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GOVERNMENT OF KARNATAKA

AN ECONOMIC - CUM - PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET
1994 - 95

NIEPA DC



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DIRECTORATE OF ECONOMICS AND STATISTICS
BANGALORE

1995

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P R E F A C E

The Budget of the State Government, presented to the State Legislature every year, is primarily designed to meet the needs of administration and the authorisation of expenditure and revenue proposals by the State Legislature. The budget presented to the Legislature and passed by it, does not bring out the economic significance of the budgetary transactions of the Government except providing details of receipts and expenditure and other departmental financial transactions of the Government during a specific period.

An endeavour is, therefore, being made since two decades in this Directorate to bring out a report entitled 'An Economic - cum - purpose classification of Govt. Budget' every year by recasting & reclassifying the data scattered in the budget documents according to useful economic categories and also by various purposes of Government expenditure. However, an uniform methodology in preparation of these classifications is being followed only since 1986-87 (ie., for Accounts of the year 1984-85) as recommended by the Central Statistical Organisation, Government of India. Hence, uniform/comparable data on these classifications is available only since 1984-85(A/C).

In the present brochure an attempt has been made to combine all the data available in various similar publications brought out by this Directorate since 1986-87 and present them at one place for convenience of the users. Thus, this publication contains timeseries data for the years 1984-85 to 1994-95.

Economic-cum-purpose classification of the budget of State Government serves as a guide to the policy makers for planning expenditure in the best possible manner to achieve 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.

This publication is prepared in the State Income Section of the Directorate under overall supervision of Smt. Ahalya. S. Bhat, Joint Director, by Smt. A. Sita Devi Amma, Deputy Director (I/c) and Sri. K. Jayaram, ASO with the assistance of Sri. C. N.Vamanamurthy, Smt. M. Sowbhagya, Smt. S.T. Sunandamma, ASOs, Smt. K.M. Jagadamba, Smt. N.S. Vanajakshi, SIs and Smt. B.A. Vijayalakshmi, Enumerator. The Report including graphics was computerised at the computer wing of this Directorate by Sri. J. Sridhar, ASO with the assistance of Sri. K. G. Ranganatha, Smt. P. Gowridevi, Smt. B.L. Nirmaladevi and Smt. K.N. Sudhamani, Enumerators.

Bangalore
Dated 28.2.95

V. SHANTAPPA
DIRECTOR

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RESUME OF FINDINGS

I Economic Classification

A. Total Expenditure (Table 4.1)

1. The total expenditure of the State Government (excluding operating expenses of Departmental Commercial Undertakings) increased from Rs. 2018,72 lakhs in 1984-85 to Rs. 9153,55 lakhs in 1994-95 or by 353.43 percent.

2. There was a significant fall in the Government Consumption Expenditure, Gross Capital Formation, Capital Transfers and Financial investment and loans, whereas expenditure on acquisition of physical assets and "Transfer Payments" had increased during 1987-88. The share of "Transfer Payment" which was 28.81 percent during 1984-85 increased to 53.94 percent during 1987-88 and it was 53.45 percent during 1994-95. This phenomenon can be attributed to the formation of Zilla Panchayats in the state during that year and consequent transfer of funds to them.

3. Government consumption expenditure which includes Salaries, Wages and Pension and net purchase of assets increased from Rs. 745,95 lakhs in 1984-85 to Rs. 2141,07 lakhs during 1994-95, while its share in the total expenditure declined from 36.95 percent to 23.39 percent during the same period.

4. The expenditure on Gross Capital Formation rose from Rs. 428,14 lakhs in 1984-85 to Rs. 1354,18 lakhs during 1994-95, thus registering an increase of 216.29 percent during the period under review.

5. The financial investments and loans to rest of the economy increased from Rs. 262,49 lakhs to Rs. 759,41 lakhs during the period under report. In percentage terms the increase was 189.31 percent. But its percentage share to the total decreased from 13.00 percentage 1984-85 to 8.30 percentage in 1994-95.

B. Current Receipt of the State Government (Table 4.2)

6. The total current receipt of the Government steadily increased from Rs. 1540,08 lakhs in 1984-85 to Rs. 7533,57 lakhs in 1994-95 or by 389.17 percent.

7. In all the year except 1984-85, the contribution of the Tax receipts to the Current receipts was more than 70 percent.

8. Income from property and entrepreneurship increased from Rs. 268,03 lakhs in 1984-85 to Rs. 898,88 lakhs in 1994-95 or by 235.37 percent. But its share to the total decreased from 17.4 percent to 11.9 percent during the same period.

C. Net Product from Public Administration (Table 4.5)

9. The total Wages and Salaries under Administrative departments increased from Rs. 624,88 lakhs to Rs. 1793,88 lakhs or by 187.08 percent between 1984-85 to 1994-95.

10. The Net Product from Public Administration increased by 276.60 percent from Rs. 322,48 lakhs in 1984-85 to Rs. 1214,47 lakhs in 1994-95.

D. The Borrowing Account of the State (Table 4.6)

11. The net receipt from 'Borrowing at Home' increased from Rs. 88,55 lakhs during 1984-85 to Rs.421,46 lakhs during 1994-95, and that of extra budgetary receipts also increased from Rs. 167,54 lakhs to Rs. 640,63 lakhs during the same period.

II Purpose Classification (Table 5)

12. During 1994-95 (Budget Estimates) 'Economic Services' accounted for the largest share of 30.05 percent followed by Education (23.91 percent), General Public Services (17.01 percent) and Social Services (12.49 percent).

13. The State Government had spent between 30.05 percent to 40.17 percent of its total expenditure of Administrative departments on 'Economic Services' during

the period from 1984-85 to 1994-95. The increase in its expenditure was from Rs. 639,49 lakhs during 1984-85 to Rs. 2268,33 lakhs during 1994-95.

14. The expenditure on 'Education' during the same period increased from Rs. 416,21 lakhs to Rs. 1804,95 lakhs or by 333.66 percent. The share of expenditure on education which was 23.53 percent in 1984-85 increased marginally to 23.91 percent during 1994-95.

15. During 1984-85 the expenditure on 'General Public Services' was Rs. 286,95 lakhs which steadily increased to Rs. 1284,42 lakhs during 1994-95, thereby showing an increase of 347.61 percent. During the same period the percentage share to the total workedout to 16.23 and 17.01 respectively.

16. The expenditure on 'Social Security and Welfare Services', which was Rs. 106,83 lakhs during 1984-85 has gone up to Rs. 942,50 lakhs during 1994-95, thus showing an increase of 782.24 percent. The share in terms of percentages was more than the doubled from 6.04 in 1984-85 to 12.49 in 1994-95.

1. Introduction

1.1 Economic classification

The 'Budget' of the State Government presented every year to the Legislature, 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 budget becomes necessary and it has been done in such a way that one gets a clear idea of the extent of Capital formation resulting from the budgetary resources, savings of the Government and the contribution of the Government to the State Income, etc. Thus, each transaction on revenue and expenditure of the Government scattered over the budget documents is sorted out and reclassified according to the appropriate economic categories into a set of three accounts viz.,

Account I - Income and outlay Account of Administrative Departments.

Account II - Production Account of Departmental Commercial undertakings.

Account III - Capital Finance Account of State Government.

The tables relating to Economic classification is presented in Part - I of this report.

1.2 Purpose classification

The 'Economic classification' reveals only the economic magnitudes but does not reveal the ultimate object or purpose of the expenditure. Thus, besides economic classification, the expenditure of the State Government needs to be classified by the purpose categories viz., general Government services, defence, education, health etc. This classification 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 classifications together form an 'Economic-cum-purpose classification'. This integrated classification shows how the expenditure for a particular purpose is distributed among the economic categories and also how the expenditure in a particular economic category is utilised for different purposes or public services provided. Part III of this report gives tables relating to 'Economic-cum-purpose classification' of the State Government Budget.

**1.4 Methodology followed in Preparation of above
Classification, Coverage etc.,**

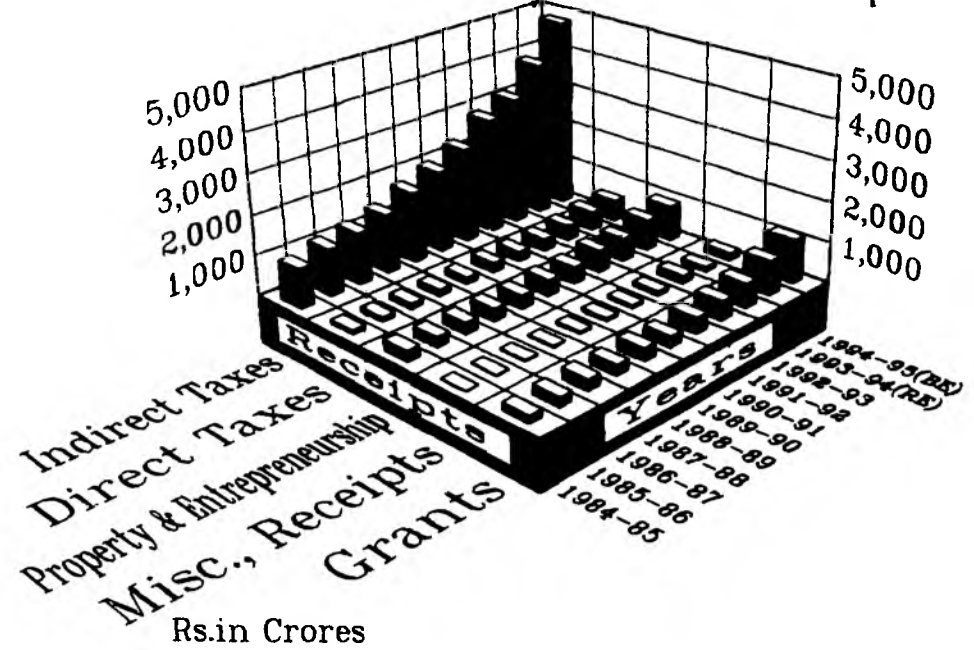
1.4.1 In order to facilitate uniform comparable analysis and presentation, the Central Statistical Organisation, Government of India, had furnished an uniform methodology for all the States as early as in July-August 1983. This methodology is being followed in the preparation of the Economic-cum-purpose classification of Government budget since 1986-87 and onwards including the present one. As such, the comparable results of such classification are available since 1984-85 (A/c) (Budget documents, 1986-87) and hence the data presented in this publication refer to the transactions of the years 1984-85 to 1992-93 (A/c), 1993-94 (Revised Estimates) and 1994-95 (Budget Estimates).

1.4.2 The coverage, scope, definition, principles of Economic/purpose classification, notes on accounts, need for purpose classification, etc., are described in the concerned parts mentioned at paras 1.1 to 1.3 above.

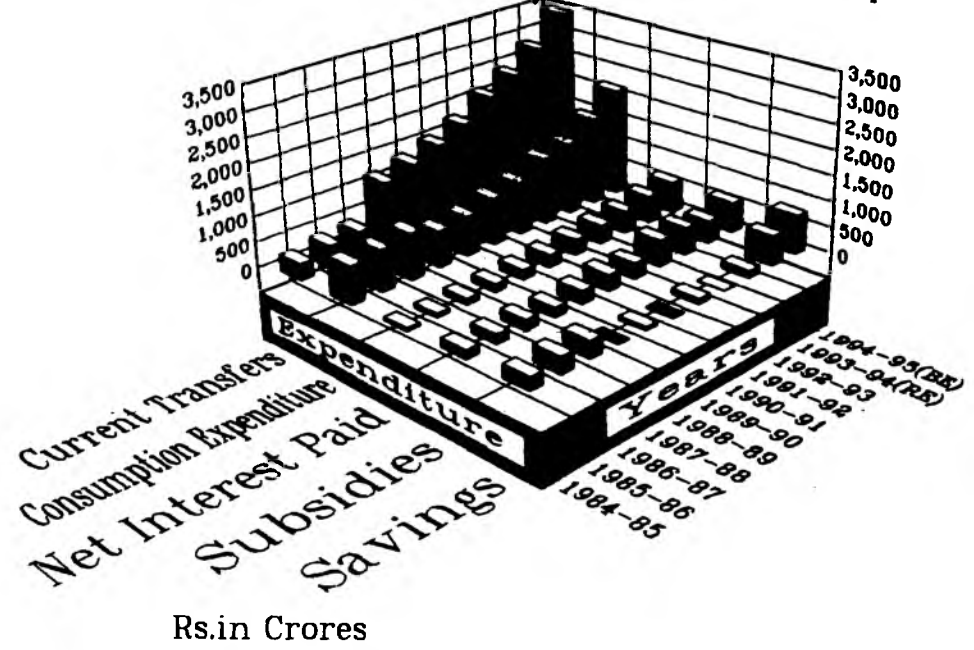
PART - I

ECONOMIC CLASSIFICATION

Income & Outlay Account of Administrative Departments



Income & Outlay Account of Administrative Departments



2. Principles of the Economic Classification of the Budgetary Transactions

2.1 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.

2.2 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 as 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.

2.3 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 types as recommended by the Regional Accounts Committee and adopted for the National Accounts Statistics.

3. THE SET OF ACCOUNTS

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

- ACCOUNT I. Income & Outlay Accounts of Administrative Departments.
- ACCOUNT II. Production Account of Departmental Enterprises.
- ACCOUNT III. Capital Finance Account of the General Government.

3.2 Each of these three accounts brings out a meaningful set of totals.

Accounts I deals with the current revenue and expenditure of the administrative departments excluding departmental enterprises. on the receipt side, it indicates current tax receipts, income from property and entrepreneurship, revenues, 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.

Account II furnishes the sales receipts and operating expenses of the departmental enterprises such as Forest, Irrigation, Industries, Dairy Development, etc.,

Account III, on the expenditure side, gives total capital formation by the State Government administration and its departmental enterprises and capital transfers. The receipt side includes savings by the State Government emerging from Account I, capital transfers, net borrowings and other liabilities of the State Government.

3.3 These three accounts are presented in the following pages. Notes on these Accounts are also appended at the end of this part.

Account I : Income and Outlay Account of Administrative Departments

Rs. in Lakhs

Items	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
Expenditure											
1. Consumption Expenditure:	745,95	800,40	897,23	709,95	769,52	913,80	1024,19	1285,89	1393,70	1733,18	2141,07
1.1 Compensation of employees	624,88	669,21	765,25	660,32	665,66	775,93	835,38	1012,00	1141,54	1458,37	1793,88
1.1.1 Wages and Salaries etc.	524,55	574,69	675,21	521,78	479,62	568,38	595,72	737,50	821,75	1076,02	1357,52
1.1.2 Pensions	100,33	94,52	90,04	138,54	186,04	207,55	239,66	274,50	319,79	382,35	436,36
1.2 Net purchase of commodities and services:	121,07	131,19	131,98	49,63	103,86	137,87	188,81	273,89	252,16	274,81	347,19
1.2.1 Purchases	164,00	170,00	191,25	135,18	161,32	180,06	234,27	319,67	313,86	342,95	471,97
1.2.2 Maintenance and Repairs	40,35	38,69	56,19	27,36	44,81	60,29	67,36	86,05	101,30	89,15	111,80
1.2.3 Less Sales	83,28	77,50	115,46	112,91	102,27	102,48	112,82	131,83	163,00	157,29	236,58
2. Net interest paid	63,85	81,82	113,88	148,11	182,98	229,91	302,68	363,23	418,15	518,86	594,95
2.1 To public authorities	21,88	15,95	1,58	149,75	170,88	189,34	249,59	294,62	344,09	413,43	491,08
a) Centre	21,88	15,95	1,58	149,75	170,88	189,34	249,59	294,62	344,09	413,43	491,08
b) States	-	-	-	-	-	-	-	-	-	-	-
c) Local bodies	-	-	-	-	-	-	-	-	-	-	-
2.2 To foreign	-	-	-	-	-	-	-	-	-	-	-
2.3 To others	41,97	65,87	112,30	(-) 1,64	12,10	40,57	53,09	68,61	74,06	105,43	103,87
3. Subsidies	171,02	185,73	207,88	187,61	253,87	310,56	287,07	504,41	527,79	444,27	591,41
4. Current transfers	317,86	433,47	490,37	1244,45	1408,64	1597,75	1838,90	2212,46	2484,91	2882,04	3445,63
4.1 To public authorities	71,66	80,44	81,76	951,07	1105,24	1113,29	1323,76	1615,00	1785,03	2062,55	2498,26
a) Centre	-	-	-	-	-	-	-	-	-	-	-
b) States	-	-	-	-	-	-	-	-	-	-	-
c) Local bodies	71,66	80,44	81,76	951,07	1105,24	1113,29	1323,76	1615,00	1785,03	2062,55	2498,26
4.2 To the rest of the world	-	-	-	-	-	-	-	-	-	-	-
4.3 To other sectors	246,20	353,03	408,61	293,38	303,40	484,46	515,14	597,46	699,88	819,49	947,37
5. Savings	241,40	314,82	330,13	(-) 4,76	70,56	(-) 21,29	105,08	8,68	138,64	577,30	760,51
6. Total Expenditure	1540,08	1816,24	2039,49	2285,36	2685,57	3030,73	3557,92	4374,67	4963,19	6155,65	7533,57

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Account I : Income and Outlay Account of Administrative Departments (Concl'd.)

Items	Rs. in Lakhs										
	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
Receipts											
7. Income from property and entrepreneurship:	268,03	265,62	290,45	318,62	323,57	399,77	424,80	548,96	590,89	801,03	898,88
7.1 Profits	33,34	38,20	28,39	27,87	11,44	11,05	14,76	14,86	39	17,50	11,61
7.2 Income from property	234,69	227,42	262,06	290,75	312,13	388,72	410,04	534,10	590,50	783,53	887,27
7.2.1 Net interest receipts	70,61	63,32	82,20	89,02	100,85	129,57	100,59	69,45	177,33	214,43	269,95
7.2.1.1 From public authority	16	1	-	-	12	28	-	3	33	36	50
a) Centre	-	-	-	-	-	-	-	-	-	-	-
b) States	-	-	-	-	-	-	-	-	-	-	-
c) Local bodies	16	1	-	-	12	28	-	3	33	36	50
7.2.1.2 From foreign	-	-	-	-	-	-	-	-	-	-	-
7.2.1.3 From other sectors	70,45	63,31	82,20	89,02	100,73	129,29	100,59	69,42	177,00	214,07	269,45
7.2.2 Other property receipts	164,08	164,10	179,86	201,73	211,28	259,15	309,45	464,65	413,17	569,10	617,32
8. Direct Taxes:	104,04	110,46	131,96	161,93	171,28	240,43	254,73	314,46	375,36	485,08	537,12
8.1 Land Revenue	6,59	4,14	6,04	8,56	8,90	6,31	4,21	5,85	4,86	7,93	7,80
8.2 Other taxes	97,45	106,32	125,92	153,37	162,38	234,12	250,52	308,61	370,50	477,15	529,32
9. Indirect taxes:	964,65	1174,81	1303,12	1495,18	1802,30	2046,65	2383,28	2911,89	3208,54	3903,08	4798,69
9.1 Excise	284,72	324,38	359,00	393,39	446,34	548,45	601,66	671,40	809,75	824,11	980,30
9.2 Sales tax	484,59	596,05	647,00	776,09	987,24	1081,21	1316,92	1653,23	1775,80	2275,00	2875,00
9.3 Stamps and Registration	46,80	38,32	42,49	59,45	68,83	78,83	90,89	135,57	151,34	196,80	230,00
9.4 Other taxes & duties	148,54	216,06	254,63	266,25	299,89	338,16	373,81	451,69	471,65	607,17	713,39
10. Miscellaneous Receipts	15,06	33,71	47,53	52,75	67,64	70,60	82,69	122,72	198,95	125,86	195,46
11. Revenue grants from other Governments:	188,30	231,64	266,43	256,88	320,78	273,28	412,42	476,64	589,45	840,60	1103,42
a) Centre	188,30	231,64	266,43	256,88	320,78	273,28	412,42	476,64	589,45	840,60	1103,42
b) States	-	-	-	-	-	-	-	-	-	-	-
12. Total receipts	1540,08	1816,24	2039,49	2285,36	2685,57	3030,73	3557,92	4374,67	4963,19	6155,65	7533,57

Account II: Production Account of Departmental Enterprises

Rs. in Lakhs

Items	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (R/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
Expenditure											
1. Purchase of commodities and services (including maintenance)	37,54	32,95	37,26	33,14	37,80	41,17	47,04	48,06	53,36	53,93	59,98
2. Compensation of employees	32,98	29,82	41,57	45,79	61,11	69,31	72,12	82,15	102,26	104,82	124,10
3. Interest	71,40	80,30	90,13	99,49	108,11	119,23	132,93	151,30	175,56	211,67	260,80
4. Consumption of fixed capital	1	-	-	-	-	-	7	1	14	3	4
5. Profits	33,34	38,20	28,39	27,87	11,44	11,05	14,76	14,86	39	17,50	11,61
6. Less imputed irrigation subsidy	101,61	109,73	125,25	127,05	144,90	161,69	177,85	189,89	239,91	241,19	293,37
7. Total expenditure	73,66	71,54	72,10	79,24	73,56	79,07	89,07	106,49	91,80	146,76	163,16
Receipts											
8. Sales	73,66	71,54	72,10	79,24	73,56	79,07	89,07	106,49	91,80	146,76	163,16
9. Total receipts	73,66	71,54	72,10	79,24	73,56	79,07	89,07	106,49	91,80	146,76	163,16

Note: From 1988-89 Compensation of employees includes pension contribution.

