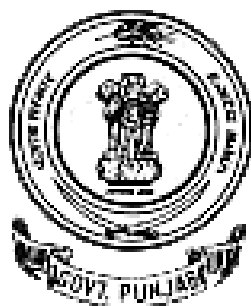


GOVERNMENT OF PUNJAB



ECONOMIC AND FUNCTIONAL CLASSIFICATION OF URBAN LOCAL BODIES BUDGET PUNJAB

**2009-10 (Actual)
2010-11 (Revised)**

**ECONOMIC AND STATISTICAL ORGANISATION, PUNJAB
CHANDIGARH**

PREFACE

1. The Economic and Functional Classification of the Budgets of Municipal Committees/Councils/Corporations in Punjab is an attempt to recast the State Municipal transactions in order to assess the Economic and Functional significance of these transactions. The Economic Classification groups together the items of receipts and expenditure by their economic character such as consumption expenditure, capital formation, transfer payments etc. whereas the functional classification groups them according to the particular purpose or function, they perform such as education, medical and public health, economic services etc. The present report covers classification of Municipal Budgets for the years 2009-10(A) & 2010-11(RE). The major findings of the report are given in the chapter III of this report.

2. The main result of the economic classification of the 139 ULB's budget in the state, which are significant for assessing the impact of the Government's budgetary operation on the economy of the state are shown in different tables. This publication which is 42th in series has been prepared by the Public Finance Section of this department. I am very thankful to all Urban Local Bodies Institutions in the State for making available their annual accounts required for interpretation to this publication.

3. I hope this publication will prove very useful to planners, policy makers, researchers and common people. Since there is always some scope of improvement, I shall be thankful to receive suggestion's to improve the quality, coverage and contents of the publication.

4. This report has been prepared by Smt. Chanchal Bala, Research Officer under the supervision of Smt. Kuldeep Kaur, Joint Director.

CHANDIGARH
DATED: 6.11.2013

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Chapter 1

Introduction

The budget exhibits the detailed information regarding revenue and expenditure and other financial transactions. It is framed for the judicious scrutiny and authorization of expenditure and revenue proposals in a given financial year in terms of various departments and purposes. But this document does not give clearly the economic significance of various heads of revenue and expenditure. Rather it becomes difficult to have clear pictures of capital formation, savings etc. This lacuna is removed by reclassifying and regrouping the financial transactions into meaningful economic categories.

In the democratic set-up of government, the Municipalities / Corporations also play an important role in the development of the urban areas. Under Rule II of the Municipal Accounts code, 1930, all the Municipal Committees / Corporations are required to submit their annual budgets on the G-1 Form to their respective Deputy Commissioners / Commissioners for approval. Since this is an important sector of the economy, proper analysis of its transactions is very useful. Thus, the importance of economic and functional classification of the Budgets of Municipal Committees/Corporations needs no emphasis. For the purpose of economic-functional classification the approved copies of the Budgets are procured from all the Municipalities/Corporations and compiled and classified at State level. The present economic-functional classification is based on the pattern of Economic & purpose Classification of the State Government Budget.

Principals of Economic Classification

The system of classification adopted here is based on a series of distinctions useful for analyzing their economic impact on the rest of the economy. Current transactions in goods and services are separated from transfers. The current transactions of municipal administration are distinguished from the current operations of departmental commercial undertaking as current expenditure of the former on wages and salaries and goods and services are final outlay but these of the later are intermediate expenditure such as cost of raw material, fuels etc. We may say such expenditure represents expenses of production and not expenditure on final goods and services. Purely financial transactions are again separated from transactions in goods and services and transfers.

The details of the significant economic heads are given under the following five accounts:-

- | | |
|--------------|---|
| Account I. | Transactions in Commodities and Services and Transfers:
Current Account of Municipal Committees/Corporations. |
| Account II. | Transactions in Commodities and Services and Transfers:
Current Account of Departmental Commercial Undertakings. |
| Account III | Transactions in Commodities and Services and Transfers:
Capital Account of Administration and Departmental Commercial Undertakings of Municipal Committees/Corporations. |
| Account. IV. | Changes in Financial Assets and Liabilities. Capital Account of Municipal Committees/Corporations. |
| Account. V. | Cash and Capital Reconciliation Account of Municipal Committees/Corporations. |

Main Highlights of the Findings

The role of Urban Local bodies i.e. Municipal Committees/Councils & Corporations is increasing day by day in augmentation of multifarious amenities in their command areas. Main highlights of the findings emerging from the study of economic classification of Budget of these committees/councils & Corporations are as under:

- 1) The total expenditure of these Committees/Councils and Corporations has increased from Rs. 149732.73 lakhs in 2009-10 (A) to Rs.164065.75 lakhs in 2010-11 (RE) showing an increase of 9.57%.
- 2) The available figure shows that total consumption expenditure is Rs.69035.96 lakhs in 2009-10(A) which constitute 46.11% of total expenditure. Out of it, expenditure only on salaries and wages is Rs.58652.15 lakhs which is 39.17%.
- 3) Gross Capital expenditure that is expenditure on building, roads and other constructions, machinery & equipments and purchase of vehicles is Rs.77398.34 lakhs in 2009-10 (A) as against Rs.78604.81lakhs in 2010-11 (RE) showing an increase of 1.56%. The expenditure on Gross Capital Formation (i.e. development) is 51.69% of the total expenditure in the year 2009-10 (A).
- 4) Current receipts by these Municipal Committees/Councils & Corporations are Rs.155840.14 lakhs in 2010-11 (RE) whereas these are Rs.129600.37 lakhs in 2009-10 (A) which shows decrease of 20.25% over the previous year. The current receipts are Rs.129600.37 lakhs whereas the expenditure is Rs.149732.73 lakhs which shows that the receipts are less than that of the expenditure.
- 5) The tax revenue is the main source of revenue which is 95002.33 lakhs (73.30%) in 2009-10 (A) and Rs.116030.53 lakhs (74.45%) in 2010-11 (RE). Other sources of revenue include Income from property and Entrepreneurship Rs.7711.08 lakhs (5.95%), miscellaneous receipts Rs.12554.16 lakhs (9.69%) and Revenue grants & contributions Rs.14332.80 lakhs (11.06%) in the year 2009-10 (A).

CHAPTER II
THE SET OF ACCOUNTS

Five accounts containing the reclassified data from the Budget of Municipalities/Corporations for 2009-10 (A/C) 2010-11 (R/E)

ACCOUNT 1

Transaction in commodities and Services and transfers:

(Rs.in Lakhs)

Expenditure				Revenue			
SN		Accounts 2009-10	Revised Estimates 2010-11	SN		Accounts 2009-10	Revised Estimates 2010-11
0	1.	2.	3.	4	5.	6.	7.
1.	Consumption Expenditure (1.1+1.2)	69035.96	87081.68	1.	Tax Revenue	95002.33	116030.53
1.1	Wages and Salaries	58652.15	72929.71	1.1	Direct Taxes (a+b+c)	14624.65	16884.63
1.2	Net purchase of commodities & services including RM (a (-) b)	10383.81	14151.97	(a)	Profession and trade Tax	-	-
(a)	Purchases of commodities & Services	19704.77	24766.97	(b)	Servant Tax	-	-
(b)	Less sale of commodities and services	9320.96	10615.00	(c)	Taxes on Houses and Lands	14624.65	16884.63
2.	Transfer Payments (2.1+2.2+2.3)	2338.32	1159.07	1.2	Indirect Taxes (a to m)	80377.68	99145.90
2.1	Interest	0.86	3.40	(a)	Vat	64189.46	72400.56
2.2	Grants	1882.28	321.11	(b)	Octroi	10827.89	13371.58
2.3	Other current transfers	455.18	834.56	(c)	Excise Duty	3381.58	11335.71
				(d)	Taxes on Vehicles	266.08	273.81
				(e)	Taxes on Animals (Including registration of dogs)	1.64	2.75
				(f)	Fees for Vehicles licenses	364.67	420.34
				(g)	License fee for job porters	2.68	2.10
				(h)	Dangerous and offensive trade License fee	72.99	95.69
				(i)	Tolls on vehicles and animals	27.86	24.00
				(j)	Local rates	-	-
				(k)	Fees for letting of Fire-works	-	-
				(l)	Miscellaneous-other Taxes and duties	6.52	7.74
				(m)	Advertisement Tax	1236.31	1211.62
Total (1+2)		71374.28	88240.75	Total (of Sr. No. 1 or 1.1+1.2)		95002.33	116030.53

