



ECONOMIC PURPOSE CLASSIFICATION OF LOCAL BODIES HIMACHAL PRADESH 2022-23(A), 2023-24(R) & 2024-25(B)

2025

PREFACE

The Present report on Economic & Purpose Classification of Local Bodies, Himachal Pradesh is the analysis of Local Bodies Budget, is brought out by the State Income unit of Economics and Statistics Department as per the methodology (revised) adopted by the National Accounts Division, National Statistics Office, Ministry of Statistics & Program Implementation, and Government. of India. In this report, the actual expenditure for the year 2023-24, revised estimates of expenditure for 2024-25(R) and budget or provisions for 2024-25 of local bodies of the State have been classified according to economic as well as purpose categories so as to cull out the extent of capital formation, surplus (+/-) and Output of the local bodies and its overall contribution to the Gross State Domestic Product.

The 'Economic Classification' of the budget only reveals the economic magnitude such as current expenditure, capital expenditure, transfer payments, type of loans etc., but does not reveal the ultimate object or purpose of the expenditure. Thus, besides economic classification, the expenditure of the State Government needs to be classified by the purpose categories viz., Education, Health, Housing, Water Supply, Sanitation, Welfare and General Services etc.

In the present exercise of Economic-Cum-Purpose Classification of all **Local Self Government** /LBs (3379 = **RLBs 3318** i.e. GPs 3226, PSs 80 & ZPs 12 + **ULBs 67** i.e. Municipal Corporation 05, Municipal Council 29 & NPs 27 + CBs 06) Budget Transactions, an effort has been made to know the local Self Government activities and how expenditure is distributed among economic categories and estimating Gross State Domestic Product and its related Economic Aggregates contributed from the Self Government Sector.

The strenuous efforts put in by the officers / officials of the State Income Unit of the Department in analyzing the relevant budget documents, computer applications while processing the data with specially devised format by the NSO for the purpose and publishing the report, are highly appreciated. I also place my thanks to the Officers/Officials of Rural Development Department, Urban Development Department and Cantonment Boards of the State for extending their co-operation and providing their valuable data on receipts and Expenditure for the purpose.

I hope, this report will be of immense help to the Policy makers, Planners and Research Scholars interested in the study of budgetary transactions of the local Self Government of H.P. It is our constant endeavor to improve the utility of the publication. Constructive comments and suggestions, if any, for improving the future publications are welcome.

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INTRODUCTION

The budget of Local Bodies is a summary of the anticipated revenue and expenditure for the ensuing fiscal year. In modern industrial economies, the budget is considered as the key instrument for the execution of economic policies of Government. It also serves as an effective tool for ensuring administrative accountability & legislative control and above all a source for social audit in the present age of information and public awareness. Because LBs budgets aim at economic growth in different sectors of the economy, it is a source of rich information for Economists, Researchers and State Income compilers. Therefore, budget analysis has come to occupy the center stage in the process of estimation of State Income of the Economy.

1. 1 Economic Classification

Each transaction on revenue and expenditure of the local bodies is scattered over the budget documents. In Economic Classification these transactions are sorted out and classified according to the appropriate economic categories into a set of two accounts detailed in the table below.

Description	Significance
1. Income and Outlay Account of Administrative Departments.	Deals with the current revenue and expenditure of local bodies. Receipt side consists of current tax receipts, income from property and entrepreneurship, revenues, grants and contributions from the rest of the economy and other miscellaneous receipts. Expenditure side consists of Local Government consumption expenditure and current transfer payments.
2. Capital Finance Account of Public Account.	Expenditure side gives total capital formation by the local and capital transfers. The receipt side includes savings by the Local Government emerging from income and outlay account, net borrowings and other liabilities of the local Government.
3. Gross Value Added	GVA include the compensation of employees such as salary and wages, allowances, honorarium and pension plus intermediate consumption.

4. Gross Fixed Capital Formation	It represents the gross value of capital, which is added to the domestic capital stocks during the year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. The gross fixed capital formation has been classified into building, roads, transport, machinery and equipment etc. The entire classification measures the Gross Fixed Capital Formation.
5. Borrowing Account	It includes three sections i.e. I. Revenue and Capital: which represent summation of total current receipts/expenditure plus total capital receipts/expenditure. Capital receipts/expenditure is not directly presented in any account but this figure can be captured by difference between revenue and capital account or current receipts and expenditure. II. Borrowing at home and III. Extra Budgetary receipts and adjustment.

1.2 Purpose Classification

The ‘Economic Classification’ reveals only the economic magnitudes but does not reveal the ultimate object or purpose of the expenditure. Thus, besides economic classification, the expenditure of the Local Bodies needs to be classified by the purpose categories services of local Government. This classification deals with the categorization of expenditure according to different types of services, provided directly or financed by the local Government through current and capital grants or loans. The services provided by local Government are Water supply, Health, Sanitation, General administration, Social Security and Welfare, Relief Calamities, Environment etc.

1.3 Economic-cum-Purpose Classification

The above classifications together constitute as ‘Economic-cum-Purpose Classification’. This analytical classification show how the expenditure is incurred for a particular purpose among the different economic categories and how in a particular economic category it is utilized for different public services provided.

1.4 Methodology and Coverage

Budget Analysis is perceived as a powerful tool to measure and monitor its impact on State Domestic Product. It is a process through which aggregates of income and expenditure

are culled out by classifying data available from budgetary / Receipts & Expenditure transactions and there after correlate them to the major sectors of the economy. At the outset, the classified budgetary information of state LBs will be integrated with the similar data from other sources on respective sectors use in the state income accounting. The scope of the present report is confined to the analysis of Budget (Receipts & Expenditure) detail of Local Bodies of Himachal Pradesh viz. 2022-23(A) actual expenditure, 2023-24(R) revised estimates and 2024-25 (B) budget estimates.

The coverage, scope, definition, and principles of economic / purpose classification, notes on accounts, need for purpose classification, etc., are described in **Annexure-I**, **Annexure-II** and **Annexure-III**.

Abbreviations

A: Actual Estimate
BE: Budget Estimate
GCF: Gross Capital Formation
GDP : Gross Domestic Product
GFCE: Government Final Consumption Expenditure
GVA: Gross Value Added
CFC: Consumption of Fixed Capital
IC: Intermediate Consumption
LBs: Local Bodies
NDP : Net Domestic Product
NVA : Net Value Added
RE: Revised Estimate
RLB: Rural Local Bodies
ULB: Urban Local Bodies
BO: Building Outlay
RO: Road Outlay
CO: other construction Outlay
TRO: Transport Outlay
Mo: Machinery Outlay
SO: Software Outlay
CAO: Cultivated assets Outlay
ASO: Animal Stock Outlay
SSH: Second Hand Assets

SI: Sale of Land
PL: Purchase of Land
GP: Gram Panchyat
PS: Panchyat Samiti
ZP: Zila Parshad

Section A
(Combined Urban Local Bodies + Rural Local Bodies)

Important Findings:

The important findings of the economic and purpose classification of the budgetary transactions are narrated below:

Description	Findings
The total receipts of the local bodies (Table-A.1.1)	Total current receipts of local bodies were ₹ 1,22,674 lakh during 2022-23(A), ₹ 1,12,914 lakh during 2023-24 (RE) and ₹ 1,36,183 lakh during 2024-25 (BE). The main contribution comes from current transfer is ₹ 89,656 lakh (73%) in 2022-23, ₹ 78,691 lakh (70%) in 2023-24, ₹ 77,110 lakh (57%) during 2024-25.
The total current expenditure (Table-A.1.2) of the local bodies	The total current expenditure went up from ₹ 98,172 lakh during 2022-23(A), ₹ 1,12,424 lakh during 2023-24 (R.E.), ₹ 1,37,122 lakh in 2024-25 (BE), showing an increase of 15% during 2023-24 & expected to 22 % increase in 2024-25.
The consumption expenditure (Table-A.1.2) of the local bodies' Government is the expenditure on wages, salaries, commodities and services.	In 2022-23 the consumption expenditure was ₹ 84,581 lakhs (86%), ₹ 99,409 lakhs (88%) in 2023-24 and ₹ 1,24,817 lakhs (91%) in 2024-25 of total current expenditure. The compensation of employees was ₹ 57,283 lakhs (58%) in 2022-23, ₹ 68,681 lakh (61%) in 2023-24 and ₹ 75,923 lakh (55%) in 2024-25 of the total current expenditure.
Public Administration and other services (community, social and personal services) form part of major industry groups for the purpose of estimation of State income. It constitutes compensation of employees for public administration.(Table A.2.1, A.2.2 and A.2.3)	The value of output from Public Administration was ₹ 63,286 Lakh in 2022-23 which increased to ₹ 74,730 Lakh in 2023-24 and expected to increase to ₹ 94,113 Lakh in 2024-25.
New Capital outlay (Table-A.4.1 of local bodies i.e. investments on buildings, other construction, machinery and equipments etc. On the other hand, Table A.3.1 represent industry wise gross capital formation by local bodies exclude net purchased of land from net purchased of physical assets.	The new capital outlay of the local Government was ₹ 1,43,385 lakh during 2022-23, ₹ 1,145,972 lakhs during 2023-24 and ₹ 1,71,482 lakh in 2024-25.

Table A.1.1 Income Outlays Statement of Local Bodies Himachal Pradesh for the year 2022-23(A), 2023-24(R) and 2024-25(B)

₹ in Lakh

Receipt									
	2022-23			2023-24			2024-25		
	ULB	RLB	LB	ULB	RLB	LB	ULB	RLB	LB
1. Income from Entrepreneurship and property (1.1+1.2)	5978	4512	10490	6502	4050	10553	11387	4586	15973
1.1 Profit									
1.2 Income from Property	5978	4512	10490	6502	4050	10553	11387	4586	15973
1.2.1 Net Interest received	2385	4051	6436	2327	3388	5714	2862	3963	6825
1.2.2 Other properties Receipts	3594	461	4054	4176	663	4838	8525	623	9148
2. Total Tax Revenue (2.1+2.2)	5723	1831	7553	6187	1785	7972	11188	2216	13404
2.1 Total Direct Taxes	5338	1588	6926	5845	1542	7387	10835	1887	12722
a) Land Revenue	200	125	325	243	213	456	274	162	436
b) Other direct taxes	5138	1463	6601	5602	1330	6931	10561	1725	12286
2.2 Total Indirect Taxes	385	243	627	342	243	585	353	329	682
a) Stamp Duties	0	3	3	0	8	8	0	5	5
b) Other Taxes and Duties	385	240	624	342	235	577	353	324	677
3. Fees & Miscellaneous Receipts	14209	766	14975	14861	837	15698	28985	711	29696
4. Total Current Transfer (a+b+c)	7730	81925	89656	7991	70700	78691	7839	69271	77110
a) Centre	4898	38868	43766	5325	26833	32158	5403	29110	34513
b) State	2833	38966	41799	2666	39524	42190	2436	35732	38168
c) Other	0	4091	4091	0	4343	4343	0	4429	4429
Total Current Receipts(1+2+3+4)	33640	89034	122674	35542	77372	112914	59399	76784	136183

Table A.1.2 Income Outlays Statement of Local Bodies Himachal Pradesh for the year 2022-23 (A), 2023-24 (R) and 2024-25 (B)

₹ in Lakh

Expenditure									
	2022-23			2023-24			2024-25		
	ULB	RLB	LB	ULB	RLB	LB	ULB	RLB	LB
1. Total Consumption expenditure	37330	47252	84581	46756	52653	99409	68932	55886	124817
1.1 Compensation of Employee	23927	33356	57283	30415	38266	68681	36335	39589	75923
a) Salary, Wages and benefits	22258	33028	55286	28699	38215	66915	33642	39476	73118
b) Pension	1669	328	1997	1716	50	1766	2692	113	2806
1.2 Net purchase of commodities and services	13403	13895	27298	16341	14388	30728	32597	16297	48894
a) Purchases	6683	938	7621	9172	990	10162	10901	1090	11991
b) maintenance	7406	15495	22901	8724	16891	25615	23440	18021	41461
c) Less sale	686	2537	3224	1555	3493	5048	1744	2814	4558
2. Net interest paid to	11	596	608	4	960	964	7	571	578
2.1 Public authorities	11	596	608	4	960	964	7	571	578
a) centre	0	339	339	0	726	726	0	384	384
b) states	11	103	114	4	75	79	7	86	93
c) other	0	154	154	0	159	159	0	102	102
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0
4. Total current Transfer	19	12965	12983	75	11977	12051	97	11630	11727
5. Total current expenditure (1+2+3+4)	37359	60813	98172	46834	65590	112424	69036	68087	137122
6. Surplus on current account	-3719	28221	24502	-11293	11783	490	-9636	8697	-940

Table A.2.1 Estimates of Net Product from Public Administration 2022-23 (A) LOCAL BODIES ₹ in Lakh

URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	20162	1669	2096	23927	14089	38016
2. Construction	2038	339	426	2803	1651	4454
3. Water supply	146	0	3	149	88	237
4. Other Services (a+b+c)	3205	117	651	3972	2339	6312
a) Education	217	1	6	223	132	355
b) Medical & Public Health	1239	101	391	1732	1020	2751
c) Sanitation	1749	15	254	2017	1188	3205
5. Sub Total (2 to 4)	5388	456	1080	6925	4077	11002
6. Public administration & Defence (1-5)	14773	1213	1016	17002	10012	27014
RURAL LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	31729	328	1299	33356	16433	49789
2. Construction	6721	2	623	7345	3619	10964
3. Water supply	416	5	115	537	264	801
4. Other Services (a+b+c)	943	5	226	1174	578	1752
a) Education	116	5	4	125	62	187
b) Medical & Public Health	47	0	8	55	27	82
c) Sanitation	780	0	213	993	489	1483
5. Sub Total (2 to 4)	8080	12	964	9056	4461	13517
6. Public administration & Defence (1-5)	23649	317	335	24301	11972	36272
COMBINED URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	51891	1997	3395	57283	30522	87805
2. Construction	8759	341	1049	10149	5269	15418
3. Water supply	562	5	118	686	352	1038
4. Other Services (a+b+c)	4148	122	877	5146	2917	8063
a) Education	333	6	10	349	193	542
b) Medical & Public Health	1286	101	399	1787	1047	2833
c) Sanitation	2529	15	467	3011	1677	4688
5. Sub Total (2 to 4)	13468	468	2044	15980	8539	24519
6. Public administration & Defence (1-5)	38422	1529	1351	41303	21983	63286

Table A.2.2 Estimates of Net Product from Public Administration (2023-24) LOCAL BODIES ₹ in Lakh

URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	25234	1716	3465	30415	17895	48311
2. Construction	2418	417	523	3358	1976	5334
3. Water supply	302	0	9	311	183	495
4. Other Services (a+b+c)	4973	110	813	5895	3469	9364
a) Education	378	1	8	386	227	614
b) Medical & Public Health	1742	88	548	2378	1399	3777
c) Sanitation	2853	21	257	3131	1842	4973
5. Sub Total (2 to 4)	7692	527	1346	9565	5628	15193
6. Public administration & Defense (1-5)	17542	1189	2119	20850	12268	33118
RURAL LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	36798	50	1418	38266	17881	56147
2. Construction	7209	0	838	8046	3760	11807
3. Water supply	497	8	91	595	278	874
4. Other Services (a+b+c)	989	4	270	1263	590	1854
a) Education	179	0	4	183	85	268
b) Medical & Public Health	24	0	5	28	13	42
c) Sanitation	787	4	261	1052	492	1544
5. Sub Total (2 to 4)	8695	12	1199	9905	4629	14534
6. Public administration & Defense (1-5)	28103	38	219	28360	13252	41613
COMBINED URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	62032	1766	4883	68681	35776	104457
2. Construction	9627	417	1361	11405	5736	17141
3. Water supply	799	8	101	907	461	1368
4. Other Services (a+b+c)	5962	114	1083	7159	4059	11218
a) Education	556	1	12	569	313	882
b) Medical & Public Health	1766	88	553	2406	1412	3819
c) Sanitation	3640	25	519	4183	2334	6517
5. Sub Total (2 to 4)	16387	539	2545	19470	10256	29727
6. Public administration & Defense (1-5)	45645	1228	2338	49210	25520	74730

Table A.2.3 Estimates of Net Product from Public Administration (2024-25) LOCAL BODIES ₹ in Lakh

URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	29782	2692	3861	36335	34341	70675
2. Construction	2588	669	486	3744	3538	7282
3. Water supply	373	0	7	380	359	740
4. Other Services (a+b+c)	5270	114	801	6185	5846	12030
a) Education	409	1	4	414	391	805
b) Medical & Public Health	1903	92	559	2555	2415	4969
c) Sanitation	2957	21	238	3216	3040	6256
5. Sub Total (2 to 4)	8231	784	1294	10309	9743	20053
6. Public administration & Defense (1-5)	21550	1909	2566	26025	24597	50623
RURAL LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	38039	113	1437	39589	19111	58700
2. Construction	7254	10	881	8145	3932	12077
3. Water supply	600	1	67	667	322	990
4. Other Services (a+b+c)	1221	6	218	1446	698	2143
a) Education	205	0	9	213	103	316
b) Medical & Public Health	44	0	7	51	24	75
c) Sanitation	973	6	203	1182	570	1752
5. Sub Total (2 to 4)	9075	18	1165	10258	4952	15210
6. Public administration & Defense (1-5)	28964	96	271	29331	14159	43490
COMBINED URBAN LOCAL BODIES						
	Salary	Pension	Other Benefits	Total	IC	Output
1	2	3	4	5 = 2+ 3+4	6	7=5+6
1. Total	67820	2806	5297	75923	53452	129375
2. Construction	9842	680	1367	11889	7470	19359
3. Water supply	973	1	74	1048	682	1729
4. Other Services (a+b+c)	6491	121	1019	7630	6543	14174
a) Education	614	1	13	627	494	1121
b) Medical & Public Health	1947	92	566	2605	2439	5044
c) Sanitation	3930	28	441	4398	3610	8008
5. Sub Total (2 to 4)	17306	801	2460	20567	14695	35262
6. Public administration & Defense (1-5)	50514	2004	2838	55357	38756	94113

Table a 3.1 Asset wise Gross Fixed Capital Formation of Local Bodies in Himachal Pradesh ₹ in Lakh

	2022-23			2023-24			2024-25		
Asset	ULB	RLB	LB	ULB	RLB	LB	ULB	RLB	LB
Buildings	1540	12651	14191	2247	13031	15277	5087	14684	19771
Roads & bridges	3962	26896	30857	3865	25220	29086	6341	26607	32948
Other construction outlays	19625	75066	94691	16223	81153	97376	35243	77112	112355
Transport Equipment	21	996	1017	8	1157	1165	77	1134	1211
Machinery	123	118	241	162	195	357	2620	343	2962
Software	0	51	51	1	109	110	1	41	42
Cultivated assets	0	2063	2063	0	2291	2291	0	1881	1881
Animal stock	0	275	275	0	305	305	5	306	312
Total new outlays	25271	118114	143385	22506	123460	145966	49374	122108	171482
Change in stock	0	3	3	0	6	6	0	8	8
Capital Formation	25271	118117	143388	22506	123466	145972	49374	122115	171490

Table A.4.1 Capital Finance Account of Local Bodies Himachal Pradesh
₹ in Lakh

Administration	2022-23			2023-24			2024-25		
	ULB	RLB	TOTAL	ULB	RLB	TOTAL	ULB	RLB	TOTAL
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	25271	118114	143385	22506	123460	145966	49374	122108	171482
2. Net purchase of physical assets	0	1058	1058	0	929	929	0	689	689
2.1 Second hand assets (Psh-ssh)	0	1030	1030	0	916	916	0	675	675
2.2 land (Pl-Sl)	0	29	29	0	13	13	0	15	15
3. Change in stock	0	3	3	0	6	6	0	8	8
4. Capital transfers	0	2107	2107	0	1866	1866	0	2836	2836
5. Total (1 to 4)	25271	121283	146554	22506	126261	148767	49374	125640	175014
Enterprise		0	0			0			0
6 Capital outlays		0	0			0			0
7. Net purchased of physical assets		0	0			0			0
7.1 Second hand assets		0	0			0			0
7.2 land		0	0			0			0
8. Change in stock		0	0			0			0
9. Capital transfers		0	0			0			0
10. Total (5+9)	25271	121283	146554	22506	126261	148767	49374	125640	175014
II. Receipts									
11. Surplus on current account	-3719	28221	24502	-11293	11783	490	-9636	8697	-940
12. Consumption of Fixed capital		0	0		0	0		0	0
13. Borrowing at home	0	7	7	0	6	6	0	3	3
14. Other liabilities	-6552	-23131	-29682	-7995	-6807	-14802	6596	30281	36877
14.1 Net extra budgetary borrowing	-6552	-23131	-29682	-7995	-6807	-14802	6596	30281	36877
14.2 less net purchased of financial assets									
15. Total receipts (11+12+13+14)	-10271	5098	-5173	-19287	4982	-14305	-3040	38980	35940

Table A.4.1 Borrowing Account 2022-23(A) of Local Bodies Himachal Pradesh

₹ in Lakh

	Receipts			Expenditure		
	ULB	RLB	LB	ULB	RLB	LB
I. Revenue + Capital account	68942	214171	283113	62630	178927	241557
II. Borrowing at home						
1. Internal Debt	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	7	7	300	43	343
3. Other Debt						
II. Total (1+2+3)	0.0	7.3	7.3	300.0	43.1	343.1
Net Receipts	-300.0	-35.8	-335.8			
III. Extra Budgetary Receipts and Expenditure						
1. Loan from Government of India	0	165	165	0	13	13
2. Loan and advance by State Government	0	199	199	0	69	69
3. Reserve Fund	0	0	0	120	125	245
4. Deposit and Advances	0	0	0	292	940	1231
5. Suspense and Miscellaneous	269	2637	2906	726	7383	8109
6. Remittances	0	0	0	0	25	25
7. Cash Balances	-6821	-28059	-34880	0	0	0
8. Funds Rev A/C	0	1927	1927	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0
Total (SUM 1 to 9)	-6552	-23131	-29682	1137	8555	9692
Net Receipts	-7689	-31686	-39375			
Total excluding Funds (I + II+ III- Funds Rev A/C)	62390	189120	251511	64068	187525	251593

*represent expenditure side repayments

Table A.4.2 Borrowing Account 2023-24(R) of Local Bodies Himachal Pradesh
₹ in Lakh

	Receipts			Expenditure		
	ULB	RLB	LB	ULB	RLB	LB
I. Revenue + Capital account	75850	212678	288528	69340	189050	258391
II. Borrowing at home						
1. Internal Debt	0	1	1	0	0	0
2. Small Saving, provident fund etc.	0	6	6	0	68	68
3. Other Debt						
II. Total (1+2+3)	0	6	6	0	68	68
Net Receipts	0	-61	-61			
III. Extra Budgetary Receipts and Expenditure						
1. Loan from Government of india	0	131	131	0	820	820
2. Loan and advance by State Government	0	172	172	0	2016	2016
3. Reserve Fund	7	1	8	204	80	284
4. Deposit and Advances	0	40	40	308	1003	1311
5. Suspense and Miscellaneous	133	2588	2721	665	9744	10409
6. Remittances	0	0	0	0	5	5
7. Cash Balances	-8135	-11643	-19778	0	0	0
8. Funds Rev A/C	0	1904	1904	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0
Total (SUM 1 to 9)	-7995	-6807	-14802	1177	13669	14846
Net Receipts	-9172	-20475	-29648			
Total excluding Funds (I + II+ III- Funds Rev A/C)	67855	203974	271829	70518	202786	273304

Table A.4.3 Borrowing Account 2024-25(B) of Local Bodies Himachal Pradesh
₹ in Lakh

	Receipts			Expenditure		
	ULB	RLB	LB	ULB	RLB	LB
I. Revenue + Capital account	112869	173507	286376	118410	190195	308605
II. Borrowing at home						
1. Internal Debt	0	1	1	0	40	40
2. Small Saving, provident fund etc.	0	2	2	0	85	85
3. Other Debt						
II. Total (1+2+3)	0	3	3	0	125	125
Net Receipts	0	-122	-122			
III. Extra Budgetary Receipts and Expenditure						
1. Loan from Government of India	0	115	115	0	9	9
2. Loan and advance by State Government	0	171	171	0	109	109
3. Reserve Fund	8	2	10	197	19	216
4. Deposit and Advances	0	51	51	411	1008	1418
5. Suspense and Miscellaneous	78	2200	2278	663	8511	9175
6. Remittances	0	3	3	0	4	4
7. Cash Balances	6511	26177	32688	0	0	0
8. Funds Rev A/C	0	1562	1562	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0
Total (SUM 1 to 9)	6596	30281	36877	1271	9660	10931
Net Receipts	5325	20621	25946			
Total excluding Funds (I + II+ III- Funds Rev A/C)	119465	202229	321694	119681	199980	319661

Section B

Urban Local Bodies Account

Important Findings:

The important findings of the economic and purpose classification of the budgetary transactions are narrated below:

Description	Findings
The total receipts of the urban local bodies (Table- B.1.1, B.1.2 and- B.1.3)	Total current receipts of urban local bodies were ₹33,640 lakh during 2022-23(A), ₹ 35,542 lakhs during 2023-24 (RE) and ₹ 59,399 lakh during 2024-25 (BE). The main contribution comes fee and miscellaneous receipt i.e. ₹ 14,209 lakh (42%) in 2022-23, ₹ 14,861 lakh (42%) in 2023-24 and ₹ 28,985 lakh (49%) in 2024-25.
The total current expenditure (Table- B.1.4, B.1.5 and B.1.6 and - B.1.6).	The total current expenditure is ₹ 37,359 lakh during 2022-23 (A), ₹ 46,834 lakh during 2023-24 (R.E.), ₹ 69,036 lakh in 2024-25(BE), showing an increase of 25% during 2023-24 & 47 % in 2024-25.
The consumption expenditure (Table- B.1.4, B.1.5 and B.1.6 and - B.1.6) of the local bodies' Government is the expenditure on wages, salaries, commodities and services.	In 2022-23 the consumption expenditure was ₹ 37,330 lakhs (99%), ₹ 46,756 lakhs (99%) in 2023-24 and ₹ 68,932 lakhs (99%) in 2024-25 of total current expenditure. The compensation of employees was ₹23,927 lakhs (64%) in 2022-23, ₹ 30,415 lakh (65%) in 2023-24 and ₹ 36,335 lakhs (53%) in 2024-25 of the total current expenditure.
New Capital outlay (Table-B.3.1, B.3.2 and B.3.3) of local bodies i.e. investments on buildings, other construction, machinery and equipments etc.	The new capital outlay of the local Government was ₹ 25,271 lakh during 2022-23, ₹ 22,506 lakhs during 2023-24 and ₹ 49,374 lakh in 2024-25.
Public Administration and other services (community, social and personal services) form part of major industry groups for the purpose of estimation of State income. It constitutes compensation of employees for public administration. (Table B.4.1, B.4.2 and B.4.3).	The NVA of ULBs from all sectors was 23,927 Lakh in 2022-23 which increased to 30,415 Lakh in 2023-24 and expected to increase to ₹ 36,335 Lakh in 2024-25. The net value of public administration for the year 2022-23 is ₹ 17,002 lakh, ₹20,850 lakh in 2023-24 and ₹ 26,025 Lakh in 2024-25.

