

**ANALYSIS OF  
LOCAL BODIES ACCOUNTS**

**(2010-11, 2011-12 and 2012-13)**

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

# PREFACE

Analysis of Local Bodies budget has become a crucial parameter of economic policy that affects the level of the State and National output. As per 13<sup>th</sup> Finance Commission recommendations, the Directorate of Economics and Statistics(DES),Maharashtra has prepared report on “Analysis of Local Bodies Accounts” for the years 2010-11, 2011-12 and 2012-13 in accordance with the methodology suggested by the National Accounts Division (NAD) of the Central Statistics Office (CSO),Ministry of Statistics & Programme Implementation (MOSPI), Government of India (GoI).

This publication covers Economic-cum-Purpose classification of budget of all rural and urban Local Bodies including Cantonment Boards for the year 2010-11, 2011-12 & 2012-13. Classification of Local Bodies accounts in Maharashtra is an attempt to analyse Local Bodies transactions. In Economic classification of the Local Bodies Budget, expenditure is reclassified according to meaningful economic categories. In Purpose classification, the expenditure has been rearranged in accordance with their functions, irrespective of organisational units responsible for performing these services. Meaningful Economic-cum-Purpose classification helps in understanding the extent of capital formation out of budgetary resources and contribution of Local Bodies to State Income estimation.

The National Income unit under the guidance of Dr.J.V.Chaudhari, Joint Director, the Directorate of Economics and Statistics has prepared this report.

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

Director  
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# **CHAPTER 1**

## **Introduction**

### **1. Recommendations of 13<sup>th</sup> Finance Commission(FC)**

1.1 The 13<sup>th</sup> Finance Commission (FC-XIII) has recommended 'Improvement of Statistical Systems at State and District Levels' to empower and strengthen the statistical framework and systems to provide comprehensive and standardized economic and social data to support policy and decision making. Recommendations included milestone of Preparation of Accounts of all the local bodies' in the State by collecting the data on their receipts and payments for making the State as well as District Income Estimates more robust.

### **2. Localbodies and cantonment boards**

2.1 Local bodies 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 peoples' representative bodies which are elected locally under 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendments. The categories of local bodies are rural local bodies (zilla parishad, panchayat samiti and gram panchayats) and urban local bodies (municipal corporations, municipalities and nagar panchayats). Local bodies are the prominent organisations playing an important role in development at local level. Cantonment boards are another means of local self governance. They are created in accordance with 'The Cantonment Act, 2006' and have defined boundaries in a city. The Cantonment boards act within boundaries the same way as municipal corporation do within their boundaries. Cantonment boards engage in production of non-market output for the people. Unlike municipal corporations, cantonment boards come under defence.

### **3. Objective, scope and coverage**

3.1 Local bodies and cantonment boards receive grants from the Central Govt. as well as State Government for their day to day functioning. Also they may be authorized by a State Legislature to levy taxes, duties, tolls, fees and raise their own resources as per Article 243H and Article 243X of the Constitution. At present, there are 28,305 local bodies in rural areas, 367 local bodies in urban areas and seven cantonment boards in the State. Keeping in view the huge number of local bodies, functions assigned to them and to know proper utilisation of funds available for constructing roads, canals, schools, hospitals and other facilities at village level, local bodies accounts are indispensable for measuring their contribution in the State economic growth. Thus, objective of this report is to prepare accounts of all the local bodies in the State by collecting the data on their receipts and payments. Scope of the present report is confined to the analysis of budget of all rural and urban local bodies including cantonment boards in the State for 2010-11, 2011-12 & 2012-13.

3.2 As per the guidelines of Central Statistics Office (CSO), Ministry of Statistics and Programme Implementation (MOSPI), Government of India, data has been collected from all

rural and urban local bodies in the State for 2010-11, 2011-12 and 2012-13. Economic (Annexure 38) and Purpose (Annexure 39) classification of all local bodies has been carried out for the consolidated data at State level. Concepts and methodology used in the Economic-cum-purpose classification are as per the guidelines provided by the CSO, MOSPI and Government of India.

3.3 The typewise number of local bodies and cantonment boards functioning in the State during 2010-11, 2011-12 and 2012-13 are given in Table 1.1

**Table 1.1**  
**Number of local bodies and cantonment boards in the State**

Sr. No.	Year	Number of rural local bodies			Number of urban local bodies and cantonment boards			
		Zilla parishads	Panchyat samitis	Gram-panchayats	Municipal corporations	Municipal councils	Nagar panchayats	Cantonment boards
1	2	3	4	5	6	7	8	9
1	2010-11	33	351	27,913	25	219	5	7
2	2011-12	33	351	27,906	26	219	5	7
3	2012-13	33	351	27,906	26	219	10	7

#### **4. Economic-cum-purpose classification**

##### **4.1 Need for economic classification**

Generally budget is classified according to the departments in order to secure legislative control. It is not possible to get a clear idea of consumption expenditure, capital formation out of budgetary resources, savings of the local bodies and their contribution to the generation of State Income from the study of the budget documents of local bodies. Hence it becomes necessary to sort, reclassify and regroup the budgetary transactions into meaningful economic categories (Annexure 38).

**4.2** The Government Sector is broadly divided into Administrative departments and Departmental enterprises (DEs).

4.2.1 Administrative Departments are Government agencies of the local bodies organising for the community but not normally to sell those common services which otherwise cannot be provided conveniently or economically.

4.2.2 Departmental Enterprises are un-incorporated enterprises owned, controlled and run directly by the Government. The criteria to distinguish enterprises and administrative activity are the use of commercial accounting methods to determine profits & loss and control of productive capital in the form of equipments like plant, machinery and stock.

### **4.3 Need for purpose classification**

4.3.1 The purpose of government expenditure is of two types: (i) long term and (ii) short term. The aim of long term expenditure is to tackle problems like unemployment and economic development. The short term expenditure is intended to achieve immediate objectives with regards to health, education, social welfare services, etc. The aim of the purpose classification is to classify expenditures in accordance with the immediate or short term social needs of the government.

4.3.2 Economic classification of government expenditure does not reveal the ultimate object or purpose of the expenditure. The purpose of expenditure in departments like Public Works Department (PWD), Community Development Department, etc. is related to achieve the objective of other departments, e.g. expenditure incurred on construction of a school building by PWD is classified under education purpose. Also expenditure under the budget heads is not confined to any purpose category. There may be more than one purpose classification under one head. 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 as shown in Annexure 39.

### **4.4 Economic-cum-purpose classification**

4.4.1 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 utilised for different purposes or public services provided.

### **4.5 Compilation of accounts and estimates**

4.5.1 In economic classification, the classified data is presented in a set of three accounts, which are as follows:-

#### **I. Account 1- Income and Outlay Account of Administrative departments (Current Account)**

- 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.
- The expenditure details include expenditure on salary & wages, benefits, purchase of goods & services, interest paid, subsidies paid and transfers to various institutional units / individuals.
- Current income is appropriated to meet the current expenditure of administrative departments and the excess of current receipts over current expenditure therefore denotes the saving of the government administration and becomes available for domestic capital formation.

## **II. Account 2 - Production account of Departmental enterprises (DEs)**

- This account furnishes the sales (commercial) receipts and operating expenses on i.e. salaries, wages, goods and services, interest, consumption of fixed capital and profit of the DEs serving Government sectors such as forest, irrigation, transport, manufacturing, electricity, etc.

## **III. Account 3 - Capital finance account of the Government (Capital account)**

- This account gives the source of funding of capital formation and expenditure on capital formation for administration and enterprises together.

4.5.2 Borrowing account, Estimates of product and capital formation are as follows :

### **I. Borrowing account**

- This account takes into account the revenue receipts, expenditure and borrowings from home, abroad and other extra-budgetary receipts.

### **II. Estimate of Net product from Public administration and Defence**

- The Net product from the government units i.e. non-market producers is compensation of employees which includes salaries, wages, pension and benefits given to the employees.

### **III. Capital formation by type of assets and industry of use**

- Gross capital formation refers to the aggregate of gross addition to fixed assets and increase in stock of inventories during a period of account.

## **5. Structure of the Report**

The report is presented in four sections. Concepts and definitions are given in Chapter Two. Main findings have been discussed in Chapter Three. Detailed statistical tables are given in Chapter Four. Economic and purpose classification codes are presented in Annexure 38 and 39 respectively.

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## **CHAPTER 2**

### **Concepts and definitions**

Concepts and definitions used for Economic-cum-purpose classification analysis are given below:

#### **Items of Economic classification**

##### **Revenue receipts and miscellaneous capital receipts**

**1. Income from property and entrepreneurship** - The income receivable by the local bodies from departmental enterprises as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets. Property income is the sum of investment income and rent.

**2. Direct taxes**-Direct taxes in the System of National Accounts (SNA) include two components, viz. direct taxes on income and other direct taxes. Direct taxes on income cover 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.

**3. Indirect taxes** -Indirect taxes are defined as taxes assessed on producers that are chargeable 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 labour, motor vehicle driving test license, airport and passport fees when paid by producers.

**4. Miscellaneous receipts** -These receipts are in the nature of fees, fines and forfeitures. Also, all revenue those do 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 Centre to State or interstate transactions.

**6. Other receipts** – The other receipts include sale of goods and services, withdrawal from funds, commercial receipts, sale of financial assets, land and second hand assets.

##### **Current and capital expenditure**

**1. Compensation of employees** - This item comprises of

- i. The remuneration of general government employees such as pay of officers and establishment and allowances and honorarium other than travelling and daily allowances.
- ii. Wages to different contractual employees/ workers.
- iii. Pension payments to employees as well as contributions to provident fund by the government, if any, are included.

iv. 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. Cost of text books to children of low paid employees is included here.

**2. Purchase of goods and services** -This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items 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 to other agencies/departments. Though, rent paid is one of the factor payments and should be classified accordingly, the same is not being done due to non-availability of data.

**3. Maintenance** - It is the expenses towards maintenance of building, road and other construction.

**4. Interest** - Payment made against the loan raised by local bodies is kept under this item.

**5. Subsidies**- Subsidies are unrequited payments that government units, including non-residential government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services which they produce, sell or import. Subsidies are not payable to final consumers but are receivable by resident producers or importers. It is given for compensating losses incurred by the corporation due to government policy. For instance, it is government policy to boost the agriculture production and provide fertilisers to farmers at affordable prices. Government has fixed maximum retail price (MRP) of fertiliser. But if the cost of production or import of fertilisers is more than MRP of fertilisers, the loss incurred by the manufacturer due to sell at MRP to the farmers is compensated by the Government as subsidy. In the case of DEs, losses are treated as imputed subsidies.

**6. Transfers**– A transfer is a transaction in which one institutional unit provides a good, service or asset to another unit without receiving from the latter any good, service or asset in return as a direct counterpart. Transfers can be to other public authorities, to the rest of the world and to other sectors including the household like grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society. Transfers are of two types, current and capital.

6.1 Current transfers directly affect the level of disposable income and should influence the consumption of goods and services.

6.2 Capital transfers cover grants given for creation of capital assets like construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes, etc.

**7. Saving on current account** - The balancing item on the current account of government administration. It is the surplus of current receipts over current expenditure.

**8. Consumption of fixed capital** – It represents decline in value during period of the fixed capital used in production process. 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 fixed 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 & equipments, and other capital assets inclusive of renewals and replacements. The details of its components are given below:

- (a) **Buildings:** 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:** Expenditure on construction of roads & bridges is considered.
- (c) **Other construction:** 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:** This item includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors, etc.
- (e) **Machinery :** Expenditure incurred on the purchase of various plant & machinery including power generating machinery, agricultural machinery & implements, office furniture as well as equipments & instruments used by professionals.
- (f) **Software:** This includes all the software purchased or internally developed within the government for the improvement in day to day 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:** This include plantations, orchards and other cash crops having life for more than a year.
- (h) **Animal stock:** This being prevalent in particular defence services & other departments concerned with security and animal husbandry in the form of horses, camels, etc.

**10. Change in stock :** Change in stocks represent the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products which are held by departmental enterprises and in government stockpiles. In the case of administrative departments, the stock held are (a) in the nature of policy stocks like food, fertilizers etc. and (b) work stores under the civil works departments which consist of cement, bricks, steel, etc. Purchases / additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants are taken as change in stock.

**11. 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.

**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. funds maintained by local bodies are also covered here.

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## CHAPTER 3

### Economic Status of local bodies

3.1 An Economic-cum-purpose classification of budgetary transactions of rural and urban local bodies including cantonment boards in the State for the years 2010-11, 2011-12 and 2012-13 is presented in this report. Highlights of the analysis are given in Table 3.1 and local bodywise receipts and expenditure summary is given in Table 3.2 & 3.3.

3.2 Total expenditure of local bodies during 2010-11, 2011-12 and 2012-13 was ₹45,793.16 crore, ₹ 51,195.27 crore and ₹ 60,870.39 crore respectively showing increase of 32.9 per cent during 2010-11 to 2012-13. During 2010-11 and 2011-12 share of rural and urban local bodies remained nearly same in the total expenditure i.e. around 57 per cent and 43 per cent respectively. However, share of local bodies from rural areas decreased to 40 per cent and that of local bodies from urban areas increased to 60 per cent in total expenditure during 2012-13.

**Table 3.1**  
**Receipts and expenditure of local bodies**

Particulars	2010-11			2011-12			2012-13		
	Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
1	2	3	4	5	6	7	8	9	10
Total receipts	19,803	23,456	43,259	23,143	26,781	49,924	30,139	28,294	58,433
Current expenditure	23,037	11,245	34,282	26,361	14,304	40,665	21,048	18,142	39,190
Capital expenditure	3,053	8,458	11,511	2,648	7,882	10,530	3,069	9,756	12,824
Total expenditure	26,091	19,702	45,793	29,009	22,186	51,195	24,117	27,897	52,014

(₹crore)

*\*Figures may not add up due to rounding*

### Economic classification

#### Expenditure of local bodies

3.3 **Current expenditure** during 2010-11, 2011-12 and 2012-13 was ₹ 34281.77 crore, ₹ 40664.98 crore and ₹ 39189.85 crore respectively showing an increase of 14.3 per cent during 2010-11 to 2012-13. During 2010-11 and 2011-12 share of rural local bodies in the current expenditure was 67.2 per cent and 64.8 per cent and that of urban local bodies was 32.8 per cent and 35.2 per cent respectively. However, share of rural local bodies decreased to 53.7 per cent and that of urban local bodies increased to 46.3 per cent in the current expenditure during 2012-13.

