

DES No. 37 of 1989



GOVERNMENT OF KARNATAKA

AN ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET
1989-90

Issued by :
THE DIRECTORATE OF ECONOMICS AND STATISTICS
BANGALORE
1989

/DES No 37 of 1989/

GOVERNMENT OF KARNATAKA

AN ECONOMIC-CUM-PURPOSE CLASSIFICATION
OF THE
KARNATAKA GOVERNMENT BUDGET
1989-90

Issued by
DIRECTORATE OF ECONOMICS AND STATISTICS
BANGALORE
1989

NIEPA DC



D05085

- 5487

352.1252

KAR - E

Sub. National Systems Unit,
National Institute of Educational
Planning and Administration
17-B, Sector 17, Connaught Place, New Delhi-110016

DOC. No. D-5085
Date.....22/1/92

P R E F A C E

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

In order to assess the economic significance of the budgetary transactions, a reclassification of the budget in such a way as to throw light on the extent of capital formation out of the budgetary resources, savings of the Government, draft made by the Government on various resources of the economy and the contribution of the Government to the "State Income" etc., becomes necessary. Such an attempt is made here to reclassify, regroup and relate the data scattered over the budget documents to a set of three accounts. The data presented here relates to the years 1987-88 (Accounts), 1988-89 (Revised Estimates) and 1989-90 (Budget Estimates).

The "purpose 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 'Economic Classification' deals with the Revenue receipts, expenditure, savings, generation of income and capital formation from budgetary resources in Administrative and Departmental enterprises of the State Government.

These two classifications have been combined to form an "Economic-cum-Purpose Classification". This integrated classification indicates as to how the expenditure for a particular purpose is distributed among different economic categories and also how the expenditure in a particular economic category is distributed among different purposes or public services provided.

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

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

This publication is prepared in the Regional Accounts Statistics Section of the Directorate.

Bangalore.
Dated: 6.12.1989.

H.S.NAGARAJ
Director.

C O N T E N T S

Page

PART - I

ECONOMIC CLASSIFICATION

1. Principles of the Economic Classification of the Budgetary Transactions.	..	1
2. The set of Accounts	..	2
3. Significant Magnitudes	..	7
4. Notes on the Accounts	..	21

PART - II

PURPOSE CLASSIFICATION

5. Purpose Classification of the Expenditure of General Government	..	27
--	----	----

PART - III

6. Economic-cum-purpose classification of the State Government Budget.	..	34
--	----	----

PART - I
ECONOMIC CLASSIFICATION

1. Principles of the Economic Classification of the Budgetary Transactions:

1.1 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.

1.2 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 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.

1.3 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 tables as recommended by the Regional Accounts Committee and adopted for the National Accounts Statistics.

2. THE SET OF ACCOUNTS

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

Table 1. Income & Outlay Accounts of Administrative Departments.

Table 2. Production Account of Departmental Enterprises

Table 3. Capital Finance Account of the General Government.

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

Table 1. This table deals with the current/revenue and expenditure of the administrative departments excluding departmental enterprises. On the receipts side, it indicates current tax receipts, income from property and entrepreneurship, 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.

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

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

2.3 These three accounts are presented in the following pages.

TABLE - I

INCOME AND OUTLAY ACCOUNT OF ADMINISTRATIVE DEPARTMENTS

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
	<u>Expenditure</u>			
1.	Consumption Expenditure	709,95	827,55	979,24
1.1	Compensation of Employees	660,32	711,36	846,68
1.1.1	Wages and Salaries	521,78	514,65	641,96
1.1.2	Pensions	138,54	196,71	204,72
1.2	Net Purchase of commodities and services	49,63	116,19	132,56
1.2.1	Purchases	135,18	168,61	194,55
1.2.2	Maintenance & Repairs	27,36	49,14	42,40
1.2.3	<u>Less sales</u>	112,91	101,56	104,39
2.	<u>Net Interest paid</u>	148,11	182,45	224,72
2.1	to public authorities	149,75	171,00	194,84
	a) Centre	149,75	171,00	194,84
	b) States	-	-	-
	c) Local Bodies	-	-	-
2.2	to foreign	-	-	-
2.3	to others	(-) 1,64	11,45	29,88
3.	Subsidies	187,61	206,37	280,37
4.	Current transfers	1244,45	1439,60	1586,29
4.1	to public authorities	951,07	1098,54	1182,73
	a) Centre	-	-	-
	b) States	-	-	-
	c) Local bodies	951,07	1098,54	1182,73
4.2	to the rest of the world	-	-	-
4.3	to other sectors	293,38	341,06	403,56
5.	Savings	(-) 4,76	76,71	55,99
6.	Total Expenditure	2285,36	2732,68	3126,61

TABLE - I (Concl'd.)

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (RE)	1989-90 (B.E.)
1	2	3	4	5
<u>RECEIPTS</u>				
7.	Income from property and entrepreneurship	318,62	365,62	448,94
7.1	Profits	27,87	27,49	26,29
7.2	Income from property	290,75	338,13	422,65
7.2.1	Net interest receipts	89,02	115,15	155,28
7.2.1.1	From Public Authority	-	1,32	1,31
	a) Centre	-	-	-
	b) States	-	-	-
	c) Local bodies	-	1,32	1,31
7.2.1.2	From Foreign	-	-	-
7.2.1.3	From other sectors	89,02	113,83	153,97
7.2.2.	Other property receipts	201,73	222,98	267,37
8.	Direct Taxes	161,93	171,42	192,80
8.1	Land Revenue	8,56	8,83	8,83
8.2	Other taxes	153,37	162,59	183,97
9.	Indirect Taxes	1495,18	1806,48	2013,67
9.1	Excise	393,39	450,49	522,47
9.2	Sales Tax	776,09	975,00	1050,00
9.3	Stamps and Registration	59,45	69,03	78,20
9.4	Other taxes and duties	266,25	311,96	363,00
10.	Miscellaneous receipts	52,75	53,94	61,28
11.	Revenue grants from other Governments	256,88	335,22	409,92
	a) Centre	256,88	335,22	409,92
	b) States	-	-	-
12.	Total receipts	2285,36	2732,68	3126,61