Table B.1.1 Income Outlays Statement of Urban Local Bodies (Receipts Sides) 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	198	131	154	1029	556	416	1281	895	1082	235	5978
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	198	131	154	1029	556	416	1281	895	1082	235	5978
1.2.1 Net Interest received	93	0	54	640	73	235	403	108	658	120	2385
1.2.2 Other properties Receipts	106	131	100	389	483	181	878	786	424	115	3594
2. Total Tax Revenue (2.1+2.2)	101	393	311	328	312	370	1814	220	702	1172	5723
2.1 Total Direct Taxes	101	384	303	288	312	370	1790	204	684	902	5338
a) Land Revenue	0	0	0	4	0	0	0	0	195	0	200
b) Other direct taxes	101	384	303	284	312	370	1790	204	488	902	5138
2.2 Total Indirect Taxes	0	8	8	40	0	0	24	16	19	270	385
a) Stamp Duties	0	0	0	0	0	0	0	0	0	0	0
b) Other Taxes and Duties	0	8	8	40	0	0	24	16	19	270	385
3. Fees & Miscellaneous Receipts	143	411	967	1118	609	269	5234	800	4518	140	14209
4. Total Current Transfer (a+b+c)	1259	0	205	2301	0	392	304	2204	1066	0	7730
a) Centre	1060	0	205	216	0	0	250	2128	1039	0	4898
b) State	200	0	0	2085	0	392	54	77	26	0	2833
c) Other	0	0	0	0	0	0	0	0	0	0	0
Total Current Receipts(1+2+3+4)	1702	935	1637	4777	1477	1447	8633	4119	7368	1547	33640

Table B.1.2 Income Outlays Statement of Urban Local Bodies (Receipts Sides) 2023-24

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	268	271	138	909	720	453	1482	929	1061	271	6502
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	268	271	138	909	720	453	1482	929	1061	271	6502
1.2.1 Net Interest received	115	0	63	630	67	242	443	139	522	106	2327
1.2.2 Other properties Receipts	153	271	75	279	654	211	1040	790	540	165	4176
2. Total Tax Revenue (2.1+2.2)	103	305	316	371	388	726	1977	318	883	801	6187
2.1 Total Direct Taxes	103	281	296	326	388	726	1963	301	861	601	5845
a) Land Revenue	0	0	0	27	0	0	0	0	216	0	243
b) Other direct taxes	103	281	296	299	388	726	1963	301	645	601	5602
2.2 Total Indirect Taxes	0	24	20	46	0	0	14	17	22	200	342
a) Stamp Duties	0	0	0	0	0	0	0	0	0	0	0
b) Other Taxes and Duties	0	24	20	46	0	0	14	17	22	200	342
3. Fees & Miscellaneous Receipts	131	801	1180	1331	518	558	5088	566	4344	345	14861
4. Total Current Transfer (a+b+c)	1065	0	152	1989	0	500	592	2309	1383	0	7991
a) Centre	949	0	152	100	0	0	542	2209	1372	0	5325
b) State	116	0	0	1889	0	500	50	100	11	0	2666
c) Other	0	0	0	0	0	0	0	0	0	0	0
Total Current Receipts(1+2+3+4)	1567	1377	1785	4600	1627	2237	9139	4121	7671	1417	35542

Table B.1.3 Income Outlays Statement of Urban Local Bodies (Receipts Sides) 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	205	356	318	1407	772	941	4833	986	1235	335	11387
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	205	356	318	1407	772	941	4833	986	1235	335	11387
1.2.1 Net Interest received	83	0	129	790	74	325	649	160	539	113	2862
1.2.2 Other properties Receipts	122	356	189	618	698	616	4184	826	696	222	8525
2. Total Tax Revenue (2.1+2.2)	138	316	474	1074	392	1259	2871	333	3461	870	11188
2.1 Total Direct Taxes	136	291	451	1028	392	1259	2859	315	3433	670	10835
a) Land Revenue	0	0	0	28	0	0	0	0	246	0	274
b) Other direct taxes	136	291	451	1001	392	1259	2859	315	3187	670	10561
2.2 Total Indirect Taxes	2	25	24	46	0	0	12	17	28	200	353
a) Stamp Duties	0	0	0	0	0	0	0	0	0	0	0
b) Other Taxes and Duties	2	25	24	46	0	0	12	17	28	200	353
3. Fees & Miscellaneous Receipts	177	673	1921	1398	509	710	6983	715	15578	321	28985
4. Total Current Transfer (a+b+c)	697	0	182	1894	0	470	737	2363	1496	0	7839
a) Centre	647	0	182	100	0	0	730	2263	1481	0	5403
b) State	50	0	0	1794	0	470	7	100	15	0	2436
c) Other	0	0	0	0	0	0	0	0	0	0	0
Total Current Receipts(1+2+3+4)	1217	1345	2896	5773	1673	3380	15424	4397	21770	1525	59399

Table B.1.4 Income Outlays Statement of Urban Local Bodies (Expenditure Sides) 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	874	2214	1437	5937	1842	2191	9773	3111	8040	1911	37330
1.1 Compensation of Employee	679	1894	717	2541	1138	1202	8294	2066	4475	921	23927
a) Salary, Wages and benefits	605	1891	594	2389	1129	1158	8245	1708	3664	875	22258
b) pension	74	2	124	151	10	43	49	358	812	45	1669
1.2 Net purchase of commodities and services	194	320	720	3396	704	989	1479	1045	3565	990	13403
a) Purchases	109	659	602	765	328	809	494	553	1855	508	6683
b) maintenance	94	14	120	2637	376	187	1016	758	1723	482	7406
c) Less sale	9	353	2	6	0	7	30	266	13	0	686
2. Net interest paid to	0	0	0	0	0	0	11	0	0	0	11
2.1 Public authorities	0	0	0	0	0	0	11	0	0	0	11
a) centre	0	0	0	0	0	0	0	0	0	0	0
b) states	0	0	0	0	0	0	11	0	0	0	11
c) other	0	0	0	0	0	0	0	0	0	0	0
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0
4. Total current Transfer	0	0	0	0	0	0	19	0	0	0	19
5. Total current expenditure (1+2+3+4)	874	2214	1437	5937	1842	2191	9803	3111	8040	1911	37359
6. Surplus on current account	828	-1279	200	-1161	-366	-744	-1170	1008	-672	-364	-3719

Table B.1.5 Income Outlays Statement of Urban Local Bodies (Expenditure Sides 2023-24)

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	914	4376	1416	6642	3017	2864	11946	3031	10359	2190	46756
1.1 Compensation of Employee	669	4938	787	2765	1899	1600	9161	2184	5235	1179	30415
a) Salary, Wages and benefits	534	4912	720	2561	1878	1552	9101	1811	4502	1128	28699
b) pension	135	26	67	204	21	47	60	373	733	50	1716
1.2 Net purchase of commodities and services	245	-562	629	3877	1118	1265	2785	848	5124	1011	16341
a) Purchases	144	268	520	1583	794	1092	1019	369	2777	607	9172
b) maintenance	104	170	110	2313	324	198	1944	782	2374	404	8724
c) Less sale	3	999	0	19	0	26	177	303	27	0	1555
2. Net interest paid to	0	0	0	0	0	0	4	0	0	0	4
2.1 Public authorities	0	0	0	0	0	0	4	0	0	0	4
a) centre	0	0	0	0	0	0	0	0	0	0	0
b) states	0	0	0	0	0	0	4	0	0	0	4
c) other	0	0	0	0	0	0	0	0	0	0	0
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0
4. Total current Transfer	0	0	0	0	0	33	42	0	0	0	75
5. Total current expenditure (1+2+3+4)	914	4376	1416	6642	3017	2897	11991	3031	10359	2190	46834
6. Surplus on current account	653	-2999	369	-2042	-1391	-660	-2852	1090	-2687	-773	-11293

Table B.1.6 Income Outlays Statement of Urban Local Bodies (Expenditure Sides 2024-25)

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	1655	4257	1971	9431	2637	3390	14375	3874	24807	2536	68932
1.1 Compensation of Employee	1142	4865	1023	3107	1683	2127	10792	2960	7274	1361	36335
a) Salary, Wages and benefits	921	4839	910	2893	1660	2082	10726	1925	6382	1304	33642
b) pension	221	26	113	214	23	46	66	1035	892	57	2692
1.2 Net purchase of commodities and services	513	-607	948	6324	954	1262	3584	913	17533	1175	32597
a) Purchases	356	266	674	2112	701	981	1207	422	3397	786	10901
b) maintenance	159	104	275	4239	253	328	2719	811	14164	388	23440
c) Less sale	2	977	1	27	0	47	343	319	28	0	1744
2. Net interest paid to	0	0	0	0	0	0	14	0	0	0	14
2.1 Public authorities	0	0	0	0	0	0	14	0	0	0	14
a) centre	0	0	0	0	0	0	0	0	0	0	0
b) states	0	0	0	0	0	0	7	0	0	0	7
c) other	0	0	0	0	0	0	7	0	0	0	7
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0
4. Total current Tranfer	0	0	0	0	0	37	60	0	0	0	97
5. Total current expenditure (1+2+3+4)	1655	4257	1971	9431	2637	3427	14449	3874	24807	2536	69043
6. Surplus on current account	-438	-2912	925	-3658	-964	-47	975	523	-3037	-1011	-9643

Table B.2.1 Borrowing Account of Urban Local Bodies (Receipt) 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	2353	2897	2333	9721	2885	6460	21064	7256	10758	2889	68942
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	0	0	0	0	0	0	0	0
3. Other Debt											0
II. Total (1+2+3)	0	0	0	0	0	0	0	0	0	0	0
Net Receipts	0	-300	0	0	0	0	0	0	0	0	-300
III. Extra Budgetary Receipts and Expenditure											
1. Loan from Government of India	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	0	0	0	0	0	0	0	0	0	0	0
4. Deposit and Advances	0	0	0	0	0	0	0	0	0	0	0
5. Suspences and Miscellaneous	0	126	0	0	0	0	32	0	111	0	269
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	-163	3	-332	1249	-171	-838	-2013	-1056	-1396	-619	-6821
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	-163	129	-332	1249	-171	-837	-1980	-1056	-1285	-619	-6552
Net Receipts	-207	90	-352	933	-632	-839	-1982	-1202	-1388	-624	-7689
Total excluding Funds (I + II+ III- Funds Rev A/C)	2190	3026	2001	10970	2714	5623	19084	6199	9473	2270	62390

Table B.2.2 Borrowing Account of Urban Local Bodies (Receipt) 2023-24

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	2523	4906	4256	10325	3301	7996	19735	6084	12690	3557	75850
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	0	0	0	0	0	0	0	0
3. Other Debt	0									0	
II. Total (1+2+3)	0	0	0	0	0	0	0	0	0	0	0
Net Receipts	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure											
1. Loan from Government of india	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	0	0	0	0	0	0	7	0	0	0	7
4. Deposit and Advances	0	0	0	0	0	0	0	0	0	0	0
5. Suspences and Miscellaneous	0	0	0	0	0	6	27	0	101	0	133
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	-592	130	-1960	-1549	739	-930	-1727	752	-802	-412	-8135
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	-592	130	-1960	-1549	739	-924	-1694	752	-702	-412	-7995
Net Receipts	-645	83	-1973	-1931	377	-924	-1701	600	-857	-416	-9172
Total excluding Funds (I + II+ III- Funds Rev A/C)	1930	5036	2296	8776	4040	7072	18041	6836	11988	3146	67855

