

**ECONOMIC-CUM-PURPOSE
CLASSIFICATION
OF
LOCAL BODIES ACCOUNTS
IN
MAHARASHTRA
(2016-17, 2017-18 and 2018-19)**

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

PREFACE

The Directorate of Economics and Statistics (DES) prepares economic-cum-purpose classification of local bodies accounts in Maharashtra in accordance with the methodology suggested by the National Accounts Division (NAD) of the National Statistical Office (NSO), Ministry of Statistics & Programme Implementation (MoSPI), Government of India (GoI). This report on “Economic-cum purpose classification of local bodies accounts in Maharashtra” covers analysis of Panchayat Samitis, Zilla Parishads and Urban Local Bodies Accounts for the year 2016-17, 2017-18 & 2018-19

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

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

Any suggestions for improvement of the report are most welcome.

MUMBAI

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Chapter I

Introduction

1. Introduction

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

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

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

2. Objective, scope and coverage

2.1 Budget analysis is a powerful tool to measure general Government's contribution in the State Domestic Product. Budget analysis is a process in which aggregates of income and expenditure are culled out by reclassifying the budgetary transactions as per their association with the major sectors of the state economy. Keeping in view the huge number of local bodies and the functions assigned to them, local bodies' accounts are indispensable for measuring their contribution in GSDP. Scope of the present report is confined to the analysis of budget of Zilla Parishads (ZP's), Urban Local Bodies (ULB's) & Panchayat Samiti (PS) in the State. The coverage of present publication is confined to the analysis of the local bodies accounts in the State for 2016-17 to 2018-19. The number of ZP's, ULB's & PS covered for the analysis are given in Table 1.

Table 1
ZP's, ULB & PS covered

Sr. No	Year	Zilla Parishad			Urban Local Bodies			Panchayat Samiti		
		Total	Data received	Covered (Per cent)	Total	Data received	Covered (Per cent)	Total	Data received	Covered (Per cent)
1	2016-17	34	33	97	394	368	93	351	341	97
2	2017-18	34	33	97	398	368	92	351	341	97
3	2018-19	34	32	94	400	364	91	351	331	94

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

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

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

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

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

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

4. Need for purpose classification

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

5. Economic-cum-purpose classification

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

Chapter II

Concepts and Definitions

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

Receipts side: Items of Economic classification

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

Expenditure side: Items of Economic classification

1. **Compensation of employees**- This item comprises of
 - a) The remuneration of general government employees such as pay of officers, pay of establishment and allowances and honorarium other than travelling and daily allowances (S)
 - b) Wages to different contractual employees/ workers (W)

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

2. Purchase of goods and services (G) - This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges, and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is included here. Also included are all payments/charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.

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

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

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

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

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

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

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

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

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

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

10. Net Purchase of Physical Assets - The major component here is purchase of land. Occasionally, purchase and sale of second-hand capital assets are also shown in the budgets. These transactions are to be treated as sale/purchase of second hand assets and classified separately to their relevant categories.

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

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

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

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

(c) **Other Liabilities:** All investments in the share capitals or statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as a negative figure. Also included are the extra-budgetary receipts like loans from Government of India, Inter-state debt settlements, contingency fund, deposits and advances, suspense, remittances and cash balances, etc. Besides funds maintained by local bodies are also covered here.

Purpose Classification

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

1. General Public Services

1.1 General Administration, External Affairs, Public Order and Safety

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

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

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

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

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

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

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

3.1.1 Primary Education Affairs

3.1.2 Secondary Education Affairs

3.1.3 Higher Secondary and University Education Affairs

3.1.4 Education Affairs n.e.c

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

3.2.1 Primary Education Services

3.2.2 Secondary Education Services

3.2.3 Higher Secondary and University Education Services

3.2.4 Educational Services n.e.c

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

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

4.1.1 Allopathic

4.1.2 Homeopathic

4.1.3 Ayurvedic

4.1.4 Unani

4.1.5 Other Medical Services

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

4.2.1 Allopathic

4.2.2 Homeopathic

4.2.3 Ayurvedic

4.2.4 Unani

4.2.5 Other Medical Services

5. Welfare Affairs and Services

5.1 Social Welfare Services: These include Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc. Public relief i.e., expenditure on civil supply or rationing systems, subsidies for food scheme etc. Child welfare services i.e., Expenditure for child and mother care, maternity benefits, child welfare clinics

Institutions/homes for child and mother like maternity homes, orphanages etc. Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc. Family Welfare Services i.e., expenditure on family planning family guardians and widow allowances, applied nutrition programme. Other welfare services i.e., payment of pensions to freedom fighters, territorial and political – persons, unspecified and general expenditure on welfare of backward classes, grants loans etc, to institutions organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

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

6. Housing and Community Amenities Affairs and Services

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

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

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

7. Cultural, Recreational and Religious Affairs and Services

7.1 Art & Cultural Affairs Services: Administration and Central departments concerning with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e., expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/ grants for and to central Institute of Indian

Languages, children books in-regional languages, National Book Fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi Language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books opening of Hindi departments in colleges and Universities). Religious services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and for memorial of religious leaders like Guru Nanak Birth Anniversary, Dussehra Exhibitions.

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

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

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

8. Economic Affairs and Services

8.1 General Administration, Regulation and Research includes: Ministers and central departments, concerned with the general administration of economic, commercial and labour affairs, i.e expenditure of Department of Labour and employment, Department of Commerce, Department of Company Affairs, Department of Banking. This includes expenditure on manpower Directorate, Commercial Intelligence and Statistics, Factory inspection (unspecified or general) and regulations of working condition of labour (unspecified or general). General regulation and registration of business, i.e., expenditure on wage board, price control board, regulation of markets, shop's establishments, regulation and standardization of weights and measures etc. Labour affairs of general character i.e., expenditure on employment exchanges including training centres for unemployment, persons with the object of fixing them with employment, expenditure on factory inspection

(unspecified or general) and regulation of working condition of labour (unspecified or general), expenditure for inspection of mines, inspection of steam boilers etc. expenditure on labour arbitration boards, labour tribunals, etc. Research on technological engineering market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment unemployment survey etc., are included. General meteorological and map making services, i.e. expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas & Thematic Mapping Organization, Surveyor India etc.

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

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

8.4 Electricity, Gas, Steam and Atomic Energy

8.4.1 Electricity, Gas and Steam: Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans and advances to bodies like State

Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and considered in that industry.)

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

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

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

8.6 Transportation and Communication

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

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

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

8.6.4 Transport & Communication n.e.c.

8.7 Other Economic Services: Storage and warehousing i.e., expenditure for promotion, regulation, research and other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item). Trade activity, i.e., expenditure for promotion, regulation research and other outlays for trade, promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, loss on government trading, trade Commissioner etc. Cooperative activity, i.e., expenditure for promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure of office for registration and control of cooperative societies,

development of cooperative movement in the country. (Cooperative activity on specific field will be classified in the category according to the field of activity).

9. Environmental Protection

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

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

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

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

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

10. Other Services

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

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

Annexure-I

Codes for Economic classification

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

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

Expenditure			
52	Gross Fixed Capital Formation	Bo	Expenditure on Construction of Buildings
53		Ro	Expenditure on Construction of Road
54		Co	Expenditure on Construction of Other Capital
55		Tro	Expenditure on Purchase of Transport
56		Mo	Expenditure on Purchase of Machinery
57		So	Expenditure on Purchase of Software
58		Cao	Expenditure on acquiring Cultivated Assets
59		Aso	Expenditure on acquiring Animal Stock
60		Intermediate Consumption	G
61	Bm		Maintenance of Buildings
62	Rm		Maintenance of Roads
63	Cm		Maintenance of Other Construction
64	Property Income	Intl	Interest to Local Authorities
65		Into	Interests to Non-Government Bodies
66		Intf	Interest to Foreign Government/Organizations
67		Intc	Interest to Central Government
68		Ints	Interests to State Governments
69	Subsidies	Sub	Subsidies

Annexure II

Codes for Purpose Classification

S. No.	Code	Description
	1	General Public Services
	1.1	General Administration, External affairs, Public Order & Safety
1	1.1.1	Public Order & safety
2	1.1.2	Planning & Statistical Activities
3	1.1.3	General Administration, External affairs, Public Order & Safety,
4	1.2	General Research
5	2	Defence
	3	Education
	3.1	Administration, Regulation & Research
6	3.1.1	Primary Education
7	3.1.2	Secondary Education
8	3.1.3	Higher Secondary and University Education
9	3.1.4	Other Educational Administration .
	3.2	Education Services .
10	3.2.1	Primary Education
11	3.2.2	Secondary Education
12	3.2.3	Higher Secondary and University Education
13	3.2.4	Education Services
	4	Health Affairs and Services
	4.1	Administration, Regulation and Research
14	4.1.1	Allopathic
15	4.1.2	Homeopathic
16	4.1.3	Ayurvedic
17	4.1.4	Unani
18	4.1.5	Other Medical Administration .