Account III: Capital Finance Account of General Government

Rs. in Lakhs

Sl. No.	Items	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
	1	2	3	4	5	6	7	8	9	10	11	12
EXPENDITURE												
1.	Change in stocks	14,48	240	6,16	(-3,12)	(-12,25)	5,48	14,58	16,38	15,73	-	-
1.1	Administrative Departments	14,03	308	5,03	1,35	(-11,43)	3,77	5,52	10,38	8,65	-	-
1.2	Departmental Enterprises	45	(-168)	1,13	(-14,47)	(-) 82	1,71	9,06	6,00	7,08	-	-
2.	Gross fixed capital formation	413,66	441,04	449,52	268,43	297,34	358,54	411,37	557,83	734,77	993,19	1354,18
2.1	Administrative Departments	228,06	227,70	220,51	80,07	76,93	92,61	131,97	158,92	187,42	261,79	346,80
2.2	Departmental Enterprises	185,60	213,34	229,01	188,36	220,41	265,93	279,40	398,91	547,35	731,40	1007,38
3.	Net purchase of physical assets	63	44	57	4,08	2,95	4,50	1,31	2,34	6,01	7,78	6,68
3.1	Second hand assets	-	-	-	-	-	-	-	-	-	-	-
a)	Administrative Departments	-	-	-	-	-	-	-	-	-	-	-
b)	Departmental Enterprises	-	-	-	-	-	-	-	-	-	-	-
3.2	Land	63	44	57	4,08	2,95	4,50	1,31	2,34	6,01	7,78	6,68
a)	Administrative Departments	56	39	53	4,03	2,80	4,45	78	2,34	5,99	4,58	4,63
b)	Departmental Enterprises	7	5	4	5	15	5	53	-	2	3,20	2,05
4.	Capital Transfers	28,78	31,70	41,44	9,26	5,69	21,23	75,04	47,23	151,15	187,23	260,22
4.1	to other Governments	-	-	-	-	-	-	-	-	-	-	-
4.2	to the rest of the world	-	-	-	-	-	-	-	-	-	-	-
4.3	to other sectors	28,78	31,70	41,44	9,26	5,69	21,23	75,04	47,23	151,15	187,23	260,22
	Total expenditure	457,55	475,58	497,69	278,65	303,73	389,75	502,30	623,78	907,76	1188,20	1621,08

Contd..

Account III: Capital Finance Account of General Government (Concl.d.)

Rs. in Lakhs

Sl. No.	Items	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
	1	2	3	4	5	6	7	8	9	10	11	12
RECEIPTS												
5.	Savings	241,40	314,82	330,13	(-14,76)	70,56	(-21,29)	105,08	8,68	138,64	577,30	760,51
6.	Consumption of fixed capital	1	-	-	-	-	-	7	1	14	3	4
7.	Capital transfers	-	-	-	-	-	-	-	-	-	-	-
	7.1 from other Governments	-	-	-	-	-	-	-	-	-	-	-
	7.2 from the rest of the world	-	-	-	-	-	-	-	-	-	-	-
8.	Net borrowings	88,55	107,90	134,24	196,52	224,17	250,73	280,20	328,58	334,45	387,17	421,46
	8.1 at home	88,55	107,90	134,24	196,52	224,17	250,73	280,20	328,58	334,45	387,17	421,46
	8.2 abroad	-	-	-	-	-	-	-	-	-	-	-
9.	Other liabilities	127,59	52,86	33,32	86,89	9,00	160,31	116,95	286,51	434,53	223,70	439,07
	9.1 Extra budgetary receipts	167,54	83,50	87,90	132,67	51,19	214,04	434,11	605,32	591,80	541,53	640,63
	9.2 Less net purchase of financial assets	39,95	30,64	54,58	45,78	42,19	53,73	317,16	318,81	157,27	317,83	201,56
	Total receipts	457,55	475,58	497,69	278,65	303,73	389,75	502,30	623,78	907,76	1188,20	1621,08

Table 4.1 : Total expenditure by type of expenditure

Items	Rs. in lakhs										
	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
1	2	3	4	5	6	7	8	9	10	11	12
1. Final outlays	1174.72 (58.19)	1244.28 (54.73)	1353.48 (51.80)	979.34 (33.23)	1067.56 (32.67)	1282.32 (33.23)	1451.45 (32.47)	1862.44 (32.97)	2150.21 (33.60)	2734.15 (36.09)	3501.93 (38.26)
a) Govt. consumption expenditure	745.95 (36.95)	800.40 (35.21)	897.23 (34.34)	709.95 (24.09)	769.52 (23.55)	913.80 (23.68)	1024.19 (22.91)	1285.89 (22.76)	1393.70 (21.78)	1733.18 (22.88)	2141.07 (23.39)
b) Gross capital formation	428.14 (21.21)	443.44 (19.50)	455.68 (17.44)	265.31 (9.00)	295.09 (9.03)	364.02 (9.43)	425.95 (9.53)	574.21 (10.17)	750.50 (11.73)	993.19 (13.11)	1354.18 (14.80)
c) Acquisition of physical assets	63 (0.03)	44 (0.02)	57 (0.02)	4.08 (0.14)	2.95 (0.09)	4.50 (0.12)	1.31 (0.03)	2.34 (0.04)	6.01 (0.09)	7.78 (0.10)	6.68 (0.07)
2. Transfer payments to the rest of the economy	581.51 (28.81)	732.72 (32.23)	853.57 (32.67)	1589.43 (53.94)	1851.18 (56.66)	2159.45 (55.96)	2503.69 (56.01)	3127.33 (55.36)	3582.00 (55.98)	4032.40 (53.22)	4892.21 (53.44)
a) Current transfers *	552.73 (27.38)	701.02 (30.84)	812.13 (31.08)	1580.17 (53.62)	1845.49 (56.48)	2138.22 (55.41)	2428.65 (54.33)	3080.10 (54.52)	3430.85 (53.62)	3845.17 (50.75)	4631.99 (50.60)
b) Capital transfers	28.78 (1.43)	31.70 (1.39)	41.44 (1.59)	9.26 (0.32)	5.69 (0.18)	21.23 (0.55)	75.04 (1.68)	47.23 (0.84)	151.15 (2.36)	187.23 (2.47)	260.22 (2.84)
3. Financial investments & loans to the rest of the economy	262.49 (13.00)	296.40 (13.04)	405.67 (15.53)	378.04 (12.83)	348.69 (10.67)	417.18 (10.81)	514.90 (11.52)	659.43 (11.67)	666.45 (10.42)	809.56 (10.69)	759.41 (8.30)
Total expenditure	2018.72 (100.00)	2273.40 (100.00)	2612.72 (100.00)	2946.81 (100.00)	3267.43 (100.00)	3857.95 (100.00)	4470.04 (100.00)	5649.20 (100.00)	6398.66 (100.00)	7576.11 (100.00)	9153.55 (100.00)

* : Current transfers include interest and subsidy also.
Note : Figures in brackets indicate percentage to total.

4. Important Findings

4.1 The three Standard Accounts presented in the preceding paragraphs show the various aspects of the budgetary transactions of the State Government. Some of the important transactions of the Government revealed on the basis of these accounts are presented below.

4.2 Total Expenditure of the State Government

4.2.1 The total expenditure of the State Government comprises of Government consumption expenditure (excluding operating expenses of departmental enterprises), gross capital formation, current transfers, acquisition of physical assets and financial investments and loans to the rest of the economy. This represents aggregate flow of funds to the rest of the economy.

4.2.2. The total expenditure of the State by its three major components during the years 1984-85 to 1994-95 are given in Table 4.1.

4.2.3 It may be seen from the above Table that the actual expenditure of the State gradually increased from Rs. 2018,72 lakhs during 1984-85 to Rs. 6398,66 lakhs during 1992-93 there by showing an increase of 316.97 percent. However, the expenditure as per budget estimates for the year 1994-95 is Rs. 9153,55 lakhs. A

brief analysis of the behaviour of its components are made in the following paragraphs.

4.2. Final Outlays

Final outlays is the direct expenditure of the State Government on commodities and services for current consumption as well as capital formation. The current consumption expenditure represents expenditure on salaries and wages, pension and goods & services for current use while the expenditure under capital formation is the investments on construction activities, machinery and equipments and change in stocks. From Table 4.1 it may be seen that there was a steep decrease in the final outlays during 1987-88 compared to previous years. It was due to the fact that during 1987-88 Zilla Panchayats were formed and funds from final outlays were transferred to them in lumpsum for their use. On account of this transaction, the share of final outlays in total expenditure suddenly declined from 51.80 percent during 1986-87 to 33.23 percent during 1987-88. The effect of this transfer during 1987-88 is conspicuously noticed in respect of Government consumption expenditure and expenditure on gross capital formation.

4.2.5 Transfer Payments

Transfer payments consists of both current and capital transfers. Since formation of zilla panchayats in the State during the year 1987-88, it has become one of the major components of the total expenditure of the State Government. The transfer payment to rest of the economy which was Rs. 581,51 lakhs during 1984-85 steeply increased to Rs. 4892,21 lakhs during 1994-95 or by 741.29 percent. Besides its share to total expenditure of the State ranged from 28.81 percent during 1984-85 to 56.66 percent (nearly double) during 1988-89. The share of current transfers varied between 27.38 percent (1984-85) and 56.48 percent (1988-89).

4.2.6 Financial Investments and Loans

Table 4.1 reveals that though the Financial Investments and Loans of the Government increased from Rs. 262,49 lakhs in 1984-85 to Rs. 759,41 lakhs during 1994-95, its share in the total expenditure showed a declining trend by dwindling from 13.00 percent during 1984-85 to 8.30 percent during 1994-95.

Table 4.2 : Current Receipts of the State Government

Rs. in Lakhs

Items	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
1	2	3	4	5	6	7	8	9	10	11	12
1. Tax Receipts	1068,69 (69.39)	1285,27 (70.77)	1435,08 (70.37)	1657,11 (72.51)	1973,58 (73.49)	2287,08 (75.46)	2638,01 (74.14)	3226,35 (73.75)	3583,90 (72.21)	4388,16 (71.29)	5335,81 (70.83)
2. Income from property & entrepreneurship	268,03 (17.40)	265,62 (14.62)	290,45 (14.24)	318,62 (13.94)	323,57 (12.05)	399,77 (13.19)	424,80 (11.94)	548,96 (12.55)	590,89 (11.90)	801,03 (13.01)	898,88 (11.93)
3. Fees and Miscellaneous receipts	15,06 (0.98)	33,71 (1.86)	47,53 (2.33)	52,75 (2.31)	67,64 (2.52)	70,60 (2.33)	82,69 (2.33)	122,72 (2.81)	198,95 (4.01)	125,86 (2.04)	195,46 (2.59)
4. Revenue grants from Govt. of India	188,30 (12.23)	231,64 (12.75)	266,43 (13.06)	256,88 (11.24)	320,78 (11.94)	273,28 (9.02)	412,42 (11.59)	476,64 (10.89)	589,45 (11.88)	840,60 (13.66)	1103,42 (14.65)
5. Total Current Receipts	1540,08 (100.00)	1816,24 (100.00)	2039,49 (100.00)	2285,36 (100.00)	2685,57 (100.00)	3030,73 (100.00)	3557,92 (100.00)	4374,67 (100.00)	4963,19 (100.00)	6155,65 (100.00)	7533,57 (100.00)

Note: Figures in brackets indicate percentage to total.

4.3 Current Receipts of the State Government

4.3.1 The Current Receipts of Government consist of Tax receipts, Income from property and entrepreneurship, grants from Centre and fees and miscellaneous receipts. The current receipts by its various components are shown in Table 4.2.

4.3.2 It may be seen from Table 4.2 that the total current receipts which was Rs. 1540,08 lakhs during 1984-85 increased to Rs. 7533,57 lakhs during 1994-95 or by 389.17 percent. The major source of current receipts is the 'tax receipts'. It is observed that the amount under Tax Receipts steadily increased from Rs. 1068,69 lakhs to Rs. 5335,81 lakhs or by 399.28 percent during the period from 1984-85 to 1994-95, while its percentage contribution to total current receipts though increased from 69.39 percent during 1984-85 to 75.46 percent during 1989-90, thereafter it showed a declining trend and reached 70.83 percent in 1994-95. The contribution of the component 'Income from property and entrepreneurship' which was 17.40 percent in 1984-85 decreased to 11.93 percent in 1994-95. However, the grants from Government of India has increased slightly from 12.23 percent in 1984-85 to 14.65 percent in 1994-95.

Table 4.3 : Current Outgoing of the State Government

Items	Rs. in Lakhs										
	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
1	2	3	4	5	6	7	8	9	10	11	12
1. Consumption expenditure	745,95 (56.19)	800,40 (53.31)	897,23 (52.49)	709,95 (31.00)	769,52 (29.43)	913,80 (29.94)	1024,19 (29.66)	1205,89 (29.45)	1393,70 (28.89)	1733,18 (31.07)	2141,07 (31.61)
2. Transfer payments	581,51 (43.81)	701,02 (46.69)	812,13 (47.51)	1580,17 (69.00)	1845,49 (70.57)	2138,22 (70.06)	2428,65 (70.34)	3080,10 (70.55)	3430,85 (71.11)	3845,17 (68.93)	4631,99 (68.39)
3. Total current outgoings (1+2)	1327,46 (100.0)	1501,42 (100.0)	1709,36 (100.0)	2290,12 (100.0)	2615,01 (100.0)	3052,02 (100.0)	3452,84 (100.0)	4365,99 (100.0)	4824,55 (100.0)	5578,35 (100.0)	6773,06 (100.0)

Note: Figures in brackets indicate percentage to total.

4.4 Current outgoings of the State Government

4.4.1 The current outgoings of the State constitutes consumption expenditure as well as transfer payments of the State Government. The current outgoings which was Rs. 1327,46 lakhs during 1984-85 increased to Rs. 6773,06 lakhs during 1994-95. The percentage share of consumption expenditure to outgoings steadily decreased from 56.19 percent during 1984-85 to 31.00 percent during 1987-88 and further declined to 28.89 percent during 1992-93, thereafter, it increased marginally to 31.61 percent during 1994-95. However, the transfer payments of the Government have increased faster than the consumption expenditure during the period under report.

4.4.2 Details of current outgoings are shown in Table 4.3.

Table 4.4 : Net Surplus of Departmental Enterprises

Items	Rs. in Lakhs										
	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
1	2	3	4	5	6	7	8	9	10	11	12
1. Gross receipts *	175,27	181,27	197,35	206,29	218,46	240,76	266,92	296,38	331,71	387,95	456,53
2. Operating Expenses	141,93	143,07	168,96	178,42	207,02	229,71	252,16	281,52	331,32	370,45	444,92
3. Net surplus (1-2)	33,34	38,20	28,39	27,87	11,44	11,05	14,76	14,86	39	17,50	11,61

* : Includes press charges and imputed irrigation subsidy.

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.

4.5.2 The gross receipts of departmental enterprises increased from Rs. 175,27 lakhs during 1984-85 to Rs. 456,53 lakhs during 1994-95. The net surplus of departmental enterprises showed a mixed trend during the period under review, the lowest being Rs. 39 lakhs during 1992-93, and the highest surplus of Rs. 38,20 lakhs was during the year 1985-86. These details can be seen from Table 4.4

Table 4.5 : Estimates of net product from Public Administration

Items	Rs. in Lakhs										
	1984-85 (A/C)	1985-86 (A/C)	1986-87 (A/C)	1987-88 (A/C)	1988-89 (A/C)	1989-90 (A/C)	1990-91 (A/C)	1991-92 (A/C)	1992-93 (A/C)	1993-94 (RE)	1994-95 (BE)
1	2	3	4	5	6	7	8	9	10	11	12
Administration											
1. Total wages and salaries	624,88	669,21	765,25	660,32	665,66	775,93	835,38	1012,00	1141,54	1458,37	1793,88
Less wages & salaries in											
2. Construction (Repairs & Maintenance)	10,62	10,11	14,95	18,26	12,28	17,48	23,89	42,92	52,86	54,66	57,45
3. Water supply	36	5,86	6,32	24	38	-	3,85	4,46	5,19	5,54	7,27
4. Other services	291,42	327,10	376,48	204,38	169,89	201,26	198,57	238,33	286,12	412,24	514,69
a) Education	240,00	270,18	308,77	157,75	121,94	139,04	134,93	150,09	180,51	266,43	337,31
b) Medical and Public Health	51,39	56,92	67,62	46,50	47,82	61,98	63,06	87,75	101,96	135,83	156,10
c) Sanitation	3	-	9	13	13	24	58	49	3,65	9,98	21,28
5. Sub-total (2 to 4)	302,40	343,07	397,75	222,88	182,55	218,74	226,31	285,71	344,17	472,44	579,41
6. Public administration (1-5)	322,48	326,14	367,50	437,44	483,11	557,19	609,07	726,29	797,37	985,93	1214,47

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. 322,48 lakhs during 1984-85, which increased to Rs. 1214,47 lakhs during 1994-95 or by 276.60 percent during the period under study. Details are as shown in Table 4.5.

4.7 Borrowing Account of the State

The details of receipts and expenditure of the State on 'Borrowing Account' are shown in Table 4.6. It may be seen that the net receipts from the 'Borrowing at home' which was Rs. 88,55 lakhs during 1984-85 increased to Rs. 421,66 lakhs during 1994-95. Similarly, the net receipts from 'extra budgetary receipts' which was Rs. 167,54 lakhs during 1984-85, decreased to Rs. 83,50 lakhs during 1985-86 and then from 1986-87 onwards showed mixed trend and reached maximum level of Rs. 640,63 lakhs during 1994-95. The details of Borrowing Account are shown in the following page.