**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 17 per cent from ₹31,369.46 crore in 2010-11 to ₹ 36,695.13 crore in 2011-12. During 2012-13, total consumption expenditure was ₹34,726.20 crore (decreased by 5.4 per cent over previous year). However, share of consumption expenditure in current expenditure for rural decreased from 89.9 per cent in 2010-11 to 84.2 per cent in 2012-13 but that of urban local bodies remained between 94 per cent to 96 per cent during the same period.

**3.3.2 Compensation of employees** (i.e. expenditure on salary, wages, benefits and pension) during 2010-11, 2011-12 and 2012-13 was ₹18,291.76 crore, ₹22,865.80 crore and ₹26,932.90 crore respectively showing increase of 25 per cent and 17.1 per cent over previous year respectively. The share of rural local bodies in total compensation of employees has decreased from 64.9 per cent to 53.5 per cent and that of urban local bodies increased from 35.1 per cent to 46.5 per cent during 2010-11 to 2012-13.

**3.3.3 Share of compensation of employees in consumption expenditure** has increased from 58.3 per cent to 77.6 per cent during 2010-11 to 2012-13 whereas share of consumption expenditure in current expenditure has decreased from 91.5 per cent to 88.5 per cent during 2010-11 to 2012-13.

**3.3.4 Net purchase of commodities and services including maintenance** has decreased by 40.4 per cent in 2012-13 over 2010-11.

**3.4 Net purchase of financial assets (Administration)** for 2010-11, 2011-12 and 2012-13 was ₹ 325.91 crore, ₹353.90 crore and ₹2.21 crore respectively.

**3.5 Transfer payments (includes all current transfers, inter-governmental capital transfers) including subsidy** were ₹4,002.21 crore during 2011-12 showing increase of 45 per cent over the previous year (₹2,760.44 crore) and increased by 8.9 per cent during 2012-13 (₹ 4,358.24 crore) over previous year.

### **Receipts of local bodies**

**3.6 Current receipts of local bodies** are its sources of finance. The receipts of the local bodies during 2010-11, 2011-12 and 2012-13 were ₹43,258.75 crore, ₹49,923.60 crore and ₹ 58,433.13 crore respectively.

**3.7 Taxes and revenue grants from public authority (Central, State, local bodies and others)** are major source of income and both together contribute around 92 per cent to the current receipts for all the three years.

### **3.8 Gross savings of Local bodies**

- During 2010-11, gross savings was ₹8,976.98 crore, of which savings for urban were ₹12,211.47 crore whereas rural local bodies showed deficit of ₹3,234.48 crore.
- During 2011-12, gross savings was ₹9,258.62 crore, of which savings for urban were ₹12,476.54 crore whereas rural local bodies showed deficit of ₹3,217.92 crore.
- During 2012-13, gross savings was ₹19,243.28 crore, of which savings for urban were ₹10,152.73 crore and that for rural local bodies were ₹9,090.55 crore.

**3.9 Operating expenditure of DEs** (i.e. expenditure on salary, wages, pension, benefits, maintenance, purchases, interest, rent and consumption of fixed capital) during 2010-11, 2011-12 and 2012-13 was ₹5,018.04 crore, ₹7,017.48 crore and ₹6,841.17 crore respectively.

**3.10 Gross Capital Formation (GCF) (includes gross fixed capital formation, net purchase of second hand assets and change in stock)** has decreased from ₹9,681.96 crore in 2010-11 to ₹8,607.97 crore during 2011-12 (decrease by 11.1 per cent). During 2012-13, GCF increased by 25.4 per cent over the previous year.

### **3.11 Estimates of Net Product(includes compensation of employees)**

- Net product from Public Administration during 2010-11, 2011-12 and 2012-13 was ₹6,099.60 crore, ₹ 8,911.43 crore and ₹ 9,458.27crore respectively.
- Net product from DEs during 2010-11, 2011-12 and 2012-13 was ₹1,612.98 crore, ₹2,895.37 crore and ₹2,132.87 crore respectively.

### **Purpose classification**

**3.12** Purpose classification (Current and capital) of expenditure of local bodies is given in table 3.2. Major finding of the classification are as follows:

- The **General Public Services** share in total expenditure decreased to 27.7 per cent in 2012-13 which was 35.7 per cent and 37 per cent in 2010-11 and 2011-12 respectively
- The share of **Education services** in total expenditure increased from 21.5 per cent in 2010-11 to 24.9 per cent in 2012-13
- The share of **Economic Affairs and Services** in total expenditure has remained between 25 per cent to 27 per cent during 2010-11 to 2012-13
- The share of **Health Affairs and Services** was 7.6 per cent in 2010-11 which decreased to 7 per cent in 2011-12 and was 7.9 per cent in 2012-13

### **Receipt and expenditure at a glance**

**3.13** Receipts of local bodies increased by 22.5 per cent whereas expenditure increased by 14.1 per cent during 2012-13 over 2010-11. Receipts and expenditure at a glance for rural and urban local bodies are given in table 3.3 & 3.4 respectively.

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**Table -3.2**  
**Purpose classification of expenditure of Local Bodies**

(₹ Lakh)

Sr. No.	Purpose	2010-11				2011-12				2012-13			
		Current	Capital	Total	Share (Per cent)	Current	Capital	Total	Share (Per cent)	Current	Capital	Total	Share (Per cent)
1	General Public Services	17,495	825	18,320	36	20,618	965	21,583	37	14,418	1,553	15,972	28
2	Defence	-	-	-	-	-	-	-	--	-	-	-	--
3	Education Services	10,370	674	11,043	21	12,409	371	12,780	22	14,099	260	14,359	25
4	Health Affairs and Services	3,646	270	3,916	8	3,848	259	4,107	7	4,309	257	4,566	8
5	Social Security and Welfare Affairs and Services	994	67	1,061	2	1,120	137	1,257	2	1,618	140	1,758	3
6	Housing and Community Amenity Affairs and Services	625	787	1,412	3	748	729	1,477	3	2,039	1,152	3,192	6
7	Cultural, Recreational and Religious Affairs Services	164	215	379	1	290	264	554	1	485	201	686	1
8	Economic Affairs and Services	6,197	7,615	13,812	27	7,920	7,122	15,042	26	7,269	8,055	15,324	27
8.1	Agriculture, Forestry, Fishing and Hunting	470	71	541	1	516	78	595	1	624	32	656	1
8.2	Manufacturing	0	8	8	0	9	-	9	0	2	1	3	0
8.3	Electricity & Gas	-	-	-	-	-	-	-	-	22	27	49	0
8.4	Water Supply	3,154	2,997	6,152	12	3,485	2,542	6,027	10	3,423	3,112	6,535	11
8.5	Transport	417	3,480	3,897	8	838	3,349	4,187	7	1,338	4,359	5,697	10
8.6	Construction	2,157	1,059	3,215	6	3,072	1,152	4,225	7	1,860	524	2,385	4
8.7	Other economic services	-	-	-	-	-	-	-	--	-	-	-	-
9	Environment Protection	1,379	25	1,404	3	1,470	37	1,506	3	1,651	66	1,718	3
10	Relief on calamities	21	-	21	0	11	-	11	0	83	1	83	0
<b>Total</b>		<b>40,891</b>	<b>10,479</b>	<b>51,369</b>	<b>100</b>	<b>48,433</b>	<b>9,884</b>	<b>58,317</b>	<b>100</b>	<b>45,973</b>	<b>11,685</b>	<b>57,658</b>	<b>100</b>

Table 3.3

## Rural local bodies receipts and expenditure at a glance

(₹ Lakh)

Income									
Particular	2010-11			2011-12			2012-13		
	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total
Current receipts	15,32,950	1,34,932	16,67,882	17,86,060	1,62,261	19,48,321	26,46,191	2,38,543	28,84,735
Capital receipts	2,91,538	44,190	3,35,729	3,40,161	61,128	4,01,289	2,92,040	34,046	3,26,086
Commercial Receipts	1,332	-	1,332	124	-	124	544	118	663
Opening Balance	3,03,609	57,037	3,60,646	4,41,461	70,037	5,11,498	6,09,008	74,799	6,83,806
Funds	12,85,964	2,716	12,88,680	15,28,583	2,442	15,31,025	13,38,452	4,166	13,42,618
<b>Total</b>	<b>34,15,393</b>	<b>2,38,875</b>	<b>36,54,268</b>	<b>40,96,389</b>	<b>2,95,868</b>	<b>43,92,257</b>	<b>48,86,235</b>	<b>3,51,672</b>	<b>52,37,907</b>

(₹ Lakh)

Expenditure									
Particular	2010-11			2011-12			2012-13		
	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total	Zilla Parishad including Panchayat Samiti	Gram Panchayat	Total
Current expenditure	22,17,832	1,09,213	23,27,045	25,29,322	1,41,944	26,71,267	20,93,319	1,68,396	22,61,715
Capital expenditure	2,23,317	59,685	2,83,002	1,83,156	69,293	2,52,449	1,92,794	70,000	2,62,794
DE-Current expenditure	25,359	-	25,359	33,530	-	33,530	23,868	7,241	31,110
DE-Capital expenditure	31,031	-	31,031	19,127	-	19,127	19,283	11,158	30,441
Closing Balance	5,87,237	69,299	6,56,536	8,38,412	82,037	9,20,449	7,82,519	91,860	8,74,379
Funds	3,30,617	678	3,31,295	4,92,842	2,593	4,95,435	17,74,452	3,012	17,77,463
<b>Total</b>	<b>34,15,393</b>	<b>2,38,875</b>	<b>36,54,268</b>	<b>40,96,389</b>	<b>2,95,868</b>	<b>4,39,257</b>	<b>48,86,236</b>	<b>3,51,667</b>	<b>52,37,902</b>

**Table 3.4**  
**Urban local bodies receipts and expenditure at a glance**

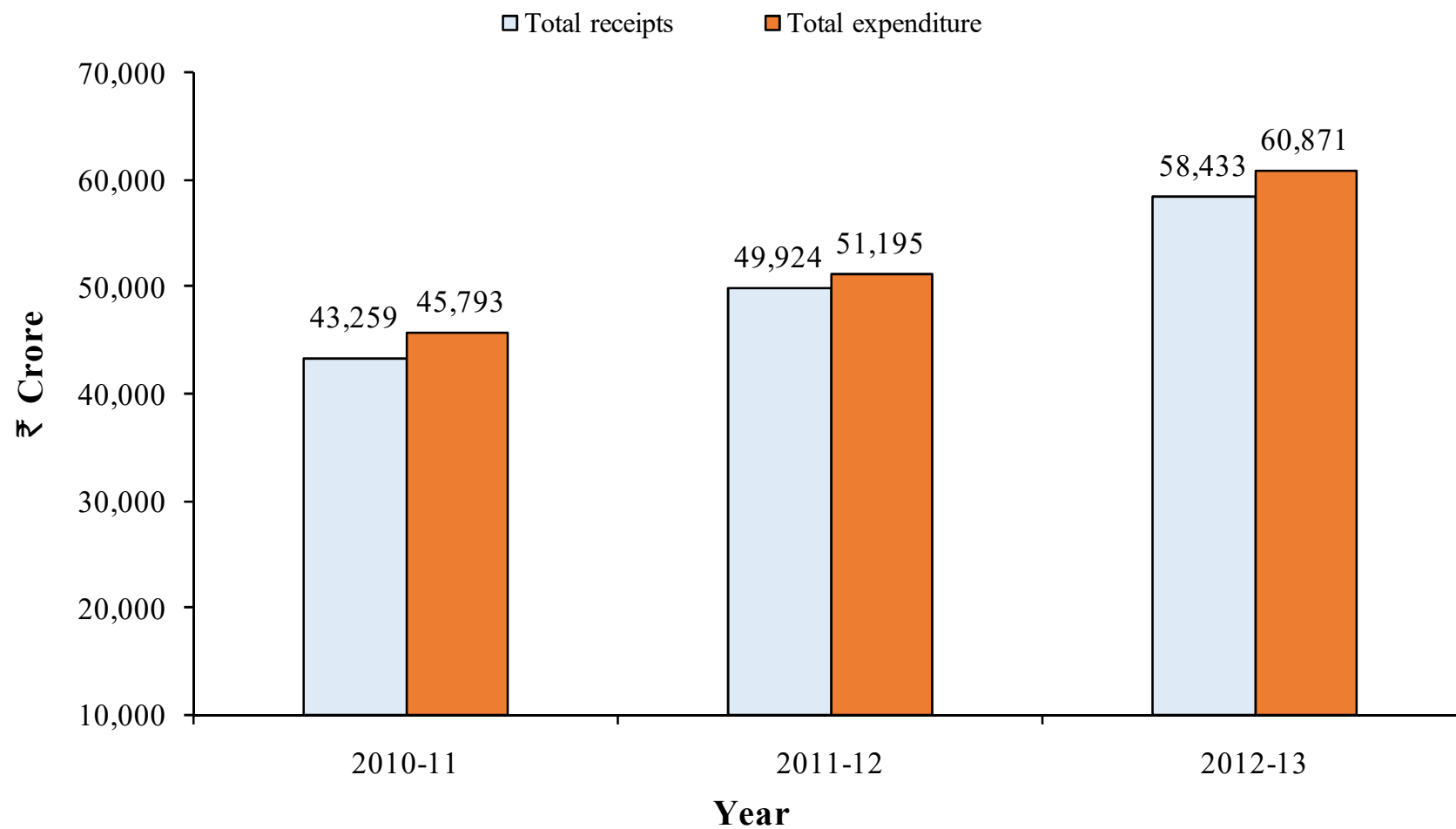
(₹ Lakh)

