

**GOVERNMENT OF HIMACHAL PRADESH**



**ECONOMIC CLASSIFICATION  
OF  
URBAN LOCAL BODIES BUDGET  
HIMACHAL PRADESH**

**2007-08 (Actual)  
2008-09 (Revised)  
2009-10 (Budget)**

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## PREFACE

Since the importance of the role of the state Government in the economic life of the community is increasing, it is necessary to design the Urban Local Bodies budget in a suitable manner for economic growth. The Department of Economics and Statistics, being the nodal department for Statistical Data in the State, felt appropriate to bring out a small publication since 1972-73. The financial sector plays an important role in the efficient allocation of resources to different institutions and this aspect assumes all the more significance in the context of economic growth of state which is in a rising growth trajectory. Analysis of ULB's budget has become a major instrument of economic policy as the changes in the composition of revenue as well as expenditure significantly affect the level of the state and national output. Since the importance of the role of the state Government in the economic life of the community is increasing, it is necessary to design the ULB's budget in a suitable manner for economic growth.

The main result of the economic classification of the 56 ULB's budget in the state, which are significant for assessing the impact of the Government's budgetary operation on the economy of the state are shown in different tables. This publication which is 35<sup>th</sup> in series has been prepared by the State Income Section of this department. I am very thankful to all Urban Local Bodies Institutions in the State for making available their annual accounts required for interpretation to this publication.

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

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## Chapter-1

### INTRODUCTION

In a developing State like Himachal Pradesh, where Government expenditure plays a substantial role it is imperative to identify the impact of Government transactions on the different facets of economy. Their classification, therefore, becomes necessary for undertaking the economic impact of Urban Local Bodies (ULB's) in the State Government transactions.

The classification of the ULB's transactions is being carried out as per the guidance of Regional Accounts Committee (RAC) constituted by the Government of India.

The definitions and concepts to classify the ULB's accounts are the same meant for Government Budget, according to which the same kind of transactions are being kept intact and all the accounts transfers are deducted from the transaction.

In the present brochure relating to the economic classification of ULB's budget for the years 2006-07(Actual), 2007-08 (Revised) and 2008-09 (Budget) an attempt has been made to bring together the details of the significant economic heads under the following five accounts:-

<b>Account-I</b>	:	Transaction in commodities and services and transfers (Current account)
<b>Account-II</b>	:	Transaction in commodities and services and transfers (Capital account)
<b>Account-III</b>	:	Change in Financial Assets (Capital account)
<b>Account-IV</b>	:	Change in Financial liabilities (Capital account)
<b>Account-V</b>	:	Cash and capital reconciliation of ULB's administration and Other units.

There is no reference of departmental commercial undertakings in the various accounts as the DCUs do not exist in State ULB's. Water supply has been taken as part of administration. Notes on definition and concepts of various accounts are given in chapter- 4.

In the current year (2007-08) total 55 ULB's out of total 56 ULB's in the state, including cantonment boards, accounts has been compiled, whereby the estimated figures of one Nagar Panchayat namely Jubal of district Shimla which could not supply the budget required for the analysis have been repeated for the sake of completion. The transactions made during 2007-08 (Actual), 2008-09 (Revised) and 2009-10 (Budgeted) are shown in annexure-1. Each of the above five accounts is intended to bring out a meaningful set of totals.

**Account-I:** On the expenditure side it is concerned with Government consumption expenditure and current transfers to others. On the revenue side, it shows current receipts from taxation, fees and property income of ULB.

**Account-II:** Relates to the capital account of ULB and gives components of goods & services transactions and transfers.

**Account-III:** classified transactions leading to changes in financial assets of ULB and provide their break-up into investment in share, loans for capital formation, other loans and advance deposits (suspense)

**Account-IV:** Indicates the capital account of ULB and its capital transfers to others. On the receipts side loans for capital formation, other loans and repayments.

**Account-V;** Shows the adjustment in cash and capital for goods & services from account-II and account-III and the component of increase and decrease in cash.

