

**ECONOMIC-CUM-PURPOSE  
CLASSIFICATION  
OF  
LOCAL BODIES ACCOUNTS IN  
MAHARASHTRA  
(2019-20 & 2020-21)**

**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 Zilla Parishad, Panchayat Samitis and Urban Local Bodies Accounts for the year 2019-20 and 2020-21.

Economic and purpose classification of accounts of local bodies in Maharashtra is an attempt to analyse the local bodies transactions. 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.

29 June, 2023  
Mumbai

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Director  
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# Chapter I

## Introduction

### 1. Introduction

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

1.2 Local bodies are part of the general government and hence covered in public sector. SNA 2008 describes local bodies as separate institutional units. Local government units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. In India local bodies are the people's representative bodies which are elected locally under 73<sup>rd</sup> and 74<sup>th</sup> 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 Parishad (ZPs), Panchayat Samiti (PS) & Urban Local Bodies (ULBs) in the State. The coverage of present publication is confined to the analysis of the local bodies accounts in the State for 2019-20 & 2020-21. The number of ZP, PS & ULB 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      | 2019-20 | 34             | 34            | 100                | 390                | 370           | 95                 | 423              | 399           | 94                 |
| 2      | 2020-21 | 34             | 34            | 100                | 390                | 365           | 94                 | 423              | 407           | 96                 |

**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 &amp; 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 &amp; 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.

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# 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 po

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.

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## 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                             |

| <b>Expenditure</b> |                           |                      |  |
|--------------------|---------------------------|----------------------|--|
| <b>Sr. No.</b>     | <b>Description</b>        | <b>Economic Code</b> | <b>Definition</b>  |
| 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/<br>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                             |

| <b>Expenditure</b> |                               |                          |  |
|--------------------|-------------------------------|--------------------------|--|
| 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**

| <b>S. No.</b> | <b>Code</b> | <b>Description</b>   |
|---------------|-------------|--|
|               | <b>1</b>    | <b>General Public Services</b>   |
|               | <b>1.1</b>  | <b>General Administration, External affairs, Public Order &amp; Safety</b> |
| 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             | <b>2</b>    | <b>Defence</b>   |
|               | <b>3</b>    | <b>Education</b>   |
|               | <b>3.1</b>  | <b>Administration, Regulation &amp; Research</b>                           |
| 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 .   |
|               | <b>3.2</b>  | <b>Education Services .</b>  |
| 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   |
|               | <b>4</b>    | <b>Health Affairs and Services</b>   |
|               | <b>4.1</b>  | <b>Administration, Regulation and Research</b>                             |
| 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 .   |

| <b>S. No.</b> | <b>Code</b> | <b>Description</b>   |
|---------------|-------------|--|
|               | <b>4.2</b>  | <b>Health Services</b>   |
| 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   |
|               | <b>5</b>    | <b>Social Security and Welfare Affairs and Services</b>          |
| 24            | 5.1         | Social Security Affairs and Services                             |
| 25            | 5.2         | Welfare affairs and Services                                     |
| 26            | 5.3         | Social Security and Welfare Affairs Services .                   |
|               | <b>6</b>    | <b>Housing and Community Amenity Affairs and Services</b>        |
| 27            | 6.1         | Housing and Community Services                                   |
| 28            | 6.2         | Sanitary affairs Services  |
| 29            | 6.3         | Housing and Community Amenity Affairs and Services .             |
|               | <b>7</b>    | <b>Cultural, Recreational and Religious Affairs and Services</b> |
| 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 .          |
|               | <b>8</b>    | <b>Economic Affairs and Services</b>                             |
| 34            | 8.1         | General Administration, Regulation and Research                  |
| 35            | 8.2         | Agriculture, Forestry, Fishing and Hunting                       |
| 36            | 8.3         | Mining, Manufacturing and Construction                           |
|               | <b>8.4</b>  | <b>Electricity, Gas, Steam and Other Sources of Energy</b>       |
| 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   |

| <b>S. No.</b> | <b>Code</b> | <b>Description</b>                                   |
|---------------|-------------|--|
|               | <b>8.6</b>  | <b>Transport and Communication</b>                   |
| 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                              |
|               | <b>9</b>    | <b>Environmental Protection</b>                      |
| 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                           |
|               | <b>10</b>   | <b>Relief on Calamities and Other Misc. Services</b> |
| 51            | 10.1        | Relief on Calamities                                 |
| 52            | 10.2        | Other Miscellaneous Services                         |

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## **Chapter III**

### **Executive Summary**

3.1 An economic and purpose classification of accounting transactions of Urban Local Bodies, Zilla Parishad & Panchayat Samiti in the State for the year 2019-20 & 2020-21 is presented in this report. The major findings are given in Table 3.1.

3.2 Total receipts during 2019-20 & 2020-21 was ₹ 87,920 crore, and ₹ 86,178 crore respectively showing decrease of 2 per cent over the previous year.

3.3 Total expenditure of local bodies during 2019-20 & 2020-21 was ₹ 67,651 crore and ₹ 69,080 crore respectively showing increase of 2 per cent over the previous year.

#### **Economic classification**

##### **A. Expenditure**

3.4 Current expenditure during 2019-20 & 2020-21 was ₹ 66,937 crore, and ₹ 68,376 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 2019-20 and 2020-21 was ₹ 60,540 crore and ₹ 62,380 crore respectively.

3.4.2 Compensation of employees (i.e. expenditure on salary, wages, benefits and pension) during 2019-20 and 2020-21 was ₹ 46,921 crore, and ₹ 46,176 crore respectively.

3.4.3 Net purchase of commodities and services including maintenance has increased by 19 per cent in 2020-21 over 2019-20.

##### **B. Receipts**

3.6 Current receipts are its sources of finance. The total receipts during 2019-20 and 2020-21 were ₹ 87,920 crore and ₹ 86,178 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 93 per cent to the current receipts in both the years.

## **Purpose classification**

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

- The share of **General Public Services** in total expenditure is around 34 per cent & the share of **Education services** is around 28 per cent in 2019-20 & 2020-21 respectively.
- The share of **Economic Affairs and Services** in total expenditure is around 17 per cent during 2019-20 to 2020-21 respectively.
- The share of **Health Affairs and Services** in total expenditure is around 7.5 per cent in 2019-20 & 2020-21 respectively.

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**Table 3.1**  
**Receipts and Expenditure of Zilla Parishad, Panchayat Samiti &**  
**Urban Local Bodies**

(₹ Lakh)

| Sr. No. | Particular                 | 2019-20   | 2020-21   |
|---------|----------------------------|-----------|-----------|
| 1       | Total Receipts             | 87,91,882 | 86,17,781 |
| 2       | Total Current Expenditure  | 66,93,693 | 68,37,646 |
| 3       | Capital Expenditure        | 71,444    | 70,326    |
| 4       | Total Expenditure          | 67,65,138 | 69,07,973 |
| 5       | Surplus on current Account | 20,98,189 | 17,80,135 |

**Table 3.2**  
**Purpose Classification of Expenditure of Local Bodies**  
**(Zilla Parishad, Panchayat Samiti & Urban Local Bodies)**

(₹ Lakh)

| Sr. No | Items   | 2019-20          | 2020-21          |
|--------|---|------------------|------------------|
| 1      | General Public Services                       | 25,38,050        | 26,95,214        |
| 2      | Defence                                       | -                | -                |
| 3      | Education Services                            | 21,56,583        | 21,33,910        |
| 4      | Health and Other Services                     | 5,44,329         | 6,03,707         |
| 5      | Social Security and Welfare Services          | 2,11,303         | 1,77,568         |
| 6      | Housing and Community Amenity Services        | 3,67,003         | 3,80,405         |
| 7      | Cultural, Recreational and Religious Services | 80,497           | 84,661           |
| 8      | Economic Services                             | 13,59,351        | 12,23,134        |
| 9      | Environmental Protection                      | 3,12,073         | 3,85,168         |
| 10     | Relief on calamities and other misc. services | 12,020           | 18,058           |
|        | <b>Total (Excluding Loans)</b>                | <b>75,81,209</b> | <b>77,01,826</b> |