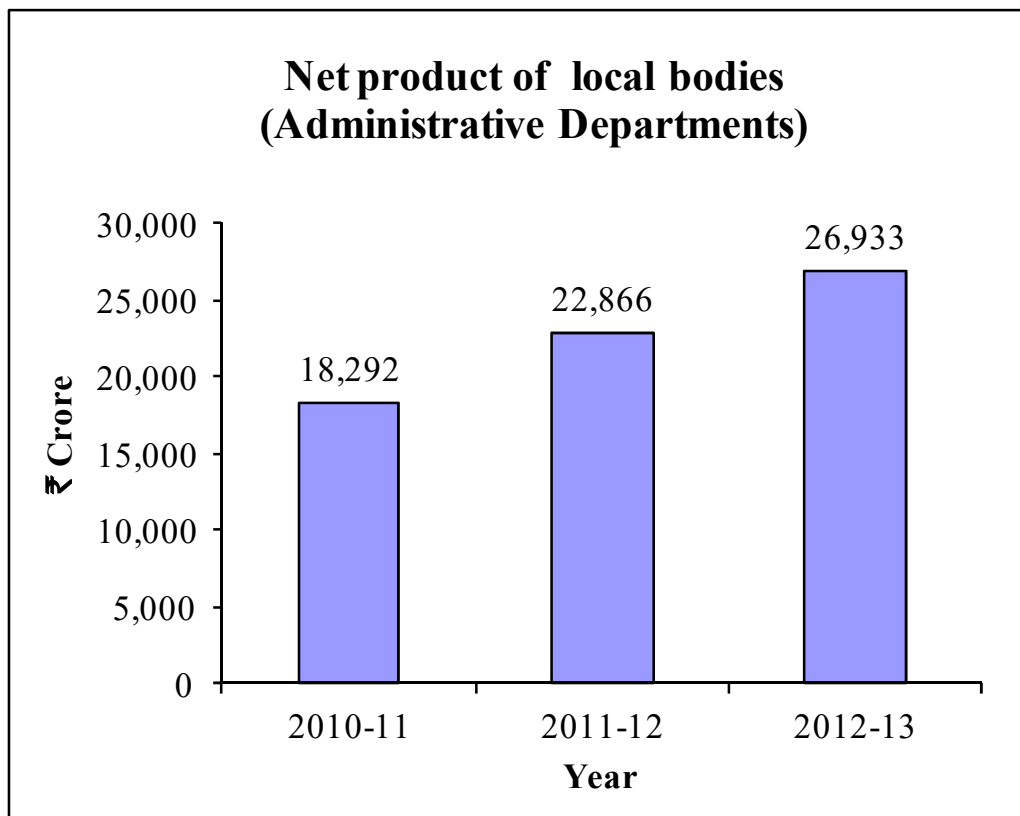
<b>Income</b>									
<b>Particulars</b>	<b>2010-11</b>			<b>2011-12</b>			<b>2012-13</b>		
	<b>Municipal Corporations</b>	<b>Municipal Councils, Nagar Panchayat, Cantonment Board</b>	<b>Total</b>	<b>Municipal Corporations</b>	<b>CounisNagar Panchayat, Cantonment Board Municipal</b>	<b>Total</b>	<b>Municipal Corporations</b>	<b>Municipal Councils, Nagar Panchayat, Cantonment Board</b>	<b>Total</b>
Current receipts	26,09,708	2,48,590	28,58,298	28,94,095	3,32,146	32,26,241	28,72,198	3,29,189	32,01,387
Capital receipts	81,141	32,596	1,13,737	1,29,588	64,633	1,94,222	85,090	62,303	1,47,393
Commercial Receipts	4,37,786	173	4,37,960	67,392	103	67,495	74,316	209	74,526
Opening Balance	6,65,183	1,07,313	7,72,496	8,58,049	1,19,902	9,77,950	10,85,236	1,59,442	12,44,678
Funds	5,12,930	38,032	5,50,962	8,60,318	41,470	9,01,788	10,73,909	1,00,949	11,74,858
<b>Total</b>	<b>43,06,749</b>	<b>4,26,703</b>	<b>47,33,452</b>	<b>48,09,443</b>	<b>5,58,254</b>	<b>53,67,696</b>	<b>51,90,749</b>	<b>6,52,093</b>	<b>58,42,841</b>

(₹ Lakh)

<b>Expenditure</b>									
<b>Particulars</b>	<b>2010-11</b>			<b>2011-12</b>			<b>2012-13</b>		
	<b>Municipal Corporations</b>	<b>Municipal Councils, Nagar Panchayat, Cantonment Board</b>	<b>Total</b>	<b>Municipal Corporations</b>	<b>Municipal Councils, Nagar Panchayat, Cantonment Board</b>	<b>Total</b>	<b>Municipal Corporations</b>	<b>Municipal Councils, Nagar Panchayat, Cantonment Board</b>	<b>Total</b>
Current expenditure	15,72,711	1,89,303	17,62,014	19,31,385	2,40,677	21,72,062	20,38,662	2,96,921	23,35,583
Capital expenditure	6,82,080	82,829	7,64,910	6,32,190	1,03,772	7,35,962	8,14,682	91,066	9,05,749
DE-Current expenditure	4,76,160	284	4,76,445	6,67,915	303	6,68,218	6,52,568	439	6,53,008
DE-Capital expenditure	29,022	29	29,051	16,714	17	16,731	19,148	0	19,148
Closing Balance	1,89,983	1,16,184	3,06,167	9,06,652	1,75,969	10,82,620	9,19,421	1,90,946	11,10,367
Funds	13,56,800	38,065	13,94,865	6,54,571	37,515	6,92,086	7,46,267	72,719	8,18,986
<b>Total</b>	<b>43,06,757</b>	<b>4,26,695</b>	<b>47,33,452</b>	<b>48,09,427</b>	<b>5,58,252</b>	<b>53,67,680</b>	<b>51,90,748</b>	<b>6,52,093</b>	<b>58,42,841</b>

## Receipts and expenditure of local bodies





# Set of Accounts

Account I - Income and Outlay account of  
Administrative Departments

Account II - Production account of  
Departmental Enterprises (DEs)

Account III - Capital Finance

**Annexure 1**  
**Account-I**  
**Receipt account of local bodies**

(` Lakh)

Sr.No.	Receipts	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>1</b>	<b>Income from entrepreneurship and property</b>	<b>7,118</b>	<b>2,07,085</b>	<b>2,14,203</b>	<b>12,935</b>	<b>1,65,119</b>	<b>1,78,055</b>	<b>33,238</b>	<b>2,16,947</b>	<b>2,50,186</b>
1.1	Profits	-	11,774	11,774	-	-	-	109	<b>5,300</b>	5,409
1.2	Income from property	7,118	1,95,311	2,02,429	12,935	1,65,119	1,78,055	33,129	2,11,647	2,44,776
	1.2.1 Net interest received	6,274	1,80,482	1,86,755	11,502	1,48,286	1,59,787	28,696	1,98,508	2,27,204
	1.2.2 Other Property Receipts	844	14,830	15,674	1,434	16,834	18,267	4,433	13,139	17,572
<b>2</b>	<b>Total tax revenue</b>	<b>1,08,136</b>	<b>15,84,965</b>	<b>16,93,101</b>	<b>1,33,518</b>	<b>17,92,864</b>	<b>19,26,382</b>	<b>2,03,607</b>	<b>19,19,688</b>	<b>21,23,295</b>
2.1	Total Direct Taxes	65,621	5,20,130	5,85,751	72,692	5,19,152	5,91,844	90,977	6,07,974	6,98,950
	a. Land Revenue <sup>#</sup>	43,272	2,06,324	2,49,596	49,253	2,16,493	2,65,746	31,101	51,322	82,424
	b. Other Direct Taxes	22,350	3,13,805	3,36,155	23,438	3,02,659	3,26,098	59,876	5,56,651	6,16,527
2.2	Total Indirect Taxes	42,514	10,64,836	11,07,350	60,827	12,73,712	13,34,538	1,12,630	13,11,714	14,24,344
	a. stamp duty	-	27	27	-	26	26	38,567	5,509	44,076
	b. Other Taxes and Duties	42,514	10,64,809	11,07,323	60,827	12,73,685	13,34,512	74,063	13,06,205	13,80,268
<b>3</b>	<b>Fees &amp; Miscellaneous Receipts</b>	<b>14,491</b>	<b>1,35,108</b>	<b>1,49,599</b>	<b>8,004</b>	<b>1,63,290</b>	<b>1,71,294</b>	<b>9,282</b>	<b>2,10,725</b>	<b>2,20,007</b>
<b>4</b>	<b>Total transfers</b>	<b>18,50,539</b>	<b>4,18,433</b>	<b>22,68,972</b>	<b>21,59,856</b>	<b>5,56,774</b>	<b>27,16,630</b>	<b>27,67,758</b>	<b>4,82,068</b>	<b>32,49,826</b>
4.1	Current transfer	15,14,824	3,05,345	18,20,169	17,58,702	3,63,238	21,21,940	24,41,818	3,35,916	27,77,735
	a. Centre	1,43,728	63,083	2,06,811	1,70,367	30,567	2,00,935	69,387	89,194	1,58,581
	b. States	10,77,232	2,32,141	13,09,373	12,50,960	3,27,332	15,78,292	22,43,317	2,33,129	24,76,446
	c. Others	2,93,864	10,121	3,03,985	3,37,375	5,339	3,42,713	1,29,114	13,594	1,42,708
4.2	Capital Transfer	3,35,715	1,13,089	4,48,803	4,01,154	1,93,536	5,94,690	3,25,939	1,46,152	4,72,091
	a. Centre	13,398	87,846	1,01,244	47,757	1,38,725	1,86,482	1,78,724	69,539	2,48,263
	b. States	2,82,174	25,243	3,07,417	2,97,931	54,810	3,52,741	25,481	63,083	88,564
	c. Others	40,142	-	40,142	55,466	-	55,466	1,21,735	13,530	1,35,264
<b>Total Receipts(1+2+3+4)</b>		<b>19,80,284</b>	<b>23,45,591</b>	<b>43,25,875</b>	<b>23,14,314</b>	<b>26,78,047</b>	<b>49,92,360</b>	<b>30,13,884</b>	<b>28,29,428</b>	<b>58,43,313</b>

# Land revenue items includes valuation tax, property tax, land tax, building tax and tax on open land/ temporary construction for 2010-11 & 2011-12

\* Figures may not add up due to rounding

**Annexure 1 contd.**  
**Account-I**  
**Expenditure Account of local bodies**

(` Lakh)

Sr. No.	Expenditure	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>1</b>	<b>Total consumption expenditure</b>	<b>20,70,162</b>	<b>10,66,784</b>	<b>31,36,946</b>	<b>22,99,552</b>	<b>13,69,961</b>	<b>36,69,513</b>	<b>17,72,613</b>	<b>17,00,007</b>	<b>34,72,620</b>
1.1	Compensation of employees	11,87,698	6,41,477	18,29,176	13,56,703	9,29,877	22,86,580	14,41,210	12,52,080	26,93,290
	a. Salaries, wages and Benefits	9,00,807	5,06,461	14,07,269	10,56,812	7,38,413	17,95,225	11,55,428	9,97,800	21,53,228
	b. Pension	2,86,891	1,35,016	4,21,907	2,99,891	1,91,464	4,91,355	2,85,782	2,54,280	5,40,062
1.2	Net purchase of commodities and services	8,82,463	4,25,307	13,07,771	9,42,849	4,40,084	13,82,933	3,31,403	4,47,927	7,79,330
	a. Purchases	8,50,176	9,62,059	18,12,235	9,08,702	10,25,257	19,33,959	3,87,458	7,47,557	11,35,015
	b. Maintenance	55,601	89,786	1,45,387	69,309	1,37,476	2,06,785	1,00,830	2,18,540	3,19,370
	c. Less sales	23,313	6,26,538	6,49,851	35,161	7,22,649	7,57,810	1,56,885	5,18,170	6,75,055
<b>2</b>	<b>Net interest paid to</b>	<b>11,446</b>	<b>3,741</b>	<b>15,187</b>	<b>447</b>	<b>-3,683</b>	<b>-3,236</b>	<b>1,726</b>	<b>8,816</b>	<b>10,542</b>
2.1	Public Authorities	11,446	14,772	26,218	447	15,337	15,785	1,726	12,074	13,800
	a. Centre	12	-	12	55	-	55	357	7,429	7,786
	b. States	1,065	1,639	2,704	4	1,687	1,691	174	138	312
	c. Other	10,369	13,133	23,502	388	13,650	14,038	1,195	4,507	5,702
2.2	Less Commercial Interest	-	11,031	11,031	-	19,020	19,020	-	3,258	3,258
<b>3</b>	<b>Subsidies</b>	<b>1,418</b>	<b>-</b>	<b>1,418</b>	<b>748</b>	<b>-</b>	<b>748</b>	<b>2,734</b>	<b>63</b>	<b>2,797</b>
<b>4</b>	<b>Total Current Transfers</b>	<b>2,20,707</b>	<b>53,919</b>	<b>2,74,626</b>	<b>3,35,358</b>	<b>64,114</b>	<b>3,99,473</b>	<b>3,27,757</b>	<b>1,05,269</b>	<b>4,33,026</b>
<b>5</b>	<b>Total current expenditure (1+2+3+4)</b>	<b>23,03,732</b>	<b>11,24,445</b>	<b>34,28,177</b>	<b>26,36,106</b>	<b>14,30,393</b>	<b>40,66,498</b>	<b>21,04,830</b>	<b>18,14,155</b>	<b>39,18,985</b>
<b>6</b>	<b>Surplus on current account</b>	<b>-3,23,448</b>	<b>12,21,147</b>	<b>8,97,698</b>	<b>-3,21,792</b>	<b>12,47,654</b>	<b>9,25,862</b>	<b>9,09,055</b>	<b>10,15,273</b>	<b>19,24,328</b>

