

**ECONOMIC-CUM-PURPOSE
CLASSIFICATION
OF
LOCAL BODIES ACCOUNTS
IN
MAHARASHTRA
(2013-14 to 2015-16)**

**DIRECTORATE OF ECONOMICS AND STATISTICS,
PLANNING DEPARTMENT,
GOVT. OF MAHARASHTRA, MUMBAI**

PREFACE

The Directorate of Economics and Statistics (DES) prepares economic-cum-purpose classification of local bodies in Maharashtra in accordance with the methodology suggested by the National Accounts Division (NAD) of the National Statistical Office (NSO), Ministry of Statistics & Programme Implementation (MoSPI), Government of India (GoI). This report on “Economic-cum purpose classification of local bodies in Maharashtra” covers analysis of Zilla Parishads and Urban Local Bodies Accounts for the year 2013-14, 2014-15 & 2015-16

Economic and purpose classification of accounts of local bodies in Maharashtra is an attempt to analyse the local bodies transactions. DES has developed online data entry utility for all local bodies in the State. Due to lack of response from the Grampanchayats, the analysis for the same could not be included in this report. Economic classification of the local bodies budget reclassifies transactions according to significant economic categories. The purpose classification regroups the receipts and expenditure in the budget in accordance with their functions irrespective of organizational units responsible for performing these services. Meaningful economic-cum-purpose classification helps to understand the extent of capital formation, contribution in State Income, etc. out of budgetary resources.

I hope this report will be quite useful for the administrators, planners, academicians and research scholars.

Any suggestions for improvement of the report are most welcome.

MUMBAI

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(R.R.Shinge)

Director

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Chapter I

Introduction

1. Introduction

1.1 As per the System of National Accounts (SNA) whole economy is divided into five institutional sectors, namely, general government sector, financial corporate sector, non-financial corporate sector, household sector and NPISH (Non Profit Institutions Serving Households). The budget of general government sector is a statement of estimated receipts and expenditure for coming financial year, actuals for the preceding year and revised estimates for the current year. Budget document is classified department wise in order to secure the legislative control, administrative accountability, booking and auditing of any Act of spending.

1.2 Local bodies are part of the general government and hence covered in public sector. SNA 2008 describes local bodies as separate institutional units. Local government units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. In India local bodies are the people's representative bodies which are elected locally under 73rd and 74th Constitutional Amendments. Local bodies are the prominent organisations playing an important role in development at local level.

1.3 Though the budget of local bodies is divided into revenue and capital accounts, many items of consumption expenditure are included in the capital account and budgetary transactions are too detailed and scattered and not necessarily based on distinctions. Hence grouping of budgetary transactions is required for understanding the economic significance. In order to assess the economic significance and impact of the budgetary transactions, an Economic & Purpose classification of the local bodies' budget is necessary; it has been done so in order to throw light specifically on Consumption Expenditure, Gross Capital Formation of the local bodies and its contribution in the State Domestic Product.

2. Objective, scope and coverage

2.1 Budget analysis is a powerful tool to measure general Government's contribution in the State Domestic Product. Budget analysis is a process in which aggregates of income and expenditure are culled out by reclassifying the budgetary transactions as per their association with the major sectors of the state economy. Keeping in view the huge number of local bodies and the functions assigned to them, local bodies' accounts are indispensable for measuring their contribution in GSDP. Scope of the present report is confined to the analysis of budget of Zilla Parishads (ZP's) & Urban Local Bodies (ULB's) in the State. The coverage of present publication is confined to the analysis of the local bodies accounts in the State for 2013-14 to 2015-16. The number of ZP's, ULB's covered for the analysis are given in Table 1.

Table 1
ZP's & ULB's covered

Sr. No	Year	Zilla Parishad			Urban Local Bodies		
		Total	Data received	Covered (Per cent)	Total	Data received	Covered (Per cent)
1	2013-14	33	33	100	270	261	97
2	2014-15	34	32	97	271	262	97
3	2015-16	34	31	91	365	317	87

3. Need for economic classification -While studying the local bodies budget documents as they are, it is not possible to get a clear idea of –

- a) Wages & Salaries and Pensions
- b) Capital formation out of budgetary resources
- c) Savings of the Govt.
- d) Govt.'s contribution to the generation of State Income
- e) Financial Investment for Capital formation

Therefore, it becomes necessary to sort, reclassify and regroup the budgetary transactions into meaningful economic categories.

3.1 Each transaction on receipts and expenditure of the local bodies is only restricted to the cash account of the local bodies. In order to economically classify these transactions, the data needs to be collected first in the well-designed format & then sorted out and classified according to the appropriate economic categories in order to generate the following set of major accounts -

Sr.No	Type	Description	Significance
1	2	3	4
1	Account I	Income and outlay account of administrative departments	<p>1. This account deals with the current revenue and expenditure of administrative departments. On the receipts (income) side, income from property & entrepreneurship, direct taxes, indirect taxes, fees and miscellaneous receipts and income from transfers from public authority are taken into account.</p> <p>2. The expenditure details include expenditure on salaries & wages, benefits, purchase of goods and services, interest paid, subsidies paid and transfers to various institutional units/ individuals.</p> <p>3. Current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure, denoting the saving of the government administration and becomes available for domestic capital formation.</p>

Sr.No	Type	Description	Significance
2	Account II	Production account of Departmental Enterprises(DEs).	1.The Government sector can be broadly divided into Administrative Departments and Departmental Enterprises. DEs are Government agencies of the local bodies organizing for the community but not normally to sell those common services which otherwise cannot be provided conveniently or economically. 2. This account furnishes the sales (commercial) receipts and operating expenses on salary, wages, goods and services, interest, depreciation and profit of the DEs viz.Forest, Irrigation, Transport, manufacturing, etc.
3	Account III	Capital finance account of General Government.	This account gives the source of funding of capital formation and expenditure on capital formation for administration and enterprises.
4	Account IV	Capital Formation by type of asset and industry of use (Administration)	This Account shows Net and Gross Capital Formation by Type of Assets and use of Industry of local bodies. The capital is formed for the basic needs of the residents of the local bodies. i.e.general construction, water supply, health, etc
5	Account V	Domestic Product by Industry of origin and factor income (DEs)	This account gives account of gross input / output of government services. Under this account, gross output is comprised of (i) services produced for own use of administrative departments and (ii) sale of goods & services, while gross input is inclusive of (i) Intermediate consumption (ii) Compensation of employees and (iii) Consumption of fixed capital.
6	AccountVI	Capital Formation by type of asset and industry of use (Departmental Enterprises)	Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account. Fixed assets comprise construction and machinery & equipment's.
7	Account VII	Purpose-wise Classification	The economic classification reveals only the economic magnitudes but does not reveal the ultimate object or purpose of the expenditure. The economic classification includes expenditure on roads, buildings, transport equipment, machinery, software, cultivated assets, etc. Thus, besides economic classification, the expenditure of the local bodies needs to be classified by the purpose categories viz., General Govt.Services, Defence, Education, Health, etc. This classification deals with the categorization of local bodies expenditure according to different types of services, provided directly or financed by the local bodies through current and capital grants or loans.

4. Need for purpose classification

Economic classification does not reveal the ultimate object or purpose of the expenditure. Thus expenditure of local bodies needs to be classified according to the purpose categories viz. General government services, education, health, etc. In purpose classification, data is presented in 17 purpose categories.

5. Economic-cum-purpose classification

The above two classifications together constitute an 'Economic-cum-purpose classification'. This integrated classification shows how the expenditure for a particular purpose is distributed among the economic categories and how the expenditure in a particular economic category is utilized for different purposes or public services provided.

Chapter II

Concepts and definitions

Economic classification of some of the items of receipts and expenditure has been explained below. Codes given in parenthesis against different items indicate the economic classification as per Annexure I.

Receipts side: Items of Economic classification

1. **Income from Property and Entrepreneurship (Pr)** - The income receivable by the local bodies from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
2. **Direct Taxes (Dt)**- Direct taxes in the SNA include two components, viz. Direct taxes on income and other direct taxes. Direct taxes on income covers levies by public authorities on income from employment, property, capital gains or any other source except for social security contribution. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. Estate duties, though included under capital transfers as per SNA, have been treated as direct taxes in our classification.
3. **Indirect Taxes (It)** -Indirect taxes are defined as taxes assessed on producers that rechargeable to the cost of goods and services produced or sold. They include import and export duties, excise sales, entertainment and turnover taxes, real estate and land taxes (unless they are merely administrative devise for collecting income tax), levies on value added and the employment of labor, motor vehicle driving test license, airport and passport fees when paid by producers.
4. **Miscellaneous Receipts (Mr)**- These receipts are in the nature of fees, fines and forfeitures. Also all revenue that does not fit into any other category and adequate information is not available for classification is included here.
5. **Revenue, Grants, Contribution, etc.**- Revenue, Grants and contributions are mostly from other public authorities viz. Transactions from center to state or interstate transactions.