**Table 3.3**  
**Estimates of Net Product from Administrative Departments**

(₹ Lakh)

| Sr. No | Item                        | Salary, Pension & others (benefits + wages) | 2019-20          | 2020-21          |
|--------|-----------------------------|---|------------------|------------------|
| 1      | Total                       | Salary                                      | 35,66,944        | 34,17,063        |
|        |                             | Pension                                     | 1,05,0621        | 11,24,572        |
|        |                             | Others                                      | 74,579           | 75,925           |
|        |                             | <b>Total</b>                                | <b>46,92,143</b> | <b>46,17,560</b> |
| 2      | Construction                | Salary                                      | 1,42,230         | 1,22,430         |
|        |                             | Pension                                     | 217              | 1,362            |
|        |                             | Others                                      | 580              | 763              |
|        |                             | <b>Total</b>                                | <b>1,43,028</b>  | <b>1,24,555</b>  |
| 3      | Water Supply                | Salary                                      | 92,700           | 92,215           |
|        |                             | Pension                                     | 966              | 1,431            |
|        |                             | Others                                      | 20,816           | 4,588            |
|        |                             | <b>Total</b>                                | <b>1,14,482</b>  | <b>98,234</b>    |
| 4      | Education                   | Salary                                      | 16,06,241        | 14,54,400        |
|        |                             | Pension                                     | 3,07,966         | 3,87,296         |
|        |                             | Others                                      | 492              | 14,872           |
|        |                             | <b>Total</b>                                | <b>19,14,698</b> | <b>18,56,568</b> |
| 5      | Medical & Public Health     | Salary                                      | 4,17,905         | 4,31,739         |
|        |                             | Pension                                     | 87               | 719              |
|        |                             | Others                                      | 4,977            | 5,345            |
|        |                             | <b>Total</b>                                | <b>4,22,969</b>  | <b>4,37,803</b>  |
| 6      | Sanitation                  | Salary                                      | 73,682           | 77,838           |
|        |                             | Pension                                     | 833              | 1,039            |
|        |                             | Others                                      | 5,760            | 13,134           |
|        |                             | <b>Total</b>                                | <b>80,275</b>    | <b>92,011</b>    |
| 7      | Sub Total (2 to 6)          | Salary                                      | 23,32,757        | 21,78,622        |
|        |                             | Pension                                     | 3,10,069         | 3,91,847         |
|        |                             | Others                                      | <b>32,625</b>    | <b>38,702</b>    |
|        |                             | <b>Total</b>                                | <b>26,75,451</b> | <b>26,09,172</b> |
| 8      | Public Administration (1-7) | Salary                                      | 12,34,187        | 12,38,441        |
|        |                             | Pension                                     | 7,40,552         | 7,32,725         |
|        |                             | Others                                      | 41,953           | 37,223           |
|        |                             | <b>Total</b>                                | <b>20,16,692</b> | <b>20,08,389</b> |

**Table 3.4 Distribution of Gross Receipts**

(₹ Lakh)

| Sr. No.      | Item  | 2019-20          | 2020-21          |
|--------------|---|------------------|------------------|
| 1            | Tax receipts  | <b>14,17,928</b> | <b>13,87,116</b> |
|              | 1.1 Direct taxes  | 9,22,073         | 9,32,590         |
|              | 1.2 Indirect taxes  | 4,95,855         | 4,54,527         |
| 2            | Income from entrepreneurship and property                               | 4,16,018         | 3,08,420         |
| 3            | Miscellaneous receipts  | 3,36,128         | 2,24,584         |
| 4            | Revenue & Capital grants and contributions from Govt.(Centre and state) | 65,85,533        | 66,73,894        |
| 5            | Transfer from Non Govt. including inter local body transfers            | 36,275           | 23,766           |
| <b>Total</b> |   | <b>87,91,882</b> | <b>86,17,781</b> |

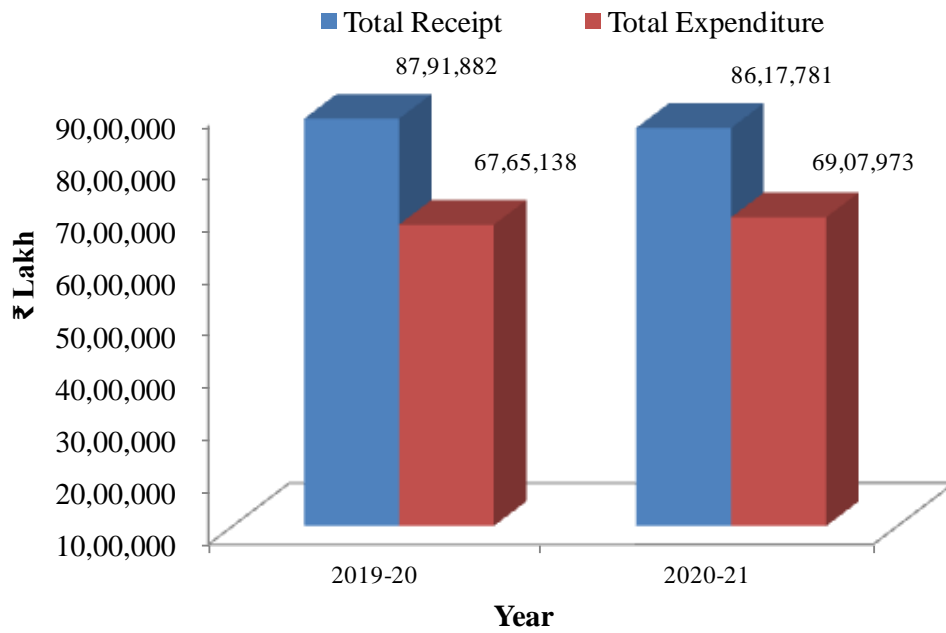
Note: Figures may not add up to Totals due to rounding

**Table 3.5 Distribution of Expenditure**

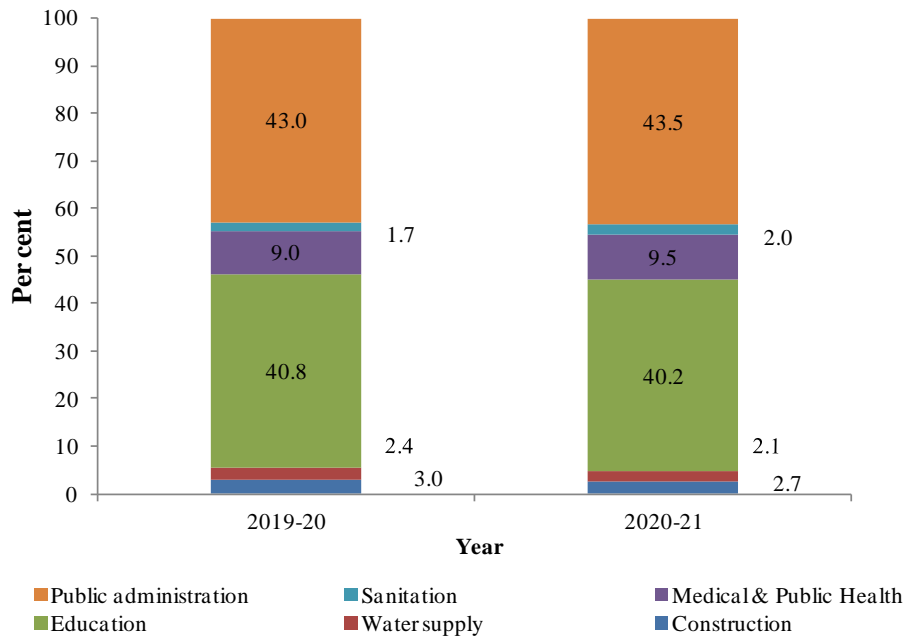
(₹ Lakh)

| Sr. No. | Item  | 2019-20          | 2020-21          |
|---------|---|------------------|------------------|
|         | <b>Current expenditure</b>                    | <b>66,93,693</b> | <b>68,37,646</b> |
| 1       | 1.1 Consumption Expenditure                   | 60,54,000        | 62,38,023        |
|         | 1.2 Transfer payment (including subsidy)      | 6,18,698         | 5,69,569         |
|         | 1.3 Interest paid                             | 20,995           | 30,054           |
|         | <b>Capital expenditure</b>                    | <b>71,444</b>    | <b>70,326</b>    |
| 2       | 2.1 Physical assets (including DE's)          | 11,862           | 40,805           |
|         | 2.3 Financial assets                          | -20              | -63              |
|         | 2.4 Advances to non-govt.                     | 59,602           | 29,585           |
| 3       | <b>Total expenditure (1+2)</b>                | <b>67,65,138</b> | <b>69,07,973</b> |
| 4       | <b>Total expenditure (excluding interest)</b> | <b>67,44,143</b> | <b>68,77,919</b> |