S. No.	Code	Description
	4.2	Health Services
19	4.2.1	Allopathic
20	4.2.2	Homeopathic
21	4.2.3	Ayurvedic
22	4.2.4	Unani
23	4.2.5	Other Medical Services
	5	Social Security and Welfare Affairs and Services
24	5.1	Social Security Affairs and Services
25	5.2	Welfare affairs and Services
26	5.3	Social Security and Welfare Affairs Services .
	6	Housing and Community Amenity Affairs and Services
27	6.1	Housing and Community Services
28	6.2	Sanitary affairs Services
29	6.3	Housing and Community Amenity Affairs and Services .
	7	Cultural, Recreational and Religious Affairs and Services
30	7.1	Art and Cultural Affairs Services
31	7.2	Recreational and Sporting Services
32	7.3	Tourism Affairs and Services
33	7.4	Cultural, Recreational and Religious Affairs Services .
	8	Economic Affairs and Services
34	8.1	General Administration, Regulation and Research
35	8.2	Agriculture, Forestry, Fishing and Hunting
36	8.3	Mining, Manufacturing and Construction
	8.4	Electricity, Gas, Steam and Other Sources of Energy
37	8.4.1	Electricity, Gas and Steam
38	8.4.2	Atomic Energy
39	8.4.3	Non-Conventional Sources of Energy
40	8.5	Water Supply

S. No.	Code	Description
	8.6	Transport and Communication
41	8.6.1	Road Transport
42	8.6.2	Water Transport
43	8.6.3	Air Transport
44	8.6.4	Transport and Communication
45	8.7	Other Economic Services
	9	Environmental Protection
46	9.1	Waste Management
47	9.2	Waste Water Management
48	9.3	Prevention and Control of Pollution
49	9.4	Environmental Research & Education
50	9.5	Environnemental Protection
	10	Relief on Calamities and Other Misc. Services
51	10.1	Relief on Calamities
52	10.2	Other Miscellaneous Services

Chapter III

Executive Summary

3.1 An economic and purpose classification of accounting transactions of Zilla Parishads, Urban Local Bodies & Panchayat Samiti in the State for the years 2016-17, 2017-18 and 2018-19 is presented in this report. The major findings are given in Table 3.1.

3.2 Total receipts during 2016-17, 2017-18 and 2018-19 was ₹ 68,036 crore, ₹ 70,598 crore and ₹ 74,067 crore respectively showing increase of around 4 per cent and 5 per cent respectively over the previous year.

3.3 Total expenditure of local bodies during 2016-17, 2017-18 and 2018-19 was ₹ 60,293 crore, ₹ 66,213 crore and ₹ 71,190 crore respectively showing increase of 10 per cent and 8 per cent respectively over the previous year.

Economic classification

A. Expenditure

3.4 **Current expenditure** during 2016-17, 2017-18 and 2018-19 was ₹ 49,060 crore, ₹ 54,738 crore and ₹ 58,302 crore respectively.

3.4.1 **Total consumption expenditure** (i.e. expenditure on salary, wages, benefits, pension and net purchase of commodities and services including maintenance) during 2016-17, 2017-18 and 2018-19 was ₹ 43,531 crore, ₹ 46,345 crore and ₹ 52,113 crore respectively.

3.4.2 **Compensation of employees** (i.e. expenditure on salary, wages, benefits and pension) during 2016-17, 2017-18 and 2018-19 was ₹ 33,426 crore, ₹ 34,326 crore and ₹ 39,912 crore respectively.

3.4.3 **Net purchase of commodities and services including maintenance** has increased by 21 per cent in 2018-19 over 2016-17.

3.5 **Net purchase of financial assets (Administration)** has increased from ₹134 crore in 2017-18 to ₹ 475 crore in 2018-19.

B. Receipts

3.6 **Current receipts** are its sources of finance. The total receipts during 2016-17, 2017-18 and 2018-19 were ₹68,036 crore, ₹ 70,598 crore and ₹ 74,067 crore respectively.

3.7 **Taxes and revenue grants from public authorities viz. Central, State, local bodies and others**) are major source of income and both together contribute around 90 per cent to the current receipts in all the three years.

3.8 Gross Capital Formation (GCF) - Administration (includes Gross Fixed Capital Formation, Net Purchase of Second Hand Assets and Change in Stock) has increased from ₹ 6,246 crore in 2016-17 to ₹ 7,584 crore in 2018-19.

3.9 Estimates of Net Product (includes compensation of employees)

- Net product from Public administration during 2016-17, 2017-18 & 2018-19 was ₹12,915 crore, ₹ 13,572 crore and ₹ 14,876 crore respectively.

Purpose classification

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

- The share of **General Public Services** in total expenditure is around 30 per cent from 2016-17 to 2018-19.
- The share of **Education services** in total expenditure is around 32 per cent from 2016-17 to 2018-19
- The share of **Economic Affairs and Services** in total expenditure is around 15 per cent during 2016-17 to 2018-19
- The share of **Health Affairs and Services** in total expenditure is around 9 per cent from 2016-17 to 2018-19.

Table 3.1

Receipts and Expenditure of Urban Local Bodies, Zilla Parishads & Panchayat Samitis

(₹ Lakh)

Sr. No.	Particular	2016-17	2017-18	2018-19
1	Total Receipts	68,03,646	70,59,790	74,06,670
2	Total Current Expenditure	49,05,952	54,73,755	58,30,230
3	Capital Expenditure	11,23,316	11,47,568	12,88,785
4	Total Expenditure (2+3)	60,29,268	66,21,323	71,19,015
5	Surplus on current Account (1-4)	7,74,378	4,38,467	2,87,655

Table 3.2

Purpose Classification of Expenditure of Local Bodies
(Urban Local Bodies, Zilla Parishads & Panchayat Samitis)

(₹ Lakh)

Sr. No	Items	2016-17	2017-18	2018-19
1	General Public Services	23,75,353	27,73,129	27,96,692
2	Defence	-	-	-
3	Education Services	28,30,964	28,44,695	28,48,595
4	Health and Other Services	7,79,456	7,70,375	8,31,524
5	Social Security and Welfare Services	2,57,286	2,26,966	2,67,439
6	Housing and Community Amenity Services	4,15,156	4,75,333	4,33,404
7	Cultural, Recreational and Religious Services	78,006	74,422	69,349
8	Economic Services	10,22,572	11,51,156	20,04,567
9	Environmental Protection	3,12,040	3,46,312	4,03,317
10	Relief on calamities and other misc. services	5,279	4,472	8,986
	Total (Excluding Loans)	80,76,112	86,66,861	96,63,874

Table 3.3
Estimates of Net Product from Administrative Departments
(₹ Lakh)