Expenditure side: Items of Economic classification

1. **Compensation of employees**- This item comprises of
 - a) The remuneration of general government employees such as pay of officers, pay of establishment and allowances and honorarium other than travelling and daily allowances (S)
 - b) Wages to different contractual employees/ workers (W)
 - c) Contributions to provident fund by the government, if any, are included (P1)

- d) Items of expenditure like cost of liveries and uniforms, rations supplied to police which are clearly in the nature of payments in kind to employees (Bk). Cost of text books to children of low paid employees is included here
- e) Also all Pension Payments to government employees (P2)
- f) Employer's contribution to the Pension Fund (P1)

2. Purchase of goods and services (G) - 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 for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is included here. Also included are all payments/charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

3. Maintenance – It is the expenses towards maintenance of building (Bm), Road (Rm), Other construction (Cm)

4. Interest (Int)- Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item, therefore, is deducted from both interests received, and interest paid so that there is no double counting.

5. Subsidies- Subsidies include all grants on current account which private industries receive from the Government. These may take the form of direct payments to producers or differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers which in the light of the basis of making the grants, are addition to the income of the producers from current production. Under Certain circumstances subsidies include the grant made by government to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertaking's. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at level at which the proceeds of the public industry will not cover the current cost of production. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purposes, are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides, and agricultural implements, loss suffered by the cooperative societies, etc. are to be treated as subsidies. In the case of irrigation, the loss by the departmental undertaking is treated as subsidy.

6. Current Transfers(Tr) - Current transfers or grants paid fall under three main categories. Firstly, these can be to other public authorities like central government, state governments and local authorities, secondly to the rest of the world and thirdly to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society.

7. Saving on Current Account - The balancing item on the current account of government administration represents the saving of this sector, that is, surplus of current receipts over current expenditure.

8. Consumption of Fixed Capital - Provision for depreciation made for the purpose of ensuring that the value of the fixed capital used up during the year is charged as a cost against the operating revenue of the year. The provisions are designed to cover wear and tear and foreseen obsolescence of all fixed capital as well as accidental damage to it.

9. Gross fixed Capital Formation - Gross capital formation represents the gross value of the goods which are added to the domestic capital stocks during a year. It comprises both expenditure on the acquisition as well as own account production of fixed assets. The gross fixed capital formation has been classified into Buildings, Roads, Machinery & Equipment, and other capital assets inclusive of renewals and replacements.

- (a) Buildings (Bo): This includes all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
- (b) Roads & Bridges (Ro) : Expenditure on construction of roads & bridges is considered.
- (c) Other Construction (Co): Other construction includes mostly expenditure on construction works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.
- (d) Transport Equipment (Tro): This item includes expenditure incurred on the purchase of various equipment such as buses, jeeps, trucks, tractors for road haulage.
- (e) Machinery (Mo) : Expenditure incurred on the purchase of various plant& machinery including agricultural machinery & implements, as well as equipment's& instruments used by professionals.
- (f) Software (So): This includes all the software purchased or internally developed within the government for the improvement in day today work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.
- (g) Cultivated Assets (Cao): include plantations, orchards and other cash crops having life for more than a year.

(h) **Animal Stock (Aso):** This being prevalent in particular Defense services & other departments concerned with security and animal husbandry in the form of horses, camels, etc.

(i) **Change in Stock(Sto) :**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 commercial enterprises and in government stockpiles In the case of administrative department, the stock held are (i) in the nature of policy stocks like food, fertilizers, etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel, etc. Purchases / additions net of sales/ withdrawals during the year, as given in the detailed demands for Grants is taken as change in stock.

10. 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 the budgets. These transactions are to be treated as sale/purchase of second hand assets and classified separately to their relevant categories.

11. Capital Transfers - It covers grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes, etc. Capital transfers are intended to assist capital formation in other sectors of economy.

12. Receipts on Capital Account - This part deals with the financing of the capital formation and the sources for the same are explained here under:

(a) **Saving:** The saving on current account is directly taken from Income and Outlay Account.

(b) **Net Borrowings:** Items like internal debt, small savings, provident fund, etc. are included here.

(c) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies 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, Inter-state debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances, etc. Besides funds maintained by local bodies are also covered here.

Purpose classification

Purpose classification of the items has been explained below. Codes for purpose classification is shown in Annexure II.

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

1.1.1 Public Order & Safety: Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police Department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction/ reformatory schools, Intelligence department, district and sub-divisional establishments, judicial system viz.: expenditure on Ministry of Law, Law courts, administrative tribunals registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions. Operation of regular and auxiliary police forces, border and coast guards.

1.1.2 Planning & Statistical Activities: Planning Commission, Central Statistical Organization, State Statistical Bureaus, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.: Organs of government viz., expenditure on President, Governors including their staff, library research and other facilities, District and sub-divisional establishments, Parliament and state Legislature including expenditure for Ministries (pay, allowances, TA, expenditure on elections). Offices serving the government viz., expenditure of Department of Personnel, Financial affairs and fiscal administration viz; expenditure on Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditure on Audit Department. This also includes gold control administration, national saving schemes, state lotteries, etc. This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationery, expenditure pertaining to all departments, purchase and disposal office serving all the departments.

1.2 General Research: Institutions and organizations engaged in basic and general research and promotions such research and promotions of such research and in general scientific knowledge and endeavours. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens) archaeological departments, National Archives (but excluding archaeological garden), Standing Commission for Scientific and Technical Terminology, preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller foundations, etc.

2. Civil Defence: Central administration and research in connection with activities carried on for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organization, Defence production units. Military viz; all types of expenditures for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc. Civil Defence viz; training of civil defence personnel and expenditure on Home Guards. Military aid to other countries i.e., expenditure for providing military aid to other countries, military alliances, contribution to international military organizations or groups.

3. Education Affairs and Services: Each of the categories (3.1 or 3.2) is sub-divided into the following four minor groups and they are self-explanatory.

3.1 Administration, Regulation and Research: Administration of ministries or central departments of education i.e., expenditure of the Department of Education, Directorate of Education, etc. General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e., expenditure on Board of Higher Secondary Education, University Grants Commission. Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and Training, Commission to study educational system, expenditure on production of textbooks, collection of educational statistics, etc.

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c

3.2 Schools, Universities & Institutions including Subsidiary Services: Educational services i.e., all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals) nursing colleges/schools, engineering colleges, art schools/ colleges, art schools / colleges, music colleges and school, etc. This includes all expenditure on education for backward classes, adult education, and education for displaced persons, non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in Universities, development of Sanskrit education, Central Institute of Fisheries Education Marine Engineering training school, etc. are also included Colleges, etc. or free supply of test books or any other facilities to attract attendance in schools.

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c

4. Health Affairs and Services Each of the categories (4.1 or 4.2) is sub-divided into the following five minor groups and they are self-explanatory.

4.1 Administration, Regulation and Research: Administration of ministries and central departments for health i.e., expenditure of Departments of Health. Administration of national health schemes i.e., expenditure for medical insurance schemes. Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, expenditure for drug control, Central Drug Laboratory, etc. Medical, dental and health research i.e., expenditure on and grants to research institutes like All India Institute of Medical Sciences, National Institute of Communicable diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health, etc. Registration of information on vital events, disease i.e., expenditure for registration of births and deaths, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General.

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

4.2 Hospitals, Clinic and other Health Services: Hospital and dispensaries, all expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provision of appliances, cost of construction and maintenance of hospital, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also included here. Medical and health schemes i.e., expenditure on drugs and appliances of National Health Scheme or programme for immunization, vaccination- and other expenditure for eradication of epidemic disease like Malaria Central Programming Filariasis Control Programme etc. Loans and grants for medical or health purpose to private hospitals, clinics, health centres, other bodies and individual doctors.

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs and Services

5.1 Social Welfare Services: These include Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc. Public relief i.e., expenditure on civil supply or rationing systems, subsidies for food scheme etc. Child welfare services i.e., Expenditure for child and mother care, maternity benefits, child welfare clinics Institutions/homes for child and mother like maternity homes, orphanages etc. Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc. Family Welfare Services i.e., expenditure on family planning family guardians and widow allowances, applied nutrition programme. Other welfare services i.e., payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc, to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

5.2 Social Security Affairs and Services: Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation insurance schemes, state insurance schemes, grants to Life Insurance Corporation etc.

6. Housing and Community Amenities Affairs and Services

6.1 Housing and Community Services: Administration, regulation of standards and Promotion of activities and facilities in respect of housing and community development urban and rural renewals. This includes expenditure of Ministry of Work and Housing, Dept. Of Community Development. Housing and related slum clearance activities expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the government. Town and country Planning i.e., all types of expenditure for planning and development of towns, colonies etc. This includes loans/grants to town and country planning, Organization, Delhi Development Authority, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization , etc. Community facilities i.e., expenditure on community development schemes (general and unspecific items), national extension schemes, local development works, etc.

6.2 Sanitary Affairs Services: Urban and rural renewal and municipal amenities i.e., all types of expenditure for collection and disposal of garbage, refuse, development and maintenance of sewerage and drainage system, street cleaning smoke regulation etc.

6.3 Housing and Community Amenities Affairs and Services n.e.c: Administration operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans programmes and budgets relating to Housing and Community Amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

7. Cultural, Recreational and Religious Affairs and Services

7.1 Art & Cultural Affairs Services: Administration and Central departments concerning with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e., expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian Languages, children banks in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

7.2 Recreational and Sporting Services: Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i.e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V Programme, Songs and Drama Division, organization in film festival, grants/loans to organization of Institution engaged in research and production of film, drama like National School of Drama, film production training centres, art exhibitions etc. Recreational places i.e. expenditure or maintenance and improvement of botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostels) uplift of youth welfare NCC, Physical Education and Sports.