### Graph 1: Total Receipts & Expenditure



### Graph 2: Estimates Of Net Product (Administrative Departments)



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# **Major Accounts**

## **Rural Local Bodies (Zilla Parishad+Panchayat Samiti)**

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

## **Urban Local Bodies**

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



**Account – I contd...**  
**Income and Outlay Account of Administrative Departments**  
**2019-20**

(₹ Lakh)

| Receipts                                     | Rural            | Urban            | Expenditure                                 | Rural            | Urban            |
|--|------------------|------------------|---|------------------|------------------|
| 1. Income from entrepreneurship and property | 44,245           | 3,71,773         | 1.Total consumption expenditure             | 29,01,281        | 31,52,719        |
| A) Profits                                   | 238              | -                | A. Compensation of employees                | 24,54,324        | 22,37,819        |
| B) Income from property                      | 44,007           | 3,71,773         | a) Salaries, Wages and Benefits             | 19,62,054        | 16,79,469        |
| a) Net interest received                     | 42,930           | 3,60,515         | b) Pension                                  | 4,92,270         | 5,58,351         |
| b) Other property receipts                   | 1,077            | 11,259           | B. Net purchase of commodities and services | 4,13,101         | 9,04,275         |
| 2. Total tax revenue                         | 1,00,047         | 13,17,880        | a) Purchases                                | 3,57,417         | 9,49,872         |
| A) Total direct taxes                        | 21,165           | 9,00,908         | b) Maintenance                              | 89,493           | 3,01,475         |
| a) Land revenue                              | 18,137           | 1,35,253         | c) Less sales                               | 33,809           | 3,47,072         |
| b) Other direct taxes                        | 3,027            | 7,65,655         | C. Transfer in kind                         | 33,856           | 10,624           |
| B) Total indirect taxes                      | 78,883           | 4,16,972         | 2. Net interest paid to                     | 2,621            | 18,374           |
| a) Stamp duty                                | 65,318           | 1,522            | A. Public authorities                       | 2,621            | 18,394           |
| b) Other taxes and duties                    | 13,565           | 4,15,451         | a) Centre                                   | -                | 1,976            |
| 3. Fees & Miscellaneous Receipts             | 11,625           | 3,24,503         | b) States                                   | -                | 1,196            |
| 4. Total transfers                           | 43,21,708        | 23,00,101        | c) Other                                    | 2,621            | 15,222           |
| A) Current transfer                          | 37,10,689        | 17,37,340        | B. Less commercial interest                 | -                | 20               |
| a) Centre                                    | 1,63,362         | 51,191           | 3. Subsidies                                | 6,960            | 20               |
| b) State                                     | 35,46,639        | 16,72,350        | 4. Total current transfers                  | 3,07,402         | 3,04,317         |
| c) Others                                    | 688              | 13,798           | 5. Total current expenditure (1+2+3+4)      | <b>32,18,263</b> | <b>34,75,430</b> |
| B) Capital transfer                          | 6,11,018         | 5,62,761         | <b>6. Surplus on current account</b>        | <b>12,59,362</b> | <b>8,38,827</b>  |
| a) Centre                                    | 386              | 2,17,281         |   |                  |                  |
| b) States                                    | 6,10,633         | 3,23,691         |   |                  |                  |
| c) Others                                    | -                | 21,789           |   |                  |                  |
| <b>Total Receipts(1+2+3+4)</b>               | <b>44,77,625</b> | <b>43,14,257</b> |   |                  |                  |

**Account – I**  
**Income and Outlay Account of Administrative Departments**  
**2020-21**

(₹ Lakh)

| Receipts                                     | Rural            | Urban            | Expenditure                                 | Rural            | Urban            |
|--|------------------|------------------|---|------------------|------------------|
| 1. Income from entrepreneurship and property | 36,992           | 2,71,429         | 1.Total consumption expenditure             | 27,70,512        | 34,67,511        |
| A) Profits                                   | 67               | -                | A. Compensation of employees                | 23,99,854        | 22,17,706        |
| B) Income from property                      | 36,925           | 2,71,429         | a) Salaries, Wages and Benefits             | 18,57,512        | 16,35,476        |
| a) Net interest received                     | 35,947           | 2,58,538         | b) Pension                                  | 5,42,343         | 5,82,230         |
| b) Other property receipts                   | 978              | 12,891           | B. Net purchase of commodities and services | 3,29,764         | 12,37,696        |
| 2. Total tax revenue                         | 28,023           | 13,59,094        | a) Purchases                                | 2,98,792         | 12,86,114        |
| A) Total direct taxes                        | 3,682            | 9,28,907         | b) Maintenance                              | 73,697           | 3,25,082         |
| a) Land revenue                              | 3,158            | 19,076           | c) Less sales                               | 42,726           | 3,73,499         |
| b) Other direct taxes                        | 524              | 9,09,832         | C. Transfer in kind                         | 40,894           | 12,109           |
| B) Total indirect taxes                      | 24,340           | 4,30,186         | 2. Net interest paid to (A-B)               | 2,766            | 27,288           |
| a) Stamp duty                                | 19,994           | 1,448            | A. Public authorities                       | 2,766            | 27,288           |
| b) Other taxes and duties                    | 4,347            | 4,28,738         | a) Centre                                   | 68               | 1,547            |
| 3.Fees & Miscellaneous Receipts              | 4,787            | 2,19,797         | b) States                                   | 32               | 1,147            |
| 4.Total transfers                            | 44,05,211        | 22,92,449        | c) Other                                    | 2,666            | 24,594           |
| A) Current transfer                          | 38,05,326        | 18,35,943        | B. Less commercial interest                 | -                | -                |
| a) Centre                                    | 1,42,620         | 23,099           | 3.Subsidies                                 | 7,154            | 119              |
| b) State                                     | 36,62,411        | 18,03,062        | 4.Total current transfers                   | 2,83,333         | 2,78,964         |
| c) Others                                    | 295              | 9,782            | 5. Total current expenditure (1+2+3+4)      | <b>30,63,765</b> | <b>37,73,881</b> |
| B) Capital transfer                          | 5,99,886         | 4,56,506         | <b>6. Surplus on current account</b>        | <b>14,11,247</b> | <b>3,68,887</b>  |
| a) Centre                                    | 329              | 1,36,361         |   |                  |                  |
| b) States                                    | 5,99,537         | 3,06,476         |   |                  |                  |
| c) Others                                    | 20               | 13,670           |   |                  |                  |
| <b>Total Receipts(1+2+3+4)</b>               | <b>44,75,012</b> | <b>41,42,768</b> |   |                  |                  |

**Account-II contd...**  
**Capital Finance Account**  
**2019-20**

(₹ Lakh)

| <b>I. Expenditure</b>                          | <b>Rural</b>    | <b>Urban</b>     |
|--|-----------------|------------------|
| 1. Capital outlay                              | 2,38,944        | 9,68,450         |
| 2. Net purchase of physical assets (2.1 + 2.2) | 892             | 10,531           |
| 2.1 Second hand assets                         | (-)16           | 6,464            |
| 2.2 Land                                       | 908             | 4,067            |
| 3. Change in Stock                             | 1,217           | 413              |
| 4. Capital transfers                           | 30,804          | 1,04,131         |
| 5. Total (1 to 4)                              | 2,71,856        | 10,83,526        |
| <b>II. Enterprise</b>                          | -               | -                |
| 6. Capital outlay                              | 40,942          | 335              |
| 7. Net purchase of physical assets (7.1+ 7.2)  | 93              | 346              |
| 7.1 Second hand assets                         | 93              | -                |
| 7.2 Land                                       | -               | 346              |
| 8. Change in stock                             | -               | -                |
| 9. Total (6 to 8)                              | 41,035          | 681              |
| <b>10. Total expenditure (5+9)</b>             | <b>3,12,892</b> | <b>10,84,207</b> |
| <b>II. Receipts</b>                            | -               | -                |
| 11. Surplus on current account                 | 12,59,362       | 8,38,827         |
| 12. Consumption of fixed capital               | -               | 11               |
| 13. Borrowing at home                          | (-) 244         | 5,007            |
| 14. Other liabilities (14.1 - 14.2)            | (-) 9,10,272    | 2,38,654         |
| 14.1 net extra budgetary borrowings            | (-) 9,10,272    | 2,38,633         |
| 14.2 less net purchase of financial assets     | -               | (-) 20           |
| <b>15. Total receipts (11 to 14)</b>           | <b>3,48,847</b> | <b>10,82,499</b> |