Sr. No	Item	Salary, Pension & others (benefits + wages)	2016-17	2017-18	2018-19
1	Total	Salary	25,99,056	26,32,740	31,65,515
		Pension	7,07,122	7,52,151	7,62,707
		Others	36,403	47,673	62,939
		Total	33,42,581	34,32,564	39,91,161
2	Construction	Salary	96,739	1,06,280	97,876
		Pension	393	4,150	611
		Others	1,621	777	1,006
		Total	98,753	1,11,208	99,493
3	Water Supply	Salary	82,836	73,604	4,83,534
		Pension	320	643	2,606
		Others	2,597	2,551	2,718
		Total	85,753	76,798	4,88,857
4	Other Services (5 + 6 + 7)	Salary	16,26,467	16,25,241	16,74,139
		Pension	2,32,568	2,50,537	2,27,169
		Others	7,527	11,548	13,897
		Total	18,66,562	18,87,326	19,15,205
5	Education	Salary	12,19,157	12,20,876	12,33,439
		Pension	2,31,925	2,49,154	2,26,196
		Others	1,281	1,567	1,388
		Total	14,52,364	14,71,598	14,61,022
6	Medical & Public Health	Salary	3,40,180	3,30,059	3,59,058
		Pension	171	797	348
		Others	2,313	2,938	3,974
		Total	3,42,663	3,33,794	3,63,380
7	Sanitation	Salary	67,130	74,305	81,643
		Pension	472	585	625
		Others	3,933	7,043	8,536
		Total	71,535	81,934	90,803
8	Sub Total (2 + 3 + 4)	Salary	18,06,043	18,05,125	22,55,549
		Pension	2,33,280	2,55,330	2,30,385
		Others	11,745	14,877	17,620
		Total	20,51,068	20,75,332	25,03,555
9	Public Administration (1-8)	Salary	7,93,014	8,27,614	9,09,966
		Pension	4,73,842	4,96,822	5,32,322
		Others	24,658	32,796	45,319
		Total	12,91,513	13,57,232	14,87,607

Table 3.4
Distribution of Gross Receipts

(₹ Lakh)

Sr. No	Item	2016-17	2017-18	2018-19
1	Tax receipts	21,77,098	16,06,764	13,75,144
	1.1 Direct taxes	9,25,840	9,65,432	10,08,856
	1.2 Indirect taxes	12,51,258	6,41,332	3,66,288
2	Income from entrepreneurship and property	2,94,893	3,07,997	3,29,184
3	Miscellaneous receipts	3,18,178	3,63,361	4,06,735
4	Revenue grants and contributions from Govt.(Centre and state)	38,82,977	47,55,736	52,63,522
5	Transfer from Non Govt. including inter local body transfers	1,30,501	25,932	32,084
Total		68,03,646	70,59,790	74,06,670

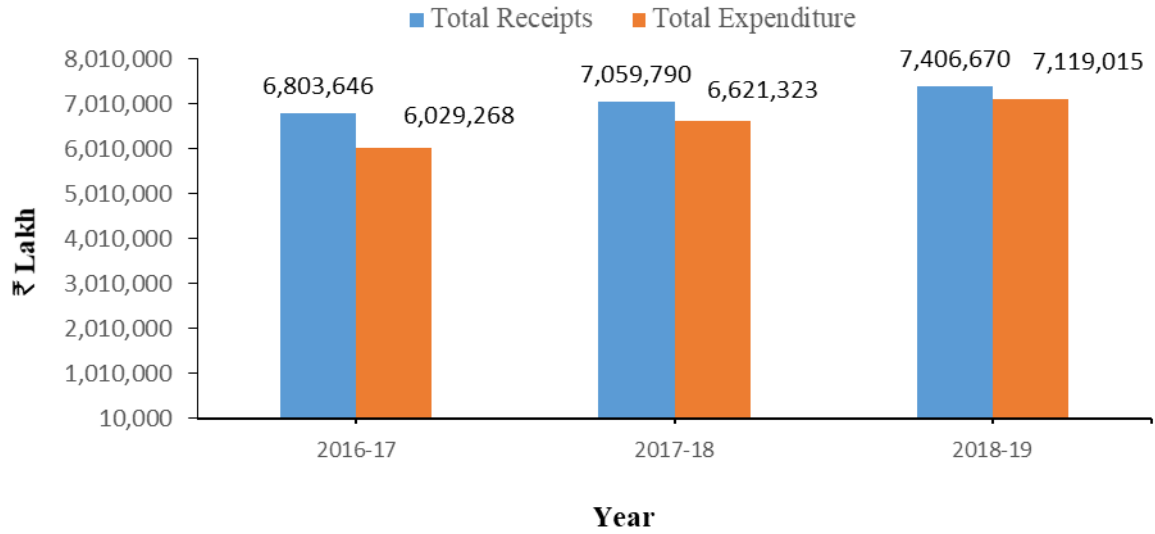
Note: Figures may not add up to Totals due to rounding

Table 3.5
Distribution of Expenditure

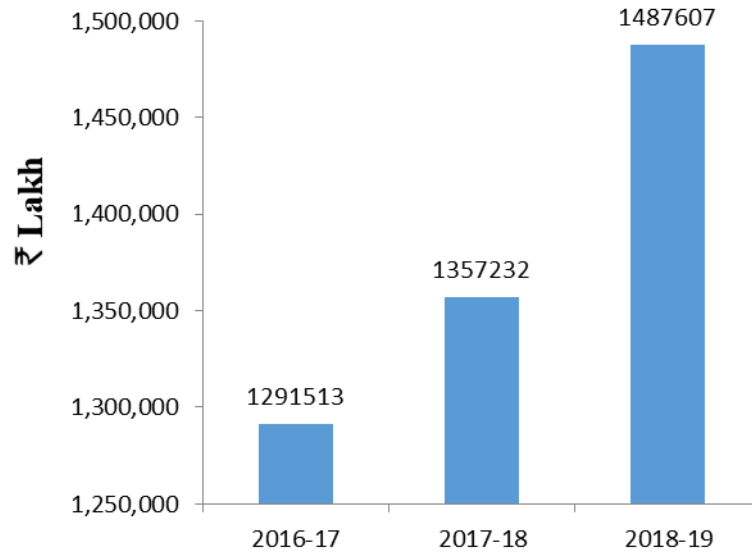
(₹ Lakh)

Sr. No	Item	2016-17	2017-18	2018-19
1	Current expenditure	49,05,952	54,73,755	58,30,230
	1.1 Consumption Expenditure	43,53,147	46,34,478	52,11,332
	1.2 Transfer payment including subsidy	5,25,172	8,05,115	5,89,048
	1.3 Interest paid	27,633	34,162	29,850
2	Capital expenditure	11,23,316	11,47,568	12,88,785
	2.1 Physical assets (including DE's)	30,475	19,331	30,712
	2.3 Financial assets	165	134	475
	2.4 Advances to non-govt.	10,92,676	11,28,103	12,57,598
3	Total expenditure (1+2)	60,29,268	66,21,323	71,19,015
4	Total expenditure excluding interest	60,01,635	65,87,161	70,89,166

Graph 1 : Total Receipts & Expenditure



Graph 2: Estimate of net product (Administrative Department)



Major Accounts

Zilla Parishads

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

Urban Local Bodies

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

Panchayat Samiti

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

Zilla Parishads
Account – I
Income and Outlay Account of Administrative Departments

(₹ lakh)

Receipts	2016-17	2017-18	2018-19	Expenditure	2016-17	2017-18	2018-19
1. Income from entrepreneurship and property	29,010	30,420	36,010	1.Total consumption expenditure	21,20,195	21,22,529	20,36,644
A) Profits	11	50	332	A. Compensation of employees	18,09,074	18,09,614	18,68,702
B) Income from property	28,999	30,370	35,678	a) Salaries, Wages and Benefits	14,72,246	14,67,493	15,22,826
a) Net interest received	27,476	29,687	35,153	b) Pension	3,36,828	3,42,122	3,45,876
b) Other property receipts	1,523	683	525	B. Net purchase of commodities and services	3,11,121	3,12,915	1,67,942
2. Total tax revenue	80,720	73,005	86,127	a) Purchases	3,63,536	3,67,768	3,12,146
A) Total direct taxes	14,315	21,131	19,320	b) Maintenance	63,787	59,712	75,286
a) Land revenue	13,308	19,316	13,729	c) Less sales	1,16,202	1,14,566	2,19,490
b) Other direct taxes	1,007	1,814	5,592	2.Net interest paid to	527	1,305	2,157
B) Total indirect taxes	66,405	51,875	66,807	A) Public authorities	527	1,305	2,157
a) Stamp duty	52,851	35,236	50,172	a) Centre	20	0	0
b) Other taxes and duties	13,554	16,638	16,634	b) States	368	741	242
3.Fees & Miscellaneous Receipts	11,361	9,923	27,099	c) Other	139	564	1,915
4.Total transfers	30,80,922	31,70,108	31,31,989	B) Less commercial interest	-	-	-
A) Current transfer	27,77,420	28,32,319	27,73,156	3.Subsidies	11,559	4,952	4,975
a) Centre	1,62,145	66,180	35,345	4.Total current transfers	2,20,975	3,16,426	1,85,456
b) State	25,04,188	27,64,730	27,35,653	5. Total current expenditure (1+2+3+4)	23,53,256	24,45,212	22,29,233
c) Others	1,11,087	1,409	2,158	6.Surplus on current account	8,48,757	8,38,245	10,51,992
B) Capital transfer	3,03,501	3,37,789	3,58,833				
a) Centre	58,331	6,914	7,584				
b) States	2,44,799	3,30,875	3,50,794				
c) Others	371	-	455				
Total Receipts(1+2+3+4)	32,02,013	32,83,457	32,81,225				