TABIE - 2

PRODUCTION ACCOUNT OF DEPARTMENTAL ENTERPRISES

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E)	1989-90 (B.E.)
1	2	3	4	5
<u>EXPENDITURE</u>				
1.	Purchase of Commodities and Services including maintenance.	33,14	33,71	36,68
2.	Compensation of Employees	45,79	43,50	54,61
3.	Interest	99,49	108,59	121,52
4.	Consumption of fixed capital	-	-	-
5.	Profits	27,87	27,49	26,29
6.	<u>Less</u> imputed irrigation subsidy	127,05	132,57	140,92
7.	Total Expenditure	79,24	80,72	98,18
<u>RECEIPTS</u>				
8.	Sales	79,24	80,72	98,18
9.	TOTAL RECEIPTS	79,24	80,72	98,18

- : 6 :-
Table-3

CAPITAL FINANCE ACCOUNT OF GENERAL GOVERNMENT

(Rs. in lakhs)				
Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
<u>EXPENDITURE</u>				
1.	Change in stocks	(-) 3,12	20	10
1.1	Administrative Departments	1,35	20	10
1.2	Departmental Enterprises	(-) 4,47	-	-
2.	Gross fixed capital formation	268,43	328,13	436,98
2.1	Administrative Departments	80,07	105,62	135,25
2.2	Departmental Enterprises	188,36	222,51	301,73
3.	Net purchase of physical assets	4,08	4,00	22,75
3.1	Second hand assets	-	-	-
a)	Administrative Departments	-	-	-
b)	Departmental Enterprises	-	-	-
3.2	Land	4,08	4,00	22,75
a)	Administrative Departments	4,03	3,68	22,55
b)	Departmental Enterprises	5	32	20
4.	Capital Transfers	9,26	9,87	26,11
4.1	to other Governments	-	-	-
4.2	to the rest of the world	-	-	-
4.3	to other sectors	9,26	9,87	26,11
5.	TOTAL EXPENDITURE	278,65	342,20	485,94
<u>RECEIPTS</u>				
6.	Savings	(-) 4,76	76,71	55,99
7.	Consumption of fixed capital	-	-	-
8.	Capital transfers	-	-	-
8.1	from other Governments	-	-	-
8.2	from the rest of the world	-	-	-
9.	Net borrowings	196,52	231,52	249,92
9.1	at home	196,52	231,52	249,92
9.2	abroad	-	-	-
10.	Other liabilities	86,89	33,97	180,03
10.1	Extra budgetary receipts	132,67	74,55	240,26
10.2	Less net purchase of financial assets	45,78	40,58	60,23
	Total Receipts	278,65	342,20	485,94

3. SIGNIFICANT MAGNITUDES:

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

Total expenditure:

3.2 The following table furnishes the total expenditure of the State Government excluding operating expenses of the departmental enterprises. This represents aggregate flow back of funds to the rest of the economy. It has increased from Rs.2946,81 lakhs during 1987-88 (A/c) to Rs.3373,87 lakhs during 1988-89 (R.E.) or by 14.5%. Further it has increased to Rs.3954,53 lakhs during 1989-90 (B.E.) or by 17.2%. Distribution of the total expenditure by three major components are presented below:

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
1.	Final outlays	979,34	1159,88	1439,07
	a) Government consumption expenditure.	709,95	827,55	979,24
	b) Gross capital formation	265,31	328,33	437,08
	c) Acquisition of fixed assets	4,08	4,00	22,75
2.	Transfer payments to the rest of the economy	1589,43	1838,29	2117,49
	a) Current transfers*	1580,17	1828,42	2091,38
	b) Capital transfers	9,26	9,87	26,11
3.	Financial Investments and loans to the rest of the economy.	378,04	375,70	397,97
4.	Total Expenditure	2946,81	3373,87	3954,53

* Current transfers include interest and subsidy also.

3.3 Final outlays: Final outlays is the direct expenditure of the State Government on commodities and services for current consumption as well as capital formation. During 1989-90, it is the major component of the total expenditure of the State Government, whereas it has decreased during 1987-88 and 1988-89 due to transfer of funds to Zilla Parishads/Local Bodies. The share of final outlays during 1987-88 (A/c) is Rs.979,34 lakhs or 33.2% of the total expenditure. The corresponding percentage shares during 1988-89 (R.E.) and 1989-90 (B.E.) are 34.4 and 36.4 respectively.

3.4 Transfer payments: Transfer payments consists of both current and capital transfers. It has increased by 15.2% during 1989-90 (B.E.) over 1988-89 (R.E.) which is due to transfer of funds to local bodies or Zilla Parishads. The transfer payment to a tune of Rs.2117,49 lakhs during 1989-90 (B.E.) forms 53.5% of the total expenditure. The corresponding percentages for the years 1987-88 (A/c) and 1988-89 (R.E.) are 53.9 and 54.5.

3.5 Financial investments and loans: The contribution of this expenditure to the total expenditure during 1987-88 (A/c) is Rs.378.04 lakhs or 12.8% Corresponding percentages for 1988-89 (R.E) and 1989-90 (B.E.) are 11.1 and 10.1

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

Current Receipts

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
1.	Tax receipts	1657,11	1977,90	2206,47
2.	Income from property and entrepreneurship	318,62	365,62	448,94
3.	Fees and Miscellaneous receipts	52,75	53,94	61,28
4.	Revenue grants from Govt. of India	256,88	335,22	409,92
5.	Total current receipts	2285,36	2732,58	3126,61

3.7 All the components of total current receipts of the State Government are showing an increasing trend. Tax receipts are the major source of total current receipts during all the three years. It's contribution to total current receipts during 1987-88 (A/c), 1988-89 (R.E) and 1989-90 (B.E) are Rs.1657,11lakhs, Rs.1977,90 lakhs and Rs.2206,47 lakhs respectively and constitutes 72.5%, 72.4% and 70.6% correspondingly to the total expenditure.