**Account-II**  
**Capital Finance Account**  
**2020-21**

(₹ Lakh)

| <b>I. Expenditure</b>                          | <b>Rural</b>    | <b>Urban</b>     |
|--|-----------------|------------------|
| 1. Capital outlay                              | 1,99,195        | 9,87,230         |
| 2. Net purchase of physical assets (2.1 + 2.2) | 1,009           | 39,226           |
| 2.1 Second hand assets                         | 10              | (-) 260          |
| 2.2 Land                                       | 999             | 39,486           |
| 3. Change in Stock                             | 3,275           | 266              |
| 4. Capital transfers                           | 25,186          | 1,30,864         |
| 5. Total (1 to 4)                              | 2,28,664        | 11,57,586        |
| <b>II. Enterprise</b>                          | -               | -                |
| 6. Capital outlay                              | 37,712          | 171              |
| 7. Net purchase of physical assets (7.1+ 7.2)  | 570             | -                |
| 7.1 Second hand assets                         | 68              | -                |
| 7.2 Land                                       | 502             | -                |
| 8. Change in stock                             | 83              | -                |
| 9. Total (6 to 8)                              | 38,365          | 171              |
| <b>10. Total expenditure (5+9)</b>             | <b>2,67,029</b> | <b>11,57,756</b> |
| <b>II. Receipts</b>                            | -               | -                |
| 11. Surplus on current account                 | 14,11,247       | 3,68,887         |
| 12. Consumption of fixed capital               | -               | -                |
| 13. Borrowing at home                          | -9,273          | 11,232           |
| 14. Other liabilities (14.1 - 14.2)            | -11,06,551      | 7,79,156         |
| 14.1 net extra budgetary borrowings            | -11,06,553      | 7,79,095         |
| 14.2 less net purchase of financial assets     | -3              | -61              |
| <b>15. Total receipts (11 to 14)</b>           | <b>2,95,423</b> | <b>11,59,275</b> |

**Account III contd...**  
**Estimates of Net Product from Public Administration**  
**2019-20**

(₹ Lakh)

| Item                                      | Rural            |                 |              |                  | Urban            |                 |               |                  |
|---|------------------|-----------------|--------------|------------------|------------------|-----------------|---------------|------------------|
|   | Salary           | Pension         | Others       | Total            | Salary           | Pension         | Others        | Total            |
| 1. Total                                  | <b>19,54,362</b> | <b>4,92,270</b> | <b>7,692</b> | <b>24,54,324</b> | <b>16,12,582</b> | <b>5,58,351</b> | <b>66,887</b> | <b>22,37,819</b> |
| 2. Construction<br>(Repair & Maintenance) | 39,730           | 192             | 3            | 39,926           | 1,02,500         | 25              | 577           | 1,03,102         |
| 3. Water supply                           | 17,203           | 366             | 68           | 17,637           | 75,497           | 600             | 20,748        | 96,845           |
| 4. Other services                         | 16,05,933        | 2,98,350        | 30           | 19,04,314        | 4,91,894         | 10,535          | 11,199        | 5,13,628         |
| a) Education (3.2)                        | 14,33,625        | 2,98,295        | 20           | 17,31,940        | 1,72,616         | 9,670           | 472           | 1,82,759         |
| b) Medical & Public Health (4.2)          | 1,71,780         | -               | 10           | 1,71,791         | 2,46,125         | 87              | 4,966         | 2,51,178         |
| c) Sanitation                             | 528              | 55              | -            | 583              | 73,153           | 778             | 5,760         | 79,691           |
| 5. Sub-total (2 to 4)                     | 16,62,866        | 2,98,909        | 101          | 19,61,876        | 6,69,891         | 11,160          | 32,524        | 7,13,575         |
| <b>6. Public administration (1-5)</b>     | <b>2,91,496</b>  | <b>1,93,361</b> | <b>7,590</b> | <b>4,92,448</b>  | <b>9,42,691</b>  | <b>5,47,190</b> | <b>34,363</b> | <b>15,24,245</b> |

**Account III**  
**Estimates of Net Product from Public Administration**  
**2020-21**

(₹ Lakh)

| Item                                      | Rural           |                 |              |                 | Urban           |                 |               |                  |
|---|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|---------------|------------------|
|   | Salary          | Pension         | Others       | Total           | Salary          | Pension         | Others        | Total            |
| 1. Total                                  | 18,40,638       | 5,42,343        | 16,873       | 23,99,854       | 15,76,425       | 5,82,230        | 59,052        | 22,17,706        |
| 2. Construction<br>(Repair & Maintenance) | 40,355          | 1,069           | 288          | 41,712          | 82,075          | 294             | 475           | 82,844           |
| 3. Water supply                           | 12,805          | 635             | 97           | 13,538          | 79,410          | 796             | 4,491         | 84,697           |
| 4. Other services                         | 14,32,578       | 3,75,318        | 13,243       | 18,21,138       | 5,31,400        | 13,736          | 20,108        | 5,65,244         |
| a) Education (3.2)                        | 12,70,015       | 3,75,314        | 13,140       | 16,58,469       | 1,84,386        | 11,982          | 1,732         | 1,98,100         |
| b) Medical & Public Health (4.2)          | 1,61,225        | -               | 102          | 1,61,327        | 2,70,514        | 719             | 5,243         | 2,76,475         |
| c) Sanitation                             | 1,338           | 4               | -            | 1,342           | 76,500          | 1,035           | 13,134        | 90,669           |
| 5. Sub-total (2 to 4)                     | 14,85,737       | 3,77,022        | 13,628       | 18,76,387       | 6,92,885        | 14,825          | 25,074        | 7,32,784         |
| <b>6. Public administration (1-5)</b>     | <b>3,54,901</b> | <b>1,65,320</b> | <b>3,246</b> | <b>5,23,467</b> | <b>8,83,540</b> | <b>5,67,405</b> | <b>33,977</b> | <b>14,84,922</b> |

# **Detailed Account Tables**

## **Rural Local Bodies**

### **(Zilla Parishad + Panchayat Samiti)**

- 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 (DEs)
- 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 (DEs)
- IV. Purpose-wise Classification



**Table -1 contd...**  
**Capital Formation by type of asset and industry of use (Administration) 2019-20**

(₹ Lakh)

| Industry                       | Rural    |                 |                      |                     |           |          |                   |              |                  |                                    |                 |                         |
|--------------------------------|----------|-----------------|----------------------|---------------------|-----------|----------|-------------------|--------------|------------------|------------------------------------|-----------------|-------------------------|
|                                | 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                       | 85,169   | 79,234          | 73,571               | 130                 | 771       | 61       | -                 | 8            | 2,38,944         | -                                  | 1,217           | 2,40,161                |
| 2. Construction                | -        | -               | -                    | -                   | 109       | -        | -                 | -            | 109              | -                                  | 1,162           | 1,271                   |
| 3. Water supply                | -        | -               | 55,700               | -                   | 145       | -        | -                 | -            | 55,845           | -                                  | -               | 55,845                  |
| 4. Other services              | 35,011   | -               | 6,419                | -                   | 384       | 53       | -                 | -            | 41,868           | -                                  | 52              | 41,920                  |
| a) Education                   | 14,756   | -               | 3,795                | -                   | 97        | 53       | -                 | -            | 18,701           | -                                  | 52              | 18,753                  |
| b) Medical & Public Health     | 20,256   | -               | -                    | -                   | 275       | -        | -                 | -            | 20,530           | -                                  | -               | 20,530                  |
| c) Sanitation                  | -        | -               | 2,624                | -                   | 13        | -        | -                 | -            | 2,637            | -                                  | -               | 2,637                   |
| 5. Sub-Total(2 to 4)           | 35,011   | -               | 62,120               | -                   | 638       | 53       | -                 | -            | 97,823           | -                                  | 1,214           | 99,037                  |
| 6. Public Administration (1-5) | 50,158   | 79,234          | 11,451               | 130                 | 132       | 8        | -                 | 8            | 1,41,121         | -                                  | 3               | 1,41,124                |