Table 4.6 : Borrowing Account

Items	Rs. in lakhs											
	1984-85		1985-86		1986-87		1987-88		1988-89		1989-90	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13
I Borrowing at Home												
1. Internal Debt	975,08	929,17	765,55	707,41	587,05	517,72	853,59	758,10	750,71	638,36	733,11	600,72
2. Small savings P.F. etc.	69,01	26,37	80,72	30,96	100,29	35,38	145,78	44,75	171,23	59,41	199,24	80,90
Total	1044,09	955,54	846,27	738,37	687,34	553,10	999,37	802,85	921,94	697,77	932,35	681,62
Net Receipts	88,55		107,90		134,24		196,52		224,17		250,73	
II Extra Budgetary Receipts												
1. Loans from Government of India	371,76	190,28	725,26	226,44	362,49	153,82	319,42	170,73	365,84	175,68	563,57	189,41
2. Loans & Advances by State Government	56,62	222,55	78,76	265,76	91,10	351,09	169,15	332,26	115,20	306,49	224,08	363,45
3. Interstate Settlement	7	2,00	-	2,00 (-)	1	1,00	7	2,00	-	2,00	-	1,00
4. Contingency Fund	33,10	70,99	90,99	54,94	14,94	8,62	8,62	3,74	3,75	12,64	12,63	8,20
5. Reserve Funds	156,01	48,72	182,19	35,65	37,50	26,34	44,65	24,94	42,32	26,34	62,95	33,29
6. Deposits and Advances	416,42	467,08	630,14	599,78	720,17	709,00	1531,77	1365,86	1668,13	1589,69	1894,34	1917,41
7. Suspense & Miscellaneous	903,57	808,84	1219,19	1179,16	1186,88	1179,73	1475,53	1407,61	2035,20	2016,42	2585,15	2536,31
8. Remittances	597,24	596,25	667,06	672,04	709,93	699,26	465,66	503,92	526,33	533,19	663,34	688,34
9. Cash Balance	(-) 77,11	(-) 257,86	(-) 257,86	44,90	44,85	(-) 71,56	(-) 71,56	(-) 24,72	(-) 25,02	(-) 13,54	(-) 13,54	12,54
10. Funds	4,65	145,94	5,66	177,22	4,21	26,86	7,76	32,06	5,50	37,15	7,10	35,63
Total	2462,33	2294,79	3341,39	3257,89	3172,06	3084,16	3951,07	3818,40	4737,25	4686,06	5999,62	5785,58
Net Receipts	167,54		83,50		87,90		132,67		51,19		214,04	

(Contd..)

Table 4.6 : Borrowing Account (Concid)

Rs. in Lakhs

Items	1990-91		1991-92		1992-93		1993-94 R/E		1994-95 B/E	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8	9	10	11
I Borrowing at Home										
1. Internal Debt	317,68	177,84	485,91	10,60	960,26	389,76	1711,55	1514,38	1697,68	1491,22
2. Small savings P.F. etc.	228,83	88,47	265,89	112,62	302,69	138,74	340,20	150,20	380,20	165,20
Total	546,51	266,31	451,80	123,22	862,95	528,50	2051,75	1664,58	2077,88	1656,42
Net Receipts	280,20		328,58		334,45		387,17		421,46	
II Extra Budgetary Receipts										
1. Loans from Government of India	459,70	145,73	528,00	157,04	669,70	180,47	743,55	184,70	1093,80	218,46
2. Loans & Advances by State Government	373,00	197,74	387,35	340,62	79,83	509,18	251,85	491,73	136,85	557,85
3. Interstate Settlement	-	4	9	-	-	1	-	-	-	1
4. Contingency Fund	8,20	27,19	27,19	52,18	52,18	6,84	6,84	-	10,00	10,00
5. Reserve Funds	69,15	20,97	81,31	11,66	85,48	38,84	88,06	20,68	116,26	26,06
6. Deposits and Advances	2049,18	1911,91	2686,86	2568,28	3481,62	3161,58	3416,00	3316,00	3556,00	3556,00
7. Suspense & Miscellaneous	2952,82	3120,97	9102,71	9126,35	10424,88	10014,25	4240,00	4205,00	4240,00	4270,00
8. Remittances	730,36	733,04	939,80	901,79	1170,48	1186,66	1150,25	1100,25	1200,25	1200,25
9. Cash Balance	(-) 28,06	3,30	3,31	(-) 37,21	(-) 37,21	(-) 93,03	(-) 93,03	(-) 95,66	(-) 95,67	(-) 297,74
10. Funds	14,19	33,54	25,81	56,40	28,41	58,77	18,23	57,52	15,67	91,64
Total	6628,54	6194,43	13782,43	13177,11	15655,37	15063,57	9821,75	9280,22	10273,16	9632,53
Net Receipts	434,11		605,32		591,80		541,53		640,63	

S U B S I D I A R Y T A B L E S

Table A: Net Domestic Product by Industry of origin Factor incomes of Departmental Enterprises

Departmental Enterprises	Compen- sation of emp- loyees	Purch- ase of Commo- dities & ser- vices	Maintenance			Inter- est	Pro- fits	Depre- cia- tion	Receipts			Net pro- duct	Gross prod- uct
			B(m)	R(m)	C(m)				Sales	Imputed Irriga- tion subsidy	Total		
			4	5	6				7	8	9		
1984-85 (A/C)													
1. Irrigation	11,83	1,65	-	-	23,55	70,96	-	-	6,38	101,61	107,99	82,79	82,79
2. Forest	15,35	3,26	23	-	-	-	36,60	-	55,44	-	55,44	51,95	51,95
3. Industries	97	2,64	-	-	-	44	(-)1,89	1	2,17	-	2,17	(-)48	(-)47
4. Stationery and printing	3,94	13	-	-	-	-	-	-	4,07	-	4,07	3,94	3,94
5. Dairy development	38	5,61	-	-	-	-	(-) 74	-	5,25	-	5,25	(-)36	(-)36
6. Civil aviation	6	9	-	-	-	-	(-) 11	-	4	-	4	(-)5	(-)5
7. Ports, light houses & shipping	45	38	-	-	-	-	(-) 52	-	31	-	31	(-)17	(-)17
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	32,98	13,76	23	-	23,55	71,40	33,34	1	73,66	101,61	175,27	137,72	137,73
1985-86 (A/C)													
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 and printing	4,51	2,95	-	-	-	-	-	-	7,46	-	7,46	4,51	4,51
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	8	7	-	-	-	-	(-) 11	-	4	-	4	(-)13	(-)13
7. Ports, light houses & shipping	49	31	-	-	-	-	(-) 55	-	25	-	25	(-)16	(-)16
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	29,82	10,38	-	-	22,57	80,30	38,20	-	71,54	109,73	181,27	148,32	148,32

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Table A : Net Domestic Product by Industry of origin and Factor Incomes of Departmental Enterprises

Departmental Enterprises	Rs. in Lakhs												
	Compensation of employees	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product	Gross product
			B(m)	R(m)	C(m)				Sales	Imputed Irrigation subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1986-87 (A/C)													
1. Irrigation	19,16	1,82	-	-	23,57	89,68	-	-	8,98	125,25	134,23	108,84	108,84
2. Forest	15,32	4,15	-	-	-	-	32,90	-	52,37	-	52,37	48,22	48,22
3. Industries	1,89	4,16	-	-	-	45	(-13,61)	-	2,89	-	2,89	(-11,27)	(-11,27)
4. Stationery and printing	4,58	2,94	-	-	-	-	-	-	7,52	-	7,52	4,58	4,58
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	6	19	-	-	-	-	(-) 21	-	4	-	4	(-) 15	(-) 15
7. Ports, light houses & shipping	56	43	-	-	-	-	(-) 69	-	30	-	30	(-) 13	(-) 13
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	41,57	13,69	-	-	23,57	90,13	28,39	-	72,10	125,25	197,35	160,09	160,09
1987-88 (A/C)													
1. Irrigation	20,46	1,68	-	-	19,71	99,22	-	-	14,02	127,05	141,07	119,68	119,68
2. Forest	16,76	6,11	-	-	-	-	29,02	-	51,89	-	51,89	45,78	45,78
3. Industries	1,51	2,87	-	-	-	27	(-) 32	-	4,33	-	4,33	1,46	1,46
4. Stationery and printing	6,18	2,29	-	-	-	-	-	-	8,47	-	8,47	6,18	6,18
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	11	8	-	-	-	-	(-) 15	-	4	-	4	(-) 4	(-) 4
7. Ports, light houses & shipping	77	40	-	-	-	-	(-) 68	-	49	-	49	9	9
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	45,79	13,43	-	-	19,71	99,49	27,87	-	79,24	127,05	206,29	173,15	173,15

Table A: Net Domestic product by Industry of Origin and Factor Incomes of Departmental Enterprises

Rs. in Lakhs

Departmental Enterprises	Compensation of employees including pension	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product	Gross product
			B(m)	R(m)	C(m)				Sales	Imputed Irrigation subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1988-89 (A/C)													
1. Irrigation	23,38	1,74	-	-	27,42	107,74	-	-	15,38	144,90	160,28	131,12	131,12
2. Forest	25,60	4,24	-	-	-	-	15,63	-	45,47	-	45,47	41,23	41,23
3. Industries	2,22	4,04	-	-	-	37	(-)3,13	-	3,50	-	3,50	(-) 54	(-) 54
4. Stationery and printing	8,73	(-) 20	-	-	-	-	-	-	8,53	-	8,53	8,73	8,73
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	11	13	-	-	-	-	(-) 17	-	7	-	7	(-) 6	(-) 6
7. Ports, light houses & shipping	1,07	43	-	-	-	-	(-) 89	-	61	-	61	18	18
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	61,11	10,38	-	-	27,42	108,11	11,44	-	73,56	144,90	218,46	180,66	180,66
1989-90 (A/c)													
1. Irrigation	24,16	2,35	-	-	33,03	118,79	-	-	16,64	161,69	178,33	142,95	142,95
2. Forest	29,53	3,78	-	-	-	-	17,67	-	50,98	-	50,98	47,20	47,20
3. Industries	2,94	6,63	-	-	-	44	(-)5,40	-	4,61	-	4,61	(-)12,02	(-)12,02
4. Stationery and printing	11,26	(-)5,17	-	-	-	-	-	-	6,09	-	6,09	11,26	11,26
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	14	10	-	-	-	-	(-) 17	-	7	-	7	(-) 3	(-) 3
7. Ports, light houses & shipping	1,28	45	-	-	-	-	(-)1,05	-	68	-	68	23	23
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	69,31	8,14	-	-	33,03	119,23	11,05	-	79,07	161,69	240,76	199,59	199,59

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Table A: Net Domestic Product by Industry of origin and Factor Incomes of Departmental Enterprises
Rs. in Lakhs

Departmental Enterprises	Compensation of employees including pension	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product	Gross product
			B(m)	R(m)	C(m)				Sales	Imputed irrigation subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1990-91 (A/c)													
1. Irrigation	25,25	2,80	-	-	34,91	132,35	-	-	17,46	177,85	195,31	157,60	157,60
2. Forest	30,38	4,01	-	-	-	-	22,97	-	57,36	-	57,36	53,35	53,35
3. Industries	2,82	9,75	-	-	-	58	(-16,98)	1	6,18	-	6,18	(-13,58)	(-13,57)
4. Stationery & printing	12,27	(-14,92)	-	-	-	-	-	-	7,35	-	7,35	12,27	12,27
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	18	4	-	-	-	-	(-122)	6	6	-	6	(-)	4
7. Ports, light houses & shipping	1,22	45	-	-	-	-	(-11,01)	-	66	-	66	21	21
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	72,12	12,13	-	-	34,91	132,93	14,76	7	89,07	177,85	266,92	219,81	219,88
1991-92 (A/c)													
1. Irrigation	26,57	2,32	-	-	41,69	150,86	-	-	31,55	189,89	221,44	177,43	177,43
2. Forest	36,38	4,85	26	23	-	-	19,05	-	60,77	-	60,77	55,43	55,43
3. Industries	2,86	8,04	-	-	-	44	(-12,97)	1	8,38	-	8,38	33	34
4. Stationery & printing	14,78	(-19,94)	-	-	-	-	-	-	4,84	-	4,84	14,78	14,78
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	23	14	-	-	-	-	(-)	30	7	-	7	(-17)	(-17)
7. Ports, light houses & shipping	1,33	47	-	-	-	-	(-)	92	88	-	88	41	41
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	82,15	5,88	26	23	41,69	151,30	14,86	1	106,49	189,89	296,38	248,31	248,32

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Table A : Net Domestic Product by Industry of origin and Factor Incomes of Departmental Enterprises

Departmental Enterprises	Rs. in lakhs												
	Compensation of employees including pension	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product	Gross product
			B(m)	R(m)	C(m)				Sales	Imputed irrigation subsidy	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1992-93 (A/c)													
1. Irrigation	35,88	3,80	-	-	42,63	174,92	-	-	17,32	239,91	257,23	210,80	210,80
2. Forest	44,57	12,82	59	15	-	-	9,90	-	68,03	-	68,03	54,47	54,47
3. Industries	3,50	7,71	-	-	-	64	(-),8,22	2	3,65	-	3,65	(-),4,08	(-),4,06
4. Stationery & Printing	16,60	(-),14,86	-	-	-	-	-	-	1,74	-	1,74	16,60	16,60
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	21	5	-	-	-	-	(-), 30	12	8	-	8	(-), 9	3
7. Ports, lighthouses & shipping	1,50	47	-	-	-	-	(-), 99	-	98	-	98	51	51
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	102,26	9,99	59	15	42,63	175,56	39	14	91,80	239,91	331,71	278,21	278,35
1993-94 (R.E)													
1. Irrigation	31,25	1,28	-	-	32,16	211,10	-	-	34,60	241,19	275,79	242,35	242,35
2. Forest	53,06	9,20	24	15	-	-	20,40	-	83,05	-	83,05	73,46	73,46
3. Industries	3,79	6,54	-	-	-	57	(-),1,89	2	9,03	-	9,03	2,47	2,49
4. Stationery & printing	14,86	3,60	-	-	-	-	-	-	18,46	-	18,46	14,86	14,86
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	28	23	-	-	-	-	(-), 40	1	12	-	12	(-), 12	(-), 11
7. Ports, light houses & shipping	1,58	53	-	-	-	-	(-), 61	-	1,50	-	1,50	97	97
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	104,82	21,38	24	15	32,16	211,67	17,50	3	146,76	241,19	387,95	333,99	334,02

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Table A : Net Domestic Product by Industry of origin and Factor Incomes of Departmental Enterprises (Concl..)

Departmental Enterprises	Compensation of employees including pension	Purchase of commodities & services	Maintenance			Interest	Profits	Depreciation	Receipts			Net product	Gross product	
			B(m)	R(m)	C(m)				Sales	Imputed irrigation subsidy	Total			
			4	5	6				7	8	9			10
1994-95 (B.E)														
1. Irrigation	37,86	1,90	-	-	34,32	260,19	-	3	40,90	293,37	334,27	298,05	298,08	
2. Forest	62,51	11,44	26	15	-	-	16,98	-	91,34	-	91,34	79,49	79,49	
3. Industries	4,31	7,84	-	-	-	61	(-14,04)	-	8,75	-	8,75	88	88	
4. Stationery & printing	17,03	3,27	-	-	-	-	-	-	20,30	-	20,30	17,03	17,03	
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Civil aviation	42	24	-	-	-	-	(-)	55	1	12	-	12 (-)	13 (-)	12
7. Ports, light houses & shipping	1,97	56	-	-	-	-	(-)	78	-	1,75	-	1,75	1,19	1,19
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	124,10	25,25	26	15	34,32	260,80	11,61	4	163,16	293,37	456,53	396,51	396,55	

Table B: Capital formation by types of assets and industry of use-Departmental enterprises

Rs. in Lakhs

Departmental Enterprises	Gross domestic fixed capital formation								Change in stocks	Gross capital formation	Depreciation	Net capital formation
	Buildings and bridges	Roads and bridges	Other construction	Transport machinery	Machinery & equipment	Total new outlay	Net purchase of physical assets	Total				
1	2	3	4	5	6	7	8	9	10	11	12	13
1984-85 (A/C)												
1. Irrigation	-	-	79	-	67	1,46	-	1,46	45	1,91	-	1,91
2. Forest	-	8	22,60	7	9	22,84	-	22,84	-	22,84	-	22,84
3. Industries	-	-	-	-	-	-	-	-	-	-	(-)	(-)
4. Stationery & printing	-	-	-	-	57	57	-	57	-	57	-	57
5. Dairy development	4	-	-	47	9	60	-	60	-	60	-	60
6. Civil aviation	-	-	-	-	-	-	-	-	-	-	-	-
7. Ports, light houses & shipping	-	-	-	1	2	3	6	9	-	9	-	9
8. Power projects	-	-	-	-	-	-	1	1	-	1	-	1
Total	4	8	23,39	55	1,44	25,50	7	25,57	45	26,02	(-)	26,01
1985-86 (A/C)												
1. Irrigation	5,60	174,46	2,44	-	3,96	186,46	-	186,46	(-)	185,78	-	185,78
2. Forest	21	22,32	1	-	6	22,60	-	22,60	-	22,60	-	22,60
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-
4. Stationery & printing	-	-	-	-	3	3	-	3	-	3	-	3
5. Dairy development	1	-	-	-	-	1	-	1	-	1	-	1
6. Civil aviation	14	-	-	-	1	15	-	15	-	15	-	15
7. Ports, light houses & shipping	18	3,83	-	-	8	4,09	-	4,09	-	4,09	-	4,09
8. Power projects	-	-	-	-	-	-	6	6	-	6	-	6
Total	6,14	200,61	2,45	-	4,14	213,34	6	213,40	(-)	212,72	-	212,72

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Table B : Capital formation by type of assets and industry of use-Departmental enterprises

Departmental Enterprises	Gross domestic fixed capital formation							Change in Stocks	Gross capital formation	Depre- ciation	Net capital formation	
	Build-ings and bridges	Roads and bridges	Other construction	Trans- port machinery	Machi- nery & equip- ment	Total new outlay	Net pur- chase of physical assets					
1	2	3	4	5	6	7	8	9	10	11	12	13
1986-87 (A/C)												
1. Irrigation	5,22	188,67	3,15	-	2,10	199,14	-	199,14	1,13	200,27	-	200,27
2. Forest	18	21,89	-	-	12	22,19	-	22,19	-	22,19	-	22,19
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-
4. Stationery & printing	-	-	-	-	5,95	5,95	-	5,95	-	5,95	-	5,95
5. Dairy development	1	-	-	-	-	1	-	1	-	1	-	1
6. Civil aviation	45	-	-	1	4	50	-	50	-	50	-	50
7. Ports, light houses & shipping	41	44	-	-	32	1,17	4	1,21	-	1,21	-	1,21
8. Power projects	5	-	-	-	-	5	-	5	-	5	-	5
Total	6,32	211,00	3,15	1	8,53	229,01	4	229,05	1,13	230,18	-	230,18
1987-88 (A/C)												
1. Irrigation	6,14	155,63	2,61	-	1,85	166,23	-	166,23	(-14,47	161,76	-	161,76
2. Forest	-	18,60	79	26	7	19,72	-	19,72	-	19,72	-	19,72
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-
4. Stationery & printing	-	-	-	-	4	4	-	4	-	4	-	4
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	31	-	-	1	1	33	-	33	-	33	-	33
7. Ports, light houses & shipping	32	1,19	-	-	52	2,03	5	2,08	-	2,08	-	2,08
8. Power projects	1	-	-	-	-	1	-	1	-	1	-	1
Total	6,78	175,42	3,40	27	2,49	188,36	5	188,41	(-14,47	183,94	-	183,94

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Table B: Capital formation by types of assets and industry of use-Departmental enterprises