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

Current Outgoings

(Rs. in lakhs)

Sl. No.	Item	1987-88 (A/c)	1988-89 (R.E)	1989-90 (B.E)
1	2	3	4	5
1.	Consumption expenditure	709,95	827,55	979,24
2.	Transfer payments	1580,17	1828,42	2091,38
3.	Total current outgoings(1+2)	2290,12	2655,97	3070,62

3.9 Current outgoings have increased from Rs.2290,12 lakhs during 1987-88 (A/c) to Rs.2655,97 lakhs during 1988-89 (R.E) Again it increased to Rs.3070,62 lakhs during 1989-90 (B.E). Transfer payments exceeds consumption expenditure during all the three years and constitutes 69.0%, 68.8% and 68.1% of the total current outgoings

3.10 Net surplus of departmental enterprises:

Net surplus of departmental enterprises as measured by the excess of gross receipts over operating expenses indicate the financial results of the working of the enterprises. Transfer of this surplus to Government administration adds to its current receipts. The net surplus of departmental enterprises has shown decrease of 1.4% during 1988-89 (R.E), over 1987-88 (A.C), and further it has decreased by 4.6% during 1989-90 when compared to 1988-89.

Net Surplus of Departmental Enterprises

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
1.	Gross receipts*	206,29	213,29	239,10
2.	Operating expenses	178,42	185,80	212,81
3.	Net surplus (1-2)	27,87	27,49	26,29

* Includes press charges and irrigation subsidy also.

Estimates of net product from public administration:

(Rs. in lakhs)

Sl. No.	Items	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
<u>Administration:</u>				
1.	Total wages and salaries	660,32	711,36	846,68
	<u>Less</u> Wages & Salaries in			
2.	Construction (Repairs and maintenance).	18,26	15,23	16,52
3.	Water Supply	24	26	25
4.	Other services	204,38	180,47	233,10
	a) Education	157,75	136,31	185,23
	b) Medical & Public Health	46,50	44,01	47,70
	c) Sanitation	13	15	17
5.	Sub-Total(2 to 4)	222,88	195,96	249,87
6.	Public Administration(1 -5)	437,44	515,40	596,81

-: 11 :-
Borrowing Account

(Rs. in lakhs)

Items	1987-88(A/C)		1988-89(R.E)		1989-90(B.E)	
	Recei- pts	Expen- diture	Recei- pts	Expen- diture	Recei- pts	Expendi- ture
2	3	4	5	6	7	8
I Borrowing at home						
1. Internal debt	853,59	758,10	822,62	700,10	835,15	703,23
2. Small Savings, Provident Fund etc.	145,78	44,75	161,30	52,30	175,30	57,30
3. Other debt	-	-	-	-	-	-
Total:	999,37	802,85	983,92	752,40	1010,45	760,53
Net Receipts	196,52		231,52		249,92	
II Borrowing abroad						
1. External debt	-	-	-	-	-	-
2. Other debt	-	-	-	-	-	-
Total:	-	-	-	-	-	-
III Extra budgetary receipts						
1. Loans from Govt. of India	319,42	170,73	348,00	176,35	453,77	191,31
2. Loans & Advances by State Government	169,15	332,26	111,48	335,11	129,50	337,75
3. Inter State Settlement	7	2,00	-	2,00	-	2,00
4. Contingency fund	8,62	3,74	3,74	4,00	4,00	5,00
5. Reserve fund	44,65	24,94	49,37	30,67	58,11	32,98
6. Deposits & advances	1531,77	1365,86	1395,25	1395,33	1550,57	1550,57
7. Suspense & miscellaneous	1475,53	1407,61	1926,85	1910,05	2028,71	2010,00
8. Remittances	465,66	503,92	654,10	654,10	654,20	654,20
9. Cash balance(-)	71,56(-)	24,72(-)	24,72(-)	142,53(-)	91,53(-)	267,83
10. Funds Revenue A/C.	7,76	32,03	4,66	33,62	4,73	56,59
11. Funds Capital A/C.	-	21	- (-)	33	- (-)	15,57
12. Funds-Commercial A/C.	-	(-) 18	- (-)	4,19	- (-)	5,20
Total:	3951,07	3818,40	4468,73	4394,18	4792,06	4551,80
Net Receipts	132,67		74,55		240,26	

ad/-

Net Domestic Product by Industry of origin and factor income

Departmental Enterprises

1987-88 (A/C)

(Rs. in lakhs)

Items	Compen- sation of em- ployees	Purcha- se of commo- dities & Ser- vices	Maintenance			Inte- rest	Pro- fits	Depre- cia- tion	Receipts			Net Product (2+7+8) +9	Gross Product (13+9)
			B(m)	R(m)	C(m)				Sales	Imputed Irriga- tion subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
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 & Printing	6,18	2,29	-	-	-	-	-	-	8,47	-	8,47	6,18	6,18
5. Dairy Deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-	-
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

Net domestic product by industry of origin and factor income
Departmental enterprises
1988-89(R.E.)

(Rs. in lakhs)

Items	Compen- sation of emp- loyees	Purcha- se of commodi- ties & services	Maintenance			Inte- rest	Profits	Depre- cia- tion	Receipts			Net pro- duct (2+7+8)	Gross pro- duct (13+9)
			B(m)	R(m)	C(m)				Sales	imput- ed irri- gation subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.Irriga- tion	15,96	1,91	-	-	22,01	108,19	-	-	15,50	132,57	148,07	124,15	124,15
2.Forest	18,04	3,50	-	-	-	-	30,00	-	51,54	-	51,54	48,04	48,04
3.Industries	1,61	3,97	-	-	-	40(-)	1,63	-	4,35	-	4,35	38	38
4.Stationery & Printing	7,03	1,78	-	-	-	-	-	-	8,81	-	8,81	7,03	7,03
5.Dairy deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-	-
6.Civil avia- tion	12	8	-	-	-	-	(-) 15	-	5	-	5	(-) 3	(-) 3
7.Ports,light houses & shipping	74	46	-	-	-	-	(-) 73	-	47	-	47	1	1
8.Power,pro- jects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	43,50	11,70	-	-	22,01	108,59	27,49	-	80,72	132,57	213,29	179,58	179,58

ssc/-

Net Domestic Product by Industry of origin and factor income-Departmental enterprises
1989-90 (B.E)

(Rs. in lakhs)