**Table -1 contd...**  
**Capital Formation by type of asset and industry of use (Administration) 2019-20**

(₹ Lakh)

| Industry                       | Urban    |                 |                      |                     |           |          |                   |              |                  |                                   |                 |                         |
|--------------------------------|----------|-----------------|----------------------|---------------------|-----------|----------|-------------------|--------------|------------------|-----------------------------------|-----------------|-------------------------|
|                                | Building | Roads & Bridges | Other Capital Outlay | Transport Equipment | Machinery | Software | Cultivated Assets | Animal Stock | Total New Outlay | Net purchase of Secondhand assets | Change in stock | Gross Capital Formation |
| 1. Total                       | 44,707   | 5,84,567        | 2,54,538             | 8,489               | 74,391    | 1,759    | -                 | -            | 9,68,450         | 6,877                             | 413             | 9,75,741                |
| 2. Construction                | -        | -               | 407                  | 38                  | 506       | 36       | -                 | -            | 987              | 12                                | 46              | 1,045                   |
| 3. Water supply                | -        | -               | 1,21,283             | 30                  | 4,050     | 3        | -                 | -            | 1,25,366         | 189                               | 48              | 1,25,603                |
| 4. Other services              | 7,045    | -               | 92,861               | 782                 | 3,470     | 8        | -                 | -            | 1,04,167         | 5                                 | 156             | 1,04,329                |
| a) Education                   | 3,033    | -               | -                    | 39                  | 35        | -        | -                 | -            | 3,106            | -                                 | -               | 3,106                   |
| b) Medical & Public Health     | 1,529    | -               | -                    | 304                 | 1,952     | 7        | -                 | -            | 3,792            | -                                 | 27              | 3,819                   |
| c) Sanitation                  | 2,484    | -               | 92,861               | 438                 | 1,484     | 1        | -                 | -            | 97,269           | 5                                 | 130             | 97,404                  |
| 5. Sub-Total (2 to 4)          | 7,045    | -               | 2,14,551             | 849                 | 8,026     | 48       | -                 | -            | 2,30,520         | 207                               | 250             | 2,30,976                |
| 6. Public Administration (1-5) | 37,661   | 5,84,567        | 39,986               | 7,640               | 66,365    | 1,711    | -                 | -            | 7,37,931         | 6,671                             | 164             | 7,44,765                |

**Table -1 contd...**  
**Capital Formation by type of asset and industry of use (Administration)**  
**2020-21**

(₹ Lakh)

| Industry                       | Rural         |                 |                      |                     |              |           |                   |              |                  |                                   |                 |                         |
|--------------------------------|---------------|-----------------|----------------------|---------------------|--------------|-----------|-------------------|--------------|------------------|-----------------------------------|-----------------|-------------------------|
|                                | Building      | Roads & Bridges | Other Capital Outlay | Transport Equipment | Machinery    | Software  | Cultivated Assets | Animal Stock | Total New Outlay | Net purchase of Secondhand assets | Change in stock | Gross Capital Formation |
| 1. Total                       | <b>68,806</b> | <b>68,824</b>   | <b>59,770</b>        | <b>86</b>           | <b>1,671</b> | <b>28</b> | -                 | <b>10</b>    | <b>1,99,195</b>  | <b>10</b>                         | <b>3,275</b>    | <b>2,02,480</b>         |
| 2. Construction                | -             | -               | -                    | -                   | 208          | -         | -                 | -            | 208              | 10                                | 1,155           | 1,373                   |
| 3. Water supply                | -             | -               | 26,684               | -                   | 27           | -         | -                 | -            | 26,711           | -                                 | -               | 26,711                  |
| 4. Other services              | 35,440        | -               | 11,062               | -                   | 1,317        | 2         | -                 | -            | 47,820           | -                                 | -               | 47,820                  |
| a) Education                   | 13,134        | -               | 2,474                | -                   | 62           | 2         | -                 | -            | 15,672           | -                                 | -               | 15,672                  |
| b) Medical & Public Health     | 22,305        | -               | -                    | -                   | 1,242        | -         | -                 | -            | 23,547           | -                                 | -               | 23,547                  |
| c) Sanitation                  | -             | -               | 8,588                | -                   | 13           | -         | -                 | -            | 8,601            | -                                 | -               | 8,601                   |
| 5. Sub-Total (2 to 4)          | 35,440        | -               | 37,746               | -                   | 1,552        | 2         | -                 | -            | 74,740           | 10                                | 1,155           | 75,905                  |
| 6. Public Administration (1-5) | <b>33,367</b> | <b>68,824</b>   | <b>22,024</b>        | <b>86</b>           | <b>119</b>   | <b>26</b> | -                 | <b>10</b>    | <b>1,24,455</b>  | -                                 | <b>2,120</b>    | <b>1,26,575</b>         |

**Table -1**  
**Capital Formation by type of asset and industry of use (Administration)**  
**2020-21**

(₹ Lakh)

| Industry                       | Urban    |                 |                      |                     |           |          |                   |              |                  |                                   |                 |                         |
|--------------------------------|----------|-----------------|----------------------|---------------------|-----------|----------|-------------------|--------------|------------------|-----------------------------------|-----------------|-------------------------|
|                                | Building | Roads & Bridges | Other Capital Outlay | Transport Equipment | Machinery | Software | Cultivated Assets | Animal Stock | Total New Outlay | Net purchase of Secondhand assets | Change in stock | Gross Capital Formation |
| 1. Total                       | 77,340   | 5,37,927        | 3,03,767             | 4,988               | 62,669    | 539      | -                 | -            | 9,87,230         | 921                               | 266             | 9,88,417                |
| 2. Construction                | -        | -               | 530                  | 267                 | 463       | 0        | -                 | -            | 1,260            | 2                                 | 17              | 1,279                   |
| 3. Water supply                | -        | -               | 1,29,011             | 409                 | 12,362    | 4        | -                 | -            | 1,41,786         | 3                                 | 73              | 1,41,861                |
| 4. Other services              | 27,161   | -               | 92,614               | 914                 | 4,977     | 13       | -                 | -            | 1,25,680         | -                                 | 20              | 1,25,700                |
| a) Education                   | 16,269   | -               | -                    | 1                   | 44        | 4        | -                 | -            | 16,318           | -                                 | -               | 16,318                  |
| b) Medical & Public Health     | 6,069    | -               | -                    | 809                 | 4,302     | 9        | -                 | -            | 11,190           | -                                 | 20              | 11,210                  |
| c) Sanitation                  | 4,823    | -               | 92,614               | 104                 | 631       | 0        | -                 | -            | 98,172           | -                                 | 0               | 98,172                  |
| 5. Sub-Total (2 to 4)          | 27,161   | -               | 2,22,155             | 1,590               | 17,802    | 17       | -                 | -            | 2,68,725         | 5                                 | 110             | 2,68,839                |
| 6. Public Administration (1-5) | 50,179   | 5,37,927        | 81,612               | 3,399               | 44,866    | 522      | -                 | -            | 7,18,505         | 917                               | 156             | 7,19,578                |