Departmental Enterprises	Gross domestic fixed capital formation								Rs. in Lakhs				
	Build-ings	Roads and bridges	Other construction	Transport machinery	Machinery & equipment	Total new outlay	Net purchase of physical assets	Total	change in stocks	Gross capital formation	Depreciation	Net capital formation	
	1	2	3	4	5	6	7	8	9	10	11	12	13
1988-89 (A/C)													
1. Irrigation	7,64	180,62	2,45	-	2,97	193,68	-	193,68	(-82)	192,86	-	192,86	
2. Forest	19	24,64	-	28	13	25,24	-	25,24	-	25,24	-	25,24	
3. Industries	-	-	-	-	-	-	-	-	-	-	-	-	
4. Stationery & printing	-	-	-	-	4	4	-	4	-	4	-	4	
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	
6. Civil aviation	53	-	-	-	-	53	-	53	-	53	-	53	
7. Ports, light houses & shipping	10	69	-	-	11	90	15	1,05	-	1,05	-	1,05	
8. Power projects	2	-	-	-	-	2	-	2	-	2	-	2	
Total	8,48	205,95	2,45	28	3,25	220,41	15	220,56	(-82)	219,74	-	219,74	
1989-90 (A/C)													
1. Irrigation	10,21	220,26	3,53	-	3,05	237,05	-	237,05	1,71	238,76	-	238,76	
2. Forest	11	26,11	-	30	10	26,62	-	26,62	-	26,62	-	26,62	
3. Industries	-	-	-	-	1	1	-	1	-	1	-	1	
4. Stationery & printing	-	-	-	-	32	32	-	32	-	32	-	32	
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-	
6. Civil aviation	49	-	-	-	10	59	-	59	-	59	-	59	
7. Ports, light houses & shipping	9	1,12	-	-	12	1,33	5	1,38	-	1,38	-	1,38	
8. Power projects	1	-	-	-	-	1	-	1	-	1	-	1	
Total	10,91	247,49	3,53	30	3,70	265,93	5	265,98	1,71	267,69	-	267,69	

Table B: Capital formation by types of assets and industry of use-Departmental enterprises

Departmental Enterprises	Rs. in lakhs											
	Gross domestic fixed capital formation							Change in stocks	Gross capital formation	Depreciation	Net capital formation	
	Buildings	Roads & Bridges	Other construction	Transport machinery	Machinery & equipment	Total new outlay	Net purchase of physical assets					
1	2	3	4	5	6	7	8	9	10	11	12	13
1990-91 (A/c)												
1. Irrigation	10,33	4,45	233,55	-	2,42	250,75	-	250,75	9,06	259,81	-	259,81
2. Forest	6	-	26,32	38	13	26,89	-	26,89	-	26,89	-	26,89
3. Industries	-	-	-	-	-	-	-	-	-	-	1	(-1)
4. Stationery & printing	-	-	-	-	22	22	-	22	-	22	-	22
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	1	-	-	-	-	1	-	1	-	1	6	(-15)
7. Ports, light houses & shipping	-	-	1,38	-	15	1,53	53	2,06	-	2,06	-	2,06
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,40	4,45	261,25	38	2,92	279,40	53	279,93	9,06	288,99	7	288,92
1991-92 (A/C)												
1. Irrigation	11,05	8,19	338,66	-	3,99	361,89	-	361,89	6,00	367,89	-	367,89
2. Forest	9	-	31,20	37	9	31,75	-	31,75	-	31,75	-	31,75
3. Industries	-	-	-	-	-	-	-	-	-	-	1	(-1)
4. Stationery & printing	-	-	-	-	1,14	1,14	-	1,14	-	1,14	-	1,14
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	75	-	-	-	-	75	-	75	-	75	-	75
7. Ports, light houses & shipping	13	-	2,82	-	43	3,38	-	3,38	-	3,38	-	3,38
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,02	8,19	372,68	37	5,65	398,91	-	398,91	6,00	404,91	1	404,90

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Table B: Capital formation by types of assets and industry of use-Departmental enterprises

Departmental Enterprises	Rs. in lakhs											
	Gross domestic fixed capital formation								Change in stocks	Gross capital formation	Depreciation	Net capital formation
	Buildings & Bridges	Roads	Other construction	Transport machinery	Machinery & equipment	Total new outlay	Net purchase of physical assets	Total				
1	2	4	3	5	6	7	8	9	10	11	12	13
1992-93 (A/C)												
1. Irrigation	12,66	16,07	468,98	-	7,89	505,60	-	505,60	7,08	512,68	-	512,68
2. Forest	54	-	34,83	39	11	35,87	-	35,87	-	35,87	-	35,87
3. Industries	-	-	-	-	-	-	-	-	-	-	2 (-)	2
4. Stationery & printing	-	-	-	-	26	26	-	26	-	26	-	26
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	1,91	-	-	-	-	1,91	-	1,91	-	1,91	12	1,79
7. Ports, light houses & shipping	52	-	3,13	-	6	3,71	-	3,71	-	3,71	-	3,71
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,63	16,07	506,94	39	8,32	547,35	-	547,35	7,08	554,43	14	554,29
1993-94 (R.E)												
1. Irrigation	19,55	18,97	629,77	-	10,91	679,20	-	679,20	-	679,20	-	679,20
2. Forest	1,30	-	42,39	36	14	44,19	-	44,19	-	44,19	-	44,19
3. Industries	-	-	-	-	2	2	-	2	-	2	2	-
4. Stationery & printing	-	-	-	-	39	39	-	39	-	39	-	39
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	-	-	-	-	50	50	-	50	-	50	1	49
7. Ports, light houses & shipping	31	-	6,77	-	2	7,10	-	7,10	-	7,10	-	7,10
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	21,16	18,97	678,93	36	11,98	731,40	-	731,40	-	731,40	3	731,37

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Table B: Capital formation by types of assets and industry of use-Departmental enterprises (Conclid..)

Departmental Enterprises	Gross domestic fixed capital formation								Change in stocks	Gross capital formation	Depreciation	Net capital formation
	Buildings & Bridges	Roads	Other construction	Transport machinery	Machinery & equipment	Total new outlay	Net purchase of physical assets	Total				
	2	4	3	5	6	7	8	9				
1994-95 (B.E)												
1. Irrigation	23,09	31,56	879,35	-	12,64	946,64	-	946,64	-	946,64	-	946,64
2. Forest	1,30	-	46,66	36	12	48,44	-	48,44	-	48,44	-	48,44
3. Industries	-	-	-	-	2	2	-	2	-	2	3	(-) 1
4. Stationery & printing	-	-	-	-	39	39	-	39	-	39	-	39
5. Dairy development	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil aviation	-	-	-	-	52	52	-	52	-	52	1	51
7. Ports, light houses & shipping	60	-	10,67	-	10	11,37	-	11,37	-	11,37	-	11,37
8. Power projects	-	-	-	-	-	-	-	-	-	-	-	-
Total	24,99	31,56	936,68	36	13,79	1007,38	-	1007,38	-	1007,38	4	1007,34

Table C: Capital formation by types assets & Industry of use-Administration

Items	Gross domestic capital formation								Rs. in lakhs	
	Build-ings	Roads and bridges	Other construction	Transport equipment	Other machinery & equipment	Total new outlay	Net purchase of Physical assets	Total	Change in stocks	Gross/net capital formation
	2	3	4	5	6	7	8	9	10	11
1984-85 (A/C)										
1. Administration (Total)	57,96	46,20	99,78	6,57	17,55	228,06	-	228,06	14,03	242,09
Less										
2. Construction-Machinery and stocks of P.W.D.	-	-	-	-	4,22	4,22	-	4,22	-	4,22
3. Water supply	-	-	1,22	-	1,13	2,35	-	2,35	-	2,35
4. Other services										
(i) Education	1,49	-	-	1	1,31	2,81	-	2,81	-	2,81
(ii) Medical and Public Health	6,39	-	1,54	61	5,62	14,16	-	14,16	74	14,90
(iii) Sanitation	-	-	1	-	49	50	-	50	-	50
5. Total (2 to 4)	7,88	-	2,77	62	12,77	24,04	-	24,04	74	24,78
6. Public administration	50,08	46,20	97,01	5,95	4,78	204,02	-	204,02	13,29	217,31
1985-86 (A/C)										
1. Administration (Total)	36,56	35,72	134,95	2,51	17,96	227,70	-	227,70	3,08	230,78
Less										
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
(i) Education	3,08	-	8	-	1,20	4,36	-	4,36	-	4,36
(ii) Medical and Public Health	5,54	-	19	37	1,95	8,05	-	8,05	-	8,05
(iii) 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 administration	27,94	35,72	101,43	2,14	6,77	174,00	-	174,00	1,18	175,18

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Table C : Capital formation by types of assets and industry of use-Administration

Items	Gross domestic fixed capital formation							Rs. in lakhs		
	Build-ings	Roads and bridges	Other construction	Transport equipment	Other machinery & equipment	Total new outlay	Net purchase of Physical assets	Total	Change in stocks	Gross/net capital formation
1986-87 (A/C)										
1. Administration (Total)	44,26	32,90	126,58	4,23	12,54	220,51	59	221,10	5,03	226,13
Less										
2. Construction-Machinery and stocks of P.W.D.	-	-	-	-	3,64	3,64	-	3,64	3,17	6,81
3. Water supply	-	-	23,24	-	1,19	24,43	-	24,43	1,70	26,13
4. Other services	9,63	-	27	31	5,25	15,46	8	15,54	-	15,54
(i) Education	3,62	-	11	-	1,99	5,72	8	5,80	-	5,80
(ii) Medical and Public Health	6,00	-	16	31	1,83	8,30	-	8,30	-	8,30
(iii) Sanitation	1	-	-	-	1,43	1,44	-	1,44	-	1,44
5. Total (2 to 4)	9,63	-	23,51	31	10,08	43,53	8	43,61	4,87	48,48
6. Public administration	34,63	32,90	103,07	3,92	2,46	176,98	51	177,49	16	177,65
1987-88 (A/C)										
1. Administration (Total)	25,32	9,36	26,99	5,52	12,88	80,07	4,03	84,10	1,35	85,45
Less										
2. Construction-Machinery and stocks of P.W.D.	9,52	8,20	-	-	2,72	20,44	-	20,44	1,84	22,28
3. Water supply	-	-	1,29	-	-	1,29	-	1,29	-	1,29
4. Other services	2,91	-	6	55	7,49	11,01	16	11,17	-	11,17
(i) Education	1,72	-	5	-	1,24	3,01	16	3,17	-	3,17
(ii) Medical and Public Health	1,19	-	1	55	6,25	8,00	-	8,00	-	8,00
(iii) Sanitation	-	-	-	-	-	-	-	-	-	-
5. Total (2 to 4)	12,43	8,20	1,35	55	10,21	32,74	16	32,90	1,84	34,74
6. Public administration	12,89	1,16	25,64	4,97	2,67	47,33	3,87	51,20	(-)49	50,71

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Table C : Capital formation by types of assets and industry of use-Administration

Items	Gross domestic fixed capital formation							Rs. in lakhs		
	Build-ings	Roads and bridges	Other construction	Transport equipment	Other machinery & equipment	Total new outlay	Net purchase of physical assets	Total	Change in stocks	Gross/net capital formation
	2	3	4	5	6	7	8	9	10	11
1988-89 (A/C)										
1. Administration (Total)	23,36	10,17	28,07	6,48	8,85	76,93	2,80	79,73	(-11,43)	78,30
Less										
2. Construction-Machinery and stocks of P.W.D.	-	-	-	-	3,15	3,15	-	3,15	(-12,95)	20
3. Water supply	-	-	65	-	-	65	-	65	1,34	1,99
4. Other services	3,09	-	-	13	3,50	6,72	19	6,91	-	6,91
(i) Education	1,84	-	-	3	98	2,85	19	3,04	-	3,04
(ii) Medical and Public Health	1,25	-	-	10	2,46	3,81	-	3,81	-	3,81
(iii) Sanitation	-	-	-	-	6	6	-	6	-	6
5. Total (2 to 4)	3,09	-	65	13	6,65	10,52	19	10,71	(-11,61)	9,10
6. Public administration	20,27	10,17	27,42	6,35	2,20	66,41	2,61	69,02	18	69,20
Year: 1989-90 (A/C)										
1. Administration (Total)	31,72	11,47	28,88	5,95	14,59	92,61	4,45	97,06	3,77	100,83
Less										
2. Construction-Machinery and stocks of P.W.D.	-	-	-	-	4,09	4,09	-	4,09	4,21	8,30
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services	4,53	-	1,11	11	6,46	12,21	47	12,68	(-154)	12,14
(i) Education	2,17	-	-	1	1,22	3,40	47	3,87	-	3,87
(ii) Medical and Public Health	2,36	-	-	10	5,08	7,54	-	7,54	-	7,54
(iii) Sanitation	-	-	1,11	-	16	1,27	-	1,27	(-154)	73
5. Total (2 to 4)	4,53	-	1,11	11	10,55	16,30	47	16,77	3,67	20,44
6. Public administration	27,19	11,47	27,77	5,84	4,04	76,31	3,98	80,29	10	80,39

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Table C : Capital formation by types of assets and industry of use-Administration

Items	Gross domestic fixed capital formation								Rs. in lakhs	
	Build-ings	Roads and Bridges	Other construction	Transport equipment	Other machinery & equipment	Total new outlay	Net purchase of physical assets	Total	Change in stocks	Gross/net capital formation
	1	2	3	4	5	6	7	8	9	10
1990-91 (A/c)										
1. Administration (Total)	36,05	18,83	28,97	9,34	38,78	131,97	79	132,76	5,52	138,28
Less										
2. Construction -Machinery & stocks of P.W.D.	-	-	-	-	20,13	20,13	-	20,13	4,33	24,46
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	2,17	-	-	-	7,70	9,87	-	9,87	-	9,87
b) Medical & public health	2,10	-	-	6	2,01	4,17	-	4,17	-	4,17
c) Sanitation	-	-	4,66	-	41	5,07	-	5,07	1,19	6,26
5. Total (2 to 4)	4,27	-	4,66	6	30,25	39,24	-	39,24	5,52	44,76
6. Public administration	31,78	18,83	24,31	9,28	8,53	92,73	79	93,52	-	93,52
1991-92 (A/c)										
1. Administration (Total)	61,18	27,15	31,90	18,02	20,67	158,92	2,34	161,26	10,38	171,64
Less										
2. Construction -Machinery & stocks of P.W.D.	-	-	-	-	7,99	7,99	-	7,99	4,61	12,60
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	2,24	-	7	19	69	3,19	19	3,38	-	3,38
b) Medical & public health	2	-	-	1	-	3	-	3	-	3
c) Sanitation	-	-	2,96	-	24	3,20	-	3,20	5,77	8,97
5. Total (2 to 4)	2,26	-	3,03	20	8,92	14,41	19	14,60	10,38	24,98
6. Public administration	58,92	27,15	28,87	17,82	11,75	144,51	2,15	146,66	-	146,66

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Table C : Capital formation by types of assets and industry of use-Administration

Items	Gross domestic fixed capital formation								Rs. in lakhs	
	Build-ings	Roads and Bridges	Other const-ruktion	Trans- port equip-ment	Other machi- nery & equip- ment	Total new outlay	Net pur- chase of physical assets	Total	Change in stocks	Gross/ net capital forma- tion
	1	2	3	4	5	6	7	8	9	10
1992-93 (A/C)										
1. Administration (Total)	74,93	37,00	41,96	8,44	25,09	187,42	-	187,42	8,65	196,07
Less										
2. Construction -Machinery & stocks of P.W.D.	-	-	-	-	7,38	7,38	-	7,38	8,14	15,52
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	8,87	-	14	-	2,08	11,09	-	11,09	-	11,09
b) Medical & public health	9,39	-	-	15	1,93	11,47	-	11,47	-	11,47
c) Sanitation	-	-	2,05	-	7,09	9,14	-	9,14	51	9,65
5. Total (2 to 4)	18,26	-	2,19	15	18,48	39,08	-	39,08	8,65	47,73
6. Public administration	56,67	37,00	39,77	8,29	6,61	148,34	-	148,34	-	148,34
1993-94 (R.E)										
1. Administration (Total)	110,33	49,18	60,77	16,40	25,36	262,04	-	262,04	-	262,04
Less										
2. Construction -Machinery & stocks of P.W.D.	-	-	-	-	6,96	6,96	-	6,96	-	6,96
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	22,63	-	15	1	4,57	27,36	-	27,36	-	27,36
b) Medical & public health	15,04	-	-	36	4,52	19,92	-	19,92	-	19,92
c) Sanitation	-	-	2,63	-	1,62	4,25	-	4,25	-	4,25
5. Total (2 to 4)	37,67	-	2,78	37	17,67	58,49	-	58,49	-	58,49
6. Public administration	72,66	49,18	57,99	16,03	7,69	203,55	-	203,55	-	203,55

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Table C : Capital formation by types of assets and industry of use-Administration (Concl..)

Items	Gross domestic fixed capital formation							(Rs. in lakhs)		
	Build-ings	Roads and Bridges	Other cons-truction	Trans-port equip-ment	Other machi-nery & equip-ment	Total new outlay	Net pur-chase of physical assets	Total	Change in stocks	Gross/net capital formation
1994-95 (B.E)										
1. Administration (Total)	164,46	69,25	59,47	19,02	34,60	346,80	-	346,80	-	346,80
Less										
2. Construction										
-Machinery & stocks of P.W.D.	-	-	-	-	7,88	7,88	-	7,88	-	7,88
3. Water supply	-	-	-	-	-	-	-	-	-	-
4. Other services										
a) Education	47,33	-	15	3	7,94	55,45	-	55,45	-	55,45
b) Medical & public health	27,36	-	-	49	5,58	33,43	-	33,43	-	33,43
c) Sanitation	-	-	2,89	-	93	3,82	-	3,82	-	3,82
5. Total (2 to 4)	74,69	-	3,04	52	22,33	100,58	-	100,58	-	100,58
6. Public administration	89,77	69,25	56,43	18,50	12,27	246,22	-	246,22	-	246,22

5. NOTE ON THE ACCOUNTS

(A) ACCOUNT I

Income and Outlay account of Administrative Departments

5.1 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 as administrative for the purpose of economic classification. These include organs of the State collection of taxes, other fiscal services, interest payment and servicing of debts, administrative services like, police, jails, supplies and disposals, pensions, etc., and economic services like agriculture, animal husbandry, etc., The management of expenditure of various funds like famine and drought relief funds etc., is 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:

5.2 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.

5.3 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.

5.4 Interest Paid

Interest paid on public debt and other obligations other than that on commercial debt which is included in Production Account of Departmental Enterprises.

5.5 Subsidies

These are grants on current account which private industries etc., 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, loss incurred by the departmental Commercial undertaking is treated as subsidy.

5.6 Current Transfers

Includes 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.

5.7 Saving on current account

This represents the excess of current receipts over current expenditure.

5.8 Income from property and entrepreneurship

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

5.9 Interest receipts

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 Production Account of Departmental Enterprises. This item, therefore, is deducted from both interest received and interest paid so that there is no double counting.

5.10 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.

5.11 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.

5.12 Miscellaneous Receipts

Include fees, fines and forfeitures.

5.13 Revenue Grants, Contributions, etc.,

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

(B) Account II**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 in the nature of entrepreneurial activities of Govt. 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 depend upon incomes of other sectors to meet their expenditure. Other main characteristics are as follows:

(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 to be used to determine the profit or loss.

(vi) To maintain their operations, departmental enterprises must both give and receive commercial credit.

5.15 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) Irrigation
- (b) Forest
- (c) Industries
- (d) Stationery and Printing
- (e) Dairy Development
- (f) Civil aviation
- (g) Ports, light houses and shipping
- (h) Power projects

5.16 The expenditure side of this head consists of the following items of current expenditure of departmental enterprises, such as, compensation of employees (i.e., wages and salaries etc), 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). The sale proceeds are furnished on the receipt side.

(C) Account III

Capital Finance Account of General Government

5.17 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.

(A) Expenditure on Capital Account

Items of expenditure appearing under this account are discussed below:

5.18 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.

5.19 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 & other construction and machinery & equipment.

5.20 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 works⁴¹ on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

5.21 Machinery and Equipment

This item includes expenditure incurred on the purchase of various equipments, such as, buses, jeeps, trucks, tractors, (including for road haulage), power generating machinery, agricultural machinery and implements, office furniture, machinery and equipment and instruments used by professional men.

5.22 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.

5.23 Capital Transfers

These 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.