Items	Compen- sation of em- ployees	Purchase of commo- dities & services	Maintenance			Inter- rest	Profits	De- pre- cia- tion	Receipts			Net product (2+7+8)	Gross product (13+9)
			B(m)	R(m)	C(m)				Sales	Impu- ted irriga- tion subsidy	Total (10+11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Irrigation	21,21	1,81	-	-	22,30	121,10	-	-	25,50	140,92	166,42	142,31	142,31
2. Forest	21,34	3,28	-	-	-	-	29,77	-	54,39	-	54,39	51,11	51,11
3. Industries	2,18	7,48	-	-	-	-	42(-)2,34	-	7,74	-	7,74	26	26
4. Stationery & Printing	8,68	1,24	-	-	-	-	-	-	9,92	-	9,92	8,68	8,68
5. Dairy deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	17	11	-	-	-	-	(-) 22	-	6	-	6	(-) 5	(-) 5
7. Ports, light houses & shipping	1,03	46	-	-	-	-	(-) 92	-	57	-	57	11	11
8. Power / projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	54,61	14,38	-	-	22,30	121,52	26,29	-	98,18	140,92	239,10	202,42	202,42

- : 14 :-

Capital formation by types of assets and industry of use-Departmental Enterprises
1987-88 (A/C)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross capital formation (9+10)	Depre- ciation	Net capital forma- tion (11-12)	
	Build- ings	Other const- ruction	Roads & Brid- ges	Trans- port machi- nery	Machi- nery equip- ment	Total new outlay (2 to 6)	Net pur- chase of physical assets					Total (7+8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irrigation	6,14	155,63	2,61	-	1,85	166,23	-	166,23	(-)4,47	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 deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	31	-	-	1	1	33	-	33	-	33	-	33
7. Ports, light houses and 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	(-)4,47	183,94	-	183,94

ad/-

Capital formation by types of assets & industry of use-Departmental enterprises
1988-89(R.E)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross capi- tal forma- tion (9+10)	De- pre- cia- tion	Net capital forma- tion	
	Build- ings	Other const- ruction	Roads & Brid- ges	Trans- port machi- nery	Machi- nery equip- ment	Total net outlay (2 to 6)	Net pur- chase of physical assets					Total (7+8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irriga- tion	8,06	178,50	3,64	-	3,26	193,46	-	193,46	-	193,46	-	193,46
2. Forest	11	25,00	-	24	9	25,44	-	25,44	-	25,44	-	25,44
3. Indus- tries	-	-	-	-	2	2	-	2	-	2	-	2
4. Stationery & Printing	-	-	-	-	15	15	-	15	-	15	-	15
5. Dairy deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	15	-	-	1	-	16	-	16	-	16	-	16
7. Ports, light houses & shipping	11	2,83	-	-	31	3,25	25	3,50	-	3,50	-	3,50
8. Power Projects	3	-	-	-	-	3	7	10	-	10	-	10
Total	8,46	206,33	3,64	25	3,83	222,51	32	222,83	-	222,83	-	222,83

-: 16 :-

ad/-

Capital formation by types of assets & industry of use-Departmental enterprises
1989-90(B. E)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross capi- tal forma- tion (9+10)	Depre- cia- tion	Net capital forma- tion	
	Build- ings	Other const- ruction	Roads & Brid- ges	Trans- port machi- nery	Machi- nery equip- ment	Total new outlay (2 to 6)	Net pur- chase of physi- cal assets					Total (7+8)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Irriga- tion	8,03	251,69	6,45	-	4,16	270,33	-	270,33	-	270,33	-	270,33
2. Forest	10	26,75	-	25	11	27,21	-	27,21	-	27,21	-	27,21
3. Industr- ies	-	-	-	-	2	2	-	2	-	2	-	2
4. Stationery & prin- ting	-	-	-	-	36	36	-	36	-	36	-	36
5. Dairy deve- lopment	-	-	-	-	-	-	-	-	-	-	-	-
6. Civil avia- tion	39	-	-	1	1	41	-	41	-	41	-	41
7. Ports, light hou- ses & shipp- ing	30	2,73	-	-	33	3,36	14	3,50	-	3,50	-	3,50
8. Power projects	4	-	-	-	-	4	6	10	-	10	-	10
Total	8,86	281,17	6,45	26	4,99	301,73	20	301,93	-	301,93	-	301,93

-: 17 :-

Capital formation by types of assets & industry of use

Administration
1987-88 (A/c)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital formation (9+10)	
	Build- ings	Roads & Bri- dges	Other const- ruct- ion	Trans- port equip- ment	Other machi- nery equip- ment	Total new outlay (2 to 6)	Net purchase of phy- sical assets			Total (7+8)
1	2	3	4	5	6	7	8	9	10	11
1. Administra- tion(Total)	25,32	9,36	26,99	5,52	12,88	80,07	4,03	84,10	1,35	85,45
2. Less										
Construct- ion - Machi- nery & stoc- ks 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 servi- ces	2,91	-	6	55	7,49	11,01	16	11,17	-	11,17
a) Education	1,72	-	5	-	1,24	3,01	16	3,17	-	3,17
b) Medical & public health	1,19	-	1	55	6,25	8,00	-	8,00	-	8,00
c) 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 admi- nistration (1-5)	12,89	1,16	25,64	4,97	2,67	47,33	3,87	51,20	(-) 49	50,71

Capital formation by types of assets & industry of use
Administration
(1988-89(R/E))

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital forma- tion (9+10)	
	Build- ings	Roads & Bri- dges	Other cons- truc- tion	Trans- port equip- ment	Other machi- nery equip- ment	Total new outlay (2 to 6)	Net Purchase of phy- sical assets			Total (7+8)
1	2	3	4	5	6	7	8	9	10	11
1. Administration (total)	42,16	13,07	30,89	6,25	13,25	105,62	3,78	109,40	20	109,60
<u>Less</u>										
2. Construction - Machinery & stocks of P.W.D.	22,27	10,99	-	-	3,95	37,21	-	37,21	-	37,21
3. Water supply	-	-	62	-	-	62	-	62	-	62
4. Other services	4,64	-	14	29	4,26	9,33	43	9,76	-	9,76
5a) Education	1,97	-	12	3	1,81	3,93	43	4,36	-	4,36
b) Medical & public health	2,67	-	2	26	2,25	5,20	-	5,20	-	5,20
c) Sanitation	-	-	-	-	20	20	-	20	-	20
5. Total (2 to 4)	26,91	10,99	76	29	8,21	47,16	43	47,59	-	47,59
6. Public admini- stration (1-5)	15,25	2,08	30,13	5,96	5,04	58,46	3,35	61,81	20	62,01

ssc/-

Capital formation by types of assets & industry of use
Administration
1989-90 (B.E.)