**Annexure 2**  
**ACCOUNT II**  
**Production account of Departmental Enterprises**

(` Lakh)

Sr.No	Item	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>Expenditure</b>										
1	Compensation of employees	8,924	1,52,374	1,61,298	9,557	2,79,981	2,89,537	13,040	2,00,246	2,13,286
1.1	Salary, Allowances & wages	8,924	1,38,645	1,47,569	9,557	1,44,973	1,54,530	12,397	1,96,967	2,09,364
1.2	Benefits	-	956	956	-	908	908	428	1,252	1,680
1.3	Pension	-	12,772	12,772	-	1,34,100	1,34,100	215	2,027	2,242
2	Purchases of commodities and services including maintenance	16,435	3,06,576	3,23,011	23,973	3,63,051	3,87,024	18,032	4,32,910	4,50,942
3	Operating surplus	-	22,805	22,805	-	19,036	19,036	147	8,579	8,726
3.1	Interest	-	11,031	11,031	-	19,020	19,020	-	3,258	3,258
3.2	Rent	-	-	-	-	16	16	37	21	58
3.3	Profit	-	11,774	11,774	-	-	-	109	5,300	5,409
4	Consumption of fixed capital	-	6,463	6,463	-	6,150	6,150	-	16,572	16,572
<b>Total Expenditure</b>		<b>25,359</b>	<b>4,88,218</b>	<b>5,13,577</b>	<b>33,530</b>	<b>6,68,218</b>	<b>7,01,748</b>	<b>31,219</b>	<b>6,58,307</b>	<b>6,89,526</b>
<b>Receipts</b>										
1	Sales of goods and services (Commercial receipts)	1,332	4,37,960	4,39,292	124	3,23,684	3,23,807	663	4,38,214	4,38,877
2	Imputed subsidy	24,027	50,258	74,285	33,406	3,44,534	3,77,940	30,556	2,20,094	2,50,650
<b>Total Receipts</b>		<b>25,359</b>	<b>4,88,218</b>	<b>5,13,577</b>	<b>33,530</b>	<b>6,68,218</b>	<b>7,01,748</b>	<b>31,219</b>	<b>6,58,308</b>	<b>6,89,527</b>

\* Figures may not add up due to rounding

**Annexure 3**  
**Account-III**  
**Capital Finance Account of local bodies**

(₹ Lakh)

Sr.No.	Item	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>I.</b>	<b>Expenditure</b>									
	<b>Administrative Departments</b>									
1	Capital outlay	2,62,903	6,34,241	8,97,144	2,37,256	5,81,537	8,18,793	2,31,277	7,92,860	10,24,137
2	Net purchase of physical assets	8	14,232	14,239	-1	10,498	10,497	276	7,228	7,504
2.1	Second hand assets	-0	5,001	5,001	7	3,883	3,890	128	542	670
2.2	Land	8	9,231	9,239	-7	6,614	6,607	148	6,686	6,834
3	Change in Stock	5,692	282	5,975	1,173	1,272	2,445	2,887	2,481	5,368
4	Capital transfers	1,046	86,712	87,759	1,635	1,11,379	1,13,015	27,724	1,02,203	1,29,927
<b>5</b>	<b>Total (1 to 4)</b>	<b>2,69,649</b>	<b>7,35,467</b>	<b>10,05,116</b>	<b>2,40,064</b>	<b>7,04,686</b>	<b>9,44,750</b>	<b>2,62,164</b>	<b>9,04,772</b>	<b>11,66,936</b>
	<b>Departmental Enterprises</b>									-
6	Capital outlay	31,022	28,926	59,948	19,019	16,728	35,747	30,177	18,494	48,671
7	Net purchase of physical assets	9	120	129	108	3	111	9	654	663
7.1	Second hand assets	9	120	129	53	3	57	-	-	-
7.2	Land	-	-	-	55	-	55	9	654	663
8	Change in stock	-	-	-	-	-	-	255	-	255
<b>9</b>	<b>Total (6 to 8)</b>	<b>31,031</b>	<b>29,046</b>	<b>60,077</b>	<b>19,127</b>	<b>16,731</b>	<b>35,858</b>	<b>30,441</b>	<b>19,148</b>	<b>49,589</b>
<b>10</b>	<b>Total expenditure (5+9)</b>	<b>3,00,680</b>	<b>7,64,513</b>	<b>10,65,193</b>	<b>2,59,190</b>	<b>7,21,417</b>	<b>9,80,608</b>	<b>2,92,605</b>	<b>9,23,920</b>	<b>12,16,525</b>
<b>II</b>	<b>Receipts</b>									-
11	Surplus on current account	-3,23,448	12,21,147	8,97,698	-3,21,792	12,47,654	9,25,862	9,09,055	10,15,273	19,24,328
12	Consumption of fixed capital	-	6,463	6,463	-	6,150	6,150	-	16,572	16,572
13	Borrowing at home	-	-17,139	-17,139	-	-18,500	-18,500	16,439	983	17,422
14	Other liabilities	6,24,129	-4,45,958	1,78,171	5,80,982	-5,13,887	67,096	-6,32,889	-1,08,908	-7,41,797
14.1	net extra budgetary borrowings	6,27,920	-4,17,158	2,10,762	5,85,783	-4,83,297	1,02,485	-6,32,404	-1,09,172	-7,41,576
14.2	Less Net purchase of financial assets	3,791	28,800	32,591	4,800	30,589	35,390	485	-264	221
<b>15</b>	<b>15. Total receipts(11 to 14)</b>	<b>3,00,680</b>	<b>7,64,513</b>	<b>10,65,193</b>	<b>2,59,190</b>	<b>7,21,418</b>	<b>9,80,608</b>	<b>2,92,605</b>	<b>9,23,920</b>	<b>12,16,524</b>
	<b>Total receipt-Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Figures may not add up due to rounding

# Budget Analysis Tables

**Annexure 4**  
**Distribution of Gross Receipts**

(₹ Lakh)

Sr.No.	Item	2010-11			2011-12			2012-13			Percentage change in 2012-13 over 2010-11
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	
1	Tax receipts	1,08,136 (5.5)	15,84,965 (68.1)	16,93,101 (39.3)	1,33,518 (5.8)	17,92,864 (67.0)	19,26,382 (38.6)	2,03,607 (6.8)	19,19,688 (67.8)	21,23,295 (36.3)	25.4
1.1	Direct taxes	65,621 (3.3)	5,20,130 (22.3)	5,85,751 (13.6)	72,692 (3.1)	5,19,152 (19.4)	5,91,844 (11.9)	90,977 (3.0)	6,07,974 (21.5)	6,98,950 (12.0)	19
1.2	Indirect taxes	42,514 (2.1)	10,64,836 (45.7)	11,07,350 (25.7)	60,827 (2.6)	12,73,712 (47.6)	13,34,538 (26.7)	1,12,630 (3.7)	13,11,714 (46.4)	14,24,344 (24.4)	29
2	Income from property and DCUs including interest	7,118 (0.4)	2,07,085 (8.5)	2,14,203 (4.8)	12,935 (0.6)	1,65,119 (6.3)	1,78,055 (3.6)	33,238 (1.1)	2,16,947 (7.7)	2,50,186 (4.3)	17
3	Miscellaneous receipts	14,491 (0.7)	1,35,108 (5.4)	1,49,599 (3.3)	8,004 (0.3)	1,63,290 (5.9)	1,71,294 (3.3)	9,282 (0.3)	2,10,725 (7.4)	2,20,007 (3.8)	47
4	Revenue grants and contributions from Govt. (Centre and state)	15,16,533 (76.6)	4,08,313 (17.5)	19,24,846 (44.7)	17,67,015 (76.4)	5,51,435 (20.6)	23,18,450 (46.5)	25,16,909 (83.5)	4,54,945 (16.1)	29,71,853 (50.9)	54
5	Transfer from Non.Govt. including inter local body transfers	3,34,006 (16.9)	10,121 (0.4)	3,44,127 (8.0)	3,92,841 (17.0)	5,339 (0.2)	3,98,180 (8.0)	2,50,849 (8.3)	27,123 (1.0)	2,77,972 (4.8)	-19
<b>Total receipts</b>		<b>19,80,284</b> <b>(100)</b>	<b>23,45,591</b> <b>(100)</b>	<b>43,25,875</b> <b>(100)</b>	<b>23,14,314</b> <b>(100)</b>	<b>26,78,047</b> <b>(100)</b>	<b>49,92,360</b> <b>(100)</b>	<b>30,13,884</b> <b>(100)</b>	<b>28,29,428</b> <b>(100)</b>	<b>58,43,313</b> <b>(100)</b>	<b>35.1</b>

\* Figures may not add up due to rounding

# Figures in bracket show percentage to the total

## Annexure 5

### Distribution of Expenditure

(₹ Lakh)

Sr. No.	Item	2010-11			2011-12			2012-13			Percentage change in 2012-13 over 2010-11
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	
<b>1</b>	<b>Current expenditure</b>	<b>23,03,732</b>	<b>11,24,445</b>	<b>34,28,177</b>	<b>26,36,106</b>	<b>14,30,393</b>	<b>40,66,498</b>	<b>21,04,830</b>	<b>18,14,155</b>	<b>39,18,985</b>	14.3
1.1	Consumption expenditure	20,70,162	10,66,784	31,36,946	22,99,552	13,69,961	36,69,513	17,72,613	17,00,007	34,72,620	10.7
1.2	Transfer payment including subsidy	2,22,125	53,919	2,76,044	3,36,106	64,114	4,00,221	3,30,491	1,05,332	4,35,823	57.9
1.3	Interest paid	11,446	3,741	15,187	447	-3,683	-3,236	1,726	8,816	10,542	-30.6
<b>2</b>	<b>Capital expenditure</b>	<b>3,04,471</b>	<b>7,93,313</b>	<b>10,97,784</b>	<b>2,63,991</b>	<b>7,52,007</b>	<b>10,15,998</b>	<b>3,06,868</b>	<b>9,75,564</b>	<b>12,82,432</b>	16.8
2.1	Physical assets	3,00,680	7,64,513	10,65,193	2,59,190	7,21,417	9,80,608	2,92,605	9,23,920	12,16,525	14.2
2.2	Financial assets	3,791	28,800	32,591	4,800	30,589	35,390	485	-264	221	-99.3
2.3	Advances to non-govt.	-	-	-	-	-	-	13,778	51,908	65,687	23.1
<b>3</b>	<b>Total expenditure (1+2)</b>	<b>26,08,204</b>	<b>19,17,758</b>	<b>45,25,961</b>	<b>29,00,097</b>	<b>21,82,399</b>	<b>50,82,496</b>	<b>24,11,698</b>	<b>27,89,719</b>	<b>52,01,417</b>	14.9
<b>4</b>	<b>Total expenditure excluding interest</b>	<b>25,96,758</b>	<b>19,14,016</b>	<b>45,10,774</b>	<b>28,99,649</b>	<b>21,86,082</b>	<b>50,85,732</b>	<b>24,09,972</b>	<b>27,80,903</b>	<b>51,90,875</b>	15.1

\* Figures may not add up due to rounding

**Annexure 6**  
**Distribution of Gross savings**

(₹ Lakh)

Sr.No	Item	2010-11			2011-12			2012-13			Percentage change in 2012-13 over 2010-11
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	
1	Current receipts	19,80,284	23,45,591	43,25,875	23,14,314	26,78,047	49,92,360	30,13,884	28,29,428	58,43,313	35.1
2	Current expenditure	23,03,732	11,24,445	34,28,177	26,36,106	14,30,393	40,66,498	21,04,830	18,14,155	39,18,985	14.3
3	Surplus on current account	3,23,448	12,21,147	8,97,698	-3,21,792	12,47,654	9,25,862	9,09,055	10,15,273	19,24,328	114.4
4	Consumption of fixed capital	-	-	-	-	-	-	-	-	-	-
5	<b>Gross savings (3+4)</b>	<b>3,23,448</b>	<b>12,21,147</b>	<b>8,97,698</b>	<b>-3,21,792</b>	<b>12,47,654</b>	<b>9,25,862</b>	<b>9,09,055</b>	<b>10,15,273</b>	<b>19,24,328</b>	3.1

\* Figures may not add up due to rounding

**Annexure 7**  
**Economic classification of Expenditure (Administrative Departments)**

(₹ Lakh)

Sr.No	Item	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
1	Compensation of employees	11,87,698	6,41,477	18,29,176	13,56,703	9,29,877	22,86,580	14,41,210	12,52,080	26,93,290
2	Net purchase of commodities and services including maintenance	8,82,463	4,25,307	13,07,771	9,42,849	4,40,084	13,82,933	3,31,403	4,47,927	7,79,330
3	Transfer payment including subsidy	2,22,125	53,919	2,76,044	3,36,106	64,114	4,00,221	3,30,491	1,05,332	4,35,823
4	New capital formation	2,62,903	6,34,241	8,97,144	2,37,256	5,81,537	8,18,793	2,31,277	7,92,860	10,24,137
5	Net purchase of second hand assets including land	8	14,232	14,239	-1	10,498	10,497	276	7,228	7,504
6	Net purchase of financial assets	3,791	28,800	32,591	4,800	30,589	35,390	485	-264	221
7	Change in stock	5,692	282	5,975	1,173	1,272	2,445	2,887	2,481	5,368
8	Loans and Advances	-	-	-	-	-	-	3,778	51,908	65,687
9	Capital transfer to Non.Govt.	1,046	86,712	87,759	1,635	1,11,379	1,13,015	27,724	1,02,203	1,29,927
<b>Total expenditure</b>		<b>25,65,727</b>	<b>18,84,970</b>	<b>44,50,697</b>	<b>28,80,523</b>	<b>21,69,351</b>	<b>50,49,874</b>	<b>23,79,531</b>	<b>27,61,756</b>	<b>51,41,287</b>

\* Figures may not add up due to rounding

## Annexure 8

### Estimates of net product from public administration and DCUs

(₹ Lakh)