(B) Receipts on Capital Account

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

5.25 Savings

The savings on a current account is directly taken from Income and Outlay account of Administrative Departments.

5.26 Consumption of fixed capital

This is brought over from Production Account of Departmental Enterprises.

5.27 Capital Transfers

Include capital grants received from Government of India.

5.28 Net borrowing

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

5.29 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

6 Purpose Classification of the Expenditure of General Government

6.1 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.,

Coverage & Scope

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

6.3 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.

6.4 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

6.5 The classification adopted here is discussed under the following heads.

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

(a) Need for purpose classification

6.6 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.

6.7 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 grants to Research Institute, etc (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

6.8 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 Public Services,
2. Defence,
3. Education,
4. Health,
5. Social security and welfare services,
6. Housing & other community amenities,
7. Cultural, recreational & religious services,
8. Economic services and
9. Other services.

These major heads have been further divided into 20 minor heads.

(c) Principles of classification adopted

6.9 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 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 more suitable norms.

6.10 In case of grants, loans and advances to private institutions or to individuals, if the purpose of utilisation is not specifically mentioned, classification is done on the basis of the main functions of the institutions which are receiving the grants, loans and advances. In many cases neither the name of the organisations receiving the grants, loans and advances 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.

6.11 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.

6.12 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

6.13 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.,

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

6.15 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.

6.16 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 and 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, expenditure 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.C.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'.

6.17 Hospitals and 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.

6.18 The expenditures relating to heads of accounts like Rural Development, Community Development, National Extension Services, etc., have been broken upto 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'.

6.19 The expenditures of Public Works Department are also split up and classified under different categories according to the nature 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.

6.20 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.

6.21 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'.

6.22 Expenditure 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 State Government Budget (Rs.in Crores)

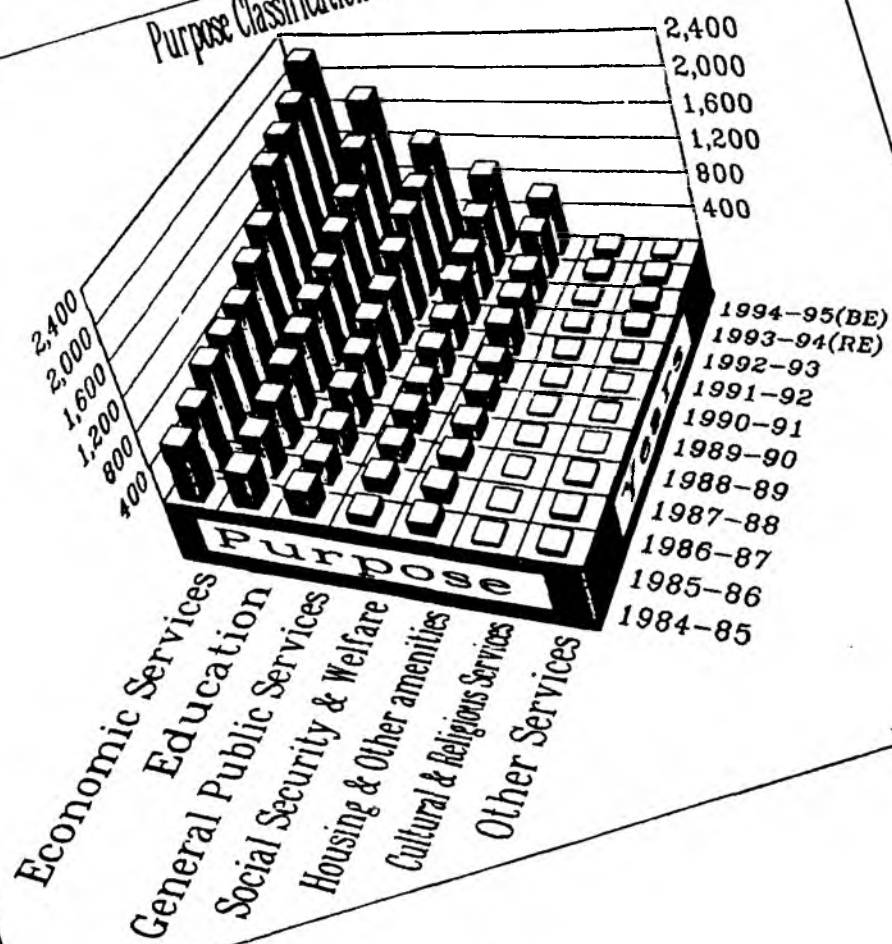


Table 5: Purpose Classification of the state Government Budget

Items	Rs. in Lakhs										
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(RE)	(BE)
1	2	3	4	5	6	7	8	9	10	11	12
1. General Public Services	286,95 (16.23)	273,98 (13.84)	295,99 (13.05)	434,57 (16.62)	511,43 (17.85)	615,50 (18.31)	651,79 (16.80)	823,76 (16.88)	991,69 (18.28)	1037,65 (16.41)	1284,42 (17.01)
1.1 General Administration, external affairs, public order and safety	285,57 (16.15)	273,17 (13.80)	288,54 (12.72)	433,65 (16.58)	510,82 (17.83)	614,53 (18.28)	650,10 (16.76)	821,67 (16.84)	985,43 (18.16)	1031,47 (16.31)	1277,62 (16.92)
1.2 General Research	1,38 (0.08)	81 (0.04)	7,45 (0.33)	92 (0.04)	61 (0.02)	97 (0.03)	1,69 (0.04)	2,09 (0.04)	6,26 (0.12)	6,18 (0.10)	6,80 (0.09)
2. Defence	1,59 (0.09)	21 (0.01)	19 (0.01)	24 (0.01)	28 (0.01)	23 (0.01)	34 (0.01)	29 (0.01)	40 (0.01)	52 (0.01)	61 (0.01)
3. Education	416,21 (23.53)	482,85 (24.40)	548,41 (24.17)	646,54 (24.73)	704,55 (24.49)	796,70 (23.70)	883,87 (22.79)	1029,60 (21.09)	1169,24 (21.55)	1480,25 (23.41)	1804,95 (23.91)
3.1 Administration, Regulation and Research	6,75 (0.38)	12,63 (0.64)	8,40 (0.37)	10,49 (0.40)	14,19 (0.39)	13,51 (0.40)	32,19 (0.83)	26,68 (0.54)	28,52 (0.53)	52,87 (0.84)	58,42 (0.77)
3.2 Schools, Universities and Institutions including subsidiary services.	409,46 (23.15)	470,22 (23.76)	540,01 (23.80)	636,05 (24.33)	690,36 (24.10)	783,19 (23.30)	851,68 (21.96)	1002,92 (20.55)	1140,72 (21.02)	1427,38 (22.57)	1746,53 (23.14)
4. Health	105,46 (5.96)	96,41 (4.87)	110,78 (4.88)	130,44 (4.99)	146,03 (5.10)	159,28 (4.74)	180,32 (4.65)	233,74 (4.79)	303,28 (5.59)	379,77 (6.01)	438,09 (5.80)
4.1 Administration, Regulation and Research	7,64 (0.43)	5,45 (0.27)	7,08 (0.31)	58,91 (2.25)	72,65 (2.54)	- (-)	- (-)	- (-)	3,26 (0.06)	3,66 (0.06)	5,98 (0.08)
4.2 Hospitals, clinics and individual health services	97,82 (5.53)	90,96 (4.60)	103,70 (4.57)	71,53 (2.74)	73,38 (2.56)	159,28 (4.74)	180,32 (4.65)	233,74 (4.79)	300,02 (5.53)	376,11 (5.95)	432,11 (5.72)
5. Social Security and Welfare Services	106,83 (6.04)	161,78 (8.17)	188,68 (8.31)	245,96 (9.41)	238,89 (8.34)	325,19 (9.67)	364,64 (9.40)	522,42 (10.70)	556,79 (10.26)	703,70 (11.13)	942,50 (12.49)
5.1 Social Welfare Services	63,66 (3.60)	126,15 (6.37)	145,41 (6.41)	184,61 (7.06)	177,79 (6.21)	263,33 (7.83)	307,12 (7.92)	330,73 (6.77)	334,79 (6.17)	416,28 (6.58)	508,39 (6.74)
5.2 Social Security benefits	43,17 (2.44)	35,63 (1.80)	43,27 (1.90)	61,35 (2.35)	61,10 (2.13)	61,86 (1.84)	57,52 (1.48)	191,69 (3.93)	222,00 (4.09)	287,42 (4.55)	434,11 (5.75)

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Table 5: Purpose Classification of the state Government Budget (Concl'd..)

Items	Rs. in Lakhs										
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(A/C)	(RE)	(BE)
1	2	3	4	5	6	7	8	9	10	11	12
6. Housing and other community amenities	128.35 (7.26)	142.44 (7.20)	151.68 (6.69)	172.59 (6.60)	218.60 (7.63)	223.67 (6.65)	355.34 (9.16)	356.76 (7.31)	381.24 (7.02)	551.28 (8.72)	680.22 (9.01)
7. Cultural, Recreational and other religious services.	32.18 (1.82)	16.92 (0.86)	18.29 (0.81)	30.58 (1.17)	35.29 (1.23)	33.02 (0.98)	36.78 (0.95)	51.85 (1.06)	53.08 (0.98)	84.99 (1.34)	81.39 (1.08)
8. Economic services	639.49 (36.15)	745.40 (37.67)	911.35 (40.17)	944.31 (36.11)	999.21 (34.88)	1196.81 (35.61)	1357.69 (35.01)	1773.03 (36.32)	1882.76 (34.70)	2006.43 (31.73)	2268.33 (30.05)
8.1 General Administration, Regulation and Research	10.91 (0.62)	22.45 (1.12)	24.62 (1.06)	15.67 (0.60)	23.64 (0.83)	29.33 (0.87)	31.95 (0.82)	36.06 (0.74)	25.55 (0.47)	26.83 (0.42)	23.96 (0.32)
8.2 Agriculture, forestry, fishing and hunting	280.87 (15.88)	283.51 (14.32)	343.41 (15.14)	375.11 (14.35)	426.91 (14.90)	398.50 (11.86)	451.25 (11.64)	544.28 (11.15)	656.83 (12.10)	789.28 (12.48)	845.08 (11.19)
8.3 Mining, manufacturing and construction	97.50 (5.51)	81.05 (4.10)	91.56 (4.04)	82.69 (3.16)	95.30 (3.33)	268.59 (7.99)	215.00 (5.54)	202.30 (4.14)	207.60 (3.83)	255.21 (4.04)	361.52 (4.79)
8.4 Electricity, gas, steam and water	153.06 (8.65)	235.75 (11.91)	300.22 (13.23)	337.17 (12.89)	297.47 (10.38)	273.90 (8.15)	449.73 (11.60)	720.37 (14.76)	617.99 (11.39)	582.62 (9.21)	597.88 (7.92)
8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport & communication	65.65 (3.71)	81.66 (4.13)	106.78 (4.71)	99.05 (3.79)	91.44 (3.19)	133.29 (3.97)	177.86 (4.59)	228.68 (4.68)	297.22 (5.48)	272.38 (4.31)	283.49 (3.76)
8.7 Other Economic Services	31.50 (1.78)	41.28 (2.09)	44.76 (1.97)	34.62 (1.32)	64.45 (2.25)	93.20 (2.77)	31.90 (0.82)	41.34 (0.85)	77.57 (1.43)	80.11 (1.27)	156.40 (2.07)
9. Other services	51.70 (2.92)	58.88 (2.98)	43.29 (1.91)	9.53 (0.36)	13.43 (0.47)	11.00 (0.33)	47.59 (1.23)	89.61 (1.84)	87.52 (1.61)	78.06 (1.24)	48.66 (0.64)
9.1 Relief on calamities	51.69 (2.92)	58.39 (2.95)	42.68 (1.88)	9.35 (0.35)	13.14 (0.46)	13.50 (0.40)	49.88 (1.29)	91.47 (1.87)	87.99 (1.62)	76.70 (1.22)	48.28 (0.64)
9.2 Other miscellaneous services	1 (0.00)	49 (0.03)	61 (0.03)	18 (0.01)	29 (0.01)	-12.50 (-0.07)	-12.29 (-0.06)	-11.86 (-0.03)	-147 (-0.01)	1.36 (0.02)	38 (0.00)
Grand Total:	1768.76 (100.00)	1978.87 (100.00)	2268.66 (100.00)	2614.76 (100.00)	2867.71 (100.00)	3361.40 (100.00)	3878.36 (100.00)	4881.06 (100.00)	5426.00 (100.00)	6322.65 (100.00)	7549.17 (100.00)

Note : Figures in brackets indicates percentage to total.

PART - III

ECONOMIC - CUM - PURPOSE CLASSIFICATION

7. Economic-cum-purpose classification of the State Government Budget.

7.1 Expenditure of the Government can be classified in accordance with (i) the economic character of the expenditure like current expenditure, capital formation, loans and 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 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.

7.2 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.

7.3 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 longterm problems of economic development, the purpose classifies the expenditure in accordance with the immediate or short-term socio-economic needs of the State.

Table 6 : Economic-cum-purpose classification of State Government Budget

Year: 1984-85 (A/C)		(RS. in lakhs)								
Sl. No.	Economic Classification Purpose Classification	Current Expenditure								
		Consumption Expenditure				Transfer Payments				Total current expenditure
		Wages & salaries including pension	Less duties & services	Less Sales	Total	Subsidies	local bodies	Others	Total	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	16,757	52,87	43,02	177,22	30	63,48	7,35	71,13	248,35
	1.1 General administration, external affairs, public order & safety	166,96	52,61	43,02	176,55	30	63,48	7,16	70,94	247,49
	1.2 General Research	41	26	-	67	-	-	19	19	86
2.	Defence	51	1,03	-	1,54	-	-	1	1	1,55
3.	Education	244,68	18,95	2,88	260,75	49	1,87	148,25	150,61	411,36
	3.1 Administration, regulation and Research	4,68	1,40	-	6,08	-	-	56	56	6,64
	3.2 Schools, Universities and Institutions including subsidiary services	240,00	17,55	2,88	254,67	49	1,87	147,69	150,05	404,72
4.	Health	57,59	35,22	5,04	87,77	-	30	2,33	2,63	90,40
	4.1 Administration, Regulation and Research	6,20	1,36	-	7,56	-	-	5	5	7,61
	4.2 Hospitals, clinics and individual health services	51,39	33,86	5,04	80,21	-	30	2,28	2,58	82,79
5.	Social security & welfare services	27,00	8,04	2,10	32,94	77	26	62,86	63,89	96,83
	5.1 Social Welfare services	25,48	7,00	2,10	30,38	77	26	22,26	23,29	53,67
	5.2 Social Security benefits	1,52	1,04	-	2,56	-	-	40,60	40,60	43,16
6.	Housing and other community amenities	13,90	5,32	3,14	16,08	-	3,80	1,77	5,57	21,65
7.	Cultural, recreational and religious services	6,76	4,39	53	10,62	39	-	6,87	7,26	17,88
8.	Economic services	101,59	73,15	26,57	148,17	169,07	8	8,15	177,30	325,47
	8.1 General administration	11,47	2,04	6,76	6,75	-	-	29	29	7,04
	8.2 Agriculture, forestry, fishing & hunting	63,72	20,97	6,22	78,47	141,59	8	6,22	147,89	226,36
	8.3 Mining, manufacturing and construction	14,86	13,84	9,28	19,42	15,38	-	59	15,97	35,39
	8.4 Electricity, gas, steam and water	68	3,64	-	4,32	30	-	74	1,04	5,36
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	4,24	31,80	1,91	34,13	36	-	8	44	34,57
	8.7 Other economic services	6,62	86	2,40	5,08	11,44	-	23	11,67	16,75
9.	Other Services	5,48	5,38	-	10,86	-	16	8,61	8,77	19,63
	9.1 Relief on calamities	5,48	5,38	-	10,86	-	16	8,60	8,76	19,62
	9.2 Other Miscellaneous services	-	-	-	-	-	-	1	1	1
Grand Total		624,88	204,35	83,28	745,95	171,02	69,95	246,20	487,17	1233,12

Table 6 (Contd.)

Year: 1984-85 (A/C)

(RS. in lakhs)

Economic Classification	Purpose Classification	Capital Expenditure											Grand Total	
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfers		Financial assets	Loans & advances			Total capital expenditure
Buildings & other constructions	Machinery & equipment	Change in Stocks	Gross capital formation	Local bodies	Others			Local bodies	Others					
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
1. General Public Services		14,16	10,42	13,73	38,31	-	17	-	46	-	-	-	38,60	286,95
1.1 General administration, external affairs, public order & safety		14,12	10,40	13,73	38,25	-	17	-	-	-	-	-	38,08	285,57
1.2 General Research		4	2	-	6	-	-	-	46	-	-	-	52	1,38
2. Defence		1	3	-	4	-	-	-	-	-	-	-	4	1,59
3. Education		1,60	1,32	-	2,92	13	-	-	1,40	-	-	40	4,85	416,21
3.1 Administration, regulation and Research		11	-	-	11	-	-	-	-	-	-	-	11	6,75
3.2 Schools, Universities and Institutions including subsidiary services		1,49	1,32	-	2,81	13	-	-	1,40	-	-	40	4,74	409,46
4. Health		7,93	6,26	74	14,93	-	-	-	-	-	-	13	15,06	105,46
4.1 Administration, Regulation and Research		-	3	-	3	-	-	-	-	-	-	-	3	7,64
4.2 Hospitals, clinics and individual health services		7,93	6,23	74	14,90	-	-	-	-	-	-	13	15,03	97,82
5. Social security & welfare services		3,41	47	-	3,88	-	-	-	2	3,34	-	2,76	10,00	106,83
5.1 Social Welfare services		3,41	47	-	3,88	-	-	-	1	3,34	-	2,76	9,99	63,66
5.2 Social Security benefits		-	-	-	-	-	-	-	1	-	-	-	1	43,17
6. Housing and other community amenities		79,63	95	-	80,58	10	-	1,71	1,65	5	4,58	18,03	106,70	128,35
7. Cultural, recreational and religious services		98	7	-	1,05	-	-	-	87	48	-	11,90	14,30	32,18
8. Economic services		64,31	4,60	(-144)	68,47	35	-	-	24,38	36,08	-	184,74	314,02	639,49
8.1 General administration, regulation & research		37	8	-	45	-	-	-	49	12	-	2,81	3,87	10,91
8.2 Agriculture, forestry, fishing & hunting		18,61	77	42	19,80	35	-	-	9,50	14,61	-	10,25	54,51	280,87
8.3 Mining, Manufacturing and construction		3,24	38	-	3,62	-	-	-	12,64	19,47	-	26,38	62,11	97,50
8.4 Electricity, gas, steam and water		14,60	1,11	-	15,71	-	-	-	1,43	-	-	130,56	147,70	153,06
8.5 Atomic energy		-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport and communication		27,49	2,26	(-186)	28,89	-	-	-	-	-	-	2,19	31,08	65,65
8.7 Other economic services		-	-	-	-	-	-	-	32	1,88	-	12,55	14,75	31,50
9. Other Services		31,91	-	-	31,91	15	-	-	-	-	-	1	32,07	51,70
9.1 Relief on calamities		31,91	-	-	31,91	15	-	-	-	-	-	1	32,07	51,69
9.2 Other Miscellaneous services		-	-	-	-	-	-	-	-	-	-	-	-	1
Grand Total		203,94	24,12	14,03	242,09	73	17	1,71	28,78	39,95	4,58	217,97	535,64	1768,76

Table 6 (Contd.)

Year: 1985-86 (A/C)

(RS. in lakhs)

Sl. No.	Economic Classification	Current Expenditure								
		Consumption expenditure				Transfer payments			Total current expenditure	
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others		Total
1	2	3	4	5	6	7	8	9	10	11
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 & 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 and 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 and 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
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 and other community amenities	14,00	5,08	1,39	17,69	5,17	23,05	8,67	36,89	54,58
7.	Cultural, recreational and 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, regulation & research	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 and construction	16,41	10,11	9,86	16,66	24,71	-	58	25,29	41,95
	8.4 Electricity, gas, steam and water	6,82	5,99	-	12,81	2,06	1,35	-	3,41	16,22
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and 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	615,94	1416,34

Table 6 (Contd.)

