE 6.3: CAPITAL FORMATION BY TYPES OF ASSETS & INDUSTRY OF USE-ADMINISTRATION

Year: 1990-91 (A/C)

(Rs. in lakhs)

I t e m s	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital forma- tion (9+10)	
	Build- ings	Roads & Brid- ges	Other const- raction	Trans- port equip- ment	Other machi- nary equip- ment	Total new outlay (2 to 6)	Net purchase of phy- sical assets			Total (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Administra- tion (Total)	3580	2254	2907	934	3903	13578	78	13656	552	14208
2. Less Construction- Machinery & stocks of P.W.D.	-	-	-	-	2013	2013	-	2013	433	2446
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	217	-	-	-	770	987	-	987	-	987
b) Medical & public health	210	-	-	6	201	417	-	417	-	417
c) Sanitation	-	-	466	-	41	507	-	507	119	626
5. Total (2 to 4)	427	-	466	6	3025	3924	-	3924	552	4476
6. Public administration (1-5)	3153	2254	2441	928	878	9654	78	9732	-	9732

TABLE 6.3 (CONTD)

Year: 1991-92 (R/E)

(Rs. in lakhs)

I t e m s	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital forma- tion (9+10)	
	Build- ings	Roads & Brid- ges	Other const- ruction	Trans- port equip- ment	Other machi- nary equip- ment	Total new outlay (2 to 6)	Net purchase of phy- sical assets			Total (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Administration (Total)	6394	1960	3727	980	3693	16754	375	17129	-	17129
2. Less Construction- Machinery & stocks of P. W. D.	-	-	-	-	1804	1804	-	1804	-	1804
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	782	-	-	2	768	1552	-	1552	-	1552
b) Medical & public health	282	-	-	18	220	520	-	520	-	520
c) Sanitation	-	-	-	-	-	-	-	-	-	-
5. Total (2 to 4)	1064	-	-	20	2792	3876	-	3876	-	3876
6. Public admini- stration (1-5)	5330	1960	3727	960	501	12878	375	13253	-	13253

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TABLE 6.3 (CONCLD)

Years: 1992-93 (B/E)

(Rs. in lakhs)

I t e m s	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital forma- tion (9+10)	
	Build- ings	Roads & Brid- ges	Other const- ruction	Trans- port equip- ment	Other maehi- nary equip- ment	Total new outlay (2 to 6)	Net purchase of phy- sical assets			Total (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Administra- tion (Total)	8703	2197	4602	1255	2877	19634	1145	20779	-	20779
2. Less Construction & Machinery & stocks of P. W. D.	-	-	-	-	1183	1183	-	1183	-	1183
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	810	-	-	-	642	1452	-	1452	-	1452
b) Medical & public health	1760	-	-	127	190	2077	-	2077	-	2077
c) Sanitation	-	-	-	-	-	-	-	-	-	-
5. Total (2 to 4)	2570	-	-	127	2015	4712	-	4712	-	4712
6. Public administration (1-5)	6133	2197	4602	1128	862	14922	1145	16067	-	16067

PART II

PURPOSE CLASSIFICATION

7. Purpose Classification of the Expenditure of General Government:

7.1 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. With this aim in view, purposewise classification of the State Government Budget has been done for the years 1990-91 to 1992-93 and presented by different categories in Table 7.1. It is observed from this classification that the major expenditure of the Government was towards Economic services followed by Education, General Public Services and Health.