**Table -2**  
**Domestic Product by Industry of origin and factor income (DE's)**  
**2019-20**

(₹ Lakh)

| Industry / Items         | Rural                    |         |               |             |                 |               | Urban                    |         |               |             |                 |              |
|--------------------------|--------------------------|---------|---------------|-------------|-----------------|---------------|--------------------------|---------|---------------|-------------|-----------------|--------------|
|                          | Agriculture (Irrigation) | Forests | Manufacturing | Electricity | Other transport | Total         | Agriculture (Irrigation) | Forests | Manufacturing | Electricity | Other transport | Total        |
| 1. S&W                   | 12,892                   | -       | -             | -           | -               | 12,892        | -                        | -       | 1,849         | -           | -               | 1,849        |
| 2. Pension               | 569                      | -       | -             | -           | -               | 569           | -                        | -       | -             | -           | -               | -            |
| 3. Benefits              | -                        | -       | -             | -           | -               | -             | -                        | -       | 12            | -           | -               | 12           |
| 4. Purchases             | 12,660                   | 1,788   | -             | -           | -               | 14,447        | -                        | -       | 2,452         | -           | -               | 2,452        |
| 5. Bm                    | -                        | -       | -             | -           | -               | -             | -                        | -       | 1             | -           | -               | 1            |
| 6. Rm                    | -                        | -       | -             | -           | -               | -             | -                        | -       | -             | -           | -               | -            |
| 7. Cm                    | 7,744                    | 295     | -             | -           | -               | 8,039         | -                        | -       | -             | -           | -               | -            |
| 8. Rent                  | 8                        | -       | -             | -           | -               | 8             | -                        | -       | -             | -           | -               | -            |
| 9. Interest              | -                        | -       | -             | -           | -               | -             | -                        | -       | 20            | -           | -               | 20           |
| 10. Depreciation         | -                        | -       | -             | -           | -               | -             | -                        | -       | 11            | -           | -               | 11           |
| 11. Profits              | -                        | -       | 238           | -           | -               | 238           | -                        | -       | -             | -           | -               | -            |
| 12. Sales                | -                        | -       | 238           | -           | -               | 238           | -                        | -       | 148           | -           | -               | 148          |
| 13. Subsidy              | 33,872                   | 2,083   | -             | -           | -               | 35,955        | -                        | -       | 4,197         | -           | -               | 4,197        |
| 14. Total Receipts       | 33,872                   | 2,083   | 238           | -           | -               | 36,193        | -                        | -       | 4,345         | -           | -               | 4,345        |
| <b>15. Net Product</b>   | <b>13,469</b>            | -       | <b>238</b>    | -           | -               | <b>13,707</b> | -                        | -       | <b>1,881</b>  | -           | -               | <b>1,881</b> |
| <b>16. Gross Product</b> | <b>13,469</b>            | -       | <b>238</b>    | -           | -               | <b>13,707</b> | -                        | -       | <b>1,892</b>  | -           | -               | <b>1,892</b> |

**Table -2**  
**Domestic Product by Industry of origin and factor income (DE's)**  
**2020-21**

(₹ Lakh)

| Industry / Items         | Rural                    |          |               |             |                 |               | Urban                    |          |               |             |                 |              |
|--------------------------|--------------------------|----------|---------------|-------------|-----------------|---------------|--------------------------|----------|---------------|-------------|-----------------|--------------|
|                          | Agriculture (Irrigation) | Forests  | Manufacturing | Electricity | Other transport | Total         | Agriculture (Irrigation) | Forests  | Manufacturing | Electricity | Other transport | Total        |
| 1. S&W                   | 13,984                   | -        | -             | -           | -               | 13,984        | -                        | -        | 1,809         | -           | -               | 1,809        |
| 2. Pension               | 0                        | -        | -             | -           | -               | 0             | -                        | -        | -             | -           | -               | -            |
| 3. Benefits              | -                        | -        | -             | -           | -               | -             | -                        | -        | 2             | -           | -               | 2            |
| 4. Purchases             | 5,030                    | 368      | -             | -           | -               | 5,398         | -                        | -        | 2,521         | -           | -               | 2,521        |
| 5. Bm                    | -                        | -        | -             | -           | -               | -             | -                        | -        | 3             | -           | -               | 3            |
| 6. Rm                    | -                        | 612      | -             | -           | -               | 612           | -                        | -        | -             | -           | -               | -            |
| 7. Cm                    | 8,090                    | 310      | -             | -           | -               | 8,400         | -                        | -        | -             | -           | -               | -            |
| 8. Rent                  | -                        | -        | -             | -           | -               | -             | -                        | -        | -             | -           | -               | -            |
| 9. Interest              | -                        | -        | -             | -           | -               | -             | -                        | -        | -             | -           | -               | -            |
| 10. Depreciation         | -                        | -        | -             | -           | -               | -             | -                        | -        | -             | -           | -               | -            |
| 11. Profits              | -                        | -        | 67            | -           | -               | 67            | -                        | -        | -             | -           | -               | -            |
| 12. Sales                | -                        | -        | 67            | -           | -               | 67            | -                        | -        | 14            | -           | -               | 14           |
| 13. Subsidy              | 27,104                   | 1,290    | -             | -           | -               | 28,394        | -                        | -        | 4,322         | -           | -               | 4,322        |
| 14. Total Receipts       | 27,104                   | 1,290    | 67            | -           | -               | 28,460        | -                        | -        | 4,336         | -           | -               | 4,336        |
| <b>15. Net Product</b>   | <b>13,984</b>            | <b>-</b> | <b>67</b>     | <b>-</b>    | <b>-</b>        | <b>14,050</b> | <b>-</b>                 | <b>-</b> | <b>1,811</b>  | <b>-</b>    | <b>-</b>        | <b>1,811</b> |
| <b>16. Gross Product</b> | <b>13,984</b>            | <b>-</b> | <b>67</b>     | <b>-</b>    | <b>-</b>        | <b>14,050</b> | <b>-</b>                 | <b>-</b> | <b>1,811</b>  | <b>-</b>    | <b>-</b>        | <b>1,811</b> |

**Table 3 contd...**  
**Capital Formation by type of asset and industry of use (Enterprises) 2019-20**

(₹ Lakh)

|                             | <b>Rural</b>    |                            |                             |                            |                  |                 |                          |                     |                         |   |                        |                                |
|-----------------------------|-----------------|----------------------------|-----------------------------|----------------------------|------------------|-----------------|--------------------------|---------------------|-------------------------|---|------------------------|--------------------------------|
| <b>Industry</b>             | <b>Building</b> | <b>Roads &amp; Bridges</b> | <b>Other Capital Outlay</b> | <b>Transport equipment</b> | <b>Machinery</b> | <b>Software</b> | <b>Cultivated Assets</b> | <b>Animal stock</b> | <b>Total New Outlay</b> | <b>Net purchase of Second Hand Assets</b> | <b>Change in Stock</b> | <b>Gross Capital Formation</b> |
| 1. Agriculture (Irrigation) | -               | -                          | 37,450                      | -                          | -                | -               | -                        | -                   | 37,450                  | 93  | -                      | 37,543                         |
| 2. Transport                | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 3. Electricity              | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 4. Forestry                 | -               | 310                        | 3,183                       | -                          | -                | -               | -                        | -                   | 3,493                   | -   | -                      | 3,493                          |
| 5. Manufacturing            | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| <b>6. Total</b>             | <b>-</b>        | <b>310</b>                 | <b>40,632</b>               | <b>-</b>                   | <b>-</b>         | <b>-</b>        | <b>-</b>                 | <b>-</b>            | <b>40,942</b>           | <b>93</b>                                 | <b>-</b>               | <b>41,035</b>                  |

(₹ Lakh)

|                             | <b>Urban</b>    |                            |                             |                            |                  |                 |                          |                     |                         |   |                        |                                |
|-----------------------------|-----------------|----------------------------|-----------------------------|----------------------------|------------------|-----------------|--------------------------|---------------------|-------------------------|---|------------------------|--------------------------------|
| <b>Industry</b>             | <b>Building</b> | <b>Roads &amp; Bridges</b> | <b>Other Capital Outlay</b> | <b>Transport equipment</b> | <b>Machinery</b> | <b>Software</b> | <b>Cultivated Assets</b> | <b>Animal stock</b> | <b>Total New Outlay</b> | <b>Net purchase of Second Hand Assets</b> | <b>Change in Stock</b> | <b>Gross Capital Formation</b> |
| 1. Agriculture (Irrigation) | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 2. Transport                | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 3. Electricity              | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 4. Forestry                 | -               | -                          | -                           | -                          | -                | -               | -                        | -                   | -                       | -   | -                      | -                              |
| 5. Manufacturing            | 245             | -                          | -                           | 0                          | 39               | 51              | -                        | -                   | 335                     | -   | -                      | 335                            |
| <b>6. Total</b>             | <b>245</b>      | <b>-</b>                   | <b>-</b>                    | <b>0</b>                   | <b>39</b>        | <b>51</b>       | <b>-</b>                 | <b>-</b>            | <b>335</b>              | <b>-</b>                                  | <b>-</b>               | <b>335</b>                     |