Table B.2.3 Borrowing Account of Urban Local Bodies (Receipt) 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	2299	4790	3773	19930	3544	8845	29696	6533	29154	3764	112869
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	0	0	0	0	0	0	0	0
3. Other Debt	0										0
II. Total (1+2+3)	0	0	0	0	0	0	0	0	0	0	0
Net Receipts	0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure											
1. Loan from Government of india	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	0	0	0	0	0	0	7	0	0	0	8
4. Deposit and Advances	0	0	0	0	0	0	0	0	0	0	0
5. Suspences and Miscellaneous	0	0	0	0	0	5	35	0	38	0	78
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	1158	134	30	3817	220	-623	148	353	1236	-619	6511
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	1158	134	30	3817	220	-618	191	353	1274	-619	6596
Net Receipts	1100	84	14	3326	-144	-618	183	192	1156	-624	5325
Total excluding Funds (I + II+ III- Funds Rev A/C)	3457	4924	3803	23746	3764	8227	29887	6886	30428	2270	119465

Table B.2.4 Borrowing Account of Urban Local Bodies (Expenditure) 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	2146	2687	1984	10654	2252	5645	19083	6054	9370	2265	62630
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	300	0	0	0	0	0	0	0	0	300
3. Other Debt		0									0
II. Total (1+2+3)	0	300	0	0	0	0	0	0	0	0	300
Net Receipts		0									0
III. Extra Budgetary Receipts and Expenditure											
1. Loan from Government of india	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	25	2	3	46	39	1	0	0	0	4	120
4. Deposit and Advances	0	21	0	269	0	0	1	0	0	1	292
5. Suspences and Miscellaneous	20	17	17	1	422	1	0	145	103	0	726
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	45	40	20	316	461	2	1	145	103	5	1137
Net Receipts	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	2190	3026	2004	10970	2714	5647	19084	6199	9473	2270	64068

Table B.2.5 Borrowing Account of Urban Local Bodies (Expenditure) 2023-24

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	1878	4989	2285	8401	3678	7143	18034	6683	11832	3142	68340
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	0	0	0	0	0	0	0	0
3. Other Debt	0									0	0
II. Total (1+2+3)	0	0	0	0	0	0	0	0	0	0	0
Net Receipts	0	0									0
III. Extra Budgetary Receipts and Expenditure											
1. Loan from Government of india	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	25	2	0	81	91	0	0	0	0	4	204
4. Deposit and Advances	0	0	0	301	0	0	7	0	0	0	308
5. Suspences and Miscellaneous	28	45	13	0	271	0	0	153	156	0	665
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	53	47	13	383	362	0	7	153	156	4	1177
Net Receipts	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	1930	5036	2298	8783	4040	7143	18041	6836	11988	3146	70518

Table B.2.6 Borrowing Account of Urban Local Bodies (Expenditure) 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	3399	4875	3789	23298	3400	8272	29886	6726	30310	3696	118410
II. Borrowing at home											
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	0	0	0	0	0	0	0	0
3. Other Debt											0
II. Total (1+2+3)	0	0	0	0	0	0	0	0	0	0	0
Net Receipts											0
											0
III. Extra Budgetary Receipts and Expenditure											0
1. Loan from Government of india	0	0	0	0	0	0	0	0	0	0	0
2. Loan and advance by State Government	0	0	0	0	0	0	0	0	0	0	0
3. Reserve Fund	28	2	0	90	73	0	0	0	0	4	197
4. Deposit and Advances	0	0	0	401	0	0	7	0	0	2	411
5. Suspences and Miscellaneous	30	48	17	0	291	0	0	160	118	0	663
6. Remittances	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	58	50	17	491	364	0	7	160	118	6	1271
Net Receipts	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	3457	4924	3806	23789	3764	0	29894	6886	30428	3702	119681

Table B.3.1 Capital Finance Account of Urban Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Expenditure											
Administration											
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	1272	473	547	4717	410	3454	9279	2943	1330	355	25271
2. Net purchase of physical assets	0	0	0	0	0	0	0	0	0	0	0
2.1 Second hand assets (Psh-ssh)	0	0	0	0	0	0	0	0	0	0	0
2.2 land (PI-SI)	0	0	0	0	0	0	0	0	0	0	0
3. Change in stock	0	0	0	0	0	0	0	0	0	0	0
4. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
5. Total (1 to 4)	1272	473	547	4717	410	3454	9279	2943	1330	355	25271
Enterprise	0	0	0	0	0	0	0	0	0	0	0
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	1272	473	547	4717	410	3454	9279	2943	1330	355	25271
II. Receipts	0	0	0	0	0	0	0	0	0	0	0
11. Surplus on current account	828	-1279	200	-1161	-366	-744	-1170	1008	-672	-364	-3719
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	0	0	0	0	0	0	0	0	0	0
14. Other liabilities	-163	129	-332	1249	-171	-837	-1980	-1056	-1285	-619	-6552
14.1 Net extra budgetary borrowing	-163	129	-332	1249	-171	-837	-1980	-1056	-1285	-619	-6552
14.2 less net purchased of financail assets	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	666	-1150	-132	89	-537	-1582	-3150	-48	-1957	-983	-10271

Table B.3.2 Capital Finance Account of Urban Local Bodies 2023-24

I. Expenditure	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
Administration											
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	963	613	869	1759	660	4246	6043	3652	1474	952	22506
2. Net purchase of physical assets	0	0	0	0	0	0	0	0	0	0	0
2.1 Second hand assets (Psh-ssh)	0	0	0	0	0	0	0	0	0	0	0
2.2 land (Pl-Sl)	0	0	0	0	0	0	0	0	0	0	0
3. Change in stock	0	0	0	0	0	0	0	0	0	0	0
4. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
5. Total (1 to 4)	963	613	869	1759	660	4246	6043	3652	1474	952	22506
Enterprise	0	0	0	0	0	0	0	0	0	0	0
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	963	613	869	1759	660	4246	6043	3652	1474	952	22506
II. Receipts	0	0	0	0	0	0	0	0	0	0	0
11. Surplus on current account	653	-2999	369	-2042	-1391	-660	-2852	1090	-2687	-773	-11293
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	0	0	0	0	0	0	0	0	0	0
14. Other liabilities	-592	130	-1960	-1549	739	-924	-1694	752	-702	-412	-7995
14.1 Net extra budgetary borrowing	-592	130	-1960	-1549	739	-924	-1694	752	-702	-412	-7995
14.2 less net purchased of financial assets	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	60	-2869	-1591	-3591	-651	-1585	-4545	1843	-3389	-1185	-19287

Table B.3.3 Capital Finance Account of Urban Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
I. Expenditure											
Administration											
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	1744	617	1819	13867	763	4845	15437	2852	5504	1160	49374
2. Net purchase of physical assets	0	0	0	0	0	0	0	0	0	0	0
2.1 Second hand assets (Psh-ssh)	0	0	0	0	0	0	0	0	0	0	0
2.2 land (Pl-Sl)	0	0	0	0	0	0	0	0	0	0	0
3. Change in stock	0	0	0	0	0	0	0	0	0	0	0
4. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
5. Total (1 to 4)	1744	617	1819	13867	763	4845	15437	2852	5504	1160	49374
Enterprise	0	0	0	0	0	0	0	0	0	0	0
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	1744	617	1819	13867	763	4845	15437	2852	5504	1160	49374
II. Receipts	0	0	0	0	0	0	0	0	0	0	0
11. Surplus on current account	-438	-2912	925	-3658	-964	-47	975	523	-3037	-1011	-9636
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	0	0	0	0	0	0	0	0	0	0
14. Other liabilities	1158	134	30	3817	220	-618	191	353	1274	-62	6596
14.1 Net extra budgetary borrowing	1158	134	30	3817	220	-618	191	353	1274	-62	6596
14.2 less net purchased of financial assets	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	720	-2778	956	159	-744	-665	1165	876	-1763	-1072	-3040

Table B.4.1 NVA/NDP/GDP of Urban Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total	679	1894	717	2541	1138	1202	8294	2066	4475	921	23927
2. Construction	187	288	93	536	326	265	100	553	256	201	2803
3. Water supply	0	9	7	0	10	0	67	0	50	6	149
4. Other Services (a+b+c)	257	592	95	320	478	166	206	412	990	455	3972
a) Education	0	98	0	13	2	7	0	1	74	28	223
b) Medical & Public Health	189	77	95	150	439	149	55	0	323	254	1732
c) Sanitation	69	416	0	157	36	9	151	411	594	174	2017
5. Sub Total (2 to 4)	445	889	194	856	814	430	374	965	1296	662	6925
6. Public administration & Defence (1-5)	235	1004	523	1685	325	771	7920	1101	3179	259	17002

Table B.4.2 NVA/NDP/GDP of Urban Local Bodies 2023-24

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total	669	4938	787	2765	1899	1600	9161	2184	5235	1179	30415
2. Construction	252	280	87	687	371	489	104	557	339	193	3358
3. Water supply	0	29	17	0	23	0	142	0	98	3	311
4. Other Services (a+b+c)	214	1455	97	359	970	307	248	434	1269	541	5895
a) Education	0	195	0	10	6	9	0	7	115	44	386
b) Medical & Public Health	139	150	97	116	704	277	67	0	505	324	2378
c) Sanitation	75	1110	0	233	260	22	181	427	649	174	3131
5. Sub Total (2 to 4)	466	1764	201	1047	1365	796	494	990	1706	737	9565
6. Public administration & Defence (1-5)	203	3173	586	1718	535	804	8667	1193	3529	442	20850

Table B.4.3 NVA/NDP/GDP of Urban Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
1. Total	1142	4865	1023	3107	1683	2127	10792	2960	7274	1361	36335
2. Construction	411	323	87	613	221	468	258	616	543	203	3744
3. Water supply	0	33	32	0	18	0	179	0	115	4	380
4. Other Services (a+b+c)	311	1252	136	364	919	290	363	453	1419	679	6185
a) Education	0	206	0	10	7	4	0	7	135	45	414
b) Medical & Public Health	218	153	136	114	683	261	101	0	516	374	2555
c) Sanitation	93	893	0	240	230	25	262	445	768	260	3216
5. Sub Total (2 to 4)	721	1608	255	977	1158	758	800	1069	2076	886	10309
6. Public administration & Defence (1-5)	421	3257	768	2130	525	1369	9992	1891	5197	475	26025

Table B.5.1 Assets Wise Capital Formation of Urban Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
Buildings	35	0	9	331	58	459	260	346	41	0	1540
Roads & bridges	35	25	64	323	79	72	1635	1331	247	151	3962
Other construction outlays	1186	447	474	4006	272	2922	7384	1220	1508	204	19625
Transport Equipment	0	0	0	0	0	0	0	21	0	0	21
Machinery	16	0	0	57	0	1	0	25	25	0	123
Software	0	0	0	0	0	0	0	0	0	0	0
Cultivated assets	0	0	0	0	0	0	0	0	0	0	0
Animal stock	0	0	0	0	0	0	0	0	0	0	0
Total new outlays	1272	473	547	4717	410	3454	9279	2943	1820	355	25271
Change in stock	0	0	0	0	0	0	0	0	0	0	0
Capital Formation	1272	473	547	4717	410	3454	9279	2943	1820	355	25271

Table B.5.2 Assets Wise Capital Formation of Urban Local Bodies 2023-24

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
Buildings	31	60	33	249	90	592	390	700	101	0	2247
Roads & bridges	10	38	160	411	102	30	1713	919	331	151	3865
Other construction outlays	922	515	1433	1019	468	3622	3940	2006	1498	800	16223
Transport Equipment	0	0	0	0	0	0	0	8	0	0	8
Machinery	0	0	10	80	0	2	0	19	51	0	162
Software	0	0	0	0	0	0	0	0	1	0	1
Cultivated assets	0	0	0	0	0	0	0	0	0	0	0
Animal stock	0	0	0	0	0	0	0	0	0	0	0
Total new outlays	963	613	1636	1759	660	4246	6043	3652	1982	952	22506
Change in stock	0	0	0	0	0	0	0	0	0	0	0
Capital Formation	963	613	1636	1759	660	4246	6043	3652	1982	952	22506

Table B.5.3 Assets Wise Capital Formation of Urban Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KLU	MND	SML	SRM	SLN	UNA	HP
Buildings	60	60	35	414	40	388	2983	620	487	0	5087
Roads & bridges	10	38	160	495	163	38	2545	720	1973	199	6341
Other construction outlays	1605	519	1584	10563	560	4416	9910	1416	3710	961	35243
Transport Equipment	0	0	0	0	0	0	0	77	0	0	77
Machinery	69	0	35	2395	0	3	0	19	99	0	2620
Software	0	0	0	0	0	0	0	0	1	0	1
Cultivated assets	0	0	0	0	0	0	0	0	0	0	0
Animal stock	0	0	5	0	0	0	0	0	0	0	5
Total new outlays	1744	617	1819	13867	763	4845	15437	2852	6270	1160	49374
Change in stock	0	0	0	0	0	0	0	0	0	0	0
Capital Formation	1744	617	1819	13867	763	4845	15437	2852	6270	1160	49374

Section C

Rural Local Bodies

Important Findings:

The important findings of the economic and purpose classification of the budgetary transactions are narrated below:

Description	Findings
The total receipts of the rural local bodies (Table-C.1.1, C.1.2 and C.1.3)	Total current receipts of rural local bodies were ₹ 89,039 lakh during 2022-23(A), ₹ 77,372 lakhs during 2023-24 (RE) and ₹ 76,784 lakh during 2024-25 (BE). The main contribution comes from transfer from public authorities i.e. ₹81,925 lakh (92%) in 2022-23, ₹ 70,700 lakh (91%) in 2023-24, ₹ 69,271 lakh (90%) during 2024-25.
The total current expenditure (Table- C.1.4, C.1.5 and C.1.6) of the local bodies	The total current expenditure went up from ₹ 60,813 lakh during 2022-23(A), ₹ 65,590 lakh during 2023-24 (R.E.), ₹ 68,087 in 2024-25 (BE), showing a increase of 8% during 2023-24 & 4 % in 2024-25.
The consumption expenditure (Table- C.1.4, C.1.5 and C.1.6) of the local bodies' Government is the expenditure on wages, salaries, commodities and services.	In 2022-23 the consumption expenditure was ₹ 47,252 lakhs (78%), ₹ 52,653 lakhs (80%) in 2023-24 and ₹ 55,886 lakhs (82%) in 2024-25 of total current expenditure. The compensation of employees was ₹ 33,356 lakhs (54%) in 2022-23, ₹ 38,266 lakh (58%) in 2023-24 and ₹ 39,589 lakhs (58%) in 2024-25 of the total current expenditure.
New Capital outlay (Table-C.3.1, C.3.2 and C.3.3) of local bodies i.e. investments on buildings, other construction, machinery and equipments etc.	The new capital outlay of the local Government was ₹ 1,18,114 lakh during 2022-23, ₹ 1,23,460 lakhs during 2023-24 and ₹ 1,22,108 lakh in 2024-25. Its percentage share to total expenditure on capital finance is 98% in 2022-23, 2023-24 and 2024-25.
Public Administration and other services (community, social and personal services) form part of major industry groups for the purpose of estimation of State income. It constitutes compensation of employees for public administration (Table A.2.1, A.2.2, A.2.3).	The output of RLBs from all sectors was ₹ 49,789 Lakh in 2022-23 which increased to ₹ 56,147 Lakh in 2023-24 and expected to be ₹ 58,700 Lakh in 2024-25. The net value of public administration for the year 2022-23 is ₹ 36,272 lakh, ₹41,613 lakh in 2023-24 and ₹ 43,490 Lakh in 2024-25.

Table C.1.1 Income Outlays Statement of Rural Local Bodies (Receipts Sides) 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	190	326	278	551	139	354	137	1364	486	239	267	181	4512
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	190	326	278	551	139	354	137	1364	486	239	267	181	4512
1.2.1 Net Interest received	178	304	263	498	128	296	128	1297	389	189	223	157	4051
1.2.2 Other properties Receipts	11	22	16	53	10	59	9	67	96	50	44	24	461
2. Total Tax Revenue (2.1+2.2)	55	110	167	360	11	117	7	349	75	330	144	111	1836
2.1 Total Direct Taxes	44	84	130	316	10	81	2	333	61	324	122	87	1593
a) Land Revenue	11	8	10	15	2	2	0	31	7	2	17	20	125
b) Other direct taxes	33	76	120	300	7	79	2	302	55	322	105	67	1468
2.2 Total Indirect Taxes	10	26	37	45	2	36	5	16	14	6	22	24	243
a) Stamp Duties	0	0	0	0	0	0	1	0	0	0	0	1	3
b) Other Taxes and Duties	10	26	37	45	2	36	3	16	14	6	22	24	240
3. Fees & Miscellaneous Receipts	38	25	30	127	1	57	86	135	112	43	55	57	766
4. Total Current Transfer (a+b+c)	2540	8448	4884	12824	2765	6656	1269	13479	11014	6521	6480	5045	81925
a) Centre	1581	3114	1908	7489	1399	2776	556	7876	4042	3286	2416	2425	38868
b) State	780	5160	2845	4697	991	3700	666	4801	6293	2861	3823	2348	38966
c) Other	179	174	132	638	375	179	47	801	679	374	241	272	4091
Total Current Receipts(1+2+3+4)	2823	8909	5360	13862	2916	7184	1499	15326	11687	7133	6946	5394	89039

Table C.1.2 Income Outlays Statement of Rural Local Bodies (Receipts Sides) 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	209	328	257	616	212	397	95	559	557	275	310	236	4050
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	209	328	257	616	212	397	95	559	557	275	310	236	4050
1.2.1 Net Interest received	192	301	233	535	178	309	93	485	415	223	247	178	3388
1.2.2 Other properties Receipts	17	27	24	81	34	88	3	73	142	53	63	58	663
2. Total Tax Revenue (2.1+2.2)	144	132	140	315	15	96	5	279	95	339	125	100	1786
2.1 Total Direct Taxes	137	96	106	273	10	70	2	258	76	328	112	76	1542
a) Land Revenue	77	23	8	15	0	3	0	67	7	3	5	4	213
b) Other direct taxes	60	73	99	258	9	67	2	191	68	325	107	71	1330
2.2 Total Indirect Taxes	8	36	34	42	5	26	4	20	20	11	13	24	243
a) Stamp Duties	0	0	1	2	0	0	0	1	0	0	0	3	8
b) Other Taxes and Duties	7	36	32	40	5	26	3	19	20	11	13	21	235
3. Fees & Miscellaneous Receipts	25	17	32	100	2	48	3	332	83	56	70	68	837
4. Total Current Transfer (a+b+c)	2472	4799	3443	11685	2241	5803	939	10944	9721	5557	5574	7527	70700
a) Centre	1315	2081	923	5679	717	1797	278	5244	2858	2351	2214	1375	26833
b) State	975	2467	2368	5208	1376	3846	634	5089	5912	2665	3053	5931	39524
c) Other	181	250	152	798	147	161	27	610	951	541	307	221	4346
Total Current Receipts(1+2+3+4)	2850	5275	3872	12716	2469	6344	1043	12113	10456	6227	6080	7931	77372

Table C.1.3 Income Outlays Statement of Rural Local Bodies (Receipts Sides) 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Income from Entrepreneurship and property (1.1+1.2)	198	305	329	660	186	426	182	655	751	274	351	270	4586
1.1 Profit	0	0	0	0	0	0	0	0	0	0	0	0	0
1.2 Income from Property	198	305	329	660	186	426	182	655	751	274	351	270	4586
1.2.1 Net Interest received	189	278	312	589	164	334	180	585	585	223	299	225	3963
1.2.2 Other properties Receipts	9	27	16	71	21	91	2	71	165	52	52	46	623
2. Total Tax Revenue (2.1+2.2)	75	179	160	416	19	242	7	430	140	271	173	135	2216
2.1 Total Direct Taxes	65	137	118	364	13	144	3	411	124	264	160	116	1887
a) Land Revenue	12	57	8	23	1	4	0	33	9	3	6	6	162
b) Other direct taxes	52	80	110	341	13	140	3	378	115	261	154	111	1725
2.2 Total Indirect Taxes	10	42	42	51	5	98	4	19	17	7	13	19	329
a) Stamp Duties	0	0	0	3	0	0	1	1	0	0	0	0	5
b) Other Taxes and Duties	10	42	42	49	5	98	4	18	17	7	13	19	324
3. Fees & Miscellaneous Receipts	26	35	32	162	3	56	3	130	57	34	102	70	711
4. Total Current Transfer (a+b+c)	2472	5765	4049	11642	2166	6701	601	12916	10054	4499	5324	3081	69271
a) Centre	1414	2157	1274	6281	796	1933	307	6447	3617	1817	1781	1287	29110
b) State	901	3237	2615	4550	1171	4523	295	5444	5791	2338	3313	1553	35732
c) Other	157	371	160	812	199	246	0	1024	646	344	230	241	4429
Total Current Receipts(1+2+3+4)	2771	6284	4570	12880	2373	7425	793	14131	11002	5078	5950	3557	76784

Table C.1.4 Income Outlays Statement of Rural Local Bodies (Expenditure Sides) 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	3344	3966	4320	6321	1836	3429	473	8544	5512	3613	2483	3411	47252
1.1 Compensation of Employee	1578	2966	3516	4649	1284	2187	269	6891	3048	2461	1741	2767	33356
a) Salary, Wages and benefits	1578	2956	3516	4605	1284	2187	269	6888	3033	2452	1741	2521	33028
b) pension	0	10	0	45	0	0	0	4	15	9	0	246	328
1.2 Net purchase of commodities and services	1766	1000	804	1672	552	1242	204	1653	2464	1152	742	644	13895
a) Purchases	65	55	112	245	7	34	0	243	36	30	56	56	938
b) maintenance	1830	1120	753	2767	560	1230	204	1684	2616	1307	787	636	15495
c) Less sale	129	175	61	1341	15	22	1	273	188	185	101	48	2537
2. Net interest paid to	1	84	6	209	0	0	0	175	55	17	9	41	596
2.1 Public authorities	1	84	6	209	0	0	0	175	55	17	9	41	596
a) centre	1	21	3	136	0	0	0	102	34	8	0	35	339
b) states	0	0	3	48	0	0	0	32	11	4	0	6	103
c) other	0	63	0	25	0	0	0	42	10	5	9	0	154
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total current Transfer	219	1409	359	3032	465	987	164	3375	827	1212	645	270	12965
5. Total current expenditure (1+2+3+4)	3564	5460	4684	9562	2301	4416	637	12094	6394	4843	3137	3722	60813
6. Surplus on current account	-741	3450	676	4300	614	2769	862	3232	5293	2290	3809	1672	28221

Table C.1.5 Income Outlays Statement of Rural Local Bodies (Expenditure Sides 2023-24)

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	3170	4994	4233	6921	1752	3781	322	10551	6845	3595	3436	3052	52653
1.1 Compensation of Employee	1372	4052	3625	5490	1291	2336	159	8521	3712	2811	2393	2505	38266
a) Salary, Wages and benefits	1368	4052	3625	5479	1291	2335	159	8510	3711	2806	2393	2488	38215
b) pension	4	0	0	10	0	1	0	11	2	6	0	17	50
1.2 Net purchase of commodities and services	1799	943	608	1432	462	1445	164	2030	3133	784	1043	547	14388
a) Purchases	122	99	111	232	61	31	0	168	19	40	64	44	990
b) maintenance	1798	1017	547	2551	460	1474	169	2113	3448	1675	1037	602	16891
c) Less sale	122	173	50	1351	59	61	5	250	334	931	58	99	3493
2. Net interest paid to	1	239	13	175	69	0	0	190	201	27	0	45	960
2.1 Public authorities	1	239	13	175	69	0	0	190	201	27	0	45	960
a) centre	0	229	8	140	9	0	0	121	162	20	0	38	726
b) states	0	2	5	27	2	0	0	1	30	2	0	6	75
c) other	1	7	0	7	59	0	0	68	10	6	0	0	159
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total current Transfer	352	1543	418	2025	383	623	125	3190	1212	1241	685	179	11977
5. Total current expenditure (1+2+3+4)	3523	6776	4665	9121	2205	4404	447	13932	8258	4863	4121	3276	65590
6. Surplus on current account	-673	-1500	-792	3595	265	1940	596	-1818	2198	1364	1959	4655	11783

Table C.1.6 Income Outlays Statement of Rural Local Bodies (Expenditure Sides 2024-25)

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
1. Total Consumption expenditure	3770	5549	4282	7527	1580	4783	322	11348	5624	3992	3755	3353	55886
1.1 Compensation of Employee	1884	4458	3509	5865	1271	2849	159	9014	2693	2814	2658	2413	39589
a) Salary, Wages and benefits	1884	4457	3509	5843	1212	2849	159	9010	2678	2811	2656	2406	39476
b) pension	0	1	0	23	59	0	0	3	15	3	2	7	113
1.2 Net purchase of commodities and services	1886	1091	773	1662	309	1934	163	2335	2931	1178	1097	940	16297
a) Purchases	77	99	117	240	28	49	0	299	28	38	76	41	1090
b) maintenance	1932	1102	719	2821	343	1942	167	2316	3099	1561	1067	952	18021
c) Less sale	123	110	63	1400	62	57	4	281	195	421	46	53	2814
2. Net interest paid to	1	164	6	224	0	0	0	92	24	10	0	50	571
2.1 Public authorities	1	164	6	224	0	0	0	92	24	10	0	50	571
a) centre	1	157	1	159	0	0	0	18	2	3	0	42	384
b) states	1	6	5	46	0	0	0	0	19	1	0	8	86
c) other	0	0	0	19	0	0	0	74	3	6	0	0	102
2.2 Less commercial interest	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total current Transfer	207	1661	424	1473	258	657	51	3697	1307	1019	729	148	11630
5. Total current expenditure (1+2+3+4)	3978	7374	4713	9224	1838	5439	373	15137	6956	5021	4484	3551	68087
6. Surplus on current account	-1208	-1090	-143	3656	535	1986	420	-1006	4047	57	1467	7	8697