Zilla Parishads
Account-II
Capital Finance Account

(₹ lakh)

I. Expenditure	2016-17	2017-18	2018-19
Administration			
1. Capital outlay	2,79,106	2,09,055	1,93,711
2. Net purchase of physical assets (2.1 + 2.2)	-288	-	1,390
2.1 Second hand assets	-2	-	-
2.2 Land	-286	-	1,390
3. Change in Stock	3,852	1,427	5,693
4. Capital transfers	41,200	29,256	50,228
5. Total (1 to 4)	3,23,869	2,39,738	2,51,021
Enterprise			
6. Capital outlay	47,768	46,927	46,407
7. Net purchase of physical assets	70	-	54
7.1 Second hand assets	30	-	54
7.2 Land	41	-	-
8. Change in stock	-	-	2,866
9. Total (6 to 8)	47,838	46,927	49,326
10. Total expenditure (5+9)	3,71,707	2,86,665	3,00,347
II. Receipts			
11. Surplus on current account	8,48,757	8,38,245	10,51,992
12. Consumption of fixed capital	-	-	-
13. Borrowing at home	51,109	-6,068	70,295
14. Other liabilities (14.1 + 14.2)	-4,95,294	-4,96,360	-7,83,731
14.1 net extra budgetary borrowings	-4,95,270	-4,96,360	-7,83,662
14.2 less net purchase of financial assets	24	-	69
15. Total receipts (11 to 14)	4,04,571	3,35,817	3,38,556

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

(₹ lakh)

Item	2016-17				2017-18				2018-19			
	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals
1. Total	14,70,098	3,36,828	2,148	18,09,074	14,59,151	3,42,122	8,342	18,09,614	15,14,152	3,45,876	8,675	18,68,702
2. Construction (Repair & Maintenance)	37,719	343	1,234	39,297	52,143	4,056	368	56,567	40,895	166	532	41,594
3. Water supply	17,904	183	55	18,141	10,599	283	93	10,975	22,533	2,180	25	24,738
4. Other services	12,08,795	2,22,116	299	14,31,210	11,94,147	2,31,343	2,179	14,27,670	11,98,987	2,16,121	19	14,15,127
a) Education (3.2)	10,78,016	2,22,101	138	13,00,255	10,72,107	2,30,822	1	13,02,931	10,70,252	2,16,083	9	12,86,343
b) Medical & Public Health (4.2)	1,30,518	15	161	1,30,694	1,18,914	521	95	1,19,531	1,28,445	39	10	1,28,494
c) Sanitation	261	-	-	261	3,126	-	2,082	5,209	290	-	-	290
5. Sub-total (2 to 4)	12,64,418	2,22,642	1,588	14,88,647	12,56,890	2,35,682	2,640	14,95,211	12,62,415	2,18,468	576	14,81,459
6. Public administration (1-5)	2,05,680	1,14,186	560	3,20,426	2,02,262	1,06,440	5,701	3,14,403	2,51,737	1,27,408	8,098	3,87,244

Urban Local Bodies
Account – I
Income and Outlay Account of Administrative Departments

(₹ lakh)

Receipts	2016-17	2017-18	2018-19	Expenditure	2016-17	2017-18	2018-19
1. Income from entrepreneurship and property	2,65,883	2,77,576	2,93,174	1.Total consumption expenditure	22,28,157	25,05,704	31,72,510
A) Profits	-	-	-	A. Compensation of employees	15,33,507	16,22,950	21,22,459
B) Income from property	2,65,883	2,77,576	2,93,174	a) Salaries, Wages and Benefits	11,63,213	12,12,920	17,05,628
a) Net interest received	2,51,744	2,61,484	2,79,861	b) Pension	3,70,294	4,10,030	4,16,831
b) Other property receipts	14,139	16,092	13,313	B.Net purchase of commodities and services	6,94,650	8,82,754	10,50,051
2. Total tax revenue	20,85,347	15,15,658	12,79,874	a)Purchases	8,23,779	9,55,952	11,23,988
A) Total direct taxes	9,08,893	9,35,717	9,86,427	b)Maintenance	2,71,027	3,04,715	3,38,950
a) Land revenue	25,246	20,124	15,495	c)Less Sales	4,00,156	3,77,913	4,12,887
b) Other direct taxes	8,83,647	9,15,593	9,70,932	2.Net interest paid to	24,757	29,478	23,226
B) Total indirect taxes	11,76,454	5,79,942	2,93,447	A) Public authorities	24,757	29,478	23,226
a) Stamp duty	10,788	3,067	4,095	a) Centre	3,452	3,026	2,353
b) Other taxes and duties	11,65,666	5,76,875	2,89,353	b) States	1,960	1,858	1,919
3.Fees & Miscellaneous Receipts	3,06,816	3,53,438	3,79,636	c) Other	19,345	24,595	18,954
4.Total transfers	9,32,556	16,11,561	21,63,617	B) Less commercial interest	-	0	0
A) Current transfer	5,30,730	12,93,321	16,31,339	3.Subsidies	1,937	1,180	132
a) Centre	35,880	43,799	38,599	4.Total current transfers	2,90,134	4,81,376	3,96,823
b) State	4,88,657	12,37,529	15,76,312	5. Total current expenditure(1+2+3+4)	25,44,986	30,17,739	35,92,691
c) Others	6,193	11,993	16,428	6.Surplus on current account	10,45,616	7,40,494	5,23,610
B) Capital Transfer	4,01,827	3,18,240	5,32,278				
a) Centre	1,05,338	1,05,262	1,77,593				
b) States	2,83,639	2,00,448	3,41,642				
c) Others	12,850	12,530	13,043				
Total Receipts(1+2+3+4)	35,90,602	37,58,233	41,16,301				

Urban Local Bodies
Account II
Capital Finance Account

(₹ lakh)

Items	2016-17	2017-18	2018-19
I. Expenditure			
Administration			
1. Capital outlay	6,00,788	7,01,538	8,45,297
2. Net purchase of physical assets	30,692	19,280	29,235
2.1 Second hand assets	1,409	327	-2,436
2.2 Land	29,283	18,953	31,672
3. Change in Stock	674	2,437	12,676
4. Capital transfers	1,12,900	1,31,273	97,460
5. Total (1 to 4)	7,45,054	8,54,529	9,84,668
Enterprise			
6. Capital outlay	351	298	643
7. Net purchase of physical assets	1	51	33
7.1 Second hand assets	1	0	33
7.2 Land	-	51	
8. Change in stock	3	8	10
9. Total (6 to 8)	355	357	686
10. Total expenditure (5+9)	7,45,410	8,54,886	9,85,354
II. Receipts			
11. Surplus on current account	10,45,616	7,40,494	5,23,610
12. Consumption of fixed capital	-	-	-
13. Borrowing at home	4,088	8,565	3,434
14. Other liabilities	-3,03,702	1,08,716	4,54,596
14.1 net extra budgetary borrowings	-3,03,561	1,08,850	4,55,002
14.2 less net purchase of financial assets	140	134	406
15. Total receipts (11 to 14)	7,46,002	8,57,776	9,81,640

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

(₹ lakh)