TABLE 7.1: PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET

(Rs. in lakhs)

I t e m s	1990-91	1991-92	1992-93
	(A/C)	(R/E)	(B/E)
	(1)	(2)	(3)
1. General Public Services	645,73 (16.65)	763,83 (16.32)	929,92 (16.64)
1.1 General Administration, External affairs, Public Order and Safety	644,79 (16.63)	763,11 (16.30)	927,91 (16.60)
1.2 General Research	94 (0.02)	72 (0.02)	2,01 (0.04)
2. Defence	24 (0.01)	26 (0.01)	36 (0.01)
3. Education	879,66 (22.68)	1069,71 (22.85)	1300,95 (23.28)
3.1 Administration, regulation and research	15,74 (0.40)	31,78 (0.68)	22,00 (0.39)
3.2 Schools, Universities & Institutions including subsidiary services	863,92 (22.28)	1037,93 (22.17)	1278,95 (22.89)
4. Health	179,00 (4.62)	227,95 (4.87)	283,76 (5.08)
4.1 Administration, regulation and Research	-	-	-
4.2 Hospitals, Clinics and Individual Health Services	179,00 (4.62)	227,95 (4.87)	283,76 (5.08)
5. Social Security & Welfare Services	365,44 (9.42)	421,28 (9.00)	41,402 (7.41)
5.1 Social Welfare Services	306,66 (7.91)	327,62 (7.00)	312,36 (5.59)
5.2 Social Security Benefits	58,78 (1.51)	93,66 (2.00)	101,66 (1.82)
6. Housing and other community amenities	364,68 (9.40)	586,011 (12.52)	650,46 (11.64)
7. Cultural, Recreational and other religious services	39,84 (1.03)	62,33 (1.33)	92,91 (1.66)
8. Economic Services	1356,03 (34.96)	1480,31 (31.62)	1872,44 (33.50)

7.1. (CONCLD)

(Rs. in lakhs)

(1)	(2)	(3)	(4)
8.1 General Administration, Regulation and Research	30,75 (0.79)	45,62 (0.97)	47,71 (0.85)
8.2 Agriculture, Forestry, Fishing and Hunting	450,34 (11.61)	574,00 (12.26)	680,17 (12.17)
8.3 Mining, Manufacturing and Construction	213,99 (5.52)	189,63 (4.05)	249,76 (4.47)
8.4 Electricity, Gas, Steam and Water	451,01 (11.63)	463,59 (9.91)	614,75 (11.00)
8.5 Atomic Energy	-	-	-
8.6 Transport and Communi- cation	178,24 (4.59)	166,62 (3.56)	171,56 (3.07)
8.7 Other Economic Services	31,70 (0.82)	40,85 (0.87)	108,49 (1.94)
9. Other Services	47,57 (1.23)	69,16 (1.48)	43,78 (0.78)
9.1 Relief on calamities	49,86 (1.29)	68,61 (1.47)	43,22 (0.77)
9.2 Other Miscellaneous Services	(-) 2,29 (0.06)	55 (0.01)	56 (0.01)
GRAND TOTAL	3878,19 (100.00)	4680,84 (100.00)	5588,60 (100.00)

Note: Figures in brackets indicate percentage to total

PART - III

ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE STATE GOVERNMENT BUDGET

TABLE 8.1: ECONOMIC-CUM-PURPOSE CLASSIFICATION OF THE STATE GOVERNMENT BUDGET

(Rs. in lakhs)

Year: 1990-91 (A/C)

Economic Classification	Current expenditure								Total current expenditure (5+9)
	Consumption expenditure				Transfer payments				
Purpose Classification	Wages & salaries including pension	Commodities and services	Less Sales	Total consumption expenditure	Subsidies	To local bodies	Other payments	Total (6+7+8)	(5+9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. General Public Services	422,93	84,58	36,54	470,97	1,26	122,70	12,28	136,24	607,21
1.1 General administration, external affairs, public order & safety	422,20	84,46	36,54	470,12	1,26	122,70	12,19	136,15	606,27
1.2 General research	73	12	-	85	-	-	9	9	94
2. Defence	22	2	-	24	-	-	-	-	24
3. Education	155,36	22,22	3,84	173,74	-	500,03	185,71	685,74	859,48
3.1 Administration, regulation & research	9,82	40	-	10,22	-	-	5,52	5,52	15,74
3.2 Schools, Universities and institutions including subsidiary services	145,54	21,82	3,84	163,52	-	500,03	180,19	680,22	843,74
4. Health	61,73	30,18	10,46	81,45	-	85,00	8,38	93,38	174,83
4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics & individual health services	61,73	30,18	10,46	81,45	-	85,00	8,38	93,38	174,83

TABLE 8.1 CONTD.