Table C.2.1 Borrowing Account of Rural Local Bodies (Receipt) 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	6058	27928	13773	31583	5721	19585	3733	45469	20777	16075	11050	12386	214171
II. Borrowing at home													
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	7	0	0	0	0	0	0	0	0	0	0	7
3. Other Debt	0		0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	7	0	0	0	0	0	0	0	0	0	0	7
Net Receipts	0	7	-22	-20	0	0	0	0	0	0	0	0	-36
III. Extra Budgetary Receipts and Expenditure													
1. Loan from Government of india	28	24	0	16	28	0	0	8	0	8	0	52	165
2. Loan and advance by State Government	8	48	4	21	35	0	0	1	64	5	0	15	199
3. Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Deposit and Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Suspences and Miscellaneous	44	453	242	116	292	14	7	93	736	342	99	198	2637
6. Remittances	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	585	-5393	-3634	-2682	-14	-2015	-1085	-6895	-2028	-1125	-1761	-1929	-28059
8. Funds Rev A/C	149	174	42	970	15	0	0	347	115	13	59	41	1927
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	814	-4694	-3347	-1558	356	-2001	-1078	-6446	-1113	-757	-1603	-1622	-23131
Net Receipts	742	-4973	-3596	-3226	153	-2198	-1079	-8827	-3610	-842	-1911	-2237	-31686
Total excluding Funds (I + II+ III- Funds Rev A/C)	6723	23067	10385	29054	6062	17584	2655	38676	19549	15305	9388	10723	189120

Table C.2.2 Borrowing Account of Rural Local Bodies (Receipt) 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	7341	28309	11708	27277	5676	19727	2622	48507	22300	14929	10547	13674	212678
II. Borrowing at home													
1. Internal Debt	0	0	0	0	0	0	0	1	0	0	0	0	1
2. Small Saving, provident fund etc.	0	6	0	0	0	0	0	0	0	0	0	0	6
3. Other Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	6	0	0	0	0	0	1	0	0	0	0	6
Net Receipts	0	6	0	-43	-25	0	0	1	0	0	0	0	-61
III. Extra Budgetary Receipts and Expenditure													
1. Loan from Government of india	13	20	0	33	14	0	0	1	5	10	0	35	131
2. Loan and advance by State Government	14	15	6	17	31	0	0	0	67	0	0	22	172
3. Reserve Fund	0	0	0	0	0	0	0	1	0	0	0	0	1
4. Deposit and Advances	0	0	0	0	0	0	0	0	0	0	40	0	40
5. Suspences and Miscellaneous	17	356	300	252	11	12	7	161	917	355	58	141	2588
6. Remittances	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Cash Balances	440	-2126	-1954	66	297	-1805	-636	-3348	2163	-617	-2436	-3686	-11643
8. Funds Rev A/C	113	73	157	1000	3	0	0	360	118	3	62	15	1904
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	596	-1663	-1491	1369	355	-1793	-629	-2824	3271	-249	-2276	-3474	-6807
Net Receipts	494	-2085	-1907	-798	100	-2018	-637	-7755	-718	-423	-2585	-4145	-20475
Total excluding Funds (I + II+ III- Funds Rev A/C)	7824	26579	10059	27646	6028	17935	1993	45323	25453	14677	8209	10186	203974

Table C.2.3 Borrowing Account of Rural Local Bodies (Receipt) 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	6782	25554	13230	27761	5677	22070	2152	15949	22110	12831	10418	9005	173507
II. Borrowing at home	0	0	0	0	0	0	0	0	0	0	0	0	0
1. Internal Debt	0	0	0	0	0	0	0	1	0	0	0	0	1
2. Small Saving, provident fund etc.	0	2	0	0	0	0	0	0	0	0	0	0	2
3. Other Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	2	0	0	0	0	0	1	0	0	0	0	3
Net Receipts	0	2	-30	-52	-3	0	0	1	0	0	-40	0	-122
	0	0	0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
1. Loan from Government of india	20	19	7	34	13	0	0	3	1	1	0	17	115
2. Loan and advance by State Government	15	31	0	19	30	0	0	0	43	5	0	27	171
3. Reserve Fund	0	0	0	0	0	0	0	2	0	0	0	0	2
4. Deposit and Advances	0	0	0	0	0	0	1	0	0	0	50	0	51
5. Suspences and Miscellaneous	14	262	185	107	24	13	3	155	916	309	85	127	2200
6. Remittances	0	0	0	0	0	0	0	3	0	0	0	0	3
7. Cash Balances	1172	-1268	-2473	1709	-532	-1650	-570	26404	706	839	975	832	26177
8. Funds Rev A/C	12	42	39	879	5	0	0	348	151	5	68	12	1562
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	1232	-914	-2243	2748	-459	-1637	-567	26915	1818	1159	1178	1017	30281
Net Receipts	1180	-1280	-2548	685	-676	-1942	-568	25131	-1815	986	911	523	20621
Total excluding Funds (I + II+ III- Funds Rev A/C)	8002	24600	10949	29629	5213	20433	1584	42517	23776	13986	11528	10009	202229

Table C.2.4 Borrowing Account of Rural Local Bodies (Expenditure) 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	6676	22633	9964	27996	5618	17387	2593	36405	15820	14902	9080	9854	178927
II. Borrowing at home													
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	22	20	0	0	0	0	0	0	0	0	43
3. Other Debt	0		0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	0	22	20	0	0	0	0	0	0	0	0	43
Net Receipts	0		0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure													
1. Loan from Government of India	0	0	0	0	0	0	0	0	0	0	0	12	13
2. Loan and advance by State Government	0	47	2	1	3	0	0	0	17	0	0	0	69
3. Reserve Fund	0	0	1	19	11	0	0	2	0	2	90	0	125
4. Deposit and Advances	0	0	0	838	0	0	0	102	0	0	0	0	940
5. Suspense and Miscellaneous	72	232	246	808	189	197	1	2254	2480	83	218	602	7383
6. Remittances	0	0	0	2	0	0	0	23	0	0	0	0	25
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	72	279	249	1668	203	197	1	2381	2497	85	308	614	8555
Net Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	6748	22912	10236	29684	5820	17584	2594	38786	18316	14987	9388	10469	187525

Table C.2.5 Borrowing Account of Rural Local Bodies (Expenditure) 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	7721	25949	9673	26239	5549	17710	1907	40319	20366	14215	9977	9423	189050
II. Borrowing at home													
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Small Saving, provident fund etc.	0	0	0	43	25	0	0	0	0	0	0	0	68
3. Other Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	0	0	43	25	0	0	0	0	0	0	0	68
Net Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure													
1. Loan from Government of india	0	0	2	0	0	0	0	812	6	0	0	0	820
2. Loan and advance by State Government	0	55	2	2	5	0	0	1903	49	0	0	0	2016
3. Reserve Fund	0	0	3	29	0	0	0	20	0	1	27	0	80
4. Deposit and Advances	0	0	0	939	0	0	0	20	0	0	44	0	1003
5. Suspences and Miscellaneous	102	367	408	1197	250	225	8	2175	3933	169	238	671	9744
6. Remittances	0	0	1	0	0	0	0	0	0	4	0	0	5
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	102	422	416	2167	255	225	8	4931	3989	175	308	671	13669
Net Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	7823	26371	10090	28449	5829	17935	1915	45250	24355	14390	10285	10094	202786

Table C.2.6 Borrowing Account of Rural Local Bodies (Expenditure) 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Revenue + Capital account	7907	24046	10354	28160	4595	20127	1572	40646	18696	13525	11133	9432	190195
II. Borrowing at home													
1. Internal Debt	0	0	0	0	0	0	0	0	0	0	40	0	40
2. Small Saving, provident fund etc.	0	0	30	52	3	0	0	0	0	0	0	0	85
3. Other Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
II. Total (1+2+3)	0	0	30	52	3	0	0	0	0	0	40	0	125
Net Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
III. Extra Budgetary Receipts and Expenditure													
1. Loan from Government of india	0	0	2	0	7	0	0	0	0	0	0	0	9
2. Loan and advance by State Government	0	66	0	2	13	0	0	0	28	0	0	0	109
3. Reserve Fund	0	0	0	17	0	0	0	0	0	3	0	0	19
4. Deposit and Advances	0	0	0	896	0	0	0	43	0	0	68	0	1008
5. Suspences and Miscellaneous	53	301	304	1148	197	305	0	1738	3605	170	198	493	8511
6. Remittances	0	0	0	0	0	0	0	4	0	0	0	0	4
7. Cash Balances	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Funds Rev A/C	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Funds Commercial Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (SUM 1 to 9)	53	366	305	2063	217	305	1	1785	3633	173	266	493	9660
Net Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Total excluding Funds (I + II+ III- Funds Rev A/C)	7960	24412	10690	30275	4815	20433	1573	42431	22329	13698	11440	9925	199980

Table C.3.1 Capital Finance Account of Rural Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Expenditure													
Administration													
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao, Aso)	3112	17174	5281	18433	3316	12972	1956	24311	9425	10060	5943	6132	118114
2. Net purchase of physical assets	26	257	51	182	49	0	60	39	70	168	43	113	1058
2.1 Second hand assets (Psh-ssh)	26	251	51	170	49	0	60	37	70	168	43	105	1030
2.2 land (Pl-Sl)	0	6	0	13	0	0	0	2	0	0	0	8	29
3. Change in stock	0	0	0	0	0	0	0	3	0	0	0	0	3
4. Capital transfers	12	0	139	128	145	0	2	189	1210	150	17	116	2107
5. Total (1 to 4)	3150	17430	5471	18744	3510	12972	2018	24541	10705	10378	6003	6361	121283
Enterprise													
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	3150	17430	5471	18744	3510	12972	2018	24541	10705	10378	6003	6361	121283
II. Receipts													
11. Surplus on current account	-741	3450	676	4300	614	2769	862	3232	5293	2290	3809	1672	28221
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	7	0	0	0	0	0	0	0	0	0	0	7
14. Other liabilities	814	-4694	-3347	-1558	356	-2001	-1078	-6446	-1113	-757	-1603	-1622	-23131
14.1 Net extra budgetary borrowing	814	-4694	-3347	-1558	356	-2001	-1078	-6446	-1113	-757	-1603	-1622	-23131
14.2 less net purchased of financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	73	-1237	-2670	2742	970	768	-216	-3213	4180	1533	2206	50	5098

Table C.3.2 Capital Finance Account of Rural Local Bodies 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Expenditure													
Administration													
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	4198	19174	5009	17119	3344	13306	1460	26387	12108	9353	5856	6147	123460
2. Net purchase of physical assets	82	228	111	101	48	0	78	21	120	91	35	14	929
2.1 Second hand assets (Psh-ssh)	82	220	111	101	48	0	78	16	120	91	35	14	916
2.2 land (Pl-Sl)	0	8	0	0	0	0	-1	6	0	0	0	0	13
3. Change in stock	0	6	0	0	0	0	0	0	0	0	0	0	6
4. Capital transfers	5	12	21	49	109	0	0	411	1023	188	13	35	1866
5. Total (1 to 4)	4286	19419	5140	17268	3502	13306	1538	26820	13250	9632	5903	6197	126261
Enterprise	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	4286	19419	5140	17268	3502	13306	1538	26820	13250	9632	5903	6197	126261
II. Receipts													
11. Surplus on current account	-673	-1500	-792	3595	265	1940	596	-1818	2198	1364	1959	4655	11787
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	6	0	0	0	0	0	1	0	0	0	0	6
14. Other liabilities	596	-1663	-1491	1369	355	-1793	-629	-2824	3271	-249	-2276	3474	-6807
14.1 Net extra budgetary borrowing	596	-1663	-1491	1369	355	-1793	-629	-2824	3271	-249	-2276	3474	-6807
14.2 less net purchased of financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	-77	-3157	-2283	4964	620	147	-33	-4642	5469	1116	-318	1181	4982

Table C.3.3 Capital Finance Account of Rural Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
I. Expenditure													
Administration													
1. Capital outlays (Bo, Ro, Co, Tro, Mo, So, Cao,Aso)	3929	16672	5641	18936	2757	14688	1199	25509	11741	8505	6650	5881	122108
2. Net purchase of physical assets	18	173	105	83	48	0	12	31	127	38	44	12	689
2.1 Second hand assets (Psh-ssh)	18	173	105	74	48	0	12	25	127	38	44	12	675
2.2 land (Pl-Sl)	0	0	0	9	0	0	0	6	0	0	0	0	15
3. Change in stock	0	8	0	0	0	0	0	0	0	0	0	0	8
4. Capital transfers	2	0	191	102	311	0	0	402	1422	248	118	40	2836
5. Total (1 to 4)	3949	16852	5936	19122	3116	14688	1211	25942	13290	8790	6811	5933	125640
Enterprise	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Capital outlays	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Net purchased of physical assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.1 Second hand assets	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2 land	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Change in stock	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Capital transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Total (5+9)	3949	16852	5936	19122	3116	14688	1211	25942	13290	8790	6811	5933	125640
II. Receipts													
11. Surplus on current account	-1208	-1090	-143	3656	535	1986	420	-1006	4047	57	1467	7	8697
12. Consumption of Fixed capital	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Borrowing at home	0	2	0	0	0	0	0	1	0	0	0	0	3
14. Other liabilities	1232	-914	-2243	2748	-459	-1637	-567	26915	1818	1159	1178	1017	30281
14.1 Net extra budgetary borrowing	1232	-914	-2243	2748	-459	-1637	-567	26915	1818	1159	1178	1017	30281
14.2 less net purchased of financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0
15. Total receipts (11+12+13+14)	25	-2001	-2385	6404	75	349	-147	25910	5864	1216	2645	1023	38980