Item	2016-17				2017-18				2018-19			
	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals
1. Total	11,28,959	3,70,294	34,255	15,33,507	11,73,589	4,10,030	39,331	16,22,950	16,51,363	4,16,831	54,264	21,22,459
2. Construction (Repair & Maintenance)	59,020	50	387	59,457	54,138	94	409	54,641	56,981	445	474	57,899
3. Water Supply	64,933	137	2,542	67,612	63,005	360	2,458	65,823	4,61,001	425	2,693	4,64,119
4. Other Services	4,17,672	10,452	7,228	4,35,352	4,31,093	19,193	9,369	4,59,656	4,75,153	11,047	13,878	5,00,078
a) Education (3.2)	1,41,141	9,824	1,144	1,52,109	1,48,769	18,332	1,566	1,68,667	1,63,187	10,113	1,379	1,74,679
b) Medical & Public Health (4.2)	2,09,662	156	2,152	2,11,969	2,11,145	276	2,843	2,14,263	2,30,613	309	3,964	2,34,886
c) Sanitation	66,869	472	3,933	71,274	71,179	585	4,961	76,725	81,353	625	8,536	90,513
5. Sub-Total (2 to 4)	5,41,625	10,638	10,157	5,62,420	5,48,236	19,648	12,237	5,80,120	9,93,134	11,917	17,044	10,22,096
6. Public Administration (1-5)	5,87,334	3,59,656	24,097	9,71,087	6,25,353	3,90,382	27,095	10,42,829	6,58,229	4,04,914	37,220	11,00,363

Panchayat Samiti
Account – I
Income and Outlay Account of Administrative Departments

(₹ lakh)

Receipts	2016-17	2017-18	2018-19	Expenditure	2016-17	2017-18	2018-19
1. Income from entrepreneurship and property	-	-	-	1.Total consumption expenditure	4,795	6,245	2,178
A) Profits	-	-	-	A. Compensation of employees	-	-	-
B) Income from property	-	-	-	a) Salaries, Wages and Benefits	-	-	-
a) Net interest received	-	-	-	b) Pension	-	-	-
b) Other property receipts	-	-	-	B.Net purchase of commodities and services	4,795	6,245	2,178
2. Total tax revenue	11,031	18,100	9,143	a) Purchases	17,777	12,081	12,035
A) Total direct taxes	2,632	8,584	3,110	b) Maintenance	3,752	12,779	12,199
a) Land revenue	1,226	7,041	1,511	c) Less Sales	16,734	18,616	22,056
b) Other direct taxes	1,406	1,543	1,599	2.Net interest paid to	2,348	3,379	4,467
B) Total indirect taxes	8,400	9,516	6,034	A) Public authorities	2,348	3,379	4,467
a) Stamp duty	-	-	-	a) Centre	-	-	-
b) Other taxes and duties	8,400	9,516	6,034	b) States	-	-	-
3.Fees & Miscellaneous Receipts	-	-	-	c) Other	2,348	3,379	4,467
4.Total transfers	-	-	-	B) Less commercial interest	-	-	-
A) Current transfer	-	-	-	3.Subsidies	-	-	-
a) Centre	-	-	-	4.Total current transfers	567	1,181	1,661
b) State	-	-	-	5. Total current expenditure(1+2+3+4)	7,711	10,804	8,306
c) Others	-	-	-	6.Surplus on current account	3,321	7,296	837
B) Capital Transfer	-	-	-				
a) Centre	-	-	-				
b) States	-	-	-				
c) Others	-	-	-				
Total Receipts(1+2+3+4)	11,031	18,100	9,143				

Panchayat Samiti
Account II
Capital Finance Account

(₹ lakh)

Items	2016-17	2017-18	2018-19
I. Expenditure			
Administration			
1. Capital outlay	6,199	6,017	3,084
2. Net purchase of physical assets	-	-	-
2.1 Second hand assets	-	-	-
2.2 Land	-	-	-
3. Change in Stock	-	-	-
4. Capital transfers	-	-	-
5. Total (1 to 4)	6,199	6,017	3,084
Enterprise	-	-	-
6. Capital outlay	-	-	-
7. Net purchase of physical assets	-	-	-
7.1 Second hand assets	-	-	-
7.2 Land	-	-	-
8. Change in stock	-	-	-
9. Total (6 to 8)	-	-	-
10. Total expenditure (5+9)	6,199	6,017	3,084
II. Receipts			
11. Surplus on current account	3,321	7,296	837
12. Consumption of fixed capital	-	-	-
13. Borrowing at home	-	-	-
14. Other liabilities	2,878	-1,279	2,247
14.1 net extra budgetary borrowings	2,878	-1,279	2,247
14.2 less net purchase of financial assets	-	-	-
15. Total receipts (11 to 14)	6,199	6,017	3,084

Panchayat Samiti
Account-III
Estimates of Net Product from Public Administration

(₹ lakh)

Item	2016-17				2017-18				2018-19			
	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals	Salary	Pension	Others	Totals
1. Total	-	-	-	-	-	-	-	-	-	-	-	-
2. Construction (Repair & Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-
3. Water Supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Other Services	-	-	-	-	-	-	-	-	-	-	-	-
a) Education (3.2)	-	-	-	-	-	-	-	-	-	-	-	-
b) Medical & Public Health (4.2)	-	-	-	-	-	-	-	-	-	-	-	-
c) Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Sub-Total (2 to 4)	-	-	-	-	-	-	-	-	-	-	-	-
6. Public Administration (1-5)	-	-	-	-	-	-	-	-	-	-	-	-

Detailed Account Tables

Zilla Parishads

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

Urban Local Bodies

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

Panchayat Samiti

- I. Capital Formation by type of asset and industry of use (Administration)
- II. Purpose-wise Classification

Zilla Parishads
Table -1
Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

Items	2016-17											2017-18												
	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	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	79,753	1,00,125	97,891	112	1,049	176	-	-	2,79,106	-	3,852	2,82,957	59,062	78,463	70,089	222	940	280	-	-	2,09,055	-	1,427	2,10,482
2. Construction	-	-	-	-	50	-	-	-	50	-	-	50	-	-	-	-	10	-	-	-	10	-	-	10
3. Water supply	-	-	49,923	-	287	-	-	-	50,210	-	-	50,210	-	-	29,427	-	0	-	-	-	29,427	-	-	29,427
4. Other services	5,731	-	10,811	28	557	175	-	-	17,302	-	3,852	21,154	4,147	-	17,229	1	812	276	-	-	22,465	-	-	22,465
a) Education	5,731	-	4,354	-	35	175	-	-	10,294	-	24	10,319	4,147	-	1,359	1	43	276	-	-	5,826	-	-	5,826
b) Medical & Public Health	-	-	-	21	523	-	-	-	544	-	-	544	-	-	-	-	769	-	-	-	769	-	-	769
c) Sanitation	-	-	6,457	7	-	-	-	-	6,464	-	3,827	10,292	-	-	15,870	-	-	-	-	-	15,870	-	-	15,870
5. Sub-Total (2 to 4)	5,731	-	60,734	28	895	175	-	-	67,562	-	3,852	71,414	4,147	-	46,656	1	822	276	-	-	51,902	-	-	51,902
6. Public Administration (1-5)	74,022	1,00,125	37,158	83	154	1	-	-	2,11,543	-	-	2,11,543	54,915	78,463	23,433	221	118	3	-	-	1,57,153	-	1,427	1,58,580

Zilla Parishad
Table -1 (Continued...)
Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2018-19												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	64,881	67,841	59,630	456	771	132	-	-	1,93,711	-	5,693	1,99,404
2. Construction	-	-	-	-	19	-	-	-	19	-	-	19
3. Water supply	-	-	50,504	-	150	-	-	-	50,654	-	4,918	55,572
4. Other Services	11,548	-	2,553	25	481	1	-	-	14,608	-	-	14,608
a) Education	11,548	-	1,271	-	122	1	-	-	12,941	-	-	12,941
b) Medical & Public Health	-	-	-	25	359	-	-	-	384	-	-	384
c) Sanitation	-	-	1,283	-	-	-	-	-	1,283	-	-	1,283
5. Sub-Total (2 to 4)	11,548	-	53,057	25	651	1	-	-	65,281	-	4,918	70,200
6. Public Administration (1-5)	53,333	67,841	6,573	431	120	132	-	-	1,28,430	-	774	1,29,204

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

(₹ lakhs)