Sr. No	Item	Salary, Pension & others (benefits +wages)	2010-11			2011-12			2012-13		
			Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
(I)	Administration Total	Salary	8,84,006	5,03,434	13,87,440	10,35,226	7,35,474	17,70,699	11,41,835	9,67,000	21,08,836
		Pension	2,86,891	1,35,016	4,21,907	2,99,891	1,91,464	4,91,355	2,85,782	2,54,280	5,40,061
		Salary+ pension	11,70,898	6,38,450	18,09,347	13,35,116	9,26,938	22,62,054	14,27,617	12,21,280	26,48,897
		Others	16,801	3,027	19,828	21,587	2,939	24,526	13,593	30,800	44,393
		<b>Total</b>	<b>11,87,698</b>	<b>6,41,477</b>	<b>18,29,176</b>	<b>13,56,703</b>	<b>9,29,877</b>	<b>22,86,580</b>	<b>14,41,210</b>	<b>12,52,079</b>	<b>26,93,290</b>
1	Construction	Salary	15,819	30,754	46,573	17,367	34,810	52,177	33,821	46,559	80,380
		Pension	1,185	4	1,189	1,635	7	1,641	13,502	283	13,785
		Salary+ pension	17,004	30,758	47,762	19,002	34,816	53,818	47,323	46,842	94,165
		Others	14,168	-	14,168	10,040	-	10,040	1,658	633	2,291
		<b>Total</b>	<b>31,171</b>	<b>30,758</b>	<b>61,929</b>	<b>29,042</b>	<b>34,816</b>	<b>63,858</b>	<b>48,981</b>	<b>47,475</b>	<b>96,456</b>
2	Water Supply	Salary	3,870	38,302	42,172	3,114	41,014	44,128	12,505	57,995	70,500
		Pension	14	104	118	15	143	158	250	648	898
		Salary+ pension	3,884	38,406	42,290	3,129	41,157	44,286	12,755	58,643	71,398
		Others	-	228	228	213	383	596	253	1,584	1,837
		<b>Total</b>	<b>3,884</b>	<b>38,634</b>	<b>42,518</b>	<b>3,342</b>	<b>41,540</b>	<b>44,882</b>	<b>13,008</b>	<b>60,227</b>	<b>73,235</b>
3	Education	Salary	6,27,961	94,142	7,22,103	7,33,051	1,05,089	8,38,140	8,04,100	1,68,558	9,72,658
		Pension	1,03,090	3,720	1,06,810	1,15,606	4,595	1,20,201	1,86,825	7,279	1,94,103
		Salary+ pension	7,31,051	97,862	8,28,913	8,48,657	1,09,684	9,58,341	9,90,925	1,75,837	11,66,762
		Others	2,601	-	2,601	3,390	-	3,390	6,061	867	6,928
		<b>Total</b>	<b>7,33,652</b>	<b>97,862</b>	<b>8,31,513</b>	<b>8,52,047</b>	<b>1,09,684</b>	<b>9,61,731</b>	<b>9,96,985</b>	<b>1,76,704</b>	<b>11,73,689</b>
4	Medical & Public Health	Salary	83,669	1,45,001	2,28,670	99,510	1,66,719	2,66,229	93,684	2,02,579	2,96,263
		Pension	63	276	339	58	184	242	1,056	394	1,450
		Salary+ pension	83,732	1,45,277	2,29,009	99,568	1,66,902	2,66,471	94,739	2,02,973	2,97,713
		Others	-	138	138	-	146	146	2,597	5,078	7,674
		<b>Total</b>	<b>83,732</b>	<b>1,45,415</b>	<b>2,29,147</b>	<b>99,568</b>	<b>1,67,049</b>	<b>2,66,617</b>	<b>97,336</b>	<b>2,08,051</b>	<b>3,05,387</b>
5	Sanitation	Salary	4,845	47,954	52,799	3,899	51,349	55,248	3,136	85,129	88,265
		Pension	30	223	253	32	308	340	15	1,911	1,926
		Salary+ pension	4,875	48,177	53,052	3,931	51,657	55,588	3,151	87,040	90,191
		Others	-	1,056	1,056	984	1,777	2,761	259	8,245	8,504
		<b>Total</b>	<b>4,875</b>	<b>49,233</b>	<b>54,108</b>	<b>4,915</b>	<b>53,434</b>	<b>58,349</b>	<b>3,410</b>	<b>95,286</b>	<b>98,695</b>
6	Sub Total (2 to 5)	Salary	7,36,164	3,56,153	10,92,317	8,56,941	3,98,980	12,55,921	9,47,245	5,60,821	5,08,066
		Pension	1,04,381	4,327	1,08,708	1,17,346	5,236	1,22,582	2,01,648	10,515	2,12,163
		Salary+ pension	8,40,545	3,60,479	12,01,025	9,74,287	4,04,216	13,78,504	11,48,893	5,71,336	17,20,229
		Others	16,768	1,422	18,190	14,627	2,306	16,934	10,827	16,407	27,234
		<b>Total</b>	<b>8,57,314</b>	<b>3,61,901</b>	<b>12,19,215</b>	<b>9,88,915</b>	<b>4,06,523</b>	<b>13,95,437</b>	<b>11,59,720</b>	<b>5,87,743</b>	<b>17,47,463</b>
7	Pub. Admn. (1-6)	Salary	1,47,842	1,47,281	2,95,124	1,78,284	3,36,494	5,14,778	1,94,590	4,06,179	6,00,769
		Pension	1,82,510	1,30,689	3,13,199	1,82,544	1,86,228	3,68,773	84,134	2,43,765	3,27,899
		Salary+ pension	3,30,352	2,77,970	6,08,322	3,60,829	5,22,722	8,83,551	2,78,724	6,49,944	9,28,668
		Others	32	1,606	1,638	6,959	633	7,592	2,766	14,393	17,159
		<b>Total</b>	<b>3,30,384</b>	<b>2,79,576</b>	<b>6,09,960</b>	<b>3,67,788</b>	<b>5,23,355</b>	<b>8,91,143</b>	<b>2,81,490</b>	<b>6,64,337</b>	<b>9,45,827</b>
(II)	Enterprises (D.C.U.)	Salary	8,924	1,38,645	1,47,569	9,557	1,44,973	1,54,530	12,397	1,96,967	2,09,365
		Pension	-	12,772	12,772	-	1,34,100	1,34,100	215	2,027	2,242
		Salary+ pension	8,924	1,51,417	1,60,341	9,557	2,79,073	2,88,630	12,612	1,98,995	2,11,607
		Others	-	956	956	-	908	908	428	1,252	1,680
		<b>Total</b>	<b>8,924</b>	<b>1,52,374</b>	<b>1,61,298</b>	<b>9,557</b>	<b>2,79,981</b>	<b>2,89,537</b>	<b>13,040</b>	<b>2,00,247</b>	<b>2,13,287</b>

\* Figures may not add up due to rounding

## Annexure 9 Borrowing Account

(₹ Lakh)

Item description	Receipt									Expenditure								
	2010-11			2011-12			2012-13			2010-11			2011-12			2012-13		
	Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>1.Revenue+Capital Account</b>	<b>2003611</b>	<b>2972035</b>	<b>4975646</b>	<b>2349610</b>	<b>3420463</b>	<b>5770073</b>	<b>3210821</b>	<b>3348780</b>	<b>6559601</b>	<b>2610107</b>	<b>2526924</b>	<b>5137031</b>	<b>2923716</b>	<b>2908024</b>	<b>5831739</b>	<b>2524510</b>	<b>3241332</b>	<b>5765842</b>
I. Borrowing at home	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1. Internal debt	2003611	0	2003611	0	0	0	117	0	117	2609986	0	2609986	0	0	0	0	0	0
2. Small savings, provident fund, etc.	0	4090	4090	0	5416	5416	16590	8351	24941	0	21229	21229	0	23916	23916	268	7368	7637
3. Other debt	0	0	0	2349610	0	2349610	0	0	0	0	0	0	2672539	0	2672539	0	0	0
Total	2003611	4090	2007700	0	5416	5416	16707	8351	25058		21229	21229		23916	23916	268	7368	7637
Net receipts	2003611	17139	1986471	0	18500	18500	16439	983	17422	0	0	0	0	0	0	0	0	0
II. Extra budgetary receipts & adjustments	0	4090	4090	0	0	0	0	0	0	0	21229	21229	0	0	0	0	0	0
1. Loans from Government of India	0	2434	2434	0	440	440	96	321	417	1	545	546	0	692	692	336	7126	7462
2. Loans and advances by State Government and others	2477	45498	47976	1834	105230	107064	1125	79582	80707	870	52485	53355	813	36218	37031	13778	51908	65687
3. Reserve funds	0	315842	315842	64921	18394	83316	144763	9295	154058	1	43690	43691	1517	143687	145204	1062	11853	12915
4. Deposits & Advances	2477	179451	181928	106573	329690	436264	362937	87958	450895	870	755478	756348	493106	487566	980672	337095	204360	541456
5. Suspense & Miscellaneous	41000	3647	44647	0	6198	6198	342374	487706	830080	33574	571680	605254	40856	164259	205115	6857	731194	724337
6. Remittances	71023	0	71023	1357696	0	1357696	0	0	0	330310	0	330310	0	0	0	1332508	0	1332508
7. Cash Balance	0	772496	772496	511499	977950	1489449	683806	1244678	1928484	33574	306167	339741	920449	1082620	2003070	874379	1110367	1984746
8. Funds Rev A/C	1174179	0	1174179	0	0	0	474615	168296	642911	0	17	17	0	7	7	89819	53627	143445

9.FundsCommer cial Account (Dep.)	360646	772496	113314 2	0	0	0	0	0	0	0	65653 6	6463	66299 9	0	6150	6150	0	16572	16572
<b>Total</b>	<b>1651803</b>	<b>2091863</b>	<b>3743666</b>	<b>2042524</b>	<b>1437902</b>	<b>3480426</b>	<b>2009717</b>	<b>2077835</b>	<b>4087552</b>	<b>1055736</b>	<b>1736526</b>	<b>2792262</b>	<b>1456741</b>	<b>1921200</b>	<b>3377940</b>	<b>2642121</b>	<b>2187007</b>	<b>4829128</b>	
Net receipts	596067	355338	951405	585783	483297	102485	632404	109172	741576	0	6463	6463	920449	7	920456	0	16572	16572	
<b>Total excluding Funds</b>	<b>5298378</b>	<b>4295493</b>	<b>9593871</b>	<b>4392134</b>	<b>4863781</b>	<b>9255915</b>	<b>5237245</b>	<b>5434966</b>	<b>10672211</b>	<b>3009307</b>	<b>4278215</b>	<b>7287522</b>	<b>4380457</b>	<b>4846989</b>	<b>9227446</b>	<b>5166899</b>	<b>5419136</b>	<b>10586035</b>	
<i>* Figures may not add up due to rounding</i>																			

**Annexure 10**  
**Capital formation (Administration + Departmental Enterprises)**

(Rs.Lakh)

Sr.No	Item	2010-11			2011-12			2012-13		
		Rural	Urban	All	Rural	Urban	All	Rural	Urban	All
<b>Administrative departments</b>										
<b>1</b>	<b>New capital formation</b>	<b>2,62,903</b>	<b>6,34,241</b>	<b>8,97,144</b>	<b>2,37,256</b>	<b>5,81,537</b>	<b>8,18,793</b>	<b>2,31,277</b>	<b>7,92,860</b>	<b>10,24,137</b>
1.1	Building construction works	89,591	33,981	1,23,572	66,702	37,591	1,04,293	73,942	89,296	1,63,237
1.2	Road construction works	62,919	2,82,253	3,45,172	73,674	2,59,769	3,33,443	75,582	3,49,327	4,24,909
1.3	Other construction works	1,04,789	3,02,681	4,07,470	91,869	2,61,730	3,53,599	78,179	3,32,217	4,10,396
1.4	Plant & machinery	4,596	12,318	16,914	3,942	17,028	20,970	3,328	18,268	21,596
1.5	Transport equipment	255	2,956	3,210	356	5,308	5,664	92	3,513	3,604
1.6	Computer software	4	52	56	-	111	111	154	239	393
1.7	Cultivated assets	-	-	-	-	-	-	-	-	-
1.8	Animal stock	749	-	749	713	-	713	2	-	2
2	Net purchase of second hand assets	-0	5,001	5,001	7	3,883	3,890	128	542	670
3	Change in stock	5,692	282	5,975	1,173	1,272	2,445	2,887	2,481	5,368
<b>4</b>	<b>Gross Capital Formation (Admn. 1+2+3)</b>	<b>2,68,595</b>	<b>6,39,524</b>	<b>9,08,119</b>	<b>2,38,436</b>	<b>5,86,692</b>	<b>8,25,128</b>	<b>2,34,292</b>	<b>7,95,882</b>	<b>10,30,174</b>
<b>Departmental Commercial Undertakings</b>										
<b>1</b>	<b>New capital formation</b>	<b>31,022</b>	<b>28,926</b>	<b>59,948</b>	<b>19,019</b>	<b>16,728</b>	<b>35,747</b>	<b>30,177</b>	<b>18,494</b>	<b>48,671</b>
1.1	Building construction works	-	370	370	-	359	359	-	420	420
1.2	Road construction works	221	-	221	145	-	145	729	-	729
1.3	Other construction works	30,743	19,220	49,962	18,848	12,285	31,133	29,405	17,240	46,645
1.4	Plant & machinery	55	358	413	26	503	529	43	268	312
1.5	Transport equipment	3	8,979	8,982	-	3,572	3,572	-	565	565
1.6	Computer software	-	-	-	-	9	9	-	-	-
1.7	Cultivated assets	-	-	-	-	-	-	-	-	-
1.8	Animal stock	-	-	-	-	-	-	-	-	-
2	Net purchase of second hand assets	9	120	129	53	-131	-78	-	-	-
3	Change in stock	-	-	-	-	-	-	255	-	255
<b>4</b>	<b>Gross Capital Formation (DCU)( 1+2+3)</b>	<b>31,031</b>	<b>29,046</b>	<b>60,077</b>	<b>19,072</b>	<b>16,597</b>	<b>35,669</b>	<b>30,432</b>	<b>18,494</b>	<b>48,926</b>
<b>Total (Admn.+DCU)</b>		<b>2,99,626</b>	<b>6,68,570</b>	<b>9,68,196</b>	<b>2,57,508</b>	<b>6,03,289</b>	<b>8,60,797</b>	<b>2,64,724</b>	<b>8,14,376</b>	<b>10,79,100</b>