Table C.4.1 NVA/NDP/GDP of Rural Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L&S	MND	SML	SRM	SLN	UNA	HP
1. Total	1578	2966	3516	4649	1284	2187	269	6891	3048	2461	1741	2767	33356
2. Construction	354	1159	1851	149	329	5	47	2342	151	236	233	490	7345
3. Water supply	48	56	12	38	110	4	93	53	52	51	6	14	537
4. Other Services (a+b+c)	179	85	176	144	76	8	23	140	108	115	53	67	1174
a) Education	3	6	37	60	1	2	1	3	4	3	5	1	125
b) Medical & Public Health	1	0	4	14	5	0	1	10	8	6	2	5	55
c) Sanitation	175	79	135	70	70	7	20	127	97	106	46	61	993
5. Sub Total (2 to 4)	580	1300	2040	330	515	18	163	2535	310	402	293	571	9056
6. Public administration & Defence (1-5)	998	1666	1476	4319	769	2169	107	4356	2738	2059	1448	2196	24301

Table C.4.2 NVA/NDP/GDP of Rural Local Bodies 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L&S	MND	SML	SRM	SLN	UNA	HP
1. Total	1372	4052	3625	5490	1291	2336	159	8521	3712	2811	2393	2505	38266
2. Construction	381	949	1790	269	415	1	50	3198	144	268	229	352	8046
3. Water supply	57	82	25	46	119	4	4	102	62	69	7	18	595
4. Other Services (a+b+c)	190	97	176	186	57	11	2	199	94	149	52	51	1263
a) Education	6	10	51	82	0	2	2	1	10	15	5	0	183
b) Medical & Public Health	2	0	1	11	1	0	0	4	1	6	2	0	28
c) Sanitation	182	87	124	93	56	10	0	194	82	128	44	51	1052
5. Sub Total (2 to 4)	628	1128	1991	500	591	17	56	3499	300	485	288	421	9905
6. Public administration & Defence (1-5)	743	2924	1634	4989	700	2319	102	5022	3412	2326	2105	2085	28360

Table C.4.3 NVA/NDP/GDP of Rural Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L&S	MND	SML	SRM	SLN	UNA	HP
1. Total	1884	4458	3509	5865	1271	2849	159	9014	2693	2814	2658	2413	39589
2. Construction	328	850	1885	280	206	2	58	3424	135	163	481	333	8145
3. Water supply	85	82	32	66	115	4	5	95	62	74	10	37	667
4. Other Services (a+b+c)	213	137	216	278	55	15	2	174	108	118	74	56	1446
a) Education	3	8	55	115	0	2	2	2	9	13	2	1	213
b) Medical & Public Health	9	0	6	12	1	0	0	4	7	7	2	3	51
c) Sanitation	201	129	156	151	54	13	0	168	92	97	69	52	1182
5. Sub Total (2 to 4)	626	1069	2133	624	375	22	66	3694	305	355	565	427	10258
6. Public administration & Defence (1-5)	1258	3389	1376	5241	897	2828	94	5320	2389	2459	2093	1987	29331

Table C.5.1 Assets Wise Capital Formation of Rural Local Bodies 2022-23

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
Asset													
Buildings	339	1246	809	1748	540	1359	657	1829	1545	1081	637	861	12651
Roads & bridges	913	3366	1415	7464	731	2227	253	3783	1277	2065	1363	2039	26896
Other construction outlays	1667	12440	2270	8921	2038	9386	1046	18075	5807	6522	3876	3017	75066
Transport Equipment	70	51	29	169	6	0	0	242	238	21	23	146	996
Machinery	3	0	28	54	1	0	0	9	12	0	0	10	118
Software	0	0	2	4	0	0	0	9	27	2	4	3	51
Cultivated assets	12	63	709	70	0	0	0	342	469	229	16	56	1967
Animal stock	108	7	19	3	0	0	0	20	49	140	24	0	370
Total new outlays	3112	17174	5281	18433	3316	12972	1956	24311	9425	10060	5943	6132	118114
Change in stock	0	0	0	0	0	0	0	3	0	0	0	0	3
Capital Formation	3112	17174	5281	18434	3316	12972	1956	24313	9425	10060	5943	6132	118117

Table C.5.2 Assets Wise Capital Formation of Rural Local Bodies 2023-24

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
Asset													
Buildings	503	1437	830	1570	877	1093	453	1806	1884	955	724	898	13031
Roads & bridges	1255	3546	1197	6171	722	2172	238	2919	1710	1819	1226	2245	25220
Other construction outlays	2229	13965	2057	9077	1598	10041	749	20622	7887	6174	3829	2926	81153
Transport Equipment	68	120	8	189	115	0	0	405	121	65	34	30	1157
Machinery	3	0	15	70	3	0	0	52	51	0	1	0	195
Software	0	1	14	3	0	0	0	74	2	2	4	7	109
Cultivated assets	34	86	881	36	29	0	20	499	386	203	4	41	2220
Animal stock	106	19	7	3	0	0	0	10	66	133	33	0	377
Total new outlays	4198	19174	5009	17119	3344	13306	1460	26387	12108	9353	5856	6147	123460
Change in stock	0	6	0	0	0	0	0	0	0	0	0	0	6
Capital Formation	4198	19179	5009	17119	3344	13306	1460	26387	12108	9353	5856	6147	123466

Table C.5.3 Assets Wise Capital Formation of Rural Local Bodies 2024-25

	BLP	CHB	HMR	KGR	KNG	KLU	L& S	MND	SML	SRM	SLN	UNA	HP
Asset													
Buildings	381	1599	1009	2200	574	1451	411	2510	1932	814	855	947	14684
Roads & bridges	1235	3034	1534	6866	706	2359	175	3517	1919	1567	1812	1883	26607
Other construction outlays		11864	2476	9448	1382	10878	591	18538	7391	5682	3919	2877	75046
Transport Equipment	76	88	6	208	66	0	0	365	166	61	6	91	1134
Machinery	3	4	20	131	1	0	0	78	59	0	0	47	343
Software	9	1	0	4	0	0	0	6	2	13	6	0	41
Cultivated assets	38	71	583	75	28	0	23	485	220	238	2	36	1799
Animal stock	120	11	12	4	0	0	0	9	53	130	49	0	388
Total new outlays	1863	16672	5641	18936	2757	14688	1199	25509	11741	8505	6650	5881	120042
Change in stock	0	8	0	0	0	0	0	0	0	0	0	0	8
Capital Formation	3929	16679	5641	18936	2757	14688	1199	25509	11741	8505	6650	5881	122115

Annexure-I
List of Purpose Classification

Purpose	Description
1. General Administration.	General Administration, Tax And Licensing And Municipal Properties Etc.
2. Education services	Education Services
3. Heath services	Public Health, Epidemic Diseases And Vital Statistic, Control Of Food Supply
4. Social Security & Welfare services	Public Safety And Convenience
5. Housing and community amenity services	Housing And Community Amenity Services
6. Cultural, Recreation and religious services	Fair And Festivals
7. Agricultural. Forestry, fishing & Other	Primary Sector Activates, slaughter house, vet nary
8. Manufacturing	Manufacturing
9. Electricity and gas	Electricity And Gas
10. Water Supply	Water Supply
11. Transport	Transport
12. Construction	Municipal Work
13. Environment Protection	Garden And Roads Side Tree
14. Relief and calamities	Relief and calamities
15. Sanitation	Conservancy

Annexure-II

List of Economic Classification for Receipts and Expenditure Sides

ITEMS	DESCRIPTION
I. CURRENT RECEIPTS	
1) Direct Taxes	
1.1 Land revenue/Land Cess	
1.2 Property Tax/House Tax	1. Share of Direct taxes given to local bodies by states 2. Professional Tax, 3. Water Tax, 4. Drainage tax, 5. Special Tax, 6. Corporate Tax 7. Taxes on Income 8. Hotels receipts tax 9. Other taxes on income and expenditure (Profession Tax) 10. Estate duty 11. Taxes on wealth 12. Gift tax.
1.2 Other indirect taxes	
2) Indirect taxes	
2.1 Tax on vehicles	
2.2 Entertainment tax	Share of entertainment tax collected by commercial taxes dept., Share of stamp duty collected on transfer of property by the registration dept/surcharge on stamp
2.3 Stamp duty	1. Advertisement tax, 2. Lighting tax, 3. Mineral cess, 4. Senerage charge 5. Stamps and Registration fees 6. Share of Customs 7. Share of Union & State Excise 8. Share of Sales tax 9. Share of Service tax 10. Taxes in goods & Passengers 11. Taxes and duties on electricity 12. Foreign travel tax 13. Fees under factories and Mines acts 14. Import & Export License application 15. Registration of trademarks fees 16. Registration of Joint stock companies 17. Fees for stamping weight & Measures 18. Octroi duty, 19 Share of Other Indirect taxes given to Local Bodies.
2.4 Other indirect taxes	1. Sale of paper, 2. Gunny bags, 3. Old furniture and fixtures, 4. Services rendered like education, health, protection etc. 5. Sale of compost, 6. Funeral Charges, sale of Drinking Water, 7. Income from Market and slaughter house, 8. Sale of Material and Forms, 9. Public Garden Receipts, 10. Fees and Revenue from Medical Institution 11. Map Fees etc.
3) Sale of Goods & Services	This include: 1. Fees 2. Fines 3. Registration fee 4. Building licensing fee 5. Licensing fee (market fee) 6. Fines and penalties 7. Lapsed deposits 8. Forfeited deposits, other income etc (Note 1. Fees: the (Note-1. Fees: The government provides variety of services for which fees have to be paid e.g. fees paid for registration of property, births, deaths, etc.).
4) Fees, fines & misc. services	
5) Property income	
5.1 Interest receipt	Interest on financial Assets etc
5.2 Rent and Royalty	1. Rents from staff quarters, 2. Departmental buildings, 3. Market cess, 4. Receipts from cart stand, 5. Produce of land, 6. Fishery rent, 7. Ferry rent, 8. Port rents, 9. Income from trees, 10. Guest house rents, 11. Profit gained on the works under taken 12. Patent fees 13. Lease Fees, 14. Auditorium Rent 15. Shop etc.
6) Grants in AID (Current Nature)	
6.1 Grants from centre	1. Per capita grants, 2. Other grants, 3. Grants for women & Child welfare 4. TA& DA grants, 5. Old age Pension s, 6. Teaching grants for salaries & Wages, 7. Grants for contingency etc.
6.2 Grants from state	
6.3 Grants from other local bodies	Donations received from Other Local bodies
6.4 Grants from other	1. Adult's education, 2. CARE, 3. Mid Day Meal, 4. Maintenance of Godowns etc.
II CAPITAL RECEIPTS	

<p>1 Grants</p> <p>1.1 Capital grants centre 1.2 Capital grants state</p> <p>1.3 Other local bodies 1.4 Others</p> <p>2 Sale of Financial Assets</p> <p>3 Sale of Land</p> <p>4 Sale of Second hand Assets</p> <p>4.1 Sale of Building Sale of Other Assets</p>	<p>1. SGRY Grants, 2. Employment Assurance Scheme (EAS)3. Sarva Sikaha Abiyan, 4. O.B.B Grants, 5. MGNREGS, 6. PMGSY, 7. IAY (Indira Awas Yojna) etc. 1.S.C., S.T. for land development funds.</p> <p>2. Welfare Fund of S.Cs, S.Ts, B.Cs and Women & Child Welfare for creating capital Assets</p> <p>3.Decentralised planning (DCP) NRI funds and other individual amounts.</p> <p>Sale of financial Assets, disinvestment</p>
III CURRENT EXPENDITURE	
<p>1 Salaries</p> <p>2 Wages</p> <p>3 Benefits</p> <p>4 Pension to Government Employees</p> <p>5 Purchase of goods & Services</p> <p>6 Maintenance</p> <p>7 Current Transfer</p>	<p>Wages paid to the labourers under development programme is not to be included here but should be capitalized by adding in capital formation.</p> <p>Expenditure on social benefits viz., medical and educational e.g., medical charge and reimbursement of medical expenditure, cost of text books to the children of low-paid Government employees, other benefits (Leave Travel Concession) in death.</p> <p>Exp. On gratuity and annuities</p> <ol style="list-style-type: none"> 1. Fuels, 2. Light Expenses, 3. Printing 4. Travel expenses, 5. Telephone and Telegraph Charges, 6. Postage Stationery, 7. Rental of hired location/buildings, 8. Hire charges (rented) of machinery and equipments, 9. Survey Charges, 10. Attendee dresses, 11. Maintenance 12. Fuel charges, refreshment, 13. Supply of medicines, 14. Expenditure on loud speakers, 15. Parking Fees 16. Legal Fees <p>Expenses towards maintenance of buildings, roads, machinery etc.</p> <p>Grants transferred or paid to institutions and dept.</p> <ol style="list-style-type: none"> 1. Scholar ships 2. Stipends 3. Old age pensions <p>Subsidy given to producers</p> <ol style="list-style-type: none"> 1. Interest paid on loans received from Government . 2. Financial Institutions,