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(Rs.in Lakhs)

Expenditure				Revenue			
SN		Accounts 2009-10	Revised Estimates 2010-11	SN		Accounts 2009-10	Revised Estimates 2010-11
	Total from previous page	71374.28	88240.75		Total from previous page	95002.33	116030.53
3.	Savings on current account	58226.09	67599.39	2.	Income from property and Entrepreneurship	7711.08	11343.18
				2.1	Profit transferred by Departmental commercial Undertakings	-	-
				2.2	Income on investment	-	-
				2.3	Interest receipts	1404.83	511.40
				2.4	Income from Municipal Properties (rents on land buildings)	6306.25	10831.78
				3.	Miscellaneous Receipts	12554.16	12511.38
				4.	Revenue grants and contributions	14332.80	15955.05
Total (1+2+3)		129600.37	155840.14	Total (Sr.No.1+2+3+4)		129600.37	155840.14

ACCOUNT II
Current account of Departmental Commercial Undertakings of Municipal Committees / Corporations
Transaction in commodities and Services and Transfers

(Rs.in '000)

Expenditure				Revenue			
SN		2009-10 Accounts	2010-11 Revised Estimates	SN		2009-10 Accounts	2010-11 Revised Estimates
1.	2.	3.	4.	5.	6.	7.	8.
1.	Wages & Salaries	-	-	1.	Gross Sale Proceeds	-	-
2.	Commodities and services	-	-	(a)	Electricity Department of Amritsar	-	-
3.	Repairs & Maintenance	-	-		Municipal Corporation	-	-
i)	Wages & Salaries	-	-	(b)	Transport	-	-
ii)	Commodities and services	-	-	(c)	Water Supply	-	-
4.	Interest	-	-			-	-
5.	Provision for depreciation	-	-			-	-
6.	Profit transferred to current account	-	-			-	-
Total		-	-	Total		-	-

There is no Departmental commercial undertaking in Punjab under Municipal Corporations and Councils.

ACCOUNT III
Capital Account of Administration and Departmental Commercial Undertakings of
Municipal Committees/ Corporations
Transaction in commodities and Services and Transfers

(Rs. In Lakhs)

Expenditure				Revenue			
SN		Accounts 2009-10	Revised Estimates 2010-11	SN		Accounts 2009-10	Revised Estimates 2010-11
1	2.	3.	4.	5.	6.	7.	8.
1.	Gross capital formation (A+B)	77398.34	78604.81	1.	Gross savings	58226.09	67599.39
(A)	General Departments (1.1+1.2)	77750.27	78957.64	1.1	Savings on current Account of Municipal Committees/Corporations	58226.09	67599.39
1.1	Buildings and other construction	76801.82	77504.61	1.2	Provisions for depreciation of D.C.U.'s.	-	-
(a)	New Outlay	76687.29	77290.92	2.	Capital transfer (Capital Grants, contributions and recoveries)	22.28	45.97
(b)	Renewals and replacement	114.53	213.69	3.	Balance: Deficit on all transactions on commodities and services and transfers	19149.97	10959.45
1.2	Machinery and equipments	948.45	1453.03				
(a)	New Outlay	948.45	1453.03				
(b)	Renewals and replacement	-	-				
(B)	Commercial Undertakings (Total 1.3+1.4+1.5)	(-)351.93	(-)352.83				
1.3	Buildings and other Constructions	-	-				
(a)	New Outlay	-	-				
(b)	Renewals and replacements	-	-				
1.4	Machinery & Equipments	-	-				
(a)	New Outlay	-	-				
(b)	Renewals and replacements	-	-				
1.5	Net increase in Inventories	(-)351.93	(-)352.83				
(a)	Gross Expenditure in inventories	464.33	442.55				
(b)	Gross income from inventories	112.40	89.72				
2.	Capital Transfers	-	-				
Total (A+B)		77398.34	78604.81	Total (1+2+3)		77398.34	78604.81

ACCOUNT IV

**Changes in financial assets and Liabilities Capital Account of Municipal Committees / Corporations.
Asset Liabilities of Capital Outgoing & Incoming**

(Rs. In Lakhs)

Outgoings				Incomings			
SN		Accounts 2009-10	Revised Estimates 2010-11	SN		Accounts 2009-10	Revised Estimates 2010-11
1.	2.	3.	4.	5.	6.	7.	8.
1.	Loans and Advances(a+b)	2316.27	2065.14	1.	Loans	1356.16	4844.95
(a)	For Capital formation	2084.64	1858.62	2.	Net Increase Financial Assets and Liabilities	960.11	(-)2779.81
(b)	For Current consumption	231.63	206.52				
2.	Unearmarked Investment						
3.	Investment in securities						
Total (Sr.No.1+2+3)		2316.27	2065.14	Total (Sr.No.1+2)		2316.27	2065.14

ACCOUNT V

Cash and Capital Reconciliation Accounts of Municipal Committees / Corporations Cash & Capital Reconciliation of Accounts

(Rs. In Lakhs)

Outgoings				Incomings			
SN		Accounts 2009-10	Revised Estimates 2010-11	SN		Accounts 2009-10	Revised Estimates 2010-11
1.	2.	3.	4.	5.	6.	7.	8.
1.	Deficit/ Surplus on all Transactions on commodities and Services and Transfers (Balancing item of account – III)	19149.97	10959.45	1.	Decrease in cash Balances	20110.08	8179.64
2.	Net increase in financial Assets and Liabilities (Balancing item of Account IV)	960.11	(-)2779.81				
Total (1+2)		20110.08	8179.64	Total		20110.08	8179.64

CHAPTER – III

Major Findings

The main findings emerging from the economic classification of Municipal Budgets are discussed below:-

Total Expenditure- The total expenditure of 131 Municipal Committees/Councils and 5 Corporation in Punjab was Rs.164065.75 Lakhs during 2010-11 (RE) as compared to Rs.149732.73 Lakhs during the years 2009-10 (A) registering an increase of 9.57 percent. The Municipal Committees/Corporation incurred expenditure mainly on wages and salaries of Municipal staff, construction of roads, pavements and maintenance of streets and drainage works. The allocation by types of expenditure is given in Table No.-I

Table No.1 Total Expenditure (Rs. In Lakhs)

Expenditure			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	Final Outlays (a+b)	146434.30 (97.80)%	165686.49 (100.99)%
	(a) Consumption expenditure of Municipal Committees/ Corporations(Vide Account I)	69035.96 (46.11)%	87081.68 (53.08)%
	(b) Gross capital formation (Vide Account III)	77398.34 (51.69)%	78604.81 (47.91)%
2.	Transfer payments to the rest of the economy (Total a+b)	2338.32	1159.07
	(a) Current transfer (Vide Account No. I)	2338.32	1159.07
	(b) Capital transfer (Vide Account No. III)	-	-
3.	Financial investment and Loans to the rest of the Economy (Net) (Vide Account IV)	960.11	(-)2779.81
Total Expenditure (1+2+3)		149732.73	164065.75

Note:-131 Municipal Committees and 7 corporations in Punjab are taken in this analysis.

Final outlays:

The Final outlays represent the direct demand for consumption expenditure, capital formation etc of the Municipal Committees / Corporations. Final outlays constitute the major expenditure Rs.165686.49 lakhs i.e.100.99 percent in 2010-11(RE) as against Rs.146434.30 lakhs i.e. 97.80 percent in 2009-10(A) of the total expenditure. Rs. 87081.68 lakhs (53.08 percent)constituted consumption expenditure during the year 2010-11(RE) as against Rs.69035.96 lakhs (46.11 percent) during 2009-10(A) of the final outlay.