\* Figures may not add up due to rounding

### Annexure 11

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

2010-11 (Rural)

(₹ Lakh)

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>89,591</b>	<b>62,919</b>	<b>1,04,789</b>	<b>255</b>	<b>4,596</b>	<b>4</b>	<b>-</b>	<b>749</b>	<b>2,62,903</b>	<b>0</b>	<b>5,692</b>	<b>2,68,595</b>
2. Construction	-	-	-	-	77	-	-	-	77	-	-	77
3. Water supply	-	-	53,542	16	9	-	-	-	53,567	-	2,608	56,175
4. Other Services	54,799	-	14,564	25	315	-	-	-	69,704	-	3,092	72,796
a) Education	54,799	-	50	0	209	-	-	-	55,058	-	3,092	58,150
b) Medical & Public Health	-	-	-	25	106	-	-	-	132	-	-	132
c) Sanitation	-	-	14,515	-	-	-	-	-	14,515	-	-	14,515
5. Sub-Total (2 to 4)	54,799	-	68,106	41	401	-	-	-	1,23,348	-	5,700	1,29,048
6. Public Administration (1-5)	34,792	62,919	36,683	214	4,195	4	-	749	1,39,555	0	-8	1,39,547

### Annexure 12

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

2010-11 (Rural)

(₹ Lakh)

Industry	Building	Roads & Bridges	Other Capital Outlay	Transport equipment	Machinery	Software	Cultivate d Assets	Animal stock	Total New Outlay	Net purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	221	30,652	-	55	-	-	-	30,929	-	-	30,929
2. Transport	-	-	-	-	-	-	-	-	-	-	-	-
3. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	-	90	3	-	-	-	-	93	9	-	102
5. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-
<b>6. Total</b>	-	<b>221</b>	<b>30,743</b>	<b>3</b>	<b>55</b>	-	-	-	<b>31,022</b>	<b>9</b>	-	<b>31,031</b>

### Annexure 13

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

2010-11 (Urban)

( ₹ Lakh)

Industry	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
<b>1. Total</b>	<b>33,981</b>	<b>2,82,253</b>	<b>3,02,681</b>	<b>2,956</b>	<b>12,318</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>6,34,241</b>	<b>5,001</b>	<b>282</b>	<b>6,39,524</b>
2. Construction	-	-	-	-	744	2	-	-	746	3,660	163	4,570
3. Water supply	-	-	2,24,924	251	2,434	-	-	-	2,27,609	1,298	31	2,28,938
4. Other Services	9,090	-	57,478	363	1,402	5	-	-	68,338	47	42	68,427
I.a) Education	9,090	-	-	-	194	4	-	-	9,287	47	42	9,377
b) Medical & Public Health	0	-	-	363	1,208	1	-	-	1,572	0	-	1,573
c) Sanitation	-	-	57,478	-	-	-	-	-	57,478	-	-	57,478
5. Sub-Total (2 to 4)	9,090	-	2,82,402	614	4,580	7	-	-	2,96,693	5,005	237	3,01,935
6. Public Administration (1-5)	24,892	2,82,253	20,279	2,342	7,738	45	-	-	3,37,548	-5	45	3,37,589

### Annexure 14

#### Capital Formation by type of asset and industry of use (Enterprise)

2010-11 (Urban)

( ₹ Lakh)

Industry	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)	-	-	-	-	-	-	-	-	-	-	-	-
2. Transport	3	-	1	8,908	22	-	-	-	8,933	125	-	9,058
3. Electricity	367	-	19,219	68	320	-	-	-	19,975	-	-	19,975
4. Forestry	-	-	-	-	-	-	-	-	-	-	-	-
5. Manufacturing	-	-	-	4	15	-	-	-	18	-	-	18
<b>6. Total</b>	<b>370</b>	<b>-</b>	<b>19,220</b>	<b>8,979</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,926</b>	<b>120</b>	<b>-</b>	<b>29,046</b>

**Annexure 15**

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

**2010-11 (Rural+Urban)**

**(₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>1,23,572</b>	<b>3,45,172</b>	<b>4,07,470</b>	<b>3,210</b>	<b>16,914</b>	<b>56</b>	<b>-</b>	<b>749</b>	<b>8,97,144</b>	<b>5,002</b>	<b>5,975</b>	<b>9,08,120</b>
2. Construction	-	-	-	-	822	2	-	-	823	3,660	163	4,647
3. Water supply	-	-	2,78,466	266	2,443	-	-	-	2,81,176	1,298	2,639	2,85,112
4. Other Services	85,287	-	72,042	389	1,717	5	-	-	1,59,439	47	3,134	1,62,621
I.a) Education	63,889	-	50	0	402	4	-	-	64,345	47	3,134	67,527
b) Medical & Public Health	21,398	-	-	389	1,314	1	-	-	23,102	0	-	23,102
c) Sanitation	-	-	71,993	-	-	-	-	-	71,993	-	-	71,993
5. Sub-Total (2 to 4)	85,287	-	3,50,508	655	4,981	7	-	-	4,41,438	5,005	5,937	4,52,381
6. Public Administration (1-5)	38,285	3,45,172	56,962	2,556	11,932	49	-	749	4,55,705	-4	38	4,55,739

**Annexure 16**

**Capital Formation by type of asset and industry of use (Enterprise)**

**2010-11 (Rural +Urban)**

**(₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	221	30,652	-	55	-	-	-	30,929	-	-	30,929
2. Transport	3	-	1	8,908	22	-	-	-	8,933	125	-	9,058
3. Electricity	367	-	19,219	68	320	-	-	-	19,975	-	-	19,975
4. Forestry	-	-	90	3	-	-	-	-	93	9	-	102
5. Manufacturing	-	-	-	4	15	-	-	-	18	-	-	18
<b>6. Total</b>	<b>370</b>	<b>221</b>	<b>49,962</b>	<b>8,982</b>	<b>413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,948</b>	<b>129</b>	<b>-</b>	<b>60,077</b>

**Annexure 17**

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

**2011-12 (Rural)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>66,702</b>	<b>73,674</b>	<b>91,869</b>	<b>356</b>	<b>3,942</b>	-	-	<b>713</b>	<b>2,37,256</b>	<b>7</b>	<b>1,173</b>	<b>2,38,436</b>
2. Construction	-	-	-	-	112	-	-	-	112	-	12	124
3. Water supply	-	-	40,867	6	56	-	-	-	40,929	-	301	41,230
4. Other Services	42,204	-	14,720	17	190	-	-	-	57,131	7	7	57,145
I.a) Education	29,776	-	77	17	109	-	-	-	29,979	-	7	29,987
b) Medical & Public Health	12,428	-	649	-	81	-	-	-	13,158	7	-	13,165
c) Sanitation	-	-	13,994	-	-	-	-	-	13,994	-	-	13,994
5. Sub-Total (2 to 4)	42,204	-	55,587	23	358	-	-	-	98,172	7	320	98,499
6. Public Administration (1-5)	24,498	73,674	36,282	333	3,584	-	-	713	1,39,084	-	852	1,39,936

**Annexure 18**

**Capital Formation by type of asset and industry of use (Enterprise)**

**2011-12 (Rural)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	-	18,659	-	15	-	-	-	18,673	5	-	18,678
2. Transport	-	-	-	-	-	-	-	-	-	-	-	-
3. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	145	190	-	11	-	-	-	345	49	-	394
5. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-
<b>6. Total</b>	-	<b>145</b>	<b>18,848</b>	-	<b>26</b>	-	-	-	<b>19,019</b>	<b>53</b>	-	<b>19,072</b>

**Annexure 19**

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

**2011-12 (Urban)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>37,591</b>	<b>2,59,769</b>	<b>2,61,730</b>	<b>5,308</b>	<b>17,028</b>	<b>111</b>	-	-	<b>5,81,537</b>	<b>3,883</b>	<b>1,272</b>	<b>5,86,692</b>
2. Construction	-	-	-	-	261	22	-	-	284	252	139	675
3. Water supply	-	-	1,85,559	163	3,301	2	-	-	1,89,025	3,745	378	1,93,148
4. Other Services	11,108	-	50,287	188	3,359	11	-	-	64,953	13	88	65,054
I.a) Education	6,884	-	-	1	165	1	-	-	7,052	11	10	7,073
b) Medical & Public Health	4,223	-	-	187	3,194	10	-	-	7,614	1	78	7,693
c) Sanitation	-	-	50,287	-	-	-	-	-	50,287	-	-	50,287
5. Sub-Total (2 to 4)	11,108	-	2,35,846	351	6,922	35	-	-	2,54,262	4,010	606	2,58,877
6. Public Administration (1-5)	26,483	2,59,769	25,885	4,957	10,107	75	-	-	3,27,276	(126)	666	3,27,816

**Annexure 20**

**Capital Formation by type of asset and industry of use (Enterprise)**

**2011-12 (Urban)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	-	-	-	-	-	-	-	-	(134)	-	(134)
2. Transport	6	-	-	3,455	207	-	-	-	3,668	3	-	3,672
3. Electricity	353	-	12,285	117	296	-	-	-	13,051	-	-	13,051
4. Forestry	-	-	-	-	-	-	-	-	-	-	-	-
5. Manufacturing	-	-	-	0	-	9	-	-	9	-	-	9
<b>6. Total</b>	<b>359</b>	<b>-</b>	<b>12,285</b>	<b>3,572</b>	<b>503</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>16,728</b>	<b>(131)</b>	<b>-</b>	<b>16,597</b>

**Annexure 21**

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

**2011-12 (Rural + Urban)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>1,04,293</b>	<b>3,33,443</b>	<b>3,53,599</b>	<b>5,664</b>	<b>20,970</b>	<b>111</b>	<b>-</b>	<b>713</b>	<b>8,18,793</b>	<b>3,890</b>	<b>2,445</b>	<b>8,25,128</b>
2. Construction	-	-	-	-	373	22	-	-	396	252	151	799
3. Water supply	-	-	2,26,426	169	3,358	2	-	-	2,29,954	3,745	680	2,34,378
4. Other Services	53,312	-	65,007	205	3,549	11	-	-	1,22,084	19	95	1,22,199
I.a) Education	36,661	-	77	18	274	1	-	-	37,031	11	17	37,060
b) Medical & Public Health	16,651	-	649	187	3,274	10	-	-	20,772	8	78	20,858
c) Sanitation	-	-	64,281	-	-	-	-	-	64,281	-	-	64,281
5. Sub-Total (2 to 4)	53,312	-	2,91,433	374	7,280	35	-	-	3,52,434	4,016	926	3,57,376
6. Public Administration (1-5)	50,981	3,33,443	62,166	5,290	13,690	75	-	713	4,66,360	(126)	1,519	4,67,752

**Annexure 22**

**Capital Formation by type of asset and industry of use (Enterprise)**

**2011-12 (Rural + Urban)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	-	18,659	-	15	-	-	-	18,673	5	-	18,678
2. Transport	6	-	-	3,455	207	-	-	-	3,668	3	-	3,672
3. Electricity	353	-	12,285	117	296	-	-	-	13,051	-	-	13,051
4. Forestry	-	145	190	-	11	-	-	-	345	49	-	394
5. Manufacturing	-	-	-	0	-	9	-	-	9	-	-	9
<b>6. Total</b>	<b>359</b>	<b>145</b>	<b>31,133</b>	<b>3,572</b>	<b>529</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>35,747</b>	<b>57</b>	<b>-</b>	<b>35,803</b>

**Annexure 23**  
**Capital Formation by type of asset and industry of use (Administration)**

2012-13 (Rural)

(` Lakh)

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	73,942	75,582	78,179	92	3,328	154	-	2	2,31,277	128	2,887	2,34,292
2. Construction	-	-	-	-	47	-	-	-	47	-	2,245	2,292
3. Water supply	-	-	42,441	0	88	-	-	-	42,529	-	15	42,544
4. Other Services	22,425	-	11,464	5	869	98	-	-	34,861	0	227	35,089
I.a) Education	11,857	-	2,254	5	665	98	-	-	14,879	0	68	14,948
b) Medical & Public Health	10,568	-	-	-	172	-	-	-	10,740	-	159	10,899
c) Sanitation	-	-	9,210	-	33	-	-	-	9,243	-	-	9,243
5. Sub-Total (2 to 4)	22,425	-	53,905	5	1,004	98	-	-	77,437	0	2,488	79,924
6. Public Administration (1-5)	51,516	75,582	24,274	87	2,324	55	-	2	1,53,840	128	400	1,54,368

**Annexure 24**  
**Capital Formation by type of asset and industry of use (Enterprise)**

2012-13(Rural)

(` Lakh)

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	-	29,355	-	43	-	-	-	29,399	-	255	29,654
2. Transport	-	640	-	-	-	-	-	-	640	-	-	640
3. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	89	50	-	-	-	-	-	139	-	-	139
5. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-
<b>6. Total</b>	<b>0</b>	<b>729</b>	<b>29405</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30177</b>	<b>0</b>	<b>255</b>	<b>30432</b>

**Annexure 25**  
**Capital Formation by type of asset and industry of use (Administration)**

**2012-13 (Urban)**

( ` Lakh)