7.3 Tourism Affairs and Services: Administration, supervision, inspection, operation or support of activities relating to Tourism, Development of Tourism, Grants, Loans or Subsidies to support activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museums etc.

7.4 Cultural, Recreational and Religious Affairs and Services n.e.c: Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and cultural services: production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not elsewhere classified (other than 7.1, 7.2 & 7.3)

8. Economic Affairs and Services

8.1 General Administration, Regulation and Research includes: Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working condition of labour (unspecified or general). General regulation and registration of

business, i.e., expenditure on wage board, price control board, regulation of markets, shop's establishments, regulation and standardization of weights and measures etc. Labour affairs of general character i.e., expenditure on employment exchanges including training centres for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection (unspecified or general) and regulation of working condition of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc. expenditure on labour arbitration boards, labour tribunals, etc. Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e., expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Surveyor India etc.

8.2 Agriculture, Forestry, Fishing and Hunting: Administration regulation and research i.e., expenditure on Ministry of Food and Agriculture, ICAR Development of Agriculture, i.e., expenditure on agricultural farms, implementation of improved method of agriculture practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agriculture price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of condition of agricultural labour, development of jute, cotton, tea plantation, sericulture and other cash crops. Development and use of soil, i.e., expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also includes consolidation on holding, flood control measures, settlement of land disputes. Forests, i.e., expenditure on preservation of wildlife, etc. forest fire protection services and hunting. Livestock and animal husbandry, i.e., research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder development schemes and research on it, expenditure for development of milk production, wool production, etc. (expenditure on manufacturing, grading and processing of wool, etc are excluded. Fishing i.e., expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure for fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

8.3 Mining, Manufacturing and Construction: Administration, regulation and research, i.e., expenditure on Ministry of Industry, Ministry of Steel and Mines, ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil & Natural gas, Indian Standards Institute. Mining i.e., expenditure for promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines including labour welfare activities. Manufacturing i.e., expenditure for promotion, investment, grants, subsidies and other assistance for industrial development including village and small-scale industries. This also includes Khadi Industries and marketing of Khadi and Village Industrial product. Building and construction industries i.e., expenditure for promotion, development of building materials, etc.

8.4 Electricity, Gas, Steam and Atomic Energy

8.4.1 Electricity, Gas and Steam: Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advances to bodies like State Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and considered in that industry.)

8.4.2 Atomic Energy: Administration and research, i.e., expenditure of Department of Atomic Energy. Expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes.

8.4.3 Non- Conventional Sources of Energy: Administration, supervision, inspection, operation or support of Non- conventional Sources of Energy viz., solar energy, wind energy etc. Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

8.5 Drinking Water Supply: Expenditure on promotion, regulation, research investment grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural areas, digging of well in the rural areas for drinking purpose. (Tube well and other water resources for irrigation purposes are excluded).

8.6 Transportation and Communication

8.6.1 Road Transport Highways, Roads, Bridges and Tunnels, i.e.: Expenditure for construction, repairs, maintenance and other outlays for highways, roads, bridges and tunnels, development and regulation of car part and other type of parking places, terminal facilities for bus, trucks, etc. (Bridges, tunnel, car parks, highways etc, for which tolls are charged excluded).

8.6.2 Water Transport Waterways and Other Navigation, i.e.: Expenditure including assistance loans etc. to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This includes expenditure for dredging of canals, rivers, lakes including construction and operation of light houses, buoys and other navigation aids, construction, maintenance and operation of docks, harbours and port facilities, expenditure for protection of seacoast, river coast and canal banks. (Canals, harbours and ports which are operated by commercial enterprises are excluded).

8.6.3 Air Transport and Other Communication, i.e.: Expenditure as investment, grant, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services, rope ways etc.

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services: Storage and warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item). Trade activity, i.e., expenditure for

promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, trade Commissioner etc. Cooperative activity, i.e., expenditure for promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure of office for registration and control of cooperative societies, development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

9. Environmental Protection

9.1 Waste Management: Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems. Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

9.2 Wastewater Management: Administration, supervision, inspection, operation or support of sewage systems and waste water management. Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

9.3 Prevention and Control of Pollution: Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control. Grants, loans or subsidies to support activities relating to pollution abatement and control.

9.4 Environmental Research & Education: Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection. Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

9.5 Environmental Protection n.e.c.: Administration, supervision, inspection, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of environmental protection preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation and statistics on environmental protection.

10. Other Services

10.1 Relief on Calamities: Flood relief, drought relief and relief work on other disasters and calamities. (Expenditure on specific purpose like education, health etc. incurred under these heads are excluded and classified under concerned categories). Refugee relief and rehabilitation, i.e., expenditure of the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/loans to refugees for business etc.

10.2 Other Miscellaneous Services: Other outlays, not elsewhere classified i.e., expenditure for payment of compensation on zamindari abolition, grants to Bharat Sevak Samaj etc. Also included are the imputed banking charges at All –India level.

Annexure-I
Codes for Economic classification

Sr. No.	Description	Economic Code	Definition
1	Capital Transfers	Captng	Capital Transfers, Non-government/Individuals
2	Commercial Receipts	Cr	Commercial Receipt
3	Current Transfers	Tc	Transfers, Central Government
4		Ts	Transfers, State Governments
5		Tl	Transfers, Local Authorities
6		Tn	Transfers, Non-Profit Institutions
7		Tf	Transfers, Foreign Governments
8	Other Receipts	F	Withdrawal from Funds
9		Dt	Direct Taxes
10		Mr	Fees and Miscellaneous Receipts
11		It	Indirect Taxes
12		Ssh	Sale, Second Hand Assets
13		Sl	Sale, Land
14		Sfa	Sale, Financial Assets
15	Pension Receipts	Pn	Pension Contribution
16	Property Income	Into	Interests, Non-Government Bodies
17		Intf	Interest, Foreign Government/Organisations
18		Intc	Interest, Central Government
19		Ints	Interests, State Governments
20		Intl	Interests, Local Bodies
21		Pr	Property Receipts

Expenditure			
Sr. No.	Description	Economic Code	Definition
22	Advances	Ang	Advances, Non-government Organizations
23		Af	Advances Foreign Countries /Organizations
24		Al	Advances, Local Authorities
25	Capital Transfers	Capti	Capital Transfers to Individuals
26		Captp	Capital Transfers to Private Institutions
27		Capta	Capital Transfers to Autonomous Bodies
28		CaptS	Capital Transfers to State Government
29		Captl	Capital Transfers to Local Authorities
30		Captf	Capital Transfers to Foreign Countries/Organizations
31	Compensation of Employees	S	Salaries
32		W	Wages
33		A	Allowances
34		Bcs	Social (Cash) Benefits
35		Bco	Others (Cash) Benefits
36		Bk	Benefits in Kind
37		P1	Pension Payments
38		P2	Employers' Contributions to Pension Fund
39	Current Transfers	Ti	Transfers to Individuals
40		Tp	Transfers to Private Institutions
41		Ta	Transfers to Autonomous Bodies
42		Tk	Transfers in kind
43		Tc	Transfer to Centre
44		Ts	Transfer to State
45		Tl	Transfer to Local Bodies

Sr.No.	Description	Economic Code	Definition
46	Financial Assets	Pfa	Purchase of Financial Assets
47		Tf	Transfer to Foreign
48	Gross Capital Formation	Psh	Purchase of Second Hand Assets
49		Pl	Purchase of Land
50		Stof	Change in stock of Food
51		Stoi	Change in stock of Inventory
52	Gross Fixed Capital Formation	Bo	Expenditure on Construction of Buildings
53		Ro	Expenditure on Construction of Road
54		Co	Expenditure on Construction of Other Capital
55		Tro	Expenditure on Purchase of Transport
56		Mo	Expenditure on Purchase of Machinery
57		So	Expenditure on Purchase of Software
58		Cao	Expenditure on acquiring Cultivated Assets
59		Aso	Expenditure on acquiring Animal Stock
60	Intermediate Consumption	G	Purchase of Goods & Services
61		Bm	Maintenance of Buildings
62		Rm	Maintenance of Roads
63		Cm	Maintenance of Other Construction
64	Property Income	Intl	Interest to Local Authorities
65		Into	Interests to Non-Government Bodies
66		Intf	Interest to Foreign Government/Organizations
67		Intc	Interest to Central Government
68		Ints	Interests to State Governments
69	Subsidies	Sub	Subsidies

Annexure II

Codes for Purpose Classification

S. No.	Code	Description
	1	General Public Services
	1.1	General Administration, External affairs, Public Order & Safety
1	1.1.1	Public Order & safety
2	1.1.2	Planning & Statistical Activities
3	1.1.3	General Administration, External affairs, Public Order & Safety,
4	1.2	General Research
5	2	Defence
	3	Education
	3.1	Administration, Regulation & Research
6	3.1.1	Primary Education
7	3.1.2	Secondary Education
8	3.1.3	Higher Secondary and University Education
9	3.1.4	Other Educational Administration .
	3.2	Education Services .
10	3.2.1	Primary Education
11	3.2.2	Secondary Education
12	3.2.3	Higher Secondary and University Education
13	3.2.4	Education Services
	4	Health Affairs and Services
	4.1	Administration, Regulation and Research
14	4.1.1	Allopathic
15	4.1.2	Homeopathic
16	4.1.3	Ayurvedic