Year: 1985-86 (A/C)

Rs. in lakhs

Sl. No.	Economic Classification	Capital Expenditure											Total capital expenditure	Grand Total
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfer		Financial assets	Loans & advances			
		Building & other constructions	Machinery & equipment	Change in stocks	Gross capital formation			Local bodies	Others		Local bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
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 & safety	12,68	5,60	64	18,92	-	6	-	-	-	1	-	18,87	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 and 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 and 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
	5.1 Social Welfare services	7,97	2	-	7,99	-	-	-	50	3,16	-	10,97	22,62	126,15
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	35,63
6.	Housing and other community amenities	57,73	64	-	58,37	-	-	2,41	6,09	2,95	5,16	12,88	87,86	142,44
7.	Cultural, recreational and Religious services	1,16	1	-	1,17	-	-	-	50	49	-	2,01	4,17	16,92
8.	Economic services	75,13	10,61	2,44	88,18	45	-	85	15,32	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 & 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	225,75
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Transport and 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
9.	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

Table 6 (Contd.)

Year: 1986-87 (A/C)

(RS. in lakhs)

Sl. No.	Economic Classification	Current Expenditure								
		Consumption expenditure				Transfer payments			Total current expenditure	
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others		Total
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	206,38	54,86	56,91	204,33	1,44	60,20	10,87	72,51	276,84
	1.1 General administration, external affairs, public order & safety	203,77	54,22	56,91	201,08	1,44	60,20	7,01	68,65	269,73
	1.2 General Research	2,61	64	-	3,25	-	-	3,86	3,86	7,11
2.	Defence	16	3	-	19	-	-	-	-	19
3.	Education	314,75	29,19	3,23	340,71	-	25	201,09	201,34	542,05
	3.1 Administration, regulation and Research	5,98	65	-	6,63	-	-	1,68	1,68	8,31
	3.2 Schools, Universities and Institutions including subsidiary services	308,77	28,54	3,23	334,08	-	25	199,41	199,66	533,74
4.	Health	72,92	34,00	9,29	97,63	-	-	4,56	4,56	102,19
	4.1 Administration, Regulation and Research	5,30	1,49	-	6,79	-	-	-	-	6,79
	4.2 Hospitals, clinics and individual health services	67,62	32,51	9,29	90,84	-	-	4,56	4,56	95,40
5.	Social security & welfare services	30,71	12,40	1,03	42,08	11	42	109,34	109,87	151,95
	5.1 Social Welfare services	28,77	11,49	1,03	39,23	11	42	68,92	69,45	108,68
	5.2 Social Security benefits	1,94	91	-	2,85	-	-	40,42	40,42	43,27
6.	Housing and other community amenities	16,19	7,58	15,79	7,98	5,70	16,03	7,84	29,57	37,55
7.	Cultural, recreational and religious services	5,65	5,52	1,80	9,37	-	-	4,68	4,68	14,05
8.	Economic services	118,41	99,42	27,41	190,42	200,63	2,95	68,73	272,31	462,73
	8.1 General administration, regulation & research	13,25	1,98	7,11	8,12	15	-	53	68	8,80
	8.2 Agriculture, forestry, fishing & hunting	62,96	25,55	4,70	83,81	157,47	2,00	56,27	215,74	299,55
	8.3 Mining, manufacturing and construction	16,88	11,62	10,74	17,76	24,78	-	50	25,28	43,04
	8.4 Electricity, gas, steam and water	10,33	8,22	1	18,54	2,73	95	11,05	14,73	33,27
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	7,09	46,84	1,12	52,81	-	-	-	-	52,81
	8.7 Other economic services	7,90	5,21	3,73	9,38	15,50	-	38	15,88	25,26
9.	Other Services	8	4,44	-	4,52	-	-	1,50	1,50	6,02
	9.1 Relief on calamities	8	4,44	-	4,52	-	-	89	89	5,41
	9.2 Other Miscellaneous services	-	-	-	-	-	-	61	61	61
	Grand Total	765,25	247,44	115,46	897,23	207,88	79,85	408,61	696,34	1593,57

Table 6 (Contd.)

Year: 1986-87 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure											Total capital expenditure	Grand Total	
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfer		Financial assets	Loans & advances				
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation			Local bodies	Others		Local bodies	Others			
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
1.	General Public Services	13,13	6,77	(-169)	19,21	-	6	-	-	-	-	-	-	19,15	295,99
	1.1 General administration, external affairs, public order & safety	12,80	6,76	(-169)	18,87	-	6	-	-	-	-	-	-	18,81	288,54
	1.2 General Research	33	1	-	34	-	-	-	-	-	-	-	-	34	7,45
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	19
3.	Education	3,82	1,99	-	5,81	8	-	-	3	-	-	44	6,36	548,41	
	3.1 Administration, regulation and Research	9	-	-	9	-	-	-	-	-	-	-	9	8,40	
	3.2 Schools, Universities and Institutions including subsidiary services	3,73	1,99	-	5,72	8	-	-	3	-	-	44	6,27	540,01	
4.	Health	6,41	2,18	-	8,59	-	-	-	-	-	-	-	8,59	110,78	
	4.1 Administration, Regulation and Research	25	4	-	29	-	-	-	-	-	-	-	29	7,08	
	4.2 Hospitals, clinics and individual health services	6,16	2,14	-	8,30	-	-	-	-	-	-	-	8,30	103,70	
5.	Social security & welfare services	11,83	52	-	12,35	-	-	-	2,01	3,14	-	19,23	36,73	188,68	
	5.1 Social Welfare services	11,83	52	-	12,35	-	-	-	2,01	3,14	-	19,23	36,73	145,41	
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	43,27	
6.	Housing and other community amenities	67,01	1,43	-	68,44	1	-	1,91	6,30	9,67	11,16	16,64	114,13	151,68	
7.	Cultural, recreational and religious services	70	1	-	71	-	-	-	1,08	48	-	1,97	4,24	18,29	
8.	Economic services	75,12	3,87	5,72	84,71	50	-	-	20,47	41,29	1	301,64	448,62	911,35	
	8.1 General administration, regulation & research	51	13	-	64	-	-	-	4,78	(-12)	-	10,42	15,82	24,62	
	8.2 Agriculture, forestry, fishing & hunting	12,31	12	16	12,59	-	-	-	11,05	2,49	1	17,72	43,86	343,41	
	8.3 Mining, manufacturing and construction	6,77	71	-	7,48	50	-	-	4,61	20,79	-	15,14	48,52	91,56	
	8.4 Electricity, gas, steam and water	23,21	1,19	1,70	26,10	-	-	-	-	-	-	240,85	266,95	300,22	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	32,32	1,72	3,86	37,90	-	-	-	-	13,34	-	2,73	53,97	106,78	
	8.7 Other economic services	-	-	-	-	-	-	-	3	4,69	-	14,78	19,50	44,76	
9.	Other Services	25,72	-	-	25,72	-	-	-	11,55	-	-	-	37,27	43,29	
	9.1 Relief on calamities	25,72	-	-	25,72	-	-	-	11,55	-	-	-	37,27	42,68	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	61	
	Grand Total	203,74	16,77	5,03	225,54	59	6	1,91	41,44	54,58	11,17	339,92	675,09	2268,66	

Table 6 (Contd.)

Year 1987-88 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Current Expenditure									Total current expenditure
		Consumption expenditure				Transfer payments					
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	
1.	General Public Services	297,00	55,76	19,16	332,60	1,13	73,14	7,86	82,13	415,73	
	1.1 General administration, external affairs, public order & safety	296,37	55,62	19,16	332,83	1,13	73,14	7,72	81,99	414,82	
	1.2 General Research	63	14	-	77	-	-	14	14	91	
2.	Defense	21	3	-	24	-	-	-	-	24	
3.	Education	164,91	14,79	1,04	178,66	-	319,23	144,87	464,10	642,76	
	3.1 Administration, regulation and Research	7,16	66	-	7,82	-	-	2,67	2,67	10,49	
	3.2 Schools, Universities and Institutions including subsidiary services	157,75	14,13	1,04	170,84	-	319,23	142,20	461,43	632,27	
4.	Health	57,21	16,68	2,87	71,02	-	46,51	4,83	51,34	122,36	
	4.1 Administration, Regulation and Research	10,71	1,59	-	12,30	-	46,51	2	46,53	58,83	
	4.2 Hospitals, clinics and individual health services	46,50	15,09	2,87	58,72	-	-	4,81	4,81	63,53	
5.	Social security & welfare services	21,90	8,65	5,23	25,32	28	121,70	85,65	207,63	232,95	
	5.1 Social Welfare services	19,08	7,06	4,29	21,85	28	103,49	45,98	149,75	171,60	
	5.2 Social Security benefits	2,82	1,59	94	3,47	-	18,21	39,67	57,88	61,35	
6.	Housing and other community amenities	6,64	5,61	30,39	(-)18,14	1,01	150,47	1,14	152,62	134,48	
7.	Cultural, recreational and religious services	11,19	5,24	2	16,41	-	1,43	8,93	10,36	26,77	
8.	Economic services	101,16	53,93	54,20	100,89	185,19	231,17	38,91	455,27	556,16	
	8.1 General administration	19,92	2,10	18,49	3,53	15	9,00	39	9,54	13,07	
	8.2 Agriculture, forestry, fishing & hunting	40,44	13,68	8,26	45,86	159,65	114,97	30,80	305,42	351,28	
	8.3 Mining, manufacturing and construction	14,64	9,59	20,60	3,63	19,47	11,15	3,28	33,90	37,53	
	8.4 Electricity, gas, steam and water	25	26	89	(-)138	2,09	52,79	4,14	59,02	58,64	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	17,58	22,43	31	39,70	-	30,65	-	30,65	70,35	
	8.7 Other economic services	8,33	5,87	5,65	8,55	3,83	12,61	30	16,74	25,29	
9.	Other Services	10	1,85	-	1,95	-	6,23	1,19	7,42	9,37	
	9.1 Relief on calamities	10	1,85	-	1,95	-	6,23	1,01	7,24	9,19	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	18	18	18	
Grand Total		660,32	162,54	112,91	709,95	187,61	949,88	293,38	1430,87	2140,82	

Table 6 (Contd.)

Year 1987-88 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure											Grand total		
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfers		Financial assets	Loans & advances			Total capital expenditure	
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation			Local	Others		Local	Others			
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
1.	General Public Services	9,00	7,48	19	16,67	2,17	-	-	-	-	-	-	-	18,84	434,57
	1.1 General administration, external affairs, public order & safety	8,99	7,48	19	16,66	2,17	-	-	-	-	-	-	-	18,83	433,65
	1.2 General Research	1	-	-	1	-	-	-	-	-	-	-	-	1	92
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	24
3.	Education	1,77	1,24	-	3,01	16	-	-	3	-	-	-	58	3,78	646,54
	3.1 Administration, regulation and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	10,49
	3.2 Schools, Universities and Institutions including subsidiary services	1,77	1,24	-	3,01	16	-	-	3	-	-	-	58	3,78	636,05
4.	Health	1,24	6,84	-	8,08	-	-	-	-	-	-	-	-	8,08	130,44
	4.1 Administration, Regulation and Research	4	4	-	8	-	-	-	-	-	-	-	-	8	58,91
	4.2 Hospitals, clinics and individual health services	1,20	6,80	-	8,00	-	-	-	-	-	-	-	-	8,00	71,53
5.	Social security & welfare services	8,09	3	-	8,12	-	-	-	2,31	2,49	-	9	13,01	245,96	
	5.1 Social Welfare services	8,09	3	-	8,12	-	-	-	2,31	2,49	-	9	13,01	184,61	
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	61,35
6.	Housing and other community amenities	14,62	30	-	14,92	-	-	1,19	1,23	2,35	8,24	10,18	38,11	172,59	
7.	Cultural, recreational and religious services	1,56	4	-	1,60	-	-	-	87	-	-	1,34	3,81	30,58	
8.	Economic services	25,23	2,47	1,16	28,86	1,70	-	-	4,82	40,94	2	311,81	388,15	944,31	
	8.1 General administration	59	32	-	91	-	-	-	22	3	-	1,44	2,60	15,67	
	8.2 Agriculture, forestry, fishing & hunting	7,45	10	(-12)	7,53	-	-	-	(-166)	64	2	16,30	23,83	375,11	
	8.3 Mining, manufacturing and construction	6,24	60	-	6,84	1,70	-	-	2,51	25,49	-	8,62	45,16	82,69	
	8.4 Electricity, gas, steam and water	1,29	-	(-147)	82	-	-	-	2,75	-	-	274,96	278,53	337,17	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	9,66	1,45	1,65	12,76	-	-	-	-	14,07	-	1,87	28,70	99,05	
	8.7 Other economic services	-	-	-	-	-	-	-	-	71	-	8,62	9,33	34,62	
9.	Other Services	16	-	-	16	-	-	-	-	-	-	-	16	9,53	
	9.1 Relief on calamities	16	-	-	16	-	-	-	-	-	-	-	16	9,53	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	18	
	Grand Total	61,67	18,40	1,35	81,42	4,03	-	1,19	9,26	45,78	8,26	324,00	473,94	2614,76	

Table 6 (Contd.)

Year: 1988-89 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification	Current Expenditure								Total current expenditure
		Consumption expenditure				Transfer payments				
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	339,43	67,24	25,39	381,28	1,49	98,20	8,68	108,37	489,65
	1.1 General administration, external affairs, public order & safety	339,13	66,97	25,39	380,71	1,49	98,20	8,64	108,33	489,04
	1.2 General Research	30	27	-	57	-	-	4	4	61
2.	Defence	23	5	-	28	-	-	-	-	28
3.	Education	130,02	18,29	1,86	146,45	-	403,57	148,15	551,72	698,17
	3.1 Administration, regulation and Research	8,08	61	-	8,69	-	-	2,50	2,50	11,19
	3.2 Schools, Universities and Institutions including subsidiary services	121,94	17,68	1,86	137,76	-	403,57	145,65	549,22	686,98
4.	Health	54,20	31,25	13,54	71,91	-	63,64	6,47	70,11	142,02
	4.1 Administration, Regulation and Research	6,38	2,43	-	8,81	-	63,64	-	63,64	72,45
	4.2 Hospitals, clinics and individual health services	47,82	28,82	13,54	63,10	-	-	6,47	6,47	69,57
5.	Social security & welfare services	19,33	5,93	3,78	21,48	7	119,14	84,94	204,15	225,63
	5.1 Social Welfare services	14,17	4,38	3,10	15,45	2	99,63	49,64	149,29	164,74
	5.2 Social Security benefits	5,16	1,55	68	6,03	5	19,51	35,30	54,86	60,89
6.	Housing and other community amenities	5,49	4,48	5,84	4,13	10	161,13	1,08	162,31	166,44
7.	Cultural, recreational and religious services	11,97	6,03	1	17,99	-	5,29	7,81	13,10	31,09
8.	Economic services	104,92	72,55	51,85	125,62	252,21	240,99	43,90	537,10	662,72
	8.1 General administration regulation & research	24,37	2,74	12,55	14,56	15	7,71	44	8,30	22,86
	8.2 Agriculture, forestry, fishing & hunting	35,62	17,41	11,67	41,36	180,82	135,99	36,47	353,28	394,64
	8.3 Mining, manufacturing and construction	19,50	10,41	16,45	13,46	29,69	12,07	1,55	43,31	56,77
	8.4 Electricity, gas, steam and water	38	12	8	42	2,32	45,27	4,63	52,22	52,64
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	11,34	37,05	3,33	45,06	-	34,40	-	34,40	79,46
	8.7 Other economic services	13,71	4,82	7,77	10,76	39,23	5,55	81	45,59	56,35
9.	Other Services	7	31	-	38	-	10,65	2,37	13,02	13,40
	9.1 Relief on calamities	7	31	-	38	-	10,65	2,08	12,73	13,11
	9.2 Other Miscellaneous services	-	-	-	-	-	-	29	29	29
	Grand Total	665,66	206,13	102,27	769,52	253,87	1102,61	303,40	1659,88	2429,40

Table 6 (Contd.)

Year: 1988-89 (A/C)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Capital Expenditure											Grand Total		
		Gross capital formation				Pur- chase of Less Sale of ass- ets		capital transfers		Fin- anc- ial ass- ets	Loans & advances			Total capital expen- diture	
1	2	Buildings & other constru- ction	Machi- nery & equip- ment	Change in stocks forma- tion	Gross capital forma- tion	16	17	local bodies	Others		20	Local bodies	Others		23
1.	General Public Services	12,44	7,76	(-13)	20,17	1,61	-	-	-	-	-	-	-	21,78	511,43
	1.1 General admini- stration, external affairs, public order & safety	12,44	7,76	(-13)	20,17	1,61	-	-	-	-	-	-	-	21,78	510,82
	1.2 General Research	-	-	-	-	-	-	-	-	-	-	-	-	-	61
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	28
3.	Education	1,84	1,01	-	2,85	19	-	-	-	-	-	34	3,38	701,35	
	3.1 Administration, regulation and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	11,19
	3.2 Schools, Universities and Institutions including subsidiary services	1,84	1,01	-	2,85	19	-	-	-	-	-	34	3,38	690,36	
4.	Health	1,25	2,76	-	4,01	-	-	-	-	-	-	-	4,01	146,03	
	4.1 Administration, Regulation and Research	-	20	-	20	-	-	-	-	-	-	-	20	72,65	
	4.2 Hospitals, clinics and individual health services	1,25	2,56	-	3,81	-	-	-	-	-	-	-	3,81	73,38	
5.	Social security & welfare services	6,96	59	-	7,55	-	-	-	3,28	1,16	-	1,27	13,26	238,89	
	5.1 Social Welfare services	6,96	59	-	7,55	-	-	-	3,07	1,16	-	1,27	13,05	177,79	
	5.2 Social Security benefits	-	-	-	-	-	-	-	21	-	-	-	21	61,10	
6.	Housing and other community amenities	13,38	53	-	13,91	-	-	2,63	45	16,20	1,81	17,16	52,16	218,60	
7.	Cultural, recreational and religious services	1,68	6	-	1,74	-	-	-	1,01	42	-	1,03	4,20	35,29	
8.	Economic services	24,03	2,62	(-1,40)	25,25	1,00	-	-	94	24,41	7	284,82	336,49	999,21	
	8.1 General administration regulation & research	20	35	-	55	-	-	-	10	-	-	13	78	23,64	
	8.2 Agriculture, forestry, fishing & hunting	8,34	34	18	8,86	-	-	-	(-13,18)	6,36	7	20,16	32,27	426,91	
	8.3 Mining, manufacturing and construction	4,21	46	-	4,67	1,00	-	-	3,58	17,10	-	12,18	38,53	95,30	
	8.4 Electricity, gas, steam and water	73	-	1,34	2,07	-	-	-	-	-	-	242,76	244,83	297,47	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	10,53	1,47	(-12,92)	9,08	-	-	-	-	-	-	2,90	11,98	91,44	
	8.7 Other economic services	2	-	-	2	-	-	-	44	95	-	6,69	8,10	64,45	
9.	Other Services	2	-	-	2	-	-	-	1	-	-	-	3	13,43	
	9.1 Relief on calamities	2	-	-	2	-	-	-	1	-	-	-	3	13,14	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	29	
	Grand Total	61,60	15,33	(-1,43)	75,50	2,80	-	2,63	5,69	42,19	1,88	304,62	435,31	2864,71	

Table 6 (Contd.)