Year: 1990-91 (A/C)

(Rs. in lakhs)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5. Social security & Welfare Services	24,64	54,48	3,73	75,39	1	141,83	137,19	279,03	354,42
5.1 Social Welfare Services	19,43	53,43	1,44	71,42	1	123,01	101,20	224,22	295,64
5.2 Social Security benefits	5,21	1,05	2,29	3,97	-	18,82	35,99	54,81	58,78
6. Housing & other community amenities	44,92	32,45	67	76,70	33	137,76	10,39	148,48	225,18
7. Cultural, recreational & religious services	15,79	5,84	32	21,31	-	3,12	12,95	16,07	37,38
8. Economic Services	138,57	94,81	57,26	176,12	300,74	193,46	104,91	599,11	775,23
8.1 General administration	28,06	3,04	12,61	18,49	-	5,98	38	6,36	24,85
8.2 Agriculture, Forestry, Fishing & Hunting	54,72	17,01	13,07	58,66	191,27	126,57	28,22	346,06	404,72
8.3 Mining, Manufacturing and construction	26,17	20,40	22,81	23,76	42,20	15,12	75,42	132,74	156,50
8.4 Electricity, Gas, Steam & Water	5,14	44	23	5,35	61,75	2,36	10	64,21	69,56
8.5 Atomic energy	-	-	-	-	-	-	-	-	-
8.6 Transport and communication	7,25	52,31	2,83	56,73	-	39,77	8	39,85	96,58
8.7 Other Economic Services	17,23	1,61	5,71	13,13	5,52	3,66	71	9,89	23,02
9. Other services	6	32	-	38	-	11,63	37,93	49,56	49,94
9.1 Relief on calamities	6	32	-	38	-	11,63	37,85	49,48	49,86
9.2 Other miscellaneous services	-	-	-	-	-	-	8	8	8
Grand Total	864,22	324,90	112,82	1076,30	302,34	1195,53	509,74	2007,61	3083,91

TABLE 8.1 CONTD.

Year: 1990-91 (A/O)

(Rs. in lakhs)

Economic Classification	Capital Expenditure											Grand total (10 + 2)	
	Gross Capital Formation				Purchase of	Less	Capital transfers	Financial assets	Loans & advances		Total capital expenditure		
Purpose Classification	Buildings and other construction	Machinery and equipment	Change in stocks	Gross fixed capital formation (11 + 12 + 13)	of assets	of assets	To local bodies	Other capital transfers	to local bodies	to others	(14 to 21)	(23)	
(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1. General public services	21,39	13,61	2,77	37,77	76	1	-	-	-	-	-	38,52	645,73
1.1 General administration external affairs, public order and safety	21,39	13,61	2,77	37,77	76	1	-	-	-	-	-	38,52	644,79
1.2 General research	-	-	-	-	-	-	-	-	-	-	-	-	94
2. Defence	-	-	-	-	-	-	-	-	-	-	-	-	24
3. Education	2,17	7,70	-	9,87	-	-	-	10,03	-	-	28	20,78	879,66
3.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	15,74
3.2 Schools, Universities and institutions including subsidiary services	2,17	7,70	-	9,87	-	-	-	10,03	-	-	28	20,18	863,92
4. Health	2,10	2,07	-	4,17	-	-	-	-	-	-	-	4,17	179,00
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics and individual health services	2,10	2,07	-	4,17	-	-	-	-	-	-	-	4,17	179,00

TABLE 8.1 CONTD.