CHAPTER-2

**ACCOUNTS**

## Account-1

### Account-I : Transactions in Goods & Services and Transfers (Current Account)

(Rs. In thousands)

Expenditure	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
1	2	3	4
<b>1. Consumption Exp.</b>	<b>489680</b>	<b>1287143</b>	<b>1657845</b>
1.1 Salary & Wages	384916	472704	645348
<b>2 Goods &amp; Services(a+b-c)</b>	<b>104764</b>	<b>814439</b>	<b>1012497</b>
(a) Purchases	118095	161313	239462
(b) Repair & maintenance	66956	702077	910308
(c) Deduct Sales	80287	48952	137273
<b>3. Transfer payments</b>	<b>13714</b>	<b>17001</b>	<b>32068</b>
3.1 Interest	5770	407	32
3.2 Other Current Transfers	5438	12036	24781
3.3 Non- Govt Transfers.	2506	4558	7255
<b>4. Savings on Current Account</b>	<b>409453</b>	<b>326480</b>	<b>411050</b>
<b>Total</b>	<b>912847</b>	<b>1630623</b>	<b>2100963</b>

## Account-1

### Account-I : Transactions in Goods & Services and Transfers (Current Account)

(Rs. In thousands)

Revenue	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
5	6	7	8
<b>1. Tax Revenue</b>	<b>180907</b>	<b>214110</b>	<b>266352</b>
<b>1.1 Direct Tax</b>	<b>108016</b>	<b>125740</b>	<b>162454</b>
(a) Prof. & Business tax	1987	2140	3106
(b) House & Land tax	106029	123600	159348
<b>1.2 Indirect tax</b>	<b>72891</b>	<b>88370</b>	<b>103898</b>
(a) Toll tax (Veh. & Animal)	2576	15399	12250
(b) Water Tax	2494	3561	4552
(c) Vehicle Tax	32804	38910	44494
(d) Exhibition tax	1162	1039	2321
(e) Scavenging tax	8016	11971	14625
(f) Other Gen. Taxes	25839	17490	25656
<b>2. Income from Property</b>	<b>117188</b>	<b>129117</b>	<b>203997</b>
2.1 Interest	9772	12402	17045
2.2 Income from property	107416	116715	186952
<b>3. Fees &amp; Other receipts</b>	146275	183123	216219
<b>4.. Grants &amp; Subsidies</b>	468477	1104273	1414395
<b>Total</b>	<b>912847</b>	<b>1630623</b>	<b>2100963</b>

**Account-2**

**Account-II : Transactions in Commodities and Transfers  
( Capital Account)**

(Rs. In thousands)

Expenditure	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
1	2	3	4
<b>1. Buildings and Other Construction</b>	<b>235149</b>	<b>282367</b>	<b>597152</b>
(a) New Investment	100115	118328	322313
(b) Renewal and renovations	38933	46017	125344
(c) Purchase of properties	96101	118022	149495
<b>2 Machine and Equipments</b>	<b>48187</b>	<b>50902</b>	<b>63392</b>
(a) New Investment	25057	26469	32964
(b) Renewal and renovations	23130	24433	30428
<b>3 Suspence</b>	<b>35676</b>	<b>10576</b>	<b>39143</b>
(a) Storage expences	13156	6866	34025
(a) Other	22520	3710	5118
<b>4. Capital Transfer</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total:(Gross capital formation)</b>	<b>319012</b>	<b>343845</b>	<b>699687</b>

## Account-2

### Account-II : Transactions in Commodities and Transfer ( Capital Account)

(Rs. In thousands)

Revenue	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
5	6	7	8
<b>1. Savings on Current A/c</b>	<b>409453</b>	<b>326480</b>	<b>411050</b>
<b>2. Net sale of capital</b>	-	-	-
<b>3. Balance after transaction of Goods &amp; Services</b> ( Balancing Fig)	<b>-373722</b>	<b>-149303</b>	<b>57086</b>
<b>4. Suspence</b>	<b>20034</b>	<b>17287</b>	<b>22693</b>
(a) Storage	7100	4321	8143
(b) Other	212	286	574
(c) Unmarked Investment	12722	12680	13976
<b>5. Capital Transfers</b>	263247	149381	208858
<b>Total</b>	<b>319012</b>	<b>343845</b>	<b>699687</b>

### Account-3

#### Account-III: Change in Financial Assets (Capital Account)

(Rs. In thousands)