Year: 1989-90 (A/C)

(Rs. in lakhs)

Economic Classification	Purpose Classification	Current Expenditure									Total current expenditure
		Consumption expenditure				Transfer payments					
		Wages & salaries including pension	Commodities and services	Less Sales	Total consumption expenditure	Subsidies	Local bodies	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	
1. General Public Services		399,10	88,88	28,34	459,64	1,50	104,53	15,39	121,42	581,06	
1.1 General administration, external affairs, public order & safety		398,43	88,65	28,34	458,74	1,50	104,53	15,32	121,35	580,09	
1.2 General Research		67	23	-	90	-	-	7	7	97	
2. Defence		21	2	-	23	-	-	-	-	23	
3. Education		148,04	19,62	2,34	165,32	2	447,08	168,85	615,95	781,27	
3.1 Administration, regulation and Research		9,00	98	-	9,98	-	-	3,53	3,53	13,51	
3.2 Schools, Universities and Institutions including subsidiary services		139,04	18,64	2,34	155,34	2	447,08	165,32	612,42	767,76	
4. Health		61,98	23,15	12,16	72,97	-	71,86	6,91	78,77	151,74	
4.1 Administration, Regulation and Research		-	-	-	-	-	-	-	-	-	
4.2 Hospitals, clinics and individual health services		61,98	23,15	12,16	72,97	-	71,86	6,91	78,77	151,74	
5. Social security & welfare services		20,31	12,64	2,81	30,14	38,18	139,33	108,51	286,02	316,16	
5.1 Social Welfare services		15,47	11,58	1,22	25,83	38,18	120,69	69,60	228,47	254,30	
5.2 Social Security benefits		4,84	1,06	1,59	4,31	-	18,64	38,91	57,55	61,86	
6. Housing and other community amenities		8,44	5,20	1,42	12,22	80	140,30	8,40	149,50	161,72	
7. Cultural, recreational and religious services		13,69	6,04	5	19,68	-	2,29	7,55	9,84	29,52	
8. Economic services		124,06	84,56	55,36	153,26	270,06	168,90	166,99	605,95	759,21	
8.1 General administration regulatios & research		28,34	2,60	11,74	19,20	16	7,94	56	8,66	27,86	
8.2 Agriculture, forestry, fishing & hunting		48,27	13,52	12,23	49,56	162,28	111,76	35,89	309,93	359,49	
8.3 Mining, manufacturing and construction		22,08	15,35	21,16	16,27	42,36	11,69	129,42	183,47	199,74	
8.4 Electricity, gas, steam and water		-	12	75	(-163)	6,82	2,72	1	9,55	8,92	
8.5 Atomic energy		-	-	-	-	-	-	-	-	-	
8.6 Transport and communication		8,70	51,11	2,46	57,35	-	31,44	-	31,44	88,79	
8.7 Other economic services		16,67	1,86	7,02	11,51	58,44	3,35	1,11	62,90	74,41	
9. Other Services		10	24	-	34	-	11,32	1,86	13,18	13,52	
9.1 Relief on calamities		10	24	-	34	-	11,32	1,83	13,15	13,49	
9.2 Other Miscellaneous services		-	-	-	-	-	-	3	3	3	
Grand Total		775,93	240,35	102,48	913,80	310,56	1085,61	484,46	1680,63	2794,43	

Table 6 (Contd.)

Year: 1989-90 (A/C)

(Rs. in lakhs)

Economic Classification	Purpose Classification	Capital Expenditure											Total capital expenditure	Grand total
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfers		Financial assets	Loans & advances			
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation			local bodies	Others		Local bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
1. General Public Services		18,71	8,75	2,97	30,43	4,03	2	-	-	-	-	-	34,44	615,50
1.1 General administration, external affairs, public order & safety		18,71	8,75	2,97	30,43	4,03	2	-	-	-	-	-	34,44	614,53
1.2 General Research		-	-	-	-	-	-	-	-	-	-	-	-	97
2. Defence		-	-	-	-	-	-	-	-	-	-	-	-	23
3. Education		2,17	1,23	-	3,40	47	-	-	11,31	-	-	25	15,43	796,70
3.1 Administration, regulation and Research		-	-	-	-	-	-	-	-	-	-	-	-	13,51
3.2 Schools, Universities and Institutions including subsidiary services		2,17	1,23	-	3,40	47	-	-	11,31	-	-	25	15,43	783,19
4. Health		2,36	5,18	-	7,54	-	-	-	-	-	-	-	7,54	159,28
4.1 Administration, Regulation and Research		-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, clinics and individual health services		2,36	5,18	-	7,54	-	-	-	-	-	-	-	7,54	159,28
5. Social security & welfare services		6,42	1,56	-	7,98	-	-	-	17	84	-	4	9,03	325,19
5.1 Social Welfare services		6,42	1,56	-	7,98	-	-	-	17	84	-	4	9,03	263,33
5.2 Social Security benefits		-	-	-	-	-	-	-	-	-	-	-	-	61,86
6. Housing and other community amenities		5,74	1,03	(-154)	6,23	-	-	27,68	2,05	6,14	1,70	18,15	61,95	223,67
7. Cultural, recreational and religious services		1,49	9	-	1,28	-	-	-	79	27	-	1,16	3,50	33,02
8. Economic services		35,48	2,70	1,34	39,52	2	-	-	9,50	46,41	-	342,15	437,60	1196,81
8.1 General administration regulation & research		60	15	-	75	2	-	-	58	-	-	12	1,47	29,33
8.2 Agriculture, forestry, fishing & hunting		12,24	61	-	12,85	-	-	-	1,95	1,94	-	22,27	39,01	398,50
8.3 Mining, manufacturing and construction		10,62	36	-	10,98	-	-	-	6,03	14,54	-	37,30	68,85	268,59
8.4 Electricity, gas, steam and water		5	-	-	5	-	-	-	-	-	-	264,93	264,98	273,90
8.5 Atomic energy		-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport and communication		11,92	1,58	1,24	14,74	-	-	-	-	27,14	-	2,62	44,50	133,29
8.7 Other economic services		5	-	10	15	-	-	-	94	2,79	-	14,91	18,79	93,20
9. Other Services		-	-	-	-	-	-	-	(-12,59)	7	-	-	(-12,52)	11,00
9.1 Relief on calamities		-	-	-	-	-	-	-	1	-	-	-	1	13,50
9.2 Other Miscellaneous services		-	-	-	-	-	-	-	(-12,60)	7	-	-	(-12,53)	(-12,50)
Grand Total		72,07	20,54	3,77	96,38	4,52	2	27,68	21,23	53,73	1,70	361,75	566,97	3361,40

Table 6 (Contd.)

Year: 1990-91 (A/C)

(RS.in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Current Expenditure								Total current expenditure
		Consumption expenditure				Transfer payments				
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	428,50	84,60	36,54	476,56	61	122,70	13,39	136,70	613,26
	1.1 General administration, external affairs, public order & safety	427,48	84,48	36,54	475,42	61	122,70	12,84	136,15	611,57
	1.2 General Research	1,02	12	-	1,14	-	-	55	55	1,69
2.	Defence	32	2	-	34	-	-	-	-	34
3.	Education	157,50	22,22	3,84	175,88	-	501,41	186,40	687,81	863,69
	3.1 Administration, regulation and Research	22,57	1,77	-	24,34	-	1,94	5,91	7,85	32,19
	3.2 Schools, Universities and Institutions including subsidiary services	134,93	20,45	3,84	151,54	-	499,47	180,49	679,96	831,50
4.	Health	63,06	30,17	10,46	82,77	-	85,00	8,38	93,38	176,15
	4.1 Administration, Regulation and Research	-	-	-	-	-	-	-	-	-
	4.2 Hospitals, clinics and individual health services	63,06	30,17	10,46	82,77	-	85,00	8,38	93,38	176,15
5.	Social security & welfare services	24,49	54,48	3,73	75,24	1	141,83	137,19	279,03	354,27
	5.1 Social Welfare services	20,54	53,43	1,44	72,53	1	123,01	101,20	224,22	296,75
	5.2 Social Security benefits	3,95	1,05	2,29	2,71	-	18,82	35,99	54,81	57,52
6.	Housing and other community amenities	6,92	5,66	67	11,91	33	146,51	1,63	148,47	160,38
7.	Cultural, recreational and religious services	15,26	5,84	32	20,78	-	1,74	11,80	13,54	34,32
8.	Economic services	139,25	98,32	57,26	180,31	286,12	195,66	118,42	600,20	780,51
	8.1 General administration	29,26	3,04	12,61	19,69	-	5,98	38	6,36	26,05
	8.2 Agriculture, forestry, fishing & hunting	55,36	16,82	13,07	59,11	190,86	128,49	27,72	347,07	406,18
	8.3 Mining, manufacturing and construction	26,63	20,39	22,81	24,21	37,42	15,12	80,20	132,74	156,95
	8.4 Electricity, gas, steam and water	3,85	44	23	4,06	55,07	2,36	6,78	64,21	68,27
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	6,79	56,02	2,83	59,98	-	39,77	9	39,86	99,84
	8.7 Other economic services	17,36	1,61	5,71	13,26	2,77	3,94	3,25	9,96	23,22
9.	Other Services	8	32	-	40	-	11,63	37,93	49,56	49,96
	9.1 Relief on calamities	8	32	-	40	-	11,63	37,85	49,48	49,88
	9.2 Other Miscellaneous services	-	-	-	-	-	-	8	8	8
	Grand Total	835,38	301,63	112,82	1024,19	287,07	1206,48	515,14	2008,69	3032,88

Table 6 (Contd.)

Year: 1990-91 (A/C)

Economic Classification	Purpose Classification	Capital Expenditure											Total Capital Expenditure	Grand Total
		Gross capital formation				Purchase of assets	Less Sale of assets	capital transfers		Financial assets	Loans & advances			
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation			local bodies	Others		local bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
1. General Public Services		21,39	13,61	2,77	37,77	77	1	-	-	-	-	-	38,53	651,79
1.1 General administration, external affairs, public order & safety		21,39	13,61	2,77	37,77	77	1	-	-	-	-	-	38,53	650,10
1.2 General Research		-	-	-	-	-	-	-	-	-	-	-	-	1,69
2. Defence		-	-	-	-	-	-	-	-	-	-	-	-	34
3. Education		2,17	7,70	-	9,87	-	-	-	10,03	-	-	28	20,18	883,87
3.1 Administration, regulation and Research		-	-	-	-	-	-	-	-	-	-	-	-	32,19
3.2 Schools, Universities and Institutions including subsidiary services		2,17	7,70	-	9,87	-	-	-	10,03	-	-	28	20,18	851,68
4. Health		2,10	2,07	-	4,17	-	-	-	-	-	-	-	4,17	180,32
4.1 Administration, Regulation and Research		-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, clinics and individual health services		2,10	2,07	-	4,17	-	-	-	-	-	-	-	4,17	180,32
5. Social security & welfare services		3,20	4,92	-	8,12	-	-	-	7	2,00	-	18	10,37	364,64
5.1 Social Welfare services		3,20	4,92	-	8,12	-	-	-	7	2,00	-	18	10,37	307,12
5.2 Social Security benefits		-	-	-	-	-	-	-	-	-	-	-	-	57,52
6. Housing and other community amenities		7,07	1,56	1,19	9,82	-	-	109,90	59,53	1,82	1,86	12,03	194,96	355,34
7. Cultural, recreational and religious services		1,08	4	-	1,12	-	-	-	50	55	-	29	2,46	36,78
8. Economic services		46,84	18,22	1,56	66,62	2	-	7,38	7,31	312,76	21	182,88	577,18	1357,69
8.1 General administration		49	-	-	49	2	-	-	72	-	-	4,67	5,90	31,95
8.2 Agriculture, forestry, fishing & hunting		19,02	86	-	19,88	-	-	-	6,51	88	21	17,59	45,07	451,25
8.3 Mining, manufacturing and construction		8,21	47	-	8,68	-	-	7,27	-	28,94	-	13,46	58,05	215,00
8.4 Electricity, gas, steam and water		-	-	-	-	-	-	-	-	244,01	-	137,45	381,46	449,73
8.5 Atomic energy		-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Transport and communication		19,12	16,85	1,56	37,53	-	-	-	7	37,74	-	2,68	78,02	177,86
8.7 Other economic services		-	4	-	4	-	-	11	1	1,19	-	7,33	8,68	31,90
9. Other Services		-	-	-	-	-	-	-	(-12,40)	3	-	-	(-12,37)	47,59
9.1 Relief on calamities		-	-	-	-	-	-	-	-	-	-	-	-	49,88
9.2 Other Miscellaneous services		-	-	-	-	-	-	-	(-12,40)	3	-	-	(-12,37)	(-12,29)
Grand Total		83,85	48,12	5,52	137,49	79	1	117,28	75,04	317,16	2,07	195,66	845,48	3878,36

Table 6 (Contd.)

Year: 1991-92 (A/C)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Current Expenditure								Total current expenditure
		Consumption expenditure				Transfer payments				
		Mages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	508,14	132,03	34,56	605,61	3,79	142,68	14,88	161,35	766,96
	1.1 General administration, external affairs, public order & safety	507,00	131,58	34,56	604,02	3,79	142,68	14,41	160,88	764,90
	1.2 General Research	1,14	45	-	1,59	-	-	47	47	2,06
2.	Defence	24	3	-	27	-	-	2	2	29
3.	Education	169,20	27,32	8,79	187,73	-	573,30	259,39	834,69	1022,42
	3.1 Administration, regulation and Research	19,11	2,34	-	21,45	-	2,27	2,36	4,63	26,08
	3.2 Schools, Universities and Institutions including subsidiary services	150,09	24,98	8,79	166,28	-	573,03	257,03	830,06	996,34
4.	Health	87,75	46,54	10,30	123,99	-	90,68	13,76	104,44	228,43
	4.1 Administration, Regulation and Research	-	-	-	-	-	-	-	-	-
	4.2 Hospitals, clinics and individual health services	87,75	46,54	10,30	123,99	-	90,68	13,76	104,44	228,43
5.	Social security & welfare services	24,24	58,13	2,43	79,94	47	294,34	133,11	427,92	507,86
	5.1 Social Welfare services	19,26	56,87	1,14	74,99	42	152,56	88,20	241,18	316,17
	5.2 Social Security benefits	4,98	1,26	1,29	4,95	5	141,78	44,91	186,74	191,69
6.	Housing and other community amenities	8,75	8,56	1,72	15,99	29	172,89	2,78	175,96	191,55
7.	Cultural, recreational and religious services	17,17	13,99	36	30,80	-	2,96	13,32	16,28	47,08
8.	Economic services	195,68	118,77	73,67	240,78	499,86	219,16	84,27	803,29	1044,07
	8.1 General administration regulation & research	34,43	3,20	16,18	21,45	-	7,40	2,02	9,42	30,87
	8.2 Agriculture, forestry, fishing & hunting	72,75	21,37	14,85	79,27	209,45	137,15	56,04	402,64	481,91
	8.3 Mining, manufacturing and construction	49,77	25,18	29,41	45,54	47,07	17,63	16,04	80,74	126,28
	8.4 Electricity, gas, steam and water	5,22	1,56	15	6,63	215,35	44	9,41	225,20	231,83
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	13,46	65,55	3,61	75,40	18,66	53,81	27	72,74	148,14
	8.7 Other economic services	20,05	1,91	9,47	12,49	9,33	2,73	49	12,55	25,04
9.	Other Services	83	35	-	1,18	-	12,14	75,93	88,07	89,25
	9.1 Relief on colonies	83	35	-	1,18	-	12,14	75,80	87,94	89,12
	9.2 Other Miscellaneous services	-	-	-	-	-	-	13	13	13
Grand Total		1012,00	405,72	131,83	1285,89	504,41	1510,15	597,46	2612,02	3897,91

Table 6 (Contd.)

Year: 1991-92 (A/C)

(Rs. in lakhs)

Economic Classification	Purpose Classification	Capital Expenditure											Grand Total		
		Gross capital formation				Purchase of assets		Less Sale of assets		capital transfers		Loans & advances		Total Capital expenditure	
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation			local bodies	Others	Financial assets	Local bodies	Others			
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
1. General Public Services		27,62	23,43	5,46	56,51	-	14	-	-	-	-	-	-	56,37	823,33
1.1 General administration, external affairs, public order & safety		27,59	23,43	5,46	56,48	-	14	-	-	-	-	-	-	56,34	821,24
1.2 General Research		3	-	-	3	-	-	-	-	-	-	-	-	3	2,09
2. Defence		-	-	-	-	-	-	-	-	-	-	-	-	-	29
3. Education		5,30	1,55	-	6,85	19	-	-	-	-	-	-	14	7,18	1029,60
3.1 Administration, regulation and Research		-	60	-	60	-	-	-	-	-	-	-	-	60	26,68
3.2 Schools, Universities and Institutions including subsidiary services		5,30	95	-	6,25	19	-	-	-	-	-	-	14	6,58	1002,92
4. Health		3,68	1,63	-	5,31	-	-	-	-	-	-	-	-	5,31	233,74
4.1 Administration, Regulation and Research		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 Hospitals, clinics and individual health services		3,68	1,63	-	5,31	-	-	-	-	-	-	-	-	5,31	233,74
5. Social security & welfare services		8,24	2	-	8,26	-	-	-	3	4,94	-	1,33	14,56	522,42	
5.1 Social Welfare services		8,24	2	-	8,26	-	-	-	3	4,94	-	1,33	14,56	330,73	
5.2 Social Security benefits		-	-	-	-	-	-	-	-	-	-	-	-	-	191,69
6. Housing and other community amenities		13,30	2,98	5,77	22,05	-	-	104,79	5,19	45	4,02	29,14	165,64	357,19	
7. Cultural, recreational and religious services		2,39	8	-	2,47	-	-	-	47	82	-	1,01	4,77	51,85	
8. Economic services		59,70	9,00	(-185)	67,85	3	9	-	43,61	312,52	15	304,83	728,96	1773,03	
8.1 General administration regulation & research		43	4	-	47	3	-	-	1,29	-	-	3,40	5,19	36,06	
8.2 Agriculture, forestry, fishing & hunting		26,26	1,60	-	27,86	-	-	-	10,18	3,35	15	20,83	62,37	544,28	
8.3 Mining, manufacturing and construction		5,52	4,70	-	10,22	-	-	-	17,11	30,47	-	18,22	76,02	202,30	
8.4 Electricity, gas, steam and water		-	-	-	-	-	-	-	-	245,14	-	243,40	488,54	720,37	
8.5 Atomic energy		-	-	-	-	-	-	-	-	-	-	-	-	-	
8.6 Transport and communication		27,49	2,66	(-185)	29,30	-	9	-	15,00	32,00	-	4,33	80,54	228,68	
8.7 Other economic services		-	-	-	-	-	-	6	3	1,56	-	14,65	16,30	41,34	
9. Other Services		-	-	-	-	2,35	-	-	(-12,07)	8	-	-	36	89,61	
9.1 Relief on calamities		-	-	-	-	2,35	-	-	-	-	-	-	2,35	91,47	
9.2 Other Miscellaneous services		-	-	-	-	-	-	-	(-12,07)	8	-	-	(-11,99)	(-11,86)	
Grand Total		120,23	38,69	10,38	169,30	2,57	23	104,85	47,23	318,81	4,17	336,45	983,15	4881,06	

Table 6 (Contd.)