Industry	2016-17						2017-18						2018-19					
	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total
1. S&W	15,163	-	-	-	-	15,163	19,063	-	-	-	-	19,063	20,439	-	-	-	-	20,439
2. Pension	10	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-
3. Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Purchases	8,528	610	-	-	-	9,139	23,903	183	-	-	-	24,086	12,976	59	-	-	-	13,036
5. Bm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Rm	-	278	-	-	-	278	-	166	-	-	-	166	-	1	-	-	-	1
7. Cm	8,255	7	-	-	-	8,262	5,669	268	-	-	-	5,938	4,661	-	-	-	-	4,661
8. Rent	12	-	-	-	-	12	13	-	-	-	-	13	72	-	-	-	-	72
9. Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Profits	-	-	11	-	-	11	-	-	50	-	-	50	-	-	332	-	-	332
12. Sales	-	1	11	-	-	11	-	112	50	-	-	163	-	-	332	-	-	332
13. Subsidy	31,969	895	-	-	-	32,864	48,648	505	-	-	-	49,153	38,149	60	-	-	-	38,209
14. Total Receipts	31,969	896	11	-	-	32,876	48,648	617	50	-	-	49,316	38,149	60	332	-	-	38,541
15. Net Product	15,186	-	11	-	-	15,197	19,076	-	50	-	-	19,126	20,511	-	332	-	-	20,843
16. Gross Product	15,186	-	11	-	-	15,197	19,076	-	50	-	-	19,126	20,511	-	332	-	-	20,843

Zilla Parishad

Table 3

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

(₹ lakhs)

Item	2016-17											2017-18												
	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	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)	-	-	47,068	-	-	-	-	-	47,068	30	-	47,098	-	-	44,035	-	-	-	-	-	44,035	-	-	44,035
2. Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	697	-	-	2	-	-	-	699	-	-	699	-	3	2,889	-	-	-	-	-	2,892	-	-	2,892
5. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Total	-	697	47,068	-	2	-	-	-	47,768	30	-	47,797	-	3	46,924	-	-	-	-	-	46,927	-	-	46,927

2018-19												
Item	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)	-	-	44,390	-	-	-	-	-	44,390	54	2,866	47,309
2. Transport	-	-	-	-	-	-	-	-	-	-	-	-
3. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	2,012	5	-	-	-	-	-	2,017	-	-	2,017
5. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-
6. Total	-	2,012	44,395	-	-	-	-	-	46,407	54	2,866	49,326

Zilla Parishad
Table 4
Purpose-wise classification

(₹ lakhs)

Year	2016-17									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	2,48,218	18,866	2,67,084	1,76,838	5,997	36,886	-	1,33,879	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	13,00,255	-8,962	12,91,293	20,843	423	10,294	24	10,78,016	-	-
4 Health & other services	1,30,694	8,132	1,38,826	1,407	1,502	17,445	-	1,30,518	-	-
5 Social security & welfare services	35,610	56,812	92,422	13,742	8,817	7,889	-	35,281	-	-
6 Housing & community amenity services	421	11,613	12,034	4,583	1,469	19,285	3,827	421	-	-
7 Cultural, recreational& religious services	677	468	1,145	51	36	10,018	-	673	-	-
8 Economic services	93,200	71,615	1,64,814	2,442	22,956	1,77,215	-	91,310	-	11,559
8.1 General administration, regulation & research	-	-	35,140	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	35,140	7,737	42,877	2,442	323	2,644	-	35,115	-	11,559
8.3 Mining, manufacturing& construction	39,297	28,004	67,301	-	16,328	83	-	37,719	-	-
8.4 Electricity,gas,steam and other sources of energy	605	4,729	5,334	-	-	5,335	-	555	-	-
8.5 Water supply	18,141	30,454	48,595	-	6,306	50,210	-	17,904	-	-
8.6 Transport and communication	17	690	707	-	-	1,18,943	-	17	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	393	393	1,069	-	73	-	-	-	-
11 Total	18,09,074	1,58,937	19,68,011	2,20,975	41,200	2,79,106	3,852	14,70,098	20,452	11,559

Zilla Parishad
Table 4 (Continued...)
Purpose-wise classification

(₹ lakhs)

Year	2017-18									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	2,61,241	-547	2,60,694	2,69,463	7,769	24,963	-	1,49,464	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	13,02,931	-17,583	12,85,348	25,667	61	5,826	-	10,72,107	-	-
4 Health & other services	1,19,531	24,062	1,43,593	1,383	904	14,904	-	1,18,914	-	-
5 Social security & welfare services	19,686	57,994	77,680	16,652	2,264	8,264	-	19,684	-	-
6 Housing & community amenity services	5,384	14,401	19,784	-	4,987	16,631	-	3,301	-	-
7 Cultural, recreational & religious services	36	520	556	40	397	11,388	-	36	-	-
8 Economic services	1,00,806	84,050	1,84,857	3,059	12,875	1,26,226	1,427	95,644	-	4,952
8.1 General administration, regulation & research	-	-	33,235	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	33,235	9,637	42,872	3,059	3,812	3,527	1,427	32,872	-	4,952
8.3 Mining, manufacturing & construction	56,567	22,989	79,556	-	6,135	10	-	52,143	-	-
8.4 Electricity, gas, steam and other sources of energy	-	2,719	2,719	-	-	1,791	-	-	-	-
8.5 Water supply	10,975	44,683	55,657	-	2,928	29,427	-	10,599	-	-
8.6 Transport and communication	30	4,022	4,052	-	-	91,471	-	30	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	613	613	163	-	854	-	-	-	-
11 Total	18,09,614	1,63,510	19,73,124	3,16,426	29,256	2,09,055	1,427	14,59,151	300	4,952

Zilla Parishad
Table 4 (Continued...)
Purpose-wise classification

(₹ lakhs)

Year	2018-19									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	3,22,703	-75,451	2,47,251	1,31,419	5,977	12,710	-	1,88,794	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	12,86,343	-37,405	12,48,938	30,941	663	12,941	-	10,70,252	-	-
4 Health & other services	1,28,494	10,873	1,39,367	1,074	824	22,266	-	1,28,445	-	-
5 Social security & welfare services	23,576	60,420	83,997	18,519	2,716	4,940	-	23,205	-	-
6. Housing & community amenity services	290	4,334	4,624	30	1,046	1,741	-	290	-	-
7 Cultural, recreational& religious services	1	568	569	3	78	13,002	-	1	-	-
8 Economic services	1,07,295	56,287	1,63,583	1,911	38,923	1,26,111	5,693	1,03,165	-	4,975
8.1 General administration, regulation & research	-	-	40,964	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	40,964	18,816	59,780	1,709	12,930	5,476	774	39,737	-	4,975
8.3 Mining, manufacturing& construction	41,594	7,654	49,248	-	20,151	19	-	40,895	-	-
8.4 Electricity,gas,steam and other sources of energy	-	30	30	202	-	1,576	-	-	-	-
8.5 Water supply	24,738	25,907	50,645	-	5,842	50,654	4,918	22,533	-	-
8.6 Transport and communication	-	3,881	3,881	-	-	68,385	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	3,924	3,924	1,558	-	-	-	-	-	-
11 Total	18,68,702	23,550	18,92,252	1,85,456	50,228	1,93,711	5,693	15,14,152	285	4,975

Urban local Bodies
Table 1
Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

Items	2016-17												2017-18											
	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	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	57,690	2,76,020	2,29,519	3,309	34,005	243	-	-	6,00,788	1,598	674	6,03,060	65,369	3,70,017	2,29,612	3,088	33,147	306	-	-	7,01,538	858	2,437	7,04,833
2. Construction	-	-	242	32	113	107	-	-	494	1,262	223	1,979	-	-	214	81	90	13	-	-	397	275	14	686
3. Water supply	-	-	1,06,129	36	1,357	0	-	-	1,07,522	272	44	1,07,838	-	-	92,617	277	1,694	0	-	-	94,589	442	54	95,085
4. Other services	18,365	-	59,178	172	6,178	1	-	-	83,895	5	194	84,094	20,120	-	72,624	106	4,842	135	-	-	97,827	29	6	97,862
I. a) Education	3,645	-	-	0	209	1	-	-	3,855	4	152	4,011	3,649	-	-	10	125	124	-	-	3,908	-	4	3,912
b) Medical & Public Health	-	-	-	63	3,212	-	-	-	3,275	1	1	3,277	25	-	-	38	1,951	11	-	-	2,025	26	0	2,050
c) Sanitation	14,720	-	59,178	109	2,757	1	-	-	76,764	0	42	76,806	16,446	-	72,624	58	2,766	0	-	-	91,894	3	2	91,900
5. Sub-Total (2 to 4)	18,365	-	1,65,548	240	7,648	109	-	-	1,91,910	1,539	461	1,93,911	20,120	-	1,65,455	464	6,626	148	-	-	1,92,813	746	74	1,93,633
6. Public Administration (1-5)	39,325	2,76,020	63,971	3,069	26,357	134	-	-	4,08,877	59	213	4,09,149	45,248	3,70,017	64,157	2,624	26,521	159	-	-	5,08,726	111	2,364	5,11,201