Transfer payments, financial investments and loans (net)

The transfer payments, loans and advances to the rest of the economy were proposed Rs.(-)1620.74 lakhs for the year 2010-11(RE).The corresponding figures for the year 2009-10 (A) is Rs.3298.43 lakhs.

Gross capital Formation:-

Gross capital Formation the final outlay, the consolidated revised estimates of the Municipal Committees/Corporations in Punjab proposed the gross Capital Formation as 47.91 percent (Rs.78604.81 Lakhs) during 2010-11 (RE) as compared to 51.69 percent (Rs.77398.34 Lakhs) during 2009-10 (A)

Table No.2 Total Financial Assistance for Capital Formation
(Rs.in Lakhs)

Financial Assistance			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1	Investment in securities (Vide Account IV)	-	-
2.	Loans and capital formation (vide Account IV)	2316.27	2065.14
3.	Unearmarked Investment (Vide Account IV)	-	-
Total Financial Assistance for Capital Formation (1+2+3)		2316.27	2065.14

Capital Formation out of Budgetary Resources: -

Total capital formation out of the budgetary resources was 97.70 percent undertaken by the Municipal Committees/Corporations directly during 2010-11(RE) whereas the corresponding contribution to the total capital formation was 97.23 percent in 2009-10(A) respectively

**Table No.3 Gross Capital formation out of the budgetary resources of
Municipal Committees / Corporations**
(Rs.in Lakhs)

Gross Capital Formation			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	Gross Capital Formation by Municipal Committees / Corporations (A/c III)	77398.34 (97.23)%	78604.81 (97.70)%
2.	Renewals and replacements (A/C-III)	114.53	213.69
3.	Net Capital formation by Municipal Committees / Corporations(1-2)	77283.81	78391.12
4.	Financial Assistance for capital formation to the rest of the economy (A/C-IV)	2316.27	2065.14
Total capital formation (Net) of the Budgetary Resources of Municipal Committees / Corporations(3+4)		79600.08	80456.26

The above table depicts that total outlay provided for capital formation by Municipal Committees/Councils/Corporations out of their budgetary resources was Rs.80456.26 lakhs in 2010-11(RE), Rs.79600.08 lakhs in 2009-10(A), showing an increase of 1.08 percent in 2010-11(RE), over 2009-10(A). The percentage of total outlay for Capital Formation to the total expenditure during the years 2010-11(RE) and 2009-10(A) was 53.16 % and 49.04 % respectively.

Table No.4 Current Receipts of Municipal Committees / Corporations**(Rs. In Lakhs)**

Receipts			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	Tax Revenue (A/C-I)	95002.33 (73.30)%	116030.53 (74.45)%
2.	Income from property and Entrepreneurship (A/C-I)	7711.08 (5.95)%	11343.18 (7.28)%
3.	Miscellaneous Receipts (A/C-I)	12554.16 (9.69)%	12511.38 (8.03)%
4.	Revenue grants and contributions (A/C-I)	14332.80 (11.06)%	15955.05 (10.24)%
Total (1+2+3+4)		129600.37 (100.00)%	155840.14 (100.00)%

Current Receipts: - The total current revenue of Municipal Committees/Corporations in Punjab was Rs.155840.14 Lakhs in 2010-11 (RE) as against Rs.129600.37 lakhs in 2009-10 (A). The revenue increase has been worked out to 20.25 percent during 2010-11 (RE) over 2009-10 (A). Out of the total revenue of Rs.155840.14 lakhs in 2010-11 (RE) Rs.116030.53 lakhs (74.45%) was from tax revenue. The corresponding percentage for 2009-10 (A) was (73.30 %).

Table No.5 Current outgoings of Municipal Committees / Corporations

(Rs.in Lakhs)

Out goings			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	Consumption expenditure (Vide Item I, Account I)	69035.96 (96.72)%	87081.68 (98.69)%
2.	Transfer payments (Vide Item II, Account I)	2338.32 (3.28)%	1159.07 (1.31)%
Total (1+2)		71374.28 (100.00)%	88240.75 (100.00)%

Current Outgoing: - The current outgoings which consist of consumption expenditure and transfer payments were Rs.88240.75 lakhs during 2010-11 (RE) and Rs.71374.28 lakhs during 2009-10 (A). This shows an increase of 23.63 percent during 2010-11 (RE) over 2009-10 (A). Consumption expenditure constitute the major portion of the current outgoings. Its contribution to total current outgoing were 96.72 percent and 98.69 percent respectively during the above periods whereas the contribution of Transfer payment to total current outgoings during the above periods were only 3.28 percent and 1.31 percent respectively.

Table No.6 Gross Net savings of the Municipal Committees / Corporations**(Rs. In Lakhs)**

Gross Net Savings			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	<u>Gross Savings:-</u>	58226.09	67599.39
(a)	Savings of Municipal Administration (Vide Item No. 3 in Account I)	58226.09	67599.39
(b)	Depreciation provision of Departmental Commercial Undertakings (Vide Item No. 5 in Account II)	-	-
(c)	Expenditure on Renewals and Replacement (Vide Item No. 1.1 (b) &1.3 (b) in Account III)	114.53	213.69
Net Savings a-(b+c)		58111.56	67385.70

Gross and Net Savings:- Gross savings comprises of savings of Municipal Administration i.e. the surplus of Municipal Current receipts over Municipal current expenditure and depreciation provisions of Departmental Commercial undertakings of Municipal Committees / Corporations. Net savings are equal to gross savings less expenditure on renewals and replacements.

Income Deficit/Surplus.

The income deficit/surplus of the 131 Municipal Committees and 7 Corporations in the State as measured by the excess of net investment over net savings is given as in Table No. 7.

Table No.7 Income deficit/surplus of all the Municipal Committees/Corporations

(Rs. In Lakhs)

Income Deficit			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	Investment by Municipal Committees / Corporations (Net) (Table 3)	77283.81	78391.12
2.	Savings by Municipal Committees/ Corporations (Net)(A/C-I)	58226.09	67599.39
Income deficit/surplus of Municipal Committees/Corporations (2-1)		(-)19057.72	(-)10791.73

Other Deficit/Surplus

The deficit/ surplus in income account as indicated above is a measure of the gap to be filled up by Municipal Committees/Corporations net borrowings. Another measure of deficit/surplus is provided by the sum of balancing items in Account III and Account IV. This deficit/surplus which denotes total requirements of finance for the Municipal Committees/Corporations is shown in table given below.

Table No. 7(a) Income deficit/surplus of all the Municipal Committees/Corporation.

(Rs. In Lakhs)

Income Deficit			
S.N	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1	Deficit in all transactions on commodities and Services and transfers (Vide in Account III)	19149.97	10959.45
2	Net increase in financial Assets (Vide in Account IV)	960.11	(-)2779.81
Deficit Denoting total Requirements of finance (1+2)		20110.08	8179.64

Table No. 8 Total income generation by the Municipal Committees / Corporations

(Rs. In Lakhs)

Income Generation			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1	Wages and Salaries (Vide Account I, Item 1.1)	58652.15	72929.71
2	Net output of Departmental commercial undertakings	-	-
3	Wages and salaries components of Municipal Committees / Corporations outlay on buildings and constructions	25575.01	25809.04
Total (1+2+3)		84227.16	98738.75

Contribution to income generation by the Municipal Committees / Corporations:-

The budgetary operations of all the Municipal Committees / Corporations during the year 2010-11 (RE) are expected to generate a total income of Rs. 98738.75 lakhs. During 2009-10 (A) such income generated works out to Rs. 84227.16 Lakhs.