(Rs. in lakhs)

Items	Gross domestic fixed capital formation							Change in stocks	Gross/ net capital formation (9+10)	
	Build- ings	Roads & Bri- dges	Other const- ruction	Trans- port equip- ment	Other machi- nery equip- ment	Total new outlay (2 to 6)	Net purchase of phy- sical assets			Total (7+8)
1	2	3	4	5	6	7	8	9	10	11
1. Administration (Total)	54,09	26,02	32,10	10,28	12,76	135,25	22,65	157,90	10	158,00
<u>Less</u>										
2. Construction - Machinery & stocks of P.W.D.	25,83	24,11	-	-	4,00	53,94	-	53,94	-	53,94
3. Water supply	-	-	69	-	-	69	-	69	-	69
4. Other services	4,76	3	21	3,93	4,14	13,07	-	13,07	-	13,07
a) Education	2,24	-	18	2	1,67	4,11				
b) Medical & Public health	2,52	3	3	3,91	2,37	8,86				
c) Sanitation	-	-	-	-	10	10				
5. Total (2 to 4)	30,59	24,14	90	3,93	8,14	67,70				
6. Public admini- stration (1-5)	23,50	1,88	31,20	6,35	4,62	67,55				

ssc/-

4. NOTES ON THE ACCOUNTS

Table 1: Income and Outlay account of Administrative Departments

4.1 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, Fiscal services, interest payment and servicing of debt, administrative services, like, police, jails, supplies and disposals, pensions, etc., and economic services like agriculture, animal husbandry, etc. The management of expenditure of various funds like famine relief, 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:

4.2 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.

4.3 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.

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

4.5 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.

4.6 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.

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

4.8 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.

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

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

4.11 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.

4.12 Miscellaneous Receipts: Include fees, fines and forfeitures.

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

Table 2. Production Account of Departmental Enterprises

4.14 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 draw upon incomes of other sectors to meet their expenditure. Other main characteristics are,

- (i) Departmental enterprises are subject to market forces i.e., demand and supply.
- (ii) The activities of such enterprises are subordinate to legislative control and are owned, run and managed by the Govt.
- (iii) The intention to make profit is not the essential characteristics and the activities of such enterprise may be carried on deliberately at a loss.
- (iv) The operation of departmental enterprises usually involves the use of expensive capital equipment and the holding of stocks which may be subject to large fluctuations and the provision for depreciation may, therefore, be a significant element in the total cost of operations.

- (v) Commercial accounting methods have to be used to determine the profit or loss.
- (vi) To maintain their loperations, departmental enterprises must both give and receive commercial credit.

4.15 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) Stationery and printing
- (b) Dairy Development
- (c) Forest
- (d) Industries
- (e) Irrigation
- (f) Power projects
- (g) Ports, light houses and shipping
- (h) Civil Aviation.

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

Table 3: Capital Finance Account
of General Government

4.17 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.

Expenditure on Capital Account

4.18 Items of expenditure appearing under this account are discussed below:

Change-in-stocks: Change-in-stocks represent the value of the physical change in raw materials, work-in-progress (other than the work-in-progress in buildings which are included in fixed capital formation) and finished products which are held by departmental/enterprises and in Government stock piles. The net increase or decrease in stocks needed for construction works and stocks of departmental enterprises are differentiated from changes-in-stocks of strategic materials like food, fertilizers, etc., held by administrative departments for policy purposes.

4.19 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 and other construction and machinery and equipment.

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

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

4.22 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.

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

Receipts on Capital Account

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

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

4.26 Consumption of fixed capital: This is brought over from Table-2.

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

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

4.29 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
ECONOMIC-CUM-PURPOSE CLASSIFICATION.

5. Purpose classification of the Expenditure of General Government

5.1 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

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

5.3 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.

5.4 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

5.5 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

5.6 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 ~~and~~ auditing.

5.7 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 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:

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

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

(c) Principles of classification adopted:

5.10 All the items of expenditure are grouped under the appropriate categories regardless of their manner of presentation on the budget. For example, expenditure on education might be shown in the budget under various heads like medical (Medical college), industries (Engineering college), Community development (Schools), etc., All these are sorted out and put under the purpose category 'education'. Items which relate to more than one purpose class

are first disintegrated in accordance with the details that are given in the budget & then classified into appropriate purpose categories. In the absence of any details, either the major function of the expenditure is considered as the purpose or it is disintegrated into related purpose categories applying more suitable norms.

5.11 In case of grants, loans and advances to private institutions or to individuals, if the purpose of utilisation is not specifically mentioned, classification done on the basis of the main functions of the institutions which are receiving the grants, loans and advances. In many cases neither the name of the organisations receiving the grants, loans and advances nor the purpose of utilisation is given. In such cases, the classification is done on the basis of heads of accounts under which these expenditures have been shown.

5.12 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.

5.13 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:

5.14 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.,

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

5.16 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.

5.17 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'.

5.18 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.

5.19 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'.

5.20 The expenditures on P.W.D. 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 buildings 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.

5.21 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.

5.22 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'.

5.23 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 expenditure are attributed to specific purposes for which they are meant. Those which cannot be attributed to specific purposes are classified under general relief operations.

Purpose Classification of the State Government Budget.

(Rs. in lakhs)

Sl No.	Item	1987-88 (A/c)	1988-89 (R.E.)	1989-90 (B.E.)
1	2	3	4	5
1.	General Public Services	434.57 (16.62)	554.11 (18.67)	645.31 (18.83)
	1.1 General Administration, external affairs, public order & safety	433.65 (16.58)	553.31 (18.64)	644.20 (18.79)
	1.2 General Research	92 (0.04)	80 (0.03)	1.11 (0.04)
2.	Defence	24 (0.01)	35 (0.01)	35 (0.01)
3.	Education	646.54 (24.73)	724.38 (24.40)	882.66 (25.75)
	3.1 Administration, regulation and research.	10.49 (0.40)	12.24 (0.41)	14.93 (0.44)
	3.2 Schools, Universities and institutions including subsidiary services	636.05 (24.33)	712.14 (23.99)	867.73 (25.31)
	Health	130.44 (4.99)	145.36 (4.89)	159.82 (4.66)
	4.1 Administration, regulation & research	58.91 (2.25)	71.17 (2.39)	87.28 (2.55)
	4.2 Hospitals, Clinics and Individual health services.	71.53 (2.74)	74.19 (2.50)	72.54 (2.11)
5.	Social security & Welfare services	245.96 (9.41)	273.93 (9.23)	283.81 (8.28)
	5.1 Social Welfare services	184.61 (7.06)	206.23 (6.95)	209.59 (6.11)
	5.2 Social Security benefits	61.35 (2.35)	67.70 (2.28)	74.22 (2.17)
	Housing and other community amenities	172.59 (6.60)	191.34 (6.45)	218.98 (6.39)
	Cultural, recreational and other religious services	30.58 (1.17)	37.94 (1.28)	40.79 (1.19)
	Economic Services	944.31 (36.11)	1023.08 (34.46)	1177.86 (34.36)

Contd..