<b>Expenditure</b>	<b>2007-08 (Actual)</b>	<b>2008-09 (Revised)</b>	<b>2009-2010 (Budget)</b>
1	2	3	4
1. Loans and Advances	287	27	80
2.Gen. Investment	11033	15171	13032
3. Reserves for Unforeseeable situations	7199	16905	23530
4. Advance and deposits (suspense)	18084	26095	20400
<b>Total</b>	<b>36603</b>	<b>58198</b>	<b>57042</b>

### Account-3

#### Account-III:Change in Financial Assets ( Capital Account)

(Rs. In thousands)

<b>Revenue</b>	<b>2007-08 (Actual)</b>	<b>2008-09 (Revised)</b>	<b>2009-2010 (Budget)</b>
5	6	7	8
1. Advance deposits (Suspence)	18013	29563	31792
2. Gen. Investments	12722	161313	239462
3. Net increase in rest of Financial Assests	5868	-132678	-214212
<b>Total</b>	<b>36603</b>	<b>58198</b>	<b>57042</b>

#### Account-4

#### Account-IV: Change in Financial Liabilities ( Capital Account)

(Rs. In thousands)

<b>Expenditure</b>	<b>2007-08 (Actual)</b>	<b>2008-09 (Revised)</b>	<b>2009-2010 (Budget)</b>
1	2	3	4
1. Repayment Loans	287	27	80
2. Net increase in rest of financial liabilities	91	732	1079
<b>Total</b>	<b>378</b>	<b>759</b>	<b>1159</b>

#### Account-4

#### Account-IV: Change in Financial Liabilities ( Capital Account)

(Rs. In thousands)

Revenue	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
5	6	7	8
1. Loans	378	759	1159
<b>Total</b>	<b>378</b>	<b>759</b>	<b>1159</b>

## Account-5

### Cash & Capital Reconciliation of Administration & Other Units

(Rs. In thousands)

<b>Expenditure</b>	<b>2007-08 (Actual)</b>	<b>2008-09 (Revised)</b>	<b>2009-2010 (Budget)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1. Adjustment in cash & Capital for goods & services from A/C -II	-373722	-149303	57086
2. Adjustment in net increase of financial assests Account-III	5868	-132678	-214212
3. Increase/ decrease in cash balances.	368232	282740	158285
<b>Total</b>	<b>378</b>	<b>759</b>	<b>1159</b>

## Account-5

### Cash & Capital Reconciliation of Administration & Other Units

(Rs. In thousands)

<b>Revenue</b>	<b>2007-08 (Actual)</b>	<b>2008-09 (Revised)</b>	<b>2009-2010 (Budget)</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1. Adjustment in Financial assets A/c-IV	378	759	1159
2. Loss in cash Balances	0	0	0
<b>Total</b>	<b>378</b>	<b>759</b>	<b>1159</b>

## Important conclusion

### Chapter-3

#### Contribution in State Income from Urban local Bodies Expenditure

(Rs. In thousands)			
Item	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
(A) ULB's Administration's Contribution in State Income			
1. Salary & wages	384916	472704	645348
2. S & W from Repair & Maintenance (50% share)	33478	351039	455154
<b>Total: I</b>	<b>418394</b>	<b>823743</b>	<b>1100502</b>
(b) Buildings & OCW, part of S & W	49961	66648	90440
(c) Capital formation , part of S & W (50% share)	24980	33324	45220
<b>Total:(I+b+c)</b>	<b>493335</b>	<b>923715</b>	<b>1236162</b>
Total Expenditure on Repair & Maintenance			
(d) Segregated S & W (if any)	-	-	-
(e) Other expences on R &M	66956	702077	910308
<b>Total</b>	<b>66956</b>	<b>702077</b>	<b>910308</b>
<b>State Income:</b>			
(a) Part of S &W	-	-	-
(b) Other expences on R &M (50% share)	33478	351039	455154
<b>Total</b>	<b>33478</b>	<b>351039</b>	<b>455154</b>
<b>Expences on Buildings &amp; OCW</b>			
(a) Capitalised S & W	49961	66648	90440
(b) Capitalised goods & services	118095	161313	239462
(c) Buildings & OCW capitalised expences	100115	118328	322313
<b>Total</b>	<b>268170</b>	<b>346290</b>	<b>652215</b>
<b>State Income:</b>			
(a) Capitalised S &W	49961	66648	90440
(b) Excess investment over capitalised goods & services (37.5% part)	37543	44373	120867
<b>Total</b>	<b>87504</b>	<b>111021</b>	<b>211307</b>