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	<b>89296</b>	<b>349327</b>	<b>332217</b>	<b>3513</b>	<b>18268</b>	<b>239</b>	<b>0</b>	<b>0</b>	<b>792860</b>	<b>542</b>	<b>2481</b>	<b>795883</b>
2. Construction	0	0	408	19	284	5	0	0	717	148	91	956
3. Water supply	0	0	253114	23	955	3	0	0	254095	5	0	254100
4. Other Services	27422	0	53094	285	1980	7	0	0	82788	101	368	83257
I.a) Education	3940	0	4	6	53	0	0	0	4003	99	21	4123
b) Medical & Public Health	11280	0	0	72	1734	0	0	0	13086	3	0	13089
c) Sanitation	12202	0	53090	207	193	7	0	0	65699	0	346	66045
5. Sub-Total (2 to 4)	27422	0	306616	327	3220	15	0	0	337600	254	459	338313
6. Public Administration (1-5)	61874	349327	25601	3186	15048	224	0	0	455260	288	2022	457570

**Annexure 26**  
**Capital Formation by type of asset and industry of use (Enterprise)**

**2012-13 (Urban)**

( ` Lakh)

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	0	0	0	0	0	0	0	0	0	0	0	0
2. Transport	21	0	5147	55	16	0	0	0	5240	0	0	5240
3. Electricity	399	0	12094	0	133	0	0	0	12625	0	0	12625
4. Forestry	0	0	0	0	0	0	0	0	0	0	0	0
5. Manufacturing	0	0	0	510	119	0	0	0	629	0	0	629
<b>6. Total</b>	<b>420</b>	<b>0</b>	<b>17240</b>	<b>565</b>	<b>268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18494</b>	<b>0</b>	<b>0</b>	<b>18494</b>

**Annexure 27**

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

**2012-13 (Rural + Urban)**

**( ₹ Lakh)**

Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>1. Total</b>	1,63,238	4,24,909	4,10,396	3,605	21,596	393	-	2	10,24,137	670	5,368	10,30,175
2. Construction	-	-	408	19	331	5	-	-	763	148	2,336	3,247
3. Water supply	-	-	2,95,555	23	1,042	3	-	-	2,96,624	5	15	2,96,644
4. Other Services	49,848	-	64,558	289	2,850	105	-	-	1,17,649	101	595	1,18,346
I.a) Education	15,798	-	2,258	10	718	98	-	-	18,882	99	89	19,071
b) Medical & Public Health	21,848	-	-	72	1,906	-	-	-	23,826	3	159	23,988
c) Sanitation	12,202	-	62,300	207	226	7	-	-	74,942	-	346	75,288
5. Sub-Total (2 to 4)	49,848	-	3,60,521	331	4,223	113	-	-	4,15,036	254	2,947	4,18,237
6. Public Administration (1-5)	1,13,390	4,24,909	49,875	3,273	17,372	279	-	2	6,09,101	416	2,422	6,11,938

**Annexure 28**

**Capital Formation by type of asset and industry of use (Enterprise)**

**2012-13 (Rural + Urban)**

**( ₹ Lakh)**

<b>Gross Domestic Fixed Capital Formation</b>												
Industry	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Agriculture (Irrigation)	-	-	29,355	-	43	-	-	-	29,399	-	255	29,654
2. Transport	21	640	5,147	55	16	-	-	-	5,879	-	-	5,879
3. Electricity	399	-	12,094	-	133	-	-	-	12,625	-	-	12,625
4. Forestry	-	89	50	-	-	-	-	-	139	-	-	139
5. Manufacturing	-	-	-	510	119	-	-	-	629	-	-	629
<b>6. Total</b>	420	729	46,645	565	312	-	-	-	48,671	-	255	48,926

## Annexure 29

## Economic-cum-Purpose Classification

2010-11(Rural)

( ₹ Lakh)

Sr No.	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	General public services	2,81,670	5,88,058	8,69,728	1,65,385	-	50,244	(8)	99,418	-	-
2	Defence	-	-	-	-	-	-	-	-	-	-
3	Educationservices	7,33,652	52,346	7,85,998	17,717	(229)	55,058	3,092	6,27,961	-	-
4	Health& other services	83,732	33,709	1,17,441	2,369	-	18,334	-	83,669	-	-
5	Social security &welfareservices	28,090	20,440	48,530	23,788	-	1,214	-	28,037	-	-
6	Housing & community amenityservices	3,034	1,719	4,753	1,837	-	14,515	-	3,034	-	-
7	Cultural,recreational & religiouservices	-	(92)	(92)	-	-	-	-	-	-	-
8	Economic services	57,521	57,364	1,14,884	9,164	1,276	1,23,539	2,608	41,888	-	1,418
8.1	General administration, regulation & research			15,174						-	-
8.2	Agriculture,forestry,fishing & hunting	15,174	13,550	28,725	9,164	49	6,937	-	14,939	-	1,418
8.3	Mining,manufacturing &construction	31,171	25,129	56,300	-	1,164	77	-	15,819	-	-
8.4	Electricity,gas,steam and other sources of energy	-	-	-	-	-	-	-	-	-	-
8.5	Water supply	11,175	18,551	29,726	-	63	53,567	2,608	11,130	-	-
8.6	Transport and communication	-	134	134	-	-	62,958	-	-	-	-
8.7	Other economic services			-						-	-
9	Environmental protection	-	87	87	-	-	-	-	-	-	-
10	Relief on calamities and other misc. services	-	0	0	446	-	-	-	-	-	-
<b>11.Total</b>		<b>11,87,698</b>	<b>7,53,632</b>	<b>19,41,331</b>	<b>2,20,707</b>	<b>1,046</b>	<b>2,62,903</b>	<b>5,692</b>	<b>8,84,006</b>	<b>871</b>	<b>1,418</b>

## Annexure 30

## Economic-cum-Purpose Classification

2010-11(Urban)

( ₹ Lakh)

Sr.No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	2,15,629	47,062	2,62,691	27,321	5,421	24,250	45	84,275		-
2	defence			-							
3	Educationservices	97,862	39,805	1,37,667	20,434	59	9,287	42	94,142		-
4	Health& other services	1,45,415	71,153	2,16,568	582	67	4,768	-	1,45,001		-
5	Social security & welfareservices	6,865	12,434	19,299	5,556	1,843	3,658	-	6,865		-
6	Housing & community amenityservices	1,159	39,092	40,252	-	-	57,478	-	1,159		-
7	Cultural,recreational & religiousservices	669	13,316	13,985	-	-	21,540	-	669		-
8	Economic services	1,04,722	35,986	1,40,707	-	79,322	5,10,717	194	1,03,869		-
8.1	General administration, regulation & research			386							
8.2	Agriculture,forestry,fishing & hunting	386	2,191	2,577	-	0	109	-	386		-
8.3	Mining,manufacturing & construction	30,758	46,323	77,081	-	64,786	746	163	30,754		-
8.4	Electricity,gas,steam and other sources of energy	-	-	-	-	-	-	-	-		-
8.5	Water supply	73,577	(7,415)	66,163	-	14,536	2,27,609	31	72,729		-
8.6	Transport and communication	-	(5,113)	(5,113)	-	-	2,82,253	-	-		-
8.7	Other economic services			-							
9	Environmental protection	69,157	67,999	1,37,155	-	-	2,542	-	67,453		-
10	Relief on calamities and other misc. services	-	504	504	26	-	-	-	-		-
<b>11.Total</b>		<b>6,41,477</b>	<b>3,27,352</b>	<b>9,68,829</b>	<b>53,919</b>	<b>86,712</b>	<b>6,34,241</b>	<b>282</b>	<b>5,03,434</b>	<b>53,030</b>	<b>-</b>

**Annexure 31**  
**Economic-cum-Purpose Classification**

**2010-11 (Rural +Urban)**

**( ₹ Lakh)**

Sr.No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	4,97,299	6,35,120	11,32,419	1,92,706	5,421	74,494	38	1,83,693	-	-
2	defence			-						-	-
3	Educationservices	8,31,513	92,152	9,23,665	38,151	(171)	64,345	3,134	7,22,103	-	-
4	Health& other services	2,29,147	1,04,862	3,34,009	2,951	67	23,102	-	2,28,670	-	-
5	Social security &welfareservices	34,955	32,874	67,829	29,345	1,843	4,872	-	34,901	-	-
6	Housing & community amenityservices	4,193	40,812	45,005	1,837	-	71,993	-	4,193	-	-
7	Cultural,recreational & religiousservices	669	13,224	13,894	-	-	21,540	-	669	-	-
8	Economic services	1,62,242	93,350	2,55,592	9,164	80,598	6,34,256	2,802	1,45,757	-	1,418
8.1	General administration, regulation & research			15,561						-	
8.2	Agriculture,forestry,fishing & hunting	15,561	15,742	31,302	9,164	49	7,046	-	15,325	-	1,418
8.3	Mining,manufacturing &construction	61,929	71,451	1,33,381	-	65,950	823	2,639	46,573	-	-
8.4	Electricity,gas,steam and other sources of energy	-	-	-	-	-	-	-	-	-	-
8.5	Water supply	84,752	11,136	95,888	-	14,599	2,81,176	163	83,859	-	-
8.6	Transport and communication	-	(4,979)	(4,979)	-	-	3,45,211	-	-	-	-
8.7	Other economic services			-						-	-
9	Environmental protection	69,157	68,085	1,37,242	-	-	2,542	-	67,453	-	-
10	Relief on calamities and other misc. services	-	505	505	472	-	-	-	-	-	-
<b>11. Total</b>		<b>18,29,176</b>	<b>10,80,984</b>	<b>29,10,160</b>	<b>2,74,626</b>	<b>87,759</b>	<b>8,97,144</b>	<b>5,975</b>	<b>13,87,440</b>	<b>53,901</b>	<b>1,418</b>

**Annexure 32**  
**Economic-cum-Purpose Classification**

2011-12(Rural)

( ₹ Lakh)

Sr.No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	3,05,888	5,73,330	8,79,218	2,78,606	169	54,411	10	1,23,810	-	-
	1.1 general administration,external affairs, public order and safety	-	-	-	-	-	-	-	-	-	-
	1.2 general research	-	-	-	-	-	-	-	-	-	-
2	defence										
3	Educationservices	8,52,047	86,228	9,38,275	16,653	51	29,979	7	7,33,051	-	-
	3.1 Administration,regulation & research	-	-	-	-	-	-	-	-	-	-
	3.2 Educational services	-	-	-	-	-	-	-	-	-	-
4	Health& other services	99,568	22,283	1,21,851	2,662	-	13,158	-	99,510	-	-
	4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-
	4.2 Health Services	-	-	-	-	-	-	-	-	-	-
5	Social security & welfareservices	32,498	19,050	51,548	26,033	-	1,522	75	32,316	-	-
6	. Housing & community amenityservices	766	8,970	9,736	1,229	-	16,469	-	-	-	-
7	Cultural,recreational & religiousservices	-	567	567	-	-	-	-	-	-	-
8	Economic services	62,547	70,451	1,32,998	10,156	1,415	1,21,718	1,080	46,538	-	748
	8.1 General administration, regulation & research	-	-	18,061	-	-	-	-	-	-	-
	8.2 Agriculture,forestry,fishing & hunting	18,061	13,944	32,005	10,156	80	6,893	767	17,774	-	748
	8.3 Mining,manufacturing & construction	29,042	37,354	66,396	-	613	112	12	17,367	-	-
	8.4 Electricity,gas,steam and other sources of energy	-	-	-	-	-	-	-	-	-	-
	8.5 Water supply	11,445	19,032	30,477	-	722	40,929	301	11,397	-	-
	8.6 Transport and communication	3,999	121	4,120	-	-	73,784	-	-	-	-
	8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9	Environmental protection	3,389	3,185	6,573	-	-	-	-	-	-	-
10	Relief on calamities and other misc. services	-	-	-	20	-	-	-	-	-	-
	10.1 Relief on calamities	-	-	-	20	-	-	-	-	-	-
	10.2 Other miscellaneousservices	-	-	-	-	-	-	-	-	-	-
	<b>11. Total</b>	<b>13,56,703</b>	<b>7,84,064</b>	<b>21,40,767</b>	<b>3,35,358</b>	<b>1,635</b>	<b>2,37,256</b>	<b>1,173</b>	<b>10,35,226</b>	<b>813</b>	<b>748</b>

**Annexure 33**  
**Economic-cum-Purpose Classification**

**2011-12 (Urban)**

( ₹ Lakh)

Sr.No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	General public services	4,55,054	(84,846)	3,70,208	32,711	8,250	33,209	107	2,68,117	-	-
2	Defence	-	-	-	-	-	-	-	-	-	-
3	Educationservices	-	-	-	-	-	-	-	-	-	-
4	Health& other services	-	-	-	-	-	-	-	-	-	-
5	Social security &welfareservices	1,09,684	57,534	1,67,217	23,360	16	7,052	10	1,05,089	-	-
6	Housing & community amenityservices	-	-	-	-	-	-	-	-	-	-
7	Cultural,recreational & religiousservices	-	-	-	-	-	-	-	-	-	-
8	Economic services	1,67,049	75,392	2,42,441	33	68	7,614	78	1,66,719	-	-
8.1	General administration, regulation & research	-	-	-	-	-	-	-	-	-	-
8.2	Agriculture,forestry,fishing & hunting	-	-	-	-	-	-	-	-	-	-
8.3	Mining,manufacturing &construction	7,477	15,474	22,951	7,935	7,467	4,134	523	7,477	-	-
8.4	Electricity,gas,steam and other sources of energy	1,286	47,256	48,541	-	-	50,287	-	1,286	-	-
8.5	Water supply	1,370	22,156	23,527	-	-	26,438	-	1,370	-	-
8.6	Transport and communication	1,13,293	1,00,938	2,14,231	-	95,579	4,49,134	554	1,12,265	-	-
8.7	Other economic services	-	-	508	-	-	-	-	-	-	-
9	Environmental protection	508	3,087	3,595	-	1	57	37	500	-	-
10	Relief on calamities and other misc. services	34,816	1,17,460	1,52,276	-	76,459	284	139	34,810	-	-
11. Total		<b>8,90,537</b>	<b>3,54,450</b>	<b>12,45,495</b>	<b>64,040</b>	<b>1,87,840</b>	<b>5,78,209</b>	<b>1,448</b>	<b>6,97,632</b>	<b>36,910</b>	-