Purpose Classification of the State Government Budget (Concl'd)
(Rs. in lakhs)

1	2	3	4	5
8.1	General administration, regulation and research	15.67 (0.60)	20.64 (0.69)	30.41 (0.89)
8.2	Agriculture, Forestry, Fishing and hunting	375.11 (14.35)	430.08 (14.48)	465.70 (13.58)
8.3	Mining, Manufacturing and construction.	82.69 (3.16)	96.48 (3.25)	114.76 (3.35)
8.4	Electricity, Gas, Steam and Water.	337.17 (12.89)	332.94 (11.22)	338.57 (9.98)
8.5	Atomic Energy	-	-	-
8.6	Transport and Communication	99.05 (3.79)	111.27 (3.75)	132.12 (3.85)
8.7	Other Economic Services	34.62 (1.32)	31.67 (1.07)	96.30 (2.81)
	Other Services	9.53 (0.36)	18.10 (0.61)	18.30 (0.53)
9.1	Relief on calamities	9.35 (0.35)	17.81 (0.60)	18.04 (0.52)
9.2	Other Miscellaneous Services	18 (0.01)	29 (0.01)	26 (0.01)
Grand total		2614.76 (100.00)	2968.59 (100.00)	3427.88 (100.00)

Note: Figures in brackets indicate percentage to total.

arv/-

PART - III
ECONOMIC-CUM-PURPOSE CLASSIFICATION.

6. Economic-cum-purpose classification of the State Govt. Budget.

6.1 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.

6.2 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 Govt. expenditure is of great value in evaluating the progress of actual expenditure.

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

Economic-cum-purpose classification of the State Government Budget 1987-88 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification ↓ Purpose Classification	Current expenditure								
		Consumption expenditure				Transfer payments				Total current expenditure (6+10)
		Wages & salaries including pension	Commodities and services	Less Sales	Total consumption expenditure	Subsidies	To local bodies	Other payments	Total (7+8+9)	
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	297,00	55,76	19,16	333,60	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.	Defence	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 & 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 & research	10,71	1,59	-	12,30	-	46,51	2	46,53	58,83
4.2	Hospitals, Clinics & individual health services	46,50	15,09	2,87	58,72	-	-	4,81	4,81	63,53

ad/-

Sub. National Systems Unit,
National Institute of Educational
Planning and Administration
17, Jawahar Road, Madurai - 625 011
DOC. No.
Date.....

Contd. e.

Current Expenditure.
1987-88 (A/C)

(Rs. in lakhs)

1	2	3	4	5	6	7	8	9	10	11
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 & 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	555,16	
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 & Water	25	26	89	(-) 38	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	

ad/-

Contd.....

Economic-cum-purpose classification of the State Government Budget

1987-88 (A/C)

(Rs. in lakhs)

Sl. No.	Economic Classification → purpose Classification ↓	Capital expenditure											Total capital expenditure (15 to 22)	Grand total (11+23)
		Gross capital formation				Purchase of assets (16)	Less sale of assets (17)	Capital transfers to local bodies (18)	Financial assets (19)	Loans & advances				
		Buildings and other construction (12)	Machinery and equipment (13)	Change in stocks (14)	Gross capital formation (12+13+14)					to local bodies (21)	to others (22)			
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 and 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

- 37 -

Capital Expenditure.
1987-88 (A/C) (Concl'd)

(Rs. in lakhs)

1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
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 & 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	(-)2	7,53	-	-	-	(-)66	64	2	16,30	23,83	375,11
	8.3 Mining, Manufacturing & construction	6,24	60	-	6,84	1,70	-	-	2,51	25,49	-	8,62	45,16	82,69
	8.4 Electricity, Gas, Steam & Water	1,29	-	(-)47	82	-	-	-	2,75	-	-	274,96	278,53	337,17
	8.5 Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Transport & 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	9,35
	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

- 38 -

**Economic-cum-Purpose Classification of the State Government Budget
1988-89 (R.E)**

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Current expenditure								Total current expenditure (6+10)
		Consumption expenditure				Subsidies	Transfer payments			
		Wages & salaries including pensiones	Commodities and services	Less sales	Total consumption expenditure			To local bodies	Other payments	Total (7+8+9)
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	361,66	71,78	25,62	407,82	1,86	104,43	8,27	114,56	522,38
1.1	General administration, external affairs, public order & safety	361,11	71,58	25,62	407,07	1,86	104,43	8,24	114,53	521,60
1.2	General research	55	20	-	75	-	-	3	3	78
2.	Defence	28	3	-	31	-	-	4	4	35
3.	Education	144,51	20,94	4,15	161,30	-	406,27	151,98	558,25	719,55
3.1	Administration, regulation & research	8,20	93	-	9,13	-	-	3,11	3,11	12,24
3.2	Schools, Universities & institutions including subsidiary services	136,31	20,01	4,15	152,17	-	406,27	148,87	555,14	707,31
4.	Health	51,20	26,40	10,00	67,60	-	62,39	10,03	72,42	140,02
4.1	Administration, regulation and research	7,19	1,39	-	8,58	-	62,39	6	62,45	71,03
4.2	Hospitals, Clinics and individual health services	44,01	25,01	10,00	59,02	-	-	9,97	9,97	68,99

Contd..