## Chapter-IV

### Notes on Accounts their Derivations and Rationale.

The Frame work of an economic classification scheme presented here is based on the delineation of Urban Local Bodies (ULBs) transaction in set of five accounts. The derivation and rationale of each of these accounts are briefly explained in the following passage:-

**Account-I:** Transaction in commodities and services and transfers (Current account).

The account deals with the current revenue and expenditure. The current expenditure of ULB consists of the final outlays of the administration on current account which in turns represents final consumption. The final outlays are made up of purchases of goods and services and wages and salaries payments. Besides final outlays ULB make transfer payment i.e. interest, grants, subsidies etc. to the economy which are added indirectly to the disposable income of the community. To meet this current expenditure ULB appropriates a part of the income through a variety of taxes, miscellaneous fees etc. occurring in the course of administration. In addition ULB has an investment income from property and entrepreneurship and also receive revenue grants, contribution and recoveries from the State Government and the rest. The excess of current receipt over current expenditure denotes the savings of the ULB encourages capital formation and employment to some extent. Some of the items responsible for the accounts are as below:

- 1. Consumption-Expenditure:** This account mainly reveals the difference between the expenditure on wages & salary, R&M and income of ULB from services and goods.
  - 1.1 Wages & Salary:** This item consists of remuneration i.e. wages and salary (except travelling and daily) and honorarium paid to the officers/officials of the ULB. Wages and honorarium includes dearness and medical allowances. This expenditure is covered under the head "contingencies".
  - 1.2 (k): Goods & Services:** Under this item all contingency expenditure, stationery articles and various other expenditures i.e. printing & stationery, telegram & telephone, electricity & fuel, T.A. current expenditure on vehicles and provision for the operation are taken.
  - 1.3 (G): Deductions-sale of goods and services:** Income of ULB from the sale of goods and services are covered under this item.

- 2. Transfer payments:** from the economic point of view, ULB's expenditure is of following three types:
- (1) Consumption Expenditure
  - (2) Capital formation/expenditure and
  - (3) Transfers to the rest of economy.
- In this booklet current transfers and capital transfers are kept in different category as capital transfers promotes the capital formation and the current transfers are used for the payments of interest, subsidies current payments.
- 2.1 Interest:** Payment made against the loan raised by ULB's is kept under this item. Some of the ULB's show their interest payments along with principle, so in such cases their interest payment derived is provisional to some extent.
- 2.2 Current Transfers:** Payments made by ULB's to other than the Officers/officials of ULB's for their services rendered to ULB's are taken in this account.
- 2.3 Grants:** Grants are classified according to the type of institutions they follow.
- 3. Savings on Current Accounts:** Difference in Income & Expenditure from current accounts which is used for capital formation later?
- 4. Tax Revenue:** Income from various taxes imposed by ULB in their jurisdiction is taken.
- 5. Property Income:** This item consists of rent from the ULB properties i.e. buildings and other properties besides income from interest occurred due to savings and advances made.
- 6. Fees and other Receipts:** License fee from the workers in the jurisdiction of ULB and other fees are collected are taken under this head.
- 7. Grants and Subsidies:** This is the flow of amount from State Government and other expn. in terms of receipts are also being taken under this item.