Table No.9 Economic classification – Percentage distribution of expenditure

Economic Classification			
SN	Heads	Accounts 2009-10	Revised Estimates 2010-11
0	1	3	4
1.	Consumption expenditure	77083.64 (48.19)	96035.57 (53.75)
2	Grants	-	-
3	Interest	0.86 (0.00)	3.40 (0.00)
4	Subsidy	-	-
5	Other current transfer payments	455.18 (0.29)	834.56 (0.47)
	Total current expenditure (1 to 5)	77539.68 (48.48)	96873.53 (54.22)
6	Gross capital formation	78214.60 (48.90)	79400.19 (44.44)
	i) Buildings and other construction	76687.29 (47.95)	77290.92 (43.26)
	ii) Machinery and equipments	948.45 (0.59)	1453.03 (0.81)
	iii) Increase in inventories	464.33 (0.29)	442.55 (0.25)
	iv) Renewals and replacements	114.53 (0.07)	213.69 (0.12)
7	Capital transfers	-	-
8	Unearmarked investment /Grants	1882.28 (1.17)	321.11 (0.18)
9	Loans and Advances	2316.27 (1.45)	2065.14 (1.16)
	Total capital expenditure (6 to 9)	82413.15 (51.52)	81786.44 (45.78)
	Grand Total (Current & Capital Expenditure	159952.83 (100.00)	178659.97 (100.00)

Note:- Figures in Brackets shows the percentage of respective column.

CHAPTER IV
Reconciliation

In this chapter an attempt has been made to reconcile the figures relating to the total revenue and expenditure of Municipal Committees / Corporations budget with the total revenue and expenditure as worked out by the economic classification scheme. The various adjustments in the economic classification to arrive at the figures given in the Municipal budget for the year under review are spelt on in detail in the statement given below:-

(Rs. In Lakhs)

Revenue			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1	Total Revenue as shown in the Municipal Budgets	140412.17	171435.78
	<i>Less-</i>		
2	Sale of commodities and services treated as deduction of consumption expenditure	1273.28	1661.11
3	Inventories as treated income in the Municipal budgets	112.40	89.72
4	Capital transfers (Capital grants and contributions and recoveries).	22.28	45.97
5	Sale-Proceeds of Water Supply	8047.68	8953.89
6	Loans (incomings)	1356.16	4844.95
	<i>Add-</i>		
7	Profit of departmental commercial undertakings	-	-
8	Total adjustments	10811.80	15595.64
Total revenue as shown in economic classification (1-8)		129600.37	155840.14

(Rs. In Lakhs)

Expenditure			
SN	Items	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1	Total Expenditure as shown in the Municipal Budgets	161226.11	180321.08
	<i>Less-</i>		
2	Sale of commodities and services, treated as deduction of consumption expenditure	9320.96	10615.00
3	Gross increase in inventories	464.33	442.55
4	Current expenditure of departmental commercial undertakings	-	-
5	Loans (incomings)	1356.16	4844.95
	<i>Add-</i>		
6	Net increase in inventories	(-)351.93	(-)352.83
7	Total adjustments	11493.38	1625.33
Total expenditure as shown in the economic classification.		149732.73	164065.75

CHAPTER V

Notes on the Accounts, their Derivation and Rationale Account I. Transactions in Commodities and Services and Transfers:

Current Account of Municipal Committees/Corporations in the State:

Account -1

This account deals with the current revenue and expenditure of all the Municipal Committees/Corporations in the State. All departments other than those listed under Account II in the chapter are considered as administrative for the purpose of this classification. The current expenditure of administrative departments consists of the final outlay, of Municipal Committees/Corporations on current account which represents consumption. The final outlays are made up of purchases of commodities and services and wages and salaries payments. Besides final outlays, Municipal Committees/Corporations make transfer payments, i.e. grants scholarships, prizes etc. to the rest of the economy which indirectly add, to the disposable income of the community. To meet the current expenditure, Municipal Committees/Corporations appropriate a part of the income of the community through a variety of taxes, miscellaneous receipts accruing during the course of administration. In addition, Municipal Committees/Corporations have an investment income from property and entrepreneurship. The Municipal Committees/Corporations also receive revenue grants, contributions and recoveries from the State Government and others. The excess of the current receipts over current expenditure denote the savings of the Municipal Committees/Corporations available for capital formation. Some of the items included in this Account are explained as below:-

Expenditure:-

Item 1.1 Wages and Salaries: - This item includes pay of the establishments (other than traveling and daily allowances), other allowances and honorarium and 50 per cent to the expenditure incurred on unclassified miscellaneous heads. Wages and Salaries also include contributions to provident funds.

Item 1.2 Commodities and Services:- This item includes all expenditure under contingency, office supplies, fuel and light, expenditure on repairs and maintenance, printing, traveling and daily allowances, telephone and telegraph charges, taxes and rent of hired buildings and machinery and equipment, 50 per cent lump-sum miscellaneous unclassified, charges and other items for current operation.

Item No.2 Transfer Payments: - Transfer payments include grants, scholarships, stipends, prizes and awards, etc.

Item No.3 Savings on current account: The balancing item on the current account of the Municipal Committees/Corporations represents the savings of this sector, i.e. surplus of current receipts over current expenditure.

Revenue:

Item No. 1 Tax Revenue: Tax revenue is classified into direct and indirect taxes. Direct taxes are levied by public authorities at regular intervals on income from employment, property, capital, gains,

etc. and on financial assets and the net or total worth of enterprises non-profit institutions or households. Taxes falling under this category of Municipal Committees/Corporations are profession and trade tax, servant taxes on house and lands, taxes on goods and services that the chargeable to business expenses and taxes on the possession or use of goods and services by households are treated as indirect taxes. The main categories in the Municipal Committees/Corporations Budgets are octroi, terminal tax, taxes on vehicles and animals, fees for vehicle licenses, dangerous and offensive trade license fees, licence fees for job porters, tolls on vehicles and animals, local rates, advertisement tax, miscellaneous other taxes and duties.

Item No.2 Income form property and entrepreneurship: - This records the income receivable by the Municipal Committees/Corporations from departmental Commercial Undertakings as well as the net rent, interest and dividend accruing to them from the ownership of building or financial assets.

Item No.3 Miscellaneous Receipts: - This item includes fines and penalties, births and deaths registration fees, copying fees etc.

Item No.4 Revenue Grants, Contributions and Recoveries: - These are current receipts accruing from the State Government and various Committees and Boards.

Account - II

Transactions in Commodities and Services and Transfers: Current Account of Departmental Commercial Undertakings.

The Departmental Commercial Undertakings, briefly be defined agencies producing goods and services that are not provided free of charge. The essential characteristics distinguishing these departments from other administrative departments are that they charge for what they provide according to use and are thus able to meet a part or most of their costs from their sale proceeds. In this study electricity, transport and water supply have been classified as Departmental Commercial Undertakings.

The expenditure side of the Departmental Commercial Undertakings spells out the current expenditure into wages and salaries, commodities and services, repairs and maintenance, interest, provision for depreciation and profit which is transferred to Administrative Departments. Repairs and maintenance expenditure is shown separately because of the importance of such expenditure of the efficient working of commercial enterprises. This expenditure is further divided equally between wages and salaries and commodities and services since the required details are not available in budgets of the Municipal Committees/Corporations. On the revenue side the gross sale proceeds are given.

Account - III

Transactions in Commodities and Services and Transfers:-Capital Account of Administration and Departmental Commercial Undertakings of Municipal Committees/Corporations.

This Account is concerned with the total capital outlay representing physical assets and formation by the Administrative Departments and Commercial Undertakings of the Municipal

Committee/Corporations. The savings transferred from Account I and capital grants received by the Municipal Committees/Corporations constituted the source of finance for all expenditure recorded in this Account.

The difference between savings and capital formation is often used in economic analysis as a measure of budgetary deficit. The deficit which is shown as balancing item in Account III along-with net increase in financial assets and liabilities in Account IV gives the total requirements of finances of the Municipal Committees/Corporations. Gross fixed capital formation classified into buildings and other constructions and machinery and equipments as given below of Administrative Departments of Departmental Commercial Undertaking.