**Table 3**  
**Capital Formation by type of asset and industry of use (Enterprises) 2020-21**

(₹ Lakh)

|                             | Rural    |                 |                      |                     |           |          |                   |              |                  |                                    |                 |                         |
|-----------------------------|----------|-----------------|----------------------|---------------------|-----------|----------|-------------------|--------------|------------------|------------------------------------|-----------------|-------------------------|
| Industry                    | Building | Roads & Bridges | Other Capital Outlay | Transport equipment | Machinery | Software | Cultivated Assets | Animal stock | Total New Outlay | Net purchase of Second Hand Assets | Change in Stock | Gross Capital Formation |
| 1. Agriculture (Irrigation) | -        | -               | 33,245               | -                   | -         | -        | -                 | -            | 33,245           | 68                                 | 83              | 33,395                  |
| 2. Transport                | -        | -               | -                    | -                   | -         | -        | -                 | -            | -                | -                                  | -               | -                       |
| 3. Electricity              | -        | -               | -                    | -                   | -         | -        | -                 | -            | -                | -                                  | -               | -                       |
| 4. Forestry                 | -        | 1,129           | 3,337                | -                   | 2         | -        | -                 | -            | 4,468            | -                                  | -               | 4,468                   |
| 5. Manufacturing            | -        | -               | -                    | -                   | -         | -        | -                 | -            | -                | -                                  | -               | -                       |
| <b>6. Total</b>             | -        | <b>1,129</b>    | <b>36,581</b>        | -                   | <b>2</b>  | -        | -                 | -            | <b>37,712</b>    | <b>68</b>                          | <b>83</b>       | <b>37,863</b>           |

(₹ Lakh)

|                             | Urban     |                 |                      |                     |           |           |                   |              |                  |                                    |                 |                         |
|-----------------------------|-----------|-----------------|----------------------|---------------------|-----------|-----------|-------------------|--------------|------------------|------------------------------------|-----------------|-------------------------|
| Industry                    | Building  | Roads & Bridges | Other Capital Outlay | Transport equipment | Machinery | Software  | Cultivated Assets | Animal stock | Total New Outlay | Net purchase of Second Hand Assets | Change in Stock | Gross Capital Formation |
| 1. Agriculture (Irrigation) | -         | -               | -                    | -                   | -         | -         | -                 | -            | -                | -                                  | -               | -                       |
| 2. Transport                | -         | -               | -                    | -                   | -         | -         | -                 | -            | -                | -                                  | -               | -                       |
| 3. Electricity              | -         | -               | -                    | -                   | -         | -         | -                 | -            | -                | -                                  | -               | -                       |
| 4. Forestry                 | -         | -               | -                    | -                   | -         | -         | -                 | -            | -                | -                                  | -               | -                       |
| 5. Manufacturing            | 50        | -               | -                    | -                   | 44        | 77        | -                 | -            | 171              | -                                  | -               | 171                     |
| <b>6. Total</b>             | <b>50</b> | -               | -                    | -                   | <b>44</b> | <b>77</b> | -                 | -            | <b>171</b>       | -                                  | -               | <b>171</b>              |

**Table 4**  
**Purpose- wise Classification - 2019-20**

(₹ Lakh)

| Item  | Rural            |  |   |                               |                          |                                      |                        |                  |              |              |
|---|------------------|--|---|-------------------------------|--------------------------|--------------------------------------|------------------------|------------------|--------------|--------------|
|   | 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                               | 4,06,135         | 19,069   | 4,25,204  | 2,49,538                      | 230                      | 25,196                               | 3                      | 2,06,932         | -            | -            |
| 2 Defence   | -                | -  | -   | -                             | -                        | -                                    | -                      | -                | -            | -            |
| 3 Education services                                    | 17,31,940        | 37,454   | 17,69,394                                       | 29,658                        | -                        | 18,701                               | 52                     | 14,33,625        | -            | -            |
| 4 Health & other services                               | 1,71,791         | 26,369   | 1,98,160  | 5,563                         | -                        | 20,530                               | -                      | 1,71,780         | -            | -            |
| 5 Social security & welfare services                    | 35,938           | 52,890   | 88,828  | 14,034                        | 289                      | 6,592                                | -                      | 35,599           | -            | -            |
| 6. Housing & community amenity services                 | 583              | 3,553  | 4,136   | 54                            | 1,809                    | 6,580                                | -                      | 528              | -            | -            |
| 7 Cultural, recreational & religious services           | 8                | 667  | 675   | 34                            | 821                      | 19,542                               | -                      | 8                | -            | -            |
| 8 Economic services                                     | 1,07,930         | 1,81,181   | 2,89,111  | 2,225                         | 27,655                   | 1,41,803                             | 1,162                  | 1,05,890         | -            | 6,960        |
| 8.1 General administration, regulation & research       | -                | -  | -   | -                             | -                        | -                                    | -                      | -                | -            | -            |
| 8.2 Agriculture, forestry, fishing & hunting            | 50,263           | 20,271   | 70,534  | 2,225                         | 171                      | 3,662                                | -                      | 48,853           | -            | 6,960        |
| 8.3 Mining, manufacturing & construction                | 39,926           | 79,417   | 1,19,343  | -                             | 20,891                   | 109                                  | 1,162                  | 39,730           | -            | -            |
| 8.4 Electricity, gas, steam and other sources of energy | 104              | 49,188   | 49,292  | -                             | -                        | 2,373                                | -                      | 104              | -            | -            |
| 8.5 Water supply  | 17,637           | 32,290   | 49,926  | -                             | 6,593                    | 55,845                               | -                      | 17,203           | -            | -            |
| 8.6 Transport and communication                         | -                | 16   | 16  | -                             | -                        | 79,813                               | -                      | -                | -            | -            |
| 8.7 Other economic services                             | -                | -  | -   | -                             | -                        | -                                    | -                      | -                | -            | -            |
| 9 Environmental protection                              | -                | -  | -   | -                             | -                        | -                                    | -                      | -                | -            | -            |
| 10 Relief on calamities and other misc. services        | -                | 2,424  | 2,424   | 6,297                         | -                        | -                                    | -                      | -                | -            | -            |
| <b>11 Total</b>   | <b>24,54,324</b> | <b>3,23,608</b>  | <b>27,77,932</b>                                | <b>3,07,402</b>               | <b>30,804</b>            | <b>2,38,944</b>                      | <b>1,217</b>           | <b>19,54,362</b> | <b>7,607</b> | <b>6,960</b> |

**Table 4**  
**Purpose- wise Classification- 2019-20**

(₹ Lakh)

| Year  | Urban            |  |   |                              |                         |                                      |                       |                  |               |           |
|---|------------------|--|---|------------------------------|-------------------------|--------------------------------------|-----------------------|------------------|---------------|-----------|
|   | 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                               | 12,96,387        | 2,68,368   | 15,64,754                                       | 1,61,749                     | 34,348                  | 76,876                               | 152                   | 7,37,765         | -             | -         |
| 2 Defence   | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -         |
| 3 Education services                                    | 1,82,759         | 69,079   | 2,51,838  | 83,802                       | 31                      | 3,106                                | -                     | 1,72,616         | -             | -         |
| 4 Health & other services                               | 2,51,178         | 58,694   | 3,09,872  | 5,940                        | 446                     | 3,792                                | 27                    | 2,46,125         | -             | -         |
| 5 Social security & welfare services                    | 16,024           | 30,378   | 46,403  | 34,682                       | 14,544                  | 5,932                                | 0                     | 15,479           | -             | -         |
| 6. Housing & community amenity services                 | 94,638           | 1,48,633   | 2,43,272  | 246                          | 7,872                   | 1,02,905                             | 130                   | 88,100           | -             | -         |
| 7 Cultural, recreational& religious services            | 1,403            | 38,105   | 39,508  | 0                            | 1,669                   | 18,249                               | -                     | 1,403            | -             | -         |
| 8 Economic services                                     | 2,03,311         | (-) 85,547   | 1,17,764  | 17,883                       | 43,652                  | 7,11,025                             | 94                    | 1,81,334         | -             | 20        |
| 8.1 General administration, regulation & research       | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -         |
| 8.2 Agriculture, forestry, fishing & hunting            | 3,363            | 1,542  | 4,905   | -                            | 98                      | 105                                  | -                     | 3,337            | -             | -         |
| 8.3 Mining, manufacturing& construction                 | 1,03,102         | 13,934   | 1,17,036  | 17,883                       | 40,364                  | 987                                  | 46                    | 1,02,500         | -             | -         |
| 8.4 Electricity, gas, steam and other sources of energy | -                | 448  | 448   | -                            | -                       | -                                    | -                     | -                | -             | -         |
| 8.5 Water supply  | 96,845           | (-) 88,468   | 8,377   | -                            | 3,190                   | 1,25,366                             | 48                    | 75,497           | -             | 20        |
| 8.6 Transport and communication                         | -                | (-) 13,003   | (-) 13,003                                      | -                            | -                       | 5,84,567                             | -                     | -                | -             | -         |
| 8.7 Other economic services                             | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -         |
| 9 Environmental protection                              | 1,91,539         | 72,396   | 2,63,935  | -                            | 1,570                   | 46,556                               | 11                    | 1,69,181         | -             | -         |
| 10 Relief on calamities and other misc. services        | 580              | 2,694  | 3,274   | 16                           | -                       | 9                                    | -                     | 580              | -             | -         |
| <b>11 Total</b>   | <b>22,37,819</b> | <b>6,02,800</b>  | <b>28,40,620</b>                                | <b>3,04,317</b>              | <b>1,04,131</b>         | <b>9,68,450</b>                      | <b>413</b>            | <b>16,12,582</b> | <b>52,554</b> | <b>20</b> |