Year: 1992-93 (A/C)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Current Expenditure									Total current expenditure
		Consumption expenditure				Transfer payments					
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	
1.	General Public Services	579,83	162,54	56,81	685,56	77	161,86	89,02	251,65	937,21	
	1.1 General administration, external affairs, public order & safety	577,51	161,60	56,81	682,30	77	161,86	88,30	250,93	933,23	
	1.2 General Research	2,32	94	-	3,26	-	-	72	72	3,98	
2.	Defence	30	6	-	36	-	-	4	4	40	
3.	Education	201,88	28,17	18,49	211,56	-	681,29	265,30	946,59	1158,15	
	3.1 Administration, regulation and Research	21,37	2,65	-	24,02	-	-	4,50	4,50	28,52	
	3.2 Schools, Universities and Institutions including subsidiary services	180,51	25,52	18,49	187,54	-	681,29	260,80	942,09	1129,63	
4.	Health	104,57	49,20	11,16	142,61	-	129,07	20,12	149,19	291,80	
	4.1 Administration, Regulation and Research	2,61	62	-	3,23	-	-	2	2	3,25	
	4.2 Hospitals, clinics and individual health services	101,96	48,58	11,16	139,38	-	129,07	20,10	149,17	288,55	
5.	Social security & welfare services	24,45	13,06	3,70	33,81	5	392,45	115,74	508,24	542,05	
	5.1 Social Welfare services	19,07	11,79	1,39	29,47	-	181,11	109,47	290,58	320,05	
	5.2 Social Security benefits	5,38	1,27	2,31	4,34	5	211,34	6,27	217,66	222,00	
6.	Housing and other community amenities	9,91	11,80	1,34	20,37	49	161,68	1,64	163,81	184,18	
7.	Cultural, recreational and religious services	16,87	14,80	1,11	30,56	-	4,09	14,65	18,74	49,30	
8.	Economic services	201,78	133,99	70,39	265,38	526,42	243,30	125,25	894,97	1160,35	
	8.1 General administration regulation & research	27,25	2,07	15,98	13,34	-	7,40	36	7,76	21,10	
	8.2 Agriculture, forestry, fishing & hunting	84,55	25,75	20,76	89,54	279,53	147,49	73,57	500,59	590,13	
	8.3 Mining, manufacturing and construction	50,32	23,74	22,32	5,174	41,89	22,80	24,26	88,95	140,69	
	8.4 Electricity, gas, steam and water	6,11	1,21	21	7,11	112,10	48	16,83	129,41	136,52	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	11,67	77,40	2,71	86,36	50,00	62,88	7,66	120,54	206,90	
	8.7 Other economic services	21,88	3,82	8,41	17,29	42,90	2,25	2,57	47,72	65,01	
9.	Other Services	1,95	1,54	-	3,49	6	11,29	68,06	79,41	82,90	
	9.1 Relief on calamities	1,95	1,54	-	3,49	6	11,29	67,19	78,54	82,03	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	87	87	87	
	Grand Total	1141,54	415,16	163,00	1393,70	527,79	1785,03	699,82	3012,64	4406,34	

Table 6 (Contd.)
Year: 1992-93 (A/C)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Capital Expenditure												Total capital expenditure	Grand total
		Gross capital formation				Pur- chase of ass- ets	Less Sale of ass- ets	capital transfers		Fin- anc- ial ass- ets	Loans & advances		Total		
		Buildings & other construc- tion	Machi- nery & equip- ment	Change in stocks	Gross capital formi- on			Local bodies	Others		Local bodies	Others			
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
1.	General Public Services	34,01	14,09	6,38	54,48	-	-	-	-	-	-	-	-	54,48	991,69
	1.1 General admini- stration, external affairs, public order & safety	31,73	14,09	6,38	52,20	-	-	-	-	-	-	-	-	52,20	985,43
	1.2 General Research	2,28	-	-	2,28	-	-	-	-	-	-	-	-	2,28	6,26
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	40
3.	Education	9,01	2,08	-	11,09	-	-	-	-	-	-	-	-	11,09	1169,24
	3.1 Administration, regulation and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	28,52
	3.2 Schools, Universities and Institutions including subsidiary services	9,01	2,08	-	11,09	-	-	-	-	-	-	-	-	11,09	1140,72
4.	Health	9,39	2,09	-	11,48	-	-	-	-	-	-	-	-	11,48	303,28
	4.1 Administration, Regulation and Research	-	1	-	1	-	-	-	-	-	-	-	-	1	3,26
	4.2 Hospitals, clinics and individual health services	9,39	2,08	-	11,47	-	-	-	-	-	-	-	-	11,47	300,02
5.	Social security & welfare services	5,07	9	-	5,16	-	-	-	24	7,89	-	1,45	14,74	556,79	
	5.1 Social Welfare services	5,07	9	-	5,16	-	-	-	24	7,89	-	1,45	14,74	334,79	
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	222,00
6.	Housing and other community amenities	13,53	9,19	51	23,23	-	-	111,81	6,30	1,66	3,00	51,06	197,06	381,24	
7.	Cultural, recreational and religious services	2,20	4	-	2,24	-	-	-	68	7	-	79	3,78	53,08	
8.	Economic services	80,68	5,95	1,76	88,39	3	-	-	33,51	147,60	-	452,88	722,41	1882,76	
	8.1 General administration regulation & research	33	(-)	1	32	3	-	-	35	-	-	3,75	4,45	25,55	
	8.2 Agriculture, forestry, fishing & hunting	37,72	2,52	-	40,24	-	-	-	3,28	5,53	-	17,65	66,70	656,83	
	8.3 Mining, manufacturing and construction	6,66	90	-	7,56	-	-	-	14,83	34,32	-	10,20	66,91	207,60	
	8.4 Electricity, gas, steam and water	-	-	-	-	-	-	-	-	72,16	-	409,31	481,47	617,99	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	35,97	2,54	1,76	40,27	-	-	-	15,00	32,00	-	3,05	90,32	297,22	
	8.7 Other economic services	-	-	-	-	-	-	-	5	3,59	-	8,92	12,56	77,57	
9.	Other Services	-	-	-	-	5,96	-	-	(-)	1,39	5	-	4,62	87,52	
	9.1 Relief on calamities	-	-	-	-	5,96	-	-	-	-	-	-	5,96	87,99	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	(-)	1,39	5	-	(-)	1,34	(-) 47
	Grand Total	153,89	33,53	8,65	196,07	5,99	-	111,81	39,34	157,27	3,00	506,18	1019,66	5426,00	

Table 6 (Contd.)

Year: 1993-94 (R.E)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Current Expenditure									Total current expenditure
		Consumption expenditure				Transfer payments					
		Wages & salaries including pension	commodities and services	Less Sales	Total consumption expenditure	Subsidies	local bodies	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	
1.	General Public Services	684,23	139,41	53,54	770,10	1,08	189,42	23,28	213,78	983,88	
	1.1 General administration, external affairs, public order & safety	681,34	138,11	53,54	765,91	1,08	189,42	22,57	213,07	978,98	
	1.2 General Research	2,89	1,30	-	4,19	-	-	71	71	4,90	
2.	Defence	39	10	-	49	-	-	3	3	52	
3.	Education	298,54	39,21	5,91	331,84	-	777,35	343,53	1120,68	1452,72	
	3.1 Administration, regulation and Research	32,11	5,40	-	37,51	-	-	15,36	15,36	52,87	
	3.2 Schools, Universities and Institutions including subsidiary services	266,43	33,81	5,91	294,33	-	777,35	328,17	1105,52	1399,85	
4.	Health	138,69	74,07	15,37	197,39	-	144,84	17,60	162,44	359,83	
	4.1 Administration, Regulation and Research	2,86	74	-	3,60	-	-	4	4	3,64	
	4.2 Hospitals, clinics and individual health services	135,83	73,33	15,37	193,79	-	144,84	17,56	162,40	356,19	
5.	Social security & welfare services	26,07	10,25	3,82	32,50	41	433,11	203,94	637,46	669,96	
	5.1 Social Welfare services	20,55	8,38	2,34	26,59	34	207,78	147,83	355,95	382,54	
	5.2 Social Security benefits	5,52	1,87	1,48	5,91	7	225,33	56,11	281,51	287,42	
6.	Housing and other community amenities	22,72	14,43	7	36,78	87	243,51	6,78	251,16	287,94	
7.	Cultural, recreational and religious services	23,29	21,36	53	44,12	-	4,50	27,35	31,85	75,97	
8.	Economic services	262,94	132,29	78,05	317,18	441,91	253,26	142,79	837,96	1155,14	
	8.1 General administration regulation & research	30,62	3,37	16,44	17,55	2	5,67	39	6,08	23,63	
	8.2 Agriculture, forestry, fishing & hunting	125,59	33,54	20,76	138,37	295,07	167,50	81,49	544,06	682,43	
	8.3 Mining, manufacturing and construction	64,30	30,96	28,08	67,18	35,53	25,76	38,75	100,04	167,22	
	8.4 Electricity, gas, steam and water	6,09	2,08	35	7,82	39,43	55	12,38	52,36	60,18	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	12,09	60,12	4,22	67,99	25,00	52,23	7,40	84,63	152,62	
	8.7 Other economic services	24,25	2,22	8,20	18,27	46,86	1,55	2,38	50,79	69,06	
9.	Other Services	1,50	1,28	-	2,78	-	16,56	54,19	70,75	73,53	
	9.1 Relief on calamities	1,50	1,28	-	2,78	-	16,56	53,03	69,39	72,37	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	1,16	1,16	1,16	
	Grand Total	1458,37	432,10	157,29	1733,18	444,27	2062,55	819,49	3326,31	5059,49	

Table 6 (Contd.)

Year: 1993-94 (R.E)

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure											Grand Total	
		Gross capital formation			Gross capital formation	Purchase of assets	Less sale of assets	capital transfers		Financial assets	Loans & advances			Total capital expenditure
		Buildings & other construction	Machinery & equipment	Change in stocks				Local bodies	Others		Local bodies	Others		
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
1.	General Public Services	32,13	21,64	-	53,77	-	-	-	-	-	-	-	53,77	1037,65
	1.1 General administration, external affairs, public order & safety	30,85	21,64	-	52,49	-	-	-	-	-	-	-	52,49	1031,47
	1.2 General Research	1,28	-	-	1,28	-	-	-	-	-	-	-	1,28	6,18
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	52
3.	Education	22,78	4,58	-	27,36	17	-	-	-	-	-	-	27,33	1480,23
	3.1 Administration, regulation and Research	-	-	-	-	-	-	-	-	-	-	-	-	52,87
	3.2 Schools, Universities and Institutions including subsidiary services	22,78	4,58	-	27,36	17	-	-	-	-	-	-	27,33	1427,38
4.	Health	15,04	4,90	-	19,94	-	-	-	-	-	-	-	19,94	379,77
	4.1 Administration, Regulation and Research	-	2	-	2	-	-	-	-	-	-	-	2	3,66
	4.2 Hospitals, clinics and individual health services	15,04	4,88	-	19,92	-	-	-	-	-	-	-	19,92	376,11
5.	Social security & welfare services	13,95	13	-	14,08	-	-	-	34	16,20	-	3,12	33,74	703,70
	5.1 Social Welfare services	13,95	13	-	14,08	-	-	-	34	16,20	-	3,12	33,74	416,28
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	287,42
6.	Housing and other community amenities	17,15	3,75	-	20,90	-	-	124,73	8,25	4,00	3,80	101,66	263,34	551,28
7.	Cultural, recreational and religious services	5,40	8	-	5,48	-	-	-	2,75	29	-	1,10	9,02	84,99
8.	Economic services	113,85	8,41	-	120,26	10	-	-	51,56	297,34	1	382,02	831,29	2006,43
	8.1 General administration regulation & research	1,13	4	-	1,17	10	-	-	68	-	-	1,25	3,20	26,83
	8.2 Agriculture, forestry, fishing & hunting	57,47	1,33	-	58,80	-	-	-	20,78	8,07	1	19,19	106,85	789,28
	8.3 Mining, manufacturing and construction	8,84	2,79	-	9,63	-	-	-	30,00	31,49	-	16,87	87,99	255,21
	8.4 Electricity, gas, steam and water	-	-	-	-	-	-	-	-	191,34	-	331,10	522,44	582,62
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	48,41	2,25	-	50,66	-	-	-	-	65,00	-	4,10	119,78	272,38
	8.7 Other economic services	-	-	-	-	-	-	-	10	1,44	-	9,51	11,05	80,11
9.	Other Services	-	-	-	-	4,31	-	-	20	-	-	2	4,53	78,06
	9.1 Relief on calamities	-	-	-	-	4,31	-	-	-	-	-	2	4,33	76,70
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	20	-	-	-	20	1,36
	Grand Total	220,30	41,49	-	261,79	4,58	-	124,73	62,50	317,83	3,81	487,92	1263,16	6322,65

Table 6 (Conclcd.)

Year: 1994-95 (B.E)

(Rs. in lakhs)

Sl. NO.	Economic Classification Purpose Classification	Current Expenditure								Total current expenditure
		Consumption expenditure				Transfer payments				
		Maoes & salaries includ- ing pension	com- modities and servi ces	Less Sales	Total consumption exoen- diture	Sub- sidies	local bodies	Others	Total	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	835,42	191,94	60,68	966,68	7,09	212,34	24,71	244,14	1210,82
	1.1 General admin- istration, external affairs, public order & safety	831,97	190,85	60,68	962,14	7,09	212,34	23,94	243,37	1205,51
	1.2 General Research	3,45	1,09	-	4,54	-	-	77	77	5,31
2.	Defence	45	12	-	57	-	-	4	4	61
3.	Education	373,24	68,27	7,12	434,39	-	866,22	448,29	1314,51	1748,90
	3.1 Administration, regulation and Research	35,93	5,78	-	41,71	-	-	16,71	16,71	58,42
	3.2 Schools, Universities and Institutions including subsidiary services	337,31	62,49	7,12	392,68	-	866,22	431,58	1297,80	1690,48
4.	Health	161,25	83,76	15,88	229,13	-	156,21	19,30	175,51	404,64
	4.1 Administration, Regulation and Research	5,15	75	-	5,90	-	-	6	6	5,96
	4.2 Hospitals, clinics and individual health services	156,10	83,01	15,88	223,23	-	156,21	19,24	175,45	398,68
5.	Social security & welfare services	55,26	20,14	4,47	70,93	22	603,14	223,05	826,41	897,34
	5.1 Social Welfare services	48,39	18,34	2,35	64,38	15	234,37	164,33	398,85	463,23
	5.2 Social Security benefits	6,87	1,80	2,12	6,55	7	368,77	58,72	427,56	434,11
6.	Housing and other community amenities	34,50	23,09	50,07	7,52	77	353,69	7,79	362,25	369,77
7.	Cultural, recreational and religious services	24,98	27,40	5,46	46,92	-	4,32	22,10	26,42	73,34
8.	Economic services	307,20	167,69	92,90	381,99	583,33	280,21	182,75	1046,29	142,828
	8.1 General administration, regulation & research	35,90	3,32	18,23	20,99	-	6	41	47	21,46
	8.2 Agriculture, forestry, fishing & hunting	131,57	36,36	23,42	144,51	322,96	183,60	88,90	595,46	739,97
	8.3 Mining, manufacturing and construction	88,11	49,56	34,43	103,24	29,97	28,23	68,86	127,06	230,30
	8.4 Electricity, gas, steam and water	8,72	3,86	33	12,25	91,00	94	14,56	106,50	118,75
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-
	8.6 Transport and communication	13,86	72,16	5,79	80,23	25,00	64,61	6,50	96,11	176,34
	8.7 Other economic services	29,04	2,43	10,70	20,77	114,40	2,77	3,52	120,69	141,46
9.	Other Services	1,58	1,36	-	2,94	-	22,13	19,34	41,47	44,41
	9.1 Relief on calamities	1,58	1,36	-	2,94	-	22,13	19,03	41,16	44,10
	9.2 Other Miscellaneous services	-	-	-	-	-	-	31	31	31
Grand Total		1793,88	583,77	236,58	2141,07	591,41	2498,26	947,37	4037,04	6178,11

Table 6 (Contd.)

Year: 1994-95 (B.E)

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Capital Expenditure											Grand Total		
		Gross capital formation				Purchase of Less Sale of assets		capital transfers		Loans & advances		Total capital expenditure			
		Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation	assets	assets	local bodies	Others	Local bodies	Others				
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
1.	General Public Services	43,82	27,78	-	73,60	-	-	-	-	-	-	-	-	73,60	1284,42
	1.1 General administration, external affairs, public order & safety	44,33	27,78	-	72,11	-	-	-	-	-	-	-	-	72,11	1277,62
	1.2 General Research	1,49	-	-	1,49	-	-	-	-	-	-	-	-	1,49	6,80
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	61
3.	Education	47,48	7,97	-	55,45	30	-	-	-	-	-	-	30	56,05	1804,95
	3.1 Administration, regulation and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	58,42
	3.2 Schools, Universities and Institutions including subsidiary services	47,48	7,97	-	55,45	30	-	-	-	-	-	-	30	56,05	1746,53
4.	Health	27,36	6,09	-	33,45	-	-	-	-	-	-	-	-	33,45	438,09
	4.1 Administration, Regulation and Research	-	2	-	2	-	-	-	-	-	-	-	-	2	5,98
	4.2 Hospitals, clinics and individual health services	27,36	6,07	-	33,43	-	-	-	-	-	-	-	-	33,43	432,11
5.	Social security & welfare services	11,07	21	-	11,28	-	-	-	32	31,56	-	2,00	45,16	942,50	
	5.1 Social Welfare services	11,07	21	-	11,28	-	-	-	32	31,56	-	2,00	45,16	508,39	
	5.2 Social Security benefits	-	-	-	-	-	-	-	-	-	-	-	-	434,11	
6.	Housing and other community amenities	19,23	3,28	-	22,51	-	-	178,16	13,67	11,10	5,72	79,29	310,45	680,22	
7.	Cultural, recreational and religious services	5,59	7	-	5,66	-	-	-	2,19	20	-	-	8,05	81,39	
8.	Economic services	136,65	8,20	-	144,85	15	-	-	65,81	158,70	1	470,53	840,05	2268,33	
	8.1 General administration, regulation & research	67	2	-	69	10	-	-	11	-	-	1,60	2,50	23,96	
	8.2 Agriculture, forestry, fishing & hunting	54,79	2,67	-	57,46	-	-	-	20,30	7,98	1	19,36	105,11	845,08	
	8.3 Mining, manufacturing and construction	12,03	2,98	-	15,01	5	-	-	45,00	59,30	-	11,86	131,22	361,52	
	8.4 Electricity, gas, steam and water	-	-	-	-	-	-	-	-	56,21	-	422,92	479,13	597,88	
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8.6 Transport and communication	69,16	2,53	-	71,69	-	-	-	-	31,38	-	4,08	107,15	283,49	
	8.7 Other economic services	-	-	-	-	-	-	-	40	3,83	-	10,71	14,94	156,40	
9.	Other Services	-	-	-	-	4,18	-	-	7	-	-	-	4,25	48,66	
	9.1 Relief on calamities	-	-	-	-	4,18	-	-	-	-	-	-	4,18	48,28	
	9.2 Other Miscellaneous services	-	-	-	-	-	-	-	7	-	-	-	7	38	
	Grand Total	293,20	53,60	-	346,80	4,63	-	178,16	82,06	201,56	5,73	552,12	1371,06	7549,17	

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E P R A T A

Page No.	Para No. / Table No.	Line No	Printed as	Read as
Preface Page 2		6	assistant	assistance
Contents	7th Item	last	69-72	69-92
(i)	2	6	payement	payment
(ii)	5	last	percentage 198-85	percent in 1984-85
(iii)	5	last	8.30 percentag	8.30 percent
(iv)	16	last but one	was	has
(iv)	16	last but one	the doubled	doubled
3	1.4.2	2	notes	note
4	Heading	-	Transactions	Transactions
6	3.2	5	in	On
6	3.2	7	enterpreneurship	entrepreneurship
7	3.3	2	Notes	Note
13	Table 4.1	Total (col. 7)	385795	385895
15		para no.	4.2	4.2.4
28	Table A	Heading	Origir Fator	Origin and Factor
46	5.1	6	collection o fees	collecting taxes
47	5.1 contd.	2	accruin	accruing
49	5.8	4	accruin	accruing
54	5.18	5	departmental enterprises	ddepartmental enterprises
54	5.19	6	foamtin	formation
62	6.13 (ii)	3	personel administrative	personnel and administrative
69	7.2	1	types	type