Current Expenditure
1988-89 (R.E)

(Rs. in lakhs)

1	2	3	4	5	6	7	8	9	10	11
5.	Social security & Welfare services	23,90	4,96	3,55	25,31	8	126,30	100,07	226,45	251,76
5.1	Social Welfare services	18,89	3,46	1,28	21,07	3	106,27	56,69	162,99	184,06
5.2	Social security benefits	5,01	1,50	2,27	4,24	5	20,03	43,38	63,46	67,70
6.	Housing & other community amenities	5,69	3,57	10,04	(-) 78	10	146,35	1,18	147,63	146,85
7.	Cultural, recreational & religious services	13,64	5,81	1	19,44	-	2,11	10,44	12,55	31,99
8.	Economic services	110,38	83,95	48,19	146,14	204,33	231,36	57,61	493,30	639,44
8.1	General administration	23,54	3,12	14,95	11,71	15	7,40	52	8,07	19,78
8.2	Agriculture, Forestry, Fishing and Hunting	43,77	21,27	10,21	54,83	170,57	120,33	44,80	335,70	390,53
8.3	Mining, Manufacturing & Construction	20,97	13,18	16,15	18,00	28,36	13,08	4,24	45,68	63,68
8.4	Electricity, Gas, Steam & Water	26	74	4	96	2,67	48,94	7,77	59,38	60,34
8.5	Atomic energy	-	-	-	-	-	-	-	-	-
8.6	Transport & Communication	6,43	40,05	2,29	44,19	-	34,58	-	34,58	78,77
8.7	Other economic services	15,41	5,59	4,55	16,45	2,58	7,03	28	9,89	26,34
9.	Other services	10	31	-	41	-	16,23	1,44	17,67	18,08
9.1	Relief on calamities	10	31	-	41	-	16,23	1,15	17,38	17,79
9.2	Other Miscellaneous services	-	-	-	-	-	-	29	29	29
	Grand Total	711,36	217,75	101,56	827,55	206,37	1095,44	341,06	1642,87	2470,42

ad/-

Contd...

**Economic-cum-Purpose Classification of the State Government Budget
1988-89 (R.E.)**

(Rs. in lakhs)

Sl. No.	Economic Classification Purpose Classification	Capital expenditure													
		Gross capital formation				Purchase of assets	Less sale of assets	Capital transfers		Financial assets	Loans & advances		Total capital expenditure	Grand total	
1	2	Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation (12+13+14)	16	17	To local bodies	Other capital transfers	20	To	To	23	24	
1.	General public services	19,87	9,61	-	29,48	2,35	10	-	-	-	-	-	31,73	554,11	
	1.1 General administration, external affairs, public order and safety	19,85	9,61	-	29,46	2,35	10	-	-	-	-	-	31,71	553,31	
	1.2 General research	2	-	-	2	-	-	-	-	-	-	-	2	80	
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	35	
3.	Education	2,09	1,84	-	3,93	43	-	-	13	-	-	34	4,83	724,38	
	3.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-	-	-	12,24	
	3.2 Schools, Universities & Institutions including subsidiary services	2,09	1,84	-	3,93	43	-	-	13	-	-	34	4,83	712,14	
4.	Health	2,69	2,65	-	5,34	-	-	-	-	-	-	-	5,34	145,36	
	4.1 Administration, regulation & research	-	14	-	14	-	-	-	-	-	-	-	14	71,17	
	4.2 Hospitals, Clinics & individual health services	2,69	2,51	-	5,20	-	-	-	-	-	-	-	5,20	74,19	

Contd.....

		Capital Expenditure										(Rs. in lakhs)			
		1988-89 (R.E) (Concl'd)													
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24	
5.	Social security & welfare services	16,19	31	-	16,50	-	-	-	2,92	2,56	-	19	22,17	273,93	
5.1	Social welfare services	16,19	31	-	16,50	-	-	-	2,92	2,56	-	19	22,17	206,23	
5.2	Social security benefit	-	-	-	-	-	-	-	-	-	-	-	-	67,70	
6.	Housing & other community amenities	17,02	77	-	17,79	-	-	3,10	7	3,50	9,40	10,63	44,49	191,34	
7.	Cultural, recreational & religious services	1,93	9	-	2,02	-	-	-	1,01	42	-	2,50	5,95	37,94	
8.	Economic services	26,33	4,23	20	30,76	1,00	-	-	5,74	34,10	1	312,03	383,64	1023,08	
8.1	General administration	28	20	-	48	-	-	-	35	-	-	3	86	20,64	
8.2	Agriculture, forestry, fishing & hunting	11,39	1,05	20	12,64	-	-	-	2,39	2,89	1	21,62	39,55	430,08	
8.3	Mining, Manufacturing & construction	52	1,20	-	1,72	1,00	-	-	3,00	15,85	-	11,23	32,80	96,48	
8.4	Electricity, Gas, Steam & Water	75	-	-	75	-	-	-	-	-	-	271,85	272,60	332,94	
8.5	Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.6	Transport & communication	13,39	1,78	-	15,17	-	-	-	-	14,38	-	2,95	32,50	111,27	
8.7	Other economic services	-	-	-	-	-	-	-	-	98	-	4,35	5,33	31,67	
9.	Other services	-	-	-	-	-	-	-	-	-	-	2	2	18,10	
9.1	Relief on calamities	-	-	-	-	-	-	-	-	-	-	2	2	17,81	
9.2	Other miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	29	
Grand total:		86,12	19,50	20	105,82	3,78	10	3,10	9,87	40,58	9,41	325,71	498,17	2968,59	

-: 42 :-

Economic-cum-Purpose Classification of the State Government Budget

1989-90 (B.E.)

(Rs. in lakhs)

Sl. No.	Economic Classification → Purpose Classification ↓	Current Expenditure								
		Consumption expenditure					Transfer payments			
		Wages & salaries including pension	Commo- ditie s & services	Less Sales	Total consum- ption expen- diture	Subsi- dies	To local bodies	Other pay- ments	Total (7+8+9)	Total current expendi- ture (6+10)
1	2	3	4	5	6	7	8	9	10	11
1.	General Public Services	417,52	87,03	39,56	464,99	1,60	115,81	9,14	126,55	591,04
1.1	General Administra- tion, External affairs, Public order & safety	416,70	86,83	39,56	463,97	1,60	115,81	9,07	126,48	590,45
1.2	General Research	82	20	-	1,02	-	-	7	7	1,09
2.	Defence	28	3	-	31	-	-	4	4	35
3.	Education	194,57	27,45	4,39	217,63	-	447,33	200,59	647,92	865,55
3.1	Administration, regulation & research	9,34	1,04	-	10,38	-	-	4,55	4,55	14,93
3.2	Schools, Universities & Institutions in- cluding subsidiary services	185,23	26,41	4,39	207,25	-	447,33	196,04	643,37	850,62
4.	Health	56,92	24,49	11,07	70,34	-	76,09	4,36	80,45	150,79
4.1	Administration, regulation & research	9,22	1,72	-	10,94	-	76,09	8	76,17	87,11
4.2	Hospitals, Clinics & individual health services	47,70	22,77	11,07	59,40	-	-	4,28	4,28	63,68

- 43 -

Contd...