**Table 4 - contd...**  
**Purpose- wise Classification- 2020-21**

(₹ Lakh)

| Item  | Rural            |  |   |                              |                          |                                      |                       |                  |           |              |
|---|------------------|--|---|------------------------------|--------------------------|--------------------------------------|-----------------------|------------------|-----------|--------------|
|   | 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                               | 4,59,008         | 9,221  | 4,68,229  | 2,28,145                     | 193                      | 19,651                               | 2,120                 | 2,93,033         | -         | -            |
| 2 Defence   | -                | -  | -   | -                            | -                        | -                                    | -                     | -                | -         | -            |
| 3 Education services                                    | 16,58,469        | 56,111   | 17,14,579                                       | 32,934                       | 628                      | 15,672                               | -                     | 12,70,015        | -         | -            |
| 4 Health & other services                               | 1,61,327         | 27,757   | 1,89,084  | 1,240                        | 1,260                    | 23,547                               | -                     | 1,61,225         | -         | -            |
| 5 Social security & welfare services                    | 22,888           | 51,778   | 74,666  | 16,307                       | 973                      | 2,716                                | -                     | 20,717           | -         | -            |
| 6. Housing & community amenity services                 | 1,342            | 634  | 1,976   | 40                           | 617                      | 11,641                               | -                     | 1,338            | -         | -            |
| 7 Cultural, recreational& religious services            | 8                | 182  | 191   | -                            | 1,008                    | 16,048                               | -                     | 8                | -         | -            |
| 8 Economic services                                     | 96,812           | 1,08,544   | 2,05,355  | 3,307                        | 20,507                   | 1,09,920                             | 1,155                 | 94,302           | -         | 7,154        |
| 8.1 General administration, regulation & research       | -                | -  | -   | -                            | -                        | -                                    | -                     | -                | -         | -            |
| 8.2 Agriculture, forestry, fishing & hunting            | 39,844           | 27,426   | 67,270  | 3,307                        | 520                      | 6,327                                | -                     | 39,424           | -         | 7,154        |
| 8.3 Mining, manufacturing& construction                 | 41,712           | 41,780   | 83,492  | -                            | 17,652                   | 208                                  | 1,155                 | 40,355           | -         | -            |
| 8.4 Electricity, gas, steam and other sources of energy | 1,719            | 24,458   | 26,177  | -                            | -                        | 2,942                                | -                     | 1,719            | -         | -            |
| 8.5 Water supply  | 13,538           | 13,457   | 26,994  | -                            | 2,335                    | 26,711                               | -                     | 12,805           | -         | -            |
| 8.6 Transport and communication                         | -                | 1,422  | 1,422   | -                            | -                        | 73,731                               | -                     | -                | -         | -            |
| 8.7 Other economic services                             | -                | -  | -   | -                            | -                        | -                                    | -                     | -                | -         | -            |
| 9 Environmental protection                              | -                | 22   | 22  | -                            | -                        | -                                    | -                     | -                | -         | -            |
| 10 Relief on calamities and other misc. services        | -                | 1,819  | 1,819   | 1,361                        | -                        | -                                    | -                     | -                | -         | -            |
| <b>11 Total</b>   | <b>23,99,854</b> | <b>2,56,066</b>  | <b>26,55,921</b>                                | <b>2,83,333</b>              | <b>25,186</b>            | <b>1,99,195</b>                      | <b>3,275</b>          | <b>18,40,638</b> | <b>68</b> | <b>7,154</b> |

**Table 4**  
**Purpose- wise Classification- 2020-21**

(₹ Lakh)

| Item  | Urban            |  |   |                              |                         |                                      |                       |                  |               |            |
|---|------------------|--|---|------------------------------|-------------------------|--------------------------------------|-----------------------|------------------|---------------|------------|
|   | 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                               | 12,28,937        | 4,22,387   | 16,51,325                                       | 1,62,584                     | 37,503                  | 1,25,354                             | 110                   | 6,51,675         | -             | -          |
| 2 Defence   | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -          |
| 3 Education services                                    | 1,98,100         | 84,483   | 2,82,583  | 71,156                       | 40                      | 16,318                               | -                     | 1,84,386         | -             | -          |
| 4 Health & other services                               | 2,76,475         | 89,415   | 3,65,891  | 9,705                        | 1,771                   | 11,190                               | 20                    | 2,70,514         | -             | -          |
| 5 Social security & welfare services                    | 14,756           | 19,211   | 33,967  | 35,236                       | 10,376                  | 3,285                                | 43                    | 14,532           | -             | -          |
| 6. Housing & community amenity services                 | 1,06,173         | 1,49,281   | 2,55,453  | 58                           | 7,263                   | 1,03,358                             | 0                     | 92,004           | -             | -          |
| 7 Cultural, recreational& religious services            | 3,842            | 40,850   | 44,692  | -                            | 1,561                   | 21,162                               | -                     | 3,842            | -             | -          |
| 8 Economic services                                     | 1,72,128         | (-)46,752  | 1,25,376  | 204                          | 68,882                  | 6,81,066                             | 90                    | 1,66,053         | -             | 119        |
| 8.1 General administration, regulation & research       | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -          |
| 8.2 Agriculture, forestry, fishing & hunting            | 4,588            | 1,718  | 6,306   | -                            | 58                      | 94                                   | -                     | 4,567            | -             | -          |
| 8.3 Mining, manufacturing& construction                 | 82,844           | 13,124   | 95,968  | 204                          | 65,267                  | 1,260                                | 17                    | 82,075           | -             | -          |
| 8.4 Electricity, gas, steam and other sources of energy | -                | 330  | 330   | -                            | -                       | -                                    | -                     | -                | -             | -          |
| 8.5 Water supply  | 84,697           | (37,653)   | 47,043  | -                            | 3,557                   | 1,41,786                             | 73                    | 79,410           | -             | 119        |
| 8.6 Transport and communication                         | -                | (-)24,271  | (-)24,271                                       | -                            | -                       | 5,37,927                             | -                     | -                | -             | -          |
| 8.7 Other economic services                             | -                | -  | -   | -                            | -                       | -                                    | -                     | -                | -             | -          |
| 9 Environmental protection                              | 2,16,332         | 1,39,905   | 3,56,238  | 5                            | 3,469                   | 25,432                               | 3                     | 1,92,504         | -             | -          |
| 10 Relief on calamities and other misc. services        | 963              | 13,834   | 14,796  | 17                           | -                       | 65                                   | -                     | 916              | -             | -          |
| <b>11 Total</b>   | <b>22,17,706</b> | <b>9,12,615</b>  | <b>31,30,321</b>                                | <b>2,78,964</b>              | <b>1,30,864</b>         | <b>9,87,230</b>                      | <b>266</b>            | <b>15,76,425</b> | <b>29,956</b> | <b>119</b> |

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