Urban local Bodies
Table 1
Capital Formation by type of asset and industry of use (Administration)

(₹ lakhs)

2018-19												
Items	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	70,794	4,53,425	2,48,164	12,087	59,493	1,334	-	-	8,45,297	181	12,676	8,58,153
2. Construction	-	-	308	81	174	0	-	-	563	4	148	716
3. Water supply	-	-	99,217	4,272	3,024	0	-	-	1,06,513	89	62	1,06,664
4. Other services	25,589	-	86,030	2,126	10,266	9	-	-	1,24,021	7	6	1,24,034
a) Education	5,657	-	-	-	86	5	-	-	5,747	1	1	5,749
b) Medical & Public Health	3	-	-	153	6,890	4	-	-	7,049	4	2	7,054
c) Sanitation	19,930	-	86,030	1,973	3,291	0	-	-	1,11,225	3	3	1,11,231
5. Sub-Total (2 to 4)	25,589	-	1,85,555	6,478	13,464	10	-	-	2,31,097	101	216	2,31,414
6. Public Administration (1-5)	45,205	4,53,425	62,609	5,609	46,028	1,324	-	-	6,14,200	80	12,460	6,26,739

Urban local Bodies

Table 2

Domestic Product by Industry of origin and factor income (DEs)

(₹ lakhs)

Industry	2016-17						2017-18						2018-19					
	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total	Agriculture (Irrigation)	Forests	Manufacturing	Electricity	Other transport	Total
1. S&W	-	-	1,740	-	-	1,740	-	-	1,514	-	-	1,514	-	-	1,574	-	-	1,574
2. Pension	-	-	-	-	-	-	-	-	-	-	-	0	-	-	1	-	-	1
3. Benefits	-	-	28	-	-	28	-	-	5	-	-	5	-	-	6	-	-	6
4. Purchases	-	-	2,266	-	-	2,266	-	-	5,504	-	-	5,504	-	-	2,663	-	-	2,663
5. Bm	-	-	-	-	-	-	-	-	1	-	-	1	-	-	8	-	-	8
6. Rm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Cm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Profits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Sales	-	-	773	-	-	773	-	-	310	-	-	310	-	-	131	-	-	131
13. Subsidy	-	-	3,261	-	-	3,261	-	-	6,715	-	-	6,715	-	-	4,122	-	-	4,122
14. Total Receipts	-	-	4,035	-	-	4,035	-	-	7,025	-	-	7,025	-	-	4,253	-	-	4,253
15. Net Product	-	-	1,768	-	-	1,768	-	-	1,519	-	-	1,519	-	-	1,581	-	-	1,581
16. Gross Product	-	-	1,768	-	-	1,768	-	-	1,520	-	-	1,520	-	-	1,581	-	-	1,581

Urban local Bodies

Table 3

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

(₹ lakhs)

Item	2016-17											2017-18												
	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	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. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Manufacturing	16	-	-	-	100	235	-	-	351	1	3	355	113	-	-	-	61	124	-	-	298	-	8	306
6. Total	16	-	-	-	100	235	-	-	351	1	3	355	113	-	-	-	61	124	-	-	298	-	8	306

(₹ lakhs)

Item	2018-19											
	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. Electricity	-	-	-	-	-	-	-	-	-	-	-	-
4. Forestry	-	-	-	-	-	-	-	-	-	-	-	-
5. Manufacturing	88	-	-	-	468	87	-	-	643	33	10	686
6. Total	88	-	-	-	468	87	-	-	643	33	10	686

Urban local Bodies
Table 4
Purpose-wise Classification

(₹ lakhs)

Year	2016-17									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	7,99,822	2,43,695	10,43,517	1,85,622	7,914	93,235	202	4,35,448	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	1,52,109	60,649	2,12,758	66,741	323	3,855	152	1,41,141	-	-
4 Health & other services	2,11,969	52,642	2,64,612	8,375	317	6,338	1	2,09,662	-	-
5 Social security & welfare services	15,815	14,047	29,862	28,548	22,345	912	11	15,465	-	-
6 Housing & community amenity services	83,052	87,498	1,70,550	313	39,283	81,934	42	78,647	-	-
7 Cultural, recreational & religious services	6,734	25,530	32,264	114	1,095	25,854	-	6,734	-	-
8 Economic services	1,30,903	-1,39,304	-8,401	420	40,831	3,84,036	267	1,27,773	-	1,937
8.1 General administration, regulation & research	-	-	3,835	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	3,835	-254	3,581	-	420	-	-	3,820	-	-
8.3 Mining, manufacturing & construction	59,457	7,589	67,046	420	29,232	494	223	59,020	-	-
8.4 Electricity, gas, steam and other sources of energy	-	570	570	-	-	-	-	-	-	-
8.5 Water supply	67,612	-1,22,146	-54,534	-	11,180	1,07,522	44	64,933	-	1,937
8.6 Transport and communication	-	-25,064	-25,064	-	-	2,76,020	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	1,32,595	60,409	1,93,004	-	791	4,621	-	1,13,624	-	-
10 Relief on calamities and other misc. services	509	2,767	3,276	-	-	3	-	464	-	-
11 Total	15,33,507	4,07,934	19,41,441	2,90,134	1,12,900	6,00,788	674	11,28,959	45,435	1,937

Urban local Bodies
Table 4 Continued...
Purpose-wise Classification

(₹ lakhs)

Year	2017-18									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	8,66,750	2,53,128	11,19,878	3,72,734	12,172	1,02,684	889	4,66,342	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	1,68,667	62,943	2,31,610	63,469	1,589	3,908	4	1,48,769	-	-
4 Health & other services	2,14,263	50,094	2,64,358	7,981	606	6,003	0	2,11,145	-	-
5 Social security & welfare services	15,776	23,435	39,211	36,419	5,984	2,405	1,459	15,569	-	-
6. Housing & community amenity services	89,734	90,177	1,79,911	504	69,808	95,161	2	84,188	-	-
7 Cultural, recreational& religious services	5,057	32,153	37,211	3	331	19,389	-	5,057	-	-
8 Economic services	1,23,896	-32,117	91,780	190	40,022	4,65,038	81	1,20,544	-	1,180
8.1 General administration, regulation & research	-	-	3,432	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	3,432	197	3,629	-	1	35	13	3,402	-	-
8.3 Mining, manufacturing& construction	54,641	11,338	65,980	190	30,399	397	14	54,138	-	-
8.4 Electricity,gas,steam and other sources of energy	-	588	588	-	-	-	-	-	-	-
8.5 Water supply	65,823	-23,642	42,181	-	9,622	94,589	54	63,005	-	1,180
8.6 Transport and communication	-	-20,597	-20,597	-	-	3,70,017	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	1,38,231	78,968	2,17,199	77	761	6,778	2	1,21,495	-	-
10 Relief on calamities and other misc. services	574	1,617	2,191	0	-	172	-	479	-	-
11 Total	16,22,950	5,60,399	21,83,349	4,81,376	1,31,273	7,01,538	2,437	11,73,589	58,393	1,180

Urban local Bodies
Table 4 Continued...
Purpose-wise Classification

(₹ lakhs)