**Annexure 34**  
**Purpose-wise Classification**

2011-12(rural + urban)

( ₹ Lakh)

Sr No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	7,60,942	4,88,485	12,49,426	3,11,317	8,419	87,620	117	3,91,927	-	-
	1.1 general administration,external affairs, public order and safety	-	-	-	-	-	-	-	-	-	-
	1.2 general research	-	-	-	-	-	-	-	-	-	-
2	defence	-	-	-	-	-	-	-	-	-	-
3	Educationservices	9,61,731	1,43,762	11,05,493	40,013	67	37,031	17	8,38,140	-	-
	3.1 Administration,regulation & research	-	-	-	-	-	-	-	-	-	-
	3.2 Educational services	-	-	-	-	-	-	-	-	-	-
4	4 Health& other services	2,66,617	97,675	3,64,292	2,695	68	20,772	78	2,66,229	-	-
	4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-
	4.2 Health Services	-	-	-	-	-	-	-	-	-	-
5	Social security &welfareservices	39,975	34,524	74,498	33,968	7,467	5,655	598	39,793	-	-
6	Housing & community amenityservices	2,052	56,226	58,277	1,229	-	66,756	-	1,286	-	-
7	Cultural,recreational & religiousservices	1,370	22,724	24,094	-	-	26,438	-	1,370	-	-
8	Economic services	1,75,840	1,71,389	3,47,229	10,156	96,994	5,70,852	1,634	1,58,803	-	748
	8.1 General administration, regulation & research	-	-	18,569	-	-	-	-	-	-	-
	8.2 Agriculture,forestry,fishing & hunting	18,569	17,031	35,600	10,156	82	6,950	804	18,274	-	748
	8.3 Mining,manufacturing &construction	63,858	1,54,814	2,18,672	-	77,073	396	151	52,177	-	-
	8.4 Electricity,gas,steam and other sources of energy	-	-	-	-	-	-	-	-	-	-
	8.5 Water supply	89,414	17,759	1,07,173	-	19,840	2,29,954	680	88,352	-	-
	8.6 Transport and communication	3,999	(18,215)	(14,216)	-	-	3,33,552	-	-	-	-
	8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9	Environmental protection	78,053	68,499	1,46,552	-	-	3,669	-	73,152	-	-
10	Relief on calamities and other misc. services	-	519	519	95	-	-	-	-	-	-
	10.1 Relief on calamities	-	519	519	95	-	-	-	-	-	-
	10.2 Other miscellaneousservices	-	-	-	-	-	-	-	-	-	-
	<b>11. Total</b>	<b>22,86,580</b>	<b>10,83,800</b>	<b>33,70,380</b>	<b>3,99,473</b>	<b>1,13,015</b>	<b>8,18,793</b>	<b>2,445</b>	<b>17,70,699</b>	<b>37,723</b>	<b>748</b>

**Annexure 35**  
**Purpose-wise Classification**

2012-13(Rural)

( ₹ Lakh)

Sr No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	2,10,175	(81,185)	1,28,990	2,40,293	3,351	36,286	400	1,35,202	-	-
	1.1 general administration, external affairs, public order and safety	-	-	-	-	-	-	-	-	-	-
	1.2 general research	-	-	-	-	-	-	-	-	-	-
2	defence	-	-	-	-	-	-	-	-	-	-
3	Educationservices	9,96,985	30,499	10,27,485	35,455	57	14,879	68	8,04,100	-	-
	3.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-
	3.2 Educational services	-	-	-	-	-	-	-	-	-	-
4	Health & other services	97,336	24,637	1,21,973	7,936	1,675	10,740	159	93,684	-	-
	4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	-	-
	4.2 Health Services	-	-	-	-	-	-	-	-	-	-
5	Social security & welfareservices	40,264	34,698	74,963	33,823	1,223	3,515	-	29,927	-	-
6	. Housing & community amenityservices	3,862	5,630	9,492	3,943	7,880	22,905	-	3,532	-	-
7	Cultural, recreational & religiouservices	2,263	7,473	9,736	3,203	-	8,067	-	2,263	-	-
8	8 Economic services	90,324	1,53,204	2,43,528	38,689	13,538	1,34,885	2,260	73,127	-	2,734
	8.1 General administration, regulation & research	-	-	21,409	-	-	-	-	-	-	-
	8.2 Agriculture, forestry, fishing & hunting	21,409	11,330	32,739	215	29	3,050	-	20,827	-	2,734
	8.3 Mining, manufacturing & construction	48,981	50,795	99,777	66	12,671	133	2,245	33,821	-	-
	8.4 Electricity, gas, steam and other sources of energy	365	40,787	41,152	178	-	2,662	-	361	-	-
	8.5 Water supply	13,008	32,525	45,533	38,230	838	42,529	15	12,505	-	-
	8.6 Transport and communication	6,561	17,767	24,328	-	-	86,512	-	5,613	-	-
	8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9	Environmental protection	-	-	-	-	-	-	-	-	-	-
10	Relief on calamities and other misc. services	-	7,086	7,086	-	-	0	-	-	-	-
	10.1 Relief on calamities	-	7,086	7,086	-	-	0	-	-	-	-
	10.2 Other miscellaneouservices	-	-	-	-	-	-	-	-	-	-
<b>11. Total</b>		<b>14,41,210</b>	<b>1,82,043</b>	<b>16,23,253</b>	<b>3,63,341</b>	<b>27,724</b>	<b>2,31,277</b>	<b>2,887</b>	<b>11,41,835</b>	<b>14,114</b>	<b>2,734</b>

**Annexure 36**  
**Economic-cum-Purpose Classification**

2012-13(Urban)

( ₹ Lakh)

Sr No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	1 general public services	5,25,352	1,47,380	6,72,733	43,835	37,220	74,799	1,968	2,75,876	--	-
	1.1 general administration,external affairs, public order and safety	-	-	-	-	-	-	-	-	-	-
	1.2 general research	-	-	-	-	-	-	-	-	-	-
2	defence	-	-	-	-	-	-	-	-	--	-
3	Educationservices	1,76,704	29,194	2,05,898	23,727	6,834	4,003	21	1,68,558	--	-
	3.1 Administration,regulation & research	-	-	-	-	-	-	-	-	--	-
	3.2 Educational services	-	-	-	-	-	-	-	-	--	-
4	Health& other services	2,08,051	31,336	2,39,388	19,084	1	13,086	-	2,02,579	--	-
	4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	--	-
	4.2 Health Services	-	-	-	-	-	-	-	-	--	-
5	Social security & welfareservices	14,621	9,816	24,437	17,911	2,807	88	54	13,604	--	-
6	. Housing & community amenitieservices	1,04,511	58,271	1,62,782	173	4,467	79,499	346	94,354	--	-
7	Cultural,recreational & religiousservices	3,993	23,119	27,112	458	459	11,579	-	3,993	--	-
8	Economic services	1,11,783	(1,06,216)	5,567	76	49,680	6,04,241	91	1,08,548	--	63
	8.1 General administration, regulation & research	-	-	-	-	-	-	-	-	--	-
	8.2 Agriculture,forestry,fishing & hunting	4,081	(342)	3,740	-	-	102	-	3,994	--	-
	8.3 Mining,manufacturing &construction	47,475	(24,577)	22,897	76	36,063	716	91	46,559	--	-
	8.4 Electricity,gas,steam and other sources of energy	-	108	108	-	-	-	-	-	--	-
	8.5 Water supply	60,227	(60,677)	(450)	-	13,617	2,54,096	-	57,995	--	63
	8.6 Transport and communication	-	(20,728)	(20,728)	-	-	3,49,327	-	-	--	-
	8.7 Other economic services	-	-	-	-	-	-	-	-	--	-
9	9 Environmental protection	1,06,833	22,331	1,29,164	3	735	5,509	-	99,257	--	-
10	10 Relief on calamities and other misc. services	232	713	944	2	-	56	-	232	--	-
	10.1 Relief on calamities	232	713	944	2	-	56	-	232	-	-
	10.2 Other miscellaneousservices	-	-	-	-	-	-	-	-	-	-
	<b>11 Total</b>	<b>12,52,079</b>	<b>2,15,945</b>	<b>14,68,024</b>	<b>1,05,269</b>	<b>1,02,203</b>	<b>7,92,860</b>	<b>2,481</b>	<b>9,67,000</b>	<b>59,034</b>	<b>63</b>

**Annexure 37**

**Purpose-wise Classification**

**2012-13(Rural +Urban)**

(` Lakh)

Sr No	Purpose	Compensation of Employees	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)	Salary (S)	Loans	Subsidy (sub)
1	general public services	7,35,528	66,195	8,01,723	2,84,128	40,571	1,11,085	2,368	4,11,077	--	-
	1.1 general administration, external affairs, public order and safety	-	-	-	-	-	-	-	-	--	-
	1.2 general research	-	-	-	-	-	-	-	-	--	-
2	defence	-	-	-	-	-	-	-	-	--	-
3	Educationservices	11,73,689	59,693	12,33,382	59,182	6,890	18,882	89	9,72,658	--	-
	3.1 Administration, regulation & research	-	-	-	-	-	-	-	-	--	-
	3.2 Educational services	-	-	-	-	-	-	-	-	--	-
4	Health & other services	3,05,387	55,974	3,61,361	27,020	1,676	23,826	159	2,96,263	--	-
	4.1 Administration, regulation & research	-	-	-	-	-	-	-	-	--	-
	4.2 Health Services	-	-	-	-	-	-	-	-	--	-
5	Social security & welfareservices	54,885	44,515	99,400	51,734	4,030	3,603	54	43,531	--	-
6	. Housing & community amenityservices	1,08,373	63,901	1,72,274	730	12,347	1,02,404	346	97,886	--	-
7	Cultural, recreational & religious services	6,256	30,840	37,096	1,344	459	19,646	-	6,256	--	-
8	8 Economic services	2,02,107	6,392	2,08,499	8,723	63,218	7,39,126	2,352	1,81,675	--	2,797
8.1	8.1 General administration, regulation & research	-	-	-	-	-	-	-	-	--	-
8.2	8.2 Agriculture, forestry, fishing & hunting	25,490	10,989	36,479	8,606	29	3,152	-	24,821	--	2,734
8.3	8.3 Mining, manufacturing & construction	96,456	24,885	1,21,341	76	48,734	849	2,336	80,380	--	-
8.4	8.4 Electricity, gas, steam and other sources of energy	365	1,633	1,997	41	-	2,662	-	361	--	-
8.5	8.5 Water supply	73,235	(28,153)	45,082	-	14,455	2,96,625	15	70,500	--	63
8.6	8.6 Transport and communication	6,561	(2,961)	3,600	-	-	4,35,839	-	5,613	--	-
8.7	8.7 Other economic services	-	-	-	-	-	-	-	-	--	-
9	Environmental protection	1,06,833	22,331	1,29,164	3	735	5,509	-	99,257	--	-
10	Relief on calamities and other misc. services	232	7,798	8,030	163	-	56	-	232	--	-
	<b>11 Total</b>	<b>26,93,290</b>	<b>3,57,640</b>	<b>30,50,930</b>	<b>4,33,027</b>	<b>1,29,927</b>	<b>10,24,137</b>	<b>5,368</b>	<b>21,08,836</b>	<b>--</b>	<b>2,797</b>

## Annexure-38: Codes for Economic Classification

### Economic Codes

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

<b>Expenditure</b>			
1	Loans and advances	Ang	Advances, Non-government Organisations
2		Af	Advances Foreign Countries /Organisations
3		Al	Advances, Local Government
4	Capital Transfers	Captr	Capital Transfers to All - Private Institutions, Autonomous Bodies, State, Local Government, Foreign Countries/Organisations/ Individuals
5	Compensation of Employees	S, A	Salaries, Allowances
6		W	Wages
7		Bk	Benefits in Kind
8		P	Pension Payments and Employers' Contributions to Pension Fund
10	Current transfers	Tk	Transfers in kind
11		Tc	Transfer in cash
12	Financial Assets	Pfa	Purchase of Financial Assets
13	Gross Capital Formation	Psh	Purchase of Second Hand Assets
14		Pl	Purchase of Land
15		Stoi	Change in stock of Inventory
16	Gross Fixed Capital Formation	Bo	Expenditure on Construction of Buildings
17		Ro	Expenditure on Construction of Road
18		Co	Expenditure on Construction of Other Capital
19		Tro	Expenditure on Purchase of Transport
20		Mo	Expenditure on Purchase of Machinery
21		So	Expenditure on Purchase of Software
22		Cao	Expenditure on acquiring Cultivated Assets
23		Aso	Expenditure on acquiring Animal Stock
24	Intermediate Consumption	G	Purchase of Goods & Services
25		Bm	Maintenance of Buildings
26		Rm	Maintenance of Roads
27		Cm	Maintenance of Other Construction
28	Property income	Intc	Interest to Central Government
29		Ints	Interests to State Governments
30		Into	Interest to others (Non-Government Bodies, Foreign Government/Organisations,)
31	Subsidies	Sub	Subsidies

### Annexure-39: Codes for Purpose Classification

Sr.No.	Code	Description
1	1	General public services
2	1.1	General administration, external affairs, public order and safety
3	1.2	General research
4	2	Defence
5	3	Education services
6	3.1	Administration, regulation & research
7	3.2	Educational services
8	4	Health & other services
9	4.1	Administration, regulation & research
10	4.2	Health Services
11	5	Social security & welfare services
12	6	Housing & community amenity services
13	7	Cultural, recreational & religious services
14	8	Economic services
15	8.1	General administration, regulation & research
16	8.2	Agriculture, forestry, fishing & hunting
17	8.3	Mining, manufacturing & construction
18	8.4	Electricity, gas, steam and other sources of energy
19	8.5	Water supply
20	8.6	Transport and communication
21	8.7	Other economic services
22	9	Environmental protection
23	10	Relief on calamities and other misc. services
24	10.1	Relief on calamities
25	10.2	Other miscellaneous services