Year: 1990-91 (A/C)

(Rs. in lakhs)

(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
5. Social Security & Welfare Services	2,95	5,17	-	8,12	-	-	-	7	2,00	-	83	11,02	365,44
5.1 Social Welfare Services	2,95	5,17	-	8,12	-	-	-	7	2,00	-	83	11,02	306,66
5.2 Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	58,78
6. Housing and other community amenities	7,16	1,36	1,19	9,91	-	-	109,70	4,83	1,82	1,86	11,38	139,50	364,68
7. Cultural, recreational & religious services	1,08	4	-	1,12	-	-	-	50	55	-	29	2,46	39,84
8. Economic Services	50,56	18,22	1,56	70,34	2	-	7,27	7,34	312,74	21	182,88	580,80	1356,03
8.1 General Administration	49	-	-	49	2	-	-	72	-	-	4,67	5,90	30,75
8.2 Agriculture, Forestry, Fishing & Hunting	19,02	86	-	19,88	-	-	-	6,51	1,43	21	17,59	45,62	450,34
8.3 Mining, manufacturing & construction	8,21	47	-	8,68	-	-	7,27	-	28,38	-	13,16	57,49	213,99
8.4 Electricity, gas, steam & water	-	-	-	-	-	-	-	-	244,00	-	137,45	381,45	451,01
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport & Communication	22,83	16,85	1,56	41,24	-	-	-	-	37,74	-	2,68	81,66	178,24
8.7 Other Economic Services	1	4	-	5	-	-	-	11	1,19	-	7,33	8,68	31,70
9. Other Services	-	-	-	-	-	-	-	(-) 2,40	3	-	-	(-) 2,37	47,57
9.1 Relief on calamities	-	-	-	-	-	-	-	-	-	-	-	-	49,86
9.2 Other miscellaneous services	-	-	-	-	-	-	-	(-) 2,40	3	-	-	(-) 2,37	(-) 2,29
Grand Total:	87,41	48,37	5,52	141,30	78	1	116,97	20,37	317,14	2,07	195,66	794,28	3878,19

TABLE 8.1 (CONTD)

Year: 1991-92 (P/E)

(Rs. in lakhs)

Economic Classification	Current expenditure								Total current expendi- ture (5+9)
	Consumption expenditure				Transfer payments				
Purpose Classification	Wages & salaries including pension	Commo- dities and servi- ces	Less Sales	Total consum- ption expendi- ture	Subsi- dies	To local bodies	Other payments	Total (5+7+8)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. General Public Services	487,57	107,21	33,35	561,43	2,03	146,53	15,27	163,83	725,26
1.1 General administra- tion, external affa- irs, public order & safety	487,23	106,95	33,35	560,83	2,03	146,53	15,15	163,71	724,54
1.2 General research	34	26	-	60	-	-	12	12	72
2. Defence	23	3	-	26	-	-	-	-	26
3. Education	195,20	30,85	9,50	216,55	-	563,41	271,56	834,97	1051,52
3.1 Administration, regu- lation & research	7,77	1,26	-	9,03	-	-	22,75	22,75	31,78
3.2 Schools, Universities and institutions inclu- ding subsidiary servi- ces	187,43	29,59	9,50	207,52	-	563,41	248,81	812,22	1019,74
4. Health	76,58	42,83	13,41	106,00	-	103,35	13,40	116,75	222,75
4.1 Administration, regu- lation & research	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics & individual health services	76,58	42,83	13,41	106,00	-	103,35	13,40	116,75	222,75

TABLE B.1 CONTD.