Year	2018-19									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	9,03,473	4,40,800	13,44,273	2,75,497	13,605	1,04,972	1,559	4,87,000	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	1,74,679	67,518	2,42,197	69,327	1,875	5,747	1	1,63,187	-	-
4 Health & other services	2,34,886	56,458	2,91,344	3,789	2,781	10,521	2	2,30,613	-	-
5 Social security & welfare services	15,264	32,050	47,314	47,042	6,176	5,606	10,899	14,852	-	-
6. Housing & community amenity services	1,03,690	68,987	1,72,677	263	40,219	1,17,466	3	94,530	-	-
7 Cultural, recreational& religious services	2,665	27,790	30,455	3	671	21,885	-	2,665	-	-
8 Economic services	5,27,264	-84,507	4,42,757	690	29,121	5,60,587	211	5,23,223	-	132
8.1 General administration, regulation & research	-	-	5,246	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	5,246	783	6,028	-	439	86	1	5,241	-	-
8.3 Mining, manufacturing& construction	57,899	12,814	70,713	690	19,739	563	148	56,981	-	-
8.4 Electricity,gas,steam and other sources of energy	-	563	563	-	-	-	-	-	-	-
8.5 Water supply	4,64,119	-77,003	3,87,116	-	8,944	1,06,513	62	4,61,001	-	132
8.6 Transport and communication	-	-21,663	-21,663	-	-	4,53,425	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	1,59,844	87,165	2,47,009	183	3,011	18,510	3	1,34,602	-	-
10 Relief on calamities and other misc. services	693	2,087	2,781	31	-	3	-	691	-	-
11 Total	21,22,459	6,98,348	28,20,807	3,96,823	97,460	8,45,297	12,676	16,51,363	49,684	132

Panchayat Samiti

Table -1

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

(₹ lakhs)

Items	2016-17											
	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	719	3,240	2,187	4	25	-	-	23	6,199	-	-	6,199
2. Construction	-	-	-	-	-	-	-	-	-	-	-	-
3. Water supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Other services	97	-	2,187	-	22	-	-	-	2,305	-	-	2,305
a) Education	97	-	-	-	-	-	-	-	97	-	-	97
b) Medical & Public Health	-	-	-	-	22	-	-	-	22	-	-	22
c) Sanitation	-	-	2,187	-	-	-	-	-	2,187	-	-	2,187
5. Sub-Total (2 to 4)	97	-	2,187	-	22	-	-	-	2,305	-	-	2,305
6. Public Administration (1-5)	623	3,240	-	4	3	-	-	23	3,894	-	-	3,894

Panchayat Samiti
Table -1 Continued...

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

(₹ lakhs)

Items	2017-18											
	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	2,934	2,177	770	6	116	-	-	15	6,017	-	-	6,017
2. Construction	-	-	-	-	-	-	-	-	-	-	-	-
3. Water supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Other services	2,524	-	770	-	109	-	-	-	3,403	-	-	3,403
a) Education	2,524	-	-	-	-	-	-	-	2,524	-	-	2,524
b) Medical & Public Health	-	-	-	-	109	-	-	-	109	-	-	109
c) Sanitation	-	-	770	-	-	-	-	-	770	-	-	770
5. Sub-Total (2 to 4)	2,524	-	770	-	109	-	-	-	3,403	-	-	3,403
6. Public Administration (1-5)	410	2,177	-	6	7	-	-	15	2,614	-	-	2,614

Panchayat Samiti
Table -1 Continued...

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

(₹ lakhs)

Items	2018-19											
	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net purchase of Second hand assets	Change in stock	Gross Capital Formation
1. Total	172	2,285	492	22	95	-	-	19	3,084	-	-	3,084
2. Construction	-	-	-	-	-	-	-	-	-	-	-	-
3. Water supply	-	-	-	-	-	-	-	-	-	-	-	-
4. Other services	31	-	492	-	90	-	-	-	613	-	-	613
a) Education	31	-	-	-	-	-	-	-	31	-	-	31
b) Medical & Public Health	-	-	-	-	90	-	-	-	90	-	-	90
c) Sanitation	-	-	492	-	-	-	-	-	492	-	-	492
5. Sub-Total (2 to 4)	31	-	492	-	90	-	-	-	613	-	-	613
6. Public Administration (1-5)	141	2,285	-	22	5	-	-	19	2,471	-	-	2,471

Panchayat Samiti
Table 2
Purpose-wise Classification

(₹ lakhs)

Year	2016-17									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	-	-11,595	-11,595	94	-	231	-	-	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	-	4,999	4,999	5	-	97	-	-	-	-
4 Health & other services	-	233	233	200	-	22	-	-	-	-
5 Social security & welfare services	-	1,953	1,953	39	-	-	-	-	-	-
6. Housing & community amenity services	-	-	-	185	-	2,583	-	-	-	-
7 Cultural, recreational& religious services	-	22	22	-	-	-	-	-	-	-
8 Economic services	-	2,100	2,100	44	-	3,267	-	-	-	-
8.1 General administration, regulation & research	-	-	-	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	-	372	372	44	-	27	-	-	-	-
8.3 Mining, manufacturing& construction	-	385	385	-	-	-	-	-	-	-
8.4 Electricity,gas,steam and other sources of energy	-	212	212	-	-	-	-	-	-	-
8.5 Water supply	-	1,132	1,132	-	-	-	-	-	-	-
8.6 Transport and communication	-	-	-	-	-	3,240	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	-	-	-	-	-	-	-	-	-
11 Total	-	-2,287	-2,287	567	-	6,199	-	-	-	-

Panchayat Samiti
Table 2 Continued...
Purpose-wise Classification

(₹ lakhs)

Year	2017-18									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	-	-14,662	-14,662	552	-	188	-	-	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	-	3,812	3,812	2	-	2,524	-	-	-	-
4 Health & other services	-	197	197	279	-	109	-	-	-	-
5 Social security & welfare services	-	1,104	1,104	270	-	-	-	-	-	-
6. Housing & community amenity services	-	9	9	46	-	999	-	-	-	-
7 Cultural, recreational& religious services	-	13	13	-	-	-	-	-	-	-
8 Economic services	-	1,054	1,054	31	-	2,198	-	-	-	-
8.1 General administration, regulation & research	-	-	-	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	-	320	320	31	-	21	-	-	-	-
8.3 Mining, manufacturing& construction	-	399	399	-	-	-	-	-	-	-
8.4 Electricity,gas,steam and other sources of energy	-	97	97	-	-	-	-	-	-	-
8.5 Water supply	-	238	238	-	-	-	-	-	-	-
8.6 Transport and communication	-	-	-	-	-	2,177	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	-	-	-	-	-	-	-	-	-
11 Total	-	-8,472	-8,472	1,181	-	6,017	-	-	-	-

Panchayat Samiti
Table 2 Continued...
Purpose-wise Classification

(₹ lakhs)

Year	2018-19									
Items	CE	Net purchase of commodities & services (excluding Maintenance)	Consumption Expenditure (excluding maintenance)	Current Transfer in cash (Tc)	Capital Transfer (captr)	Gross Fixed Capital Formation (GFCF)	Change in Stock (Stoi)	NIS	LOADDLBs	Subsidy
1 General public services	-	-16,964	-16,964	437	-	161	-	-	-	-
2 Defence	-	-	-	-	-	-	-	-	-	-
3 Education services	-	2,487	2,487	7	-	31	-	-	-	-
4 Health & other services	-	134	134	274	-	90	-	-	-	-
5 Social security & welfare services	-	1,331	1,331	844	-	-	-	-	-	-
6. Housing & community amenity services	-	3	3	18	-	493	-	-	-	-
7 Cultural, recreational& religious services	-	17	17	-	-	-	-	-	-	-
8 Economic services	-	1,097	1,097	80	-	2,308	-	-	-	-
8.1 General administration, regulation & research	-	-	-	-	-	-	-	-	-	-
8.2 Agriculture, forestry, fishing & hunting	-	310	310	80	-	24	-	-	-	-
8.3 Mining, manufacturing& construction	-	528	528	-	-	-	-	-	-	-
8.4 Electricity,gas,steam and other sources of energy	-	53	53	-	-	-	-	-	-	-
8.5 Water supply	-	206	206	-	-	-	-	-	-	-
8.6 Transport and communication	-	-	-	-	-	2,285	-	-	-	-
8.7 Other economic services	-	-	-	-	-	-	-	-	-	-
9 Environmental protection	-	-	-	-	-	-	-	-	-	-
10 Relief on calamities and other misc. services	-	-	-	-	-	-	-	-	-	-
11 Total	-	-11,896	-11,896	1,661	-	3,084	-	-	-	-