Item 1.1 Buildings and Other Constructions: - This item includes all expenditure on works of buildings and reservoirs, constructions of roads and payments of streets.

Item 1.2 (a) Machinery and equipments: Machinery and equipments includes expenditure incurred on the purchase of tools and plants by the Municipal Committees/Corporations of the State.

1.2 (b) Renewals and replacements: - Expenditure on repairs and renewals on water supply works has been divided into renewals and repairs on 50:50 basis.

Item 1.5 Increase in Inventories: - This item represents increase or decrease in work stores and stock of goods, etc. Suspense Account is included under the head 'Work Stores'.

Revenue:-

Receipt on capital Account: - Receipts available for capital formation consists of gross savings on Current Account brought over from accounts I and II, capital grants, contributions and recoveries from the State Government and other institutions.

Account - IV

Changes in financial assets and Liabilities:- Capital Account of Municipal Committees/Corporations in the State.

This Account which shows the changes in the financial assets and liabilities of the Municipal Committees/Corporations in the State is converted with transactions in financial investments and repayment of loans and advances. The balancing items of this Account representing net financial assets and liabilities when added to the deficit in Account III which gives the total requirements of finance of the Municipal Committees/Corporations for fixed assets formation and for the accumulation of financial claims against the rest of the economy.

Account - V

Cash and capital reconciliation account of Municipal Committees/Corporations in the State.

This account sums up the net position in respect of Accounts III and IV showing the effect of all transactions of the Municipal Committees/Corporations in the State, on its cash position. As stated earlier, Account III gives the net position in respect of all transactions in commodities and services and transfers while account IV bring out the net position in respect of financial assets and liabilities.

Functional Classification

CHAPTER VI PRINCIPLES OF FUNCTIONAL CLASSIFICATION

Economic classification groups the primary items of expenditure by their economic character while functional classification groups them according to the particular purpose they serve. It is designed to show how expenditure is divided into different types of service provided. It gives information about public expenditure devoted to a particular service or group of services, say education, health or housing and community, services etc.

The functional classification excludes current expenditure on goods and services of Departmental Commercial Undertakings. These enterprises produce goods and services that are sold largely outside the public sector. Their current expenditure on goods and services is an intermediate expenditure which represents cost of production and net expenditure on final goods and services. It may also be noted that the functional classification is not applied to receipts except to those which may be considered as offsets to expenditure on goods and services included in this type of classification such as proceed from sale of goods and services.

All items of expenditure have been grouped under different broad functional categories. The U.N reports i.e., a Manual for Economic and functional Classification of Government Transactions, 1958 and a System of National Accounts, 1968 serve as guidelines.

The list of major and minor purpose categories as under:-

1. General public services.
 - 1.1 General administration, external affairs, public order and safety.
 - 1.2 General research.
2. Defence
3. Education
 - 3.1 Administration, regulation and research.
 - 3.2 Schools, universities and institutions including subsidiary services.
4. Health.
 - 4.1 Administration, regulation and research.
 - 4.2 Hospitals, clinics and other Health Services.
- 5 Social security and welfare services.
- 6 Housing and other Community amenities.
7. Cultural, Recreational and Religious services.
- 8 Economic Services.
 - 8.1 General Administration Regulation and Research.
 - 8.2 Agricultural Forestry, Fishing and Hunting.
 - 8.3 Mining, Manufacturing and Construction.
 - 8.4 Electricity, Gas, Steam and water.
 - 8.5 Water Supply.
 - 8.6 Transport and Communication.
 - 8.7 Other Economic Services.
- 9 Other Services.
 - 9.1 Relief Operation.
 - 9.2 Interest (other misc. services)
 - 9.3 Public Debt.

Economic and Functional Classification have been combined into a single two way cross classification by significant economic and functional categories. It relates to budgetary expenditure for the year 2009-10 (A) 2010-11 (RE). The Table 6.1 splits up horizontally, the expenditure on each service for the years under review into significant economic categories. The broad division of economic classification is current and capital expenditure while that of functional classification are general government services, defence, education medical and public health, social security welfare services, housing and community amenities, cultural, recreational and religious services, economic services and other purposes. From this, it is very easy to see the nature of expenditure on each group of services. For example, it can be seen how much is spent on goods and services of a gross capital formation for promoting education health, water supply etc. Table 7.1 depicts the percentage distribution of the total expenditure among the functional categories. These figures when presented for number of years would be useful in studying trends in the expenditure.

Table 6.1- Economic and Functional Classification of Municipal Budgets-2009-10 (A)

(Rs. In Lakhs)

(Current Expenditure)									
SN	Economic classification/ Functional classification	Wages and Salaries	Purchase of goods and services	Consumption expenditure (2+3)	Less Outside sales	Net consumption expenditure (4-5)	Interest	Other current transfers	Total current expenditure (6+7+8)
0	1	2	3	4	5	6	7	8	9
1	General Government Services	17224.00	3901.31	21125.31	1273.28	19852.03	-	366.87	20218.90
2	Defence	-	-	-	-	-	-	-	-
3	Education	18.71	28.12	46.83	-	46.83	-	-	46.83
4	Medical and public health	17284.85	1114.72	18399.57	-	18399.57	-	-	18399.57
5	Social security and welfare services	-	-	-	-	-	-	-	-
6	Housing and community services	12768.73	10509.41	23278.14	-	23278.14	-	88.31	23366.45
7	Cultural recreational and religious services	1019.11	91.95	1111.06	-	1111.06	-	-	1111.06
8	Economic services	10336.75	4059.26	14396.01	-	14396.01	-	-	14396.01
i)	Agricultural, Forestry, Fishing and hunting.	1408.24	-	1408.24	-	1408.24	-	-	1408.24
ii)	Water supply	8928.51	4059.26	12987.77	-	12987.77	-	-	12987.77
iii)	Transport services	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-
9	Other purposes	-	-	-	-	-	0.86	-	0.86
i)	Interest	-	-	-	-	-	0.86	-	0.86
ii)	Loans and advances	-	-	-	-	-	-	-	-
Grand total		58652.15	19704.77	78356.92	1273.28	77083.64	0.86	455.18	77539.68

Table 6.1 Contd-Economic and Functional Classification of Municipal Budgets-2009-10 (A)

(Rs. In Lakhs)

(Capital Expenditure)									
SN	Building and other Construction	Machinery and equipment	Net increase in stocks	Renewals and replacements	Loans-Advances		Grants	Total capital expenditure	Grand Total 9+17
					For Capital Formation	For Current Consumption			
0	10	11	12	13	14	15	16	17	18
1	3515.45	-	-	-	-	-	464.41	3979.86	24198.76
2	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	46.83
4	3560.24	-	-	-	-	-	-	3560.24	21959.81
5	-	-	-	-	-	-	-	-	-
6	26710.41	948.45	464.33	-	148.17	-	159.87	28431.23	51797.68
7	1202.58	-	-	-	-	-	-	1202.58	2313.64
8	41698.61	-	-	114.53	1695.15	-	1258.00	44766.29	59162.30
i)	-	-	-	-	-	-	-	-	1408.24
ii)	41698.61	-	-	114.53	1695.15	-	1258.00	44766.29	57754.06
iii)						-			
iv)						-			
9					472.95	-	-	472.95	473.81
i)					-	-	-	-	0.86
ii)					472.95	-	-	472.95	472.95
	76687.29	948.45	464.33	114.53	2316.27	-	1882.28	82413.15	159952.83

Table 6.2- Economic and Functional Classification of Municipal Budgets-2010-11 (RE)

(Rs. In Lakhs)