S. No.	Code	Description
17	4.1.4	Unani
18	4.1.5	Other Medical Administration .
	4.2	Health Services
19	4.2.1	Allopathic
20	4.2.2	Homeopathic
21	4.2.3	Ayurvedic
22	4.2.4	Unani
23	4.2.5	Other Medical Services
	5	Social Security and Welfare Affairs and Services
24	5.1	Social Security Affairs and Services
25	5.2	Welfare affairs and Services
26	5.3	Social Security and Welfare Affairs Services .
	6	Housing and Community Amenity Affairs and Services
27	6.1	Housing and Community Services
28	6.2	Sanitary affairs Services
29	6.3	Housing and Community Amenity Affairs and Services .
	7	Cultural, Recreational and Religious Affairs and Services
30	7.1	Art and Cultural Affairs Services
31	7.2	Recreational and Sporting Services
32	7.3	Tourism Affairs and Services
33	7.4	Cultural, Recreational and Religious Affairs Services .
	8	Economic Affairs and Services
34	8.1	General Administration, Regulation and Research
35	8.2	Agriculture, Forestry, Fishing and Hunting
36	8.3	Mining, Manufacturing and Construction
	8.4	Electricity, Gas, Steam and Other Sources of Energy

S. No.	Code	Description
37	8.4.1	Electricity, Gas and Steam
38	8.4.2	Atomic Energy
39	8.4.3	Non-Conventional Sources of Energy
40	8.5	Water Supply
	8.6	Transport and Communication
41	8.6.1	Road Transport
42	8.6.2	Water Transport
43	8.6.3	Air Transport
44	8.6.4	Transport and Communication
45	8.7	Other Economic Services
	9	Environmental Protection
46	9.1	Waste Management
47	9.2	Waste Water Management
48	9.3	Prevention and Control of Pollution
49	9.4	Environmental Research & Education
50	9.5	Environmental Protection
	10	Relief on Calamities and Other Misc. Services
51	10.1	Relief on Calamities
52	10.2	Other Miscellaneous Services

Chapter III

Executive Summary

3.1 An economic and purpose classification of budgetary transactions of Zilla Parishads and Urban Local Bodies in the State for the years 2013-14, 2014-15 and 2015-16 is presented in this report. The major findings are given in Table 3.1.

3.2 Total receipts during 2013-14, 2014-15 and 2015-16 was ₹ 56,582 crore, ₹ 58,568 crore and ₹ 60,984 crore showing increase of 8 per cent during 2013-14 to 2015-16

3.3 Total expenditure of local bodies during 2013-14, 2014-15 and 2015-16 was ₹ 41,781 crore, ₹ 47,678 crore and ₹ 48,882 crore respectively showing increase of 17 per cent during 2013-14 to 2015-16

Economic classification

A. Expenditure

3.3 **Current expenditure** during 2013-14, 2014-15 and 2015-16 was ₹ 41,137 crore, ₹ 47,077 crore and ₹ 47,892 crore respectively.

3.3.1 **Total consumption expenditure** (i.e. expenditure on salary, wages, benefits, pension and net purchase of commodities and services including maintenance) increased by 19 per cent from ₹ 43,178 crore in 2013-14 to ₹ 51,380 crore in 2015-16 respectively.

3.3.2 **Compensation of employees** (i.e. expenditure on salary, wages, benefits and pension) during 2013-14, 2014-15 and 2015-16 was ₹ 28,966 crore, ₹ 29,317 crore and ₹ 30,624 crore respectively.

3.3.4 **Net purchase of commodities and services including maintenance** has increased by 48.7 per cent in 2015-16 over 2013-14.

3.4 **Net purchase of financial assets (Administration)** has increased from ₹ 29 crore in 2013-14 to ₹ 172 crore in 2015-16.

B. Receipts

3.5 **Current receipts** are its sources of finance. The total receipts during 2013-14, 2014-15 and 2015-16 were ₹ 56,582 crore, ₹ 58,568 crore and ₹ 60,984 crore respectively.

3.6 **Taxes and revenue grants from public authorities viz. Central, State, local bodies and others)** are major source of income and both together contribute around 82 per cent to the current receipts in all the three years.

3.7 Gross Capital Formation (GCF) (includes gross fixed capital formation, net purchase of second hand assets and change in stock) has increased from ₹ 5,955 crore in 2013-14 to ₹ 6,488 crore in 2015-16.

3.8 Net Product from Public Administration & Des (includes compensation of employees)during 2013-14, 2014-15 & 2015-16 was ₹ 31,425 crore, ₹ 34,066 crore and ₹ 34,665 crore respectively.

Purpose classification

3.9 Purpose classification of expenditure of local bodies is given in table 3.2. Major finding of the classification are as follows:

- The share of **General Public Services** in total expenditure increased by 22.2 per cent from 2013-14 to 2015-16.
- The share of **Education services** in total expenditure increased by 5.8 per cent from 2013-14 to 2015-16
- The share of **Economic Affairs and Services** in total expenditure has increases by 13 per cent during 2013-14 to 2015-16
- The share of **Health Affairs and Services** increased by 7 per cent from 2013-14 to 2015-16.

Table 3.1
Receipts and expenditure of Urban Local Bodies and Zilla Parishads

(₹ Lakh)

Sr.No.	Particular	2013-14	2014-15	2015-16
1	Total Receipts	43,67,567	47,42,195	49,75,496
2	Total Current Expenditure	41,13,673	47,07,702	47,89,177
3	Capital expenditure	64,707	59,832	98,990
4	Total Expenditure (2+3)	43,38,381	48,67,534	50,88,167
5	Surplus on current Account (1-4)	15,44,520	11,49,051	13,09,260

Table 3.2
Purpose classification of expenditure of Local Bodies

(₹ Lakh)

Sr.No	Items	2013-14	2014-15	2015-16
1	General Public Services	15,88,601	18,91,179	19,40,467
2	Defence	-	-	-
3	Education	11,70,147	11,47,534	12,36,561
4	Health Affairs and Services	3,93,759	4,28,010	4,21,216
5	Social Security and Welfare Affairs and Services	1,35,367	1,41,789	1,59,797
6	Housing and Community Amenity Affairs and Services	56,823	92,281	42,604
7	Cultural, Recreational and Religious Affairs Services	41,795	54,743	58,552
8	Economic Affairs and Services	8,77,410	10,57,077	9,90,005
9	Environmental Protection	2,58,107	2,65,393	2,68,566
10	Relief on Calamities	1,72,412	2,32,751	2,41,165
	Total	46,94,422	53,10,756	53,58,932

Table 3.3
Estimates of net product from administrative departments and DEs

(₹ Lakh)

Sr. No	Item	Salary, Pension & others (benefits+wages)	2013-14	2014-15	2015-16
	Total	Salary	25,92,014	26,63,592	27,79,841
		Pension	13,02,368	13,75,874	13,99,500
		Others	10,11,100	10,99,391	11,14,528
		Total	49,05,481	51,38,857	52,93,869
1	Construction	Salary	84,373	1,04,672	90,797
		Pension	368	5,014	343
		Others	561	834	1,068
		Total	85,302	1,10,520	92,208
2	Water Supply	Salary	73,049	76,874	80,718
		Pension	500	362	759
		Others	1,860	2,434	2,893
		Total	75,410	79,671	84,370
3	Education	Salary	10,27,362	9,80,590	10,66,431
		Pension	2,16,302	1,89,285	1,92,806
		Others	1,136	574	1,578
		Total	12,44,800	11,70,449	12,60,815
4	Medical & Public Health	Salary	2,93,878	3,09,232	3,14,828
		Pension	636	162	987
		Others	2,290	3,162	2,224
		Total	2,96,804	3,12,556	3,18,039
5	Sanitation	Salary	57,022	56,367	68,283
		Pension	368	320	678
		Others	3,282	2,374	2,986
		Total	60,672	59,061	71,948
6	Sub Total (2 to 5)	Salary	15,35,685	15,27,735	16,21,058
		Pension	2,18,175	1,95,144	1,95,572
		Others	9,129	9,379	10,749
		Total	17,62,989	17,32,257	18,27,380
7	Public Administrative (1-6)	Salary	10,56,329	11,35,857	11,58,782
		Pension	10,84,193	11,80,730	12,03,928
		Others	10,01,970	10,90,012	11,03,778
		Total	31,42,493	34,06,600	34,66,489

Table 3.4
Distribution of Gross Receipts

(₹ Lakh)