Year: 1991-92 (R/E)		(Rs. in Lakhs)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5. Social security & Welfare Services	23,02	61,89	3,73	81,18	40	195,84	131,05	327,29	408,47	
5.1 Social Welfare Services	20,00	60,45	2,88	77,57	40	164,35	72,49	237,24	314,81	
5.2 Social Security benefits	3,02	1,44	85	3,61	-	31,49	58,56	90,05	93,66	
6. Housing & other community amenities	75,76	38,22	24	113,74	37	161,93	46,95	209,25	322,99	
7. Cultural, recreational and religious services	21,59	13,35	45	34,49	-	5,60	15,80	21,40	55,89	
8. Economic Services	184,49	105,10	63,05	226,54	265,36	253,49	144,12	662,97	889,51	
8.1 General Administration	34,18	4,32	12,78	25,72	-	6,73	85	7,58	33,30	
8.2 Agriculture, Forestry, Fishing & Hunting	78,20	26,99	14,15	91,04	214,92	159,98	46,30	421,20	512,24	
8.3 Mining, Manufacturing and construction	35,38	25,35	25,97	34,76	46,28	23,06	17,54	86,88	121,64	
8.4 Electricity, Gas, Steam & Water	5,78	1,40	7	7,11	-	46	77,61	78,07	85,18	
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
8.6 Transport and communication	10,77	45,62	2,93	53,46	-	61,42	35	61,77	115,23	
8.7 Other Economic Services	20,18	1,42	7,15	14,45	4,16	1,84	1,47	7,47	21,92	
9. Other Services	9	11	-	20	11	-	68,40	68,51	68,71	
9.1 Relief on calamities	9	11	-	20	11	-	68,28	68,39	68,59	
9.2 Other miscellaneous services	-	-	-	-	-	-	12	12	12	
Grand Total:	1064,53	399,59	123,73	1340,39	268,27	1430,15	706,55	2404,97	3745,36	

TABLE 8.1: COLLED.

Year: 1991-92 (R/E)

(Rs. in lakhs)

Economic Classification	Capital Expenditure											Grand total (10+22)	
	Gross Capital Formation				Purchase of assets	Less Sale of assets	Capital transfers		Financial assets	Loans & advances			Total capital expenditure (14 to 21)
Purpose Classification	Buildings and other construction	Machinery and equipment	Change in stocks	Gross capital formation (12+13)			To local bodies	Other capital transfers		to local bodies	to others		
(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1. General public services	22,23	11,94	-	34,17	4,06	34	-	-	-	-	-	38,57	763,83
1.1 General administration, external affairs, public order and safety	22,23	11,94	-	34,17	4,06	34	-	-	-	-	-	38,57	763,11
1.2 General research	-	-	-	-	-	-	-	-	-	-	-	-	72
2. Defence	-	-	-	-	-	-	-	-	-	-	-	-	26
3. Education	7,82	7,70	-	15,52	-	-	-	2,32	-	-	35	18,19	1069,71
3.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	31,78
3.2 Schools, Universities and institutions including subsidiary services	7,82	7,70	-	15,52	-	-	-	2,32	-	-	35	18,19	1037,93
4. Health	2,82	2,38	-	5,20	-	-	-	-	-	-	-	5,20	227,95
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics and individual health services	2,82	2,38	-	5,20	-	-	-	-	-	-	-	5,20	227,95

TABLE 8.1 CONTD.

Year: 1991-92 (R/E)

(Rs. in lakhs)

(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
5. Social Security & Welfare Services	6,10	18	-	6,28	-	-	-	8	5,20	-	1,25	12,81	421,28
5.1 Social Welfare Services	6,10	18	-	6,28	-	-	-	8	5,20	-	1,25	12,81	327,62
5.2 Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	93,66
6. Housing and other community amenities	17,27	73	-	18,00	-	-	176,35	17,57	8,00	5,87	37,23	263,02	586,01
7. Cultural, recreational & religious services	3,79	15	-	3,94	-	-	-	40	1,10	-	1,00	6,44	62,33
8. Economic Services	60,78	23,65	-	84,43	3	-	-	26,65	78,59	1	401,09	590,80	1480,31
8.1 General Administration	21	-	-	21	3	-	-	63	-	-	11,45	12,32	45,62
8.2 Agriculture, Forestry, Fishing & Hunting	31,36	2,30	-	33,66	-	-	-	11,91	2,23	1	13,95	61,76	574,00
8.3 Mining, manufacturing & construction	9,34	4,34	-	13,68	-	-	-	13,69	19,70	-	20,92	67,99	189,63
8.4 Electricity, gas, steam & water	-	-	-	-	-	-	-	-	45,14	-	333,27	378,41	463,59
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport & Communication	19,84	16,95	-	36,79	-	-	-	-	10,00	-	4,60	51,39	166,62
8.7 Other Economic Services	3	6	-	9	-	-	-	42	1,52	-	16,90	18,93	40,85
9. Other Services	-	-	-	-	-	-	-	41	2	-	2	45	69,16
9.1 Relief on calamities	-	-	-	-	-	-	-	-	-	-	2	2	68,61
9.2 Other miscellaneous services	-	-	-	-	-	-	-	41	2	-	-	43	55
Grand Total:	120,81	46,73	-	167,54	4,09	34	176,35	47,43	92,91	5,88	440,94	935,48	4680,84