**Account-2: Transaction in goods and services- Capital Account of Urban Local Bodies:**

- 1. Gross Capital Formation:** It include expenditure on buildings, other constructions and machinery.
- 1.1 Buildings and Other Constructions:** Buildings includes all expenditure on new construction and major alterations to residential and non-residential buildings including value of the changes in work in progress. Office furniture is excluded from this item and included in goods & services component of Account-I. Small amount spent on the acquisition of land and buildings is also shown here. Other construction includes mostly const. on roads, Street path, pavements and water & sanitation work. This expenditure is shown as 1.1(K) expenditure new const.,
- 1.1 (Kh) Expenditure on Repair & Maintenance.** Net capital formation is the net result of total expenditure minus Expenditure on repair & maintenance.
- 1.2 Machinery & Equipments:** This item includes expenditure incurred on the purchase of various equipments such as tractors, trucks, road haulage and other machinery & implements.
- 1.3 Suspense:** These items include expenditure on stationery, printings and storage expenses.
- 2. Capital Transfers:** All grants and transfers for capital formation are taken under this head.
- 3. Receipts on capital account:** Receipts for capital formation consists of gross savings on current account brought over from account-I and II, taxes and State grants etc. It also includes the receipts under suspense account on the assumption that it is paid out of capital.
- 4. Balance in transaction of goods & services:** This account is balanced by raising loan or adjustment in cash as the balance shown negative after adjustment and increase in Financial assets and liabilities adjustment shown in Account-3.

**Account-3: Changes in financial assets- Capital Account of ULB's.**

This account records the borrowing operations of the ULB's. Incomings represent the increase in financial liabilities and outgoing measures the reduction in liabilities. The balance thus, shows the net increase in financial Liabilities resulting from increased expenditure for acquisition of financial assets. Permanent debt, loans from state Govt. and other are shown as gross which floating debt, cash balance investment account and other debts are shown net.

**Account-4: Changes in financial liabilities- Capital Account of ULB's.**

Receipts and payments of loans by ULB's are shown in this account besides the balance/surplus in financial responsibility.

**Account-5: Cash reconciliation account of ULB's.**

This account shows the affect situation arise due to reconciliation of Account-2, 3 and 4. As Account deals in with the transaction of all goods and services and transfers, whereas Account 3 and 4 deals in with the situation of financial assets and liabilities.

Reconciliation

## Chapter-5

### RECONCILIATION

**A Reconciliation of figures of Revenue and Capital Expenditure in the budget Statement and in the Economic classifications below. The various adjustments made in the classification to arrive at the figures mentioned & spent out in details is in the following statement:-**

(Rs. In  
thousands)

Item	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
1	2	3	4
1. Revenue as derived from Income-Expenditure tables.	1294805	1876565	2502738
<b>Total: (a)</b>	<b>1294805</b>	<b>1876565</b>	<b>2502738</b>
<b>Deduct:</b>			
1. Sale of goods & services treated as deduction of consumption expenditure	80287	48952	137273
2. Capital subsidies transfer to capital account	263247	149381	208858
3. Suspense receipts transfer to capital account.	20034	17287	22693
4. Deposits and general investment transfer to A/c-3	18013	29563	31792
5. Loan transfer	378	759	1159
6. sale of properties.			
<b>Total: (b)</b>	<b>381959</b>	<b>245942</b>	<b>401775</b>
<b>Add:</b>			
7. Current revenue, grants & recoveries shown as Revenue receipt	468477	1104273	1414395
8. Tax revenue	180907	214110	266352
9. Income from properties.	117188	129117	203997
10. Fees and other receipts	146275	183123	216219
<b>Total: (c)</b>	<b>912847</b>	<b>1630623</b>	<b>2100963</b>
<b>Total: (b) +(c)= Total (a)</b>	<b>1294805</b>	<b>1876565</b>	<b>2502738</b>

## Chapter-5

### RECONCILIATION

**A Reconciliation of figures of Revenue and Capital Expenditure in the budget Statements and in the Economic classifications below. The various adjustments made in the classification to arrive at the figures mentioned & spent out in details is in the following statement:-**

(Rs. In thousands)

Item	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
1	2	3	4
1. Current Account revenue as shown in Income-Expenditure table.	939296	1755138	2583915
<b>Total: (a)</b>	<b>939296</b>	<b>1755138</b>	<b>2583915</b>
<b>Deduct:</b>			
2. sale of goods & services treated as deduction	80287	48952	137273
3. Expenditure transferred to Acctt.-2	319012	343845	699687
4. Capital transfers, transferred to Acctt.-2	-	-	-
5. Financial assets transferred to Acctt.-2	-	-	-
6. Recoveries of loans	36603	58198	57042
<b>Total: (b)</b>	<b>435902</b>	<b>450995</b>	<b>894002</b>
<b>Add:</b>			
7. Consumption Expenditure	489680	1287143	1657845
8. Transferred payment	13714	17001	32068
<b>Total: (c)</b>	<b>503394</b>	<b>1304144</b>	<b>1689913</b>
<b>Total: (b)+(c)=Total (a)</b>	<b>939296</b>	<b>1755138</b>	<b>2583915</b>