Current Expenditure - 1989-90 (B.E.)

(Rs. in lakhs)

1	2	3	4	5	6	7	8	9	10	11
5.	Social Security & Welfare services	21,85	10,55	4,16	28,24	7	131,98	107,16	239,21	267,45
5.1	Social Welfare Services	16,36	8,98	1,90	23,44	2	110,05	59,72	169,79	195,23
5.2	Social security benefits	5,49	1,57	2,26	4,80	5	21,93	47,44	69,42	74,22
6.	Housing & other community amenities	6,37	5,23	6	11,54	14	153,51	1,11	154,76	166,30
7.	Cultural, recreational & religious services	16,44	5,21	1	21,64	-	2,51	10,52	13,03	34,67
8.	Economic services	132,62	74,79	45,14	162,27	278,56	239,23	68,99	586,78	749,05
8.1	General Administration	27,58	3,45	11,22	19,81	16	7,47	71	8,34	28,15
8.2	Agriculture, Forestry, Fishing & Hunting	53,34	23,00	10,54	65,80	172,63	134,94	52,30	359,87	425,67
8.3	Mining, manufacturing & construction	26,72	12,47	16,30	22,89	29,81	13,97	4,52	48,30	71,19
8.4	Electricity, gas, steam & water	25	72	5	92	6,30	43,39	11,12	60,81	61,73
8.5	Atomic Energy	-	-	-	-	-	-	-	-	-
8.6	Transport & communication	6,89	34,02	2,31	38,60	-	35,20	-	35,20	73,80
8.7	Other Economic services	17,84	1,13	4,72	14,25	69,66	4,26	34	74,26	88,51
9.	Other services	11	2,17	-	2,28	-	14,21	1,65	15,86	18,14
9.1	Relief on calamities	11	2,17	-	2,28	-	14,21	1,39	15,60	17,88
9.2	Other miscellaneous services	-	-	-	-	-	-	26	26	26
GRAND TOTAL		846,68	236,95	104,39	979,24	280,37	1180,67	403,56	1864,60	2843,84

ssc/-

...contd..

Economic-cum-Purpose Classification of the State Govt. Budget
1989-90 (B.E.)

(Rs. in lakhs)

Sl. No.	Economic Classification	Capital Expenditure												
		Gross Capital Formation				Purchase of assets	Less sale of assets	Capital transfers		Financial assets	Loans & advances		Total capital expenditure (15 to 22)	Grand Total (11+23)
Purpose Classification	Buildings & other construction	Machinery & equipment	Change in stocks	Gross capital formation (12+13+14)	To local bodies			Other capital transfers	To local bodies		To others			
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
1.	General Public Services	21,21	10,01	-	31,22	22,65	10	-	-	-	-	-	53,77	645,31
1.1	General Administration, external affairs, public order & safety	21,19	10,01	-	31,20	22,65	10	-	-	-	-	-	53,75	644,20
1.2	General Research	2	-	-	2	-	-	-	-	-	-	-	2	1,11
2.	Defence	-	-	-	-	-	-	-	-	-	-	-	-	35
3.	Education	2,42	1,69	-	4,11	-	-	-	12,71	-	-	29	17,11	882,66
3.1	Administration, regulation & research	-	-	-	-	-	-	-	-	-	-	-	-	14,93
3.2	Schools, Universities & Institutions including subsidiary services	2,42	1,69	-	4,11	-	-	-	12,71	-	-	29	17,11	867,73
4.	Health	2,58	6,45	-	9,03	-	-	-	-	-	-	-	9,03	159,82
4.1	Administration, regulation & research	-	17	-	17	-	-	-	-	-	-	-	17	87,28
4.2	Hospitals, Clinics & individual health services	2,58	6,28	-	8,86	-	-	-	-	-	-	-	8,86	72,54

Capital Expenditure
1989-90(B.E.) (concl'd)

(Rs.in lakhs)

1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
5.	Social security & Welfare services	13,84	47	-	14,31	-	-	-	13	1,78	-	14	16,36	283,81
5.1	Social Welfare services	13,84	47	-	14,31	-	-	-	13	1,78	-	14	16,36	209,59
5.2	Social security benefits	-	-	-	-	-	-	-	-	-	-	-	-	74,22
6.	Housing & other community amenities	19,15	64	-	19,79	-	-	2,06	2,57	11,50	7,83	8,93	52,68	218,98
7.	Cultural recreational & religious services	2,04	9	-	2,13	-	-	-	97	27	-	2,75	6,12	40,79
8.	Economic services	50,83	3,69	10	54,62	-	-	-	9,73	46,68	2	317,76	428,81	1177,86
8.1	General Administration	27	12	-	39	-	-	-	60	-	-	1,27	2,26	30,41
8.2	Agriculture, forestry, fishing & hunting	9,78	1,40	10	11,28	-	-	-	3,63	6,78	2	18,32	40,03	465,70
8.3	Mining, manufacturing & construction	13,60	39	-	13,99	-	-	-	5,50	12,32	-	11,76	43,57	114,76
8.4	Electricity, Gas, Steam & Water	87	-	-	87	-	-	-	-	-	-	275,97	276,84	358,57
8.5	Atomic energy	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6	Transport, & Communication	26,31	1,78	-	28,09	-	-	-	-	27,14	-	3,09	58,32	132,12
8.7	Other economic services	-	-	-	-	-	-	-	-	44	-	7,35	7,79	96,30
9.	Other services	14	-	-	14	-	-	-	-	-	-	2	16	18,30
9.1	Relief on calamities	14	-	-	14	-	-	-	-	-	-	2	16	18,04
9.2	Other miscellaneous services	-	-	-	-	-	-	-	-	-	-	-	-	26
GRAND TOTAL		112,21	23,04	10	135,35	22,65	10	2,06	26,11	60,23	7,85	329,89	584,04	3427,88