TABLE 8.1 (CONTD)

Year: 1992-93 (B/E)

(Rs. in lakhs)

Economic Classification	Current expenditure								Total current expendi- ture (5+9)
	Consumption expenditure					Transfer payments			
	Wages & salaries including pension	Commo- dities and servi- ces	Less Sales	Total consum- ption expen- diture	Subsi- dies	To local bodies	Other payments	Total (6+7+8)	
Purpose Classification	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. General Public Services	606,26	122,12	35,94	692,44	2,26	20,63	158,34	181,23	873,67
1.1 General admini- stration, external affairs, public order & safety	604,38	122,06	35,94	690,50	2,26	20,56	158,34	181,16	871,66
1.2 General research	1,88	6	-	1,94	-	7	-	7	2,01
2. Defence	33	3	-	36	-	-	-	-	36
3. Education	236,97	33,44	5,24	265,17	-	325,73	688,47	1014,20	1279,37
3.1 Administration, regulation & research	14,24	1,34	-	15,58	-	6,42	-	6,42	22,00
3.2 Schsols, Universi- ties and institu- tions including sub- sidiary services	222,73	32,10	5,24	249,59	-	319,31	688,47	1007,78	1257,37
4. Health	84,23	46,25	13,49	116,99	-	16,72	129,28	146,00	262,99
4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics & individual health services	84,23	46,25	13,49	116,99	-	16,72	129,28	146,00	262,99

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TABLE 8.1 (Contd.)

Year: 1992-93 (B/E)

(Rs. in lakhs)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5. Social Security & Welfare Services	27,52	8,16	3,74	31,94	21	148,79	216,57	365,57	397,51
5.1 Social Welfare Services	24,01	6,40	2,74	27,67	21	87,79	180,18	268,18	295,85
5.2 Social Security benefits	3,51	1,76	1,00	4,27	-	61,00	36,39	97,39	101,66
6. Housing & other community amenities	95,53	49,86	5	145,34	67	73,79	149,19	223,65	368,99
7. Cultural, recreational and religious services	24,99	25,53	35	50,17	-	25,68	4,43	30,11	80,28
8. Economic Services	228,23	124,12	61,89	290,46	416,37	143,70	271,55	831,62	1122,08
8.1 General Administration	40,48	5,36	13,55	32,29	-	5,90	10	6,00	38,29
8.2 Agriculture, Forestry, Fishing & Hunting	99,00	34,83	16,25	117,58	254,40	51,11	184,23	489,74	607,32
8.3 Mining, Manufacturing and construction	47,23	24,98	21,74	50,47	29,04	67,71	22,86	119,61	170,08
8.4 Electricity, Gas, Steam & Water	7,15	1,42	11	8,46	59,06	17,12	46	76,64	85,10
8.5 Atomic energy	-	-	-	-	-	-	-	-	-
8.6 Transport and communication	10,72	55,86	3,15	63,43	-	50	62,22	62,72	126,15
8.7 Other Economic Services	23,65	1,67	7,09	18,23	73,87	1,36	1,68	76,91	95,14
9. Other Services	11	24	-	35	-	42,96	-	42,96	43,31
9.1 Relief on calamities	11	24	-	35	-	42,85	-	42,85	43,20
9.2 Other miscellaneous services	-	-	-	-	-	11	-	11	11
Grand Total	1304,17	409,75	120,70	1593,22	419,51	798,00	1617,83	2835,34	4428,56