(Current Expenditure)									
SN	Economic classification Functional classification	Wages and Salaries	Purchase of goods and services	Consumption expenditure (2+3)	Less Outside sales	Net consumption expenditure (4-5)	Interest	Other current transfers	Total current expenditure (6+7+8)
0	1	2	3	4	5	6	7	8	9
1	General Government Services	22636.83	5512.56	28149.39	1661.11	26488.28	-	732.37	27220.65
2	Defence	-	-	-	-	-	-	-	-
3	Education	58.00	77.96	135.96	-	135.96	-	-	135.96
4	Medical and public health	20839.94	767.74	21607.68	-	21607.68	-	-	21607.68
5	Social security and welfare services	-	-	-	-	-	-	-	-
6	Housing and community services	15009.86	14528.59	29538.45	-	29538.45	-	102.19	29640.64
7	Cultural recreational and religious services	1307.43	92.16	1399.59	-	1399.59	-	-	1399.59
8	Economic services	13077.65	3787.96	16865.61	-	16865.61	-	-	16865.61
i)	Agricultural, Forestry, Fishing and hunting.	1704.75	2.00	1706.75	-	1706.75	-	-	1706.75
ii)	Water supply	11372.90	3785.96	15158.86	-	15158.86	-	-	15158.86
iii)	Transport services	-	-	-	-	-	-	-	-
iv)	Electricity Services	-	-	-	-	-	-	-	-
9	Other purposes	-	-	-	-	-	3.40	-	3.40
i)	Interest	-	-	-	-	-	3.40	-	3.40
ii)	Loans and advances	-	-	-	-	-	-	-	-
Grand total		72929.71	24766.97	97696.68	1661.11	96035.57	3.40	834.56	96873.53

Table 6.2 Contd. Economic and Functional Classification of Municipal Budgets-2010-11 (RE)

(Rs. In Lakhs)

(Capital Expenditure)									
SN	Building and other construction	Machinery and equipment	Net increase in stocks	Renewals and replacements	Loans & Advances		Grants	Total Capital expenditure	Grand Total 9+17
					For Capital Formation	For Current consumption			
0	10	11	12	13	14	15	16	17	18
1	5850.07	-	-	-	-	-	56.23	5906.30	33126.95
2	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	135.96
4	5737.93	-	-	-	-	-	-	5737.93	27345.61
5	-	-	-	-	-	-	-	-	-
6	43015.36	1453.03	442.55	-	170.11	-	264.88	45345.93	74986.57
7	1562.76	-	-	-	-	-	-	1562.76	2962.35
8	21124.80	-	-	213.69	1296.65	-	-	22635.14	39500.75
i)	-	-	-	-	-	-	-	-	1706.75
ii)	21124.80	-	-	213.69	1296.65	-	-	22635.14	37794.00
iii)	-	-	-	-	-	-	-	-	-
iv)	-	-	-	-	-	-	-	-	-
9	-	-	-	-	598.38	-	-	598.38	601.78
i)	-	-	-	-	-	-	-	-	3.40
ii)	-	-	-	-	598.38	-	-	598.38	598.38
	77290.92	1453.03	442.55	213.69	2065.14	-	321.11	81786.44	178659.97

CHAPTER VII
DETAILED FUNCTIONAL CLASSIFICATION SCHEME

This chapter presents a detailed scheme for the functional classification of the Municipal Committees / Corporations budgetary expenditure. The principles of the scheme have already been discussed in the previous chapter.

The detailed scheme which is presented in the following pages is put forward as an illustration of the classification of Municipal Committees / Corporations expenditure by purpose. It can be further expanded by introducing more Programme/activities under the main category of expenditure.

Table 7.1 presents the functional classification of Municipal Committees / Corporations budgetary expenditure with percentage distribution for the years 2009-10 (Accounts) and 2010-11 (Revised Estimates).

**Table No. 7.1 Functional classification of Municipal Committees/
Corporations Budgetary Expenditure and their percentages.**

(Rs.in Lakhs)

Functional Classification			
SN	Heads/ Sub Heads	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
1.	General Government Services	24198.76 (15.13)	33126.95 (18.54)
2	Defence	-	-
3.	Education	46.83 (0.03)	135.96 (0.08)
4.	Medical and public health	21959.81 (13.73)	27345.61 (15.30)
5.	Social security and welfare services	-	-
6.	Housing and community services	51797.68 (32.38)	74986.57 (41.97)
7.	Cultural recreational and religious services	2313.64 (1.44)	2962.35 (1.66)
8.	Economic services	59162.30 (36.99)	39500.75 (22.11)
i)	Agricultural, Forestry, Fishing and hunting.	1408.24 (0.88)	1706.75 (0.96)
ii)	Water supply	57754.06 (36.11)	37794.00 (21.15)
iii)	Transport services	-	-
iv)	Electricity Services	-	-
9.	Other Services	473.81 (0.30)	601.78 (0.34)
i)	Interest	0.86 (0.00)	3.40 (0.01)
ii)	Loans and advances	472.95 (0.30)	598.38 (0.33)
	Total	159952.83 (100.00)	178659.97 (100.00)

Figures in bracket show percentages to total.

Table 7.2 gives information regarding expenditure and their percentages under development and non-development categories. Developmental and non-developmental expenditure of Municipal Committees / Corporations come to Rs. 178659.97 Lakhs in 2010-11 (Revised Estimates) and Rs. 159952.83 Lakhs in 2009-10 (Accounts).

Table No 7.2 Development and non-development Expenditure

(Rs.in Lakhs)

SN	Heads/ Sub Heads	Accounts 2009-10	Revised Estimates 2010-11
0	1	2	3
A	Development Expenditure	135280.26 (84.57)	144931.24 (81.12)
1.	Education	46.83 (0.03)	135.96 (0.08)
2.	Medical and public health	21959.81 (13.73)	27345.61 (15.30)
3.	Social security and welfare services	-	-
4.	Housing and community services	51797.68 (32.38)	74986.57 (41.97)
5.	Cultural recreational and religious services	2313.64 (1.44)	2962.35 (1.66)
6.	Economic Services	59162.30 (36.99)	39500.75 (22.11)
B.	Non Development Expenditure	24672.57 (15.43)	33728.73 (18.88)
1.	General government Services.	24198.76 (15.13)	33126.95 (18.54)
2.	Defence	-	-
3.	Other Services	473.81 (0.30)	601.78 (0.34)
i)	Interest	0.86 (0.00)	3.40 (0.01)
ii)	Loans and Advances	472.95 (0.30)	598.38 (0.33)
Grand Total (A+B)		159952.83 (100.00)	178659.97 (100.00)

Figures in bracket show percentages to total.

CHAPTER VIII

NOTES ON FUNCTIONAL CATEGORIES

1. **General Government Services:** - It includes remuneration of Heads of Committees /Corporation, Executive Officer, Secretary and their supporting staff. It also covers expenditure incurred on tax on land and buildings, taxes on vehicles, animals, dogs, advertisement tax, tax on entry of goods into local areas, rents on municipal lands and buildings, the tehbazari fees, building application fees, composition for and other taxes and duties on commodities and services.
2. **Defence:** - No expenditure is incurred at local bodies level under this functional head. The activities relating to this head come under the Centre and State Governments.
3. **Education:** - This head relates to expenditure incurred on general regulation and promotion of school systems, provision, management and support to primary schools, secondary schools and colleges, technical training institutions such as craft schools, sewing schools, and balwari schools. It includes scholarships and grants to individuals for educational and training purposes. Subsidiary Services such as transportation of schools, children, school meals of other ancillary services designed to promote and facilitate school attendance are covered under this head of expenditure
4. **Medical and Public Health**
 - (a) **Medical:-** It includes establishment expenses on hospitals and dispensaries, medical and dental clinics, provision of drugs and appliances and similar field Programme, charges for lunatics antirabic treatment of paupers and outlays in respect of hospitals and dispensaries and services of individual doctors, dentists, etc.
 - (b) **Public Health:** - It includes expenditure on public health direction, municipal engineer and supporting staff, vaccination, prevention and control of malaria and other epidemic diseases, burning and burial of paupers, slaughter houses, conservancy system and prevention of food adulteration.
5. **Social Security and Welfare Services:** - It consists of expenditure on relief measures. It comprises of payment of funds in cases accident, injury, sickness and other benefits to compensate for the loss. Welfare services include expenditure on child welfare, homes for and care of disabled, contributions to family welfare agencies etc.