**Chapter-6**  
**Annexure-I**

**Income - Expenditure as per ULB's Revenue and Expenditure Accounts.**

(Rs. In thousands)

Name of Distt. and its respective Local Bodies.	Status	2007-08 (Actual)		2008-09 (Revised)		2009-2010 (Budget)	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1	2-	3	4	5	6	7	8
<b>1. Bilaspur</b>		<b>35156</b>	<b>28541</b>	<b>71985</b>	<b>37113</b>	<b>56533</b>	<b>72799</b>
1. Bilaspur	NP	17085	12837	33315	16293	22054	41204
2. Ghumarwin	„	6099	7000	6348	6348	12161	12116
3. Shri Naina devi Ji	„	9247	4925	19402	8346	16148	8505
4. Talai	„	2725	3779	12920	6126	6170	10974
<b>2. Chamba</b>		<b>66705</b>	<b>58268</b>	<b>97602</b>	<b>95485</b>	<b>125058</b>	<b>124904</b>
5. Chamba	M.C	26499	20753	28224	29560	41800	34619
6. Dalhousie	„	3040	4939	19796	19687	23403	23301
7. Chowari	NP	3071	3074	9223	3289	13727	14212
8. Dalhousie	CB	18036	15527	23547	27595	23547	27595
9. Bakloh	„	16059	13975	16812	15354	22581	25177
<b>3. Hamirpur</b>		<b>33197</b>	<b>31719</b>	<b>43078</b>	<b>43186</b>	<b>57570</b>	<b>56332</b>
10. Hamirpur	NC	15809	21612	21286	21036	25792	24395
11. Nadaun	NP	6878	3422	6800	8493	13465	12730
12. Sujanpur	„	8776	5133	11478	10616	14702	15961
13. Bhotia	„	1734	1552	3514	3041	3611	3246
<b>4. Kangra</b>		<b>94812</b>	<b>83681</b>	<b>129767</b>	<b>130247</b>	<b>137374</b>	<b>137103</b>
14. Kangra	„	14708	14783	22902	23891	18869	18758
15. Jawalamukhi	„	11098	8045	13629	13617	14727	14637
16. Dehra Gopipur	„	6954	7048	7601	7586	7885	7822
17. Dharamshalla	„	24241	23041	31921	31431	33921	34746
18. Ngrotabagwan	„	8768	8156	9630	9452	12630	12220
19. Nurpur	„	10324	9274	15382	16552	19297	21009
20. Palampur	„	17624	12239	27822	26838	29524	27390
21. Yolghas	CB	1095	1095	880	880	521	521
<b>5. Kullu</b>		<b>64399</b>	<b>58751</b>	<b>64608</b>	<b>65988</b>	<b>83018</b>	<b>82981</b>
5. Kullu	NP	36437	31919	39550	39480	49100	49050
22. Kullu	„	1947	1597	2148	2174	2488	2472
23. Banjar	„	6326	6139	8256	8701	7200	7171
24. Bhunter	„	19689	19096	14654	15633	24230	24288
<b>6. Mandi</b>		<b>79231</b>	<b>66060</b>	<b>100233</b>	<b>91823</b>	<b>108494</b>	<b>107284</b>
26. Mandi	„	37417	37237	46555	47537	55332	52539
27. Sundernagar	„	29817	18456	36458	31797	37783	33372
28. Sarkaghat	„	3703	3133	7983	5096	7100	10760
29. Joginder Nagar	„	5513	5765	3899	3827	6036	5693
30. Rewalsar	„	2781	1469	5338	3566	2243	4920

## Income - Expenditure as per ULB's Revenue and Expenditure Accounts.

B/F

(Rs. In thousands)

