

## APPENDIX C

### SOURCES OF DATA

The sources of data used are as given below:

*Central government expenditure.* (a) All the series of the Central government expenditure by economic and functional categories are taken generally from *An Economic and Functional Classification of the Central Government Budget* published annually by Economic Division, Department of Economic Affairs, Ministry of Finance, Government of India; (b) However, for 1957-58, we have taken the figures from *Economic-Functional Classification of Central and State Government Budgets 1957-58*, published by NCAER; (c) Expenditure on functional categories for the period 1950-51 to 1965-66 is taken from *Indian Economic Statistics: Public Finance*, brought out in a mimeographed form, annually, by Economic Division, Department of Economic Affairs, Ministry of Finance, Government of India; and for the period 1965-66 to 1977-78, it is taken from an *Economic and Functional Classification of the Central Government Budget* published annually by Economic Division, Department of Economic Affairs, Ministry of Finance, Government of India.

*Combined expenditure.* The combined expenditure of the Central government, the State governments and the Union Territories is taken from *Indian Economic Statistics: Public Finance*.

*Commodity composition of the Central government expenditure.* For arriving at the commodity composition of the Central government expenditure, the sources used are (i) *Detailed Demands for Grants*, (ii) *Directory of Government Purchases*, published by the DGS&D (iii) *An Economic and Functional Classification of the Central Government Budget*, (v) *Annual Reports* of Posts and Telegraphs, (vi) *Annual Reports and Performance Budgets* of different Ministries; and (vii) data supplied by DGS&D.

*Gross National Product at market prices.* We have taken this series from *National Accounts Statistics*, published by the Central Statistical Organisation, Government of India, except

for the years 1950-51 to 1959-60 for which we have built up the estimates on the basis of national accounts figures.

*Price series relevant for deflation.* The sources for building up the various price series are as follows:

- i. *Implicit price index of compensation of employees of government administration.* This has been constructed on the basis of the relevant data in (a) *Estimates of National Income 1948-49 to 1962-63*, February 1964; (b) *National Accounts Statistics*, October 1976 and (c) *National Accounts Statistics*, January 1979, published by the CSO, Department of Statistics, Government of India.
- ii. *Price deflator of government purchases.* This has been obtained from DGS&D, Government of India.
- iii. *Implicit price index of gross capital formation.* This has been constructed by us on the basis of the relevant data in (i) *National Accounts Statistics 1960-61 to 1974-75*, October 1976 and (ii) *National Accounts Statistics, 1970-71 to 1976-77*, January 1979, published by the CSO, Government of India.
- iv. *Implicit price index of GDP at factor cost.* This has been built on the basis of CSO's publications, *Estimates of National Income*, February 1964, and *National Accounts Statistics*, October 1976 and January 1979.

*Commodity composition of Gujarat Government expenditure.*  
The sources are as follows:

- i. Government of Gujarat, *Economic and Functional Classification of the Gujarat Government Budget*, Bureau of Economics and Statistics, Gandhi Nagar, various issues.
- ii. Government of Gujarat, *Detailed Demands for Grants of the various Departments.*
- iii. Information supplied by the Central Stores Purchase Organisation, Government of Gujarat.
- iv. Information supplied by the Departmental Purchase Committees, Government of Gujarat.
- v. Government of Gujarat (1979-80), *Budget Document.*