TABLE 8.1 (CONTD)

Year: 1992-93 (B/E)

(Rs. in lakhs)

Economic Classification	Capital Expenditure											Grand total (10+22)	
	Gross Capital Formation				Purchase of assets (15)	Less Sale of assets (16)	Capital transfers		Financial assets (19)	Loans & advances to			Total capital expenditure (14 to 22)
Purpose Classification	Buildings and other construction (11)	Machinery and equipment (12)	Change in stocks (13)	Gross capital formation (14)			To local bodies (17)	Other capital transfers (18)		to associations (20)	to other bodies (21)		
(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1. General Public Services	29,53	15,30	-	44,83	11,78	36	-	-	-	-	-	56,25	929,92
1.1 General administration external affairs, public order and safety	29,53	15,30	-	44,83	11,78	36	-	-	-	-	-	56,25	927,91
1.2 General research	-	-	-	-	-	-	-	-	-	-	-	-	2,01
2. Defence	-	-	-	-	-	-	-	-	-	-	-	-	36
3. Education	8,10	7,73	-	15,83	-	-	5,40	-	-	-	35	21,58	1300,95
3.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	22,00
3.2 Schools, Universities and institutions including subsidiary services	8,10	7,73	-	15,83	-	-	5,40	-	-	-	35	21,58	1278,95
4. Health	17,60	3,17	-	20,77	-	-	-	-	-	-	-	20,77	283,76
4.1 Administration, regulation and research	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, Clinics and individual health services	17,60	3,17	-	20,77	-	-	-	-	-	-	-	20,77	283,76

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TABLE B. CONCLD.

Year: 1992-93 (E/E)

(Rs. in lakhs)

(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
5. Social Security & Welfare Services	7,92	20	-	8,12	-	-	6	-	7,05	-	1,28	16,51	414,02
5.1 Social Welfare Services	7,92	20	-	8,12	-	-	6	-	7,05	-	1,28	16,51	312,36
5.2 Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	101,66
6. Housing and other community amenities	18,30	1,94	-	20,24	-	-	14,62	194,94	10,00	3,80	37,87	281,47	650,46
7. Cultural, recreational & religious services	2,04	10	-	2,14	-	-	42	-	9,07	-	1,00	12,63	92,91
8. Economic Services	71,53	12,88	-	84,41	3	-	20,28	-	122,41	2	523,21	750,36	1872,44
8.1 General Administration	57	1	-	58	3	-	1,70	-	-	-	7,11	9,42	47,71
8.2 Agriculture, Forestry, Fishing & Hunting	40,81	1,08	-	41,89	-	-	3,24	-	8,10	2	19,60	72,85	680,17
8.3 Mining, manufacturing & construction	7,90	2,32	-	10,22	-	-	15,00	-	42,34	-	12,12	79,68	249,76
8.4 Electricity, gas, steam & water	-	-	-	-	-	-	-	-	59,58	-	470,07	529,65	614,75
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport & Communication	22,20	9,41	-	31,61	-	-	-	-	10,00	-	3,80	45,41	171,56
8.7 Other Economic Services	5	6	-	11	-	-	34	-	2,39	-	10,51	13,35	108,49
9. Other Services	-	-	-	-	-	-	43	-	2	-	2	47	43,78
9.1 Relief on calamities	-	-	-	-	-	-	-	-	-	-	2	2	43,22
9.2 Other miscellaneous services	-	-	-	-	-	-	43	-	2	-	-	45	56
Grand Total:	155,02	41,32	-	196,34	11,81	36	41,21	194,94	148,55	3,82	563,73	1160,04	5588,60

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