Name of Distt. and its respective Local Bodies.	Status	2007-08 (Actual)		2008-09 (Revised)		2009-2010 (Budget)	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1	2-	3	4	5	6	7	8
<b>7. Shimla</b>		<b>583513</b>	<b>335015</b>	<b>1049407</b>	<b>1004248</b>	<b>1480398</b>	<b>1494667</b>
31. Shimla	MC	521503	283828	990446	950561	1400862	1400762
32. Choupal	NP	1049	7718	1674	1585	3666	3470
33. Narkanda	„	5552	1885	10509	8222	12749	8223
34. Theog	„	4952	4402	6244	5887	12633	12268
35. Sunni	„	2030	2095	3854	1163	2654	3694
36. Rampur	„	17580	14859	16488	17314	16710	29340
37. Jubbal	„	1839	1290	943	2847	2913	8500
38. Rohru	„	7523	6892	2946	3047	8965	9517
39. Kotkhai	„	5150	3033	1781	1653	3255	3146
40. Jutogh	CB	16335	9013	14522	11969	15991	15747
<b>8. Sirmaur</b>		<b>65503</b>	<b>51935</b>	<b>51285</b>	<b>53690</b>	<b>61529</b>	<b>80189</b>
41. Nahan	NC	36230	31709	25213	28512	31213	34221
42. Poanta Sahib	„	26452	18048	23700	23185	27272	43057
43. Rajgarh	NAC	2821	2178	2372	1993	3044	2911
<b>9. Solan</b>		<b>212952</b>	<b>182256</b>	<b>199030</b>	<b>177562</b>	<b>346042</b>	<b>371277</b>
44. Solan	NC	83719	62776	85913	82626	178750	204758
45. Arki	NP	3386	2898	5914	5883	6384	6056
46. Nalagar	„	18028	18610	8234	11378	19785	19020
47. Parwanoo	„	26655	22788	14501	7815	39030	35435
48. Baddi	„	19208	26094	14932	9585	24610	22610
49. Kasauli	CB	29403	23608	32997	28231	37713	42822
50. Dagshai	„	15986	13322	18770	18426	23562	22623
51. Subathu	„	16567	12160	17769	13618	16208	17953
<b>10. Una</b>		<b>59337</b>	<b>43070</b>	<b>69570</b>	<b>55796</b>	<b>46722</b>	<b>56379</b>
52. Una	NC	30614	20557	28784	21958	17914	27908
53. Mehatpur	NP	5896	4078	7571	7963	7969	7741
54. Santoshgarh	„	9561	10058	10818	10482	7325	7325
55. Gagret	„	7246	4369	16545	8228	7364	7319
56. Daulatpur	„	6020	4008	5852	7165	6150	6086
<b>Total</b>		<b>1294805</b>	<b>939296</b>	<b>1876565</b>	<b>1755138</b>	<b>2502738</b>	<b>2583915</b>

MC - Municipal Committee      NAC-Notified Area Committee  
 NC - Nagar Council                CB - Cantonment Board  
 NP - Nagar Panchayat

**Annexure-II**

**Payment of Salary & Wages of Different Department by Urban Local Bodies**

(Rs. In thousands)

Item	2007-08 (Actual)	2008-09 (Revised)	2009-2010 (Budget)
1	2	3	4
1. General Administration	140565	162312	240351
2. Education	30697	40981	61409
3. Health	162304	200750	256131
4. Watersupply	51350	68660	87457
<b>Total:</b>	<b>384916</b>	<b>472704</b>	<b>645348</b>

**Annexure-III**

**Expenditure on Construction, Repair & Maintenance by  
Urban local Bodies, Contribution in State Income**

(Rs. In thousands)

1. Repair & maintainance	33478	351039	455154	
2. Construction	49961	66648	90440	
<b>Total:</b>	<b>83439</b>	<b>417687</b>	<b>545594</b>	
<b>Local Bodies estimates for State Income</b>				
<b>1</b>	<b>Total S &amp; W</b>	<b>468355</b>	<b>890391</b>	<b>1190942</b>
1.1	Const.	83439	417687	545594
1.2	Water Supply	51350	68660	87457
1.3	Other Services	193001	241732	317540
	<b>Total (1.1 to 1.3)</b>	<b>327789</b>	<b>728078</b>	<b>950591</b>
<b>2</b>	Gen Admn.	140565	162312	240351
	<b>NVA</b>	<b>468355</b>	<b>890391</b>	<b>1190942</b>
	CFC	24980	33324	45220
	<b>GVA</b>	<b>493335</b>	<b>923715</b>	<b>1236162</b>