6. **Housing and Community Services:** - This head includes expenditure on promotion of activities and facilities in respect of housing and capital expenditure in connection with housing. It covers expenditure for provision, assistance or support of housing and slum improvement activities. It also includes, street lighting street watering and fire brigade services, construction of public toilets and urinals, rehri/rickshaw stands, municipal booths and shops, octroi barriers and payment of streets and drains, Disbursement of loans to employees such as safai sewaks and other low income category of people for purchase and construction of houses
7. **Cultural, Recreational and Religious Services:-** It includes expenditure for upkeep of facilities such as land scaping and development of parks, dak bungalow as and sarais, public libraries, play-grounds, athletic fields, swimming pools, hostels and other lodging places which are not operated on a commercial basis. Expenditure for religious purposes and contributions to religious organizations.
8. **Economic Services-**
- (a) **Agriculture, Forestry, Fishing and hunting:** - It includes expenditure incurred on plantation or road side trees, bushing and plant protection measures. Expenditure on removal of dairies, construction of dairy sheds, etc.
 - (b) **Water Supply:** - It comprises expenditure on the schemes executed by Water Supply and Sewerage Board on behalf of Municipal Committees/Corporations expenditure. It includes expenditure on wages and salaries of staff, road cutting, water rates, water and sewerage connection charges, storm water drainage, purchase of material machinery and equipments, cost of canal water, subsidy regarding water and sewerage connection charges repair of meters and consumer connections, repairs and renewals of pipes and hydrants installation of tube wells, construction of water tanks, development of slums and expenditure on collection, purification and distribution of water. Loans given to households for installation of water and sewerage connections.
 - (c) **Transport Services:** - It includes the expenditure incurred on roads and bridges.
9. **Other purposes:** - Under this head are included interest payments and repayments of loans of general character which have not been classified elsewhere.

APPENDIX

Statement showing the income and expenditure of all Municipal Committees / Corporations as given in their Budgets.

(Rs.000)

Income & Expenditure						
SN	Districts	Name of the MC's	2009-10 Accounts		2010-11 Revised Estimates	
			Income	Expend.	Income	Expend.
0	1	2	3	4	5	6
1	Gurdaspur	1.Gurdaspur	92380	90065	99215	77945
		2.Sujanpur	30172	26774	34486	33237
		3.Fatehgarh Churian	10498	10760	15061	14290
		4.Quadian	12966	12344	19143	19143
		5.Dhariwal	14182	14533	19476	18153
		6.DeraBaba Nanak	2363	2416	4612	4595
		7.SriHargobind pur	2266	2082	3740	3932
		8.Dina Nagar	21885	21795	27612	30110
		9.Batala	97792	95344	112041	111277
		10.Pathankot	177773	150086	202193	170489
		Total		462277	426199	537579
2	Amritsar	1.Amritsar Corp	1450002	1421633	1410330	1551800
		2.Ajnala	18573	22253	23818	23720
		3.Rayya	17544	17984	35652	24808
		4.Jan diala Guru	29990	30430	39607	41745
		5.Majitha	5280	5843	6526	6731
		6.Ramdas	2609	3159	3460	3460
		7.Raja Sansi	21890	26165	19380	19380
		Total		1545888	1527467	1538773
3.	Tarn Taran	1.Tarn Taran	53808	41481	52451	52959
		2.Khem Karan	2577	2470	3735	3735
		3.Patti	18902	19457	32525	32525
		Total		75287	63408	88711
4	Kapurthala	1.Kpurthala	114559	125263	144000	136938
		2.Sultanpur Lodhi	18910	19871	24611	21891
		3.Phagwara	147959	143276	180000	187699
		4.Begowal	11091	9482	15688	10904
		5.Bhulath	6908	6816	11957	9737
		6.Dhilwan	5534	6028	8656	7244
		Total		304961	310736	384912

(Rs.000)

Income & Expenditure						
SN	Districts	Name of the MC's	2009-10 Accounts		2010-11 Revised Estimates	
			Income	Expend.	Income	Expend.
0	1	2	3	4	5	6
5	Jalandhar	1.Jalandhar Corp	1591627	4415255	1810338	2177481
		2.Adampur	22383	14457	19390	19390
		3.Alawalpur	4791	4453	6550	6550
		4.Bhogpur	18139	17123	21697	23878
		5.Kartarpur	19288	17701	26760	23701
		6.Nakodar	53999	50255	63172	54964
		7.Nur Mahal	25821	18542	29262	30070
		8.Philaur	40547	40117	49498	48976
		9.Gorya	38310	38189	34760	34710
		10.Shahkot	15847	15988	18252	18250
		11.Lohian Khas	8685	8225	11946	9436
			Total	1839437	4640305	2091625
6	Saheed Bhagat Singh Nagar	1.Nawan Shehar	62258	57420	83725	84565
		2.Banga	35558	33744	42028	44119
		3.Balachaur	18600	19898	28800	31605
		4.Rahon	12984	12107	16500	16638
		Total	129400	123169	171053	176927
7	Hoshiarpur	1.Hoshiarpur	218195	202779	228960	295504
		2.Garhshankar	22889	25137	29600	29600
		3.Sham Chaurasi	3765	3683	7300	7300
		4.Haryana	8088	7616	11720	10727
		5.Mukerian	37774	32985	38950	38950
		6.Urmar Tanda	31724	30761	37583	35040
		7.Gardhiwala	9771	9779	12694	10796
		8.Dasuya	22563	8399	22978	9895
		9.Mahilpur	20137	18290	23050	23525
		Total	374906	339429	412835	461337
8	Rupnagar	1.Rupnagar	57000	57000	70000	70000
		2.Anandpur Sahib	14054	16230	19170	19205
		3.Morinda	36080	36011	36252	36133
		4.Nangal	224154	203235	228220	290003
		5.Chamkaur Sahib	2850	2646	6800	3488
		Total	334138	315122	360442	418829

Income & Expenditure						
SN	Districts	Name of the MC's	2009-10 Accounts		2010-11 Revised Estimates	
			Income	Expend.	Income	Expend.
0	1	2	3	4	5	6
9.	S.A.S Nagar	1.S.A.S Nagar	339868	307309	365295	415000
		2.Banaur	31534	49562	41405	70714
		3.Dera Bassi	87158	51541	130783	115488
		4.Zirakpur	175611	173696	236000	231540
		5.Kharar	87352	87464	118181	113236
		6.Kurali	38558	37242	45329	41115
		7.Naya Gaon	1778	3986	13295	54342
		Total	761859	710800	950288	1041435
10	Ludhiana	1.Ludhiana Corp.	4136401	3580305	5749200	5833600
		2.Raikot	37870	37513	48900	48900
		3.Jagraon	57457	57896	75830	73387
		4.Doraha	49784	43768	54445	63813
		5.Khanna	183317	187971	202140	203601
		6.Samrala	25924	22610	31269	29242
		7.Payal	8053	7531	10165	9735
		8.Machiwara	25494	24969	34500	34300
		9.Mullanpur Dakha	19070	18916	30533	29981
		10.Maloud	5594	5604	8369	6835
		11.Sahnewal	34453	36563	42771	44808
				Total	4583417	4023646
11	Firozpur	1.Firozpur	62545	69735	98369	96975
		2.GuruHar Sahai	13415	13415	27035	27547
		3.Talwandi Bhai	24601	21232	28124	30589
		4.Zira	30391	31150	44333	39254
		5.Abohar	97721	81017	92332	173509
		6.Fazilka	56795	52266	86480	76051
		7.Jalalabad	33211	29223	41000	45000
		8.Makhu	13071	14090	16160	19851
		9.Mudhki	4483	4751	9000	11385
				Total	336233	316879
12	Faridkot	1.Faridkot	57853	36794	82992	75179
		2.Kotkapura	105900	103800	124500	131100
		3.Jaitu	42938	27190	35319	30776
		Total	206691	194784	242811	237055
13	Sri Mukatsar	1.Sri Mukatsar Sahib	58300	54571	88925	89000
		2.Malout	48460	49318	53464	52657
		3.Giddarbaha	33553	37593	32981	26728
		4.Baiwala	2445	2334	4703	7057
		Total	142758	143816	180073	175442
14	Moga	1.Moga	232567	203345	258867	256898
		2.Bagha Purana	20780	19433	26800	26369
		3.Bandhni Kalan	7981	7850	11411	10386
		4.Dharamkot	16698	14460	24300	20735
		Total	278026	245088	321378	314388