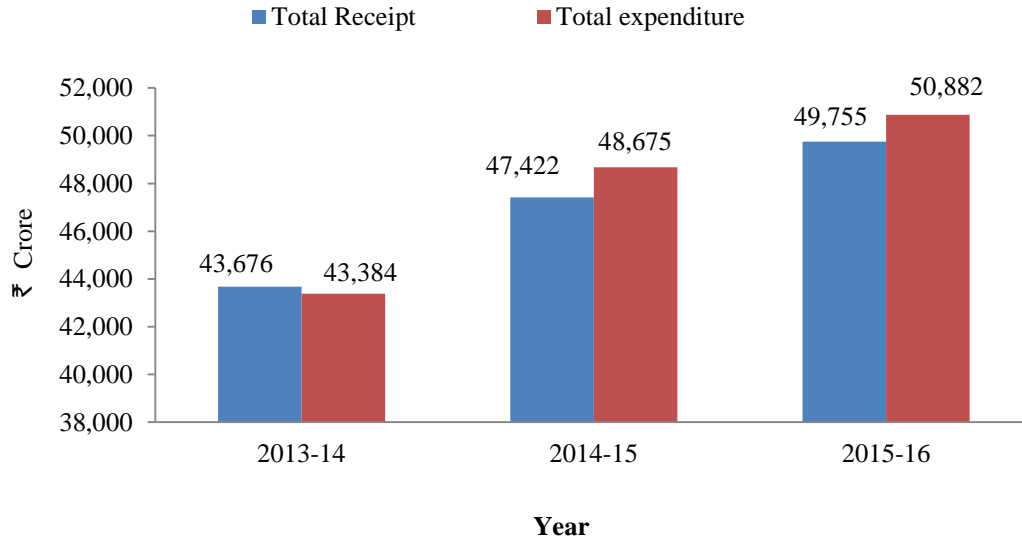
Sr. No	Item	2013-14	2014-15	2015-16
1	Tax receipts	18,49,721	19,80,658	20,72,203
	1.1 Direct taxes	6,40,752	785,976	9,28,402
	1.2 Indirect taxes	12,08,969	11,94,682	11,43,801
2	Income from property and DCUs including interest	1,83,862	2,09,569	2,34,849
3	Miscellaneous receipts	2,12,385	2,27,728	3,05,098
4	Revenue grants and contributions from Govt.(Centre and state)	21,13,039	23,15,498	23,56,153
5	Transfer from Non Govt. including inter local body transfers	8,561	8,743	7,193
	Total	43,67,567	47,42,195	49,75,496

Table 3.5
Distribution of Expenditure

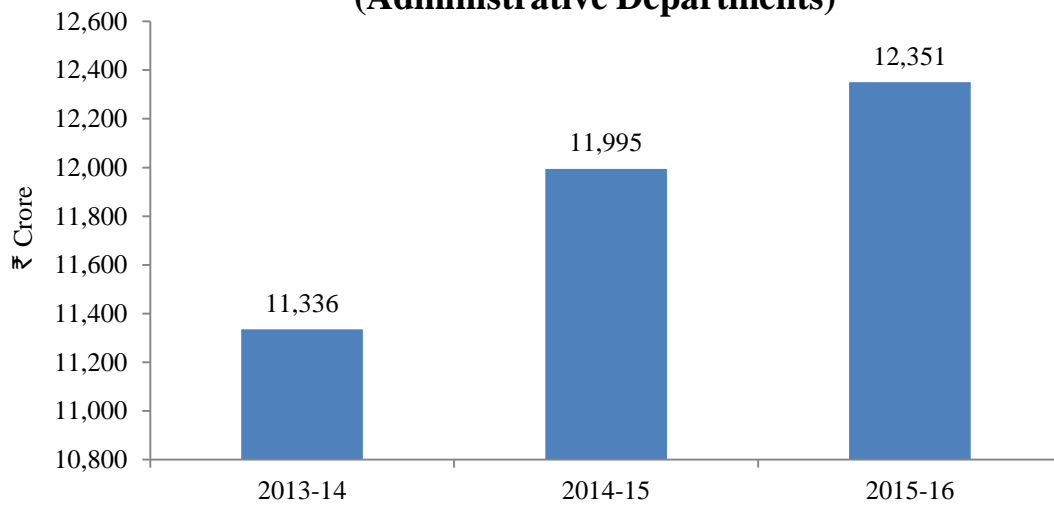
(₹ Lakh)

Sr. No	Item	2013-14	2014-15	2015-16
1	Current expenditure	42,73,673	48,07,702	49,89,177
	1.1 Consumption expenditure	36,53,901	40,41,405	41,51,046
	1.2 Transfer payment including subsidy	6,05,882	7,50,445	8,16,544
	1.3 Interest paid	13,891	15,852	21,587
2	Capital expenditure	64,707	59,832	98,990
	2.1 Physical assets	18,300	16,725	29,437
	2.3 Financial assets	2,909	737	17,233
	2.4 Advances to non-govt.	43,499	42,370	52,319
3	Total expenditure (1+2)	43,38,381	48,67,534	50,88,167
4	Total expenditure excluding interest	41,64,161	47,51,961	48,66,570

Graph 1 : Total Receipts & Expenditure



**Graph 2: Estimate Of Net Product
(Administrative Departments)**



Major Accounts

Zilla Parishads

- I. Income and Outlay Account of Administrative Departments
- II. Capital Finance Account
- III. Estimates of Net Product from Public Administration

Urban Local Bodies

- I. Income and Outlay Account of Administrative Departments
- II. Capital Finance Account
- III. Estimates of Net Product from Public Administration

**Zilla Parishads
Account – I**

Income and Expenditure Outlay

(₹ lakh)

Receipts	2013-14	2014-15	2015-16	Expenditure	2013-14	2014-15	2015-16
1. Income from entrepreneurship and property	12,976	23,638	24,109	1.Total consumption expenditure	17,82,184	17,73,702	18,74,439
A) Profits	0	0	0	A. Compensation of employees	15,39,587	14,76,846	15,58,631
B) Income from property	12,976	23,638	24,109	a) Salaries, Wages and Benefits	12,44,763	12,00,528	12,74,517
a) Net interest received	12,371	23,110	16,763	b) Pension	2,94,824	2,76,318	2,84,113
b) Other property receipts	605	528	7,347	B.Net purchase of commodities and services	1,58,629	2,11,721	2,27,638
2. Total tax revenue	97,629	85,873	54,568	a)Purchases	1,99,384	2,39,683	2,72,770
A) Total direct taxes	21,744	14,538	13,107	b)Maintenance	50,193	66,593	49,633
a) Land revenue	18,328	8,476	9,461	c)Less sales	90,949	94,555	94,765
b) Other direct taxes	3,417	6,061	3,647	C. Transfer in kind	83,968	85,135	88,170
B) Total indirect taxes	75,885	71,335	41,460	2.Net interest paid to	2,731	2,996	1,813
a) Stamp duty	44,355	43,421	25,521	A) Public authorities	2,731	2,996	1,813
b) Other taxes and duties	31,530	27,914	15,939	a) Centre	1,543	1,733	0
3.Fees & Miscellaneous Receipts	6,390	2,075	4,764	b) States	1,032	970	599
4.Total transfers	27,88,277	28,33,766	26,96,368	c) Other	156	293	1,214
A) Current transfer	25,18,822	25,92,736	24,66,718	B) Less commercial interest	0	0	0
a) Centre	99,060	60,865	63,523	3.Subsidies	27,896	31,397	33,248
b) State	23,19,010	24,21,652	22,80,756	4.Total current transfers	221,181	3,52,376	323,323
c) Others	1,00,752	1,10,219	1,22,439	5. Total current expenditure(1+2+3+4)	20,33,991	21,60,471	22,32,823
B) Capital transfer	2,69,455	2,41,030	2,29,649	6.Surplus on current account	8,71,281	7,84,880	5,46,986
a) Centre	8,142	2,803	24,669				
b) States	2,57,080	2,36,836	2,04,045				
c) Others	4,233	1,391	936				
Total Receipts(1+2+3+4)	29,05,272	29,45,351	27,79,809				

Zilla Parishads
Account-II
Capital Finance Account of Local Authorities

(₹ lakh)

I. Expenditure	2013-14	2014-15	2015-16
Administration			
1. Capital outlay	1,73,370	2,05,076	1,64,522
2. Net purchase of physical assets	67	(-) 304	(-) 8
2.1 Second hand assets	15	(-) 264	(-) 13
2.2 Land	52	(-) 40	5
3. Change in Stock	288	270	1,442
4. Capital transfers	28,221	49,049	24,766
5. Total (1 to 4)	2,01,940	2,54,091	1,90,723
Enterprise			
6. Capital outlay	24,394	21,149	17,030
7. Net purchase of physical assets	262	0	0
7.1 Second hand assets	0	0	0
7.2 Land	262	0	0
8. Change in stock	0	237	0
9. Total (6 to 8)	24,656	21,386	17,030
10. Total expenditure (5+9)	2,26,600	2,75,477	2,07,753
II. Receipts			
11. Surplus on current account	8,71,280	7,84,880	5,46,986
12. Consumption of fixed capital	0	0	0
13. Borrowing at home	(-) 3,059	(-) 43,273	38,157
14. Other liabilities	1,65,090	4,43,555	5,06,975
14.1 net extra budgetary borrowings	1,65,090	4,43,579	5,06,992
14.2 less net purchase of financial assets	0	25	18
15. Total receipts(11 to 14)	10,33,300	11,85,161	10,92,118

**Zilla Parishads
Account-III
Estimates of Net Product from Public Administration**

(₹ lakh)