8 Subsidy	
9 Interest Paid	3. Others etc.,
IV CAPITAL EXPENDITURE	
IV CAPITAL EXPENDITURE	<p>Capital expenditure is also known as Gross Formation (GCF). This represents the gross value of the goods which are added to the domestic capital stocks. It comprises both expenditure on the acquisition of fixed assets and the value of physical charges in stocks such as construction of buildings, roads & bridges, other constructions, purchase of machinery and equipment. Each the above items have been classified under new outlay and renewals and replacements.</p> <p>Investments put up by the local bodies with a intention promote and get the benefits.</p>
1 Purchase of Financial Assets	
2 Purchase of land	
3 Purchase of Second Hand Assets	
3.1 Purchase of Building	
3.2 Purchase of Other Assets	Expenditure on New construction on buildings.
4 Capital Expenditure on Assets	Renewals & Replacements-Major alteration to institutional, residential & non-residential buildings.
4.1 Buildings New	New works taken up for generation of employment.
Buildings R.R.	Renewals & Replacements-Strengthening of existing roads & bridges.
4.2 Roads & Bridges New	This includes expenditure incurred on irrigation projects, flood control, land reclamation, rural water supply schemes and sanitation, social forestry etc.
Roads & Bridges R.R.	Renewals replacements- Strengthening of irrigation projects, flood control, land reclamation, rural water supply schemes and sanitation, social forestry etc.
4.3 Other Construction New	Wages paid to Labourers for development work like MGNREGS etc.
	Expenditure incurred on the purchase of Car, Jeep, Auto, Two wheelers, trucks etc.,
Other Construction R.R.	Major expenditure incurred in maintaining the already existing vehicles.
4.4 Capitalized Wages	Expenditure incurred on the purchase of various equipments and implements like power generating machines, and air conditioners and spare parts, Xerox machines, duplicators, furniture etc.,
4.5 Transport Equipment New	
	Major expenditure in maintaining various equipments and implements like power generating machines, and spare parts, Xerox machines, duplicators, furniture etc.,
Transport Equipment R.R	Take this as 70% of cost of computer.
	30% of cost of computer + exclusive expenditure if any on software.

<p>4.6 Machinery Equipment New</p> <p>Machinery Equipment R.R.</p> <p>Computer</p> <p>4.7 Software</p> <p>4.8 Animal Stock</p> <p>4.9 Cultivated Assets</p> <p>5 Capital Transfers</p> <p>6 Changes in Stock</p>	<p>It consists of raw materials like cement, Iron and steel etc. The difference between closing and opening stock of the year held by the local bodies gives the change in stock.</p>
V. CURRENT/CAPITAL EXPENDITURE & RECEIPTS OF DCU	
Description of all the items in the DCU is same as Administration given in block-2 except for sales which is described as:	
1. Sales	All commercial receipts of DCUs like Sale of water for irrigation, Sale of Timber, Sale of Milk, Sale of electricity, receipts from transport etc. are included here.
VI. FUNDS (Block-4)	
<p>1 Deposits & Advances</p> <p>2 Opening Balance</p> <p>3 Closing Balance</p>	<p>This item includes deposits taken from the contractors and advances given to the staff, recovery etc. Net deposits and advances can arrived by deducting total expenditure under deposits and advances from receipts of deposits and advances (either plus or minus). It is the net amount of the non budgetary transactions.</p> <p>Carried forward from the previous year</p> <p>Fund available at the end of the year.</p>

Performa for RLB (GP/PS/ZP) Accounts

State: H.P., District: Block..... Name of Gram Panchayat..... Population.....
Male....., Female....., No. of Household....., No. of .BPL Families.....,
No. of Villages, Area of Panchayat.....Sq. Km).

Details of Receipts (RLB)

Heads	Sub-Heads	2022-23(A)	2023-24(R)	2024-25(B)
Opening Balances		₹	₹	₹
1 Direct Taxes				
	1.1 Land Revenue			
	1.2 Property tax			
	1.3 Other Direct taxes			
2 Indirect Taxes				
	2.1 Tax on Vehicles			
	2.2 Entertainment tax			
	2.3 Stamp duty			
	2.4 Other indirect taxes			
3. Commercial receipts				
4. Sale of Goods & Services				
	4.1 General Public Services			
	4.2 Education Services			
	4.3 Health Services			
	4.4 Social Security v and Welfare Services			
	4.5 Housing and Community Amenity Services			
	4.6 Cultural Recreational and Religious Services			
	4.7 Agriculture Forestry Fishing Hunting			
	4.8 Manufacturing (Bamboo product and handicraft)			
	4.9 Electricity and Gas Services (Generation and Supply)			
	4.10 Water Supply & transportation			
	4.11 Construction and sanitation			
	4.12 Relief on Calamities and Environment Protection			
	4.13 Others			
5. Fees, Fines & Mis Receipts				
6. Property Income				
	6.1 Interest Receipts			
	6.2 Rent (Shop/buildings/land)			
7. Current grants				
	7.1 Centre			
	7.2 State			
	7.3 Other LBs			
	7.4 Others			
8. Withdrawal from deposit / Funds				
9. Capital Receipts				
9.1 MGNREGA				

	9.1.1 Centre			
	9.1.2 State			
9.2 Serva Shiksha Abhiyan				
	9.2.1 Centre			
	9.2.2 State			
9.3 Indira Awas Yojna				
	9.3.1 Centre			
	9.3.2 State			
9.4 PM Gram Sarak Yojna				
	9.4.1 Centre			
	9.4.2 State			
9.5 National rural health mission				
	9.5.1 Centre			
	9.5.2 State			
9.6 Other Capital Receipts				
	9.6.1 Centre			
	9.6.2 State			
9.7 Capital receipts from Other local bodies				
9.8 Other capital receipts from NRI/ Individuals				
10. Sale of financial assets				
11. Loan Received				
	11.1 Centre			
	11.2 State			
	11.3 Financial Institutions			
	11.4 Others (NPISH, Individuals. Foreigners)			
12. Recovery of loan				
13. Sale of land				
14 Sale of Second hand assets (Land, Buildings & Others)				
15. Remittance				
16. Internal debt				
17. Small Saving				
18. Provident funds				
19. Deposits & advances				
19. Reserve fund				
20. Suspense's,				
21. Miscellaneous and other				
Total Receipts				

Details of Expenditure (RLB)

1. Compensation of Employee		2022-23(A)	2023-24(R)	2024-25(B)
1.1 General Administration				
	1.1.1 Salary and Wages			
	1.1.2 Benefits			
	1.1.3 Pension			
1.2 Construction				
	1.2.1 Salary and Wages			
	1.2.2 Benefits			
	1.2.3 Pension			
1.3 Water Supply				
	1.3.1 Salary and Wages			
	1.3.2 Benefits			
	1.3.3 Pension			
1.4 Education				
	1.4.1 Salary and Wages			
	1.4.2 Benefits			
	1.4.3 Pension			
1.5 Health				
	1.5.1 Salary and Wages			
	1.5.2 Benefits			
	1.5.3 Pension			
1.6 Sanitation				
	1.6.1 Salary and Wages			
	1.6.2 Benefits			
	1.6.3 Pension			
1.7 Social Security & Welfare				
	1.7.1 Salary and Wages			
	1.7.2 Benefits			
	1.7.3 Pension			
1.8 Recreation & Cultural				
	1.8.1 Salary and Wages			
	1.8.2 Benefits			
	1.8.3 Pension			
1.9 Relief on Calamities				
	1.9.1 Salary and Wages			
	1.9.2 Benefits			
	1.9.3 Pension			
1.10 Environment Protection				
	1.10.1 Salary and Wages			
	1.10.2 Benefits			
	1.10.3 Pension			
1.11 Agri. Forestry & Fishing				
	1.11.1 Salary and Wages			
	1.11.2 Benefits			
	1.11.3 Pension			
2. Purchase of Goods and Services				
3. Maintenance				
	3.1 Buildings			
	3.2 Roads			
	3.3 Others			
4. Current Transfer				
	4.1 Construction			

	4.2 Water Supply			
	4.3 Education			
	4.4 Health			
	4.5 Sanitation			
	4.6 Welfare			
	4.7 Recreation			
	4.8 Other			
5. Interest Payment				
	5.1 Centre			
	5.2 State			
	5.3 Other			
6. Loan Payment				
	6.1 Government			
	6.2 Financial Institution			
	6.3 Others			
7. Purchase of land				
8. Purchase of 2nd hand assets				
	8.1 Buildings			
	8.2 Other Assets			
9. Capital Expenditure				
	9.1 Buildings			
	9.2 Roads			
	9.3 Other Construction			
	9.4 Transport			
	9.5 Machinery			
	9.6 Software			
	9.7 Animal Stock			
	9.8 Cultivated Assets			
10. Capital Transfer				
11. Change in Stock				
12. Remittance				
13. Internal Debt				
14. Small Saving, etc				
15. Provident Funds				
16. Deposits and Advances				
17. Reserve Fund				
18. Suspense's				
19. Miscellaneous and other				
Total Expenditure				
Closing Balance				

Signatures, Name & Contact No. of
PS.....

GENERAL INSTRUCTION TO FILL IN THE PERFORMA FOR RLBs

ACCOUNTS

Receipts

1. Tax Receipts include

- 1.1 Land revenue,
- 1.2 Professional tax,
- 1.3 Water tax,
- 1.4 House tax,
- 1.5 Drainage tax,
- 1.6 Share of state taxes etc.
- 1.2 Cess is a type of tax on tax, so is a part of tax receipts.,

2. Fees and Miscellaneous receipts includes, Market & fairs, cattle pond, ferry ghat, License fees, Slaughter house & Cart Stand, Issue of Certificates, Fee for approval of maps and Other charges n.e.c.

3. Property Receipts includes Rent and Income from Orchards, Waste lands, Pisciculture etc.

4. Interest Receipts against deposits or loans to others.

5. Commercial receipts include earning from business activities i.e. transaction between a buyer and a seller.

6. Sale of Assets include Financial and Non-Finance Assets including 2nd hand assets.

7. Sale of Land direct receipts after sale.

8. Withdrawal from deposits & funds.

9. Financial Assets An asset that derives value because of a contractual claim. Stocks, bonds, bank deposits, and the like are all examples of financial assets.

10. Non-Financial Assets An asset with a physical value such as real estate, equipment, machinery, gold or oil. For example, gold is considered a nonfinancial asset because it has inherent value based on its use in jewelry, electronics, dentistry, ornamentation and historically as currency. Cash, on the other hand, is a financial asset because its value is based on what it represents. The paper the cash is printed on has very little value by itself.

Expenditure of LBs can be traced as follow:

1. Salary & Wages, under different purposes (Other than regular employees of Block Office)

- 1.1 Pay & allowances and honorarium **other than TA & DA.**
- 1.2 Contribution to PF by the Panchayats, if any.
- 1.3 Payment in kind like cost of liveries and uniforms; ration supplied etc.
- 1.4 Pension payment to employees, if any.
- 1.5 Leave Travel Concessions claims payment.
- 1.6 Medical charges & reimbursement of medical expenditure.
- 1.7 Cost of textbooks to the children of employees

2. Purchase of goods & services (to be given purpose-wise) includes the expenditure made towards contingency and general expenditure, travel expenses etc. more specifically **Goods** being movable and physical in nature, goods are often traded by local self Government . all over the region or when a transaction of certain good's ownership from a local self Government . to another self Government . takes place, this is also called an "export." The other way around, when a good's owner changes to a local inhabitant from an existing owner, is defined to be an "import." In calculating current account, exports are marked as credit (the inflow of money) and imports as debit. (The outflow of money) And **Services**, when an intangible service (e.g. tourism) is used by

a other residents in a local land and the local residents receives the money from them, this is also counted as an export, thus a credit.

3. Maintenance is the expense towards maintenance of buildings roads, machinery etc.

4. Current transfers (to be given purpose-wise) include both current as well as capital transfers to private non-Government organization./Indi. And more specifically Current transfers take place when a certain local body simply provides currency to another local body with nothing received as a return. Typically, such transfers are done in the form of donations, aids, or official assistance.

5. Loan & Advances given to organizations, employees and others.

6. Buildings and Other Construction: Buildings include all expenditure on new construction and major alterations to residential and non-residential buildings during the year. It includes construction cost of the buildings together with cost of external and internal fixtures during the year.

Other construction include mostly expenditure on construction includes mostly expenditure on construction of roads , bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

7. Machinery and Equipment include expenditure incurred on the purchase of various equipment for such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements, office furniture, machinery and equipment and instruments used by professional men, artisans etc.

8. Other expenditure includes expenditure on financial assets, deposits of funds and interest paid to non-Government bodies or individuals and Central/State Governments.

Most important: to be considered while distinguishing major expenditure on construction activities.

Current transfer and Capital transfer may be distinguished from each other in the following manner:

Current transfer is made out of the current income of the donor. While capital expenditure is paid out of the past income, viz. wealth or saving of the donor.(may be GOI, GoHP, GPs or any individual)

Current transfer is added to the current income of the recipient. But capital transfer contributes to the capital formation of a State. Current transfer is used for consumption expenditure, which is short-run in nature. But capital transfer is used for the long-term expenditure of the recipient.