(Rs.000)

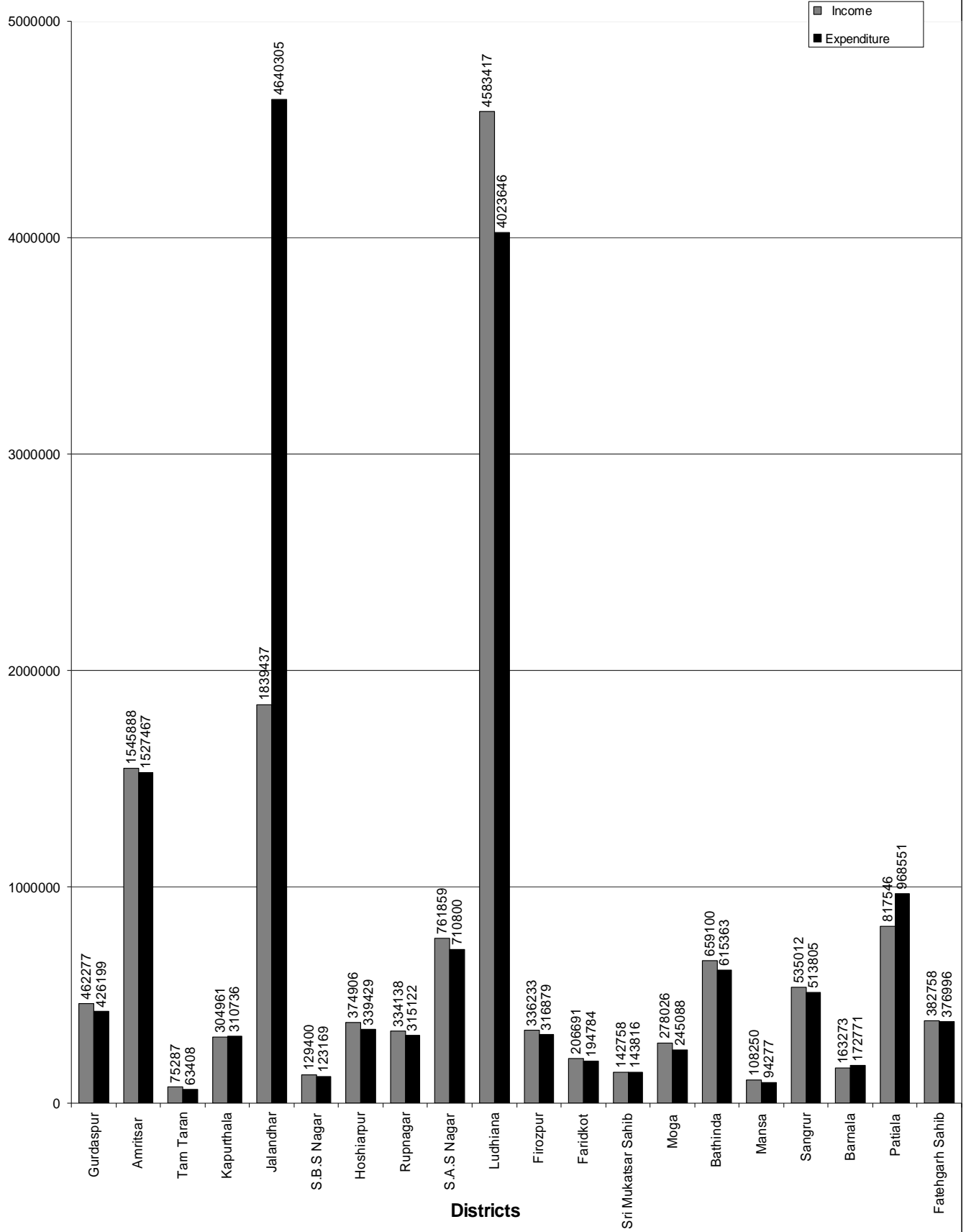
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Income & Expenditure						
SN	Districts	Name of the MC's	2009-10 Accounts		2010-11 Revised Estimates	
			Income	Expend.	Income	Expend.
0	1	2	3	4	5	6
15	Bathinda	1.Bathinda	516550	476121	523800	567549
		2.Rampur Phul	48560	46962	65399	65605
		3.Bhucho Mandi	21836	20285	59735	52893
		4.Goniana	25070	25070	26000	26000
		5.Maur Mandi	17439	18251	24697	22867
		6.Raman Mandi	17644	17754	21871	21711
		7.Kot Fattah	1991	1694	3080	3517
		8.Sangat	4950	4649	5360	3212
		9.Talwandi Sabo	5060	4577	5715	5715
		10.Bhagta Bhai Ka	-	-	-	-
		Total		659100	615363	735657
16	Mansa	1.Mansa	50283	50453	51224	76421
		2.Budhlada	19000	14341	20396	22405
		3.Baretta	12130	9742	20499	14190
		4.Sardulgarh	16284	17386	20530	23346
		5.Bhiki	10553	2355	13600	2636
		Total		108250	94277	126249
17	Sangrur	1.Sangrur	102577	102148	103184	111179
		2.Sunam	63810	76554	81910	93677
		3.Malerkotala	124137	105627	150780	145365
		4.Lehra gaga	17216	15688	29082	19136
		5.Dhuri	57433	54714	50308	56215
		6.Ahmedgarh	50761	51316	65540	64765
		7.Bhawaniagarh	25328	35545	36260	23707
		8.Longowal	4585	4555	7210	7205
		9.Dirba	20683	13700	19812	15003
		10.Khanauri	13021	18265	16426	21723
		11.Moonak	17779	17827	10485	10485
		12.Cheema	37682	17866	46857	26191
		Total		535012	513805	617854
18	Barnala	1.Barnala	122729	121847	183788	182255
		2.Dhanaula	11587	17675	19156	16880
		3.Tapa	14973	18347	18550	24710
		4.Bhadaur	9403	8503	14283	13484
		5.Hundaya	4581	6399	10839	16206
		Total		163273	172771	246616

Income & Expenditure						
SN	Districts	Name of the MC's	2009-10 Accounts		2010-11 Revised Estimates	
			Income	Expend.	Income	Expend.
0	1	2	3	4	5	6
19	Patiala	1.Patiala	436851	628848	498300	579408
		2.Rajpura	183432	162088	217256	275073
		3.Nabha	99398	87617	116623	125931
		4.Samana	55064	48549	68904	60967
		5.Patran	26090	25979	34868	35725
		6.Sanaur	7090	6304	15123	12900
		7.Ghanaur	3529	2954	5123	4952
		8.Ghagga	6092	6212	9043	6707
		Total	817546	968551	965240	1101663
20	Fatehgarh Sahib	1.Gobindgarh	265200	280739	311205	256864
		2.Sirhind	76572	56640	79600	79600
		3.Bassi Pathana	10303	9562	11904	13830
		4.Amloh	16065	16104	15369	17311
		5.Khamano	14618	13951	18449	16958
		Total	382758	376996	436527	384563
Punjab			14041217	16122611	17143578	18032108

Income & Expenditure (2009-10) Accounts

(Rs. in 000)



Income & Expenditure (2010-11) Revised Estimates

(Rs. in 000)

Income
Expenditure