Item	2013-14				2014-15				2015-16			
	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals
1. Total	12,37,307	2,94,824	7,456	15,39,587	11,99,011	2,76,318	1,517	14,76,846	12,73,143	2,84,113	1,374	15,58,631
2. Construction (Repair & Maintenance)	29,640	348	215	30,203	43,888	4,988	493	49,369	29,015	250	628	29,892
3. Water supply	19,715	42	0	19,757	16,177	205	34	16,417	20,297	618	18	20,933
4. Other services	10,21,122	2,07,329	632	12,29,082	9,73,897	1,82,501	525	11,56,922	10,49,456	1,85,694	245	12,35,395
a) Education (3.2)	9,03,619	2,07,302	144	11,11,065	8,51,837	1,82,476	117	10,34,430	9,32,136	1,85,207	177	11,17,519
b) Medical & Public Health (4.2)	1,13,876	0	488	1,14,364	1,21,267	0	407	1,21,675	1,15,370	488	68	1,15,926
c) Sanitation	3,626	27	0	3,653	792	25	0	817	1,950	0	0	1,950
5. Sub-total (2 to 4)	10,70,477	2,07,718	847	12,79,042	10,33,962	1,87,694	1,052	12,22,708	10,98,768	1,86,562	891	12,86,221
6. Public administration (1-5)	1,66,830	87,105	6,610	2,60,545	1,65,050	88,624	465	2,54,138	1,74,376	97,551	483	2,72,410

Urban Local Bodies
Account – I
Income and Expenditure Outlay Account of Urban Local Bodies

(₹ lakh)

Receipts	2013-14	2014-15	2015-16	Expenditure	2013-14	2014-15	2015-16
1. Income from entrepreneurship and property	1,83,862	2,09,569	2,34,849	1.Total consumption expenditure	18,71,717	22,67,703	22,76,607
A) Profits	0	0	0	A. Compensation of employees	13,56,999	14,54,884	15,03,813
B) Income from property	1,83,862	2,09,569	2,34,849	a) Salaries, Wages and Benefits	10,18,483	11,17,370	11,33,809
a) Net interest received	1,73,498	1,96,429	2,22,440	b) Pension	3,38,517	3,37,515	3,70,004
b) Other property receipts	10,363	13,140	12,409	B.Net purchase of commodities and services	5,05,247	7,98,455	7,59,272
2. Total tax revenue	17,73,836	19,09,323	20,30,743	a)Purchases	5,37,329	8,87,467	8,36,523
A) Total direct taxes	6,40,752	7,85,976	9,28,402	b)Maintenance	2,53,786	2,49,773	2,70,161
a) Land revenue	14,265	35,868	11,794	c)Less Sales	2,85,868	3,38,786	3,47,412
b) Other direct taxes	6,26,487	7,50,108	9,16,608	C. Transfer in kind	9,470	14,364	13,522
B) Total indirect taxes	11,33,084	11,23,347	11,02,341	2.Net interest paid to	11,161	12,856	19,774
a) Stamp duty	5,473	8,538	5,887	A) Public authorities	11,161	12,856	19,774
b) Other taxes and duties	11,27,611	11,14,808	10,96,454	a) Centre	5,006	3,974	5,067
3.Fees & Miscellaneous Receipts	2,12,385	2,27,728	3,05,098	b) States	2,503	2,480	2,128
4.Total transfers	5,82,839	5,64,782	7,47,938	c) Other	3,652	6,402	12,580
A) Current transfer	2,82,589	2,53,050	4,59,275	B) Less commercial interest	0	0	0
a) Centre	27,663	16,409	31,639	3.Subsidies	7,156	2,076	3,222
b) State	2,46,365	2,27,897	4,20,443	4.Total current transfers	1,89,649	2,64,596	2,56,750
c) Others	8,561	8,743	7,193	5. Total current expenditure(1+2+3+4)	20,79,682	25,47,231	25,56,354
B) Capital Transfer	3,00,250	3,11,732	2,88,663	6.Surplus on current account	6,73,239	3,64,171	7,62,274
a) Centre	75,016	1,19,224	84,521				
b) States	2,14,924	1,79,918	1,86,987				
c) Others	10,310	12,591	17,155				
Total Receipts(1+2+3+4)	27,52,921	29,11,402	33,18,628				

**Urban Local Bodies
Account II**

Capital Finance Account of Local Authorities

(₹ lakh)

Items	2013-14	2014-15	2015-16
I. Expenditure	0	0	0
Administration	0	0	0
1. Capital outlay	6,83,512	8,10,280	7,47,912
2. Net purchase of physical assets	17,972	17,029	29,445
2.1 Second hand assets	693	1,232	390
2.2 Land	17,279	15,797	29,055
3. Change in Stock	52,736	147	1,858
4. Capital transfers	67,545	54,778	98,955
5. Total (1 to 4)	8,21,764	8,82,234	8,78,171
Enterprise	0	0	0
6. Capital outlay	109	237	260
7. Net purchase of physical assets	0	0	29
7.1 Second hand assets	0	0	0
7.2 Land	0	0	29
8. Change in stock	0	0	0
9. Total (6 to 8)	109	237	290
10. Total expenditure (5+9)	8,21,873	8,82,472	8,78,460
II. Receipts	0	0	0
11. Surplus on current account	6,73,239	3,64,171	7,62,274
12. Consumption of fixed capital	0	0	0
13. Borrowing at home	4,647	5,623	7,928
14. Other liabilities	9,03,642	13,05,565	11,11,781
14.1 net extra budgetary borrowings	9,06,550	13,06,277	11,28,996
14.2 less net purchase of financial assets	2,909	712	17,215
15. Total receipts (11 to 14)	15,81,528	16,75,359	18,81,984

Urban Local Bodies
Account-III
Estimates of Net Product from Public Administration

(₹ lakh)

Item	2013-14				2014-15				2015-16			
	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals
1. Total	9,97,567	3,38,517	20,916	13,56,999	10,92,289	3,37,515	25,081	14,54,884	11,06,610	3,70,004	27,199	15,03,813
2. Construction (Repair & Maintenance)	54,733	20	346	55,099	60,784	26	341	61,151	61,783	93	440	62,316
3. Water Supply	53,334	459	1,860	55,653	60,697	157	2,400	63,254	60,421	141	2,875	63,437
4. Other Services	3,57,141	9,978	6,076	3,73,195	3,72,292	7,267	5,586	3,85,145	4,00,087	8,776	6,543	4,15,407
a) Education (3.2)	1,23,742	9,001	992	1,33,735	1,28,754	6,809	457	1,36,020	1,34,295	7,600	1,401	1,43,296
b) Medical & Public Health (4.2)	1,80,002	636	1,802	1,82,440	1,87,964	162	2,755	1,90,881	1,99,458	499	2,156	2,02,114
c) Sanitation	53,396	341	3,282	57,019	55,574	295	2,374	58,244	66,333	678	2,986	69,997
5. Sub-Total (2 to 4)	4,65,208	10,456	8,282	4,83,947	4,93,773	7,450	8,327	5,09,550	5,22,290	9,010	9,859	5,41,159
6. Public Administration (1-5)	5,32,359	3,28,060	12,634	8,73,053	5,98,515	3,30,065	16,754	9,45,334	5,84,320	3,60,994	17,340	9,62,654

Detailed Account Tables

Zilla Parishads

- I. Capital Formation by type of asset and industry of use (Administration)
- II. Domestic Product by Industry of origin and factor income (DCUs)
- III. Capital Formation by type of asset and industry of use (Enterprises)
- IV. Purpose-wise Classification

Urban Local Bodies

- I. Capital Formation by type of asset and industry of use (Administration)
- II. Domestic Product by Industry of origin and factor income (DCUs)
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- IV. Purpose-wise Classification

Zilla Parishads

Table 1

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2013-14												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	53,556	52,217	61,543	3,978	2,029	43	0	0	1,73,367	15	288	1,73,669
2. Construction	0	0	0	0	115	0	0	0	115	0	0	115
3. Water supply	0	0	41,508	0	2	0	0	0	41,510	0	0	41,510
4. Other services	17,022	0	3,826	26	1,496	26	0	0	22,396	8	124	22,528
a) Education	4,428	0	862	0	842	26	0	0	6,159	0	0	6,159
b) Medical & Public Health	12,593	0	0	16	653	0	0	0	13,262	0	0	13,262
c) Sanitation	0	0	2,964	10	0	0	0	0	2,974	8	124	3,106
5. Sub-Total (2 to 4)	17,022	0	45,334	26	1,613	26	0	0	64,021	8	124	64,153
6. Public Administration (1-5)	36,535	52,217	16,209	3,952	416	17	0	0	1,09,346	15	164	1,09,524

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2014-15												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	74,455	64,321	62,740	269	3,272	19	0	0	2,05,076	-264	270	2,05,082
2. Construction	0	0	0	0	257	0	0	0	257	0	0	257
3. Water supply	0	0	35,468	0	705	0	0	0	36,172	0	0	36,172
4. Other services	23,289	0	5,487	52	1,908	19	0	0	30,755	0	188	30,943
a) Education	9,460	0	2,358	0	1,238	19	0	0	13,075	0	0	13,075
b) Medical & Public Health	13,829	0	0	36	639	0	0	0	14,503	0	0	14,503
c) Sanitation	0	0	3,129	17	32	0	0	0	3,177	0	188	3,365
5. Sub-Total (2 to 4)	23,289	0	40,954	52	2,870	19	0	0	67,185	0	188	67,373
6. Public Administration (1-5)	51,166	64,321	21,786	217	402	0	0	0	1,37,891	-264	82	1,37,710

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2015-16												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	57,151	58,025	47,392	483	1,295	177	0	0	1,64,522	-13	1,442	1,65,952
2. Construction	0	0	0	0	121	0	0	0	121	0	0	121
3. Water supply	0	0	31,613	24	29	176	0	0	31,841	0	0	31,841
4. Other services	21,892	0	3,001	12	1,001	0	0	0	25,906	0	1,442	27,348
a) Education	9,110	0	1,634	0	191	0	0	0	10,935	0	11	10,946
b) Medical & Public Health	12,782	0	0	0	810	0	0	0	13,592	0	0	13,592
c) Sanitation	0	0	1,367	12	0	0	0	0	1,379	0	1,431	2,810
5. Sub-Total (2 to 4)	21,892	0	34,613	36	1,151	176	0	0	57,868	0	1,442	59,310
6. Public Administration (1-5)	35,259	58,025	12,778	447	144	1	0	0	1,06,654	-13	0	1,06,642

Table 2
Domestic Product by Industry of origin and factor income (DE's)

(₹ lakhs)

Industry	2013-14						2014-15						2015-16					
	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total
S&W	11,059	0	0	0	0	11,059	0	0	0	0	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchases	6,148	311	0	0	0	6,459	0	0	0	14	0	14	0	0	0	622	0	622
Bm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rm	0	160	0	0	0	160	0	0	0	53	0	53	0	0	0	0	0	0
Cm	2,346	228	0	0	0	2,574	0	0	0	28	0	28	0	0	0	0	0	0
Rent	6	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profits	0	0	712	0	0	712	0	0	0	0	651	651	0	0	0	0	51	51
Sales	0	12	712	0	0	724	0	0	0	10	651	661	0	0	0	53	51	104
Subsidy	19,559	686	-712	0	0	19,533	0	0	0	85	-651	-566	0	0	0	569	-51	518
Total Receipts	19,559	698	0	0	0	20,257	0	0	0	95	0	95	0	0	0	622	0	622
Net Product	11,065	0	712	0	0	11,777	0	0	0	0	651	651	0	0	0	0	51	51
Gross Product	11,065	0	712	0	0	11,777	0	0	0	0	651	651	0	0	0	0	51	51

Table 3**Capital Formation by type of asset and industry of use (Enterprises)**

(₹ lakhs)

Item	2013-14											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	0	0	24,288	0	0	0	0	0	24,288	0	0	24,288
2. Transport	0	105	0	0	1	0	0	0	106	0	0	106
3. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	0	105	24,288	0	1	0	0	0	24,394	0	0	24,394

Capital Formation by type of asset and industry of use (Enterprises)

(₹ lakhs)

Item	2014-15											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	0	0	20,620	0	0	0	0	0	20,620	1	0	20,621
2. Transport	0	429	99	0	2	0	0	0	530	0	0	530
3. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	0	429	20,719	0	2	0	0	0	21,149	1	0	21,150

Capital Formation by type of asset and industry of use (Enterprises)

(₹ lakhs)

Item	2015-16											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	12	0	16,958	0	0	0	0	0	16,958	0	0	16,958
2. Transport	0	72	0	0	0	0	0	0	72	0	0	72
3. Electricity	0	0	0	0	0	0	0	0	0	0	0	0
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	0	72	16,958	0	0	0	0	0	17,030	0	0	17,030

Table 4
Purpose-wise Classification

(₹ lakhs)

Year	2013-14							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	2,07,470	17,284	2,24,754	1,70,092	0	18,164	164	0
2 Defense	0	0	0	0	0	0	0	0
3 Education services	11,11,056	28,820	11,39,876	24,112	0	6,159	0	0
4 Health & other services	1,13,878	21,126	1,35,004	2,356	0	13,262	0	0
5 Social security & welfare services	25,929	43,004	68,933	19,333	0	3,599	0	0
6. Housing & community amenity services	5	2,361	2,366	0	0	9,027	0	0
7 Cultural, recreational& religious services	571	1,485	2,056	41	0	6,553	0	0
8 Economic services	46,296	48,702	94,998	4,320	0	1,13,512	0	8,363
8.1 General administration, regulation & research	0	0	0	0	0	0	0	0
8.2 Agriculture, forestry, fishing & hunting	25,058	12,600	37,658	4,293	0	6,961	0	8,363
8.3 Mining, manufacturing& construction	0	21	21	0	0	0	0	0
8.4 Electricity,gas,steam and other sources of energy	4	121	124	27	0	5,163	0	0
8.5 Water supply	19,757	35,719	55,476	0	0	41,510	0	0
8.6 Transport and communication	1,478	242	1,719	0	0	59,878	0	0
8.7 Other economic services	0	0	0	0	0	0	0	0
9 Environmental protection	19,757	35,719	55,476	0	0	41,510	0	0
10 Relief on calamities and other misc. services	3,653	7,457	11,111	770	0	2,974	124	0
11 Total	15,28,616	2,05,958	17,34,574	2,21,023	0	2,14,762	288	8,363

Purpose-wise Classification

(₹ lakhs)

Year	2014-15							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	2,07,320	28,246	2,35,567	2,71,223	.	21,308	82	.
2 Defense	0	0	0	0	0	0	0	0
3 Education services	10,34,430	50,146	10,84,575	49,884	.	13,075	0	.
4 Health & other services	1,21,301	17,612	1,38,913	935	.	14,503	0	.
5 Social security & welfare services	15,677	48,588	64,265	18,164	.	4,307	.	.
6. Housing & community amenity services	18	3,724	3,742	.	.	13,170	.	.
7 Cultural, recreational& religious services	813	545	1,358	3	.	17,391	.	.
8 Economic services	46,663	45,599	92,262	10,205	.	1,17,886	0	8,639
8.1 General administration, regulation & research	0	0	0	0	0	0	0	0
8.2 Agriculture, forestry, fishing & hunting	29,724	19,164	48,888	10,205	.	3,053	0	8,639
8.3 Mining, manufacturing& construction	0	0	0	.	.	0	.	.
8.4 Electricity,gas,steam and other sources of energy	498	724	1,222	0	.	2,686	.	.
8.5 Water supply	16,417	25,394	41,810	.	.	36,172	0	.
8.6 Transport and communication	25	316	341	.	.	75,975	.	.
8.7 Other economic services	.	.	.	.	.	.	.	.
9 Environmental protection	16,417	25,394	41,810	.	.	36,172	0	.
10 Relief on calamities and other misc. services	817	6,648	7,466	1,955	.	3,177	188	.
11 Total	14,43,456	2,26,502	16,69,958	3,52,369	.	2,40,991	270	8,639

Purpose-wise Classification

(₹ lakhs)

Year	2015-16							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	214,951	29,401	2,44,352	2,67,886	.	17,765	0	.
2 Defense	.	.	.	.	.	.	.	.
3 Education services	11,17,519	74,511	11,92,030	33,585	.	10,935	11	.
4 Health & other services	1,15,908	17,899	1,33,807	663	.	13,592	0	.
5 Social security & welfare services	24,925	41,641	66,566	14,199	.	10,344	.	.
6. Housing & community amenity services	0	3,869	3,869	.	.	4,653	.	.
7 Cultural, recreational& religious services	709	601	1,310	47	.	9,884	.	.
8 Economic services	52,724	59,944	1,12,667	3,935	.	95,783	0	10,966
8.1 General administration, regulation & research	.	.	.	.	.	.	.	.
8.2 Agriculture, forestry, fishing & hunting	31,234	19,363	50,598	3,935	.	2,169	0	10,966
8.3 Mining, manufacturing& construction	.	17	17	.	.	378	.	.
8.4 Electricity,gas,steam and other sources of energy	540	9,226	9,765	0	.	3,210	.	.
8.5 Water supply	20,933	30,151	51,084	.	.	31,841	0	.
8.6 Transport and communication	17	1,186	1,202	.	.	58,185	.	.
8.7 Other economic services	.	.	.	.	.	.	.	.
9 Environmental protection	20,933	30,151	51,084	.	.	31,841	0	.
10 Relief on calamities and other misc. services	1,950	15,338	17,289	1,758	.	1,379	1,431	.
11 Total	15,49,619	2,73,356	18,22,974	3,22,073	.	1,96,175	1,442	10,966

Urban local Bodies

Table 1

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2013-14												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	58,222	2,99,631	3,02,338	2,919	20,162	240	0	0	6,83,512	798	52,736	7,37,045
2. Construction	0	0	2,756	9	37	8	0	0	2,810	102	120	3,032
3. Water supply	0	0	1,92,235	75	1,932	16	0	0	1,94,257	294	45	1,94,597
4. Other services	17,152	0	54,344	806	5,314	0	0	0	77,616	338	1	77,956
a) Education	2,126	0	0	2	70	0	0	0	2,197	337	0	2,534
b) Medical & Public Health	7,552	0	0	26	1,076	0	0	0	8,655	2	0	8,656
c) Sanitation	7,474	0	54,344	778	4,168	0	0	0	66,765	0	1	66,765
5. Sub-Total (2 to 4)	17,152	0	249,335	890	7,283	23	0	0	274,684	734	167	2,75,585
6. Public Administration (1-5)	41,070	2,99,631	53,003	2,029	12,879	216	0	0	4,08,828	64	52,569	4,61,461

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2014-15												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	74,627	4,51,631	2,53,706	3,841	26,347	127	0	0	8,10,280	1,249	147	8,11,677
2. Construction	0	0	985	115	57	1	0	0	1,159	83	0	1,241
3. Water supply	0	0	1,32,632	102	4,843	0	0	0	1,37,577	44	79	1,37,700
4. Other services	22,042	0	67,103	1,447	5,813	0	0	0	96,405	352	1	96,758
a) Education	3,604	0	0	35	148	0	0	0	3,788	347	1	4,136
b) Medical & Public Health	2,968	0	0	81	2,683	0	0	0	5,731	5	0	5,736
c) Sanitation	15,470	0	67,103	1,331	2,982	0	0	0	86,886	0	0	86,886
5. Sub-Total (2 to 4)	22,042	0	2,00,721	1,664	10,713	1	0	0	2,35,140	479	80	2,35,699
6. Public Administration (1-5)	52,585	4,51,631	52,986	2,178	15,635	125	0	0	5,75,140	770	68	5,75,977

Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2015-16												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	49,274	4,09,979	2,52,693	4,441	31,006	519	0	0	7,47,912	392	1,858	7,50,162
2. Construction	0	0	459	89	148	8	0	0	704	5	131	839
3. Water supply	0	0	1,30,512	20	3,068	9	0	0	1,33,610	339	76	1,34,025
4. Other services	18,530	0	66,600	1,333	3,841	16	0	0	90,320	18	43	90,381
a) Education	3,936	0	0	0	81	0	0	0	4,017	3	1	4,021
b) Medical & Public Health	2,721	0	0	44	1,293	3	0	0	4,061	0	0	4,061
c) Sanitation	11,874	0	66,600	1,289	2,466	13	0	0	82,242	15	42	82,299
5. Sub-Total (2 to 4)	18,530	0	1,97,571	1,442	7,057	33	0	0	2,24,634	362	250	2,25,246
6. Public Administration (1-5)	30,743	4,09,979	55,122	2,999	23,949	486	0	0	5,23,278	30	1,608	5,24,916

Table 2
Domestic Product by Industry of origin and factor income (DCUs)

(₹ lakhs)

Industry	2013-14						2014-15						2015-16					
	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total
S&W	0	0	0	0	1,281	1,281	0	0	0	0	1,312	1,312	0	0	0	0	1,474	1,474
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6
Purchases	0	0	0	0	1,296	1,296	0	0	0	0	1,540	1,540	0	0	0	0	2,295	2,295
Bm	0	0	0	0	0	0	0	0	0	0	13	13	0	0	0	0	0	0
Rm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	589	589	0	0	0	0	874	874	0	0	0	0	756	756
Subsidy	0	0	0	0	1,987	1,987	0	0	0	0	1,991	1,991	0	0	0	0	3,019	3,019
Total Receipts	0	0	0	0	2,576	2,576	0	0	0	0	2,865	2,865	0	0	0	0	3,775	3,775
Net Product	0	0	0	0	1,281	1,281	0	0	0	0	1,312	1,312	0	0	0	0	1,480	1,312
Gross Product	0	0	0	0	1,281	1,281	0	0	0	0	1,312	1,312	0	0	0	0	1,480	1,312

Table 3
Capital Formation by type of asset and industry of use (Enterprises)

(₹ lakhs)

Item	2013-14											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	purchase of Second Hand	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	0	0	0	0	0	0	0	0	0	0	0	0
2. Transport	0	0	0	0	0	0	0	0	0	0	0	0
3. Electricity	0	0	0	0	82	27	0	0	109	0	0	109
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	0	0	0	0	82	27	0	0	109	0	0	109

Capital Formation by type of asset and industry of use (Enterprises)

(₹ lakhs)

Item	2014-15											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	0	0	0	0	0	0	0	0	0	0	0	0
2. Transport	0	0	0	0	0	0	0	0	0	0	0	0
3. Electricity	1	0	0	0	155	81	0	0	237	0	0	237
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	1	0	0	0	155	81	0	0	237	0	0	237

Capital Formation by type of asset and industry of use (Enterprises)

(₹ lakhs)

Item	2015-16											
	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivated Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture (Irrigation)	0	0	0	0	0	0	0	0	0	0	0	0
2. Transport	0	0	0	0	0	0	0	0	0	0	0	0
3. Electricity	87	0	0	0	126	48	0	0	260	0	0	260
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0
6. Total	87	0	0	0	126	48	0	0	260	0	0	260

Table 4
Purpose-wise Classification

(₹ lakhs)

Year	2013-14							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	7,29,901	2,11,870	9,17,929	1,12,087	9,367	83,820	52,223	0
2 Defense	0	0	0	0	0	0	0	0
3 Education services	1,33,019	64,858	1,97,877	52,727	478	2,197	0	0
4 Health & other services	1,81,347	47,629	2,28,977	5,017	489	8,655	0	0
5 Social security & welfare services	12,442	8,734	21,175	19,503	1,665	813	346	0
6. Housing & community amenity services	10,544	19,072	29,617	0	12,456	3,358	0	0
7 Cultural, recreational& religious services	2,121	14,506	16,627	0	878	15,641	0	0
8 Economic services	58,553	94,139	152,692	0	9,591	4,93,888	45	5,169
8.1 General administration, regulation & research	0	0	0	0	0	0	0	0
8.2 Agriculture, forestry, fishing & hunting	4,693	592	5,285	0	678	0	0	0
8.3 Mining, manufacturing& construction	0	0	0	0	0	0	0	0
8.4 Electricity,gas,steam and other sources of energy	0	354	354	0	0	0	0	0
8.5 Water supply	53,860	93,193	1,47,053	0	8,913	194,257	45	5,169
8.6 Transport and communication	0	0	0	0	0	299,631	0	0
8.7 Other economic services	0	0	0	0	0	0	0	0
9 Environmental protection	1,05,411	49,632	1,55,044	0	525	5,553	0	0
10 Relief on calamities and other misc. services	53,888	19,501	73,389	1	17,278	66,765	1	0
11 Total	7,29,901	2,11,870	917,929	1,12,087	9,367	83,820	52,223	0

Purpose-wise Classification

(₹ lakhs)

Year	2014-15							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	7,79,303	3,39,989	10,89,658	1,68,985	6,276	98,032	47	0
2 Defense	0	0	0	0	0	0	0	0
3 Education services	1,35,583	76,602	2,12,185	64,774	64	3,788	1	0
4 Health & other services	1,89,186	72,853	2,62,039	5,729	160	5,731	0	0
5 Social security & welfare services	14,350	9,613	23,963	24,913	5,026	1,130	20	0
6. Housing & community amenity services	11,441	59,675	71,116	0	0	4,252	0	0
7 Cultural, recreational& religious services	2,216	17,035	19,251	2	1,217	15,520	0	0
8 Economic services	64,544	1,53,504	2,18,048	0	20,628	5,89,245	79	85
8.1 General administration, regulation & research	0	0	0	0	0	0	0	0
8.2 Agriculture, forestry, fishing & hunting	3,331	755	4,087	0	665	38	0	0
8.3 Mining, manufacturing& construction	0	0	0	0	0	0	0	0
8.4 Electricity,gas,steam and other sources of energy	0	492	492	0	0	0	0	0
8.5 Water supply	61,212	1,52,257	2,13,469	0	19,964	1,37,577	79	85
8.6 Transport and communication	0	0	0	0	0	4,51,631	0	0
8.7 Other economic services	0	0	0	0	0	0	0	0
9 Environmental protection	1,22,797	59,620	1,82,418	2	456	4,535	0	0
10 Relief on calamities and other misc. services	56,066	67,911	1,23,976	9	9,093	86,886	0	0
11 Total	7,79,303	3,39,989	10,89,658	1,68,985	6,276	98,032	47	0

Purpose-wise Classification

(₹ lakhs)

Year	2015-16							
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	Subsidy
1 General public services	8,00,779	3,96,986	11,65,867	1,56,288	3,445	83,258	1,607	0
2 Defense	0	0	0	0	0	0	0	0
3 Education services	1,42,139	74,678	2,16,817	57,129	26	4,017	1	0
4 Health & other services	2,01,249	61,027	2,62,277	6,632	183	4,061	0	0
5 Social security & welfare services	15,298	12,516	27,814	35,782	4,010	1,081	1	0
6. Housing & community amenity services	12,244	19,104	31,348	0	0	2,734	0	0
7 Cultural, recreational& religious services	3,549	24,872	28,422	16	931	17,943	0	0
8 Economic services	64,659	1,40,429	2,05,089	0	17,681	5,43,605	76	203
8.1 General administration, regulation & research	0	0	0	0	0	0	0	0
8.2 Agriculture, forestry, fishing & hunting	3,490	738	4,228	0	348	16	0	0
8.3 Mining, manufacturing& construction	0	0	0	0	0	0	0	0
8.4 Electricity, gas, steam and other sources of energy	0	563	563	0	0	0	0	0
8.5 Water supply	61,169	1,39,129	2,00,298	0	17,332	1,33,610	76	203
8.6 Transport and communication	0	0	0	0	0	4,09,979	0	0
8.7 Other economic services	0	0	0	0	0	0	0	0
9 Environmental protection	1,13,565	63,096	176,660	11	775	8,194	1	0
10 Relief on calamities and other misc. services	67,269	28,444	95,713	349	40,962	82,242	42	0
11 Total	14,20,751	8,21,153	22,10,006	2,56,207	68,012	7,47,135	1,727	203
